

Open Budget Survey 2023

Questionnaire

Vietnam

May 2024

Country Questionnaire: Viet Nam

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

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

Answer:

FY 2023

Source:

Government website: <https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

Consultation on development of the Prime Minister Circular on 2023 Budget and Planning

MPI website dated 6 /6/2022 <https://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=54319&idcm=188>

Thực hiện Công văn số 509/VPCP-TH ngày 19/01/2022 của Văn phòng Chính phủ, Bộ Kế hoạch và Đầu tư đang xây dựng Dự thảo Chỉ thị của Thủ tướng Chính phủ về xây dựng Kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023.

MPI guide on budgeting and socio-economic planning for 2023 dated 22 / 7/22 <https://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=54786&idcm=188>

Bộ Kế hoạch và Đầu tư hướng dẫn chi tiết nội dung, tiến độ việc xây dựng Kế hoạch phát triển kinh tế - xã hội năm 2023

Comment:

For budget year FY 2023, the Prime Minister office instruct MPI to consult with other ministries, agencies and localities to draft the Circular on Guiding on Socio-economic planning and budgeting since early January 2022 before its issuance on 22 July 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Comment:

the Circular 12/CT-Tg of Prime Minister was issued on 22 July 2022 , more than 5 months in advance of the budget year.

Peer Reviewer

Opinion: Agree

Comments: PBS - Circular No.12/CT-TTg on building up the Socio-Economic Development Plan (SEDP) and Budget Estimation 2023 was issued by the Government's Prime Minister on July 22, 2022 (5 months before the budget year). The Circular was published on Government's website publicly as mentioned above and is easy to access and free of charge.

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

22/7/2022

Source:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

The webpage has a date stamp

Source:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023
dated on website: 22 July 2022

Comment:

The website page of the Government office at chinhphu.vn; thongtinchinhphu@chinhphu.vn dated 25 July, 2022. The document is circulated with a date stamp on 25 July 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Source:

Official website of the Government documents:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Comment:

Other websites and portals:

22 July 2022 - Law library

<https://thuvienphapluat.vn/van-ban/Thuong-mai/Chi-thi-12-CT-TTg-2022-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-du-toan-ngan-sach-2023-523074.aspx>

22 July 2022 - Government newspaper

<https://baochinhphu.vn/xay-dung-ke-hoach-phat-trien-ktxh-va-du-toan-ngan-sach-nha-nuoc-nam-2023-102220722173729565.htm>

25 July 2022 - Website of Ministry of Justice

<https://moj.gov.vn/qt/tintuc/Pages/thong-tin-khac.aspx?ItemID=3525>

27 July 2022 - State Audit Newspaper

<http://baokiemtoan.vn/xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-va-du-toan-ngan-sach-nha-nuoc-nam-2023-19099.html>

and many other local government websites

MPI guide on budgeting and socio-economic planning for 2023 dated 22 / 7/22 <https://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=54786&idcm=188>
Bộ Kế hoạch và Đầu tư hướng dẫn chi tiết nội dung, tiến độ việc xây dựng Kế hoạch phát triển kinh tế - xã hội năm 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

c. No

Source:

Government website:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Comment:

The document was scanned and PDF format. Not in word or excel with numerical data.

Peer Reviewer

Opinion: Agree

Comments: The document was scanned and PDF format. Not in a machine-readable format.

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Government website:<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

Comment:

For budget year FY 2023, the Prime Minister office instruct MPI to consult with other ministries, agencies and localities to draft the Circular on Guiding on Socio-economic planning and budgeting since early January 2022 before its issuance on 22 July 2022

Peer Reviewer

Opinion: Agree

Comments: Circular 12/CT-TTg of Prime Minister issued on July 22, 2022, on the building up of the Socio-Economic Development Plan and Budget Estimation 2023, and it is available publicly on the Government website <https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: N/A

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

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

Circular 12/CT-Tg of the Prime Minister on on Socio-Economic Development Plan and Budget of 2023

Source:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Comment:

Chỉ thị 12/CT-TTg của Thủ tướng Chính phủ về Xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

Peer Reviewer

Opinion: Agree

Comments: Circular No.12/CT-TTg of the Prime Minister on the building up of the Socio-Economic Development Plan and Budget Estimation 2023 (Chỉ thị số 12/CT-TTg của Thủ tướng Chính phủ về Xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023)

Government Reviewer

Opinion: Agree

Comments: Circular 12/CT-TTg of the Prime Minister on on Socio-Economic Development Plan and Budget of 2023

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

2023

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Comment:

Dự toán NSNN năm 2023 Chính phủ trình Quốc hội
Executive Budget proposal of 2023 to the National Assembly
Ministry of Finance published EBP 2023 on 25 Oct 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

25/10/2022

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Comment:

Document title:

Dự toán NSNN năm 2023 Chính phủ trình Quốc hội
Executive Budget proposal of 2023 to the National Assembly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

Answer:

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

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Comment:

EBP 2023 was submitted on 25/10/2022 and the budget year started on 1/1/2023

Peer Reviewer

Opinion: Agree

Comments: EBP 2023 was published on 25/10/2022 on the website of the Ministry of Finance (link as above) and the budget year started on 01/01/2023

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer:

25/10/2022

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-thao-du-toan-trinh-quoc-hoi

Comment:

website of Ministry of Finance with the date, the documents of EBP 2023 were published in whole.

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:

EPB is published on website of ministry of finance. dated 25/10/2022

Dự toán NSNN năm 2023 Chính phủ trình Quốc hội

25/10/2022 11:10:00

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Comment:

The date of disclosure of EBP is stated as date that Ministry of Finance published EBP. as 25/10/2022

National Assembly approved state budget 2023 on 11 Nov. 2022

<https://quochoitv.vn/9056-dai-bieu-quoc-hoi-thong-qua-nghi-quyet-ve-du-toan-ngan-sach-nha-nuoc-nam-2023>

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=70536>

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 leave this question blank.

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

Answer:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Source:

Ministry of Finance Portal

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:

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

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Comment:

3 key documents are published in full readable numerical data formats:

So lieu du toan NSNN nam 2023 Chinh phu trinh Quoc hoi.xlsx (Data of budget proposal 2023 Government submitted to National Assembly)

Ke hoach tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx (3 year fiscal plan 2023-2025)

Du toan NSNN nam 2023 Chinh phu trinh Quoc hoi.docx (Budget proposal narrative report of 2023 submitted to National Assembly)

Peer Reviewer
Opinion: Agree

Comments: EBP and the supporting documents with numerical data are published and available in a machine-readable format: .xlsx and .docx. It's much improved in comparison with the previous OBS 2021.

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Dự toán NSNN năm 2023 Chính phủ trình Quốc hội
Executive Budget proposal of 2023 to the National Assembly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: N/A

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

Executive Budget proposal of 2023 Government submit to the National Assembly

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Comment:

Title in Vietnamese: DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2023 CHÍNH PHỦ TRÌNH QUỐC HỘI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Comment:

the Citizen Budget for EBP of 2023 was developed and published on 10/11/2022, before the National Assembly approved the budget on 11/11/2022

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:

FY2023

Source:

National Assembly approved EB2023 on 11 Nov 2022

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=70536>

the EB 2023 document was published on Government Portal:

<https://chinhphu.vn/?pageid=27160&docid=206929&classid=1&orggroupid=1>

Comment:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

11/11/2022

Source:

National Assembly approved EB2023 on 11 Nov 2022

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=70536>

the EB 2023 document was published on Government Portal:

<https://chinhphu.vn/?pageid=27160&docid=206929&classid=1&orggroupid=1>

Comment:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022 before the start of 2023 FY

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

11 Nov. 2022 National Assembly approved 2023 budget

Nghi quyết số : 69/2022/QH15 (Resolution no 69/2022/QH15)

<https://chinhphu.vn/?pageid=27160&docid=206929&classid=1&orggroupid=1>

30 Nov 2022 - The EB 2023 document was published on National Assembly Portal:

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

EB was released to the public from two to 6 weeks after the budget has been enacted

Comment:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/11/2022

Source:

30 Nov 2022

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

Comment:

- The Resolution 69 was published in full with Data table in Annex document on 30 Nov 22 by the National Assembly
- Ministry of Finance published enacted budget 2023 in full on 5 Dec. 2022.

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Please refer to Resolution No. 70/2022/QH15 on the enactment of the central government budget appropriation for fiscal year 2023

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71086>

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

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

Answer:

The EB 2023 document was published on Government Portal: (date not known on the portal)

<https://chinhphu.vn/?pageid=27160&docid=206929&classid=1&orggroupid=1>

30 Nov 2022 - The EB 2023 document was published on National Assembly Portal:

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

5 Dec. 2022 - The EB 2023 document was published on Ministry of Finance Portal:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

News about the approved enacted budget on 11 Nov. 2022

Nghị quyết số 69/2022/QH15 của Quốc hội: Về dự toán ngân sách nhà nước năm 2023

11- Nov 2022 [HTTPS://CHINHPHU.VN/?PAGEID=27160&DOCID=206929&CLASSID=1&ORGGROUPID=1](https://CHINHPHU.VN/?PAGEID=27160&DOCID=206929&CLASSID=1&ORGGROUPID=1)

Source:

National Assembly Portal 30 Nov. 2022:

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the ways the researcher determined the date of publication of the EB published by the National Assembly Portal and the Ministry of Finance Portal but would like to add more of the date of EB publication via the Government Portal on 01 December 2022 9:19:10 Hanoi

time when they automatically approved for publication on this Portal, which appeared on the top of the published Solution No.69, see details at <https://datafiles.chinhphu.vn/cpp/files/vbpq/2022/11/69-qh.signed.pdf>

Government Reviewer

Opinion: Agree

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

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

Answer:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Source:

30 Nov 2022 - The EB 2023 document was published on National Assembly Portal:

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

5 Dec. 2022 - The EB 2023 document was published on Ministry of Finance Portal:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The link was in error, please update information by using the new links below

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024&dID=260590

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258028&dID=270425

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

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

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

Answer:

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

Source:

Ministry of Finance published full documents of EB2023 with numerical data table in excel files and narrative report in word document:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

11 Nov. 2022 National Assembly approved 2023 budget

Nghi quyết số : 69/2022/QH15 (Resolution no 69/2022/QH15)

<https://chinhphu.vn/?pageid=27160&docid=206929&classid=1&orggroupid=1>

30 Nov 2022 - The EB 2023 document was published on National Assembly Portal:

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: N/A

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

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

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

Answer:

Dự toán Ngân sách nhà nước năm 2023

Source:

Narrative budget document: <https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=71083>

Data table annexes:

https://quochoi.vn/content/tintuc/Lists/News/Attachments/71083/D.12_NQ69_NQ%20ve%20du%20toan%20NSNN%20nam%202023_Phuluc.pdf

Data tables of Enacted Budget in numerical data files: [https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?](https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024)

dDocName=MOFUCM258024

Comment:

in English: Enacted State Budget 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

a. Yes

Source:

Bao cao ngan sach danh cho cong dan - Du toan NSNN nam 2023 Quoc hoi quyet dinh.pdf

(in English: Citizen budget for Enacted State Budget of 2023)
Ministry of Finance portal, published dated 29/12/2022
https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

FY2023

Source:

CB for EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435
Published: Ministry of Finance, dated 29 Dec. 2022

CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438
Published: Ministry of Finance, dated 10 Nov. 2022

Comment:

CBs were published in the same timeframe of the documents that CBs correspond.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

CB for EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

Published: Ministry of Finance, dated 29 Dec. 2022

CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Published: Ministry of Finance, dated 10 Nov. 2022

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: N/A

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer:

29/12/2022

Source:

CB for EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435
Published: Ministry of Finance, dated 29 Dec. 2022

CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438
Published: Ministry of Finance, dated 10 Nov. 2022

Comment:

The CB for EB 2023 was published on Ministry of Finance Portal by 29 Dec. 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: There are two Citizens' Budgets published for fiscal year 2023, including: The Citizens' Budget presenting the Executive Budget Proposal to the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438 The Citizen's Budget presenting the Enacted Budget by the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

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

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

Answer:

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

Source:

CB for EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435
Published: Ministry of Finance, dated 29 Dec. 2022

CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438
Published: Ministry of Finance, dated 10 Nov. 2022

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There are two Citizens' Budgets published for fiscal year 2023, including: The Citizens' Budget presenting the Executive Budget Proposal to the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438 The Citizen's Budget presenting the Enacted Budget by the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

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

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

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

Answer:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435
https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Comment:

Peer Reviewer

Opinion: Agree

Comments: CB for EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435
Published: Ministry of Finance, dated 29 Dec. 2022 CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438 Published: Ministry of Finance, dated 10 Nov. 2022

Government Reviewer

Opinion: Disagree

Suggested Answer: There are two Citizens' Budgets published for fiscal year 2023, including: The Citizens' Budget presenting the Executive Budget Proposal to the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438 The Citizen's Budget presenting the Enacted Budget by the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

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

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

Báo cáo ngân sách dành cho công dân Dự toán ngân sách nhà nước năm 2023 Quốc hội quyết định

Source:

Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2023 Quốc hội quyết định
https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435
In English: Citizen Budget Report - Enacted State Budget 2023 by the National Assembly

BẢN NGÂN SÁCH DÀNH CHO CÔNG DÂN. Dự toán ngân sách nhà nước năm 2023 trình Quốc hội
https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438
In English: Citizen Budget report - Executive State Budget Proposal 2023 submitted to the National Assembly

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: There are two Citizens' Budgets published for fiscal year 2023, including: The Citizens' Budget presenting the Executive Budget Proposal to the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438 The Citizen's Budget presenting the Enacted Budget by the National Assembly for fiscal year 2023 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

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

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

Answer:

BẢN NGÂN SÁCH DÀNH CHO CÔNG DÂN. Dự toán ngân sách nhà nước năm 2023 trình Quốc hội

In English: Citizen Budget report - Executive Budget proposal 2023 to the National Assembly

Báo cáo ngân sách dành cho công dân Dự toán ngân sách nhà nước năm 2023 Quốc hội quyết định

In English: Citizen Budget Report - Enacted Budget 2023 by the National Assembly

Source:

CB for EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

Published: Ministry of Finance, dated 29 Dec. 2022

CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Published: Ministry of Finance, dated 10 Nov. 2022

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022

Source:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ministry of Finance published IYR of quarter I, 6 months and 9 months of 2022

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

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

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

Answer:

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

Source:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Comment:

Implementation report of State budget of first 6 months of 2022
• Tình hình thực hiện NSNN 6 tháng đầu năm 2022 (15/07/2022)
Implementation report of State budget of first 9 months of 2022
• Tình hình thực hiện NSNN 9 tháng đầu năm 2022 (07/10/2022)
Implementation report of State budget of Quarter I of 2022
• Tình hình thực hiện NSNN quý I năm 2022 (05/04/2022)

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.

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

Implementation report of State budget of first 6 months of 2022 (15 July 2022)

• Tình hình thực hiện NSNN 6 tháng đầu năm 2022 (15/07/2022)

Implementation report of State budget of first 9 months of 2022 (07 October 2022)

• Tình hình thực hiện NSNN 9 tháng đầu năm 2022 (07/10/2022)

Implementation report of State budget of Quarter I of 2022 (05 April 2022)

• Tình hình thực hiện NSNN quý I năm 2022 (05/04/2022)

Source:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Below are the dates of the published reports: The State Budget Execution Report for Quarter I, 2022: 05/04/2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM227727&dID=270403 The State Budget Execution Report for the first 6 months of 2022: 15/07/2022 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407 The State Budget Execution Report for the first 9 months of 2022: 07/10/2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404 The Estimated State Budget Execution Report for 2022 (first estimate): 15/12/2022 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

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 dates of publication of IYR are shown on the website of MOF

Source:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

IYRs.

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

Answer:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Below are the links for the IYRs: The State Budget Execution Report for Quarter I, 2022: 05/04/2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM227727&dID=270403

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

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

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

Answer:

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

Source:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Comment:

All IYR reports include a narrative report in word file eg. "Bao cao tinh hinh thuc hien NSNN 6 thang dau nam 2022.doc" and excel file of data eg. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 thang dau nam 2022.xlsx)
All files can be download from the website links.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

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:

IYR - 1st 6 months of 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

- "Bao cao tinh hinh thuc hien NSNN 6 thang dau nam 2022.doc"

(in English: State budget implementation report of the 1st 6 months of 2022)

- "So lieu NSNN 6 thang dau nam 2022.xlsx "

(in English: Data for state budget implementation of the 1st 6 months of 2022)

IYR of 9 months of 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404

IYR of Quarter I of 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM227727&dID=270403

Source:

IYR - 1st 6 months of 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

IYR of 9 months of 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404

IYR of Quarter I of 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM227727&dID=270403

Comment:

Peer Reviewer

Opinion: Agree

Comments: I added the full title of the IYRs: 1. Bao cao tinh hinh thuc hien NSNN 6 thang dau nam 2022 (in English: State budget implementation report of the 1st 6 months of 2022); 2. Bao cao tinh hinh thuc hien NSNN 9 thang dau nam 2022 (in English: State budget implementation report of the 1st 9 months of 2022) 3. Bao cao tinh hinh thuc hien NSNN Quy 1 nam 2022 (in English: State budget implementation report of the 1st Quarter of 2022)

Government Reviewer

Opinion: Disagree

Suggested Answer: Below are the full names of the IYRs The State Budget Execution Report for Quarter I, 2022: 05/04/2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM227727&dID=270403 The State Budget Execution

Report for the first 6 months of 2022: 15/07/2022 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407 The State Budget Execution

Report for the first 9 months of 2022: 07/10/2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404 The Estimated State Budget

Execution Report for 2022 (first estimates): 15/12/2022 [https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?](https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602)

[dDocName=MOFUCM258965&dID=261602](https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602)

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

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

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

Answer:

a. Yes

Source:

Citizen budget for IYR of the 1st 6 months of 2022.

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

Source: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Published date: 15 July 2022

Citizen budget for IYR of the 1st 9 months of 2022.

Tình hình thực hiện NSNN 9 tháng đầu năm 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

Published date: 13 October 2022

Comment:**Peer Reviewer**

Opinion: Agree

Comments: The first time of issuing Citizen budget for IYR for the 1st 6 months (2022) was on the MOF website/portal on 15 July 2022, and later Citizen budget for IYR for the 1st 9 months of 2022 was published on the MOF website on 13 October 2022.

Government Reviewer

Opinion: Agree

Comments: The Citizen's Budget presenting the State Budget Execution Report for the First 6 Months of 2022:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057 The Citizen's Budget

presenting the State Budget Execution Report for the First 9 Months of 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

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:

FY2022

Source:

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Published Date: 15 July 2022

Comment:

Implementation report of state budget of the 1st 6 months of 2022 can be considered to be MTR.

The 6 month report include

- Actual vs. budget of the year and compared to FY-1 (table)
- Actual estimated of Macro-economic figures
- New policies and changes.
- Numeric tables with comparisons of the period and FY and FY-1

However, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures.

Therefore, the six month socio-economic report does not qualify for a mid-year review as it lacks revised and updated estimates for the remaining six months and forward looking macro-economic estimates.

The State budget execution information for 9months of 2020 (estimated revenue, expenditure, macroeconomic variables for the whole year) is published in 7 October 2022 together with the 2023 State budget proposal submitted by the Government to the National Assembly. https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404

This report does not qualify for MYR because it lacks required data as mentioned and it was published later than 3 months after completion of reporting 6 month period.

Peer Reviewer**Opinion:** Agree**Comments:** I agree with the fiscal year (2022) of the MYR evaluated in this OBS questionnaire**Government Reviewer****Opinion:** Agree**Comments:** Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407**MYR-2. When is the MYR made available to the public?**

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

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

Answer:

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

Source:

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Published Date: 15 July 2022

Comment:

MYR 2

Implementation report of state budget of the 1st 6 months of 2022 can be considered to be MTR.

The 6 month report include

- Actual vs. budget of the year and compared to FY-1 (table)
- Actual estimated of Macro-economic figures
- New policies and changes.
- Numeric tables with comparisons of the period and FY and FY-1

However, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures.

Therefore, the six month socio-economic report does not qualify for a mid-year review as it lacks revised and updated estimates for the remaining six months and forward looking macro-economic estimates.

The State budget execution information for 9months of 2020 (estimated revenue, expenditure, macroeconomic variables for the whole year) is published in 7 October 2022 together with the 2023 State budget proposal submitted by the Government to the National Assembly. https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404

This report does not qualify for MYR because it lacks required data as mentioned and it was published later than 3 months after completion of reporting 6 month period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

IBP Comment

Many thanks to reviewers. The six month socio-economic report does not qualify for a mid-year review as it lacks revised and updated estimates for the remaining six months and forward looking macro-economic estimates.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

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

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

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

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

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

Answer:

<https://www.mof.gov.vn/>

Source:

MYR is not published

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

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

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

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

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

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

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

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

IBP Comment

Many thanks to reviewers. However, the six month socio-economic report does not qualify for a mid-year review as it lacks revised and updated estimates for the remaining six months and forward looking macro-economic estimates.

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

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

Answer:

N/A

Source:

Comment:

As the six month report does not qualify as mid-year review based on content and there is no other half year execution report, we conclude that the Mid-year review is Not Produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative notes and data tables, comparison of the 6-month outturn and the original budget and the actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

N/A

Source:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Comment:

Implementation report of state budget of the 1st 6 months of 2022 can be considered to be MTR.

The 6 month report include

- Actual vs. budget of the year and compared to FY-1 (table)
- Actual estimated of Macro-economic figures
- New policies and changes.
- Numeric tables with comparisons of the period and FY and FY-1

However, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures.

Therefore, the six month socio-economic report does not qualify for a mid-year review as it lacks revised and updated estimates for the remaining six months and forward looking macro-economic estimates.

The State budget execution information for 9months of 2020 (estimated revenue, expenditure, macroeconomic variables for the whole year) is published in 7 October 2022 together with the 2023 State budget proposal submitted by

the Government to the National Assembly. [https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?
dDocName=MOFUCM246916&dID=270404](https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404)

This report does not qualify for MYR because it lacks required data as mentioned and it was published later than 3 months after completion of reporting 6 month period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published the State Budget Execution Report for the first 6 months of 2022, including the narrative note and data tables, comparison of the 6-month outturn and the original budget and actual outturn in the previous year, however, the report does not provide a revised projection on revenue and expenditure and/or macroeconomic projection for the remaining part of the fiscal year. The State budget execution information for year 2022 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is released in October 2022, together with the State budget plan for 2023 that the Government proposes to the National Assembly.

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

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

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

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

Answer:

b. No

Source:

6 month implementation of state budget report of 2022 [https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?
dDocName=MOFUCM238487&dID=270407](https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407)

Citizen version of 6 month report

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Comment:

See answer of MYR-2 and more.

MYR is not published. 6 month report is not qualified as MYR.

Peer Reviewer

Opinion: Agree

Comments: MOF issued the Citizen version of the 6-month report, but the 6-month Report is not qualified as MYR, therefore the answer is "No".

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:

FY2021

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022) <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

Published date: 12/05/2022

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022) <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022



Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

Published date: 12/05/2022

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Comment:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021.doc

Peer Reviewer

Opinion: Agree

Comments: I checked on the Ministry of Finance (MOF) website. MOF published the YER 2021 (the first implementation estimation) on 15 December 2021 on their website/budget public portal, YER 2021 (the second implementation estimation) on 20 May 2022, and the additional implementation Report 2021 on 12 May 2022. All YERs were published in 5 months since the end of the budget year.

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

15/12/2022

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022) <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Comment:

Viet Nam produces 2 Year end report

1st estimate is around Oct. when submitting budget proposal to National Assembly for FY+1

2nd year end report is published around May of FY+1.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The date of publication of the YER is 15/12/2021, not 15/12/2022 as typed by the researcher above (might be it is typo error by the researcher)

Government Reviewer

Opinion: Disagree

Suggested Answer: The date of the YER publication is May 12, 2022. Refer to the Supplementary State Budget Execution Report for Fiscal Year 2021 https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

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:

Dates of publish are On the website of Ministry of Finance

Source:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Refer to the Supplementary State Budget Execution Report for Fiscal Year 2021

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

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

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

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

Answer:

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

Source:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Comment:

Data is on excel file

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Ước thực hiện lần 2 – báo cáo năm 2021:

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022) <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

Published date: 12/05/2022

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: N/A

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Ước thực hiện NSNN lần 1 năm 2021

Source:

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Ước thực hiện lần 2 – báo cáo năm 2021:

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022) <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

Published date: 12/05/2022

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Refer to the Supplementary State Budget Execution Report for Fiscal Year 2021

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

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

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

Answer:

b. No

Source:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Comment:

this Citizen version of 9 months is for IYR not for YER.

BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (9 THÁNG)

NSCD- tinh hình thuc hien NSNN 9 thang nam 2022.pdf

Citizen version of 9 months report of 2022

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Peer Reviewer

Opinion: Agree

Comments: MOF published the citizen version of implementation reports for the first quarter, six months, and nine months - IYRs but did not have the citizen version of YER

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:

FY2020

Source:

Audited Report 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

Publish date: 22 May 2022

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Audited Report of State Budget of 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

State Audit hold press conference on announcing audited report of state budget 2021

Kiểm toán nhà nước họp báo công bố kết quả kiểm toán năm 2021

Date: 1/7/2022

<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39258&I=TinTucSuKien>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

15/6/2022

Source:

1) Audited Report of State Budget of 2020

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

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

2) ON 15 June 2022, National Assembly voted to approve the Audited report of state budget 2020

Quốc hội họp phiên toàn thể tại hội trường, biểu quyết thông qua Nghị quyết về phê chuẩn quyết toán ngân sách Nhà nước (NSNN) năm 2020

<https://baochinhphu.vn/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2020-102220615124836048.htm>

3) On 23 May 2022, National Assembly heard and made public hearing on the State Audit's report of state budget of 2020. Chiều 23/5, Quốc hội đã nghe Báo cáo quyết toán ngân sách Nhà nước năm 2020 do Bộ trưởng Bộ Tài chính Hồ Đức Phúc thừa ủy quyền của Thủ tướng Chính phủ trình tại kỳ họp thứ 3.

<https://baochinhphu.vn/quoc-hoi-nghe-bao-cao-quyet-toan-ngan-sach-nha-nuoc-nam-2020-102220523150039876.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

The date of the state audit report was on the report of the State Audit's website.
Dates of events about the hearing and approval of state reports are on National Assembly website and news.

Source:

1) Audited Report of State Budget of 2020

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

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)
Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

2) ON 15 June 2022, National Assembly voted to approve the Audited report of state budget 2020

Quốc hội họp phiên toàn thể tại hội trường, biểu quyết thông qua Nghị quyết về phê chuẩn quyết toán ngân sách Nhà nước (NSNN) năm 2020
<https://baochinhphu.vn/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2020-102220615124836048.htm>

3) On 23 May 2022, National Assembly heard and made public hearing on the State Audit's report of state budget of 2020.

Chiều 23/5, Quốc hội đã nghe Báo cáo quyết toán ngân sách Nhà nước năm 2020 do Bộ trưởng Bộ Tài chính Hồ Đức Phúc thừa ủy quyền của Thủ tướng Chính phủ trình tại kỳ họp thứ 3.

<https://baochinhphu.vn/quoc-hoi-nghe-bao-cao-quyet-toan-ngan-sach-nha-nuoc-nam-2020-102220523150039876.htm>

State Audit hold press conference on announcing audited report of state budget 2021

Kiểm toán nhà nước họp báo công bố kết quả kiểm toán năm 2021

Date: 1/7/2022

<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39258&l=TinTucSuKien>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

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

Source:

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

Comment:

Peer Reviewer

Opinion: Agree

Comments: Checked and agreed

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

1) Audited Report of State Budget of 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

pdf file

2) Full report of audited report 2020 - in word file

Toàn văn Báo cáo tổng hợp kết quả kiểm toán năm 2020 của Kiểm toán Nhà nước

<https://taichinhdoanhnghiep.net.vn/toan-van-bao-cao-tong-hop-ket-qua-kiem-toan-nam-2020-cua-kiem-toan-nha-nuoc-d22797.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

State Audit on State Budget of 2020 were presented in May 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: N/A

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

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

Answer:

Audited Report of State Budget of 2020 BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III) Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

Source:

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Refer to the Overall Audit Report for Fiscal Year 2021 No. 161/BC-KTNN, dated May 22, 2022

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the

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

Answer:

a. Yes

Source:

Source:

1) website of Ministry of Finance (a separate sub-page) on state Budget

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc

2) Portal on Open Budget:

<https://ckns.mof.gov.vn/SitePages/default.aspx>

3) National Assembly portal:

eg. National Assembly approved national state budget 2022: <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=60625>

4) Government Portal:

<https://chinhphu.vn/so-lieu-ngan-sach-nha-nuoc-nam-2022-70679>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In Vietnam, the Ministry of Finance has both a website and a portal to publish budget information. Besides the web portals of the National Assembly and the Government of Vietnam also disclose the budget information to the public as mentioned above. I added one more link from the State Audit of Vietnam (SAV) posted information on the auditing plan/activities and results of the state budget (5)

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

Government Reviewer

Opinion: Agree

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

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

Answer:

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

Source:

both revenue and expenditure data can be downloaded as a consolidate

State Budget Enacted Budget of 2023:

Số liệu dự toán NSNN năm 2023

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024&dID=260590

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://ckns.mof.gov.vn/SitePages/khathacdulieu.aspx>

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

Answer:

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

Source:

Both revenue and expenditure data can be downloaded for multiple years in consistent formats

Budget proposal for Multiple years 2023-2025: https://mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Both revenue and expenditure data files can be downloaded for multiple years in consistent formats and machine readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://ckns.mof.gov.vn/SitePages/khathacdulieu.aspx>

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

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

Ministry of Finance has citizen budget presenting graphic.

Examples: Citizen Budget for Enacted Budget 2023:

Dự toán NSNN năm 2023 đã được Quốc hội quyết định

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/!tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

The State Budget Portal provide graphics and figures on budget documents, including in year reports:

- Thực hiện dự toán quý 1 năm 2023:

<https://ckns.mof.gov.vn/SitePages/nsnn-th1.aspx>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion:

Comments: <https://ckns.mof.gov.vn/SitePages/khathacdulieu.aspx>

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Source:

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

Article 15 on Open Budget and Art 16 of the State Budget Law on Participation and monitoring (see details in comment below)

Decree 163/2016/NĐ-CP dated 21/12/2016 to implement the state budget law. Provide regulation on open budget and community participation and monitoring: (art 46-52)

<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Nghi-dinh-163-2016-ND-CP-huong-dan-Luat-ngan-sach-nha-nuoc-335331.aspx>

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

- 2019 Amended State Audit Law: 2019: <https://luatvietnam.vn/ke-toan/luat-kiem-toan-nha-nuoc-sua-doi-2019-179049-d1.html>

Comment:

Art 15 && 16 of Budget Law:

Điều 15. Công khai ngân sách nhà nước

1. Dự toán ngân sách nhà nước trình Quốc hội, Hội đồng nhân dân; dự toán ngân sách nhà nước đã được cấp có thẩm quyền quyết định; báo cáo tình hình thực hiện ngân sách nhà nước; quyết toán ngân sách nhà nước được Quốc hội, Hội đồng nhân dân phê chuẩn; dự toán, tình hình thực hiện, quyết toán ngân sách của các đơn vị dự toán ngân sách, các tổ chức được ngân sách nhà nước hỗ trợ và các chương trình, dự án đầu tư xây dựng cơ bản sử dụng vốn ngân sách nhà nước được công khai theo quy định sau đây:

a) Nội dung công khai bao gồm: số liệu và báo cáo thuyết minh dự toán ngân sách nhà nước trình Quốc hội, Hội đồng nhân dân, dự toán đã được cấp có thẩm quyền quyết định, tình hình thực hiện ngân sách nhà nước và quyết toán ngân sách nhà nước; kết quả thực hiện các kiến nghị của Kiểm toán nhà nước; trừ số liệu chi tiết, báo cáo thuyết minh thuộc lĩnh vực quốc phòng, an ninh, dự trữ quốc gia;

b) Việc công khai ngân sách nhà nước được thực hiện bằng một hoặc một số hình thức: công bố tại kỳ họp, niêm yết tại trụ sở làm việc của

cơ quan, tổ chức, đơn vị; phát hành ấn phẩm; thông báo bằng văn bản đến các cơ quan, tổ chức, đơn vị, cá nhân có liên quan; đưa lên trang thông tin điện tử; thông báo trên các phương tiện thông tin đại chúng;

c) Báo cáo dự toán ngân sách nhà nước phải được công khai chậm nhất là 05 ngày làm việc kể từ ngày Chính phủ gửi đại biểu Quốc hội, Ủy ban nhân dân gửi đại biểu Hội đồng nhân dân.

Báo cáo dự toán ngân sách nhà nước đã được cấp có thẩm quyền quyết định, báo cáo quyết toán ngân sách nhà nước đã được cấp có thẩm quyền phê chuẩn, kết quả kiểm toán ngân sách nhà nước, kết quả thực hiện các kiến nghị của Kiểm toán nhà nước phải được công khai chậm nhất là 30 ngày kể từ ngày văn bản được ban hành.

Báo cáo tình hình thực hiện ngân sách nhà nước hằng quý, 06 tháng phải được công khai chậm nhất là 15 ngày kể từ ngày kết thúc quý và 06 tháng.

Báo cáo tình hình thực hiện ngân sách nhà nước hằng năm được công khai khi Chính phủ trình Quốc hội vào kỳ họp giữa năm sau.

2. Công khai thủ tục ngân sách nhà nước:

a) Đối tượng phải thực hiện công khai gồm các cơ quan thu, cơ quan tài chính và Kho bạc Nhà nước;

b) Nội dung công khai bao gồm: các quy định về quy trình, thủ tục kê khai, thu, nộp, miễn giảm, gia hạn, hoàn lại các khoản thu; tạm ứng, cấp phát, thanh toán ngân sách nhà nước;

c) Việc công khai được thực hiện bằng các hình thức niêm yết tại nơi giao dịch và công bố trên trang thông tin điện tử của cơ quan.

3. Nội dung công khai phải bảo đảm đầy đủ theo các chỉ tiêu, biểu mẫu do Bộ Tài chính quy định.

4. Các đối tượng có trách nhiệm phải thực hiện công khai theo quy định tại khoản 1 và khoản 2 Điều này, nếu không thực hiện công khai đầy đủ, đúng hạn thì sẽ bị xử lý theo quy định của pháp luật.

5. Chính phủ quy định chi tiết về công khai ngân sách nhà nước.

Điều 16. Giám sát ngân sách nhà nước của cộng đồng

1. Ngân sách nhà nước được giám sát bởi cộng đồng. Mặt trận Tổ quốc Việt Nam các cấp chủ trì tổ chức việc giám sát ngân sách nhà nước của cộng đồng. Nội dung giám sát ngân sách nhà nước của cộng đồng gồm:

a) Việc chấp hành các quy định của pháp luật về quản lý, sử dụng ngân sách nhà nước;

b) Tình hình thực hiện dự toán ngân sách nhà nước hằng năm;

c) Việc thực hiện công khai ngân sách nhà nước theo quy định tại Điều 15 của Luật này.

2. Chính phủ quy định chi tiết về giám sát ngân sách nhà nước của cộng đồng.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005

(<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

1) law on access to information 2016: <https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Luat-tiep-can-thong-tin-2016-280116.aspx>

Decree 13/2018 of Government for implementing Law on access to information: [https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Nghidinh13-](https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Nghidinh13-2018-ND-CP-huong-dan-Luat-tiep-can-thong-tin-348639.aspx?tab=2)

[2018-ND-CP-huong-dan-Luat-tiep-can-thong-tin-348639.aspx?tab=2](https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Nghidinh13-2018-ND-CP-huong-dan-Luat-tiep-can-thong-tin-348639.aspx?tab=2)

Article 17 of the Law on Access to information provide transparency and access to budget information

Article 18_ forms and time for disclosure of information

Art 14, provide the citizens' right to complain and denounce , of the violation of the law/right on access to information.

2) Law on denunciation: <https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Luat-To-cao-336713.aspx>
state the role of state audit in receiving complaints and denunciation and declare transparency of complaint resolution results
3) 2018 Law on anticorruption: <http://vbpl.vn/TW/Pages/vbpbq-van-ban-goc.aspx?ItemID=137284>
Art 9 and 10 (b) regulate institutions to be transparent on state budget and Art 11(forms of openness)

Comment:

<https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Luat-tiep-can-thong-tin-2016-280116.aspx>
Article 17 of the Law on Access to information provide transparency and access to budget information
(in Vietnamese)

"đ) Thông tin về dự toán ngân sách nhà nước; báo cáo tình hình thực hiện ngân sách nhà nước; quyết toán ngân sách nhà nước; dự toán, tình hình thực hiện, quyết toán ngân sách đối với các chương trình, dự án đầu tư xây dựng cơ bản sử dụng vốn ngân sách nhà nước; thủ tục ngân sách nhà nước;

e) Thông tin về phân bổ, quản lý, sử dụng nguồn vốn hỗ trợ phát triển chính thức và nguồn viện trợ phi chính phủ theo quy định; thông tin về quản lý, sử dụng các khoản cứu trợ, trợ cấp xã hội; quản lý, sử dụng các khoản đóng góp của Nhân dân, các loại quỹ;

g) Thông tin về danh mục dự án, chương trình đầu tư công, mua sắm công và quản lý, sử dụng vốn đầu tư công, tình hình và kết quả thực hiện kế hoạch, chương trình, dự án đầu tư công; thông tin về đấu thầu; thông tin về quy hoạch, kế hoạch sử dụng đất; giá đất; thu hồi đất; phương án bồi thường, giải phóng mặt bằng, tái định cư liên quan đến dự án, công trình trên địa bàn;"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Yes, administrative units accounting for all expenditures are presented.

Executive Budget Proposal 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?>

dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx

Comment:

Table 17 and 18 show state budget expenditures for administrations with balanced account 1,055,824 billions dong. (B-17 & B18)

But Some administrative units (such as ministries such as public security and defense) are not included with budget details.

- The total expenditure from central budget is 1,055,824 billions dong. (B-17 & B18)

- B18- Line 62: Budget not allocated in details: VND 12,887,188 billions dong.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

EBP 2023:

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?did=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

[did=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?did=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

B-17: Estimate proposal of central budget for functional classification| DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC

B-18- DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG CỦA TỪNG BỘ, CƠ QUAN TRUNG ƯƠNG THEO TỪNG LĨNH VỰC CHI VÀ NHỮNG NHIỆM VỤ KHÁC CỦA NGÂN SÁCH TRUNG ƯƠNG NĂM 2023

Estimate proposal of central budget for administrative units, agencies by functional classification

Comment:

B-17: Estimate proposal of central budget for functional classification| DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC

- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure

Current expenditure include 10 functional lines:

Expenses for education - training and vocational training

Spending on science and technology

Health spending, population and family

Information culture, communication

Spending on radio, television, news

Spending on sports

Expenditure for environmental protection

Expenditure on economic activities

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

Activities of party, state management agencies, unions

Social security spending

B-18: expenditures for

- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure
- National targeted programs (including investment development and current expenditure)
- Wage, pension, social assistance, social safetiness
- Central budget Contingencies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

B17, B18 Central Budget classified by functions

Yes, the budget system in Vietnam is compatible with the Classification of the Functions of Government (COFOG), which is a standardized classification framework used to categorize government expenditures according to their purpose and function.

In Vietnam, the budget classification system is based on the COFOG framework, which is used to classify and report government expenditures according to their function. The current budget classification system in Vietnam includes a detailed breakdown of expenditure by function, program, and sub-program, which aligns with the COFOG framework.

By aligning the budget system with COFOG, Vietnam can ensure greater transparency and accountability in government spending. This compatibility also facilitates the comparison and analysis of budget data across countries and regions, allowing for benchmarking and best practices sharing in budget management

The Asian Development Bank (ADB) states in its report "Public Financial Management in Vietnam: Status and Reform Priorities" that "Vietnam has made significant progress in aligning its budget classification system with the international standard Classification of the Functions of Government (COFOG)" (ADB, 2016, p. 19).

The World Bank, in its "Public Expenditure Review for Vietnam" report, notes that "Vietnam's budget classification system has been gradually improved to align with the international standard of COFOG" (World Bank, 2017, p. 60).

<https://openknowledge.worldbank.org/entities/publication/864ce5ce-2717-518d-b7e1-b4b4cf292ffd>

WB-PEFA report 2022: <https://documents1.worldbank.org/curated/en/099550106302212934/P157889093e6f8010b1670b57ec3be0b4d.docx>

The Ministry of Finance of Vietnam has published several documents that outline the use of COFOG in the country's budget system. For example, the "Manual on State Budget Classification System" (2019) includes a detailed breakdown of the COFOG categories and sub-categories that are used in the Vietnamese budget system.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam benefited from the IMF's expert support in the mapping of its budget data to GFS format, in which the functional classification of Vietnam is recognized as compatible with COFOG standard. Several spending functions are not publicly presented (i.e. national defense and security) as they are nationally classified as confidential. The science and technology spending function is presented at level 2 of COFOG classification (Research and Development – R&D).

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

B18- DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG CỦA TỪNG BỘ, CƠ QUAN TRUNG ƯƠNG THEO TỪNG LĨNH VỰC CHI VÀ NHỮNG NHIỆM VỤ CHI KHÁC CỦA NGÂN SÁCH TRUNG ƯƠNG NĂM 2023

Estimate proposal of central budget for administrative units, agencies by functional classification

B-17: Estimate proposal of central budget for functional classification| DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC

- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure

Current expenditure include 10 functional lines:

Expenses for education - training and vocational training

Spending on science and technology

Health spending, population and family

Information culture, communication

Spending on radio, television, news

Spending on sports

Expenditure for environmental protection

Expenditure on economic activities

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

Activities of party, state management agencies, unions

Social security spending

B-18: expenditures for

- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure

- National targeted programs (including investment development and current expenditure)

- Wage, pension, social assistance, social safety
- Central budget contingencies

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Refer to the Government's State Budget Proposal to the National Assembly, Table No. 06/CK-NSNN – Central Government Budget Proposal by Economic Classification, in which expenditures are classified into development capital expenditure; interest service; external grant provision, in which the education-training and vocational training expenditure as well as science and technology expenditure are presented specifically),...

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

GUIDELINES:

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

1

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Vietnam's budget system includes an economic classification that is consistent with the International Monetary Fund's (IMF) Government Finance Statistics (GFS) framework, specifically the GFS 2001 classification.

The economic classification in Vietnam's budget system is used to classify and report government expenditures according to the type of economic transactions they relate to. This includes revenue and expenditure related to production, consumption, capital formation, and financial transactions. The GFS 2001 classification is also used by the Vietnamese government to report its budget data to the IMF.

The IMF provides technical assistance to countries to help them improve their public financial management systems, including budget systems. Vietnam has received technical assistance from the IMF in this regard, and the country's budget system has undergone several reforms to align with international standards, including the GFS framework. The IMF's 2018 Article IV Consultation Report on Vietnam notes that "Vietnam has made progress in aligning its budget classification system with international standards, particularly the IMF's Government Finance Statistics (GFS) framework" (IMF, 2018, p. 6).

The World Bank's Public Expenditure Review for Vietnam (2017) also notes that "Vietnam has gradually improved its budget classification system to align with international standards, including the IMF's GFS" (World Bank, 2017, p. 60).
<https://openknowledge.worldbank.org/server/api/core/bitstreams/72059ed5-0bba-5c8b-ac36-cf8590a27ec2/content>

The Ministry of Finance of Vietnam publishes a budget classification manual that provides guidance on the classification of budget transactions, including the economic classification. The most recent version of this manual, issued in 2019, includes a detailed breakdown of the economic

classification used in the Vietnamese budget system, which is based on the IMF's GFS 2001 classification

Số: 88/2019/TT-BTC, ngày 24 tháng 12 năm 2019

<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-88-2019-TT-BTC-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2020-432500.aspx>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Refer to the Government's State Budget Proposal to the National Assembly, Table No. 06/CK-NSNN – Central Government Budget Proposal by Economic Classification, in which Vietnam's economic classification is only presented at high level of the GFS standard, without detailed items by economic nature (i.e. no classification of salary and wages, purchase of goods and services,...)

IBP Comment

IBP revised answer choice to B given that the classifications are detailed, however, not compatible with the GFS classification that OBS methodology looks at.

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

GUIDELINES:

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

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

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

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

Answer:

d. No, expenditures are not presented by program.

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?>

did=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx

Comment:

B-18: expenditures from central budget

- National targeted programs (including investment development and current expenditure)

B 22: Expenditure from central budget additional for local governments:

ĐỰ TOÁN CHI BỔ SUNG CÓ MỤC TIÊU TỪ NGÂN SÁCH TRUNG ƯƠNG

CHO NGÂN SÁCH TỪNG TỈNH, THÀNH PHỐ TRỰC THUỘC TRUNG ƯƠNG NĂM 2023

Include :

- Column D Budget allocated for targeted programs
- Column F: Budget for 3 national targeted programs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with answer choice D. Tables pointed by researcher are the division of budget in to current and capital is just broad economic classification already assessed in indicator 4. And local budget transfers are assessed in indicator 35. There is no presentation of programs below the administration.

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

GUIDELINES:

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

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

Answer:

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

Source:

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

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<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM

2023 - 2025 by economic classification

- development investment,
- payment for debt interest,
- Aid
- current expenditure
- Wage, pension, social assistance, social safety
- Additional for financial reserve fund
- Central budget contingency

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Economic classification

Source:

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

Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

- development investment,
- payment for debt interest,
- Aid
- current expenditure
- Wage, pension, social assistance, social safety
- Additional for financial reserve fund
- Central budget contingency

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social

security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

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

Answer:

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

Source:

Multi-year expenditure estimates are presented by only for economic classifications.

Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

- development investment,
- payment for debt interest,
- Aid
- current expenditure
- Wage, pension, social assistance, social safetiness
- Additional for financial reserve fund
- Central budget contingency

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

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Comment:

So lieu du toan NSNN nam 2023 Chinh phu trinh Quoc hoi.xlsx

Sheet B 14: domestic revenue

- Tax from state enterprises
- Tax from foreign invested enterprises
- Tax on Personal income tax
- Tax on environmental use
- Tax from houses, land , sales of property of government
- Tax from exports/imports
 - Value added
 - Import tax
 - Export tax
 - Special income tax from import
 - Environmental tax on imports
- Other taxes, fees

BL15- Revenue from taxes and other non-taxed/fees

Income from export

VAT from export

VAT collected from domestic production and business goods

VAT collected from imported goods

- SCT tax collected from domestically produced goods

- SCT tax collected from imported goods

- SCT collected from imported goods continued to be sold by domestic business establishments

Environmental Protection tax

- Environmental protection tax collected from domestic production and business goods

- Environmental protection tax collected from imported goods

Corporate income tax

Personal income tax

Resource tax

Import and export taxes

Agricultural land use tax

Tax on non-agricultural land use

"other" taxes amount to just 1.8% of total revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

Comment:

see Sheet B 14 Thu nội địa/Domestic revenues

Sheet B 15: Revenues by tax and non-tax categories | DỰ TOÁN THU NGÂN SÁCH NHÀ NƯỚC THEO SẮC THUẾ NĂM 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL2- forcast revenue by categories

I. Domestic revenuee:

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

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

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

Thuế thu nhập cá nhân/Personal income tax

Thuế bảo vệ môi trường/Environment tax

Thu từ hoạt động xổ số kiến thiết/lottery

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

II. Thu từ dầu thô/ Revenue from crude oil

III. Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import including

- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import

- Refund VAT

IV. Thu viện trợ/Revenue from Aid

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx
<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL2- forcast revenue by categories

I. Domestic revenuee:

- Thu từ khu vực doanh nghiệp nhà nước/Revenue from state enterprise
- Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài/Revenue from FDI
- Thu từ khu vực kinh tế ngoài quốc doanh/Revenue from private sector
- Thuế thu nhập cá nhân/Personal income tax
- Thuế bảo vệ môi trường/Environment tax
- Thu từ hoạt động xổ số kiến thiết/lottery
- Thu hồi vốn, thu cổ tức, lợi nhuận, lợi nhuận sau thuế, chênh lệch thu, chi của Ngân hàng nhà nước/ revenue from state bank (interest, capital, profit)

II. Thu từ dầu thô/ Revenue from crude oil

III. Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import including

- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import
- Refund VAT

IV. Thu viện trợ/Revenue from Aid

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Refer to the Government's 2023 State Budget Proposal to the National Assembly, particularly the Data Table on the 03-year Financial - State Budget Plan over 2023-2025, in which Appendix Table 2 on State budget revenue plan by sector presents revenue estimates for 03 years over 2023-2025, however, it does not cover all types of revenues (other revenues account for more than 3.5% of the total revenue), accordingly, the answer is b.

IBP Comment

IBP revised to B given that "other" revenues are more than 3%.

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

Sheet B12 (line 16)- Interest Payment - chi trả nợ lãi

Sheet B12 - line 26: Payments on Debt - chi trả nợ gốc

Sheet B12 - Line 22: Net new borrowing (State budget deficit): Bộ chi ngân sách nhà nước

Other on debt payments in B16 (line 11) Sheet B17 (Line 12) Interest Payment

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Sheet PL 3:

- Total public debt including net government debts , local government's debts and foreign debts

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal or supporting budget documentation present three estimates related to government borrowing and debt: (i) The interest payments on the debt for the budget year - Sheet No.1/Line 18 - Chi trả nợ lãi (ii) the amount of net new borrowing required during the budget year - Sheet No.1/Line 25 - (State budget deficit) Bội chi ngân sách nhà nước năm ngân sách 2023; (iii) the total debt outstanding at the end of the budget year - Sheet No.1/Line 36 - Tổng mức vay của Ngân sách nhà nước. See the link:

https://ckns.mof.gov.vn/_layouts/LacViet.App/Pages/DownloadFilePage.aspx?

FileUrl=DimGz0CuQR3d%2fUSI%2bkkUcbxj5%2biPtoWNhTO8jL6ZBvdALJeqRukgbxO6DfQ8jyuteHKahU0d2OAXKn6P5yCxYnHqzNiluxUTB5Q9OyYEHRS2BfeWgUSVpFcN7URkpgcA9ya15zFsU1wUwwhmqlO08ITJfOY40I%2fkfMjnZrAjsZh34vmnG%2fJX7chfAu2kyU3axrDcjaGeH0B1nPabiZxr9XhNJSAsR0nRgCtRp3%2fcC20%3d

Government Reviewer

Opinion: Agree

Comments: In compliance with the 2017 Public Debt Management Law, public debt is defined as consisting of the [National] Government's direct debt, Government guaranteed debt and sub-national governments' debt. External debt is a part of the [National] Government's direct debt or Government guaranteed debt (which may consists of external debt and/or domestic debt).

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

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?>

dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx

Sheet B12 (line 16)- Interest Payment - chi trả nợ lãi

Sheet B12 - line 26: Payments on Debt - chi trả nợ gốc

Sheet B12 - Line 22: Net new borrowing (State budget deficit): Bội chi ngân sách nhà nước

Other on debt payments in B16 (line 11) Sheet B17 (Line 12) Interest Payment

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?>

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

Sheet PL 3:

- Total public debt including net government debts , local government's debts and foreign debts

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal or supporting budget documentation presents three estimates related to government borrowing and debt: (i) The interest payments on the debt for the budget year - Sheet No.1/Line 18 - Chi trả nợ lãi (ii) the amount of net new borrowing required during the budget year - Sheet No.1/Line 25 - (State budget deficit) Bội chi ngân sách nhà nước năm ngân sách 2023; (iii) the total debt outstanding at the end of the budget year - Sheet No.1/Line 36 - Tổng mức vay của Ngân sách nhà nước. See the link:

https://ckns.mof.gov.vn/_layouts/LacViet.App/Pages/DownloadFilePage.aspx?

FileUrl=DimGz0CuQR3d%2fUSI%2bkkUcbxj5%2biPtoWNhTO8jL6ZBvdALJeqRukgbxO6DfQ8jyuteHKahU0d2OAXKn6P5yCxYnHqzNiluxUTB5Q9OyYEHRS2BfeWgUSVpFcN7URkpgcA9ya15zFsU1wUwwhmqlO08ITJfOY40I%2fkfMjnZrAjsZh34vmnG%2fJX7chfAu2kyU3axrDcjaGeH0B1nPabiZxr9XhNJSAsR0nRgCtRp3%2fcC20%3d

Government Reviewer

Opinion: Agree

Comments: In compliance with the 2017 Public Debt Management Law, public debt is defined as consisting of the [National] Government's direct debt, Government guaranteed debt and sub-national governments' debt. External debt is a part of the [National] Government's direct debt or Government guaranteed debt (which may consists of external debt and/or domestic debt).

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

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

GUIDELINES:

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

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

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

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

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

Answer:

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Source:

Public Debt newsletter 15 | Bản tin Nợ công published by MOF

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM270034

Public Debt newsletter 14 dd 16/8/22

https://www.mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM241517

Comment:

total debts (incl. domestic or external : government debt, local government debts, foreign debts).

maturity profile of the debt;

other information included:

debt is callable;

the currency of the debt;

a profile of the creditors (bilateral institutions, multilateral institutions)

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal or supporting budget documentation presents information related to the total debt outstanding at the end of the budget year, including government debt, local government debt, and external debt at the high level of consolidation, but does not include in details of interest rates on the debt and the maturity profile of the debt, see link <https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Government Reviewer

Opinion: Agree

Comments: In compliance with the 2017 Public Debt Management Law, public debt is defined as consisting of the [National] Government's direct debt, Government guaranteed debt and sub-national governments' debt. External debt is a part of the [National] Government's direct debt or Government guaranteed debt (which may consists of external debt and/or domestic debt).

IBP Comment

IBP maintains answer choice C based on Budget Proposal including information on composition of debt. Unfortunately, OBS methodology considers EBP to be the package that is submitted to National Assembly for approval. As Public Debt Reports are monthly reports, their content is not used for scoring this indicator. IBP acknowledges that this information is available in the Public Debt reports.

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

Answer:

Whether the debt is domestic or external

Source:

Bản tin nợ công 15: 3/2023 (kỳ 2018-T6/2022)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM270034

Bản tin nợ công 13:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM228895

Public Debt newsletter 14| Bản tin nợ công 14: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM241517

Plans for debt payment 2020:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179979

Narrative of government debt payments:

https://mof.gov.vn/webcenter/portal/ttcc/pages_r/l/chi-tiet-tin-tuc-tai-chinh?dDocName=MOFUCM245943

<https://thesaigontimes.vn/no-va-he-luy-thu-soi-no-cua-viet-nam-nhung-nam-gan-day/>

Comment:

From the figure of total debts, debt payment in the period, interest payment in the period can generate interest rates on the debt.

The Public Debt newsletters issued by MOF include data of multiple year on total debts (incl. domestic or external : government debt, local government debts, foreign debts).

maturity profile of the debt;

other information included:

debt is callable;

the currency of the debt;

a profile of the creditors (bilateral institutions, multilateral institutions)

See the figures available to public:

<https://thesaigontimes.vn/no-va-he-luy-thu-soi-no-cua-viet-nam-nhung-nam-gan-day/>

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Executive's Budget Proposal or supporting budget documentation presents information related to the total debt outstanding at the end of the budget year, including government debt, local government debt (domestic debt), and external debt at a high level of consolidation, but does not include in details of interest rates on the debt and the maturity profile of the debt, see link <https://ckns.mof.gov.vn/SitePages/ttckns.aspx>. Please note that this question asks if the Executive's Budget Proposal or supporting budget

documentation presents information related to the compositions of total debt outstanding at the end of the budget year, but does not ask about other documents like debt bulletins, and public newsletters as mentioned by the researcher.

Government Reviewer

Opinion: Agree

Comments: Please remove the data source from website of thesaigontimes, and only refer to the official website of the Ministry of Finance.

IBP Comment

Many thanks to reviewers. nswer is based on the following documents: Bản tin nợ công 15: 3/2023 (kỳ 2018-T6/2022)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM270034 Bản tin nợ công 13:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM228895 Public Debt newspletter 14| Bản tin nợ công 14: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM241517

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1) MOF portal provide forecasted GDP and CPI:

EBP 2023: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

[dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

[dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

2) The Government Statistic Office announce inflation rate, CPI every monthh:

<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2022/12/thong-cao-bao-chi-ve-tinh-hinh-gia-thang-12-quy-iv-va-nam-2022/>

General Statistics Office of Vietnam provides Nominal GDP in local currency

<https://www.gso.gov.vn/tin-tuc-thong-ke/2023/03/thong-cao-bao-chi-tinh-hinh-kinh-te-xa-hoi-quy-i-nam-2023/>

GSO provides updated real GDP: <https://www.gso.gov.vn/px-web-2/?pxid=V0308&theme=T%C3%A0i%20kho%E1%BA%A3n%20qu%E1%BB%91c%20gia>

3) The State Bank of Vietnam provides data updates on interest:

https://sbv.gov.vn/webcenter/portal/vi/menu/rm/lis?_afLoop=19655258879272466#%40%3F_afLoop%3D19655258879272466%26centerWidth%3D80%2525%26leftWidth%3D20%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D5nsjzbc_4

Comment:

1) Narrative state budget proposal by MOF for budget 2023 does present information on the macroeconomic forecast :including GDP and inflation rate.

"projected economic growth of 6.5% real GDP, CPI is 4,5%."

Page 9- in Vietnamese document above: " dự kiến tốc độ tăng GDP khoảng 6,5%, tốc độ tăng chỉ số giá tiêu dùng (CPI) bình quân khoảng 4,5%, "

2) GSO provide nominal GDP and CPI

3) State bank of Vietnam portal provides data on interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP maintains answer choice B (an improvement from previous round) based on information available in the EBP documents that is GDP growth rates, inflation rates and information beyond the core. Unfortunately, OBS methodology considers EBP to be the package that is submitted to National Assembly for approval. As data by Statistics Office and State Bank are outside of the EBP, their content is not used for scoring this indicator. IBP acknowledges that this information is available in the other reports.

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

Q15:

1) MOF portal provide forecasted GDP and CPI:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?did=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?did=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?did=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

2) The Government Statistic Office announce inflation rate, CPI every monthh:

<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2022/12/thong-cao-bao-chi-ve-tinh-hinh-gia-thang-12-quy-iv-va-nam-2022/>

General Statistics Office of Vietnam provides Nominal GDP in local currency

<https://www.gso.gov.vn/tin-tuc-thong-ke/2023/03/thong-cao-bao-chi-tinh-hinh-kinh-te-xa-hoi-quy-i-nam-2023/>

GSO provides updated real GDP: <https://www.gso.gov.vn/px-web-2/?pxid=V0308&theme=T%C3%A0i%20kho%E1%BA%A3n%20qu%E1%BB%91c%20gia>

<https://www.gso.gov.vn/px-web-2/?pxid=V0308&theme=T%C3%A0i%20kho%E1%BA%A3n%20qu%E1%BB%91c%20gia>

3) The State Bank of Vietnam provides data updates on interest:

[https://sbv.gov.vn/webcenter/portal/vi/menu/rm/lis?](https://sbv.gov.vn/webcenter/portal/vi/menu/rm/lis?_afLoop=19655258879272466#%40%3F_afLoop%3D19655258879272466%26centerWidth%3D80%2525%26leftWidth%3D20%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D5nsjzbc_4)

[_afLoop=19655258879272466#%40%3F_afLoop%3D19655258879272466%26centerWidth%3D80%2525%26leftWidth%3D20%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D5nsjzbc_4](https://sbv.gov.vn/webcenter/portal/vi/menu/rm/lis?_afLoop=19655258879272466#%40%3F_afLoop%3D19655258879272466%26centerWidth%3D80%2525%26leftWidth%3D20%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D5nsjzbc_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to previous indicator.

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

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

GUIDELINES:

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

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

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

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

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>)).*

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

Answer:

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

Source:**Comment:****Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There are macroeconomic variables presented as assumptions for State budget planning for fiscal year 2021, but there is no analysis on the impact of different assumptions on the budget

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

GUIDELINES:

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

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

EBPP2023: 3 years financial plan 2023-2025

File name: Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx

Link: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

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

page 10- "Thứ ba, bố trí kinh phí tăng lương cơ sở cho cán bộ, công chức, viên chức; tăng lương hưu, trợ cấp bảo hiểm xã hội đối tượng do NSNN đảm bảo và hỗ trợ thêm đối với đối tượng nghỉ hưu trước năm 1995 có mức hưởng thấp, trợ cấp ưu đãi người có công và một số chế độ an sinh xã hội gắn với lương cơ sở; điều chỉnh phụ cấp ưu đãi nghề đối với cán bộ y tế dự phòng và y tế cơ sở; điều chỉnh chuẩn nghề nghiệp giai đoạn 2021 - 2025; thực hiện các Chương trình mục tiêu quốc gia theo phê duyệt; các nhiệm vụ phát triển kinh tế - xã hội. Bố trí hợp lý dự phòng,

dự trữ quốc gia theo quy định để bảo đảm xử lý kịp thời các nhiệm vụ cấp bách phát sinh"

page 11: Chi thường xuyên: 1.172,3 nghìn tỷ đồng, tăng 5,4% so với dự toán năm 2022. Trong đó, bố trí đảm bảo hoạt động bộ máy nhà nước, thực hiện các chế độ, chính sách đã ban hành; chi thực hiện các Chương trình mục tiêu quốc gia và một số nhiệm vụ chính trị, đối ngoại, các nhiệm vụ phát triển kinh tế - xã hội, chi tinh giản biên chế;...

p. 11 : " Trong đó: bội chi cho Chương trình phục hồi khoảng 1,53%GDP, bội chi cho cân đối NSNN là 2,89%GDP"

Data files:

BB19 line 53, 54 : include budget for policiess: 3 national target programes and other national program such as new rural development program.

(1) Đã bao gồm chi 03 chương trình mục tiêu quốc gia.

(2) Các dự án, nhiệm vụ của chương trình mục tiêu quốc gia xây dựng nông thôn mới.

EBPP2023: 3 years financial plan 2023-2025

File name: Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx

Link: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Sheet PL 1: Line 24 - Budget deficit of 2022 estimation. The data include the economic recovering program.

Note (3) " Bao gồm cả bội chi cho Chương trình phục hồi và phát triển kinh tế - xã hội. (4) Trong đó bội chi cho Chương trình phục hồi khoảng 1,53%GDP."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

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

Answer:

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

Source:

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

Comment:

Page 3: estimation of revenue for budget 2022: (first 9 months)

" Dự toán thu là 1.176,7 nghìn tỷ đồng. Thực hiện thu 9 tháng đạt 1.045,8 nghìn tỷ đồng, bằng 88,9% dự toán, tăng 18,8% so với cùng kỳ. " v" do thực hiện các chính sách miễn, giảm, gia hạn thuế và các khoản thu ngân sách, kết hợp với một số ngành, lĩnh vực hoạt động còn nhiều khó khăn. Đánh giá ước thu nội địa cả năm 2022 đạt khoảng 1.292,3 nghìn tỷ đồng, vượt 9,8% so dự toán (tăng 115,6 nghìn tỷ đồng), giảm 0,9% so thực hiện năm 2021."

b) Thu từ dầu thô

Dự toán thu là 28,2 nghìn tỷ đồng trên cơ sở sản lượng khai thác trong nước 7 triệu tấn, giá bán 60 USD/thùng. Thực hiện thu 9 tháng đạt khoảng 60 nghìn tỷ đồng, vượt 113% so dự toán. Ước thực hiện thu từ dầu thô cả năm đạt 68 nghìn tỷ đồng, vượt 141,1% so dự toán (39,8 nghìn tỷ đồng), tăng 52,3% so thực hiện năm 2021.

c) Thu cân đối từ hoạt động xuất nhập khẩu

Dự toán thu là 199 nghìn tỷ đồng; thực hiện 9 tháng đạt 216,5 nghìn tỷ đồng, bằng 108,8% so dự toán. Đánh giá thực hiện cả năm, thu cân đối từ hoạt động xuất nhập khẩu đạt 246 nghìn tỷ đồng, vượt 23,6% so dự toán (47 nghìn tỷ đồng), tăng 14% so thực hiện năm 2021.

d) Thu viện trợ

Dự toán thu là 7,8 nghìn tỷ đồng; thực hiện 9 tháng đạt 4,94 nghìn tỷ đồng, bằng 63,3% dự toán. Ước thực hiện cả năm thu đạt dự toán.

page 9: Estimation of revenue for budget proposal 2023

" 1. Dự toán thu nội địa: 1.334,2 nghìn tỷ đồng, chiếm 82,3% tổng thu cân đối NSNN, tăng khoảng 3,2% so với ước thực hiện năm 2022.

2. Dự toán thu dầu thô: 42 nghìn tỷ đồng, chiếm 2,6% tổng thu cân đối NSNN, trên cơ sở sản lượng khai thác khoảng 8 triệu tấn (mỗi tấn tương đương khoảng 7,5 thùng), giá dầu dự toán khoảng 70 USD/thùng.

3. Dự toán thu cân đối từ hoạt động xuất nhập khẩu: 239 nghìn tỷ đồng, chiếm 14,7% tổng thu cân đối NSNN. Trong đó: dự toán thu từ hoạt động xuất nhập khẩu là 425 nghìn tỷ đồng; dự toán chi hoàn thuế giá trị gia tăng là 186 nghìn tỷ đồng.

4. Dự toán thu viện trợ: 5,5 nghìn tỷ đồng.

Với phương án nêu trên, dự toán thu NSNN năm 2023 tăng khoảng 209 nghìn tỷ đồng so với dự toán năm 2022. Đây là mức dự toán tích cực trong bối cảnh tình hình kinh tế thế giới và khu vực còn tiềm ẩn nhiều rủi ro; hoạt động sản xuất kinh doanh trong nước ở một số ngành, lĩnh vực còn gặp nhiều khó khăn, thách thức.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure

classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

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

Source:

3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL1 of the Ke hoạch tai chinh - NSNN 3 nam_2023-2025 Chinh phu trinh Quoc hoi.xlsx provide core information of expenditure of BY-1: 2022 including economic, and functional classification but not administrative expendituree.

TỔNG CHI NSNN

Trong đó:

Chi đầu tư phát triển

Chi trả nợ lãi

Chi viện trợ

Chi thường xuyên

Chi cải cách tiền lương, tinh giản biên chế

Chi bổ sung quỹ dự trữ tài chính

Dự phòng NSNN

BỘI CHI NSNN

(Tỷ lệ bội chi so GDP)

Bội chi NSTW

Bội chi NSDP(1)

CHI TRẢ NỢ GỐC

TỔNG MỨC VAY CỦA NSNN

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Source 1) File name: Ke hoạch tai chinh - NSNN 3 nam 2023-2025 trinh Quoc hoi.xlsx

Link: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

Source 2)

EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx

Comment:

multi-year financial plan 2023-2025 expenditure estimates for BY-1 do not present for program in details

However, PL 1 provides data on actual expenditures of BY-2 and BY-1 but only with economic classification and budget deficit figures that is used for National Target programs and Economic Recovery programs and others.

Source 2) The narrative report of Budget proposal 2023 include data of actual expenditure outcome for BY-1 (2022).

2. Về chi NSNN

Dự toán chi cân đối NSNN là 1.784,6 nghìn tỷ đồng; thực hiện 9 tháng bằng 60,9% dự toán. Ước chi NSNN cả năm đạt 2.035,4 nghìn tỷ đồng, tăng 14,1% so dự toán. Kết quả thực hiện chi tại một số lĩnh vực chủ yếu như sau:

a) Chi đầu tư phát triển

Dự toán chi đầu tư phát triển Quốc hội quyết định là 526,1 nghìn tỷ đồng. Tổng số vốn năm 2022 Thủ tướng Chính phủ đã giao là 542,1 nghìn tỷ đồng. Tiến độ giải ngân vốn 9 tháng đầu năm 2022 vẫn chậm so với yêu cầu và cùng kỳ năm trước; mặc dù số tuyệt đối tăng 15,8% so cùng kỳ năm trước, nhưng tỷ lệ mới đạt 46,7% kế hoạch Thủ tướng Chính phủ giao (cùng kỳ năm 2021 đạt 47,38%).

Chính phủ, Thủ tướng Chính phủ đã họp với các Bộ, địa phương để chỉ đạo tháo gỡ khó khăn, vướng mắc, đề cao hơn nữa trách nhiệm của Bộ trưởng, Thủ trưởng cơ quan ngang Bộ, cơ quan thuộc Chính phủ, chủ tịch Ủy ban nhân dân các tỉnh, thành phố trực thuộc trung ương; nhằm đẩy nhanh tiến độ giải ngân vốn đầu tư công năm 2022.

Ước thực hiện chi đầu tư phát triển cả năm đạt 663,3 nghìn tỷ đồng, tăng 137,2 nghìn tỷ đồng (+26,1%) so với dự toán. Ước tính cả năm giải ngân vốn đầu tư đạt khoảng 96% kế hoạch Thủ tướng Chính phủ giao.

b) Chi trả nợ lãi

Dự toán chi trả nợ lãi là 103,7 nghìn tỷ đồng; thực hiện chi 9 tháng ước đạt 72,6 nghìn tỷ đồng, bằng 70% dự toán. Ước thực hiện chi cả năm đạt 99,7 nghìn tỷ đồng, giảm 4 nghìn tỷ đồng (-3,9%) so dự toán, chủ yếu do công tác tổ chức phát hành trái phiếu Chính phủ năm 2021 sát với tiến độ thu ngân sách và giải ngân vốn đầu tư công, không để tồn đọng vốn vay và giảm chi phí đi vay. Đồng thời, giải ngân vốn vay ODA năm 2021 đạt thấp, làm giảm số phải chi trả nợ lãi so với dự kiến xây dựng dự toán năm 2022. Công tác trả nợ được thực hiện đầy đủ, đúng hạn theo cam kết, góp phần củng cố xếp hạng tín nhiệm quốc gia.

c) Chi thường xuyên

Dự toán chi thường xuyên là 1.111,2 nghìn tỷ đồng; thực hiện chi 9 tháng ước đạt 758,8 nghìn tỷ đồng, bằng 68,3% dự toán, đáp ứng các nhiệm vụ chi theo dự toán và xử lý kịp thời các nhiệm vụ đột xuất phát sinh về phòng chống dịch, khắc phục hậu quả thiên tai, đảm bảo an sinh xã hội.

Bên cạnh đó, đã thực hiện xuất cấp 28,98 nghìn tấn gạo để khắc phục hậu quả thiên tai, dịch bệnh, cứu trợ, cứu đói cho nhân dân.

Ước thực hiện chi cả năm đạt 1.119,2 nghìn tỷ đồng, tăng 8 nghìn tỷ đồng (+0,7%) so dự toán, chủ yếu là tăng chi của NSĐP do được bổ sung từ nguồn dự phòng NSTW, dự phòng, dự trữ và các nguồn lực khác của NSĐP để chi cho công tác phòng chống, khắc phục hậu quả thiên tai, dịch bệnh, thực hiện các chế độ, chính sách đã ban hành, đảm bảo an sinh xã hội.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer "d" of the researcher

Government Reviewer

Opinion: Agree

IBP Comment

Please see response to indicator 6. EBP for FY 2023 does not have program based presentation below the administrative unit. Answer choice D applies.

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

GUIDELINES:

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

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

Answer:

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

Source:

Link: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

Comment:

1) sheet PL1: DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

provide expenditure estimates of the year prior to the budget year (BY-1) and BY-2 been updated from the original enacted levels to reflect actual expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In Annex 1 – the 03-year indicative State budget plan over 2023-2025 provides estimated actual expenditure in 2022 (BY-1) which is updated from the initially approved estimates.

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

Link: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

Comment:

data on expenditure by economic classification is included in Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

- development investment,
- payment for debt interest,
- Aid

- current expenditure
- Wage, pension, social assistance, social safety
- Additional for financial reserve fund
- Central budget contingency

This is an improvement in practice from last rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 03-year indicative State budget plan over 2023-2025 provides estimated actual expenditure in 2021 (BY-2), which is presented by functional classification.

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

Answer:

Economic classification

Source:

3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

- development investment,
- payment for debt interest,
- Aid
- current expenditure
- Wage, pension, social assistance, social safety
- Additional for financial reserve fund
- Central budget contingency

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the

Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

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

Answer:

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

Source:

3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Expenditures are not presented by program in the EBP 2023-2025 for BY-1 and BY-2

Sheet PL1- DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2023 - 2025

- development investment,
- payment for debt interest,
- Aid
- current expenditure
- Wage, pension, social assistance, social safetiness
- Additional for financial reserve fund
- Central budget contingency

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

Source 2) 3 years fiscal plan 2023-2025.

This is an improvement in practice from previous rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The file containing the 03-year financial plan over 2023-2025 presents data on expenditures in 2021 (BY-2)

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

GUIDELINES:

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

Answer:

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

Source:

1) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

2) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

2) PL 2 - DỰ KIẾN THU NGÂN SÁCH NHÀ NƯỚC THEO LĨNH VỰC GIAI ĐOẠN 03 NĂM 2023 - 2025 contain data of BY-1

Sheet PL2- forecast revenue by categories

I. Domestic revenue:

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

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

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

Thuế thu nhập cá nhân/Personal income tax

Thuế bảo vệ môi trường/Environment tax

Thu từ hoạt động xổ số kiến thiết/lottery

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

II. Thu từ dầu thô/ Revenue from crude oil

III. Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import including

- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import

- Refund VAT

IV. Thu viện trợ/Revenue from Aid

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

1) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Sheet PL1 and PL2 present individual sources of revenue accounting for all revenue are presented for BY-1.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

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

Answer:

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

Source:

1) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

2) EBP 2023:

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

Comment:

revenue estimates for BY-1 have been updated from the original enacted levels

See Sheet 2 -CÂN ĐỐI NGUỒN THU, CHI DỰ TOÁN NGÂN SÁCH TRUNG ƯƠNG
VÀ NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2023

include data for Enacted budget 2022, actual implementation of 2022 and proposal of 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

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

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

1) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

2) EBP2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx

Comment:

Source 1: revenue estimates for BY-2 (2021) and BY-1 (2022) and prior years are presented by category.

Sheet PL2- forecast revenue by categories

I. Domestic revenue:

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

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

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

Thuế thu nhập cá nhân/Personal income tax

Thuế bảo vệ môi trường/Environment tax

Thu từ hoạt động xổ số kiến thiết/lottery

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

II. Thu từ dầu thô/ Revenue from crude oil

III. Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import including

- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import

- Refund VAT

IV. Thu viện trợ/Revenue from Aid

This is an improvement in practice from previous rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

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

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

individual sources of revenue accounting for all revenue are presented for BY-2 (2021) and prior years BY-1 (2022)

Sheet PL2- forecast revenue by categories

I. Domestic revenue:

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

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

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

Thuế thu nhập cá nhân/Personal income tax

Thuế bảo vệ môi trường/Environment tax

Thu từ hoạt động xổ số kiến thiết/lottery

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

II. Thu từ dầu thô/ Revenue from crude oil

III. Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import including

- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import

- Refund VAT

IV. Thu viện trợ/Revenue from Aid

This is an improvement in practice from previous rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

See sheet PL1 and PL2 present BY-1 and BY-2 (see question 29).

This is an improvement in practice from previous rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

1

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) Public Debt News letter no 15 to period end of June 2022
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM270034
Public Debt News letter no 14 for data 2017-2021
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM241517

4) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

total debt outstanding at the end of BY-1;
amount of net new borrowing required during BY-1;
interest payments on the debt;
interest rates on the debt instruments;
maturity profile of the debt; and
whether it is domestic or external debt.

Source 1)

Sheet B1 (line 16)- Interest Payment - chi trả nợ lãi
Sheet B1 - (line 26: Payments on Debt - chi trả nợ gốc
Sheet B1 - Line 22: Net new borrowing (State budget deficit): Bộ chi ngân sách nhà nước
Other on debt payments in B6 (line 12) Interest Payment

Source 2)

Sheet PL 3:

- Total public debt including net government debts , local government's debts and foreign debts

4) Narrative budget proposal report 2023:

page- 5 : it mentions "Interest payment of 2022"

In Vietnamese: b) Chi trả nợ lãi

Dự toán chi trả nợ lãi là 103,7 nghìn tỷ đồng; thực hiện chi 9 tháng ước đạt 72,6 nghìn tỷ đồng, bằng 70% dự toán. Ước thực hiện chi cả năm đạt 99,7 nghìn tỷ đồng, giảm 4 nghìn tỷ đồng (-3,9%) so dự toán,

p6: +state budget deficit (net borrowing), + Outstanding debts by 2022 + Outstanding government debts, + Outstanding Foreign debts
" dự kiến bội chi NSNN (bao gồm cả bội chi cho Chương trình phục hồi và phát triển kinh tế - xã hội) ước thực hiện khoảng 421,3 nghìn tỷ đồng, bằng 4,5%GDP, trong phạm vi Quốc hội cho phép. Trong tổ chức thực hiện từ nay đến hết năm 2022, phấn đấu đưa bội chi NSNN về mức 4%GDP, trong phạm vi dự toán.

Dự kiến đến ngày 31/12/2022, so với GDP ước thực hiện , dư nợ công khoảng 43-44%GDP, dư nợ Chính phủ khoảng 40-41%GDP, dư nợ vay nước ngoài của quốc gia bằng khoảng 40-41%, nghĩa vụ trả nợ trực tiếp của Chính phủ khoảng 18-19% tổng thu NSNN; "

source 3) Public Debt News letter

total debt outstanding at June 2022 BY-1;
amount of net new borrowing required during BY-1;
interest payments on the debt;
interest rates on the debt instruments;
maturity profile of the debt; and
categories of domestic or external debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP maintains answer choice C based on Budget Proposal including information on composition of debt. Unfortunately, OBS methodology considers EBP to be the package that is submitted to National Assembly for approval. As Public Debt Reports are monthly reports, their content is not used for scoring this indicator. IBP acknowledges that this information is available in the Public Debt reports.

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

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

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

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

3) Public Debt News letter no 15 to period end of June 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM270034

Public Debt News letter no 14 for data 2017-2021 (BY-3) BY-4

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM241517

2) 3 years financial budget proposal 2023-2025: has debt data for BY-1 and BY-2

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Executive Budget Proposal (EBP) or any supporting budget documentation, presented the actual outcome for total debt outstanding of the year - two years prior to the budget year (BY-2). It means EBP 2023 and supporting documents showed the actual outcome for the total debt outstanding in 2021, and the estimation of debt in 2022. Please see Sheet PL3, 3 years Financial Budget Proposal 2023-2025 accompanying the EBP 2023, following the link: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Government's budget proposal to the National Assembly for fiscal year 2023 is published in the website of the Ministry of Finance presents the actual debt outcome in 2021 (BY-2). The Public Debt Bulletin No. 14 was published on August 16, 2022, prior to the date that the Government submitted the State budget proposal to the National Assembly (in October 2022). The Public Debt Bulletin No. 15 was published after the date that the National Assembly enacted the budget for fiscal year 2023

IBP Comment

Many thanks to the reviewers, IBP acknowledges this improvement in practice and revised response to A (from C).

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether “core” information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government’s budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund’s finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government’s true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements . A “b” answer applies if the Executive’s Budget Proposal or supporting documentation presents all of the core information. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

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

Source:

- 1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>
- 2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

Comment:

Information related to extra-budgetary funds is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary)

on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

1) EBP 2023 (excel data file) [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx

1

2) EBP 2023: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx

3) 3 years financial budget proposal 2023-2025: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx)

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

Comment:

b) because central government finances are presented on a consolidated basis because there is no data on extra-budgetary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers

are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

Source 1)

Sheet 02: Revenue -Expenditure of central budget and local budget

CÂN ĐỐI NGUỒN THU, CHI DỰ TOÁN NGÂN SÁCH TRUNG ƯƠNG VÀ NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2023

Source 2) EBP 2023: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx

Comment:

Source 1)

Sheet 02: Revenue -Expenditure of central budget and local budget

CÂN ĐỐI NGUỒN THU, CHI DỰ TOÁN NGÂN SÁCH TRUNG ƯƠNG VÀ NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2023

Sheet 6- Line 8: Central budget transfer to local governments (aggregated data)

Sheet 10: Estimates of revenue-expenditure of central budget and additional transfers to local governments. With purposes: such as revenues shared to local governments.; revenues retained by local government, budget deficit, ; budget surplus..

Sheet 11: Central government transfers to local governments: Total and segregated by purposes: for national programs, for policies, and for 3 national targeted programs -- This is clear as the statement

DỰ TOÁN THU, CHI, CÂN ĐỐI NGÂN SÁCH ĐỊA PHƯƠNG; TỶ LỆ PHẦN TRĂM (%) ĐỐI VỚI CÁC KHOẢN THU PHÂN CHIA VÀ SỐ BỔ SUNG CÂN ĐỐI TỪ NGÂN SÁCH TRUNG ƯƠNG CHO NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2023

Source 2)

Narrative report on budget proposal 2023:

p 7 - stating the revenues and expenditure explanations including local government transfers:

"Kết quả thực hiện các chính sách về thu NSNN trong 9 tháng đầu năm, tổng số tiền thuế, tiền thuê đất, phí và lệ phí đã được miễn, giảm, gia hạn khoảng 151,2 nghìn tỷ đồng, trong đó: số tiền thuế gia hạn khoảng 97,9 nghìn tỷ đồng, bằng 72,5% số dự kiến gia hạn (135 nghìn tỷ đồng) khi xây dựng chính sách; số tiền miễn, giảm khoảng 53,3 nghìn tỷ đồng, bằng 54,1% tổng số dự kiến miễn, giảm (95 nghìn tỷ đồng) khi xây dựng chính sách. Tính cả 6,7 nghìn tỷ đồng số tiền miễn, giảm theo Nghị quyết số 406/NQ-UBTVQH15 ngày 19 tháng 10 năm 2021 của Ủy ban Thường vụ Quốc hội, tổng số tiền đã thực hiện miễn, giảm, gia hạn trong 9 tháng đầu năm 2022 khoảng 157,9 nghìn tỷ đồng. Về chi NSNN, đến hết tháng 9/2022, đã thông báo bổ sung kinh phí cho 22 địa phương với tổng kinh phí là 4.149 tỷ đồng để thực hiện các chính sách hỗ trợ tiền thuê nhà cho người lao động theo Nghị quyết 43 (tương đương 62,7% quy mô gói khi xây dựng Chương trình).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies

intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

EBP 2023 narrative: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

[dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

EBP2023 data:

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

[dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

EBP2023 data:

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

[dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

Comment:

Sheet 06: line 23: 8 Chi các hoạt động kinh tế 54,515

Sheet 07 : Line 51 : to Vietnam Development Bank - Ngân hàng Phát triển Việt Nam 4,313,000

Line 52 Social Policy Bank - Ngân hàng Chính sách xã hội 4,999,100

Line 56 Expenses for implementing a number of tasks assigned by the State to economic groups, corporations and banks (Chi thực hiện một số nhiệm vụ Nhà nước giao cho các Tập đoàn kinh tế, các Tổng công ty, các ngân hàng 52,500) This provides an aggregate value of transfers but not to some level of disaggregation of transfers (in the form of subsidies, loans, value of nonfinancial assets transfers) to individual SOEs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether “core” information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:

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

Source:

EBP2023 data:

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

[dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

4) EBP 2023: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

[dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

Comment:

Aggregated data on budget allocation to state owned enterprises and state own banks. but there is no details or level of disaggregation or statement of purposes.

Some direct budget subsidies for some specific activities and policy-merited objects, the State provides indirect support via public financial organizations for the delivery of State credit schemes, providing loans with interest rates lower than market rates (interest subsidies).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least

the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

d. No, information related to financial assets is not presented.

Source:

- 1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20SNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>
- 2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20SNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>
- 3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20SNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

Information related to financial assets is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation

of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

- 1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>
- 2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>
- 3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

d) Information related to nonfinancial assets is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

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2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

d) estimates of expenditure arrears are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

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2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

4) Annual report Báo cáo thường niên <https://mof.gov.vn/webcenter/plugin/magazine?dDocName=MOFUCM261778&dID=264334#page/42>
Page 143: public assets

5) Public Debt News letter no 15 to period end of June 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM270034

Public Debt News letter no 14 for data 2017-2021

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM241517

Comment:

Source 1) Sheet 5: there is a budget line for the contingency fund and other line for financial reserve fund, but does not show any information on contingent liabilities (Government guarantees).

Source 2) Sheet 3- line 14: data on government guaranteed debts

Nợ được Chính phủ bảo lãnh

Dư nợ 320.3 301.7 288.1 261.2 225.1

Tỷ lệ so với GDP (%) 3.8% 3-4% 3-4% 2-3% 2-3%

Source 5) Public Debt Newsletter:

Page 15: government guaranteed debts from 2018-2022: including outstanding debt, new debt of the period, repayments including interest and fee payments of the period

As the 2017 Public Debt Management Law, public debt includes all Government guaranteed debt (100% explicit contingent liabilities) and there is figure of public debt, but Government guaranteed debt is not presented separated in budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Comment:

Information related to future liabilities and the sustainability of finances over the longer term - 10 years is not presented. 3 year fiscal plan only estimates of public debt and Government debt over the next 3 years

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to the full State budget proposal, there are the Financial Strategy, the Public Debt Strategy, the 05-year and annual public debt borrowing and repayment plans, however, these documents are not published on the same date when the Government's Budget Proposal to the National Assembly is published

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors

from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

1

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

4) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

4) Annual report Báo cáo thường niên <https://mof.gov.vn/webcenter/plugin/magazine?dDocName=MOFUCM261778&dID=264334#page/42>

5) New portal on open budget

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:

Source 2) Sheet PL1 - line 11: revenue from aid

Source 3) Sheet 01 ;ome 12: revenue from aid

But this is only aggregated data with no narrative nor segregated data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: Select b. Yes, the budget proposal presents estimates of sources of donor assistance, but not a narrative note. The donor assistance as presented in the 2023 State Budget Proposal to the National Assembly includes both financial and in-kind assistance, but only at aggregate level and does not include a detailed narrative discussion.

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to tax expenditures is not presented.

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

2) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

3) Resolution of Nghị quyết số: 43/2022/QH15 dated 11 / 01/2022
Fiscal and monetary policies to support economic recovery and economic-social development.
VỀ CHÍNH SÁCH TÀI KHÓA, TIỀN TỆ HỖ TRỢ CHƯƠNG TRÌNH PHỤC HỒI VÀ PHÁT TRIỂN KINH TẾ - XÃ HỘI
<https://thuvienphapluat.vn/van-ban/Thuong-mai/Nghi-quyet-43-2022-QH15-chinh-sach-tai-khoa-tien-te-phuc-hoi-phat-trien-kinh-te-xa-hoi-500776.aspx>

Comment:

Source 1) Sheet 3: Line 37: VAT return -174,000 -186,000 106.9% billions dongs
Source 2) Narrative report of budget 2023 confirms the VAT returns to be 186,000 billions dongs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to tax expenditures is not presented.

IBP Comment

Many thanks to the government reviewer. IBP agrees with their assessment and revised to answer choice D (from C). Information on on tax expenditures is provided for BY-1 and not for the budget year of 2023.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general

expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

Comment:

Clause 1, Article 7 of the 2015 SBL stipulates "Revenues from taxes, fees, charges and other lawful revenue are fully included in the State budget balance, and as a rule not earmarked for any specific expenditure mandates..."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It is stipulated in Clause 1, Article 7 of the State Budget Act that "All revenues from taxes, fees and charges and other lawful budgetary revenues are fully included in the proposed State budget, under the principle of no earmarking for any specific expenditures..."; Accordingly, the 2015 State Budget Act specifies that all budgetary revenues are accounted for in the State budget fund to finance expenditure mandates in accordance with applicable legislations, in an effort to facilitate comprehensive and transparent State budget management. Accordingly, the proposed State budget does not present any revenues earmarked for any particular purposes.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a

narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

4) Resolution 43/2022/QH15 dd 11/01 /2022
Fiscal and monetaray policies to support recovery and economic-social development

NGHỊ QUYẾT VỀ CHÍNH SÁCH TÀI KHÓA, TIỀN TỆ HỖ TRỢ CHƯƠNG TRÌNH PHỤC HỒI VÀ PHÁT TRIỂN KINH TẾ - XÃ HỘI
<https://thuvienphapluat.vn/van-ban/Thuong-mai/Nghi-quyet-43-2022-QH15-chinh-sach-tai-khoa-tien-te-phuc-hoi-phat-trien-kinh-te-xa-hoi-500776.aspx>

Comment:

Source 2) 3 years fiscal plan

Sheet PL 1: Foot note 1,2,3,4

(1) Sau khi thực hiện các giải pháp tài chính để xử lý cân đối NSNN (như: cắt giảm, tiết kiệm chi thường xuyên; sử dụng tăng thu NSTW để đảm bảo nguồn chi Chương trình phục hồi và phát triển kinh tế - xã hội).

(2) Chênh lệch giữa số bội chi của các địa phương có bội chi NSĐP và số bội thu của các địa phương có bội thu NSĐP.

(3) Bao gồm cả bội chi cho Chương trình phục hồi và phát triển kinh tế - xã hội.

(4) Trong đó bội chi cho Chương trình phục hồi khoảng 1,53%GDP.

Source 3) narrative budget proposal 2023.

page 10: :

" Thứ ba, bố trí kinh phí tăng lương cơ sở cho cán bộ, công chức, viên chức; tăng lương hưu, trợ cấp bảo hiểm xã hội đối tượng do NSNN đảm bảo và hỗ trợ thêm đối với đối tượng nghỉ hưu trước năm 1995 có mức hưởng thấp, trợ cấp ưu đãi người có công và một số chế độ an sinh xã hội gắn với lương cơ sở; điều chỉnh phụ cấp ưu đãi nghề đối với cán bộ y tế dự phòng và y tế cơ sở; điều chỉnh chuẩn nghèo giai đoạn 2021 - 2025; thực hiện các Chương trình mục tiêu quốc gia theo phê duyệt; các nhiệm vụ phát triển kinh tế - xã hội. Bố trí hợp lý dự phòng, dự trữ quốc gia theo quy định để bảo đảm xử lý kịp thời các nhiệm vụ cấp bách phát sinh.

- " Chi thường xuyên: 1.172,3 nghìn tỷ đồng, tăng 5,4% so với dự toán năm 2022. Trong đó, bố trí đảm bảo hoạt động bộ máy nhà nước, thực hiện các chế độ, chính sách đã ban hành; chi thực hiện các Chương trình mục tiêu quốc gia và một số nhiệm vụ chính trị, đối ngoại, các nhiệm vụ phát triển kinh tế - xã hội, chi tình giãn biên chế;..."

page 11: " bội chi cho Chương trình phục hồi khoảng 1,53%GDP, bội chi cho cân đối NSNN là 2,89%GDP (dự toán năm 2022 là 4%GDP)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Comments: The proposed budget does present expenditures for certain policies, for example, for the implementation of the policy on organizational restructuring, right sizing and salary reform in the public sector, the annually proposed budget always allocate expenditures earmarked for salary reform and right sizing, and such line item is presented explicitly.

IBP Comment

Many thanks, IBP revised to C (from B).

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

1) EBP 2023 (excel data file) [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx

2) 3 years financial budget proposal 2023-2025: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx)

dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx

3) EBP 2023: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx

4) Resolution 43/2022/QH15 dd 11/01 /2022

Fiscal and monetary policies to support recovery and economic-social development

NGHỊ QUYẾT VỀ CHÍNH SÁCH TÀI KHÓA, TIỀN TỆ HỖ TRỢ CHƯƠNG TRÌNH PHỤC HỒI VÀ PHÁT TRIỂN KINH TẾ - XÃ HỘI

<https://thuvienphapluat.vn/van-ban/Thuong-mai/Nghi-quyet-43-2022-QH15-chinh-sach-tai-khoa-tien-te-phuc-hoi-phan-trien-kinh-te-xa-hoi-500776.aspx>

Comment:

Source 2) 3 years fiscal plan

Sheet PL 1: Foot note 1,2,3,4

(1) Sau khi thực hiện các giải pháp tài chính để xử lý cân đối NSNN (như: cắt giảm, tiết kiệm chi thường xuyên; sử dụng tăng thu NSTW để đảm bảo nguồn chi Chương trình phục hồi và phát triển kinh tế - xã hội).

(2) Chênh lệch giữa số bội chi của các địa phương có bội chi NSĐP và số bội thu của các địa phương có bội thu NSĐP.

(3) Bao gồm cả bội chi cho Chương trình phục hồi và phát triển kinh tế - xã hội.

(4) Trong đó bội chi cho Chương trình phục hồi khoảng 1,53%GDP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: The 2023 State budget proposal includes the 03-year financial - State budget plan over 2023-2025, which presents the objectives for the 03-year financial plan over 2023-2025; the indicative budget framework over 2023-2025 as well as proposed actions and implementation arrangements (pages 12 and 13 of the document).

IBP Comment

Many thanks, IBP revised to C (from B).

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

1) EBP 2023 (excel data file) <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

2) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx>

3) 3 years financial budget proposal 2023-2025: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

3) EBP 2023: <https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx>

New portal on open budget by Ministry of Finance

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:

nonfinancial data on inputs are not presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

1) EBP 2023 (excel data file) [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

[dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

2) 3 years financial budget proposal 2023-2025: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx)

[dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256966&dDocName=MOFUCM254392&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam%202023-2025%20trinh%20Quoc%20hoi.xlsx)

3) EBP 2023: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

[dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=256732&dDocName=MOFUCM254171&filename=Du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.docx)

Circular: 53/2022/TT-BTC dd 12/ 8 / 2022

on mnaagement of state budget for national target program on new rural development 2021-2025

QUY ĐỊNH QUẢN LÝ VÀ SỬ DỤNG KINH PHÍ SỰ NGHIỆP TỪ NGUỒN NGÂN SÁCH TRUNG ƯƠNG THỰC HIỆN CHƯƠNG TRÌNH MỤC TIÊU QUỐC GIA XÂY DỰNG NÔNG THÔN MỚI I GIAI ĐOẠN 2021-2025

<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-53-2022-TT-BTC-quan-ly-kinh-phi-su-nghiep-thuc-hien-xay-dung-nong-thon-moi>

Resolution 43/2022/QH15 dd 11/01 /2022

Fiscal and monetary policies to support recovery and economic-social development

NGHỊ QUYẾT VỀ CHÍNH SÁCH TÀI KHÓA, TIẾN TỆ HỖ TRỢ CHƯƠNG TRÌNH PHỤC HỒI VÀ PHÁT TRIỂN KINH TẾ - XÃ HỘI

<https://thuvienphapluat.vn/van-ban/Thuong-mai/Nghi-quyet-43-2022-QH15-chinh-sach-tai-khoa-tien-te-phuc-hoi-phat-trien-kinh-te-xa-hoi-500776.aspx>

Comment:

Source 2) 3 years fiscal plan

Sheet PL 1: Foot note 1,2,3,4

(1) Sau khi thực hiện các giải pháp tài chính để xử lý cân đối NSNN (như: cắt giảm, tiết kiệm chi thường xuyên; sử dụng tăng thu NSTW để đảm bảo nguồn chi Chương trình phục hồi và phát triển kinh tế - xã hội).

(2) Chênh lệch giữa số bội chi của các địa phương có bội chi NSDP và số bội thu của các địa phương có bội thu NSDP.

(3) Bao gồm cả bội chi cho Chương trình phục hồi và phát triển kinh tế - xã hội.

(4) Trong đó bội chi cho Chương trình phục hồi khoảng 1,53%GDP.

Source 3) narrative budget proposal 2023.

page 10 :

" Thứ ba, bố trí kinh phí tăng lương cơ sở cho cán bộ, công chức, viên chức; tăng lương hưu, trợ cấp bảo hiểm xã hội đối tượng do NSNN đảm bảo và hỗ trợ thêm đối với đối tượng nghỉ hưu trước năm 1995 có mức hưởng thấp, trợ cấp ưu đãi người có công và một số chế độ an sinh xã hội gắn với lương cơ sở; điều chỉnh phụ cấp ưu đãi nghề đối với cán bộ y tế dự phòng và y tế cơ sở; điều chỉnh chuẩn nghèo giai đoạn 2021 - 2025; thực hiện các Chương trình mục tiêu quốc gia theo phê duyệt; các nhiệm vụ phát triển kinh tế - xã hội. Bố trí hợp lý dự phòng, dự trữ quốc gia theo quy định để bảo đảm xử lý kịp thời các nhiệm vụ cấp bách phát sinh.

- " Chi thường xuyên: 1.172,3 nghìn tỷ đồng, tăng 5,4% so với dự toán năm 2022. Trong đó, bố trí đảm bảo hoạt động bộ máy nhà nước, thực hiện các chế độ, chính sách đã ban hành; chi thực hiện các Chương trình mục tiêu quốc gia và một số nhiệm vụ chính trị, đối ngoại, các nhiệm vụ phát triển kinh tế - xã hội, chi tình giảm biên chế;..."

page 11: " bội chi cho Chương trình phục hồi khoảng 1,53%GDP, bội chi cho cân đối NSNN là 2,89%GDP (dự toán năm 2022 là 4%GDP)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I proposed the Answer "C" as the following evidence: 1. In EBP the Government allocated budget estimation for 3 National Targeted Programs (NTP) for 48 provinces which are intended for the poorest people and the poorest communes/districts with a total budget of VND 45,783 billion and specific budget allocation for each province: (i) NTP for socio-economic development in ethnic minority and mountainous areas for the period 2021 - 2030 (the poorest areas in Vietnam); (ii) NTP for building new rural areas for the period 2021 - 2025; (iii) NTP for poverty reduction and sustainable social security for the period 2021 - 2025 (for the poorest areas/communes/districts). See the estimates in Sheet No.11 DỰ TOÁN CHI BỔ SUNG CỐ MỤC TIÊU TỪ NGÂN SÁCH TRUNG ƯƠNG CHO NGÂN SÁCH TỪNG TỈNH, THÀNH PHỐ TRỰC THUỘC TRUNG ƯƠNG NĂM 2023, and link https://ckns.mof.gov.vn/_layouts/LacViet.App/Pages/DownloadFilePage.aspx

FileUrl=DimGz0CuQR3d%2fUSI%2bkkUcbxj5%2bPtoWNhTO8jL6ZBvDALJeqRukgbxO6DfQ8jyuteHKahU0d2OAXKn6P5yCxYnHqzNiluxUTB5Q90yYEHR52BfeWgUSVpFcN7URkpgcA9ya15zFsU1zVsusp%2bc9C%2bz3qvk2Yenye%2bE0KKXEk8KL3b%2fUSVUHSPqqjM8fefyW7vNsfcp8uaX26vXku%2fSXQiGmt0%2fUCAny9crvf%2bY%2bCRLc%3d 2. However, the Fiscal and Monetary Policies to support recovery and economic-social development (NGHỊ QUYẾT VỀ CHÍNH SÁCH TÀI KHÓA, TIẾN TỆ HỖ TRỢ CHƯƠNG TRÌNH PHỤC HỒI VÀ PHÁT TRIỂN KINH TẾ - XÃ HỘI) as mentioned above, we do not see the budget estimates for that.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Comments: All the State policies intended to benefit directly the country's most impoverished populations are included in the budget proposal and presented in the items of targeted transfers to sub-national government budgets as well as social protection expenditure, however no narrative discussion is presented. Refer to File So lieu du toan NSNN nam 2023 trinh Quoc hoi.xlsx: Table No. 11 presents the central government's budget transfers for sub-national governments for the latter's implementation of targeted programs and/or mandates; other policies and/or entitlements in accordance with applicable legislations; and the 03 National Targeted Programs, including National Targeted Program on New Rural Development, National Targeted Program on Sustainable Poverty Reduction; National Targeted Program on Socio-economic Development for Ethnic Minority and Mountainous Areas. Table No. 6 presents social protection expenditures.

IBP Comment

IBP worked with researcher to revise to C (from D). This is an improvement in practice over previous rounds. EBP:

<https://mof.gov.vn/webcenter/contentattachfile/idcplg?>

dID=256965&dDocName=MOFUCM254391&filename=So%20lieu%20du%20toan%20NSNN%20nam%202023%20Chinh%20phu%20trinh%20Quoc%20hoi.xls x B07 - Budget for each agencies with details on 3 National Targeted programs. The national targeted programs are described in details in decision

1) Decision no 263/QĐ-TTg on National Targeted program on New Rural Development of 2021 - 2025 <https://chinhphu.vn/?pageid=27160&docid=205378&type=1&tagid=4> 2) National Target Program to develop economic social development of the mountainous and ethnic minorities areas. Quyết định số 1719/QĐ-TTg phê duyệt Chương trình mục tiêu quốc gia phát triển kinh tế - xã hội vùng đồng bào dân tộc thiểu số và miền núi <http://cema.gov.vn/thong-bao/quyet-dinh-so-1719-qd-ttg-phe-duyet-chuong-trinh-muc-tieu-quoc-gia-phat-trien-kinh-te-xa-hoi-vung-dong-bao-dan-toc-thieu-so-va-mien-nui.htm> 3) National Target Program on sustainable poverty reduction (xóa đói giảm nghèo bền vững) <https://vanban.chinhphu.vn/?pageid=27160&docid=205180>

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

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

Source:

Dự toán NSNN năm 2023 trình quốc hội (10/11/2022)

EBP 2023

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

See the guided timelines in Decree no 163. art. 22:

<https://thuvienphapluat.vn/van-ban/tai-chinh-nha-nuoc/Nghi-dinh-163-2016-ND-CP-huong-dan-Luat-ngan-sach-nha-nuoc-335331.aspx>

"Điều 22. Thời gian hướng dẫn lập, xây dựng, tổng hợp, quyết định và giao dự toán ngân sách nhà nước"

Comment:

The budget process and calendar are specified in Article 22 of Decree No. 163/2016/ND-CP, dated December 21, 2016, promulgating specification for the implementation of certain Articles in the State Budget Law.

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance issued Circular No. 47/2022/TT-BTC dated 29/07/2022 regarding the Guidelines to develop the estimation of the State Budget 2023 and 3 years state budget financial plan for 2023-2025. Article No.23 of this Circular about the implementation mentioned: "The content, process and time for preparing the 2023 state budget estimate and the 3-year state budget financial plan for 2023-2025 are implemented in accordance with the provisions of the State Budget Law and instructions in this Circular". See the link to the Circular <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-47-2022-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-va-ke-hoach-tai-chinh-2023-524554.aspx> Article No. 44 of State Budget Law 2015 regulates the timetable of development, consolidation, submission, and approval of the state budget estimation 2023 with some main deadlines. See the link <https://datafiles.chinhphu.vn/cpp/files/vbpq/2015/07/83.signed.pdf> Article 22 of Decree No.163/2016/ND-CP dated December 21, 2016, regulates the timetable of development, consolidation, submission, and approval of the state budget estimation 2023 with detailed deadlines. See link <https://datafiles.chinhphu.vn/cpp/files/vbpq/2016/12/163.signed.pdf>

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

Comment:

The circular does not mention any of the core information including: nominal GDP level; inflation rate; real GDP growth; and interest rates.

This is a change in practice compared to previous OBS rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

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

Source:

Government website:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

<https://thuvienphapluat.vn/van-ban/Thuong-mai/Chi-thi-12-CT-TTg-2022-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-du-toan-ngan-sach-2023-523074.aspx>

Circular 47/2022 /TT-BTC dated 29/7/2022, on guiding on budgeting for 2023 and medium term fiscal plan 2023-2025. 29/7/2022,

Thông tư số 47/2022/TT-BTC về việc hướng dẫn xây dựng dự toán ngân sách Nhà nước (NSNN) năm 2023, kế hoạch tài chính - ngân sách Nhà nước 03 năm 2023-2025

<https://bcp.cdnchinhphu.vn/334894974524682240/2022/8/5/47-02082022-163631-16596699971732015961717.pdf>

Comment:

The Prime Minister’s circular on Socio-Economic Development Plan and Budget of 2023 and budgeting guidance of MOF provide discussion of expenditure policies and priorities; but not estimate of total expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Prime Minister’s Directive No. 12/CT-TTg, dated July 22, 2022, and the Ministry of Finance’s Circular No. 47/2022/TT-BTC, dated July 29, 2022, provide information on policy directions and expenditure priorities, but not the indicative total expenditure. The expenditure prioritization must be exercised within national aggregate resource envelop.

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and

- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

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

Source:

Government website:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

Comment:

Discussion of revenue policies and priorities; and include estimated revenue for policies

1. Về dự toán thu NSNN

Phần đầu dự toán thu nội địa năm 2023 không kể thu tiền sử dụng đất, thu xổ số kiến thiết, tiền bán vốn nhà nước tại doanh nghiệp, cổ tức, lợi nhuận sau thuế và chênh lệch thu, chi của Ngân hàng Nhà nước bình quân cả nước tăng khoảng 7-9% so với đánh giá ước thực hiện năm 2022 (sau khi loại trừ các yếu tố tăng, giảm thu do thay đổi chính sách). Mức tăng thu cụ thể tùy theo điều kiện, đặc điểm và phù hợp với tốc độ tăng trưởng kinh tế trên địa bàn của từng địa phương. Dự toán thu từ hoạt động xuất nhập khẩu năm 2023 tăng bình quân khoảng 4-6% so với đánh giá ước thực hiện năm 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Government website:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

Comment:

No, none of the three estimates related to government borrowing and debt are not presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Government website:

<https://vanban.chinhphu.vn/?pageid=27160&docid=206206>

Circular 12/CT-Tg of Prime Minister dated 22 July 2022 on on Socio-Economic Development Plan and Budget of 2023

Chỉ thị 12/CT-TTg năm 2022 ngày 22-7-22 về xây dựng kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2023

<https://thuvienphapluat.vn/van-ban/Thuong-mai/Chi-thi-12-CT-TTg-2022-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-du-toan-ngan-sach-2023-523074.aspx>

Circular 47/2022 /TT-BTC dated 29/7/2022, on guiding on budgeting for 2023 and medium term fiscal plan 2023-2025.

Thông tư số 47/2022/TT-BTC về việc hướng dẫn xây dựng dự toán ngân sách Nhà nước (NSNN) năm 2023, kế hoạch tài chính - ngân sách Nhà nước 03 năm 2023-2025

<https://bcp.cdnchinhphu.vn/334894974524682240/2022/8/5/47-02082022-163631-16596699971732015961717.pdf>

Comment:

Orientation policies for multi-year expenditure but not include estimates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Data sheet for EB 2023 on MOF website:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024

Nghị quyết số 69/2022/QH15 của Quốc hội: Về dự toán ngân sách nhà nước năm 2023 11- Nov 2022

<HTTPS://CHINHPHU.VN/?PAGEID=27160&DOCID=206929&CLASSID=1&ORGGROUPID=1>

Comment:

Sheet B16: expenditures by economic classifications

Sheet B12, B17 expenditures by functional classification

Sheet B18, B19, B20 in attached file and link: expenditures by administrative units (ministries, branches, agencies)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

as in question 59

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh
Data sheet for EB 2023 on MOF website:
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024

Comment:

In Sheet B18, (Colluns Hm, I,J,K) provide data of the expenditure by administrative unit (ministries, central agencies) includes an estimate of the national target program expenditure, but this expenditure only accounts for a part of the budget.

In sheet B22, collunms D,E,F provide data of the expenditure by provinces (province, units) includes an estimate of the national target program expenditure, but this expenditure only accounts for a part of the budget.

As per advise from IBP, transfers do not qualify as programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Sheet B18 Table No. 18/CK-NSNN, on expenditures by administrative classification (national ministries and agencies), presents expenditures for National Targeted Programs; Sheet B22 Table No. 22/CK-NSNN, presents central government transfers to each of the provinces and centrally administrative cities.

IBP Comment

Many thanks to researcher and reviewer. IBP revised to answer choice C (from D) While transfers to provinces and local governments do not count as programs. There is information three significant programs in B12 sheet: The percentage of investment development (including national targeted programs) counts for 34% of the total budget. 1) Decision no 263/QĐ-TTg on National Targeted program on New Rural Development of 2021 - 2025 <https://chinhphu.vn/?pageid=27160&docid=205378&type=1&tagid=4> 2) National Target Program to develop economic social development of the mountainous and ethnic minorities areas. Quyết định số 1719/QĐ-TTg phê duyệt Chương trình mục tiêu quốc gia phát triển kinh tế - xã hội vùng đồng bào dân tộc thiểu số và miền núi <http://cema.gov.vn/thong-bao/quyet-dinh-so-1719-qd-ttg-phe-duyet-chuong-trinh-muc-tieu-quooc-gia-phat-trien-kinh-te-xa-hoi-vung-dong-bao-dan-toc-thieu-so-va-mien-nui.htm> 3) National Target Program on sustainable poverty reduction (xóa đói giảm nghèo bền vững) <https://vanban.chinhphu.vn/?pageid=27160&docid=205180>

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quooc-hoi-quyet-dinh

Data sheet for EB 2023 on MOF website:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024

MOF’s Portal of open budget: Enacted Budget 2023

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

Comment:

B12, B14 (Revenues by sector); total revenues by Tax and non-tax categories

B15 (Revenues sources details by tax and non-tax (fee) codes).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer “a,” the Enacted Budget must present all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all

revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

The EB 2023 document was published on Ministry of Finance Portal:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Data sheet for EB 2023 on MOF website:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024

MOF's Portal of open budget

Enacted Budget 2023

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

Comment:

Sheet B14,B15 on all individual sources of revenue

Other revenues (27,107.15 billions dong) is only 1.67% of total revenues, which justifies an A score

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Ministry of Finance published full documents of EB2023 on 5 Dec. 2022: https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh

Data sheet for EB 2023 on MOF website:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM258024

MOF's Portal of open budget

Enacted Budget 2023

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

Comment:

B12: interest payment > Chi trả nợ lãi = 102,890 billions dongs

B12: budget deficit = Net borrowing> . (BỘI CHI NGÂN SÁCH NHÀ NƯỚC=455,500 billions dongs)

B12: debt payment > CHI TRẢ NỢ GỐC = 192,713 billions dongs

B12: total debt line 'Đ' is 648,213 billions dongs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

Bao cao ngan sach danh cho cong dan - Du toan NSNN nam 2023 Quoc hoi quyet dinh.pdf

(in English: Citizen budget for Enacted State Budget of 2023)

Ministry of Finance portal, published dated 29/12/2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

Published: Ministry of Finance, dated 29 Dec. 2022

Cong thong tin cong khai ngan sach

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

BẢN NGÂN SÁCH DÀNH CHO CÔNG DÂN. Dự toán ngân sách nhà nước năm 2023 trình Quốc hội In English: Citizen Budget report - Executive Budget proposal 2023 to the National Assembly
CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Citizen budget for IYR of the 1st 6 months of 2022.

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

Source: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Published date: 15 July 2022

Citizen budget for IYR of the 1st 9 months of 2022.

Tình hình thực hiện NSNN 9 tháng đầu năm 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

Published date: 13 October 2022

Comment:

The Citizens Budget provides information beyond the core elements.

The citizen's budget versions for Executive Budget proposal submitted by the Government to the National Assembly, Citizen Budget for Enacted Budget 2023 and Citizen Budget for In-Year Reports

Citizen Budget for Enacted Budget 2023 include information

- expenditure and revenue totals; page 3, 4,5,6,7,8

- the main policy initiatives in the budget: Page 11

- the macroeconomic forecast upon which the budget is based: such as GDP growth, GDP per capita,, CPI, page 2

- contact information for follow-up by citizens. page 13

Other information beyond core:

- Implementation of some key policies such as wage and salary - page 10

- Information about total public debt, net borrowings: page 3

Key policy initiatives and solution: pages 11

Details of borrowings (Bội Chi): Page 9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

2023

Dự toán NSNN năm 2023 đã được Quốc hội quyết định (29/12/2022)

Dự toán NSNN năm 2023 trình quốc hội (10/11/2022)

Bao cao ngan sach danh cho cong dan - Du toan NSNN nam 2023 Quoc hoi quyet dinh.pdf

(in English: Citizen budget for Enacted State Budget of 2023)

Ministry of Finance portal, published dated 29/12/2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

1) Ministry of Finance website

News dated 10 Nov. 2022: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255497

Documents posted:

Citizen Budgets EB 2023: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

Published: Ministry of Finance, dated 29 Dec. 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/bao-cao-nsnn-danh-cho-cong-dan

Citizen budget for IYR of the 1st 6 months of 2022.

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

Source: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Published date: 15 July 2022

Citizen budget for IYR of the 1st 9 months of 2022.

Tình hình thực hiện NSNN 9 tháng đầu năm 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

Published date: 13 October 2022

2) Open Budget Portal:

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

3) Newspapers:

Công khai báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2023 dated 30/12/2022

<https://baochinhphu.vn/cong-khai-bao-cao-ngan-sach-danh-cho-cong-dan-ve-du-toan-nsnn-nam-2023-102221230090330846.htm>

<https://cand.com.vn/thoi-su/cong-bo-bao-cao-ngan-sach-danh-cho-cong-dan-ve-du-toan-ngan-sach-nha-nuoc-nam-2023-i673847/>

<https://dangcongsan.vn/kinh-te/cong-khai-bao-cao-ngan-sach-danh-cho-cong-dan-ve-du-toan-nsnn-nam-2023-628966.html>

<https://www.qdnd.vn/kinh-te/tin-tuc/cong-bo-bao-cao-ngan-sach-danh-cho-cong-dan-ve-du-toan-ngan-sach-nha-nuoc-nam-2023-710721>

Comment:

A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the website, portal, Internet, billboards, radio programs, newspapers, etc.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Source:

Ministry of Finance hold Consultation on executive budget proposal 2023

10 Nov 2022: BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023.

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

Ministry of Finance calls for public consultation on EBP 2023

dated 27 Oct 2022 title: Công khai dự toán NSNN năm 2023 trình Quốc hội

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/!tin-bo-tai-chinh?dDocName=MOFUCM254043

"Báo cáo công khai dự toán ngân sách nhà nước năm 2023 Chính phủ trình Quốc hội" hiện được đăng tải công khai trên Cổng Thông tin điện tử Bộ Tài chính nhằm lấy ý kiến đóng góp của các tổ chức, cá nhân để đưa công tác xây dựng dự toán ngân sách nhà nước ngày càng minh bạch, hiệu quả, góp phần thúc đẩy phát triển kinh tế - xã hội và hướng tới các mục tiêu phục vụ xã hội, cộng đồng một cách tốt nhất.

Tổ chức, cá nhân có ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo có thể gửi về Bộ Tài chính (Vụ Ngân sách nhà nước) - 28 Trần Hưng Đạo - Quận Hoàn Kiếm - Hà Nội hoặc gửi về địa chỉ hòm thư điện tử: tkns@mof.gov.vn."

The calls for consultation and opinions were broadcasted widely on draft guiding circular on implementation of budget 2023

Bộ Tài chính đang lấy ý kiến góp ý của nhân dân với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách Nhà nước năm 2023

<https://baoxaydung.com.vn/de-xuat-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2023-344800.html>

Comment:

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a

budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

Source:

A citizens version of budget documents is published for FOUR out of four stages of the budget process : budget formulation, enactment, execution, audit)

1) budget formulation:

BẢN NGÂN SÁCH DÀNH CHO CÔNG DÂN. Dự toán ngân sách nhà nước năm 2023 trình Quốc hội

In English: Citizen Budget report - Executive Budget proposal 2023 to the National Assembly

CB for EBP 2023 https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438

Published: Ministry of Finance, dated 10 Nov. 2022

2) Enactment

Bao cao ngan sach danh cho cong dan - Du toan NSNN nam 2023 Quoc hoi quyet dinh.pdf

(in English: Citizen budget for Enacted State Budget of 2023)

Ministry of Finance portal, published dated 29/12/2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

3) execution

CB for In year reports 2022:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

<https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport>

4) Audit report

Public information sessions organised by State Audit on audit report of budget 2021

Kiểm toán nhà nước họp báo công bố kết quả kiểm toán năm 2021

<https://sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39258&l=TinTucSuKien>

<https://www.qdnd.vn/kinh-te/tin-tuc/kiem-toan-nha-nuoc-cong-khai-bao-cao-tong-hop-ket-qua-kiem-toan-nam-2021-698692>

Audited Report of State Budget of 2020 dated 22 May 2022

Summary of audit report of 2021

(in Vietnamese title: BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021, số 161/BC-KTNN ngày 22 tháng 5 năm 2022)

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: The Citizen's Budget is developed for both the Budget Proposal and Enacted Budget stages The Citizens' Budget presenting the 2023 State Budget Proposal to the National Assembly https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM255512&dID=270438 The Citizens' Budget presenting the 2023 State Budget Enacted by the National Assembly

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM261036&dID=270435

IBP Comment

Many thanks to reviewers. IBP agrees that of the four documents linked, only three qualify as citizens budgets - Executives Budget Proposal, Enacted Budget and In year Reports. Answer choice A applies.

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

In Year Reports of 2023

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

All IYR reports include

- a narrative report in word file eg. "Bao cao tinh hinh thuc hien NSNN 6 thang dau nam 2022.doc"
- data in excel file eg " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 thang dau nam 2022.xlsx)

First 6 months report of 2022

- Tình hình thực hiện NSNN 6 tháng đầu năm 2022 (15/07/2022)
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Published Date: 15 July 2022

Implementation report of State budget of first 6 months of 2022

- Tình hình thực hiện NSNN 6 tháng đầu năm 2022 (15/07/2022)
- Implementation report of State budget of first 9 months of 2022
- Tình hình thực hiện NSNN 9 tháng đầu năm 2022 (07/10/2022)
- Implementation report of State budget of Quarter I of 2022
- Tình hình thực hiện NSNN quý I năm 2022 (05/04/2022)

Comment:

IYRs present data on economic classification (capital expenditure, current expenditure, salary reform expenditure) and by functional classification (healthcare, education, science and technology,...) but not administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification
Functional classification

Source:

See answer in question 68

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

In Year Reports 2023

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

• Tình hình thực hiện NSNN 6 tháng đầu năm 2022 (15/07/2022)

Comment:

No individual programme expenditures presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

In Year Reports 2023

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

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https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Published Date: 15 July 2022

• Tình hình thực hiện NSNN 9 tháng đầu năm 2022 (07/10/2022)

• Tình hình thực hiện NSNN quý I năm 2022 (05/04/2022)

Comment:

In-Year Reports present Comparisons are made for expenditures compared with original enacted budget and previous year budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

In Year Reports 2023

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Report of 6 months report - Tình hình thực hiện NSNN 6 tháng đầu năm 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Comment:

Sheet 1 "Can Doi" Balance present total revenues by categories (domestic, crude oil, export-import, aid)
Sheet 2 "Thu" present collection of revenues details following tax and non-tax codes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

In Year Reports 2023

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Report of 6 months report - Tình hình thực hiện NSNN 6 tháng đầu năm 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Comment:

Sheet 2 "Thu" present collection of revenues details following tax and non-tax codes. "Other" revenues are only 1.8%

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

In-Year Reports 2023

Quarter I, first 6 months, 9 months

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

Comment:

IYRs 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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

In Year report 2022:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du

toan

In Year Reports 2023

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan

State budget report of the 1st 6 months of 2022"

Narrative report "Tình hình thực hiện NSNN 6 tháng đầu năm 2022"

Data file "So lieu NSNN 6 thang dau nam 2022.xlsx"

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Comment:

Interest payment, net government borrowing and principle payment

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

Published Date: 15 July 2022

Sheet 1: Cân đối

Line 16 - Interest payment "Chi trả nợ lãi"

Line 22; net borrowing "Bội Chi"

Line 23: Debt payment "Chi trả nợ gốc"

Narrative report of 6 months states borrowings, current debt level, maturity and interest rates:

"Cân đối ngân sách trung ương và ngân sách các cấp địa phương được đảm bảo. Lũy kế đến ngày 30/6/2022 đã thực hiện phát hành được 69 nghìn tỷ đồng trái phiếu Chính phủ để đảm bảo nguồn chi trả nợ gốc các khoản vay đến hạn của ngân sách trung ương; với kỳ hạn bình quân 14,75 năm, lãi suất bình quân 2,45%/năm."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is

presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

State budget report of the 1st 6 months of 2022"

Narrative report "Tình hình thực hiện NSNN 6 tháng đầu năm 2022"

Data file "So lieu NSNN 6 thang dau nam 2022.xlsx"

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

State budget report of the 1st 9 months of 2022:

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM246916&dID=270404

Comment:

Narrative report of 6 months of 2022 states borrowings, current debt level, maturity and interest rates:

"Cân đối ngân sách trung ương và ngân sách các cấp địa phương được đảm bảo. Lũy kế đến ngày 30/6/2022 đã thực hiện phát hành được 69 nghìn tỷ đồng trái phiếu Chính phủ để đảm bảo nguồn chi trả nợ gốc các khoản vay đến hạn của ngân sách trung ương; với kỳ hạn bình quân 14,75 năm, lãi suất bình quân 2,45%/năm."

Narrative report of 9 months of 2022: states borrowings, current debt level, maturity and interest rates:

"Tính đến hết ngày 26/9/2022, đã thực hiện phát hành 114,8 nghìn tỷ đồng trái phiếu Chính phủ, với kỳ hạn bình quân 13,72 năm, lãi suất bình quân 2,62%/năm"

eg. The 6 month IYR 2022: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407

"Lũy kế đến ngày 30/6/2022 đã thực hiện phát hành được 69 nghìn tỷ đồng trái phiếu Chính phủ để đảm bảo nguồn chi trả nợ gốc các khoản vay đến hạn của ngân sách trung ương; với kỳ hạn bình quân 14,75 năm, lãi suất bình quân 2,45%/năm."

(government bonds issued of 69,000 billions đồng, maturity is 14.75 years, interest rate is 2,45 %/year.)

Excel file on 6 month report include data on total borrowings, interest payment of the period , compared to enacted budget.

This is an improvement in practice. Answer choice B is selected based on availability of information on domestic and outstanding debt and maturity profile for these.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:**Comment:**

Implementation report of state budget of the 1st 6 months of 2022 can be considered to be MTR.
The 6 month report include

- Actual estimated of Macro-economic figures
- New policies and changes.

" GDP growth achieved 6.42%, CPI 1,25% compared to previous year... "

"tăng trưởng kinh tế đạt 6,42%; chỉ số sản xuất công nghiệp toàn ngành tăng 8,7%; tổng mức bán lẻ hàng hóa và doanh thu dịch vụ tiêu dùng tăng 11,7%; kim ngạch xuất khẩu hàng hóa tăng 17,3%, xuất siêu 710 triệu USD; lạm phát được kiểm soát chặt chẽ với mức tăng 1,25% so với cùng kỳ năm trước.

New policies proposed:

:Nghị định số 36/2022/NĐ-CP ngày 30/5/2022 về hỗ trợ lãi suất đối với các khoản vay tại Ngân hàng Chính sách xã hội, nguồn vốn cho vay, cấp bù lãi suất và phí quản lý để Ngân hàng Chính sách xã hội cho vay theo Nghị quyết số 43/2022/QH15 của Quốc hội; Quyết định số 09/2022/QĐ-TTg ngày 04/4/2022 về tín dụng đối với học sinh, sinh viên có hoàn cảnh khó khăn để mua máy tính, thiết bị phục vụ học tập trực tuyến; Quyết định số 08/2022/QĐ-TTg ngày 28/3/2022 quy định về việc thực hiện chính sách hỗ trợ tiền thuê nhà cho người lao động; Nghị định số 31/2022/NĐ-CP ngày 20/5/2022 về hỗ trợ lãi suất từ NSNN đối với khoản vay của doanh nghiệp, hợp tác xã, hộ kinh doanh; Nghị định số 28/2022/NĐ-CP ngày 26/4/2022 về chính sách tín dụng ưu đãi thực hiện Chương trình mục tiêu quốc gia phát triển kinh tế xã hội vùng đồng bào dân tộc thiểu số và miền núi giai đoạn 2021 đến năm 2030; giai đoạn 1: từ năm 2021 đến năm 2025; Quyết định số 11/2022/QĐ-TTg ngày 27/4/2022 về chính sách tín dụng đối với cơ sở giáo dục mầm non, tiểu học dân lập, tư thục."

" Để đảm bảo nguồn lực thực hiện Chương trình, Ủy ban Thường vụ Quốc hội quyết định bổ sung 6.840 tỷ đồng từ nguồn tăng thu, tiết kiệm, cắt giảm và nguồn còn lại của NSTW năm 2021. Đồng thời, yêu cầu các bộ, cơ quan trung ương và các địa phương triệt để tiết kiệm chi thường xuyên; rà soát sắp xếp các nhiệm vụ chi chưa thực sự cấp thiết; kiên quyết cắt giảm những khoản chi ngân sách trung ương đã được giao trong dự toán đầu năm nhưng đến ngày 30 tháng 6 năm 2022 chưa phân bổ (trừ trường hợp đặc biệt do Thủ tướng Chính phủ quyết định) để bổ sung nguồn lực thực hiện Chương trình"

- Actual vs. budget of the year and compared to FY-1 (table)
- Numeric tables with comparisons of the period and FY and FY-1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

IBP Comment

Many thanks to researcher and government reviewer. As noted in MYR-6a, a mid-year review is not produced. As per OBS methodology, if a document is not produced, all corresponding indicators assessing its comprehensiveness are scored D.

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

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

State budget report of the 1st 6 months of 2022"

Narrative report "Tình hình thực hiện NSNN 6 tháng đầu năm 2022"

Data file "So lieu NSNN 6 thang dau nam 2022.xlsx"

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo -tai-chinh?dDocName=MOFUCM238487&dID=270407

Comment:

6 month report is not qualified for Mid year review in its content. So the answer is d.

Although 6 month report contains expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

eg.

Chính sách về chi NSNN

" Chính phủ đã ban hành các chính sách hỗ trợ lãi suất, tín dụng, tiền thuê nhà cho người lao động3,... nhằm phục hồi, phát triển hoạt động sản xuất, kinh doanh của doanh nghiệp, hợp tác xã, hộ kinh doanh và đảm bảo an sinh xã hội, lao động, việc làm.."

"Để đảm bảo nguồn lực thực hiện Chương trình, Ủy ban Thường vụ Quốc hội quyết định bổ sung 6.840 tỷ đồng từ nguồn tăng thu, tiết kiệm, cắt giảm và nguồn còn lại của NSTW năm 2021"

" Nghị định số 36/2022/NĐ-CP ngày 30/5/2022 về hỗ trợ lãi suất đối với các khoản vay tại Ngân hàng Chính sách xã hội, nguồn vốn cho vay, cấp bù lãi suất và phí quản lý để Ngân hàng Chính sách xã hội cho vay theo Nghị quyết số 43/2022/QH15 của Quốc hội; Quyết định số 09/2022/QĐ-TTg ngày 04/4/2022 về tín dụng đối với học sinh, sinh viên có hoàn cảnh khó khăn để mua máy tính, thiết bị phục vụ học tập trực tuyến; Quyết định số 08/2022/QĐ-TTg ngày 28/3/2022 quy định về việc thực hiện chính sách hỗ trợ tiền thuê nhà cho người lao động; Nghị định số 31/2022/NĐ-CP ngày 20/5/2022 về hỗ trợ lãi suất từ NSNN đối với khoản vay của doanh nghiệp, hợp tác xã, hộ kinh doanh; Nghị định số 28/2022/NĐ-CP ngày 26/4/2022 về chính sách tín dụng ưu đãi thực hiện Chương trình mục tiêu quốc gia phát triển kinh tế xã hội vùng đồng bào dân tộc thiểu số và miền núi giai đoạn 2021 đến năm 2030; giai đoạn 1: từ năm 2021 đến năm 2025; Quyết định số 11/2022/QĐ-TTg ngày 27/4/2022 về chính sách tín dụng đối với cơ sở giáo dục mầm non, tiểu học dân lập, tư thục"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

IBP Comment

Many thanks to researcher and government reviewer. As noted in MYR-6a, a mid-year review is not produced. As per OBS methodology, if a document is not produced, all corresponding indicators assessing its comprehensiveness are scored D.

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to

each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Progress implementation of state budget of first 6 month 2022. " Tình hình thực hiện NSNN 6 tháng đầu năm 2022"
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Narrative report : "Bao cao tinh hinh thuc hien NSNN 6 thang dau nam 2022.doc"
Data excel file. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 thang dau nam 2022.xlsx)

Comment:

The 6 month report include figures on economic, and functional classification
- Actual estimates compared to original enacted budget of the year (in figures and %) and compared to FY-1 (in data table) of current period BUT NOT estimates for the year underway.

Sheet 1- Balance

Chi đầu tư phát triển - Development investment
Chi trả nợ lãi - interest payment
Chi viện trợ - Aid
Chi thường xuyên - Current expenditures
Chi cải cách tiền lương, tinh giản biên chế - Wage reform and policies
Chi bổ sung quỹ dự trữ tài chính - Additions to financial reserve fund
Dự phòng - Contingency
BỘ I CHI NSNN - Budget deficit/Borrowings
CHI TRẢ NỢ GỐC - Debt Principle repayment

Sheet 3- Expenditures

Chi đầu tư phát triển - Development Investment
Chi trả nợ lãi - Interest payment
Chi viện trợ - Aid
Chi thường xuyên -Current expenditure
Trong đó:
Chi giáo dục - đào tạo và dạy nghề - For Education, Vocational training
Chi khoa học công nghệ - Science and Technology
Chi cải cách tiền lương, tinh giản biên chế - Wage and Salary
Chi bổ sung quỹ dự trữ tài chính - Additions to financial reserve fund
Dự phòng NSNN- Contingency

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

IBP Comment

Many thanks to researcher and government reviewer. As noted in MYR-6a, a mid-year review is not produced. As per OBS methodology, if a document is not produced, all corresponding indicators assessing its comprehensiveness are scored D.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

See answer and comment in Q78

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?**GUIDELINES:**

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Progress implementation of state budget of first 6 month 2022. " Tình hình thực hiện NSNN 6 tháng đầu năm 2022"
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Narrative report : "Bao cao tinh hình thực hiện NSNN 6 tháng đầu năm 2022.doc"
Data excel file. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 tháng đầu năm 2022.xlsx)

Comment:

the Mid-Year Review does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole

year, ...

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Progress implementation of state budget of first 6 month 2022. " Tình hình thực hiện NSNN 6 tháng đầu năm 2022"
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Narrative report : "Bao cao tinh hình thực hiện NSNN 6 tháng đầu năm 2022.doc"
Data excel file. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 tháng đầu năm 2022.xlsx)

Comment:

Mid Year Report is not available as 6 month report is not qualified as MYR> therefore answer is d

Although 6 month report contain the followings:

Sheet 1- Balance - "Cân Đối"

total revenues by categories of revenues including domestic revenue, crude oil revenues from crude oil, revenue from import - export, revenue from aid of actual period but NOT for the year underway.

Sheet 2- Thu "Revenues"

have data on all categories of revenues including domestic revenue, crude oil revenues from crude oil, revenue from import - export, revenue from aid and detailed data following tax and non-tax codes of actual period but NOT for the year underway.

Narrative report on 6 months implementation report provide explanations on revenues and expenditures with policies:

" 1 Như: (i) Giảm 50% mức thuế bảo vệ môi trường đối với nhiên liệu bay từ ngày 01/01/2022 đến hết ngày 31/12/2022 (Nghị quyết số 13/2021/UBTVQH15 ngày 31/12/2021 của Ủy ban Thường vụ Quốc hội); (ii) Giảm 50% lệ phí trước bạ khi đăng ký ô tô sản xuất hoặc lắp ráp trong nước (Nghị định số 103/2021/NĐ-CP ngày 26/11/2021 của Chính phủ); (iii) Áp dụng mức thuế suất thuế xuất khẩu, thuế suất thuế nhập khẩu theo Nghị định số 101/2021/NĐ-CP ngày 15/11/2021 của Chính phủ và các văn bản có liên quan; (iv) Giảm mức thu 37 khoản phí, lệ phí trong 06 tháng đầu năm 2022 (Thông tư số 120/2021/TT-BTC ngày 24/12/2021 của Bộ Tài chính).

2 Như: (i) Nghị định số 15/2022/NĐ-CP ngày 28/01/2022 quy định chính sách miễn, giảm thuế theo Nghị quyết số 43/2022/QH15; (ii) Nghị định số 32/NĐ-CP ngày 21/5/2022 gia hạn thời hạn nộp thuế tiêu thụ đặc biệt đối với ô tô sản xuất hoặc lắp ráp trong nước; (iii) Nghị định số 34/2022/NĐ-CP ngày 28/5/2022 gia hạn thời hạn nộp thuế giá trị gia tăng, thuế thu nhập doanh nghiệp, thuế thu nhập cá nhân và tiền thuê đất năm 2022.

3 Như: Nghị định số 36/2022/NĐ-CP ngày 30/5/2022 về hỗ trợ lãi suất đối với các khoản vay tại Ngân hàng Chính sách xã hội, nguồn vốn cho vay, cấp bù lãi suất và phí quản lý để Ngân hàng Chính sách xã hội cho vay theo Nghị quyết số 43/2022/QH15 của Quốc hội; Quyết định số 09/2022/QĐ-TTg ngày 04/4/2022 về tín dụng đối với học sinh, sinh viên có hoàn cảnh khó khăn để mua máy tính, thiết bị phục vụ học tập trực tuyến; Quyết định số 08/2022/QĐ-TTg ngày 28/3/2022 quy định về việc thực hiện chính sách hỗ trợ tiền thuê nhà cho người lao động; Nghị định số 31/2022/NĐ-CP ngày 20/5/2022 về hỗ trợ lãi suất từ NSNN đối với khoản vay của doanh nghiệp, hợp tác xã, hộ kinh doanh; Nghị định số 28/2022/NĐ-CP ngày 26/4/2022 về chính sách tín dụng ưu đãi thực hiện Chương trình mục tiêu quốc gia phát triển kinh tế xã hội vùng đồng bào dân tộc thiểu số và miền núi giai đoạn 2021 đến năm 2030; giai đoạn 1: từ năm 2021 đến năm 2025; Quyết định số 11/2022/QĐ-TTg ngày 27/4/2022 về chính sách tín dụng đối với cơ sở giáo dục mầm non, tiểu học dân lập, tư thục."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

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

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Progress implementation of state budget of first 6 month 2022. " Tình hình thực hiện NSNN 6 tháng đầu năm 2022"
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Narrative report : "Bao cao tinh hinh thuc hien NSNN 6 thang dau nam 2022.doc"
Data excel file. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 thang dau nam 2022.xlsx)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

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

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that

account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Progress implementation of state budget of first 6 month 2022. " Tình hình thực hiện NSNN 6 tháng đầu năm 2022"
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Narrative report : "Bao cao tinh hình thực hiện NSNN 6 tháng đầu năm 2022.doc"
Data excel file. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 tháng đầu năm 2022.xlsx)

Comment:

the Mid-Year Review does not present updated estimates of individual sources of revenue. of The budget year underway.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Progress implementation of state budget of first 6 month 2022. " Tình hình thực hiện NSNN 6 tháng đầu năm 2022"
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238487&dID=270407
Narrative report : "Bao cao tinh hình thực hiện NSNN 6 tháng đầu năm 2022.doc"
Data excel file. " State budget report of the 1st 6 months of 2022" (So lieu NSNN 6 tháng đầu năm 2022.xlsx)

Comment:

budget does not include updated estimates of government borrowing and debt, including its composition, for the budget year underway

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance did publish the 06-month State Budget Execution Report, but it may not have satisfied the requirements for the Mid-year Review Report by IBP standard, without, for example, the updated macroeconomic forecasts and updated budget projection for the whole year, ...

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Comment:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet

Narrative report provides narrative of differences between the enacted levels.
Data sheet file presents actual outcome for expenditures compared to approved budget, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Supplementary Budget Execution Report for Fiscal Year 2021 includes a narrative discussion and data tables, which includes the enacted levels and actual outturns for all expenditures. https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Comment:

the Year-End Report presents expenditure estimates by economics classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments: The supplementary budget execution report for fiscal year 2019 presents expenditures by functional and economic classification. Refer to the attached data table in https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

IBP Comment

IBP worked with researcher to revise to answer choice B. YER presents economic classification in Sheet 1 'Can doi' (capital expenditure, current expenditure, salary reform expenditure) and by functional classification in sheet 3 - 'Chi' (healthcare, education, science and technology,...) but not administrative units data included. YER - Estimation 1 Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport> Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021
Published date: 12/05/2022 [https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411)
https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification

Functional classification

Source:

See answer in question 85

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Economic Classification and Functional Classification The supplementary budget execution report for fiscal year 2019 presents expenditures by functional and economic classification. Refer to the attached data table in

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM231617&dID=270411

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Comment:

the Year-End Report does not present expenditure estimates by program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Comment:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet

Narrative report provides narrative of differences between the enacted levels.

Data sheet file presents actual outcome for revenues compared to approved budget, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Comment:

Sheet 2- Thu "Revenues"

have data on all categories of revenues including domestic revenue, crude oil revenues from crude oil, revenue from import - export, revenue from aid

and detailed data following tax and non-tax codes

Sheet 4: Revenue by tax code "Thu theo sac thue"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021

<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Comment:

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Sheet 2- Thu "Revenues"

have data on all categories of revenues including domestic revenue, crude oil revenues from crude oil, revenue from import - export, revenue from aid and detailed data following tax and non-tax codes

Sheet 4: Revenue by tax code - "Thu Theo sắc thuế"

other" or "miscellaneous" revenue : 116,824.3 billions dong over the total revenue of 1,614,058.8 billions dongs. Counting 7%

STT 10 "other budget revenue" is 29,445; Other revenue under import/ export is 2006. SO $(31,415/1568453)*100 = 2.0\%$. So the answer is A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. 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.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>



Publish the additional implementation report of state budget 2021. - dated 12 May 2022

Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021



<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

Narrative year end report of 2021 - estimation 1 : <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021.doc

Narrative year end report of 2021 time 2:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 2)  Đánh giá bổ sung kết quả thực hiện ngân sách năm 2021.doc

Comment:

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

The data sheet file include:

Sheet 1 : Cân đối Balance

Sheet 3 Chi NSNN "expenditures of state budget" present the amount of net new borrowing required during the budget year; the central government's total debt burden at the end of the budget year; and the interest payments on the outstanding debt for the budget year. and comparison with original estimates.

A narrative discussion is not included for all indicators, but there are differences between and original and estimated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Whether the debt is domestic or external

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Year end Implementation Report 2021 - 2nd estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022



Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021



[https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

[ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC](https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC)

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021.doc

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 2)  Đánh giá bổ sung kết quả thực hiện ngân sách năm 2021.doc

Comment:

estimates of the differences between GDP, CPI/inflation rate and interest but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented with narratives.

+ Narrative 1st estimated report:

States estimated Inflation rate, GDP growth, GDP level.

: (CPI bình quân tăng 1,82%, lạm phát cơ bản tăng 0,88%), kim ngạch xuất khẩu hàng hóa tăng 24,4%, thị trường tài chính tăng trưởng, thị trường tiền tệ ổn định. Tuy nhiên, do tác động nghiêm trọng của dịch Covid-19, tăng trưởng kinh tế 9 tháng đầu năm chỉ đạt 1,42% (quý I tăng 4,48%, 6 tháng tăng 5,64%, quý III giảm 6,17%) - thấp hơn nhiều so với mục tiêu (khoảng 6%). Ước cả năm tăng trưởng chỉ đạt khoảng trên dưới 3%, không đạt mục tiêu đề ra (khoảng 6%); sức chống chịu của nền kinh tế suy giảm; sức ép lạm phát tăng,... Tình hình trên có ảnh hưởng lớn đến việc thực hiện nhiệm vụ NSNN năm 2021.

+ Narrative 2nd estimated report:

"Tốc độ tăng trưởng kinh tế (GDP) tăng 2,58%, lạm phát được kiểm soát ở mức 1,84% (mục tiêu 4%), "

+ Table data of 1st and 2nd estimate YER present estimated expenditures of interest payment and principle payment to make out interest rate of that year.

There is information on export and import covering trade.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth
Information beyond the core elements

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet

which provide narrative of estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet

Narrative report provides narrative of differences between the enacted levels.

Data sheet file presents actual outcome for expenditures compared to approved budget, along with a narrative discussion.

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport> 📧 Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1) 📧 Đánh giá tình hình thực hiện ngân sách năm 2021.doc

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport> 📧 Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 2) 📧 Đánh giá bổ sung kết quả thực hiện ngân sách năm 2021.doc

Comment:

No non-financial data reported.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022

Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet

which provide narrative of estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Comment:

There is no data on non financial performance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.



Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.



To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. 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.

Source:


<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021.doc

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021.doc

Comment:

Narrative Year End Report 1 and 2 of budget 2021 provided 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.

Narrative Year End Report 1 (12/12/2021)

- <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport> | Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021 page 2, 3. 1.

" Chính sách tài khóa ứng phó với đại dịch Covid-19 tháo gỡ khó khăn cho doanh nghiệp và hỗ trợ người dân

Để ứng phó với dịch COVID-19, hỗ trợ doanh nghiệp và người dân vượt qua khó khăn do dịch bệnh gây ra, nhiều chính sách về thu, chi NSNN đã được ban hành và khẩn trương triển khai thực hiện. Cụ thể:

a) Chính sách về thu NSNN đã kịp thời điều chỉnh để tháo gỡ khó khăn, hỗ trợ cho doanh nghiệp, hộ gia đình và người dân, trong đó: (i) giảm 30% mức thuế bảo vệ môi trường đối với nhiên liệu bay trong cả năm 2021; (ii) thực hiện một số giải pháp về miễn, giảm thuế trong năm 2021 để hỗ trợ cho các doanh nghiệp có quy mô nhỏ và vừa, hộ và cá nhân kinh doanh và hoạt động của một số nhóm ngành dịch vụ (du lịch, vận tải, lưu trú, ăn uống, chiếu phim, thể thao, giải trí,...); (iii) giảm 30% tiền thuê đất của năm 2021 đối với các đối tượng bị ảnh hưởng bởi dịch Covid-19; (iv) cho tính vào chi phí các khoản chi ủng hộ, tài trợ (tiền, hiện vật) cho công tác phòng, chống dịch COVID-19 khi xác định thu nhập chịu thuế của doanh nghiệp; (v) gia hạn thời hạn nộp thuế, tiền thuê đất từ quý I/2021 cho các đối tượng gặp khó khăn do ảnh hưởng dịch Covid-19; (vi) tiếp tục miễn giảm 30 loại phí, lệ phí trong năm 2021.

Tổng số tiền thực hiện chính sách dự kiến khoảng 140 nghìn tỷ đồng. Đến ngày 15/10/2021, số tiền thuế, tiền thuê đất, phí và lệ phí được miễn giảm, gia hạn đạt khoảng 95,1 nghìn tỷ đồng, cho khoảng 120 nghìn doanh nghiệp và gần 20 nghìn hộ, cá nhân kinh doanh.

b) Chính sách về chi NSNN: tập trung ưu tiên cho phòng, chống dịch COVID-19, nỗ lực cao nhất để kiểm soát dịch bệnh và đảm bảo an sinh xã hội, ổn định đời sống nhân dân, nhiều chế độ, chính sách chi NSNN đã được ban hành, trong đó:

- Đối với công tác phòng, chống dịch: Chính phủ đã ban hành các quy định về chi phí cách ly, khám, chữa bệnh; chi hỗ trợ tiền ăn và bồi dưỡng chống dịch Covid-19; chi mua sắm thuốc, hóa chất, vật tư, trang thiết bị, phương tiện phục vụ phòng, chống dịch Covid-19.

- Đối với hoạt động mua vắc-xin và thuốc điều trị COVID-19: Chính phủ đã ban hành quy định về nguồn kinh phí thực hiện, chỉ đạo các Bộ chức năng tháo gỡ khó khăn về điều kiện, thủ tục để có thể tiếp cận các nguồn vắc-xin nhanh nhất, gần nhất có thể; yêu cầu thực hiện cắt giảm tối thiểu 50% kinh phí hội nghị, công tác trong và ngoài nước còn lại, tiết kiệm thêm 10% kinh phí chi thường xuyên khác còn lại của năm 2021; thu hồi các khoản chi thường xuyên chưa thực sự cần thiết, chậm triển khai để bổ sung dự phòng NSTW và NSDP, tập trung kinh phí cho công tác phòng, chống dịch Covid-19....

Tổng nguồn lực của trung ương và nguồn lực của địa phương bố trí cho 2 nhiệm vụ trên khoảng 127 nghìn tỷ đồng. Đến đầu tháng 10/2021, số đã chi khoảng 68 nghìn tỷ đồng cho phòng, chống dịch Covid-19.

- Đối với việc hỗ trợ người lao động và người sử dụng lao động: Chính phủ đã ban hành chính sách hỗ trợ cho khoảng 14,95 triệu người lao động, với nhu cầu thực hiện chính sách ước tính khoảng 26,2 nghìn tỷ đồng, trong đó: chi từ NSNN khoảng 2,15 nghìn tỷ đồng; nguồn tái cấp vốn qua Ngân hàng Chính sách xã hội khoảng 7,4 nghìn tỷ đồng; 3 Quỹ Bảo hiểm 16,6 nghìn tỷ đồng.

Đến đầu tháng 10/2021, NSNN đã chi hỗ trợ cho người dân theo các chính sách đã ban hành trên 13,6 nghìn tỷ đồng, các quỹ bảo hiểm cũng đã chi trả cho các đối tượng khoảng 5 nghìn tỷ đồng.

Bên cạnh đó, thực hiện quyết định của Thủ tướng Chính phủ, Bộ Tài chính đã quyết định xuất cấp đầy đủ, kịp thời, đúng quy định 152 nghìn tấn gạo dự trữ quốc gia để khắc phục hậu quả thiên tai, cứu trợ cho nhân dân trong dịp Tết, giáp hạt đầu năm và một số địa phương bị ảnh hưởng

bởi dịch Covid-19.

Narrative Year End Report 1 - page 4

provides 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 discussio

a) Về chính sách thu NSNN: đã kịp thời ban hành các chính sách miễn, giảm, giãn thuế, tiền thuê đất, phí và lệ phí ... để tháo gỡ khó khăn, hỗ trợ cho khoảng 121,5 nghìn doanh nghiệp và 19,1 nghìn hộ gia đình, với giá trị thực hiện khoảng 125,4 nghìn tỷ đồng (bao gồm cả số miễn, giảm theo các chính sách ban hành trong năm 2020 nhưng tiếp tục được thực hiện trong năm 2021), trong đó, số gia hạn thời hạn nộp thuế và tiền thuê đất khoảng 99,9 nghìn tỷ đồng; số miễn, giảm thuế, phí, lệ phí khoảng 25,5 nghìn tỷ đồng.

(i) Giảm thuế suất thuế nhập khẩu cho nhiều nhóm mặt hàng phục vụ công tác phòng, chống dịch và thúc đẩy phát triển các ngành nông nghiệp, cơ khí, công nghiệp hỗ trợ, công nghiệp ô tô; (ii) Giảm 30% số thuế thu nhập doanh nghiệp phải nộp năm 2020-2021 đối với doanh nghiệp, hợp tác xã, đơn vị sự nghiệp có tổng doanh thu trong năm không quá 200 tỷ đồng; (iii) Gia hạn thời hạn nộp thuế giá trị gia tăng, thuế thu nhập doanh nghiệp, thuế thu nhập cá nhân đối với hộ kinh doanh và tiền thuê đất cho hầu hết các đối tượng là doanh nghiệp, hộ kinh doanh gặp khó khăn; (iv) Giảm thuế giá trị gia tăng từ ngày 01/11/2021 đến hết ngày 31/12/2021 đối với một số nhóm hàng hóa, dịch vụ; miễn thuế thu nhập cá nhân, thuế giá trị gia tăng và các loại thuế khác phải nộp đối với hộ, cá nhân hoạt động trên một số địa bàn cấp huyện; (v) miễn, giảm nhiều loại phí và lệ phí (lệ phí môn bài; lệ phí đăng ký doanh nghiệp, phí kiểm dịch sản phẩm động vật đông lạnh nhập khẩu; phí công bố thông tin doanh nghiệp; phí thẩm định cấp sửa đổi, bổ sung giấy phép hoạt động bưu chính...)

Đến hết năm 2021, NSNN đã chi 77,6 nghìn tỷ đồng cho phòng, chống dịch và hỗ trợ người dân (trong đó NSTW đã chi 26,3 nghìn tỷ đồng, NSDP đã sử dụng 51,3 nghìn tỷ đồng). Bên cạnh đó, đã thành lập Quỹ vắc-xin phòng Covid-19, với số tiền huy động đến hết ngày 31/12/2021 đạt 8,803 nghìn tỷ đồng; Thủ tướng Chính phủ đã quyết định chi 7,95 nghìn tỷ đồng từ Quỹ vắc-xin phòng Covid-19 để mua khoảng 75 triệu liều vắc-xin.

Peer Reviewer

Opinion: Agree

Comments: My answer to Q52 is C and this answer is A (agree with the researcher).

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Year end Implementation Report 2021 - 1st estimation - Published 15 December 2021

Ước thực hiện NSNN lần 1 năm 2021 (15/12/2021)

https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=?dDocName=MOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>



Year end Implementation Report 2021 - 2st estimation - Published 20 May 2022



Ước thực hiện NSNN lần 2 năm 2021 (20/05/2022)

Include narrative report and data sheet <https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Publish the additional implementation report of state budget 2021. - dated 12 May 2022
Bộ Tài chính công khai Báo cáo đánh giá bổ sung kết quả thực hiện NSNN năm 2021
<https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=30&ContentTypeId=0x01006B434E144EA36B09B66CBCE65AAE3E91004F87AD32A9117E4B8C7260B52B194DEC>

Year end Implementation Report 2022 - 1st estimation, dated 15 Dec 2022
https://www.mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM258965&dID=261602

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 1)  Đánh giá tình hình thực hiện ngân sách năm 2021.doc

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>  Công khai theo luật ngân sách nhà nước >> Tình hình thực hiện dự toán (Ước thực hiện lần 2)  Đánh giá bổ sung kết quả thực hiện ngân sách năm 2021.doc

Comment:

Neither original estimates of extra-budgetary funds nor the actual outcome are presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

<https://tapchitaichinh.vn/kho-bac-nha-nuoc-nang-cao-chat-luong-bao-cao-tai-chinh-nha-nuoc.html>
Circular 39/2021/BTC guiding on state financial statement report Thông tư số 39/2021/TT - BTC (TT 39)
<https://thoibaotaichinhvietnam.vn/bao-cao-tai-chinh-nha-nuoc-tiep-tuc-duoc-bo-sung-hoan-thien-125789.html>

Comment:

However, the state financial statement is not yet published

State agencies and provinces are required to produced state financial statement.

Eg. Son La province: <https://sotaichinh.sonla.gov.vn/bao-cao-tai-chinh-nha-nuoc>

Vnh Phuc province: https://vinhphuc.gov.vn/ct/cms/Convert/ngansach/Lists/Baocaotc/View_Detail.aspx

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Disagree**Suggested Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Comments: The whole-of-government financial statements are introduced as a separate report, independent from the Budget Final Accounts Statements. The whole-of-government financial statements are submitted by the [National] Government to the National Assembly together with the Budget Final Accounts, however the information therein remains classified as confidential and not yet published.

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

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

State Audit Report 2021 for budget year 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

Comment:

Audit report in 2021 for FYI 2020

Session A

part I – State budget audit

part II- Compliance audits of programs page 48

Part III- Performance audit: Environmental audits and audits of Activities page 59

Part IV - Financial statement audits of institutions page 62

Session B - Followup of implementation of audit recommendations of 2019 page 69

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

State Audit Report of State Budget of 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

Comment:

For audit of 2020, SAI presented results of 177 audits, including state budget audits of Ministry of Finance and Ministry of Planning and Investment and other 18 central ministries and agencies, 45 provinces, Audits of Financial statement and public assets of State bank of Vietnam and other 19 institutions and 3 SOEs, audits of 15 institutions and focal points of defense and security and party.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

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

Comment:

Page 43 audits of 2020 of extra budgetary funds including Financial Reserve Funds, Land Development Funds, Enterprise development funds and other funds.

"(1) Quỹ dự trữ tài chính:

- Số dự đầu năm Quỹ dự trữ tài chính trung qng 2.376,2 t đồng, số phát sinh giảm trong năm 300 t đồng, số phát sinh tăng trong năm 321,5 t đồng (trong năm không trích bổ sung quỹ, số phát sinh tăng 21,5 t đồng lãi tiền gửi, 300 t đồng thu hồi chi trong năm), số dự cuối năm 2.397,7 t đồng.

- Một số địa phương trích lập Quỹ dự trữ tài chính chưa đảm bảo 50% kết dự ngân sách cấp tỉnh theo quy định 308

(2) Quỹ Phát triển đất tại một số địa phương chưa trích hoặc trích lập quỹ chưa đủ theo quy định của HĐND 309

Ngoài ra, qua kiểm toán còn cho thấy: (i) Một số đơn vị sự nghiệp (theo quyết định thành lập) tuy nhiên đang được báo cáo và phân loại là Quỹ TCNN ngoài ngân sách: Quỹ Bảo trợ trẻ em, Quỹ khắc phục hậu quả bom mìn, Quỹ phát triển khoa học và công nghệ quốc gia;?

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Consolidation Summary of State Audit Report of State Budget of 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

Information session organised by State Audit to disseminate the audit report 2021 make summary of audit reports.

<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39258&ItemID=TinTucSuKien>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

c. Yes, the executive reports publicly on some audit findings.

Source:

State Audit Report of State Budget of 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

Comment:

Session B : page 69-71 of the Consolidated Summary of State Audit report 2021 provides on what steps it has taken to address audit findings of year 2019

Annex: page 84-283 provides audit recommendations and steps to be taken for audit 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

State Audit Report of State Budget of 2020

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2021 (Báo cáo Quốc hội khóa XV, kỳ họp thứ III)

Báo cáo tổng hợp kết quả kiểm toán năm 2021 số 161/BC-KTNN ngày 22 tháng 5 năm 2022.

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

Art 50 and 51 State Audit Law of 2015 provides requirement to publish audited reports and report on implementation of audit recommendations
SAI is responsible to according to Regulation on open state audit results and implementation of state audit recommendations . (Quyết định 1562/QĐ-KTNN) <https://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Quyết-dinh-1562-QĐ-KTNN-2016-cong-khai-ket-qua-thuc-hien-ket-luan-kien-nghi-kiem-toan-527163.aspx>

SAI's website has a portal for all audit reports and follow up of audit recommendations:

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

Comment:

Session B : page 69-71 of the Consolidated Summary of State Audit report 2021 provides on what steps taken to address audit recommendations year 2019 and results of audit recommendations implementations and reasons for implementation.

Annex: page 84-283 provides audit recommendations and steps to be taken for audit 2020.

"(1) Về xử lý tài chính: Trong năm 2021, các đơn vị được kiểm toán đã tiếp tục thực hiện thêm các kiến nghị về xử lý tài chính đối với niên độ NSNN năm 2018 trở về trước 9.359,98 t đồng 559 (trong đó tăng thu, giảm chi NSNN 1.931,8 t đồng), bằng 12,5% tổng số kiến nghị chưa thực hiện tính đến 31/12/2020. Đến 31/12/2021, tổng số kiến nghị tăng thu, giảm chi đối với niên độ NSNN năm 2018 trở về trước chưa thực hiện còn 28.933,2 t đồng do các nguyên nhân chủ yếu sau: Một số đơn vị chưa thực hiện các thủ tục liên quan để thực hiện kiến nghị của KTNN; chưa nghiêm túc thực hiện kiến nghị kiểm toán; một số đơn vị được kiểm toán gặp khó khăn về tài chính, không còn hoạt động hoặc dừng hoạt động; một số kiến nghị kiểm toán chờ ý kiến phê duyệt của cơ quan nhà nước có thẩm quyền hoặc đang vướng mắc về cơ chế, chính sách trong quá trình thực hiện; một số nhà thầu không hợp tác, phối hợp thực hiện hoặc còn có tranh chấp giữa chủ đầu tư và nhà thầu; chưa được bố trí vốn thanh toán, đang hoàn thiện hồ sơ quyết toán..."

- SAI published results of audit recommendation implementation:

<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39851&I=TinTucSuKien>

"Bên cạnh việc triển khai hoạt động kiểm toán, Tổng Kiểm toán nhà nước tiếp tục chỉ đạo các đơn vị tăng cường theo dõi, xử lý vướng mắc trong thực hiện kiến nghị kiểm toán để kịp thời giải quyết dứt điểm theo quy định. Tổng hợp sơ bộ kết quả đến 15/12/2022, các đơn vị đã thực hiện kiến nghị 47.529,2 tỷ đồng, đạt 70,61%; kiến nghị về cơ chế chính sách, thực hiện 25/198 văn bản; 24/95 báo cáo có kiến nghị về kiểm điểm trách nhiệm tập thể, cá nhân được thực hiện"

Also, all audited institutions are required to report and publish the reports on audit recommendation implementation.

eg. Son La province: <https://sotaichinh.sonla.gov.vn/bao-cao-ket-qua-thuc-hien-cac-kien-nghi-cua-kiem-toan-nha-nuoc>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

There is no IFI in Vietnam.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

same as Question. 103

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

Source:

Full legislature discussed about socio-economic development plan and budget 2023

- Quốc hội thảo luận về kết quả phát triển kinh tế - xã hội, ngân sách

Date: 27/10/2022

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=69886>

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=69887>

https://www.youtube.com/watch?v=NxqiKeQg_ec

<https://vov.gov.vn/truc-tiep-quoc-hoi-thao-luan-ve-ket-qua-phan-trien-kinh-te-xa-hoi-ngan-sach-dtnew-445408>

Tuoi tre Online: https://www.youtube.com/watch?v=exVtauS_LzQ

<https://vov.gov.vn/quoc-hoi-thao-luan-ve-ket-qua-phan-trien-kinh-te-xa-hoi-ngan-sach-dtnew-445489>

The NA Standing Committee provided comments on updated report of socio-economic development plan of 2022 and orientation of budgeting and plan 2023.

17/05/2023

Tại Phiên họp thứ 23, Ủy ban Thường vụ Quốc hội đã cho ý kiến về nội dung đánh giá bổ sung kết quả thực hiện Kế hoạch phát triển kinh tế - xã hội năm 2022, tình hình thực hiện những tháng đầu năm 2023

<https://quochoi.vn/UBTVQH/tintuc/Pages/tin-hoat-dong.aspx?ItemID=2043>

Full legislature discussed and approved on state budget and central budget of 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về dự toán ngân sách nhà nước năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về phân bổ ngân sách trung ương năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2023

Date: 11/11/2022

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=70508>

<https://www.youtube.com/watch?v=V7g0cYTniCY>

Comment:

the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The EBP was tabled on 25 October 2022, before the debate cited by the researcher. For cross country comparability, answer choice "C" has been selected as the NA Standing Committee did discuss budgetary issues prior to 25 October 2022: <https://vietnamlawmagazine.vn/na-standing-committee-to-convene-27th-session-on-october-11-70619.html>

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

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year,

and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

Full legislature discussed about socio-economic development plan and budget 2023

- Quốc hội thảo luận về kết quả phát triển kinh tế - xã hội, ngân sách

Date: 27/10/2022

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=69886>

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=69887>

https://www.youtube.com/watch?v=NxqiKeQg_ec

<https://vov.gov.vn/truc-tiep-quoc-hoi-thao-luan-ve-ket-qua-phat-trien-kinh-te-xa-hoi-ngan-sach-dtnew-445408>

Tuoi tre Online: https://www.youtube.com/watch?v=exVtauS_LzQ

<https://vov.gov.vn/quoc-hoi-thao-luan-ve-ket-qua-phat-trien-kinh-te-xa-hoi-ngan-sach-dtnew-445489>

Executive Budget proposal of 2023 to the National Assembly and posted EBP to the website of MOF

on 25 Oct 2022 by Ministry of Finance

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Full legislature discussed and approved on state budget and central budget of 2023.

Date: 11/11/2022

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về dự toán ngân sách nhà nước năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về phân bổ ngân sách trung ương năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2023

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=70508>

<https://www.youtube.com/watch?v=V7g0cYTniCY>

Comment:

Vietnam runs a calendar fiscal year.

National Assembly held General Congress Meeting XV session 4, received Budget Proposal of 2021 by 26 Oct. 2022 so the Ministry of Finance published the EBP on its website on 25 Oct. 2022.

Full legislature discussed and approved on state budget and central budget of 2023.
on 11 Nov 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

Executive Budget proposal of 2023 to the National Assembly and posted EBP to the website of MOF on 25 Oct 2022 by Ministry of Finance
https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254073&dID=270399

Full legislature discussed and approved on state budget and central budget of 2023.

Date: 11/11/2022

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về dự toán ngân sách nhà nước năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về phân bổ ngân sách trung ương năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2023

National Assembly voted for 2023 Budget

11 – Nov- 2022

<https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaxv/kyhopthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=70508>

National Assembly approved EB2023 on 11 Nov 2022

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=70536>

<https://quochoitv.vn/9056-dai-bieu-quoc-hoi-thong-qua-nghi-quet-ve-du-toan-ngan-sach-nha-nuoc-nam-2023>

<https://www.youtube.com/watch?v=V7g0cYTniCY>

Enacted state budget by resolution no 69/2022/QHH15 on State budget 2023 was posted on 11 / 11/2022.

Nghị quyết số 69/2022/QH15 của Quốc hội: Về dự toán ngân sách nhà nước năm 2023

<https://chinhphu.vn/?pageid=27160&docid=206929&classid=1&orggroupid=1>

Comment:

Full legislature discussed and approved on state budget and central budget proposal of 2023.

Date: 11/11/2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues.

Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

Source:

Article 19, Law on State budget 2015. Duties and entitlements of the National Assembly
See: <http://vbpl.vn/dongthap/Pages/vbpq-van-ban-goc.aspx?ItemID=70807>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive’s Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer “a” if the legislature used its authority in law to amend the Executive’s Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer “a” also applies if the legislature used its authority in law to amend the Executive’s Budget Proposal, but the amendments were rejected by executive veto. Answer “b” applies if the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but none of these amendments were adopted. Answer “c” applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer “d” applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered “d”).

If the answer is “a” or “b”, please specify in the comments the number of amendments introduced by the legislature (and in the case of an “a” response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is “a,” please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive’s Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Full legislature discussed and approved and voted on state budget and central budget of 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về dự toán ngân sách nhà nước năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về phân bổ ngân sách trung ương năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2023

Date: 11/11/2022

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=70508>

<https://www.youtube.com/watch?v=V7g0cYTniCY>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Full legislature discussed on socio-economic plan and state budget and central budget of 2023.

Quốc hội thảo luận về kết quả phát triển kinh tế - xã hội, ngân sách

Date: 27/10/2022

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhophthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=69886>

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quooc-hoi.aspx?ItemID=69887>

<https://vov.gov.vn/truc-tiep-quooc-hoi-thao-luan-ve-ket-qua-phat-trien-kinh-te-xa-hoi-ngan-sach-dtnew-445408>

https://www.youtube.com/watch?v=NxqiKeQg_ec

Tuoi tre Online: https://www.youtube.com/watch?v=exVtauS_LzQ

<https://vov.gov.vn/quooc-hoi-thao-luan-ve-ket-qua-phat-trien-kinh-te-xa-hoi-ngan-sach-dtnew-445489>

Full legislature discussed and approved on state budget and central budget of 2023.

Date: 11/11/2022

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về dự toán ngân sách nhà nước năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2023.

Báo cáo giải trình, tiếp thu, chỉnh lý dự thảo Nghị quyết về phân bổ ngân sách trung ương năm 2023.

- Quốc hội biểu quyết thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2023

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhophthu4/Pages/chuong-trinh-lam-viec.aspx?ItemID=70508>

<https://www.youtube.com/watch?v=V7g0cYTniCY>

Standing Committee review executive budget proposal of 2023:

18/10/2022:

KẾT LUẬN CỦA UBND QUỐC HỘI VỀ CÁC BÁO CÁO TÌNH HÌNH THỰC HIỆN NGÂN SÁCH NHÀ NƯỚC, KẾ HOẠCH ĐẦU TƯ CÔNG VÀ KẾ HOẠCH TÀI CHÍNH NGÂN SÁCH

<https://quochoi.vn/vanphongquochoi/tongthukyquochoi/Pages/tong-thu-ky-quooc-hoi-khoa-XV.aspx?ItemID=1254>

KẾT LUẬN CỦA UBND QUỐC HỘI VỀ CÁC BÁO CÁO TÌNH HÌNH THỰC HIỆN NGÂN SÁCH NHÀ NƯỚC, KẾ HOẠCH ĐẦU TƯ CÔNG VÀ KẾ HOẠCH TÀI CHÍNH NGÂN SÁCH

<https://quochoi.vn/vanphongquochoi/tongthukyquochoi/Pages/tong-thu-ky-quooc-hoi-khoa-XV.aspx?ItemID=1254>

National Assembly's Committee on Finance have opinions on updated state budget report of 2022 and progress of state budget 2023.
Ủy ban Tài chính – Ngân sách của Quốc hội cho ý kiến về Báo cáo đánh giá bổ sung kết quả thực hiện ngân sách Nhà nước năm 2022 và tình hình thực hiện dự toán NSNN năm 2023
<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=40305&l=TinTucSuKien>

Report of the National Assembly Standing Committee on medium term investment plan 2021-2025:
- Báo cáo tóm tắt về việc dự kiến kế hoạch đầu tư công trung hạn vốn ngân sách trung ương giai đoạn 2021-2025 cho danh mục dự án đã hoàn thiện thủ tục đầu tư và bổ sung, điều chỉnh kế hoạch đầu tư trung hạn...
<https://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXV/phienhopthu14/Pages/van-kien-tai-lieu.aspx?ItemID=5022>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Standing Committee review executive budget proposal of 2023:

18/10/2022:

KẾT LUẬN CỦA UBTVQH VỀ CÁC BÁO CÁO TÌNH HÌNH THỰC HIỆN NGÂN SÁCH NHÀ NƯỚC, KẾ HOẠCH ĐẦU TƯ CÔNG VÀ KẾ HOẠCH TÀI CHÍNH NGÂN SÁCH

<https://quochoi.vn/vanphongquochoi/tongthukyquochoi/Pages/tong-thu-ky-quoc-hoi-khoa-XV.aspx?ItemID=1254>

KẾT LUẬN CỦA UBND QUỐC HỘI VỀ CÁC BÁO CÁO TÌNH HÌNH THỰC HIỆN NGÂN SÁCH NHÀ NƯỚC, KẾ HOẠCH ĐẦU TƯ CÔNG VÀ KẾ HOẠCH TÀI CHÍNH NGÂN SÁCH

<https://quochoi.vn/vanphongquochoi/tongthukyquochoi/Pages/tong-thu-ky-quoc-hoi-khoa-XV.aspx?ItemID=1254>

National Assembly's Committee on Finance have opinions on updated state budget report of 2022 and progress of state budget 2023.

Ủy ban Tài chính – Ngân sách của Quốc hội cho ý kiến về Báo cáo đánh giá bổ sung kết quả thực hiện ngân sách Nhà nước năm 2022 và tình hình thực hiện dự toán NSNN năm 2023

<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=40305&I=TinTucSuKien>

Report of the National Assembly Standing Committee on medium term investment plan 2021-2025:

- Báo cáo tóm tắt về việc dự kiến kế hoạch đầu tư công trung hạn vốn ngân sách trung ương giai đoạn 2021-2025 cho danh mục dự án đã hoàn thiện thủ tục đầu tư và bổ sung, điều chỉnh kế hoạch đầu tư trung hạn...

<https://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXV/phienhopthu14/Pages/van-kien-tai-lieu.aspx?ItemID=5022>

Comment:

NA's Standing Committee met to discussed state budget and broadcasted.

Ủy ban Thường vụ Quốc hội đánh giá tình hình kinh tế - xã hội và ngân sách nhà nước

<https://baodautu.vn/uy-ban-thuong-vu-quoc-hoi-danh-gia-tinh-hinh-kinh-te--xa-hoi-va-ngan-sach-nha-nuoc-d165479.html>

09/05/2022

Legislature met to discussed state budget and broadcasted

Date 28 Oct 2022

TỔNG THUẬT CHIỀU NGÀY 28/10: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ KT-XH, DỰ TOÁN NSNN VÀ TỔNG KẾT THỰC HIỆN NGHỊ QUYẾT 54/2017/QH14

Quốc hội tiếp tục thảo luận ở hội trường về Kết quả thực hiện kế hoạch phát triển KT-XH năm 2022; dự kiến kế hoạch phát triển KT-XH năm 2023; Tình hình thực hiện ngân sách Nhà nước; Phương án phân bổ ngân sách Trung ương và Tổng kết thực hiện Nghị quyết số 54 về thí điểm cơ chế, chính sách đặc thù phát triển Tp.HCM.

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=69953>

Committee on Social Affairs hear the report on socio-economic development and budget on labor areas

HÌNH ẢNH THƯỜNG TRƯC ỦY BAN VỀ CÁC VẤN ĐỀ XÃ HỘI NGHE BÁO CÁO THỰC HIỆN KẾ HOẠCH PHÁT TRIỂN KT-XH VÀ NSNN TRONG LĨNH VỰC LAO ĐỘNG, NGƯỜI CÓ CÔNG, XÃ HỘI

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=48449&CategoryId=0>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Source:

NA's Standing Committee met to discussed state budget and broadcasted.

Ủy ban Thường vụ Quốc hội đánh giá tình hình kinh tế - xã hội và ngân sách nhà nước

<https://baodautu.vn/uy-ban-thuong-vu-quoc-hoi-danh-gia-tinh-hinh-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-d165479.html>

date: 09/05/2022

Standing Committee met to discussed state budget implementation and medium investment plan

Date 18 Oct 2022

KẾT LUẬN CỦA UBND QUỐC HỘI VỀ CÁC BÁO CÁO TÌNH HÌNH THỰC HIỆN NGÂN SÁCH NHÀ NƯỚC, KẾ HOẠCH ĐẦU TƯ CÔNG VÀ KẾ HOẠCH TÀI CHÍNH NGÂN SÁCH

<https://quochoi.vn/vanphongquochoi/tongthukyquochoi/Pages/tong-thu-ky-quoc-hoi-khoa-XV.aspx?ItemID=1254>

NA's Standing Committee met to discussed updated state budget report of 2022 and implementation of 2023

17/05/2023

Tại Phiên họp thứ 23, Ủy ban Thường vụ Quốc hội đã cho ý kiến về nội dung đánh giá bổ sung kết quả thực hiện Kế hoạch phát triển kinh tế - xã hội năm 2022, tình hình thực hiện những tháng đầu năm 2023

<https://quochoi.vn/UBTVQH/tintuc/Pages/tin-hoat-dong.aspx?ItemID=2043>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative

approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Budget Law 2015 - Article 52 on Budget amendment to be approved by National Assembly
see: <http://vbpl.vn/dongthap/Pages/vbpq-van-ban-goc.aspx?ItemID=70807>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

(http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=21030)

Article 11 "Financial Reserve funds" and Article 72 "Settlement State Budget Surplus" of the State Budget Law

Điều 11 2. Nghiêm cấm các cấp chính quyền, tổ chức và cá nhân tự giữ lại nguồn thu của ngân sách nhà nước hoặc dùng nguồn ngân sách nhà nước cấp để lập quỹ ngoài ngân sách trái quy định của pháp luật.

Điều 51. Chi ngân sách nhà nước chỉ được thực hiện khi có đủ các điều kiện sau đây: 1. Đã có trong dự toán ngân sách nhà nước được giao,

trừ các trường hợp sau: a) Dự toán ngân sách và phân bổ dự toán ngân sách chưa được cơ quan có thẩm quyền quyết định theo quy định tại Điều 4 của Nghị định này; b) Chi từ nguồn tăng thu so dự toán được giao và từ nguồn dự phòng ngân sách theo quyết định của cấp có thẩm quyền;

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

Comment:

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

Article 54, Clause 2, Decree 60/2003/ND-CP on detailing and guiding the implementation of the budget law indicated that "Where revenue amounts are below the estimates decided by the National Assembly or the People's Councils, the Government shall report such to the National Assembly Standing Committee and the People's Committees shall report such to the People's Councils for adjustment by reducing a number of corresponding expenditures.

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

b. 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.

Source:

Summary report on evaluation of the implementation of budget 2021, budget proposal and orientation for budget 2022 and medium term fiscal plan 2022-2024

NA Congress XV session 2 10/2021

Báo cáo tóm tắt thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2021, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2022 và Kế hoạch tài chính 3 năm 2022-2024

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu2/Pages/van-kien-tai-lieu.aspx?ItemID=4856>

On 23 May 2022, National Assembly heard and made public hearing on the State Audit's report of state budget of 2020.

Chiều 23/5, Quốc hội đã nghe Báo cáo quyết toán ngân sách Nhà nước năm 2020 do Bộ trưởng Bộ Tài chính Hồ Đức Phúc thừa ủy quyền của Thủ tướng Chính phủ trình tại kỳ họp thứ 3.

<https://baochinhphu.vn/quoc-hoi-nghe-bao-cao-quyet-toan-ngan-sach-nha-nuoc-nam-2020-102220523150039876.htm>

ON 15 June 2022, National Assembly voted to approve the Audited report of state budget 2020

Quốc hội họp phiên toàn thể tại hội trường, biểu quyết thông qua Nghị quyết về phê chuẩn quyết toán ngân sách Nhà nước (NSNN) năm 2020 <https://baochinhphu.vn/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2020-102220615124836048.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of

the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Article 12, State Audit Office Law 2015 said that: "1. State Auditor General is the head of SAV who is responsible to the National Assembly and Standing Committee of the National Assembly for the organization and operation of SAV. 2. State Auditor General is elected, relieved from duty and dismissed by the National Assembly at the request of Standing Committee of the National Assembly. 3. The term of office of State Auditor General is 5 years and coincides with the term of the National Assembly. State Auditor General may be reelected for not more than two consecutive terms."

Source: <http://thuvienphapluat.vn/van-ban/Ketoan-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>)

National Assembly voted for the election of Auditor General.

Chiều 21/10/2022, tiếp tục Kỳ họp thứ 4, Quốc hội khoá XV, Quốc hội đã bầu ông Ngô Văn Tuấn, Ủy viên Trung ương Đảng, Bí thư Ban cán sự, Bí thư Đảng ủy, Phó Tổng Kiểm toán nhà nước phụ trách Kiểm toán nhà nước (KTNN) giữ chức Tổng Kiểm toán nhà nước nhiệm kỳ 2021-2026 với tỉ lệ tán thành 92,17%.

[https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39597&I=TinTucSuKien#:~:text=Ph%C6%B0%C6%A1ng%20Ng%E1%BB%8Dc,\(sav.gov.vn\)%20%2D%20Chi%E1%BB%81u%2021%2F10,t%C3%A1n%20th%C3%A0nh%2092%2C17%25](https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39597&I=TinTucSuKien#:~:text=Ph%C6%B0%C6%A1ng%20Ng%E1%BB%8Dc,(sav.gov.vn)%20%2D%20Chi%E1%BB%81u%2021%2F10,t%C3%A1n%20th%C3%A0nh%2092%2C17%25).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she

is removed.

Source:

Article 12, State Audit Office Law 2015 said that: "1. State Auditor General is the head of SAV who is responsible to the National Assembly and Standing Committee of the National Assembly for the organization and operation of SAV. 2. State Auditor General is elected, relieved from duty and dismissed by the National Assembly at the request of Standing Committee of the National Assembly. 3. The term of office of State Auditor General is 5 years and coincides with the term of the National Assembly. State Auditor General may be reelected for not more than two consecutive terms."

Source: [http://thuvienphapluat.vn/van-ban/Ketoan-](http://thuvienphapluat.vn/van-ban/Ketoan-Kiem-toan/Law-No-8...)

[Kiem-toan/Law-No-8... \(http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx\)](http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Comment:

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... \(http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx\)](http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-8...)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

State Audit Office 2015, Article 4, Subjects of state audit include management, use of public finance and/or public property, and other activities related to management, use of public finance and/or public property of audited units; Article 11, Clause 2: SAI can request audited units and relevant entities to promptly provide sufficient, accurate information and documents serving the audit Those articles mean no limitation in deciding to audit any relevant unit.

Also scope of audit is ref. to Article 55 of the State Audit Law.

State audit has power to set up audit plan every year that cover all kinds of audit and all kinds of institutions/agencies which spend state budget. See list of audit institutions for 2017: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

SAI published Audit plans : <https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

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

Source:

National Assembly's Standing Committee is the independent agency which conducts and publishes a review of the audit processes of the SAI on an annual basis.

<https://quochoi.vn/UserControls/Publishing/News/BinhLuan/pFormPrint.aspx?UrlListProcess=/content/tintuc/Lists/News&ItemID=68970>

SAI Audit plans published

Kiểm toán nhà nước triển khai 129 nhiệm vụ trong năm 2023

<https://xaydungchinhsach.chinhphu.vn/kiem-toan-nha-nuoc-trien-khai-129-nhiem-vu-kiem-toan-trong-nam-2023-119221214200058887.htm>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: National Assembly's Standing Committee is the independent agency that conducts and publishes a review of the audit processes of the SAI on an annual basis. + On 27/09/2022 the State Audit of Vietnam (SAV) participated in the National Assembly's Supervision Workshop. Vice Chairman of the National Assembly Nguyen Duc Hai proposed that the State Audit should continue to innovate audit organization methods and promote the application of information technology in audit activities. (Chinhphu.vn) – Phó Chủ tịch Quốc hội Nguyễn Đức Hải đề nghị Kiểm toán Nhà nước cần tiếp tục đổi mới phương pháp tổ chức kiểm toán; đẩy mạnh ứng dụng công nghệ thông tin trong hoạt động kiểm toán <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=68866> + On 12/09/2023, under the chairmanship of Vice Chairman of the National Assembly Nguyen Duc Hai, the National Assembly Standing Committee gave opinions on the 2023 work report and 2024 audit plan of the State Audit of Vietnam (SAV). The National Assembly reviewed the audit process and provided the comments for SAV: "The National Assembly Chairman also emphasized that transparency is the most important weapon of audit activities. However, the SAV mainly posts on the SAV's information portal, so few people read it, so it is important to hold a press conference." "The Chairman of the National Assembly proposed that violations be handled more strictly, especially violations in promulgating documents. It is necessary to evaluate the impact of this mistake and then propose strict handling. Notably, the National Assembly's Resolution requested a comprehensive inspection and examination of the life insurance market. So can the State Audit conduct the specialized topic on this? Why is the national target program still slow?... Or the problem of the electricity industry, electricity shortage, what is the story about electricity capacity and prices? "It is necessary to go into such emerging topics/questions," National Assembly Chairman Vuong Dinh Hue emphasized." See the link <https://baodanang.vn/chinhtrixahoi/202309/chu-tich-quoc-hoi-vuong-dinh-hue-kiem-toan-kiem-nghi-xu-ly-10723-ty-dong-la-van-de-duoc-cu-tri-quan-tam-3955836/>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: Because the annual audit plan is always reviewed and scrutinized by the Committee on Financial and Budgetary Affairs and the Standing Committee of the National Assembly and then presented to the plenary National Assembly prior to implementation

IBP Comment

Answer choice "C" is selected. The National Assembly's Standing Committee does not qualify as an "independent agency" for the purpose of this question.

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

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a

meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

Auditor General report to National Assembly at least 2 times a year during the Congress General meetings

12/9/2022 - NA's Standing Committee give opinions on 2022 report and state audit plans of 2023

<https://dangcongsan.vn/thoi-su/kiem-toan-nha-nuoc-kien-nghi-xu-ly-22036-ty-dong-trong-8-thang-dau-nam-619341.html>

<https://quochoi.vn/pages/tim-kiem.aspx?ItemID=68322>

ỦY BAN THƯỜNG VỤ QUỐC HỘI CHO Ý KIẾN VỀ BÁO CÁO CÔNG TÁC 2022 & KẾ HOẠCH KIỂM TOÁN 2023 CỦA KIỂM TOÁN NHÀ NƯỚC

<https://baohinhphu.vn/kiem-toan-nha-nuoc-can-tiep-tuc-doi-moi-phuong-phap-to-chuc-kiem-toan-102220912175711059.htm>

23/05/2022 - National Assembly hears report on state budget report of 2020

QUỐC HỘI NGHE BÁO CÁO KIỂM TOÁN QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2020

Tiếp tục Chương trình Kỳ họp thứ 3, Quốc hội khóa XV, chiều 23/5, dưới sự điều hành của Phó Chủ tịch Quốc hội Trần Quang Phương, Quốc hội nghe Tổng Kiểm toán nhà nước Trần Sỹ Thanh trình bày Báo cáo kiểm toán quyết toán ngân sách nhà nước năm 2020.

<https://quochoi.vn/pages/tim-kiem.aspx?ItemID=64860>

9/9/2022 National Assembly's Committee on Finance - Budget evaluate the performance of the State Audit of 2022

<https://quochoi.vn/pages/tim-kiem.aspx?ItemID=68244>

THƯỜNG TRƯỞNG ỦY BAN TÀI CHÍNH - NGÂN SÁCH THẨM TRA SƠ BỘ BÁO CÁO CÔNG TÁC CỦA KIỂM TOÁN NHÀ NƯỚC NĂM 2022: KẾT QUẢ KIỂM TOÁN HỖ TRỢ HIỆU QUẢ HOẠT ĐỘNG GIÁM SÁT CỦA QUỐC HỘI

27/09/2022 State Auditor Participate in National Assembly's Supervision Workshop.

(Chinhphu.vn) – Phó Chủ tịch Quốc hội Nguyễn Đức Hải đề nghị Kiểm toán Nhà nước cần tiếp tục đổi mới phương pháp tổ chức kiểm toán; đẩy mạnh ứng dụng công nghệ thông tin trong hoạt động kiểm toán

<https://quochoi.vn/pages/tim-kiem.aspx?ItemID=68866>

30/9/2022 NA's Standing Committee conclude on on 2022 report and state audit plans of 2023

KẾT LUẬN CỦA UBTVQH VỀ BÁO CÁO CÔNG TÁC NĂM 2022 VÀ DỰ KIẾN KẾ HOẠCH KIỂM TOÁN NĂM 2023 CỦA KIỂM TOÁN NHÀ NƯỚC

<https://quochoi.vn/UserControls/Publishing/News/BinhLuan/pFormPrint.aspx?urlListProcess=/content/tintuc/Lists/News&ItemID=68970>

<https://quochoi.vn/pages/tim-kiem.aspx?ItemID=71948>

29/12/22, SAI annual planning workshop

<https://quochoi.vn/pages/tim-kiem.aspx?ItemID=71948>

tại Hà Nội, Kiểm toán Nhà nước đã tổ chức Hội nghị triển khai nhiệm vụ và công tác Đảng năm 2023. Ủy viên Trung ương Đảng, Phó Chủ tịch Quốc hội Nguyễn Đức Hải tới dự.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

On 27/10/2022 before the Executive budget was approved by National Assembly, Ministry of Finance open the window online to seek inputs from organisations and the public on Budget proposal of 2023.

(1) Mail comments to the State Budget Department of the Ministry of Finance, No. 28 Tran Hung Dao, Hoan Kiem;

(2) Email comments to tkns@mof.gov.vn .

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254043

"Báo cáo công khai dự toán ngân sách nhà nước năm 2023 Chính phủ trình Quốc hội" hiện được đăng tải công khai trên Cổng Thông tin điện tử Bộ Tài chính nhằm lấy ý kiến đóng góp của các tổ chức, cá nhân để đưa công tác xây dựng dự toán ngân sách nhà nước ngày càng minh bạch, hiệu quả, góp phần thúc đẩy phát triển kinh tế - xã hội và hướng tới các mục tiêu phục vụ xã hội, cộng đồng một cách tốt nhất.

Tổ chức, cá nhân có ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo có thể gửi về Bộ Tài chính (Vụ Ngân sách nhà nước) - 28 Trần Hưng Đạo - Quận Hoàn Kiếm - Hà Nội hoặc gửi về địa chỉ hòm thư điện tử: tkns@mof.gov.vn.

The information to seek for organisations and public's inputs and opinion on draft budget proposal is made in window for budget proposal. See:

The calls for consultation and opinions were broadcasted widely on draft guiding circular on implementation of budget 2023.
<https://dangcongsan.vn/kinh-te/cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2023-trinh-quoc-hoi-623080.html>
<https://vneconomy.vn/nam-2023-du-toan-chi-dau-tu-phat-trien-gan-730-000-ty-dong-tang-hon-38.htm>
<https://thoibaonganhngang.vn/bo-tai-chinh-lay-y-kien-ve-du-toan-ngan-sach-nha-nuoc-nam-2021-trinh-quoc-hoi-107938.html>
<https://thesaigontimes.vn/lay-y-kien-dong-gop-ve-du-toan-ngan-sach-nha-nuoc/>
<https://taichinhdoanhnghiep.net.vn/bao-cao-cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2023-chinh-phu-trinh-quoc-hoi-d33797.html>

Department of Finance of the provinces also run the consultation on Budget proposals. Eg. Ha Nam province:
<https://stc.hanam.gov.vn/Pages/cong-khai-du-toan-nsnn-nam-2023-trinh-quoc-hoi.aspx>

MOF's Consultation on budget proposal of 2023

10 Nov 2022: BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023.

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>
<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

Bộ Tài chính đang lấy ý kiến góp ý của nhân dân với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách Nhà nước năm 2023
<https://baoxaydung.com.vn/de-xuat-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2023-344800.html>

Comment:

The consultation mechanism was developed since 2019 and continued to be widened more. This is not the adhoc mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Clarification: OBS methodology looks for the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. Answer choice B is based on consultations held by Ministry of Finance, BTAP and attended by National Assembly and Civil society organizations. Goal of the consultation was to discuss contents of the budget proposal for FY 2023. The inputs at this seminar were compiled by BTAP and sent to the National Assembly deputies during the discussion session on the Socio-Economic Development Plan and the Draft Project.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

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

Source:

On 27/10/2022 before the Executive budget was approved by National Assembly, Ministry of Finance open the window online to seek inputs and

consult with public on Budget proposal of 2023.

see.

(1) Mail comments to the State Budget Department of the Ministry of Finance, No. 28 Tran Hung Dao, Hoan Kiem;

(2) Email comments to tkns@mof.gov.vn .

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254043

"Báo cáo công khai dự toán ngân sách nhà nước năm 2023 Chính phủ trình Quốc hội" hiện được đăng tải công khai trên Cổng Thông tin điện tử Bộ Tài chính nhằm lấy ý kiến đóng góp của các tổ chức, cá nhân để đưa công tác xây dựng dự toán ngân sách nhà nước ngày càng minh bạch, hiệu quả, góp phần thúc đẩy phát triển kinh tế - xã hội và hướng tới các mục tiêu phục vụ xã hội, cộng đồng một cách tốt nhất.

Tổ chức, cá nhân có ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo có thể gửi về Bộ Tài chính (Vụ Ngân sách nhà nước) - 28 Trần Hưng Đạo - Quận Hoàn Kiếm - Hà Nội hoặc gửi về địa chỉ hòm thư điện tử: tkns@mof.gov.vn.

The information to seek for public's inputs and opinion on draft budget proposal is made in window for budget proposal. See:

The calls for consultation and opinions were broadcasted widely on draft guiding circular on implementation of budget 2023.

<https://dangcongsan.vn/kinh-te/cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2023-trinh-quoc-hoi-623080.html>

<https://vneconomy.vn/nam-2023-du-toan-chi-dau-tu-phat-trien-gan-730-000-ty-dong-tang-hon-38.htm>

<https://thoibaonganhngang.vn/bo-tai-chinh-lay-y-kiem-ve-du-toan-ngan-sach-nha-nuoc-nam-2021-trinh-quoc-hoi-107938.html>

<https://thesaigontimes.vn/lay-y-kiem-dong-gop-ve-du-toan-ngan-sach-nha-nuoc/>

<https://taichinhdoanhnghiep.net.vn/bao-cao-cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2023-chinh-phu-trinh-quoc-hoi-d33797.html>

Department of Finance of the provinces also run the consultation on Budget proposals. Eg. Ha Nam province:

<https://stc.hanam.gov.vn/Pages/cong-khai-du-toan-nsnn-nam-2023-trinh-quoc-hoi.aspx>

MOF's Consultation on budget proposal of 2023

10 Nov 2022: BTAP (CSOs) and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023. where Ministry of Finance and National Assembly's Committee of Finance exchanges with many vulnerable groups.

Read:

" Lãnh đạo Vụ Ngân sách nhà nước trần tình về dự toán thu năm 2023 chỉ tăng 6.600 tỷ đồng "

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

https://cdvietnam.org/4486/?fbclid=IwAR1LfDgL7C2p0y_1eD5Lq3T7KW_8h57n0X6llk8ufHLikFgomWimV4dqBqs

Livestream: <https://fb.watch/kDQNPZXx9M/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Answer choice B is based on budget consultations by MoF and BTAP.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to

promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

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

Source:

MOF's Consultation on budget proposal of 2023

10 Nov 2022: BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023.

Lãnh đạo Vụ Ngân sách nhà nước trần tình về dự toán thu năm 2023 chỉ tăng 6.600 tỷ đồng

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

https://cdvietnam.org/4486/?fbclid=IwAR1LfDgL7C2p0y_1eD5Lq3T7kW_8h57n0X6llk8ufHLikFgomWimV4dqBqs

<https://thoibaonganhang.vn/du-toan-thu-ngan-sach-2023-lieu-co-qua-than-trong-133320.html>

<https://www.vietnamplus.vn/du-toan-chi-ngan-sach-nha-nuoc-nam-2023-tang-tren-16-so-voi-nam-2022/828495.vnp>

Comment:

The few links above states that the discussion and the topic covered this round is

2. Revenue forecasts
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to

incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

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

Source:

25-11-2022 - Consultation on guidelines on implementation of budget 2023:

<https://chinhphu.vn/du-thao-vbqpl/du-thao-thong-tu-quy-dinh-ve-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2023-5387>

Dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2023

(25-11-2022)

Bộ Tài chính đang dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2023. Cổng Thông tin điện tử Chính phủ xin giới thiệu toàn văn và đề nghị các cơ quan, tổ chức, cá nhân trong và ngoài nước nghiên cứu, đóng góp ý kiến.

MOF is asking for inputs for implementation of the annual state budget.

Circular 78/2022/TT-BTC Hà Nội, 26 / 12 / 2022 guide the implementation of annual budget including provision on disclosure of budgets (art. 12)

Comment:

The more formal participation mechanism in the implementation of the annual budget is developed through the guideline and MOF seeks for inputs on that publicly. Though the practice of citizens providing inputs on budget matter is still not very often.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP revised this indicator to D, given that the circular linked is discussing plans for publications of execution reports and potential consultations. There is no evidence of inputs collected from citizens and considered during budget implementation.

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As indicator 128 is D, this indicator follow from there.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of

answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

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

Source:

<https://chinhphu.vn/du-thao-vbqpl/du-thao-thong-tu-quy-dinh-ve-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2023-5387>

Dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2023 (25-11-2022)

Bộ Tài chính đang dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2023. Cổng Thông tin điện tử Chính phủ xin giới thiệu toàn văn và đề nghị các cơ quan, tổ chức, cá nhân trong và ngoài nước nghiên cứu, đóng góp ý kiến.

- Circular 78/2022/TT-BTC 26 tháng 12 năm 2022 QUY ĐỊNH VỀ TỔ CHỨC THỰC HIỆN DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2023

* guiding on implementation of state budget 2023.

<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-78-2022-TT-BTC-du-toan-ngan-sach-Nha-nuoc-2023-547888.aspx>

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/bao-cao-nsnn-danh-cho-cong-dan

Citizen budget for IYR of the 1st 6 months of 2022.

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

Source: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Published date: 15 July 2022

Citizen budget for IYR of the 1st 9 months of 2022.

Tình hình thực hiện NSNN 9 tháng đầu năm 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

Published date: 13 October 2022

Comment:

Circular 78/2022/TT-BTC is produced on 26 Dec 2023 on the implementation of state budget 2023. Before that the draft circular was posted for consultation. The guiding include all matters on macroeconomic circumstances; Collection of revenue; Implementation of social spending; Budget deficit and debt levels; Implementation of public investment projects...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Please IBP comments to indicator 128, following which this indicator is scored D.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose

- 2. Scope
- 3. Constraints
- 4. Intended outcomes
- 5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

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

Source:

The art. 16 of budget law 2015 provides mechanism for public participation.

The art 15 of budget law 2015 requires Executive to publish budget documents in timely manner.

The two articles provide public comprehensive information on steps to make budget formulation and monitoring. REF. Decree 163 Chapter III, VI : see

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=355257320809417)

[dDocName=MOFUCM184313&_afLoop=355257320809417](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=355257320809417)

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/bao-cao-nsnn-danh-cho-cong-dan

Citizen budget for IYR of the 1st 6 months of 2022.

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

Source: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Published date: 15 July 2022

Citizen budget for IYR of the 1st 9 months of 2022.

Tình hình thực hiện NSNN 9 tháng đầu năm 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

Published date: 13 October 2022

In practice, Ministry of Finance has published Executive budget proposal inline with the law, dated 26 Oct. 2020, before the budget was approved and seek for public inputs in all comprehensive manner.

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=355257320809417)

[dDocName=MOFUCM184313&_afLoop=355257320809417](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=355257320809417)

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

For cross country consistency, the indicator answer choice was revised to D (from C). There is no mechanism assessed during budget execution. For the mechanism assessed during budget formulation, it is not clear how citizens inputs/ recommendations were used to review the budget. Other than the availability of budget proposal, there is no information/ guidelines on submissions. Moreover, submissions and conferences are held close to the date of approval of the budget proposal. There is scope to improve on the timeliness of calling for citizens submissions.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal to the National Assembly is consulted with the public, including by opening a mail box to receive feedbacks. In real practice, the 2023 Budget Proposal to the National Assembly received inputs and comments from the BTAP and CDI experts. However, there is no written record, which includes all the inputs and comments received as well as the explanation and/or acceptance feedbacks throughout the budget preparation process.

IBP Comment

IBP understands that there is no report issued by Executive which either summarizes the budget hearings or any idea of how the inputs were used in the budget. Answer choice D applies.

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

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

Source:

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/bao-cao-nsnn-danh-cho-cong-dan

Citizen budget for IYR of the 1st 6 months of 2022.

Tình hình thực hiện NSNN 6 tháng đầu năm 2022

Source: https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM238534&dID=240057

Published date: 15 July 2022

Citizen budget for IYR of the 1st 9 months of 2022.

Tình hình thực hiện NSNN 9 tháng đầu năm 2022

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM247566&dID=270440

Published date: 13 October 2022

Công khai dự toán NSNN năm 2023 trình Quốc hội

https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM254043

"Báo cáo công khai dự toán ngân sách nhà nước năm 2023 Chính phủ trình Quốc hội" hiện được đăng tải công khai trên Cổng Thông tin điện tử Bộ Tài chính nhằm lấy ý kiến đóng góp của các tổ chức, cá nhân để đưa công tác xây dựng dự toán ngân sách nhà nước ngày càng minh bạch, hiệu quả, góp phần thúc đẩy phát triển kinh tế - xã hội và hướng tới các mục tiêu phục vụ xã hội, cộng đồng một cách tốt nhất.

Tổ chức, cá nhân có ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo có thể gửi về Bộ Tài chính (Vụ Ngân sách nhà nước) - 28 Trần Hưng Đạo - Quận Hoàn Kiếm - Hà Nội hoặc gửi về địa chỉ hòm thư điện tử: tkns@mof.gov.vn.

The calls for consultation and opinions were broadcasted widely on draft guiding circular on implementation of budget 2023

Bộ Tài chính đang lấy ý kiến góp ý của nhân dân với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách Nhà nước năm 2023

<https://baoxaydung.com.vn/de-xuat-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2023-344800.html>

Comment:

no feedbacks provided

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As this indicator follows on indicator 128, which is scored D, this indicator is scored D.

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

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

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

Source:

It is regulated by the Article 44 of the State Budget Law 2015 that: The draft state budget estimation is required to send/provide to members of National Assembly no later than 20 days before the opening of the National Assembly session at the end of the year. According to the Article 49 of Decree No. 163/2016 / ND-CP guiding some articles of the State Budget Law 2015, the budget estimates must be publicized within 5 working days from the date that the Government conduct the consultation to the NA members.

Comment:

While there is information on the timeline of the budget formulation, there is no clear information about the timing of citizen consultations that will take place during either budget formulation or implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no specified timetable for public consultation during the budget preparation. However, during the process of public disclosure and public consultation, the Ministry of Finance did publish a timetable for receipt of public opinions and inputs.

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

Many ministries and provinces open portals for publishing budget documents and reports as per Decree Nghị định 163/2016/NĐ-CP, (Ref. https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Nghi-dinh-163-2016-ND-CP-huong-dan-Luat-ngan-sach-nha-nuoc-335331.aspx?anchor=dieu_47) and Circular: Thông tư 343/2016/TT-BTC (https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-343-2016-TT-BTC-thuc-hien-cong-khai-ngan-sach-nha-nuoc-cac-cap-ngan-sach-322990.aspx?anchor=dieu_6)

Ministry of Education: has a portal on disclosure budget and a portal to correspond with citizens on all matters on education including budget for education.

A portal on Open Budget: <https://moet.gov.vn/tintuc/Pages/cong-khai-ngan-sach-nha-nuoc.aspx?ItemID=6687>

Ministry of Education and training received the inputs from citizen on educational program, policy and budget:

<https://moet.gov.vn/bovoinguoidan/Pages/hoi-dap.aspx?ItemID=8108>

MOET has responded to recommendations of the citizens regarding education program and budget:

<https://moet.gov.vn/bovoinguoidan/Pages/hoi-dap.aspx?ItemID=8550>

10/3/22. Responding to recommendations on budget allocation and investment for education

"Về việc phân bổ ngân sách và đầu tư cho lĩnh vực giáo dục"

<https://moet.gov.vn/bovoinguoidan/Pages/hoi-dap.aspx?ItemID=8519>

Ba Ria Vung Tau province order to promote open budget process

_ Ask administrative and budget holder to encourage people's opinion in the budget formulation, allocation, implementation of state budget through public hearing, open the portal for citizens feedbacks and exchange.

"UBND các huyện, thị xã, thành phố: có cơ chế khuyến khích sự tham gia đóng góp ý kiến của người dân đối với quá trình lập dự toán, phân bổ, quản lý và sử dụng NSNN như: Tổ chức các cuộc họp đối thoại công khai với người dân, mở chuyên mục lấy ý kiến và tiếp thu ý kiến về NSNN trên Cổng thông tin điện tử"

<https://baria-vungtau.gov.vn/sphere/baria/vungtau/page/print.cpx?uid=5d664ed51bd20b60d1c4e325>

Ba Ria Vung Tau province's portal on open budget : <https://baria-vungtau.gov.vn/sphere/baria/vungtau/page/tin-tuc.cpx?category=5b0b5bd45256893ee8ebb8d6>

category=5b0b5bd45256893ee8ebb8d6

Examples:

Ministry of Natural Resources and environment:

Enacted Budget

<https://monre.gov.vn/Portal/Pages/congkhaingansach.aspx>

Budget implementation:

<https://monre.gov.vn/Portal/Pages/congkhaingansach.aspx>

Ministry of Transport

<https://www.mt.gov.vn/vn/chuyen-muc/1175/cong-khai-ngan-sach.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: National ministries and agencies do not offer a mechanism for public participation and inputs during the budget preparation and implementation phases. The public can participate by providing opinions and inputs on the annual budget planning, policies and entitlements via the Financial Policy Q&A Session in the E-Portal of the Ministry of Finance.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to

allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

The Vietnam Fatherland front, their mechanism of surveying voters and submitting a report to National Assembly regarding all socio-economic and budget issues and policies.

17 Oct 2022: https://quochoi.vn/content/vankien/Lists/DanhSachVanKien/Attachments/5079/B09_bc576-MTTQVN%20tong%20hop%20yk%20kien%20nghi%20cua%20cu%20tri%20Nhan%20dan__20221017094815.docx

Comment:

public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide inputs

In addition to VFF survey on voters opinions and submitted to National Assembly:

1) Budget debate in form of public hearing before approval by NA is broadcasted as well as open to media, CSOs and citizens to attend.

MOF's Consultation on budget proposal of 2023

10 Nov 2022: BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023.

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

https://cdvietnam.org/4486/?fbclid=IwAR1LfDg7C2p0y_1eD5Lq3T7kW_8h57n0X6llk8ufHLikFgomWimV4dqBqs

<https://thoibaonghang.vn/du-toan-thu-ngan-sach-2023-lieu-co-qua-than-trong-133320.html>

<https://www.vietnamplus.vn/du-toan-chi-ngan-sach-nha-nuoc-nam-2023-tang-tren-16-so-voi-nam-2022/828495.vnp>

2) Parliament held public hearing and justification of ministers on budget implementation of 2022 and budget of 2023 and 3 years fiscal plan 2023-2025.

" Chiếu 20/10/2022, tiếp tục chương trình làm việc của Quốc hội, thừa ủy quyền của Thủ tướng Chính phủ, Bộ trưởng Bộ Tài chính Hồ Đức Phúc trình bày Báo cáo đánh giá tình hình thực hiện ngân sách nhà nước năm 2022, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2023 và Kế hoạch tài chính 3 năm 2023-2025"

https://mof.gov.vn/webcenter/portal/ttcc/pages_r/chi-tiet-tin-tin-tuc-tai-chinh?dDocName=MOFUCM248394

Vietnam Father Front published responses to constituents opinions sent to legislature at the website of the National Assembly

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/van-kien-tai-lieu.aspx?ItemID=5079>

3) National Assembly publish documents that responses to inputs of budget proposal 2021:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxiv/kyhopthu10/Pages/van-kien-tai-lieu.aspx?ItemID=4762>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Answer Choice B is based on Vietnam Fatherland Front (VFF) participation mechanism. Described as "the political base of people's power", VFF plays a significant role in society, promoting national solidarity and monitoring many of government's social programs, including programs to reduce poverty. Every year, including during October 2022, the executive committee of VFF worked with National Assembly's standing committee to conduct a survey of voters opinions and priorities. The report summarizing the opinions of 1101 voters surveyed along with concrete recommendations, was discussed ahead of the budget submission on October 10, 2022. See <http://mattran.org.vn/tin-tuc/822-kien-nghi-cua-nhan-dan-va-cu-tri-duoc-giai-quiet-tra-loi-46981.html>. IBP understands that the themes of the survey influence National Assembly's understanding of citizens perceptions. This is consistent with Article 16 of the 2015 State Budget Law which stipulates community-based scrutiny of the State budget, in which the Vietnam Fatherland Front bodies at all levels shall take the lead in making arrangement for community-based scrutiny of the State budget. Additionally, one of the roles of VFF central committee is to discuss and review state budget (<http://mattran.org.vn/hoat-dong/mat-tran-trung-uongbao-cao-nhanh-ket-qua-hoi-nghi-lan-thu-13-khoa-xii-35218.html>).

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

1) public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide inputs

2) Budget debate in form of public hearing before approval by NA is broadcasted as well as open to media, CSOs and citizens to attend.

MOF's Consultation on budget proposal of 2023

10 Nov 2022: BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023.

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

https://cdvietnam.org/4486/?fbclid=IwAR1LfDgL7C2p0y_1eD5Lq3T7kW_8h57n0X6Iik8ufHLikFgomWimV4dqBqs

<https://thoibaonganhng.vn/du-toan-thu-ngan-sach-2023-lieu-co-qua-than-trong-133320.html>

<https://www.vietnamplus.vn/du-toan-chi-ngan-sach-nha-nuoc-nam-2023-tang-tren-16-so-voi-nam-2022/828495.vnp>

3) Parliament held public hearing and justification of ministers on budget implementation of 2022 and budget of 2023 and 3 years fiscal plan 2023-2025.

" Chiếu 20/10/2022, tiếp tục chương trình làm việc của Quốc hội, thừa ủy quyền của Thủ tướng Chính phủ, Bộ trưởng Bộ Tài chính Hồ Đức Phúc trình bày Báo cáo đánh giá tình hình thực hiện ngân sách nhà nước năm 2022, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2023 và Kế hoạch tài chính 3 năm 2023-2025"

https://mof.gov.vn/webcenter/portal/tttc/pages_r/l/chi-tiet-tin-tuc-tai-chinh?dDocName=MOFUCM248394

4) Vietnam Father Front published responses to constituencies opinions sent to legislature at the website of the National Assembly

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/van-kien-tai-lieu.aspx?ItemID=5079>

4) National Assembly publish documents that responses to inputs of budget proposal 2021:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu10/Pages/van-kien-tai-lieu.aspx?ItemID=4762>

Comment:

5) Vietnam Father Front published responses to constituencies opinions sent to legislature at the website of the National Assembly

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/van-kien-tai-lieu.aspx?ItemID=5079>

1. Macroeconomic issues

2. Budget policies, and administration

3. Social spending policies

4. Public investment projects

5. Public services

- national target programs

- social policy

- Covid recovery policies

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

For clarification, response B is based on the participation survey from VFF. Links are referenced by researcher above.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

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

Source:

2) Budget debate in form of public hearing before approval by NA is broadcasted as well as open to media, CSOs and citizens to attend.

MOF's Consultation on budget proposal of 2023

10 Nov 2022: BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2023.

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

https://cdvietnam.org/4486/?fbclid=IwAR1LfDg7C2p0y_1eD5Lq3T7kW_8h57n0X6llk8ufHLikFgomWimV4dqBqs

<https://thoibaonganhang.vn/du-toan-thu-ngan-sach-2023-lieu-co-qua-than-trong-133320.html>

<https://www.vietnamplus.vn/du-toan-chi-ngan-sach-nha-nuoc-nam-2023-tang-tren-16-so-voi-nam-2022/828495.vnp>

3) Parliament held public hearing and justification of ministers on budget implementation of 2022 and budget of 2023 and 3 years fiscal plan 2023-2025.

" Chiếu 20/10/2022, tiếp tục chương trình làm việc của Quốc hội, thừa ủy quyền của Thủ tướng Chính phủ, Bộ trưởng Bộ Tài chính Hồ Đức Phớc trình bày Báo cáo đánh giá tình hình thực hiện ngân sách nhà nước năm 2022, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2023 và Kế hoạch tài chính 3 năm 2023-2025"

https://mof.gov.vn/webcenter/portal/ttcc/pages_r//chi-tiet-tin-tuc-tai-chinh?dDocName=MOFUCM248394

Vietnam Father Front published responses to constituencies opinions sent to legislature at the website of the National Assembly

<https://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxv/kyhopthu4/Pages/van-kien-tai-lieu.aspx?ItemID=5079>

4) National Assembly publish documents that responses to inputs of budget proposal 2021:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxiv/kyhopthu10/Pages/van-kien-tai-lieu.aspx?ItemID=4762>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Answer choice C is based on VFF publishing a summary report here: <http://mattran.org.vn/tin-tuc/822-kien-nghi-cua-nhan-dan-va-cu-tri-duoc-giai->

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

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

Source:

12/5: ỦY BAN THƯỜNG VỤ QUỐC HỘI CHO Ý KIẾN BÁO CÁO QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021

<https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=75739>

<https://nhandan.vn/lam-ro-trach-nhiem-bo-nganh-dia-phuong-cham-lap-gui-bao-cao-quyet-toan-ngan-sach-nha-nuoc-post752273.html>

QUỐC HỘI NGHE BÁO CÁO THẨM TRA QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2019

22/07/2021

<https://quochoi.vn/UserControls/Publishing/News/BinhLuan/pFormPrint.aspx?UrlListProcess=/content/tintuc/Lists/News&ItemID=57263>

Quốc hội nghe Báo cáo quyết toán ngân sách Nhà nước năm 2020

<https://sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39133&l=TinTucSuKien>

Representative of Parliament hears Consultation on budget proposal of 2023 from CSOs and others:

10 Nov 2022:

<https://vneconomy.vn/lanh-dao-vu-ngan-sach-nha-nuoc-tran-tinh-ve-du-toan-thu-nam-2023-chi-tang-6-600-ty-dong.htm>

<https://mekongasean.vn/chuyen-gia-so-tang-thu-trong-du-toan-ngan-sach-2023-qua-than-trong-post14032.html>

https://cdvietnam.org/4486/?fbclid=IwAR1LfDgL7C2p0y_1eD5Lq3T7kW_8h57n0X6Iik8ufHLikFgomWimV4dqBqs

<https://thoibaonganhng.vn/du-toan-thu-ngan-sach-2023-lieu-co-qua-than-trong-133320.html>

<https://www.vietnamplus.vn/du-toan-chi-ngan-sach-nha-nuoc-nam-2023-tang-tren-16-so-voi-nam-2022/828495.vnp>

Livestream: https://fb.watch/kDX7KStRr_/

Comment:

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)

Peer Reviewer

Opinion: Agree

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

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

Source:

Parliament's standing committee give opinions on audit report 2022 and audit plan 2023.

Ủy ban Thường vụ Quốc hội cho ý kiến về Báo cáo công tác 2022 và Kế hoạch Kiểm toán 2023

<https://tapchitaichinh.vn/uy-ban-thuong-vu-quoc-hoi-cho-y-kien-ve-bao-cao-cong-tac-2022-va-ke-hoach-kiem-toan-2023.html>

Constituencies send requested for audit if any to their elected representatives, then the requests and opinions are consolidated to send to the National Assembly through their legislatures.

Comment:

<https://tapchitaichinh.vn/uy-ban-thuong-vu-quoc-hoi-cho-y-kien-ve-bao-cao-cong-tac-2022-va-ke-hoach-kiem-toan-2023.html>

In addition, it mentions that the State Audit can organise workshops to seek for comments and suggestions on experts, organisations at central and local, association on content, scope, and methods of audits.

"Kiểm toán Nhà nước đã thành lập Ban Chỉ đạo thực hiện cuộc kiểm toán; tổ chức Hội thảo lấy ý kiến góp ý của các bộ, cơ quan trung ương, địa phương, các học viện, nhà trường, viện nghiên cứu, các tổ chức, hội nghề nghiệp, các chuyên gia, nhà khoa học, lực lượng tuyến đầu phòng chống dịch,... về mục tiêu, nội dung, phạm vi, giới hạn và phương thức tổ chức cuộc kiểm toán."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: This is made possible by National Assembly deputies providing opinions on the annual audit plan.

IBP Comment

Mechanisms by National Assembly do not qualify here as OBS methodology is looking for formal participation opportunities from SAI.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: Annually, the State Audit Agency issues a note acknowledging the recommendations of National Assembly deputies. National Assembly

deputies are the ones that represent the will and expectation of the citizens in their constituent areas and all national citizens at large; they represent the people to exercise the powers of the State in the National Assembly.

IBP Comment

Mechanisms by National Assembly do not qualify here as OBS methodology is looking for formal participation opportunities offered by SAI.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

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

Source:

State audit does not mandate for investigation.

<https://xaydungchinhsach.chinhphu.vn/chuyen-ngay-ho-so-kiem-toan-cho-co-quan-dieu-tra-khi-phat-hien-vi-pham-co-dau-hieu-toi-pham-119230227163457595.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree