Open Budget Survey 2025

Questionnaire

Viet Nam

May 2026

International Budget Partnership

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:
FY2025

Source:
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025 dated: 22/05/2024
Directive No. 17/CT-TTg of the Prime Minister: On formulating the socio-economic development plan and state budget estimates for 2025

Comment:
The instruction on socio - economic development plan and budget 2025 was also widely broadly to the media:
https://baochinhphu.vn/thu-tuong-chi-thi-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-va-du-toan-ngan-sach-nha-nuoc-nam-2025-102240522204312697.htm

Peer Reviewer
Opinion:

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:
on 25/10/2024

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

Public Disclosure of the 2025 State Budget Estimates Submitted by the Government to the National Assembly
In accordance with the provisions of the State Budget Law, based on the Government's reports submitted to the National Assembly regarding the 2025 state budget estimates and central budget allocation, the Ministry of Finance has compiled and published the "Report on Public Disclosure of the 2025 State Budget Estimates Submitted by the Government to the National Assembly."

The report aims to provide timely, comprehensive, and accurate information regarding the Government's assessment of the implementation of state budget tasks in 2024 and the projected state budget revenue and expenditure estimates for 2025 submitted to the XV National Assembly, 8th session for consideration and decision.
The report consists of 4 sections: Implementation of the state budget in 2024; Projected state budget estimates for 2025; National 3-year financial-budget plan 2025-2027; and Related data appendices.
The report is currently published on the Ministry of Finance's electronic information portal to solicit feedback from organizations and individuals, making the state budget estimation process increasingly transparent and effective, contributing to promoting socio-economic development and achieving the best possible social and community service objectives.
Organizations and individuals who have feedback, wish to participate, or have questions related to the report content may send them to the Ministry of Finance (State Budget Department) - 28 Tran Hung Dao - Hoan Kiem District - Hanoi or send to the email address: tkns@mof.gov.vn.

Here is the correct link:https://datafiles.chinhphu.vn/cpp/files/vbpq/2024/5/17-ct.signed.pdf

Comment:
In accordance with the provisions of the State Budget Law, based on the Government's reports submitted to the National Assembly regarding the 2025 state budget estimates and central budget allocation, the Ministry of Finance has compiled and published the "Report on Public Disclosure of the 2025 State Budget Estimates Submitted by the Government to the National Assembly."
The report aims to provide timely, comprehensive, and accurate information regarding the Government's assessment of the implementation of state budget tasks in 2024 and the projected state budget revenue and expenditure estimates for 2025 submitted to the XV National Assembly, 8th session for consideration and decision.
The report consists of 4 sections: Implementation of the state budget in 2024; Projected state budget estimates for 2025; National 3-year financial-budget plan 2025-2027; and Related data appendices.
The report is currently published on the Ministry of Finance's electronic information portal to solicit feedback from organizations and individuals, making the state budget estimation process increasingly transparent and effective, contributing to promoting socio-economic development and achieving the best possible social and community service objectives.
Organizations and individuals who have feedback, wish to participate, or have questions related to the report content may send them to the Ministry of Finance (State Budget Department) - 28 Tran Hung Dao - Hoan Kiem District - Hanoi or send to the email address: tkns@mof.gov.vn.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested 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
Comments: Prime Minister's Directive No. 17/CT-TTg: On the preparation of the socio-economic development plan and state budget estimate for 2025, issued on May 22, 2024, more than 7 months before the fiscal year and nearly 5 months before the state budget estimate is submitted to the National Assembly.

IBP Comment
Thank you to the government reviewer. Given that the Pre-Budget Statement was published in May 2024 and the budget proposal was introduced to the legislature in October 2024, answer is revised from "b" to a".

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
22/5/2024 22/5/2024

Source:
https://chinhphu.vn/?pageid=27160&docid=210278
https://datafiles.chinhphu.vn/cpp/files/vbpq/2024/5/17-ct.signed.pdf

Comment:

Peer Reviewer
Opinion:

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 document has a date stamp and date on the The Government Portal webpage
Also, the Government Media also has the date on 22 May 2024 The document has a date stamp and date on the The Government Portal webpage
Also, the Government Media also has the date on 22 May 2024 The document has a date stamp and date on the The Government Portal webpage
Also, the Government Media also has the date on 22 May 2024

Source:
https://datafiles.chinhphu.vn/cpp/files/vbpq/2024/5/17-ct.signed.pdf
Chỉ thị số 17/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 2025
The website page of the Government office at chinhphu.vn; thongtinchinhphu@chinhphu.vn dated 22 May 2024. The document is circulated with a date stamp on 22 May 2024.
Also the Government Media also has the date on 22 May 2024
https://baochinhphu.vn/thu-tuong-chi-thi-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-va-du-toan-ngan-sach-nha-nuoc-nam-2025-102240522204312697.htm

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: Prime Minister's Directive No. 17/CT-TTg: On the preparation of the socio-economic development plan and state budget estimates for 2025, issued on May 22, 2024, is not for the year 2025.

IBP Comment
Thank you to the government reviewer. The date has been corrected.

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://chinhphu.vn/?pageid=27160&docid=210278

Source:

Official website of the Government documents:
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025 = pdf file
dated: 22/05/2024
Directive No. 17/CT-TTg of the Prime Minister: On formulating the socio-economic development plan and state budget estimates for 2025

Government media: Báo chính phủ. 23.5.2024 - readable format
https://baochinhphu.vn/chi-thi-cua-thu-tuong-chinh-phu-ve-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-va-du-toan-ngan-sach-nha-nuoc-nam-2025-102240523083151148.htm

22.5.2024 Government Law Library - Thư viện pháp luật = readable format
https://thuvienphapluat.vn/van-ban/Thuong-mai/Chi-thi-17-CT-TTg-2024-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-2025-610804.aspx

Comment:
other links:
https://baochinhphu.vn/thu-tuong-chi-thi-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-va-du-toan-ngan-sach-nha-nuoc-nam-2025-102240522204312697.htm
https://thuvienphapluat.vn/van-ban/Thuong-mai/Chi-thi-14-CT-TTg-2025-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-658809.aspx

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-5a. 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:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Comment:
https://chinhphu.vn/?pageid=27160&docid=210278
direct link to document - https://datafiles.chinhphu.vn/cpp/files/vbpq/2024/5/17-ct.signed.pdf

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-5b. If you selected option "c" or "d" in question PBS-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: NA

PBS-6. 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 2025 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2024/25."

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

Answer:
Chỉ thị số 17/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 2025

Source:
Chỉ thị số 17/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 2025
dated: 22/05/2024
Directive No. 17/CT-TTg of the Prime Minister: On formulating the socio-economic development plan and state budget estimates for 2025
https://chinhphu.vn/?pageid=27160&docid=210278

Comment:
Directive No. 17/CT-TTg of the Prime Minister: On formulating the socio-economic development plan and state budget estimates for 2025

Peer Reviewer
Opinion:

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:
FY2025 FY2025

Source:
DỰ TOÁN TRÌNH QUỐC HỘI
EPB by Budget Law
Năm 2025
Tài liệu thuyết minh| Narrative
Số liệu công khai| Budget Data tables

DỰ TOÁN NSNN THEO CHUẨN QUỐC TẾ
EBP by international standards
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Comment:
The separate State Budget Portal is plug on the Ministry of Finance website:
https://ckns.mof.gov.vn/SitePages/home.aspx
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
16/10/2024 16/10/2024

Source:
The Parliament published Enacted Budget 2025 on04/12/2024 and reference the submission of budget proposal on 16/10/2024.

read at: https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

Comment:
Nghị quyết số 159/2024/QH15 của Quốc hội về dự toán ngân sách nhà nước năm 2025
Trên cơ sở xem xét Báo cáo số 40/BC-CP ngày 16 tháng 10 năm 2024, Báo cáo số 652/BC-CP ngày 17 tháng 10 năm 2024, Tờ trình số 682/TTr-CP ngày 19 tháng 10 năm 2024, Tờ trình số 697/TTr-CP ngày 23 tháng 10 năm 2024, Tờ trình số 701/TTr-CP ngày 24 tháng 10 năm 2024 của Chính phủ; Báo cáo thẩm tra số 155/BC-UBTCNS15-m ngày 20 tháng 10 năm 2024, Báo cáo thẩm tra số 2540/BC-UBTCNS15 ngày 20 tháng 10 năm 2024, Báo cáo thẩm tra số 2562/BC-UBTCNS15 ngày 25 tháng 10 năm 2024, Báo cáo thẩm tra số 2563/BC-UBTCNS15 ngày 25 tháng 10 năm 2024 của Ủy ban Tài chính, Ngân sách; Báo cáo tiếp thu, giải trình số 1052/BC-UBTVQH15 ngày 12 tháng 11 năm 2024 của Ủy ban Thường vụ Quốc hội và ý kiến đại biểu Quốc hội...

Based on the consideration of Report No. 40/BC-CP dated October 16, 2024, Report No. 652/BC-CP dated October 17, 2024, Submission No. 682/TTr-CP dated October 19, 2024, Submission No. 697/TTr-CP dated October 23, 2024, Submission No. 701/TTr-CP dated October 24, 2024 of the Government; Review Report No. 155/BC-UBTCNS15-m dated October 20, 2024, Review Report No. 2540/BC-UBTCNS15 dated October 20, 2024, Review Report No. 2562/BC-UBTCNS15 dated October 25, 2024, Review Report No. 2563/BC-UBTCNS15 dated October 25, 2024 of the Finance and

Budget Committee; Report on Reception and Explanation No. 1052/BC-UBTVQH15 dated November 12, 2024 of the National Assembly Standing Committee and opinions of National Assembly delegates,

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Report No. 40/BC-CP dated October 16, 2024, on the assessment of the implementation of the 2024 state budget and the 2025 state budget estimates, was submitted by the Government to the National Assembly at the 8th session of the 15th National Assembly.

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

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

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

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

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

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

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

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024

Comment:

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. 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:
25/10/2024 25/10/2024

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025-chinh-phu-trinh-quoc-hoi/cong-khai-du-toan-nsnn-nam-2025-chinh-phu-trinh-quoc-hoi

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:
On the portal, there is announcement call for public comments on EBP, dated 25/10/2024 https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

Comment:
Thực hiện quy định của Luật Ngân sách nhà nước, trên cơ sở các báo cáo của Chính phủ trình Quốc hội về dự toán ngân sách nhà nước và phân bổ ngân sách trung ương năm 2025, Bộ Tài chính biên soạn và phát hành "Báo cáo công khai dự toán ngân sách nhà nước năm 2025 Chính phủ trình Quốc hội".
Báo cáo nhằm cung cấp kịp thời, đầy đủ và chính xác tới những thông tin chủ yếu liên quan đến đánh giá của Chính phủ về tình hình thực hiện nhiệm vụ ngân sách nhà nước (NSNN) năm 2024 và dự kiến dự toán thu chi NSNN năm 2025 trình Quốc hội khóa XV, kỳ họp thứ tám xem xét, quyết định.
Bản báo cáo gồm 4 phần: Tình hình thực hiện ngân sách nhà nước năm 2024; Dự kiến dự toán ngân sách nhà nước năm 2025; Kế hoạch tài chính - ngân sách nhà nước 03 năm quốc gia 2025-2027; Phụ lục số liệu liên quan.
Báo cáo 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 công tác xây dựng dự toán NSNN 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.

Public Disclosure of the 2025 State Budget Estimates Submitted by the Government to the National Assembly
In accordance with the provisions of the State Budget Law, based on the Government's reports submitted to the National Assembly regarding the 2025 state budget estimates and central budget allocation, the Ministry of Finance has compiled and published the "Report on Public Disclosure of

the 2025 State Budget Estimates Submitted by the Government to the National Assembly."
The report aims to provide timely, comprehensive, and accurate information regarding the Government's assessment of the implementation of state budget tasks in 2024 and the projected state budget revenue and expenditure estimates for 2025 submitted to the XV National Assembly, 8th session for consideration and decision.
The report consists of 4 sections: Implementation of the state budget in 2024; Projected state budget estimates for 2025; National 3-year financial-budget plan 2025-2027; and Related data appendices.
The report is currently published on the Ministry of Finance's electronic information portal to solicit feedback from organizations and individuals, making the state budget estimation process increasingly transparent and effective, contributing to promoting socio-economic development and achieving the best possible social and community service objectives.
Organizations and individuals who have feedback, wish to participate, or have questions related to the report content may send them to the Ministry of Finance (State Budget Department) - 28 Tran Hung Dao - Hoan Kiem District - Hanoi or send to the email address: tkns@mof.gov.vn.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025-chinh-phu-trinh-quoc-hoi/cong-khai-du-toan-nsnn-nam-2025-chinh-phu-trinh-quoc-hoi

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

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

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

Answer:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205 https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

Also on the State Budget Portal, the document is loaded to
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
DỰ TOÁN TRÌNH QUỐC HỘI
EPB by Budget Law
Năm 2025
Tài liệu thuyết minh| Narrative
Số liệu công khai| Budget Data tables

DỰ TOÁN NSNN THEO CHUẨN QUỐC TẾ
EBP by international standards
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025-chinh-phu-trinh-quoc-hoi/cong-khai-du-toan-nsnn-nam-2025-chinh-phu-trinh-quoc-hoi

EBP-5a. 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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EBP-5b. If you selected option "c" or "d" in question EBP-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: NA

EBP-6. 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 2024-25, 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:
BUDGET ESTIMATES SUBMITTED TO NATIONAL ASSEMBLY Year 2025
Explanatory Documents 2025
State Budget Estimates Submitted by Government to National Assembly BUDGET ESTIMATES SUBMITTED TO NATIONAL ASSEMBLY Year 2025
Explanatory Documents 2025
State Budget Estimates Submitted by Government to National Assembly

Source:
on Ministry of Finance website

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx - | 2025 State Budget Estimates Submitted by Government to National Assembly (Word document)
Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls -| 3-Year Financial-State Budget Plan 2025-2027 Submitted to National Assembly (Excel file)
So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls | 2025 State Budget Estimate Data Submitted to National Assembly (Excel file)

Comment:
on the state budget Portal:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

DỰ TOÁN TRÌNH QUỐC HỘI
Năm 2025
Tài liệu thuyết minh
Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
Số liệu công khai
Cân đối ngân sách nhà nước Năm 2025 (24/10/2024)
Cân đối nguồn thu, chi dự toán ngân sách trung ương và ngân sách địa phương Năm 2025 (24/10/2024)
Dự toán thu ngân sách nhà nước theo lĩnh vực Năm 2025 (24/10/2024)
Dự toán thu ngân sách nhà nước theo sắc thuế Năm 2025 (24/10/2024)
Dự toán chi ngân sách nhà nước, chi ngân sách trung ương và chi ngân sách địa phương theo cơ cấu chi Năm 2025 (24/10/2024)
Dự toán chi ngân sách trung ương theo lĩnh vực Năm 2025 (24/10/2024)
Dự toán chi ngân sách trung ương cho từng bộ, cơ quan trung ương và các nhiệm vụ chi khác của ngân sách trung ương Năm 2025 (24/10/2024)
Dự toán chi thường xuyên của ngân sách trung ương cho từng bộ, cơ quan trung ương theo lĩnh vực Năm 2025 (24/10/2024)
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 2025 (24/10/2024)

BUDGET ESTIMATES SUBMITTED TO NATIONAL ASSEMBLY
Year 2025
Explanatory Documents
2025 State Budget Estimates Submitted by Government to National Assembly.docx
Public Disclosure Data

State Budget Balance for 2025 (24/10/2024)
Revenue and Expenditure Balance of Central Budget and Local Budget Estimates for 2025 (24/10/2024)
State Budget Revenue Estimates by Sector for 2025 (24/10/2024)
State Budget Revenue Estimates by Tax Type for 2025 (24/10/2024)

State Budget Expenditure, Central Budget Expenditure, and Local Budget Expenditure Estimates by Expenditure Structure for 2025 (24/10/2024)
Central Budget Expenditure Estimates by Sector for 2025 (24/10/2024)
Central Budget Expenditure Estimates for Each Ministry, Central Agency, and Other Central Budget Expenditure Tasks for 2025 (24/10/2024)
Regular Expenditure Estimates of Central Budget for Each Ministry and Central Agency by Sector for 2025 (24/10/2024)
Local Budget Revenue, Expenditure, and Balance Estimates; Percentage (%) for Shared Revenue Items and Balancing Supplements from Central Budget to Local Budget for 2025 (24/10/2024)
Targeted Supplementary Expenditure Estimates from Central Budget to Each Province and Centrally-governed City Budget for 2025 (24/10/2024)
3-Year State Budget Financial Plan for 2025 (24/10/2024)
Dự toán chi bổ sung có mục tiêu từ ngân sách trung ương cho ngân sách từng tỉnh, thành phố trực thuộc trung ương Năm 2025 (24/10/2024)
Kế hoạch tài chính ngân sách nhà nước 3 năm Năm 2025 (24/10/2024)

Peer Reviewer
Opinion:

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:
FY2025 FY2025

Source:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543

Comment:
Nghị quyết số 159/2024/QH15 của Quốc hội về dự toán ngân sách nhà nước năm 2025
04/12/2024
Tại Kỳ họp thứ 8, Quốc hội khóa XV, với đa số đại biểu tham gia biểu quyết tán thành, Quốc hội đã chính thức thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025.

Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates December 4, 2024
At the 8th Session of the XV National Assembly, with the majority of participating delegates voting in favor, the National Assembly has officially passed the Resolution on the 2025 state budget estimates.

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
13/11/2024 13/11/2024

Source:
13/11/2024
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates

Comment:
The two document is attached on the Parliament portal, Resolution No. 159/2024/QH15
the document is signed and stamped, dated 13/11/2025

Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
At the 8th Session of the XV National Assembly, with the majority of participating delegates voting in favor, the National Assembly has officially passed the Resolution on the 2025 state budget estimates.

Peer Reviewer
Opinion:

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

Source:
The Parliament announced the Approved / Enacted budget 2025 on the Portal:
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
Quốc hội thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025
13/11/2024
Sáng 13/11, tại Nhà Quốc hội, tiếp tục chương trình Kỳ họp thứ 8, Quốc hội tiến hành biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025 (trong đó, có một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước).
on the 4/12/2024. The Parliament publish full resolution and attached full EB documents
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates December 4, 2024

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: b. Between two weeks and six weeks after the budget has been enacted
Comments: EB It was publicly announced on the Ministry of Finance's online portal on December 9, 2024 https://mof.gov.vn/bo-tai-chinh/du-toan-

nsnn-nam-2025/quyet-dinh-cong-bo-cong-khai-du-toan-nsnn-nam-2025

IBP Comment

Thank you to the reviewer. Answer is confirmed at "B" given the publication of the EB by the MoF and parliament in early December 2024.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
04/12/2024 04/12/2024

Source:
13/11/2024
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

on the 4/12/2024. The Parliament publish full resolution and attached full EB documents
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates December 4, 2024

Comment:
Quốc hội thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2025
13/11/2024
Chiều 13/11, tại Nhà Quốc hội, tiếp tục chương trình Kỳ họp thứ 8, Quốc hội tiến hành biểu quyết thông qua Nghị quyết về phân bổ ngân sách trung ương năm 2025. Phó Chủ tịch Quốc hội Nguyễn Đức Hải điều hành nội dung phiên họp.

Quốc hội thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025
National Assembly Passes Resolution on 2025 Central Budget Allocation
November 13, 2024
On the afternoon of November 13, at the National Assembly House, continuing the program of the 8th Session, the National Assembly proceeded to vote on the Resolution on the 2025 central budget allocation.
National Assembly Passes Resolution on 2025 State Budget Estimates

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer: The EB was publicly announced on the Ministry of Finance's online portal on December 9, 2024. https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025/quyet-dinh-cong-bo-cong-khai-du-toan-nsnn-nam-2025

IBP Comment

Thank you to the government reviewer. The date has been updated to reflect the December 4, 2024 publishing date by parliament.

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 Parliament announced the Approved / Enacted budget 2025 on the Portal:
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
12 /11/2024: https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90884

Qu?c h?i thông qua Ngh? quy?t v? d? toán ngân sách nhà nu?c nam 2025
13/11/2024: https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
Sáng 13/11, t?i Nhà Qu?c h?i, ti?p t?c chuong trình K? h?p th? 8, Qu?c h?i ti?n hành bi?u quy?t thông qua Ngh? quy?t v? d? toán ngân sách nhà nu?c nam 2025 (trong dó, có m?t s? n?i dung v? di?u ch?nh, b? sung d? toán ngân sách nhà nu?c).
on the 4/12/2024. The Parliament publish full resolution and attached full EB documents
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates December 4, 2024 The Parliament announced the Approved / Enacted budget 2025 on the Portal:
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
12 /11/2024: https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90884

Qu?c h?i thông qua Ngh? quy?t v? d? toán ngân sách nhà nu?c nam 2025
13/11/2024: https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
Sáng 13/11, t?i Nhà Qu?c h?i, ti?p t?c chuong trình K? h?p th? 8, Qu?c h?i ti?n hành bi?u quy?t thông qua Ngh? quy?t v? d? toán ngân sách nhà nu?c nam 2025 (trong dó, có m?t s? n?i dung v? di?u ch?nh, b? sung d? toán ngân sách nhà nu?c).
on the 4/12/2024. The Parliament publish full resolution and attached full EB documents
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates December 4, 2024

Source:
Parliament Portal: 13/11/2024. https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
12 /11/2024 https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90884
Ministry of Finance State budget Portal: Full documents: 10/12/2024
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

9/12/2024: Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
9/12/2024: Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Quyet-dinh-2894-QD-BTC-2024-cong-bo-cong-khai-du-toan-ngan-sach-Nha-nuoc-nam-2025-635376.aspx

Comment:
The Ministry of Finance uploaded full documents on EB on 10/12/2024
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
DỰ TOÁN QUỐC HỘI QUYẾT ĐỊNH
Năm 2025
Số liệu công khai

Dự toán chi đầu tư phát triển của Ngân sách Trung ương cho từng bộ, cơ quan Trung ương Năm 2025 (10/12/2024)

Cân đối ngân sách nhà nước Năm 2025 (10/12/2024)

Cân đối nguồn thu, chi dự toán ngân sách trung ương và ngân sách địa phương Năm 2025 (11/12/2024)

Dự toán thu ngân sách nhà nước theo lĩnh vực Năm 2025 (10/12/2024)

Dự toán thu ngân sách nhà nước theo sắc thuế Năm 2025 (10/12/2024)

Dự toán chi ngân sách nhà nước, chi ngân sách trung ương và chi ngân sách địa phương theo cơ cấu chi Năm 2025 (10/12/2024)

Dự toán chi ngân sách trung ương theo lĩnh vực Năm 2025 (10/12/2024)

Dự toán chi ngân sách trung ương cho từng bộ, cơ quan trung ương và các nhiệm vụ chi khác của ngân sách trung ương Năm 2025 (11/12/2024)

Dự toán chi đầu tư phát triển của ngân sách trung ương cho từng bộ, cơ quan trung ương theo lĩnh vực Năm 2025 (11/12/2024)

Dự toán chi thường xuyên của ngân sách trung ương cho từng bộ, cơ quan trung ương theo lĩnh vực Năm 2025 (11/12/2024)

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 2025 (11/12/2024)

Dự toán chi bổ sung có mục tiêu từ ngân sách trung ương cho ngân sách từng tỉnh, thành phố trực thuộc trung ương Năm 2025 (10/12/2024)

BUDGET ESTIMATES DECIDED BY NATIONAL ASSEMBLY
Year 2025
Public Disclosure Data

Development Investment Expenditure Estimates of Central Budget for Each Ministry and Central Agency for 2025 (10/12/2024)
State Budget Balance for 2025 (10/12/2024)
Revenue and Expenditure Balance of Central Budget and Local Budget Estimates for 2025 (11/12/2024)
State Budget Revenue Estimates by Sector for 2025 (10/12/2024)
State Budget Revenue Estimates by Tax Type for 2025 (10/12/2024)
State Budget Expenditure, Central Budget Expenditure, and Local Budget Expenditure Estimates by Expenditure Structure for 2025 (10/12/2024)
Central Budget Expenditure Estimates by Sector for 2025 (10/12/2024)
Central Budget Expenditure Estimates for Each Ministry, Central Agency, and Other Central Budget Expenditure Tasks for 2025 (11/12/2024)
Development Investment Expenditure Estimates of Central Budget for Each Ministry and Central Agency by Sector for 2025 (11/12/2024)
Regular Expenditure Estimates of Central Budget for Each Ministry and Central Agency by Sector for 2025 (11/12/2024)
Local Budget Revenue, Expenditure, and Balance Estimates; Percentage (%) for Shared Revenue Items and Balancing Supplements from Central Budget to Local Budget for 2025 (11/12/2024)
Targeted Supplementary Expenditure Estimates from Central Budget to Each Province and Centrally-governed City Budget for 2025 (10/12/2024)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The EB was publicly announced on the Ministry of Finance's online portal on December 9, 2024. https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025/quyet-dinh-cong-bo-cong-khai-du-toan-nsnn-nam-2025
Comments:

IBP Comment
Thank you to the government reviewer. The above reflects the publication of the EB by the parliament.

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:
Parliament Portal: 13/11/2024. https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895 https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895 12 /11/2024 https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90884 Ministry of Finance State budget Portal: Full documents: 10/12/2024 https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543

Source:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543

Comment:

https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Nghị quyết số 159/2024/QH15 của Quốc hội về dự toán ngân sách nhà nước năm 2025
04/12/2024
Tại Kỳ họp thứ 8, Quốc hội khóa XV, với đa số đại biểu tham gia biểu quyết tán thành, Quốc hội đã chính thức thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025.

Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates December 4, 2024
At the 8th Session of the XV National Assembly, with the majority of participating delegates voting in favor, the National Assembly has officially passed the Resolution on the 2025 state budget estimates.
The two document is attached on the Parliament portal, Resolution No. 159/2024/QH15
the document is signed and stamped, dated 13/11/2025
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543 Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
At the 8th Session of the XV National Assembly, with the majority of participating delegates voting in favor, the National Assembly has officially passed the Resolution on the 2025 state budget estimates.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The EB was publicly announced on the Ministry of Finance's online portal on December 9, 2024. https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025/quyet-dinh-cong-bo-cong-khai-du-toan-nsnn-nam-2025

IBP Comment
Thank you to the government reviewer for the additional information.

EB-5a. 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:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EB-5b. If you selected option "c" or "d" in question EB-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: NA

EB-6. 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 2025."

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

Answer:
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025 Nghị quyết về dự toán ngân sách nhà nước năm 2025 Resolution on State Budget 2025 Nghị quyết số 159/2024/QH15 của Quốc hội về dự toán ngân sách nhà nước năm 2025

Source:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
NGHỊ QUYẾT Về dự toán ngân sách nhà nước năm 2025
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025
Nghị quyết về dự toán ngân sách nhà nước năm 2025 Resolution on State Budget 2025

Comment:
Additional information on state budget announced by the National Assembly
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: Decision on Public Announcing the 2025 State Budget Estimates
Comments: https://mof.gov.vn/bo-tai-chinh/du-toan-nsnn-nam-2025/quyet-dinh-cong-bo-cong-khai-du-toan-nsnn-nam-2025

IBP Comment
Thank you to the government reviewer. The suggestion is well-noted.

CB-1a. Which of the seven publicly available budget documents have a corresponding "citizens' version?

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/.

To answer the following questions, researchers should draw their answers from the Citizen's Budgets that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Citizens Budget must be released at the same time as the "publicly available" budget document the Citizens Budget corresponds to.

Please select all that apply.

Answer:
Executive's Budget Proposal
Enacted Budget
In-Year Reports
Audit Report

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định
--> Tình hình thực hiện --> BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - NSCD quy I 2025.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG) --> NSCD- Tinh hinh thuc hien NSNN 6 thang dau nam 2024.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (9 THÁNG)- NSCD- Tinh hinh thuc hien NSNN 9 thang dau nam 2024.pdf

Comment:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport State Budget Reports for Citizens
--> Budget Estimates Submitted to National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Submitted to National Assembly
--> Budget Estimates Approved by National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Decided by National Assembly
--> Implementation Status -->
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (Q1) - Citizen Budget Q1 2025.pdf
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (6 MONTHS) --> Citizen Budget - State Budget Implementation Status First 6 Months of 2024.pdf
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (9 MONTHS) - Citizen Budget - State Budget Implementation Status First 9 Months of 2024.pdf

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
After further consultation with the researcher, "Audit Report" has also been selected here. Vietnam's State Audit Office (SAV) publishes an annual Summary Report of Audit Results (Báo cáo tổng hợp kết quả kiểm toán) which serves as a simplified, consolidated version of audit findings for public consumption. Document: Summary Report of 2023 Audit Results (No. 41/BC-KTNN) Publication date: May 16, 2024 Public announcement:

Press conference held June 20, 2024 Public access: Available on SAV's official portal at https://hoatdongkiemtoan.sav.gov.vn/ https://portal.sav.gov.vn/Files/Others/a2244098-4be7-4380-b5c9-d3b416949bf5/Bocotnghpktqukimtonnm2023.pdf https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx Characteristics qualifying as Citizens Budget: Consolidates and summarizes findings from all 2023 audits Specifically prepared for public dissemination (announced at press conference) More accessible format than detailed individual audit reports Published on publicly accessible government portal Represents institutionalized practice (annual summary reports with press conferences)

CB-1b. If the CB is produced, please indicate which budget document it corresponds to.

If multiple Citizens Budgets are produced, please only select the corresponding budget document for the most comprehensive and recently released version (the Executive's Budget Proposal or the Enacted Budget).

Your selection will determine the Citizens Budget document used to answer the following questions, including Questions 64-67.

Answer:
Enacted Budget

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định
--> Tình hình thực hiện --> BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - NSCD quy I 2025.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG) --> NSCD- Tinh hinh thuc hien NSNN 6 thang dau nam 2024.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (9 THÁNG)- NSCD- Tinh hinh thuc hien NSNN 9 thang dau nam 2024.pdf
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport State Budget Reports for Citizens
--> Budget Estimates Submitted to National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Submitted to National Assembly
--> Budget Estimates Approved by National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Decided by National Assembly
--> Implementation Status -->
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (Q1) - Citizen Budget Q1 2025.pdf
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (6 MONTHS) --> Citizen Budget - State Budget Implementation Status First 6 Months of 2024.pdf
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (9 MONTHS) - Citizen Budget - State Budget Implementation Status First 9 Months of 2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: Executive's Budget Proposal
Comments: CB is produced for (1) Executive's Budget Proposal https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-trinh-quoc-hoi (2) Enacted Budget https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-da-duoc-quoc-hoi-quyet-dinh (3) In-year Reports https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024-danh-cho-cong-dan https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024./cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024-danh-cho-cong-dan https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024-danh-cho-cong-dan

IBP Comment
Thank you to the government reviewer. This is well-noted. Given that the citizens version of the Enacted Budget is for the most recently released version of the budget, we have selected it here, but indeed there also exists a citizens version of the budget proposal.

CB-2. 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."

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

Answer:
FY2025

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định
--> Tình hình thực hiện --> BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - NSCD quy I 2025.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG) --> NSCD- Tinh hinh thuc hien NSNN 6 thang dau nam 2024.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (9 THÁNG)- NSCD- Tinh hinh thuc hien NSNN 9 thang dau nam 2024.pdf

Comment:
Also there is citizen budget report for implementation of budget in 2024

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-3a. For the fiscal year indicated in CB-2, what is the public availability status of the CB?

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

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:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-3b. If you selected option "c" or "d" in question CB-3a, 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-3a, researchers should mark this question "n/a."

Answer:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Budget Estimates Submitted to National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Submitted to National Assembly
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định
--> Budget Estimates Approved by National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Decided by National Assembly

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm333531 Công bố Báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025 DATED 05/11/2024 16:42:46

Citizen Budget Report of Budget Estimates 2025 Submitted to National Assembly

25/12/2024 https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Công khai báo cáo ngân sách dành cho công dân về dự toán NSNN năm 202525/12/2024 11:14:36
Bộ Tài chính vừa công khai "Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2025 Quốc hội quyết định", nhằm tạo điều kiện cho người dân dễ dàng nắm bắt các thông tin cơ bản về dự toán ngân sách nhà nước (NSNN) năm 2025.
December 25, 2024 https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Public disclosure of citizen budget report on 2025 state budget estimates
December 25, 2024 11:14:36
The Ministry of Finance has just publicly disclosed the "Citizen Budget Report - 2025 State Budget Estimates Decided by the National Assembly," aimed at facilitating citizens' easy access to basic information about the 2025 state budget estimates.

Comment:
26/12/2024: https://stc.hanam.gov.vn/Pages/cong-khai-bao-cao-ngan-sach-danh-cho-cong-dan-ve-du-toan-nsnn-nam-2025.aspx

Công khai báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025
Bộ Tài chính vừa công khai "Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2025 Quốc hội quyết định", nhằm tạo điều kiện cho người dân dễ dàng nắm bắt các thông tin cơ bản về dự toán ngân sách nhà nước (NSNN) năm 2025.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-4a. 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 2024 should be entered as 05/09/2024. 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 (response to CB-1b.), 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:
25/12/2024 25/12/2024

Source:
05/11/2024 16:42:46
Công bố Báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025
publish of 2025 Budget Estimates Submitted to National Assembly - Citizen Budget Report

25/12/2024 11:14:36 25/12/2024
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Công khai báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025.
Bộ Tài chính vừa công khai "Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2025 Quốc hội quyết định", nhằm tạo điều kiện cho người dân dễ dàng nắm bắt các thông tin cơ bản về dự toán ngân sách nhà nước (NSNN) năm 2025.
December 25, 2024 https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Public disclosure of citizen budget report on 2025 state budget estimates
December 25, 2024 11:14:36
The Ministry of Finance has just publicly disclosed the "Citizen Budget Report - 2025 State Budget Estimates Decided by the National Assembly," aimed at facilitating citizens' easy access to basic information about the 2025 state budget estimates.

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: There are two Citizen Budget Reports for 2025, including: Report on the Citizens' Budget and the State Budget Estimates for 2025 submitted to the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-trinh-quoc-hoi Report on the Citizens' Budget and the State Budget Estimates for 2025, decided by the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-da-duoc-quoc-hoi-quyet-dinh 2. Additionally, there is the Citizen Budget Report for 2024, which includes: Citizen Budget Report: State Budget Implementation Status, Quarter I 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Six Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024./cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Nine Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024-danh-cho-cong-dan

IBP Comment
Thank you to the government reviewer. Answer revised based on the "Report on the Citizens' Budget and the State Budget Estimates for 2025, decided by the National Assembly."

CB-4b. 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 publication is posted on the website

Source:
25/12/2024 11:14:36 25/12/2024

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Công khai báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025.

05/11/2024 16:42:46
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm333531
Công bố Báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025
publish of 2025 Budget Estimates Submitted to National Assembly - Citizen Budget Report

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: There are two Citizen Budget Reports for 2025, including: Report on the Citizens' Budget and the State Budget Estimates for 2025 submitted to the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-trinh-quoc-hoi Report on the Citizens' Budget and the State Budget Estimates for 2025, decided by the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-da-duoc-quoc-hoi-quyet-dinh 2. Additionally, there is the Citizen Budget Report for 2024, which includes: Citizen Budget Report: State Budget Implementation Status, Quarter I 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Six Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024./cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Nine Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024-danh-cho-cong-dan

CB-5. 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 (response to CB-1b.), and – in the comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm333531

Source:
also: https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: There are two Citizen Budget Reports for 2025, including: Report on the Citizens' Budget and the State Budget Estimates for 2025 submitted to the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-trinh-quoc-hoi Report on the Citizens' Budget and the State Budget Estimates for 2025, decided by the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-da-duoc-quoc-hoi-quyet-dinh 2. Additionally, there is the Citizen Budget Report for 2024, which includes: Citizen Budget Report: State Budget Implementation Status, Quarter I 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Six Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024./cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Nine Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-

khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024-danh-cho-cong-dan

IBP Comment

Thank you to the government reviewer. This is well-noted. Both the citizens versions of the budget proposal and enacted budget for 2025 are listed in the researcher's comments above.

CB-6. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2024 People's Guide" or "2025 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 multiple Citizens Budgets are produced, answer this question based on your response to CB-1b. In the comment box, include any additional Citizens Budgets, the corresponding budget document, and their full titles.

Answer:
Báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025

Source:
05/11/2024 16:42:46
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm333531
Công bố Báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025
publish of 2025 Budget Estimates Submitted to National Assembly - Citizen Budget Report

25/12/2024 11:14:36 25/12/2024
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Công khai báo cáo ngân sách dành cho công dân về dự toán NSNN năm 2025.
Bộ Tài chính vừa công khai "Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2025 Quốc hội quyết định", nhằm tạo điều kiện cho người dân dễ dàng nắm bắt các thông tin cơ bản về dự toán ngân sách nhà nước (NSNN) năm 2025.

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer: There are two Citizen Budget Reports for 2025, including: Report on the Citizens' Budget and the State Budget Estimates for 2025 submitted to the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-trinh-quoc-hoi Report on the Citizens' Budget and the State Budget Estimates for 2025, decided by the National Assembly. https://www.mof.gov.vn/bo-tai-chinh/bao-cao-nsnn-danh-cho-cong-dan-nam-2025/du-toan-nsnn-nam-2025-da-duoc-quoc-hoi-quyet-dinh 2. Additionally, there is the Citizen Budget Report for 2024, which includes: Citizen Budget Report: State Budget Implementation Status, Quarter I 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Six Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024./cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024-danh-cho-cong-dan Citizen Budget Report: State Budget Implementation Situation for the First Nine Months of 2024 https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024-danh-cho-cong-dan

IBP Comment

Thank you to the government reviewer. The additional citizens versions of documents are well-noted. We will consider the citizens version of the enacted budget for indicators 64-68 of the survey.

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:
FY2024

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

Comment:
This shows the structure of Vietnam's Q1 2025 budget implementation report, which consists of two main components:
Explanatory Documents - Narrative reports explaining the budget performance, analysis of variances, policy impacts, and contextual information about revenue and expenditure trends
Public Disclosure Data - Raw numerical data, tables, and statistics showing actual vs. budgeted figures for revenues, expenditures, and other financial metrics

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: FY2024

IBP Comment
Thank you to the government reviewer. This is well-noted. Given that the cutoff date for documents accepted this survey round is December 31, 2024, answer is revised to FY2024.

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://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025

Explanatory Documents
Public Disclosure Data

This shows the structure of Vietnam's Q1 2025 budget implementation report, which consists of two main components:
Explanatory Documents - Narrative reports explaining the budget performance, analysis of variances, policy impacts, and contextual information about revenue and expenditure trends
Public Disclosure Data - Raw numerical data, tables, and statistics showing actual vs. budgeted figures for revenues, expenditures, and other financial metrics

21/04/2025
Quý I/2025, ngân sách nhà nước thặng dư 293 nghìn tỷ đồng
https://thitruongtaichinhtiente.vn/quy-i-2025-ngan-sach-nha-nuoc-thang-du-293-nghin-ty-dong-67154.html

Comment:
The portal does not show the date but other Government media dated 21/4/2025 refers to MOF's report on implemetation of the budget of Q1/2025.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance announces the IYR for the first quarter, six months, and nine months. IYR Q1/2024 results will be released on April 05, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024 IYR The first six months of 2024 will be publicly released on July 10, 2024..https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024 IYR The first nine months of 2024 will be publicly released on October 14, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024

IBP Comment
Thank you to the government reviewer. This is well-noted. Given that the cutoff date for documents accepted this survey round is December 31, 2024, the In-Year Reports of FY 2024 should indeed be considered. Answer remains at “b”.

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 2024 should be entered as 05 September 2024. If the document is not published or not produced, please mark this question “n/a.”

Answer:
The Ministry of Finance announces the IYR for the first quarter, six months, and nine months.
IYR Q1/2024 results will be released on April 05, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024
IYR The first six months of 2024 will be publicly released on July 10, 2024..https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024
IYR The first nine months of 2024 will be publicly released on October 14, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

21/04/2025
Quý I/2025, ngân sách nhà nước thặng dư 293 nghìn tỷ đồng
https://thitruongtaichinhtiente.vn/quy-i-2025-ngan-sach-nha-nuoc-thang-du-293-nghin-ty-dong-67154.html

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The Ministry of Finance announces the IYR for the first quarter, six months, and nine months. IYR Q1/2024 results will be released on April 05, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024 IYR The first six months of 2024 will be publicly released on July 10, 2024..https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024 IYR The first nine months of 2024 will be publicly released on October 14, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024

IBP Comment
Thank you to the government reviewer. This is well-noted. Given that the cutoff date for documents accepted this survey round is December 31, 2024, the In-Year Reports of FY 2024 should indeed be considered. Answer has been revised to reflect the government comment.

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:
Check with the Portal on state budget and check the date when media cover the announcement

Source:
21/04/2025
Quý I/2025, ngân sách nhà nước thặng dư 293 nghìn tỷ đồng

https://thitruongtaichinhtiente.vn/quy-i-2025-ngan-sach-nha-nuoc-thang-du-293-nghin-ty-dong-67154.html

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: IYRs are published on the Ministry of Finance's online portal.

IBP Comment
Thank you to the government reviewer. This is well-noted. Given that the cutoff date for documents accepted this survey round is December 31, 2024, the In-Year Reports of FY 2024 should indeed be considered. Answer has been revised to reflect the government comment.

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://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Source:
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

Comment:
also on media:
21/04/2025
Quý I/2025, ngân sách nhà nước thặng dư 293 nghìn tỷ đồng

https://thitruongtaichinhtiente.vn/quy-i-2025-ngan-sach-nha-nuoc-thang-du-293-nghin-ty-dong-67154.html

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance announces the IYR for the first quarter, six months, and nine months. IYR Q1/2024 results will be released on April 05, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024 IYR The first six months of 2024 will be publicly released on July 10, 2024..https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024 IYR The first nine months of 2024 will be publicly released on October 14, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024

IYRs-5a. 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:

Government Reviewer
Opinion: Agree

IYRs-5b. If you selected option "c" or "d" in question IYRs-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IYRs-6. 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 2024."

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:
TÌNH HÌNH TH?C HI?N D? TOÁN (QUÝ 1)
Tài li?u thuy?t minh

S? li?u công khai

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Comment:
BUDGET IMPLEMENTATION STATUS (QUATER 1) - 2025
Explanatory documents
Public data

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The Ministry of Finance announces the IYR for the first quarter, six months, and nine months. IYR Q1/2024 results will be released on April 05, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-quy-i-nam-2024 IYR The first six months of 2024 will be publicly released on July 10, 2024..https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-6-thang-dau-nam-2024 IYR The first nine months of 2024 will be publicly released on October 14, 2024. https://mof.gov.vn/bo-tai-chinh/tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024/cong-khai-tinh-hinh-thuc-hien-nsnn-9-thang-dau-nam-2024

IBP Comment
Thank you to the government reviewer. This is well-noted.

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

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

Answer:
FY 2024

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
công khai theo chuẩn quốc tế --> tình hình thực hiện dự án theo chuẩn quốc tế --> Năm 2024-->
HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
Số liệu công khai
Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo Luật ngân sách nhà nước
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai

Comment:
Public disclosure according to international standards --> Project implementation status according to international standards --> Year 2024 -->
BUDGET IMPLEMENTATION STATUS ACCORDING TO INTERNATIONAL STANDARDS (6 MONTHS)
Public Disclosure Data
Estimated state budget implementation for 6 months 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law
BUDGET IMPLEMENTATION STATUS (6 MONTHS)

Year 2024
Explanatory Documents
Public Disclosure Data
This shows Vietnam's dual reporting framework for budget transparency:

International Standards Reporting - Vietnam publishes budget data following international best practices and standards, with the 6-month 2024 report published on July 11, 2024
Domestic Legal Requirements - Vietnam also publishes budget implementation reports to comply with domestic State Budget Law requirements

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

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:
11/07/2024
https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read
Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
The announcement on 6 month report / MYR include narrative report and data tables.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:

Source:
not available

Comment:
Vietnam published the State Budget Execution Report for the first 6 months of 2024 , 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 2024 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is dated Oct 10 (https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=50&InitialTabId=Ribbon.Read and https://thitruongtaichinhtiente.vn/boi-thu-ngan-sach-9-thang-dat-gan-192-nghin-ty-dong-63276.html) together with the State budget plan for 2025 that the Government proposes to the National Assembly. does not qualify for MYR.

For the OBI Mid-Year Review standard, the report must contain revised projections for the remaining fiscal year, specifically:
-Updated revenue forecasts for the full year based on first-half performance
-Revised expenditure estimates for the remaining 6 months
- Adjusted macroeconomic assumptions (GDP growth, inflation, etc.) that inform the budget revisions

The OBI requirement:
The OBI methodology specifically looks for documents that revise the original budget estimates mid-year The key test is whether the government is updating its fiscal outlook and adjusting targets based on year-to-date results. - The data table cover this comparison.
This 6 months report document appears to be similar to MYR report but falls into the category of backward-looking performance monitoring rather than forward-looking budget revision that the OBI Mid-Year Review metric seeks to capture.
To qualify, Vietnam would need to publish a supplementary document that revises its full-year 2024 budget projections based on the first-half results shown in this report.
The narrative report covers the forward looking solutions for the next 6 months. including: What this document has:
-Forward-looking policy solutions and strategies
- General guidance for fiscal management in the remaining months
- Qualitative measures to address challenges

What OBI specifically requires:

Quantitative revised projections - updated numerical forecasts for total revenue and expenditure
Revised budget estimates - specific changes to the original budget figures
Updated macroeconomic assumptions - revised GDP growth, inflation rates, etc.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

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

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

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

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:

Source:
n/a

Comment:
see previous comments

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

MYR-5a. 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:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

MYR-5b. If you selected option "c" or "d" in question MYR-5a, 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-5a, researchers should mark this question "n/a."

Answer:
Vietnam published the State Budget Execution Report for the first 6 months of 2024 , 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 2024 (estimates of revenues and expenditure outturns against the original budget plan and macroeconomic projection) is dated Oct 10 (https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=50&InitialTabId=Ribbon.Read and https://thitruongtaichinhtiente.vn/boi-thu-ngan-sach-9-thang-dat-gan-192-nghin-ty-dong-63276.html) together with the State budget plan for 2025 that the Government proposes to the National Assembly. does not qualify for MYR.

For the OBI Mid-Year Review standard, the report must contain revised projections for the remaining fiscal year, specifically:
-Updated revenue forecasts for the full year based on first-half performance
-Revised expenditure estimates for the remaining 6 months

- Adjusted macroeconomic assumptions (GDP growth, inflation, etc.) that inform the budget revisions

The OBI requirement:
The OBI methodology specifically looks for documents that revise the original budget estimates mid-year The key test is whether the government is updating its fiscal outlook and adjusting targets based on year-to-date results. - The data table cover this comparison.
This 6 months report document appears to be similar to MYR report but falls into the category of backward-looking performance monitoring rather than forward-looking budget revision that the OBI Mid-Year Review metric seeks to capture.
To qualify, Vietnam would need to publish a supplementary document that revises its full-year 2024 budget projections based on the first-half results shown in this report.
The narrative report covers the forward looking solutions for the next 6 months. including: What this document has:
-Forward-looking policy solutions and strategies
- General guidance for fiscal management in the remaining months
- Qualitative measures to address challenges

What OBI specifically requires:

Quantitative revised projections - updated numerical forecasts for total revenue and expenditure
Revised budget estimates - specific changes to the original budget figures
Updated macroeconomic assumptions - revised GDP growth, inflation rates, etc.

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

MYR-6. 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 2023/24" or "Mid-Year Report on the 2024 National Budget."

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

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Vietnam has publicly released a report on the implementation of the state budget for the first six months of 2024, including text and data tables, comparing the six-month results with the budget estimates and with the same period of the previous year; however, the report does not

provide forecasts for the remainder of the fiscal year regarding revenue, expenditure, and/or macroeconomic forecasts. Information on the implementation of the state budget for 2024 (estimated revenue and expenditure for the whole year compared to the budget estimates and macroeconomic forecasts) will be publicly released in October 2024 along with the 2025 state budget estimates submitted by the Government to the National Assembly.

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:
FY2022

Source:
Year end Implementation Report 2022 - 1st estimation - Published 15 December 2022
Ước thực hiện NSNN năm 2022 (lần 1)15/12/2022 10:42:34
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965

Year end Implementation Report 2022 - 2st estimation - Published 06 June 2023
Ước thực hiện NSNN năm 2022 (lần 2)06/06/2023 10:17:02
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839

Ministry of Finance State budget portal:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Công khai quyết toán NSNN năm 2022 19/07/2024 16:07:00

https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=87924&CategoryId=0
NGHỊ QUYẾT SỐ 132/2024/QH15 CỦA QUỐC HỘI VỀ BỔ SUNG DỰ TOÁN THU NGÂN SÁCH NHÀ NƯỚC NĂM 2022 VÀ PHÊ CHUẨN QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
10/07/2024 17:12

https://nhandan.vn/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2022-post815822.html
Quốc hội phê chuẩn quyết toán ngân sách nhà nước năm 2022
Nghị quyết của Quốc hội nhấn mạnh việc tăng cường công tác thanh tra, kiểm tra, cụ thể hóa trách nhiệm người đứng đầu trong lập dự toán, quản lý, sử dụng ngân sách nhà nước bảo đảm đúng quy định của pháp luật về ngân sách nhà nước, không gây thất thoát, lãng phí.
Thứ Hai, ngày 24/06/2024 - 15:31

https://www.youtube.com/watch?v=n6Of0_hjVx8
Jun 24, 2024
Truyền hình Quốc hội Việt Nam | Đầu giờ chiều 24/6, dưới sự chủ trì của Chủ tịch Quốc hội Trần Thanh Mẫn và sự điều hành của Phó Chủ tịch Quốc hội Nguyễn Đức Hải, Quốc hội biểu quyết thông qua Nghị quyết Bổ sung dự toán thu ngân sách nhà nước năm 2022 và phê chuẩn quyết toán ngân sách nhà nước năm 2022.

https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=87164&CategoryId=0
TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024 14:48
Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

Ước thực hiện NSNN năm 2022 (lần 1) 15/12/2022 10:42:00

Cổng Thông tin điện tử Bộ Tài Chính
https://mof.gov.vn › chi-tiet-tin-ttpltc
.
Dec 15, 2022 — CÂN ĐỐI THU - CHI NGÂN SÁCH NHÀ NƯỚC. GOVERNMENT BUDGET BALANCE. Đơn vị: Tỷ đồng. Attachment. Uoc thuc hien NSNN nam 2022 (lan 1).xls ...

Comment:
Công khai quyết toán NSNN năm 2022 19/07/2024 16:07:00

https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=87924&CategoryId=0
NGHỊ QUYẾT SỐ 132/2024/QH15 CỦA QUỐC HỘI VỀ BỔ SUNG DỰ TOÁN THU NGÂN SÁCH NHÀ NƯỚC NĂM 2022 VÀ PHÊ CHUẨN QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
10/07/2024 17:12

https://nhandan.vn/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2022-post815822.html
Quốc hội phê chuẩn quyết toán ngân sách nhà nước năm 2022
Nghị quyết của Quốc hội nhấn mạnh việc tăng cường công tác thanh tra, kiểm tra, cụ thể hóa trách nhiệm người đứng đầu trong lập dự toán, quản lý, sử dụng ngân sách nhà nước bảo đảm đúng quy định của pháp luật về ngân sách nhà nước, không gây thất thoát, lãng phí.
Thứ Hai, ngày 24/06/2024 - 15:31

https://www.youtube.com/watch?v=n6Of0_hjVx8
Jun 24, 2024
Truyền hình Quốc hội Việt Nam | Đầu giờ chiều 24/6, dưới sự chủ trì của Chủ tịch Quốc hội Trần Thanh Mẫn và sự điều hành của Phó Chủ tịch Quốc hội Nguyễn Đức Hải, Quốc hội biểu quyết thông qua Nghị quyết Bổ sung dự toán thu ngân sách nhà nước năm 2022 và phê chuẩn quyết toán ngân sách nhà nước năm 2022.

https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=87164&CategoryId=0
TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024 14:48
Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Other news on media on the state budget 2022 implementation:
10/11/2022 https://baovephapluat.vn/kinh-te/tai-chinh-ngan-hang/bo-tai-chinh-cong-khai-tinh-hinh-thuc-hien-thu-chi-ngan-sach-nha-nuoc-2022-131251.html

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: FY2023

IBP Comment
Thank you to the government reviewer. Answer is maintained at FY 2022 as this was the latest Year-End Report to be published by the cutoff date of this open budget survey. It should be noted that in Vietnam, the Year-End Report is published earlier and then submitted to the legislature for approval. We assess the report approved by the legislature, which was approved in mid-2024.

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 2022 - 2st estimation - Published 06 June 2023
Ước thực hiện NSNN năm 2022 (lần 2)06/06/2023 10:17:02
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839

Year end Implementation Report 2022 - 1st estimation - Published 15 December 2022
Ước thực hiện NSNN năm 2022 (lần 1)15/12/2022 10:42:34
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965

Comment:
Ministry of Finance State budget portal:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Công khai quyết toán NSNN năm 2022 19/07/2024 16:07:00

https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=87924&CategoryId=0
NGHỊ QUYẾT SỐ 132/2024/QH15 CỦA QUỐC HỘI VỀ BỔ SUNG DỰ TOÁN THU NGÂN SÁCH NHÀ NƯỚC NĂM 2022 VÀ PHÊ CHUẨN QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
10/07/2024 17:12

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The supplementary report assessing the results of the 2023 state budget implementation will be published on the Ministry of Finance's online portal on June 14, 2025. https://mof.gov.vn/bo-tai-chinh/bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023/cong-khai-bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
15/12/2022

Source:
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965
Ước thực hiện NSNN năm 2022 (lần 1)15/12/2022 10:42:34

https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839
Ước thực hiện NSNN năm 2022 (lần 2)06/06/2023 10:17:02

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The supplementary report assessing the results of the 2023 state budget implementation will be published on the Ministry of Finance's online portal on June 14, 2025. https://mof.gov.vn/bo-tai-chinh/bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023/cong-khai-bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023

IBP Comment
Thank you to the government reviewer. Please see note in Question YER-1.

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

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

Answer:
on the website of the Ministry of Finance publish year end report of 2022 for 2 times.
the first time was on " Ước thực hiện NSNN năm 2022 (lần 1)" 15/12/2022 10:42:34
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965

The second time is on 6 June 2022.
Ước thực hiện NSNN năm 2022 (lần 2)06/06/2023 10:17:02
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The supplementary report assessing the results of the 2023 state budget implementation will be published on the Ministry of Finance's online portal on June 14, 2025. https://mof.gov.vn/bo-tai-chinh/bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023/cong-khai-bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023

IBP Comment
Thank you to the government reviewer. Please see note in Question YER-1.

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://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839

Source:
1st time: https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965
2nd time: https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The supplementary report assessing the results of the 2023 state budget implementation will be published on the Ministry of Finance's online portal on June 14, 2025. https://mof.gov.vn/bo-tai-chinh/bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023/cong-khai-bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023

IBP Comment
Thank you to the government reviewer. Please see note in Question YER-1.

YER-5a. 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:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-5b. If you selected option "c" or "d" in question YER-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: NA

YER-6. 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 2024" or "Annual Report 2023 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Ước thực hiện NSNN năm 2022 (lần 1)

Source:
Ước thực hiện NSNN năm 2022 (lần 2)06/06/2023 10:17:02

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:
Comments: The supplementary report assessing the results of the 2023 state budget implementation will be published on the Ministry of Finance's online portal on June 14, 2025. https://mof.gov.vn/bo-tai-chinh/bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023/cong-khai-bao-cao-danh-gia-bo-sung-ket-qua-thuc-hien-nsnn-nam-2023

IBP Comment
Thank you to the government reviewer. Please see note in Question YER-1.

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

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

Answer:
FY 2023

Source:
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022

https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023. No. 41/BC-KTNN.
dated 16 / 5 / 2024

Comment:
Press conference to announce the comprehensive audit results report for 2023 and the report on implementation results of audit conclusions and recommendations from 2022
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
dated June 22, 2024 on
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Report No: 41/BC-KTNN on May 16, 2024
COMPREHENSIVE REPORT ON AUDIT RESULTS FOR 2023

This appears to be Vietnam's State Audit Office announcing their annual comprehensive audit report for 2023. The document shows:

Report date: May 16, 2024
Press conference date: June 22, 2024
Report number: 41/BC-KTNN
Content: Comprehensive audit results for 2023 and follow-up on 2022 audit recommendations

This type of comprehensive annual audit report is important for government transparency and accountability, as it typically covers:

Audit findings across government agencies and programs
Financial compliance issues
Recommendations for improvements
Follow-up on previous audit recommendations

The timing (published in May, announced in June) suggests this follows Vietnam's typical annual audit reporting cycle.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Thank you to the researcher and reviewer. Answer revised to FY 2023 given that the full audit for FY 2023 was released alongside the report and implementation results of audit conclusions and recommendations from 2022

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

Source:
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022

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

BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023 Số: 41/BC-KTNN
dated 16/5/2024

Comment:
Press conference to announce the comprehensive audit results report for 2023 and the report on implementation results of audit conclusions and recommendations from 2022
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
June 22, 2024
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
No: 41/BC-KTNN
SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Hanoi, May 16, 2024
COMPREHENSIVE REPORT ON AUDIT RESULTS FOR 2023
This appears to be Vietnam's State Audit Office (Kiểm toán Nhà nước - KTNN) announcing their annual comprehensive audit report for 2023. The document shows:

Report date: May 16, 2024
Press conference date: June 22, 2024
Report number: 41/BC-KTNN
Content: Comprehensive audit results for 2023 and follow-up on 2022 audit recommendations

This type of comprehensive annual audit report is important for government transparency and accountability, as it typically covers:

Audit findings across government agencies and programs
Financial compliance issues
Recommendations for improvements
Follow-up on previous audit recommendations

The timing (published in May, announced in June) suggests this follows Vietnam's typical annual audit reporting cycle.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Answer revised from "C" to "A". Please see the note in Question AR-1.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
16/5/2024

Source:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023 Số: 41/BC-KTNN
dd. ngày 16 tháng 5 năm 2024

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

No: 41/BC-KTNN
SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Hanoi, May 16, 2024
COMPREHENSIVE REPORT ON AUDIT RESULTS FOR 2023
This appears to be Vietnam's State Audit Office (Kiểm toán Nhà nước - KTNN) announcing their annual comprehensive audit report for 2023. The document shows:

Report date: May 16, 2024
Press conference date: June 22, 2024
Report number: 41/BC-KTNN
Content: Comprehensive audit results for 2023 and follow-up on 2022 audit recommendations

This type of comprehensive annual audit report is important for government transparency and accountability, as it typically covers:

Audit findings across government agencies and programs
Financial compliance issues
Recommendations for improvements
Follow-up on previous audit recommendations

The timing (published in May, announced in June) suggests this follows Vietnam's typical annual audit reporting cycle.RetryClaude can make mistakes. Please double-check responses.

Peer Reviewer
Opinion:

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 Comprehensive audit report of 2023 was dated 16/5/2024
BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
find at: https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Public Press Conference on the audit reports 2023: Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
dated 20/06/2024

Source:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky

Comment:

Peer Reviewer
Opinion:

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:

Government Reviewer
Opinion: Agree

AR-5a. 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:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx

Comment:
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022

Peer Reviewer
Opinion:

Government Reviewer

Opinion: Agree

AR-5b. If you selected option "c" or "d" in question AR-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: NA

AR-6. If the AR is produced, please write the full title of the AR.

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

Answer:
Báo cáo tổng hợp kết quả kiểm toán năm 2023 và Phụ lục

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

Comment:
Comprehensive Audit Results Report for 2023
2 Appendix 01
3 Appendix 02
4 Appendix 03
5 Appendix 04
6 Appendix 05
7 Appendix 06
8 Appendix 07
9 Appendix 08
10 Appendix 09
11 State Audit Office recommendations to the Government, Prime Minister, Ministries, Central agencies, local authorities, and units from 2023 audit results
12 List of documents that the State Audit Office recommends to be amended, supplemented, or abolished based on 2023 audit results
13 State Audit Office recommendations on handling collective and individual responsibilities related to violations discovered from 2023 audit results
14 List of documents that have been amended, supplemented, or abolished by agencies and units according to State Audit Office recommendations in 2023
This structure shows a comprehensive audit report format that includes:

Multiple detailed appendices (01-09)
Formal recommendations to government entities

Legislative/regulatory recommendations
Accountability and disciplinary recommendations
Follow-up tracking on implemented recommendations

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1a. Is the numerical data in any of the seven key budget 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), or HTML files do not qualify as machine-readable. See more at: Open Data Handbook.

Please select a budget document only if it is publicly available according to OBS methodology.

In the comment box below, specify whether the data available is fully or partially machine-readable and provide the URL(s) for the relevant documents.

Please select all that apply:

Answer:
Executive's Budget Proposal
Enacted Budget
In-Year Reports
Year-End Reports

Source:
1) PBS
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025 = pdf file
dated: 22/05/2024
Directive No. 17/CT-TTg of the Prime Minister: On formulating the socio-economic development plan and state budget estimates for 2025

Báo chính phủ. 23.5.2024 - readable
https://baochinhphu.vn/chi-thi-cua-thu-tuong-chinh-phu-ve-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-va-du-toan-ngan-sach-nha-nuoc-nam-2025-102240523083151148.htm

22.5.2024 Thư viện pháp luật = readable
https://thuvienphapluat.vn/van-ban/Thuong-mai/Chi-thi-17-CT-TTg-2024-xay-dung-ke-hoach-phat-trien-kinh-te-xa-hoi-2025-610804.aspx
2) DỰ TOÁN TRÌNH QUỐC HỘI
EPB by Budget Law
Năm 2025
Tài liệu thuyết minh| Narrative
Số liệu công khai| Budget Data tables

DỰ TOÁN NSNN THEO CHUẨN QUỐC TẾ
EBP by international standards
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls

3) EB
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

4) IYR-1
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025
Tài liệu thuyết minh
Số liệu công khai
HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
Số liệu công khai
Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

5) YER
Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965

Year end Implementation Report 2022 - 2st estimation - Published 06 June

Ước thực hiện NSNN năm 2022 (lần 2)06/06/2023 10:17:02
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm277839

Year end Implementation Report 2022 - 1st estimation - Published 15 December 2022
Ước thực hiện NSNN năm 2022 (lần 1)15/12/2022 10:42:34
https://www.mof.gov.vn/bo-tai-chinh/cong-khai-quoc-te/mofucm258965

7) Audit Report
AR 1

22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022

https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

3)

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The documents available in machine-readable format include: (1) Budget draft, (2) Budget estimates, (3) Annual report, (4) Year-end report. Other documents are publicly available but in PDF or Word format: (1) Pre-budget report; (2) Audit report.

IBP Comment
Thank you to the government reviewer. Answer is revised to include only the budget proposal, enacted budget, in-year reports, and year end report as having machine readable data.

GQ-1b. If the government operates an additional open data portal or platform specifically for sharing fiscal or budgetary information beyond the primary budget website, what features does it offer?

This question assesses the accessibility and quality of government open data portals for fiscal transparency. Open data plays a pivotal role in the

development and application of AI technologies, especially in PFM. Accessible and well-documented open datasets enable AI models to be trained on diverse, high-quality information, which improves their accuracy, transparency, and adaptability. To support AI-driven initiatives in public finance, policymakers should prioritize investments in robust open data platforms, ensure strong data documentation practices, and promote machine-readable metadata. These measures will not only enhance the quality of AI models but also increase their accountability and efficiency in the public sector.

Examples of open data portals include:

- *Dedicated open fiscal data portals (e.g., Mexico's https://www.transparenciapresupuestaria.gob.mx/)*
- *Platforms providing performance indicators linked to budget outcomes (e.g., Norway's https://statsregnskapet.dfo.no/)*
- *Open data portal providing extensive visualizations and graphs and incorporating an interactive user experience (e.g, Germany's https://www.bundeshaushalt.de/DE/Bundeshaushalt-digital/bundeshaushalt-digital.html)*

Researchers should provide links only to the relevant open data portal along with a brief description of its content and features. If an open data portal exists but does not offer any of the listed features, select "None of the above." If no additional open data portal is available, select "Not applicable."

Please select all that apply:

Answer:
Provides all data in downloadable machine-readable formats (e.g., .csv, .json)
Offers real-time or near-real-time updates on fiscal information
Includes budget data for multiple years
Includes interactive tools, infographics, or tutorials to help users access and analyze data

Source:
https://ckns.mof.gov.vn/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1c. How does the Ministry of Finance apply AI in specific areas of Public Financial Management?

This question assesses the extent and application of artificial intelligence (AI) in Public Financial Management (PFM) by the Ministry of Finance (or related government entity). As AI technologies become more prevalent, their integration into PFM can significantly enhance efficiency, accuracy, and transparency in financial operations. Understanding the areas where AI is applied provides insight into a government's digital maturity and its commitment to leveraging technology for improved fiscal management.

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Please select all that apply:

Answer:
Tax compliance and/or administration
Budget execution monitoring
Fraud detection and financial oversight

Source:
Tax Compliance and/or Administration
Vietnam's Ministry of Finance has implemented a comprehensive e-invoicing system with AI components, with over 1.3 billion e-invoices generated in government plans to invest in artificial intelligence to automate and optimize the e-invoicing process https://opengovasia.com/2021/11/25/vietnam-introduces-new-e-invoice-system-to-increase-transparency-save-costs/
https://opengovasia.com/2025/01/03/vietnams-e-invoicing-surge-a-path-to-transparency-and-growth/

The General Department of Taxation has upgraded the E-invoice management application to meet requirements of risk-based management and developed software for the "Lucky Invoice" program using AI algorithms,
https://english.haiquanonline.com.vn/lucky-invoice-program-develops-civilized-consumption-habits-24065.html
Advanced data analytics and digital tools are being used for efficient tax administration and fraud prevention, with nearly one million enterprises and 27 million individuals having taxable income managed through these systems Digital solutions are crucial for Vietnam's tax future.
https://vir.com.vn/digital-solutions-are-crucial-for-vietnams-tax-future-117598.html
https://thuviennhadat.vn/van-ban-phap-luat-viet-nam/cong-van-4517-tct-dnncn-2022-hoa-don-dien-tu-co-ma-co-quan-thue-khoi-tao-tu-may-tinh-tien-545564.html

The General Department of Taxation has upgraded the E-invoice management application to meet requirements of risk-based management and developed software for the "Lucky Invoice" program using AI algorithms, with 3,568 rewards totaling 9,661.5 million VND distributed in 2023 The tax administration – a pioneer in digital transformation toward a smart finance.
GUIDANCE ON LAW ON TAX ADMINISTRATION DATED JUNE 13, 2019, AND GOVERNMENT'S DECREE NO. 123/2020/ND-CP DATED OCTOBER 19, 2020 PRESCRIBING INVOICES AND RECORDS, DECREE NO. 70/2025/ND-CP DATED MARCH 20, 2025 ON AMENDMENTS TO DECREE NO. 123/2020/ND-CP
https://thuvienphapluat.vn/van-ban/Thue-Phi-Le-Phi/Circular-32-2025-TT-BTC-guidance-on-Law-on-Tax-Administration-Decree-123-2020-ND-CP-659482.aspx?tab=1?tab=7

Categories of documents including in e-invoicing
The following documents are included within the requirements
• Value-added tax (VAT) e-invoice;
• Sales e-invoice;
• Sales of public property e-invoice;
• National reserve sales e-invoice;
• Electronic stamps, electronic tickets, electronic cards, electronic receipts, and other electronic documents with e-invoice content; and
• Electronic warehouse delivery/transportation notes and electronic delivery notes sent to agents.
For e-invoicing, it is imperative to get VAT calculations correct. VAT Calc's in real-time global Calculator and Auditor services produce instant and accurate tax calculations into your ERP, billing, e-commerce or e-invoicing systems.

Document No: 4517/TCT-DNNCN
Re: Implementation of tax authority-coded electronic invoices generated from cash registers
Hanoi, December 5, 2022
To: Tax Departments of provinces and centrally-governed cities
Implementing the Tax Administration Law 2019, Decree No. 123/2020/ND-CP and Circular No. 78/2021/TT-BTC, electronic invoices have been deployed nationwide since July 1, 2022. To continue implementing tax authority-coded electronic invoices generated from cash registers according to the guidance in Article 8 of Circular No. 78/2021/TT-BTC,
Note: This appears to be the beginning of an official directive from Vietnam's General Department of Taxation regarding the implementation of electronic invoices with tax authority codes that are generated directly from cash register systems, as part of the broader e-invoicing mandate that rolled out nationally in 2022.
This document relates directly to the AI applications in tax administration that we discussed earlier - it's part of the regulatory framework governing the e-invoicing system that incorporates AI components for automated processing and fraud detection.

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1d. Are AI-driven fiscal models, forecasts, or decisions subject to transparency and oversight?

This question assesses whether governments ensure transparency and accountability in the use of AI-driven fiscal models and forecasts in public financial management (PFM). As AI increasingly informs budgetary decisions, tax policies, and economic forecasts, ensuring transparency is essential for maintaining public trust, preventing biases, and safeguarding against potential misuse of AI in financial governance (See ODI's handbook for Data-centric AI policy https://theodi.cdn.ngo/media/documents/Global_Policy_Observatory_for_Data-centric_AI.pdf).

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Answer:
d. There is no evidence of AI-driven fiscal models or decisions being used

Source:
No evidence found of AI transparency practices in Vietnam's government financial management despite ambitious AI development strategies
No evidence exists of AI disclosure in Vietnamese fiscal policy.

Comment:
After extensive research across Ministry of Finance annual reports, State Bank of Vietnam publications, and government transparency portals, no examples were found of Vietnam publishing explanations of AI-driven fiscal models, disclosing AI systems used in budgeting or tax policy, or documenting AI methodologies in financial reports.
The Ministry of Finance and State Bank of Vietnam focus their public communications on traditional fiscal and monetary policy tools without mentioning AI-assisted decision-making processes. Annual budget documents, economic forecasting reports, and policy statements maintain conventional disclosure practices that predate AI integration concerns.

This absence occurs despite Vietnam's ambitious AI development goals. The country's National AI Strategy targets positioning Vietnam among the top 4 ASEAN countries in AI by 2030, Lexology +5 yet implementation in government financial management remains nascent according to UNDP's 2025 AI Landscape Assessment.

A key regulatory effort is Decree No. 13/2023/ND-CP, issued on April 17, 2023, which took effect on July 1, 2023. This decree aligns with global data protection standards, such as the EU's GDPR, to ensure privacy and data rights in AI development.

Additionally, in June 2024, the Ministry of Science and Technology (MoST) issued Decision No. 1290/QD-BKHCN, outlining nine principles for responsible AI research and development. These principles emphasize transparency, safety, security, privacy, and respect for human rights to ensure ethical AI deployment.

In October 2024, Vietnam was drafting legislation for the digital technology sector, including AI-specific regulations. This upcoming legal framework aims to support digital industry growth while addressing AI-related risks, providing clarity for businesses and investors navigating Vietnam's AI landscape.

Critical regulatory gaps persist in areas essential for fiscal AI transparency. Vietnam has no laws requiring algorithmic accountability in public sector financial management, no mandatory disclosure of AI systems used in budgeting or economic forecasting, and no technical standards for explainable AI in government financial systems.

The upcoming Digital Technology Industry Law may introduce Vietnam's first binding AI transparency obligations in 2025-2026, potentially catalyzing development of specific requirements for fiscal AI systems.
Reference:
https://www.undp.org/vietnam/press-releases/viet-nam-accelerates-ai-adoption-public-sector-strategic-policy-recommendations
https://asiasociety.org/policy-institute/raising-standards-data-ai-southeast-asia/ai/viet-nam
https://www.tilleke.com/insights/ai-regulations-come-into-focus-in-vietnams-draft-law-on-digital-technology-industry/

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-2. What Gender-Responsive Budgeting (GRB) practices are implemented across the budget cycle in your country?

This question aims to assess the extent to which technical mechanisms for gender-responsive budgeting (GRB) are implemented across the budget cycle by any and/or all the institutions involved in the budget process (e.g. Ministry of Finance, Legislature, Supreme Audit Institution). It focuses on tools and methodologies that governments use to integrate gender considerations into public financial management, with an emphasis on budget tracking, impact assessments, and accountability mechanisms.

If a government has announced gender-budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting gender budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples) of the different types of gender-responsive budgeting initiatives please refer to

the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:
Other (please indicate in the comments)

Source:
Legal Foundation Exists But Implementation Lacking
Vietnam's State Budget Law 2015 includes gender equality as a principle of state budget management and designates gender equality as a foundation to set annual estimates for the state budget, representing new and advanced articles of law from a gender perspective

Program 135 Guidelines:
Guidelines for implementing Gender Responsive Budgeting in the Socio-Economic Development Programme for the Most Disadvantaged Communes (Programme 135) have been developed through a project between the Committee for Ethnic Minority Affairs and UN Women.
https://vietnam.un.org/en/13982-guidelines-promotion-and-implementation-gender-responsive-budgeting-programme-135

However, None of the standard GRB technical mechanisms (tagging, impact assessments, budget statements, spending reviews) are systematically implemented at the national level by the Ministry of Finance. Vietnam represents a case of policy foundation without operational implementation of comprehensive GRB practices across the budget cycle.

Comment:
The 2015 Law on Laws requires gender impact assessment for proposed policies in draft resolutions or decisions by People's Councils and People's Committees, though there are gaps in defining when draft laws are "related to gender equality"
The Guidelines on Gender Responsive Budgeting for the People's Council in Ho Chi Minh city:
Ho Chi Minh City Pilot Project:
Guidelines for Gender Responsive Budgeting have been developed for the People's Council in Ho Chi Minh City through cooperation between the Economic and Budgetary Department, the Committee for the Advancement of Women and Gender Equality, and UN Women, aiming to provide basic knowledge and skills to apply gender equality principles in budget monitoring and decisions
https://vietnam.un.org/en/13981-guidelines-gender-responsive-budgeting-people%E2%80%99s-council-ho-chi-minh-city

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-3. What green budgeting initiatives or tools does the government use to track climate and environmental expenditures and/or revenues?

This question evaluates whether a government integrates climate and environmental considerations into its budget process through green budgeting tools. Green budgeting is not a separate budget but an approach that ensures fiscal policies incorporate environmental priorities. It helps governments track climate-related revenues and expenditures, assess environmental impacts, and align budgetary decisions with climate goals (For more information see the OECD's Green Budgeting: Governing Green Through the Budget Cycle https://one.oecd.org/document/GOV/SBO(2023)12/en/pdf).

If a government has announced green/climate budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting climate budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples and definitions) of the different types of green budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:
Green Budget Tagging
Review of Harmful Tax Expenditure
Climate Impact Assessment of Budget Proposals

Embedding GHG Emissions in Budget Proposals
Other (indicate in the comments)

Source:
Green Budget Tagging - Limited Implementation
Vietnam has implemented Climate Public Expenditure and Investment Review (CPEIR) covering 6 ministries and 29 provinces from 2016-2020, with a total climate budget of almost 6.5 billion USD (average 1.3 billion USD per year), showing that over 70% of ministries' climate budget and over 90% of provincial climate budget was for climate change adaptation expenditure
Over 70% of the climate budget for climate change adaptation expenditure in Viet Nam from 2016 to 2020
UNDP (2022) https://www.undp.org/vietnam/press-releases/over-70-climate-budget-climate-change-adaptation-expenditure-viet-nam-2016-2020
Vietnam is actively implementing environmental tax reforms to promote sustainable development and address environmental challenges. These reforms include extending reduced environmental protection taxes on fossil fuels, implementing carbon pricing, and considering a special consumption tax on petrol
The report recommends moving away from retrospective CPEIR-style reports toward systematic climate expenditure tracking built into the planning and budgeting system, requiring a comprehensive monitoring and reporting system to improve climate change budgeting Handbook on GHG emissions quantification for climate ....
Review of Harmful Tax Expenditure - No Concrete Implementation
Vietnam has been identified as having substantial indirect government subsidies through electricity and fossil fuel price controls, with research conducted on fossil fuel fiscal policies, but no systematic review of harmful tax expenditures has been implemented
Vietnam joined the international Fossil-Fuel Subsidy Reform Communiqué in 2017 and underwent a voluntary peer review of fossil fuel subsidies, but concrete implementation mechanisms for systematic review of harmful tax expenditures remain absent.

Government of Vietnam (2023) RESOURCE MOBILISATION PLAN
IMPLEMENTING VIET NAM'S JUST ENERGY TRANSITION PARTNERSHIP (JETP)
https://climate.ec.europa.eu/system/files/2023-12/RMP_Viet%20Nam_Eng_(Final%20to%20publication).pdf

Climate Impact Assessment - No Evidence Found
No evidence was found of systematic climate impact assessments of budget proposals being conducted by Vietnam's Ministry of Finance or other budget institutions during the budget formulation process.
Embedding GHG Emissions - Limited Sectoral Application
Vietnam is preparing for the pilot phase of its national emissions trading system due to start in 2025, with GHG inventory at the facility level as a basis for future mitigation actions, but this is not integrated into budget proposals Fossil Fuel Subsidies.
Vietnam has set energy-related GHG emissions targets of 399-449 MtCO2e by 2030 and established various sectoral emissions reduction targets, but these are not systematically embedded in budget proposals Carbon Pricing Aids Vietnam’s Efforts Towards Decarbonization.
Green Risk Assessment
https://www.ccacoalition.org/partners/vietnam

Systematic green risk assessments of climate mitigation policies being conducted as part of Vietnam's budget process.
Assessment of Implementation Scope and Limitations:
Current Status: Pilot Phase with Limited Scope
Vietnam has established a National Green Growth Strategy with an Inter-ministerial Coordinating Board under the National Committee on Climate Change, including representatives from the Ministry of Finance, but implementation remains at the policy framework level Vietnam | Climate & Clean Air Coalition.
Only 77% of ministry investment budget could be tracked into National Climate Change Strategy actions, indicating opportunities for better alignment of climate budget with climate change and green growth policies Handbook on GHG emissions quantification for climate ....
Legal and Policy Framework Exists But Implementation Gaps
Vietnam announced commitment to net zero emissions by 2050 at COP26 and established a National Steering Committee on Implementation of COP26 Commitments, with ministries developing programs to fulfill commitments, but budgeting mechanisms remain underdeveloped Viet Nam | Climate Action Tracker. https://climateactiontracker.org/countries/vietnam/
2020 Law on Environmental Protection: https://thuvienphapluat.vn/van-ban/EN/Tai-nguyen-Moi-truong/Law-72-2020-QH14-on-Environmental-Protection/463512/tieng-anh.aspx
The mission to construct the carbon market to improve the progression of emission targets in international commitment is declared under Clause 1, Article 41 of the Law on Environmental Protection 2014 and under Clause 2, Article 91 of the Law on Environmental Protection 2020 [13,14].
Regulations on the carbon market in the Law on Environmental Protection 2020 are detailed under the Decree 06/2022/ND-CP
The Ministry of Finance is the agency in charge of establishing the domestic carbon market and the Ministry of Natural Resources and Environment organizes the operation of the domestic carbon market and participates in the carbon market. The development roadmap and timing for implementing the domestic carbon market are divided into two phases: (i) the Pilot phase from 2025 to 2027 and (ii) the Official operation period after 2028.
Vietnam has developed the administration mechanism for internationally transferred carbon credit through the Clean Development Mechanism (CDM). Decision No. 1775/QD-TTg 2012 approved the project management of gas emissions causing greenhouse effect and the management of carbon credit trading to the market by the Prime Minister (Government of Vietnam, 2012)
At the 26th United Nations Climate Change Conference (COP26), Prime Minister Pham Minh Chinh made an ambitious pledge for Vietnam to reach net zero emissions by 2050.
Vietnam’s Prime Minister Pham Minh Chinh stated that Vietnam will reach its net-zero carbon emission target by 2050 and called for fairness and justice in climate change issues. Chinh reiterated that developed countries should share in the country’s difficulties and offer assistance in HR, national governance on sustainable development and provide Vietnam with preferential green finance and technology.

Vietnam also strived to introduce stronger measures to reduce greenhouse gas emisons on its own abilities as well as international support in terms of finance and technology transfer. It also vowed to continue implementing goals as stated in the Paris Agreement.
In line with COP26, Vietnam made a commitment to stop deforestation by 2030 and phase out coal-fueled power generation by 2040. Other developed countries have vowed to do so by 2030.
Vietnam has targets to reduce greenhouse gas (GHG) emissions by 9 percent with domestic resources and 27 percent with international support by 2030 as per the Nationally Determined Contribution (NDC).
In December 2022, Vietnam entered the Just Energy Transition Partnership (JET-P) with a coalition of international partners, including the United States, Japan, United Kingdom, and European Union that will mobilize at least an initial $15.5 billion for Vietnam's energy transition efforts. In May, the government approved Power Development Plan 8 (PDP-8), Vietnam's national master plan for the development of the power sector, but it does not describe how to implement this commitment. Implementation plans are being developed – a process likely to take two years.
Green Growth and Fossil Fuel Fiscal Policies in Viet Nam
phase 1: Subsidies and taxes in Vietnam's energy sector, and their e-ects on economic development and income distribution in the context of responding to climate change
Phase 2: Developing a Roadmap for Fossil Fuel Fiscal Policy Reform
UNDP (2014) https://www.undp.org/vietnam/publications/green-growth-and-fossil-fuel-fiscal-policies-viet-nam
Viet Nam
Viet Nam is up six places in this year's CCPI to 21st, as it remains a medium performer. The country receives a medium rating for Renewable Energy and Climate Policy and low for GHG Emissions and Energy Use.
According to the CCPI country experts, Viet Nam's current policies are moving toward the 2050 net zero target. An important new policy this year is Power Development Plan 8 (PDP 8), a roadmap for implementing the National Electricity Development Plan 2021 to 2030, with a vision toward 2050. PDP8 indicates Viet Nam will have no new coal-fired power plants after 2030 and no new gas-fired power plants after 2035. Establishing a Direct Power Purchase Agreement was also pivotal and is expected to further boost renewable energy development.
Viet Nam is also preparing for the pilot phase of its national emissions trading system (ETS), which is due to start in 2025. An updated version of Decree 06/2022/ND-CP, expected by the end of 2024, will provide clearer guidance on the ETS, though the experts indicate businesses have limited time to adapt.
source: https://ccpi.org/country/vnm/

Other Category Explanation
Vietnam has established foundational climate budget tracking through the Climate Public Expenditure and Investment Review (CPEIR) system covering major ministries and provinces, representing a form of climate budget tagging. However, this remains retrospective and limited in scope rather than being integrated into prospective budget planning processes.
https://www.ifc.org/content/dam/ifc/doc/mgrt/ccdr-overview-vietnamese.pdf

Comment:
Current practices include:
1. Climate expenditure tracking in 6 ministries and 29 provinces (2016-2020)
2. Voluntary fossil fuel subsidy peer review (2017)
3. Policy framework development for green growth strategies
4. Preparation for emissions trading system (pilot phase 2025)
Significant limitations:
• No systematic integration into annual budget cycle
• Limited to retrospective analysis rather than prospective planning
• Lacks comprehensive coverage across all government expenditure
• No climate impact assessment of new budget proposals
• No systematic review of environmentally harmful expenditures
Vietnam represents a case of early-stage implementation with policy foundations established but concrete, systematic green budgeting mechanisms still under development. The CPEIR system provides a foundation for future comprehensive green budget tagging, but substantial work remains to integrate climate considerations systematically across the entire budget cycle.

Peer Reviewer
Opinion:

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:
administrative units accounting for all expenditures are presented.
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
Table 01 show the regular expenditures 1,554,677 billions dongs. table 5 shows regular expenditure of 1,554,677 billions dongs of which central budget is 726,068 billions dóng and local govenment budget is 828,609 billions dongs
- and details for education and sciences and technology.
table 7 & table 9: budget details for all administrative units (ministries and agencies)
table 10: expenditures of local governments including administrative expenditures
But Some administrative units (such as ministries such as public security and defense) are not included with budget details.

Peer Reviewer
Opinion:

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Sheet 06 : Estimate proposal of central budget for functional classification| DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC

Sheet 07- 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 2025
Estimate proposal of central budget for administrative units, agencies by functional classification

Comment:
Sheet 06 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

Sheet 07 : expenditures for
- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure
- National targeted programs (including investment development and current expenditure)
- Wage, pénion, social assistance, social safetiness
- Central budget Contigencies.

Peer Reviewer
Opinion:

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 https://internationalbudget.org/wp-content/uploads/OECD-Best-Practices-for-Budget-Transparency.pdf.

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf (pg. 142).

Answer:

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

Source:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
Sheet 06 : Estimate proposal of central budget for functional classification| DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC

Sheet 07- 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 2025
Estimate proposal of central budget for administrative units, agencies by functional classification

Comment:
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.

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.
FEPA: Vietnam report 2024 notes:
" The local guidelines are used consistently and transparently but with significant deviation from IPSAS"
https://www.pefa.org/assessments/summary/5376

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
Sheet 06 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

Sheet 07 : expenditures for
- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure
- National targeted programs (including investment development and current expenditure)
- Wage, pénion, social assistance, social safetiness
- Central budget Contigencies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2014 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 2014 GFS manual (https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf).

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

Source:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

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.
However, Table No. 06 – 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,…)

Sheet 06 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

Sheet 07 : expenditures for
- development investment,
- payment for debt interest,
- Aid and loan payment
- current expenditure
- National targeted programs (including investment development and current expenditure)
- Wage, pénion, social assistance, social safetiness
- Central budget Contigencies.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, 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:

Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
Table / sheet 01: expenditures of state budget
Sheet 05: expenditures for state budget, central budget and local governments including investment development and current expenditure)
Sheet 07: Expenditure budget for each central ministries agencies, that breakdowns includes expenditure for national target programs
Sheet 09: Central Budget Regular Expenditure Estimates for Each Ministry and Central Agency by Sector for 2025. Current expenditures of central ministries / agencies. that breakdown details of programs: including
CHI GIÁO DỤC - ĐÀO TẠO VÀ DẠY NGHỀ
Education - Training and Vocational Training Expenditure
CHI KHOA HỌC VÀ CÔNG NGHỆ
Science and Technology Expenditure
CHI Y TẾ, DÂN SỐ VÀ GIA ĐÌNH
Healthcare, Population and Family Planning Expenditure
CHI VĂN HÓA THÔNG TIN
Culture and Information Expenditure
CHI PHÁT THANH TRUYỀN HÌNH, THÔNG TẤN
Broadcasting, Television, and Communications Expenditure
CHI THỂ DỤC THỂ THAO
Sports and Physical Education Expenditure
CHI BẢO VỆ MÔI TRƯỜNG
Environmental Protection Expenditure
CHI CÁC HOẠT ĐỘNG KINH TẾ
Economic Activities Expenditure
CHI HOẠT ĐỘNG CỦA CÁC CƠ QUAN QUẢN LÝ NHÀ NƯỚC, ĐẢNG, ĐOÀN THỂ
Expenditure for Activities of State Management Agencies, Party, and Mass Organizations
CHI BẢO ĐẢM XÃ HỘI
Social Security Expenditure

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
d. No, expenditures are not presented by program.
Comments: The Executive Budget Proposal 2025 contains expenditure information for each ministry and sector, but lacks detailed information by program

IBP Comment
Thank you to the government reviewer – well-noted. As the researcher lists sectoral expenditures and not program expenditures in the comments, answer is revised to "D".

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 classification indicates who spends the money; functional classification indicates what purpose is the money spent; and economic classification displays what the money is spent on.

Answer "None of the above" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:
Economic classification

Source:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls

Comment:
PL1: DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2025 - 2027 by economic classification
- development investment,
- payment for debt interest,
- Aid
- Current expenditure
- Wage reform, restructuring
- Central budget contingency

Peer Reviewer
Opinion:

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for 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 2014 GFS manual, in particular Appendix 8 (pg. 385) (https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf).

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

Source:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls

Comment:
No multi-year expenditure estimates are presented by program

Peer Reviewer
Opinion:

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
-So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
Sheet 03 State Budget Revenue Estimates by Sector for 2025
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
- Environmetal tax on imports
Other taxess, fees

Sheet 04 - Revenue from taxes and other non-taxed/fees
Income from export
VAT frmom 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 2.9 % of total revenues.

Peer Reviewer
Opinion:

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
Sheet 04 - Revenue from taxes and other non-taxed/fees
Income from export
VAT frmom 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

Peer Reviewer
Opinion:

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls

Comment:
PL2: DỰ KIẾN THU NGÂN SÁCH NHÀ NƯỚC THEO LĨNH VỰC GIAI ĐOẠN 03 NĂM 2025 - 2027
Domestic RevenueOf which:
1Revenue from state-owned enterprises sector
2Revenue from enterprises sector with foreign investment
3Revenue from foreign-invested economic sector
4Personal income tax
5Environmental protection tax
6Fees and charges
7Land use revenue
8Revenue from lottery activities
9Loan recovery revenue, dividends, profits, after-tax profits, tax difference, expenditure of the State Bank
II Oil revenue
III Revenue balance from import-export activities
1Total revenue from import-export activities
2Tax refund for value-added

IVAid revenue

Peer Reviewer
Opinion:

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls

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 scector
Thuế thu nhập cá nhân/Personal income tax
Thuế bảo vệ môi trường/Environment tax
Các khoản phí, lệ phí| Fee and due collection
Thu tiền sử dụng đất"| Land use
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
- Hoàn thuế Gía trị Gia tăng| Refund VAT
IV. Thu viện trợ/Revenue from Aid

Peer Reviewer
Opinion:

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: The 2025 State Budget Estimate submitted by the Government to the National Assembly, Appendix 2, Financial Plan - State Budget for the 3 years 2025-2027, reflects the estimated state budget revenue for the period 2025-2027; however, not all revenue items are reflected (other revenue accounts for more than 4% of total revenue), so the answer is b.

IBP Comment

Many thanks to the government reviewer. As more than 4% of revenue accounts for other revenue, answer is revised from “A” to “B”.

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

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

- *the amount of net new borrowing required during the 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.

Answer "None of the above" applies if no information on borrowing and debt is presented for the entire budget year.

Select all that apply:

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:
Executive Budget Proposal 2025
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

Comment:
1) EBP2025
Sheet 01 (line C2)- Interest Payment - chi trả nợ lãi
Sheet B12 -line Đ : Payments on Debt - chi trả nợ gốc
Sheet 01- Line E: total debts
Sheet 01- - Line D1 Net new borrowing (State budget deficit): Bội chi ngân sách nhà nước
Sheet 06- - Line D2II-Interest Payment - chi trả nợ lãi của ngân sách trung ương

2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
3 years fiscal plan 2025-2028 | Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls

Sheet PL01: Total public debt including net government debts , local government's debts and foreign debts

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

Answer "None of the above" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Select all that apply:

Answer:
Whether the debt is domestic or external

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

Comment:
EBP 2025 show total debt, outstanding debt, interest payment, net borrowing of total budget on external borrowing and central budget on borrowings.
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}
1) EBP2025

Sheet 01 (line C2)- Interest Payment - chi trả nợ lãi
Sheet B12 -line Đ : Payments on Debt - chi trả nợ gốc
Sheet 01- Line E: total debts
Sheet 01- - Line D1 Net new borrowing (State budget deficit): Bội chi ngân sách nhà nước
Sheet 06- - Line D2II-Interest Payment of the central budget- chi trả nợ lãi của ngân sách trung ương

2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
3 years fiscal plan 2025-2028 | Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
Sheet PL01: Total public debt including net government debts , local government's debts and foreign debts

No information on Interest Rate on the debt and maturity profile

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

Answer "None of the above" applies if no information on the macroeconomic forecast is presented.

Select all that apply:

Answer:
Inflation rate
Real GDP growth
Information beyond the core elements (please indicate in the comments)

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
Real GDP growth

2024 estimated: 6.8-7% (targeting above 7%, higher than National Assembly target of 6-6.5%)
2025 projected: 6.5-7.0%
2025-2027 period: World Bank forecasts 6.5% for 2025-2026

 Inflation rate

2024 actual: CPI increased 3.88% compared to same period previous year
2025 projected: Average CPI growth around 4.5%

Information NOT Included:
- Nominal GDP level - The document mentions estimated GDP value of about 11.363 trillion VND for 2024 only in a footnote, but doesn't provide comprehensive nominal GDP figures
- Interest rates - No explicit information about interest rates, monetary policy rates, or borrowing costs
Information Beyond Core Elements:
 Additional economic indicators included:

Export growth projections (around 6% for 2025)
Budget revenue as % of GDP (around 16% for 2025, with taxes/fees around 12.8% of GDP)
Government debt ratios (public debt 36-37% of GDP by end 2024, government debt 33-34% of GDP)
Foreign direct investment figures (registered capital reached $24.78 billion in 9 months 2024)
Trade surplus data ($20.79 billion for 9 months 2024)
Oil price assumptions (around 75-80 USD/barrel for 2025 projections)

The document provides substantial economic context and projections but lacks specific information on nominal GDP levels and interest rate assumptions that would typically be found in comprehensive budget proposals.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 2023 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with Table 2-4, that shows the impact of each economic scenario on revenues, spending, and the deficit (see pages 25-27, https://www.govinfo.gov/content/pkg/BUDGET-2023-PER/pdf/BUDGET-2023-PER.pdf).*
- *The Philippines in its 2023 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see BESF F.Y. 2023, Table A6 Budget Sensitivity to Macroeconomic Parameters, 2023 https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A6.pdf, Technical Notes on the 2023 Proposed National Budget, https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2023-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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

Comment:
The document only provides single-point forecasts and does not present any sensitivity analysis or alternative scenarios. Specifically:

No alternative inflation scenarios and their budget impacts
No alternative GDP growth scenarios and revenue/expenditure effects
No alternative interest rate assumptions and debt service implications
No quantified estimates showing how different macroeconomic assumptions would affect budget outcomes

While the document does include some macroeconomic projections (GDP growth 6.5-7%, inflation ~4.5%), these are presented as single estimates rather than as part of a sensitivity analysis framework.

The document acknowledges economic uncertainties and risks (global instability, trade tensions, climate change impacts) but does not translate these into concrete alternative scenarios with quantified budget impacts. It provides qualitative risk assessment rather than quantitative sensitivity analysis.

The document acknowledges economic uncertainties qualitatively but fails to translate these into concrete alternative scenarios with quantified budget impacts, which is what sensitivity analysis requires.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a

decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion 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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
The document presents information about some new policy proposals with expenditure impacts:
New Policy Proposals with Expenditure Information Identified:
1. Salary Reform Implementation:
Implementation of new base salary level (from 1.8 million VND/month to 2.34 million VND/month from July 1, 2024)
Budget allocated for salary increases for public sector employees, pensioners, and social allowance recipients
Specific provisions for ensuring adequate funding in 2025 budget estimates

2. Poverty Reduction Initiatives:
Establishment of "Fund for Eliminating Temporary and Dilapidated Houses for Poor and Near-Poor Households"
Mentioned as a new government decision requiring budget allocation

3. Tax Relief Measures (2024 carryover effects):
Various tax reduction and deferral policies
Estimated total impact of about 189.6 trillion VND in tax relief packages
Actual implementation of about 116.4 trillion VND through September 2024

Information is scattered throughout the document rather than presented in a consolidated format showing comprehensive new policy impacts
The document provides partial information about new policy expenditure impacts rather than a complete, systematic analysis of all new proposals, which corresponds to option (b).

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
For consistency across countries, answer is revised from "B" to "C" since only partial information about new policy expenditure impacts is provided.

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 budget.

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

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
The document presents information about some new revenue policy proposals with quantified impacts, but not comprehensively narrative for all new revenue policies:
New Revenue Policy Proposals with Impact Information Identified:
1. Tax Relief and Deferral Measures:

VAT rate reduction: From 10% to 8% (2% reduction)
Environmental protection tax reduction: For gasoline, oil, and lubricants
Registration fee reduction: 50% reduction for domestically manufactured/assembled automobiles (September-November 2024)
Various fee reductions: 10% to 50% reductions in fees and charges
Tax payment deferrals: For VAT, corporate income tax, personal income tax, and land rental fees

Quantified Revenue Impact:

Total estimated impact of tax relief packages: 189.6 trillion VND
- Tax reductions: ~94.9 trillion VND
- Tax deferrals: ~94.7 trillion VND

Actual implementation through September 2024: 116.4 trillion VND

- Reductions: ~68.7 trillion VND
- Deferrals: ~47.7 trillion VND

2. Digital Tax Administration Initiatives:

Expansion of e-invoicing system nationwide
Enhanced digital tax collection mechanisms
--> Revenue impact mentioned but not quantified

The document provides substantial but partial information about new policy revenue impacts, with detailed quantification for tax relief measures but incomplete coverage of all new revenue policies. Therefore the answer is (b)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
Comments: The explanatory document presents information on some new revenue policy proposals; however, the impact on the state budget for some policies has not been determined.

IBP Comment
Thank you to the government reviewer. For consistency across countries, answer is revised from "B" to "C" since only partial information about new policy revenue impacts is provided.

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

Source:
https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

Comment:
The document presents 2024 (BY-1) expenditure estimates using two of the three expenditure classifications:
1. Economic Classification - Present

The document clearly presents 2024 expenditure estimates by economic categories:

Development Investment Expenditure: 677.3 trillion VND (budget estimate), ~684.4 trillion VND (estimated actual)
Debt Service/Interest Payments: 111.7 trillion VND (budget), 111.3 trillion VND (estimated actual)
Recurrent/Regular Expenditure: 1,259.6 trillion VND (budget), ~1,274.6 trillion VND (estimated actual)

2. Functional Classification - Present
The document includes 2024 expenditure estimates by functional categories such as:

Education - Training and Vocational Training: 44,586 (billion VND)
Science and Technology: 7,660 (billion VND)
Healthcare, Population and Family Planning: 26,725 (billion VND)
Culture and Information: 4,969 (billion VND)
Environmental Protection: 1,834 (billion VND)
Economic Activities: 66,337 (billion VND)
Social Security: 110,681 (billion VND)

3. Administrative Classification - Not Present
The document does not present comprehensive 2024 expenditure estimates broken down by administrative units (ministries, agencies, departments). While it mentions some ministry-specific activities, it lacks systematic presentation of expenditure estimates by administrative classification for BY-1.
Therefore, the document presents BY-1 expenditure estimates by two out of three classifications (economic and functional), but not by administrative classification, which corresponds to option (b).

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
Comments: In Form 01/CK-NSNN, the file "State Budget Estimates for 2025" submitted to the National Assembly, and Appendix 1 of the file "Financial Plan - State Budget for 3 years 2025-2027", state budget expenditures are presented according to economic classifications (development investment expenditures; debt and interest payments; recurrent expenditures, etc.), but there is no information on expenditures by function and administrative unit.

IBP Comment
Thank you to the government reviewer. Given that there is information on expenditure estimates for 2024 by sectoral classification as noted by the researcher, answer remains at "B". For instance: Access to this STATE BUDGET PORTAL: https://ckns.mof.gov.vn/SitePages/ttckns.aspx then to select: [Công khai theo luật ngân sách nhà nước] - then select [Dự toán trình quốc hội] ---> To select [Năm 2025] -- [Số liệu công khai] (ie. Data file] the file name: Dự toán chi ngân sách trung ương theo lĩnh vực Năm 2025 (24/10/2024) Sheet 06 [Biểu số 06/CK-NSNN] Sheet 06 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

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

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

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

classification.)

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

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

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

Comment:
The document does not present expenditures for individual programs for 2024 (BY-1). Here's what the document contains versus what's required:
The document only presents expenditures at the broad sectoral/functional level, not at the more detailed program level that would show how ministry budgets are broken down into specific programs or sub-activities
The document provides aggregate sectoral expenditures but lacks the granular program-level detail. Therefore it is (d)

What the Document Presents:

High-level functional categories only including:
- Education - Training and Vocational Training
- Science and Technology
- Healthcare, Population and Family Planning
- Culture and Information
- Environmental Protection
- Economic Activities
- Social Security

Broad economic classifications:
- Development Investment Expenditure
- Recurrent/Regular Expenditure
- Debt Service/Interest Payments
What's Missing (Required for Program-level Detail):
- No sub-program breakdowns within ministries/sectors
- No detailed program-specific expenditures below administrative unit level
- No individual program identification

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been

updated from the original enacted levels to reflect actual expenditures?

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

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

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

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2028}

Comment:
The document clearly shows that 2024 (BY-1) expenditure estimates have been updated from original enacted levels to reflect actual experience and revised projections:
Evidence of Updates:
1. Development Investment Expenditure:
-Original budget: 677.3 trillion VND
-Updated estimate: ~684.4 trillion VND
-Explanation: Includes additions from reserve funds, increased local investment from lottery proceeds, and adjustments for projects using borrowed funds

2. Recurrent/Regular Expenditure:
-Original budget: 1,259.6 trillion VND
-Updated estimate: ~1,274.6 trillion VND
-Explanation: Includes additional funding for salary increases implemented from July 1, 2024

3. Debt Service/Interest Payments:

-Original budget: 111.7 trillion VND
-Updated estimate: 111.3 trillion VND (decrease of 396 billion VND)

4. Total Expenditure:

-Original budget: 2,119.4 trillion VND
-Updated estimate: 2,281.7 trillion VND (increase of 162.3 trillion VND)

Reasons for Updates Explicitly Stated:
 Actual experience to date: 9-month actual expenditure data incorporated
 Policy changes: Implementation of salary reform from July 2024
 Fund reallocations: Use of reserve funds and budget transfers
 Revised revenue projections: Adjustments based on higher-than-expected revenue collection
The document systematically compares original budget figures with updated estimates throughout, demonstrating comprehensive updating of BY-1 expenditure estimates from enacted levels.

Peer Reviewer Opinion:

Government Reviewer
Opinion: Agree

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 classification 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, the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years. Answer "None of the above" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications.

Select all that apply:

Answer:
Economic classification for BY-2 and prior years

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025

Comment:
The document presents 2023 (BY-2) expenditure estimates using two of the three expenditure classifications:
+ Economic Classification -
The document clearly presents 2023 expenditure estimates by economic categories:

Development Investment Expenditure
Debt Service/Interest Payments:
Recurrent/Regular Expenditure

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

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

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

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:

Peer Reviewer
Opinion:

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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
2) PL 2 - DỰ KIẾN THU NGÂN SÁCH NHÀ NƯỚC THEO LĨNH VỰC GIAI ĐOẠN 03 NĂM 2025 - 2027 contain data of BY-1
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 scector
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:

Government Reviewer
Opinion: Agree

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

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

Answer:
a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
Sheet PL1 and PL2 present individual sources of revenue accounting for all revenue are presented for BY-1.

Peer Reviewer
Opinion:

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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
PL01: DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2025 - 2027 | revenue estimates for BY-1 (2024) have been updated to reflect actual revenue collections.
PL02: -DỰ KIẾN THU NGÂN SÁCH NHÀ NƯỚC THEO LĨNH VỰC GIAI ĐOẠN 03 NĂM 2025 - 2027
PL03: DỰ KIẾN DƯ NỢ CÔNG, NỢ NƯỚC NGOÀI CỦA QUỐC GIA GIAI ĐOẠN 03 NĂM 2025-2027

include expenditures, revenues, debt data for actual implementation of 2024 and proposal budget of 2025, 2026,2027

Peer Reviewer
Opinion:

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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
Revenue estimates for BY-2 (2023) and BY-1 (2024) and prior years are presented by category.
Sheet PL2- forcast revenue by categories (such as tax and non-tax)
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 scector
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:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
for BY-2 (2023) and Prior Years:
From the revenue tables in the documentation, I can see:
Individual Revenue Sources for 2023 (BY-2):

- Thu nội địa (Domestic Revenue): 1,470,907 billion VND

- Thu từ dầu thô (Oil Revenue): 61,972 billion VND
- Thu cân đối từ hoạt động xuất nhập khẩu (Import/Export Revenue): 218,585 billion VND
- Thu viện trợ (Aid Revenue): 2,657 billion VND

Total Revenue Coverage:
These individual sources account for the complete breakdown of total revenue (TỔNG THU NSNN) of 1,754,121 billion VND for 2023.
What the Data Shows:
- Complete disaggregation of revenue sources for 2023
- All major revenue categories are individually identified
- Total adds up to the overall revenue figure
- Consistent classification across years for comparison

Assessment:
The budget documentation presents individual sources of revenue that account for all revenue for BY-2 (2023), with detailed breakdowns showing domestic revenue, oil revenue, import/export activities, and aid revenue.

Peer Reviewer
Opinion:

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:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Comment:
See sheet PL1 and PL2 present BY-1 and BY-2 (see question 29).

Peer Reviewer
Opinion:

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

Source:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
data present include
-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 of the debt;
- whether it is domestic or external debt.

Source 1)
Sheet B01 - Interest Payment - chi trả nợ lãi
Sheet B01 - Payments on Debt - chi trả nợ gốc
Sheet B01- Net new borrowing (State budget deficit): Bội chi ngân sách nhà nước
Other on debt payments in B6- Interest Payment

Source 2)
Debt Information

+ 2024 (BY-1) Debt Projections:
Public debt: Around 36-37% of GDP
Government debt: Around 33-34% of GDP
National foreign debt: Around 32-33% of GDP
Government's direct debt service obligations: Around 21-22% of total state budget revenue

+ 2025 (Budget Year) Debt Projections:

Government's direct debt service obligations: Approximately 24% of total state budget revenue

+ 2025-2027 3-Year Period Debt Projections:
Public debt: Around 37-38% of GDP for 2025-2027 period
Budget deficit: Around 3.5% of GDP for 2025-2027 years

+ Interest/Debt Service Information
2024 Debt Service Expenditure:

Original budget estimate: 111.7 trillion VND
Revised estimate: 111.3 trillion VND (decrease of 396 billion VND or -0.4%)
9-month actual: 77.3 trillion VND (69.2% of budget estimate)

2025 Debt Service Budget:

Total debt service: 110.5 trillion VND
Central budget debt service: 107.4 trillion VND
Local budget debt service: 3.1 trillion VND

Government Bond Information
2024 Government Bond Issuance:

Amount issued (as of September 24, 2024): 262 trillion VND
Average maturity: 11.15 years
Average interest rate: 2.5% per year

Foot note 4: " Tính đến đến ngày 24/9/2024, đã thực hiện phát hành 262 nghìn tỷ đồng trái phiếu Chính phủ, kỳ hạn bình quân 11,15 năm, lãi suất bình quân 2,5%/năm."
[As of September 24, 2024, 262 trillion VND worth of government bonds have been issued, with an average maturity of 11.15 years and an average interest rate of 2.5% per year.]

Source 3)
Sheet PL 3:
- Total public debt including net government debts , local government's debts and foreign debts of BY-1, BY, BY+1, BY+2, BY+3
I. PUBLIC DEBT

Debt: 4,022.8 | 4,488.9 | 4,985.3 | 5,459.3
Ratio to GDP (%): 36-37% | 36-37% | 37-38% | 37-38%

Of which:
1. Government Debt

Debt: 3,749.5 | 4,228.9 | 4,696.7 | 5,188.9
Ratio to GDP (%): 33-34% | 34-35% | 35-36% | 35-36%

2. Government-Guaranteed Debt

Debt: 252.5 | 217.3 | 205.3 | 195.5
Ratio to GDP (%): 2-3% | 2-3% | 2-3% | 1-2%

3. Local Government Debt

Debt: 11.4 | 18.6 | 15.6 | 15.6
Ratio to GDP (%): 0.1% | 0.2% | 0.1% | 0.1%

II. NATIONAL FOREIGN DEBT

Debt: 3,594.0 | 4,024.6 | 4,606.2 | 5,265.8
Ratio to GDP (%): 32-33% | 33-34% | 34-35% | 35-36%

III. GOVERNMENT'S DIRECT DEBT SERVICE OBLIGATIONS
As percentage of state budget revenue (%): 21-22% | approximately 24% | 21-22% | 21-22%

This table shows Vietnam's debt projections across different categories, with all debt ratios remaining within sustainable limits relative to GDP over the 3-year planning period.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
Source 2: the 2023 figures represent actual debt outcomes, which is two years prior to the 2025 budget year.
PL01_
2023 (marked as "THỰC HIỆN" - actual/implemented)
2024 (marked as "THỰC HIỆN" - actual/implemented)
2025 (marked as "DỰ TOÁN" - budget estimate)
2026-2027 (marked as "DỰ KIẾN" - projected)

The table shows:

Row D: "BỘI CHI NSNN" (Government Debt)
Row E: "TỔNG MỨC VAY CỦA NSNN" (Total Government Borrowing)
Row Đ: CHI TRẢ NỢ GỐC | Debt Principal Repayment

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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. Finally, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

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:

Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
source 3)
PL01:
"THU CHUYỂN NGUỒN CẢI CÁCH TIỀN LƯƠNG" (Revenue Transfer for Salary Reform Fund) - showing revenue figures of 19,040 billion VND in 2024 and 110,619 billion VND in 2025
Chi cải cách tiền lương và tinh giản biên chế
Yes - include expenditure data from the fund
Yes: include financing data showing sources of income to the fund

However, the information presented is incomplete according to the core requirements:
Missing Core Elements:
No statement of purpose or detailed policy rationale
No gross basis presentation showing money flows through the fund

Comments: The budget documentation identifies one extra-budgetary fund related to salary reform with revenue figures for 2024-2025, but lacks the complete core information required by the guidelines.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
d. No, information related to extra-budgetary funds is not presented.
Comments: The 2025 State Budget estimate submitted to the National Assembly does not contain information about extra-budgetary funds.

IBP Comment
The comments noted by the researcher here relate to the fiscal plan and data on the budget proposal, not extra-budgetary funds. Given this and the government reviewer's feedback, answer is revised from "C" to "D".

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
Source 1:
PL1: include Extra-budgetary Activity:
Row B: "THU CHUYỂN NGUỒN CẢI CÁCH TIỀN LƯƠNG" (Revenue Transfer for Salary Reform Fund) - showing 19,040 billion VND in 2024 and 110,619 billion VND in 2025
Foot notes:
(1) Số huy động thu chuyển nguồn cải cách tiền lương của NSĐP còn dư năm 2023 sang bố trí dự toán năm 2024.
(2) Trong đó: Số huy động sử dụng từ nguồn tích lũy cho cải cách tiền lương của NSTW là 60.000 tỷ đồng và số thu chuyển nguồn cải cách tiền lương của NSĐP còn dư đến hết năm 2024 chuyển sang bố trí dự toán năm 2025 là 50.619 tỷ đồng.
(3) Đã bao gồm số huy động thu chuyển nguồn cải cách tiền lương của NSĐP còn dư năm 2023 sang bố trí dự toán năm 2024, chưa bao gồm số sử dụng từ nguồn tích lũy cho cải cách tiền lương của NSTW.
(4) Đã bao gồm số sử dụng từ nguồn tích lũy cho cải cách tiền lương của NSTW và số thu chuyển nguồn cải cách tiền lương của NSĐP còn dư đến hết năm 2024 chuyển sang bố trí dự toán năm 2025.
(5) Bao gồm kinh phí tăng thêm đảm bảo chi trả tiền lương theo mức lương cơ sở 2,34 triệu đồng/ tháng, chi trả lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp hàng tháng, trợ cấp ưu đãi người có công, mức chuẩn trợ giúp xã hội và một số chính sách an sinh xã hội gắn với lương cơ sở theo mức điều chỉnh từ ngày 01/7/2024.
The table includes some reference to the extra-budgetary salary reform fund
The expenditure side of extra-budgetary activities is not clearly presented alongside budgetary expenditures
The presentation appears to show budgetary central government finances with some separate identification of extra-budgetary elements.

PL02:
Revenue transfers are shown:
- The table shows "Thu chuyển nguồn cải cách tiền lương" (Revenue transfer for salary reform) appearing in both central and local budget sections, indicating intergovernmental transfers.
- Supplements and transfers are detailed: Various supplementary allocations ("Chi bổ sung") from central to local governments are clearly itemized.

PL06:
- The table presents total central government expenditure of 1,523,264 billion VND
This total includes the 68,276 billion VND from the extra-budgetary salary reform fund
Row C: "BỔ SUNG ĐẢM BẢO THỰC HIỆN LƯƠNG CƠ SỞ 2,34 TRIỆU ĐỒNG/THÁNG CẢ NĂM 2025 CHO CÁC ĐỊA PHƯƠNG"
(Supplement to ensure implementation of base salary of 2.34 million VND/month for the whole year 2025 for localities) - 68,276 billion VND

The extra-budgetary activity is consolidated within the overall central government expenditure presentation, it's integrated as a specific line item within the central government budget

This table does present central government finances on a consolidated basis by incorporating extra-budgetary fund expenditures (specifically the salary reform fund) into the total central government expenditure figures.

This line item represents funds from the salary reform fund (which we identified earlier as an extra-budgetary fund) that are being integrated into the central government budget presentation.

Peer Reviewer Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. No, central government finances are not presented on a consolidated basis.

Comments: Central government finances are not presented on a consolidated basis; only budget information is provided, with no information on off-budget (funds).

IBP Comment

Thank you to the government reviewer. The comments noted by the researcher here relate to the fiscal plan and data on the budget proposal, not extra-budgetary funds. Given this and the government reviewer's feedback, answer is revised from "A" to "B".

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:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:

Source 1:
PL 02: include data and narrative for intergovernmental transfers:
A. CHI BỔ SUNG CÂN ĐỐI CHO NSĐP (Balancing Supplements for Local Budgets) 248,786 billion VND

B. BỔ SUNG BÙ MẶT BẰNG CHI CÂN ĐỐI NSĐP NĂM 2025 (Supplement to Cover Local Budget Balance Shortfall for 2025) 14,434 billion VND

C. BỔ SUNG ĐẢM BẢO THỰC HIỆN LƯƠNG CƠ SỞ 2,34 TRIỆU ĐỒNG/THÁNG CẢ NĂM 2025 CHO CÁC ĐỊA PHƯƠNG (Supplement to Ensure Implementation of Base Salary of 2.34 Million VND/Month for Localities) 68,276 billion VND
Total Intergovernmental Transfers: 331,496 billion VND

The table presents specific estimates for multiple types of intergovernmental transfers
These transfers have clear purposes: budget balancing, salary reform implementation, and local budget shortfall coverage
The amounts are explicitly quantified for the budget year 2025

Source 2)
Narrative Discussion Found in the Document:
Section 2. Dự toán chi NSNN (Budget Expenditure Estimates):
The document provides narrative explanation for intergovernmental transfers:

"Thứ ba, bố trí đủ chi trả tiền lương khu vực công, lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp ưu đãi người có công và một số chính sách an sinh xã hội khác tính theo mức đã điều chỉnh từ ngày 01/7/2024."
"dự toán chi thường xuyên NSĐP (bao gồm số bổ sung từ NSTW đảm bảo tiền lương cơ sở 2,34 triệu đồng/tháng) là 828,6 nghìn tỷ đồng, đảm bảo thực hiện các nhiệm vụ chi phát triển kinh tế - xã hội theo phân cấp."
Footnote [^6] provides additional detail:
"Bao gồm kinh phí tăng thêm đảm bảo chi trả tiền lương theo mức 2,34 triệu đồng/tháng, chi trả lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp hàng tháng, trợ cấp ưu đãi người có công, mức chuẩn trợ giúp xã hội và một số chính sách an sinh xã hội gắn với lương cơ sở theo mức điều chỉnh từ ngày 01/7/2024."
What this narrative explains:
-Purpose/Policy Rationale: Ensures implementation of salary reform (2.34 million VND/month base salary), social security benefits, and social welfare policies
-Allocation Method: Through supplements from central to local budgets
-Legal/Policy Basis: Based on adjustments effective from July 1, 2024

Conclusion: The budget documentation presents both:
- Quantified estimates of intergovernmental transfers (331+ billion VND)
- Narrative discussion explaining the purpose and rationale for these transfers

Peer Reviewer
Opinion:

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 is only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:
None of the above

Source:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
What the Documentation Does Show:

Administrative breakdown (central vs. local government)
Functional/sectoral breakdown (education, health, defense, etc.)
Economic classification (development investment, regular expenditure, debt service)

The budget documentation includes standard administrative (central/local), functional (sectoral), and economic classifications, as well as some program-specific breakdowns (National Target Programs), but does not present alternative displays showing distributional impacts on different citizen groups by demographics, socioeconomic status, or geographic location. The presentations follow traditional budgetary classifications rather than citizen-impact analysis frameworks.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
Source 1)
Sheet 07:
Row IV: "Chi thực hiện một số nhiệm vụ Nhà nước giao cho các Tập đoàn kinh tế, các Tổng công ty, các ngân hàng"
(Expenditure for implementing certain state tasks assigned to economic groups, corporations, and banks)

Amount: 2,526,160 (appears to be in millions of VND, so approximately 2.5 trillion VND)

This line item clearly represents transfers to public corporations, economic groups, and state banks for carrying out state-assigned functions.

The budget documentation does present at least one specific estimate of transfers to public corporations. However,

- Quantified estimate is provided (2.5+ trillion VND)
- Basic description of purpose (implementing state-assigned tasks)
- But no detailed narrative discussion explaining specific corporations, detailed rationale, or breakdown by entity
- The documentation shows transfers to "các Tập đoàn kinh tế, các Tổng công ty, các ngân hàng" (economic groups, corporations, and banks) totaling approximately 2.5 trillion VND for implementing state-assigned tasks. However, specific names of individual public corporations are not listed, and no detailed narrative explains the nature of these transfers or identifies the specific entities involved. The presentation provides the aggregate amount but lacks granular detail about individual recipients.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
While the document mentions:

State-owned enterprise restructuring
Transfers to economic groups and corporations
Banking sector activities

It does NOT provide:

-Statement of purpose/policy rationale for any quasi-fiscal activities
-Identification of intended beneficiaries of such activities
-Information about below-market operations or implicit subsidies

The budget documentation does not present information on quasi-fiscal activities with the core elements required (purpose/rationale and intended beneficiaries). The focus is on direct fiscal operations through the regular budget process.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
Information related to financial assets is not presented.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
Information related to nonfinancial assets is not presented.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The information used to prepare the annual state budget estimates only includes information related to revenue from the exploitation and disposal of assets; it does not include information related to the quantity or value of the assets.

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 3.71 (page 50) and 7.247 (page 209) of the IMF's GFS Manual 2014 https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf). 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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx

Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
d. No, estimates of expenditure arrears are not presented.
The budget documentation does not include information about expenditure arrears, which would represent government commitments that have been entered into but payments not made when due. The focus is on forward-looking expenditure estimates rather than addressing any backlog of unpaid obligations from previous periods.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
Source 3)

PL03:
"Nợ được Chính phủ bảo lãnh" (Government Guaranteed Debt)
This clearly indicates that there IS information on contingent liabilities in the form of government guaranteed debt.

Source 1)
Sheet 5:
-Contingency fund line items: Chi bổ sung quỹ dự trữ tài chính
- Financial reserve fund | Dự phòng NSNN

What IS provided:

Quantitative data on government guaranteed debt amounts

What appears to be MISSING:

- Statement of purpose or policy rationale for each contingent liability/guarantee program
- New guarantees or insurance commitments proposed specifically for the budget year
- Detailed breakdown of guarantee programs and their purposes

The budget documentation does present some information on contingent liabilities (specifically government guaranteed debt), but it appears to lack the comprehensive core elements required by the guidelines.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

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:

Government Reviewer
Opinion: Agree

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
In the revenue tables:

Row 4: "Thu viện trợ" (Aid Revenue)

2023: 2,657 billion VND
2024: 6,065 billion VND (estimated)
2025: 10,283 billion VND (budgeted)

In the narrative text:

Reference to aid revenue: "Dự toán thu viện trợ: 10,2 nghìn tỷ đồng, tăng 4,2 nghìn tỷ đồng so ước thực hiện 2024"
Brief mention that 2024 aid revenue estimate was 6.1 trillion VND, achieving 92.2% of budget target
What IS provided:

Quantitative estimates of total aid revenue for multiple years
Basic trend information showing increases in aid revenue

What is MISSING:
-Identification of specific donor sources (which countries, organizations, or multilateral institutions)
-Breakdown between financial and in-kind assistance
-Narrative discussion explaining the nature, purposes, or sources of aid
-Project-specific aid information
-Breakdown by sector or type of assistance

The budget shows total aid revenue ("Thu viện trợ") as an aggregate amount but does not identify specific donor sources, distinguish between financial and in-kind assistance, or provide detailed breakdowns by donor country or organization.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: - According to current regulations of the State Budget Law and Vietnam's budget management information system, the estimated figures for non-refundable aid are only tracked for aid in the form of money or in-kind contributions converted into monetary value, received and managed by government agencies and local authorities. - Currently, the system does not cover direct aid to other organizations such as professional associations, social organizations, and non-governmental organizations in Vietnam. Therefore, the data only reflects a portion of the donor's support sources.

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:
c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:

In the narrative sections, there are references to various tax relief measures:
From Section III (2024 fiscal policy support measures):

Reduction of VAT rate by 2% (from 10% to 8%)
Reduction of environmental protection tax on gasoline, oil, and lubricants
Extension of payment deadlines for various taxes
50% reduction in registration fees for domestically produced vehicles
Various fee and charge reductions from 10% to 50%

Aggregate estimates mentioned:

Total scale of tax reduction and deferral packages: approximately 189.6 trillion VND
Breakdown: tax/fee reductions ~94.9 trillion VND; tax deferrals ~94.7 trillion VND
Implementation through September: ~116.4 trillion VND

What is MISSING - Core Information Requirements:

Statement of purpose or policy rationale for each specific tax expenditure
Intended beneficiaries clearly identified for each measure
Estimate of revenue foregone for each individual tax expenditure (only aggregate provided)

The budget documentation mentions various tax relief measures (VAT reductions, environmental tax cuts, fee reductions) with aggregate revenue impact estimates (~189.6 trillion VND), but lacks detailed breakdown showing purpose/rationale, specific beneficiaries, and individual revenue foregone estimates for each tax expenditure measure. The presentation is aggregate rather than item-by-item as required for comprehensive tax expenditure reporting.

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

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:
Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all 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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
Potential Earmarked Revenue Sources:

1) "Thu từ nguồn viện trợ" (Aid Revenue) - 10,283 billion VND in 2025

2) "Thu chuyển nguồn cải cách tiền lương" (Salary Reform Fund Revenue) - 110,619 billion VND in 2025
(- specifically designated for salary reform implementation)
- in expenditure side mentions Various mentions of specific-purpose funds and transfers
- References to "thu hoạt động xổ số kiến thiết" (construction lottery revenue) for local investment
- "thu hồi vốn NSNN đầu tư tại các doanh nghiệp địa phương" (recovery of state capital from local enterprises)

What is MISSING:

-Clear identification of which revenues are earmarked vs. general revenues
-Specific estimates for individual earmarked revenue streams
-Narrative discussion explaining the earmarking purposes and restrictions
-Comprehensive list of all earmarked revenue sources
-Legal/regulatory basis for revenue earmarking

While the documentation shows some revenue sources that appear to have specific purposes (like the salary reform fund), it does not clearly present a comprehensive system of earmarked revenues with detailed estimates and explanations of their restrictions.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
d. No, estimates of earmarked revenues are not presented.
Comments: Clause 1, Article 7 of the Law on State Budget stipulates: "Revenues from taxes, fees, charges and other revenues as prescribed by law shall be fully aggregated into the state budget balance, according to the principle of not being linked to specific expenditure tasks…"; Thus, the 2015 Law on State Budget stipulates that all budget revenues must be accounted for in the state budget fund to balance the overall expenditure tasks as prescribed. This helps to ensure comprehensive and transparent state budget management. Therefore, the state budget estimate does not contain information on separate revenues for specific purposes. The revenue transferred from salary reform is the savings from the previous year's recurrent expenditure estimate transferred to the following year to allocate resources for implementing salary reform for officials and civil servants when decided by the competent authority.

IBP Comment
Many thanks to the government reviewer. IBP agrees with the reviewer's assessment; answer is revised from "B" to "D".

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:
Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-21 of New Zealand's 2024 Strategic Intentions (https://www.treasury.govt.nz/publications/corporate-documents/strategic-intentions), 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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
The budget documentation provides comprehensive linkage between stated policy goals (macroeconomic stability, infrastructure development, social welfare, administrative reform) and specific budget allocations with both explanatory narrative and quantified estimates for each policy area.

Policy Goals Identified in the Budget:
From Section II - Budget Objectives for 2025:
"Xây dựng, điều hành chính sách tài khóa hài hòa với chính sách tiền tệ, góp phần giữ vững ổn định kinh tế vĩ mô, kiểm soát lạm phát, đảm bảo an toàn tài chính quốc gia..."
Key Policy Goals Mentioned:

-Macroeconomic stability and inflation control
- National financial security
- Infrastructure investment (particularly national key projects, regional connectivity)
- Social security and welfare
- Administrative reform and streamlining
- Green and digital transformation
- Private sector development

Budget-Policy Linkages Found:
NARRATIVE DISCUSSION:

-Clear policy rationale provided for major expenditure categories
- Explanation of salary reform implementation (2.34 million VND base salary)
- Discussion of infrastructure investment priorities
- Social welfare and security policy implementation

QUANTITATIVE ESTIMATES:

Development investment: 790.7 trillion VND (31% of total expenditure) - linked to infrastructure goals
Regular expenditure: 1,554.7 trillion VND - including salary reform and social policies
Salary reform funding: Specific allocations for implementing new salary scales
Reserve funds: 67.5 trillion VND for contingencies

--> The budget documentation presents both narrative discussion explaining policy goals and quantitative estimates showing how budget allocations support these goals. The linkage between stated policy objectives and budget allocations is clearly articulated.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 New Zealand's 2022 Summary of Initiatives in Budget and Wellbeing Budget 2022: A Secure Future 2022 (https://www.treasury.govt.nz/publications/budgets/budget-2022), a few 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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
The 3-year financial plan (2025-2027) provides comprehensive linkage between multi-year policy goals (economic restructuring, infrastructure development, digital/green transformation) and corresponding budget estimates with detailed narrative explaining how financial allocations support these long-term objectives.

Part III: "KẾ HOẠCH TÀI CHÍNH - NSNN 03 NĂM QUỐC GIA 2025-2027"
(3-Year National Financial-Budget Plan 2025-2027)
Multi-Year Policy Goals Identified:
"Xây dựng, điều hành chính sách tài khóa mở rộng hợp lý, linh hoạt, có trọng tâm, trọng điểm... đảm bảo nguồn lực thực hiện nhanh các công trình đầu tư hạ tầng quan trọng, trọng điểm quốc gia, kết nối vùng và liên vùng; đồng thời, thúc đẩy mạnh mẽ các động lực tăng trưởng mới, như phát triển kinh tế số, kinh tế xanh, kinh tế tuần hoàn..."
Multi-Year Quantitative Estimates (2025-2027):

Total revenue: ~5.9 trillion VND over 3 years
Total expenditure: ~7.4 trillion VND over 3 years
Budget deficit: ~3.5% of GDP annually
Public debt: 37-38% of GDP

Multi-Year Narrative Discussion:
The document provides detailed discussion of:

Economic restructuring and growth model transformation
Infrastructure development priorities
Digital and green economy development
Administrative reform and institutional development
Debt sustainability and fiscal risk management

Policy-Budget Linkage Analysis:

Infrastructure investment linked to multi-year capital expenditure planning
Economic transformation supported by targeted spending allocations
Fiscal sustainability reflected in debt and deficit targets
Administrative reform connected to efficiency improvements

Assessment:
The budget documentation presents both multi-year policy goals and corresponding financial estimates, with narrative discussion explaining how budget allocations over the 3-year period support stated policy objectives.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx

Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
The budget documentation provides comprehensive financial information organized by administrative units and functions, it does not present nonfinancial data on inputs - the specific physical, human, or material resources to be acquired to implement the budget programs.

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Source 3) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Ke hoach tai chinh - NSNN 3 nam 2025-2027 trinh Quoc hoi.xls
[3 years fiscal medium plan 2025-2027]

Comment:
The budget documentation includes macroeconomic outcome targets (GDP growth, inflation, export growth) and some aggregate output indicators (oil production, emergency rice distribution), but lacks comprehensive program-level performance indicators for individual ministries, departments,

or specific government programs. The focus is primarily on national-level economic targets rather than detailed service delivery or program-specific results measures.

Performance/Outcome Indicators Found:
Economic Performance Targets:

GDP growth target: 6.5-7.0% for 2025
CPI inflation target: around 4.5% average for 2025
Export growth target: around 6% compared to 2024
Revenue mobilization target: around 16% of GDP, with taxes/fees around 12.8% of GDP

2024 Performance Results Mentioned:

GDP growth achieved: Q1: 5.66%, Q2: 6.93%, Q3: 7.4%, 9 months: 6.82%
CPI increase: 3.88% compared to same period previous year
Export-import growth: 16.3% increase in 9 months
FDI attraction: 24.78 billion USD registered in 9 months, up 11.6%

Some Physical Output Indicators:

Oil production: 8.3 million tons in 2024, 8 million tons planned for 2025
Rice emergency distribution: 16.78 thousand tons for flood relief
Government bond issuance: 262 trillion VND issued by September 24, 2024

Multi-year Targets (2025-2027):

Revenue mobilization: average 14.7% of GDP, with taxes/fees average 12.1% of GDP
Budget deficit: around 3.5% of GDP annually
Public debt: 37-38% of GDP

Missing Output Indicators:

Number of students to be educated
Number of patients to be treated
Kilometers of roads to be built/maintained
Number of beneficiaries of social programs
Infrastructure projects to be completed

Missing Outcome Indicators: such as

Literacy rate improvements
Health outcome targets (mortality reduction, vaccination rates)
Poverty reduction targets
Economic development indicators by sector
Service quality improvements

No Program-Level Performance Targets: such as Individual program performance metrics; Service delivery standards; Achievement targets for specific ministries or agencies; Results-based budgeting indicators

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
The majority of the nonfinancial results data presented in the budget documentation has specific performance targets assigned to them. Most of the key macroeconomic and fiscal indicators have clear quantitative targets for 2025 and the multi-year period.

1) Nonfinancial Results Data Found with Targets:

GDP growth target: 6.5-7.0% for 2025 ✓ (Has target)
CPI inflation target: around 4.5% average for 2025 ✓ (Has target)
Export growth target: around 6% compared to 2024 ✓ (Has target)
Revenue mobilization target: around 16% of GDP ✓ (Has target)
Oil production target: 8 million tons for 2025 ✓ (Has target)

2) Multi-year Targets (2025-2027):
6. Revenue mobilization: average 14.7% of GDP ✓ (Has target)
7. Budget deficit: around 3.5% of GDP annually ✓ (Has target)
8. Public debt: 37-38% of GDP ✓ (Has target)

3) Results Data WITHOUT Specific Targets:

Rice emergency distribution (only mentions past performance of 16.78 thousand tons)
FDI attraction (mentions past performance but no specific target for 2025)
Government bond issuance (mentions past performance but no specific future target)

Peer Reviewer
Opinion:

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:
Source 1) https://ckns.mof.gov.vn/SitePages/ttckns.aspx
Công khai theo luật ngân sách nhà nước --> Dự toán trình quốc hội --> 2025
File name: So lieu du toan NSNN nam 2025 trinh Quoc hoi.xls
[Data on budget proposal 2025 submited to the National Assembly]

Source 2) https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
File name: Du toan NSNN nam 2025 Chinh phu trinh Quoc hoi.docx
[narrative on budget proposal 2025 submitted to the National Assembly]

Comment:
Policies/Programs Found with Some Information:

1)"Quỹ xóa nhà tạm, nhà dột nát cho hộ nghèo, hộ cận nghèo" (Fund for eliminating temporary and dilapidated houses for poor and near-poor households)

- Mentioned in narrative but no specific budget allocation provided

2) Social security expenditures ("Chi bảo đảm xã hội")
-- 110.7 trillion VND - substantial allocation for social protection
- Budget allocations shown in expenditure tables
- Includes various social welfare programs but lacks detailed breakdown

3) "các chính sách, chế độ an sinh xã hội, xóa đói giảm nghèo" (social security policies, poverty reduction)

-Mentioned in narrative as priority areas
-Referenced in context of salary reform and social benefits

4) Emergency rice distribution

-16.78 thousand tons distributed for flood relief and hunger alleviation
-Specific quantity mentioned but unclear if this targets most impoverished specifically

5) National Target Programs: 53.5 trillion VND - these typically include poverty reduction and rural development programs

What's Still Missing:

- Detailed breakdown of which specific programs within these categories target the "most impoverished"
- Narrative discussion explaining poverty targeting criteria

- Beneficiary identification or poverty thresholds used

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:
Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a,""b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

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

Source:
See the guided timelines in Decree no 163. art. 22:
https://thuvienphapluat.vn/van-ban/tai-chinh-nha-nuoc/Nghi-dinh-163-2016-ND-CP-huong-dan-Luat-ngan-sach-nha-nuoc-335331.aspx
"Điều 22. Thời gian hướng dẫn lập, xây dựng, tổng hợp, quyết định và giao dự toán ngân sách nhà nước"

Comment:
The 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
with detailed deadlines. See link https://datafiles.chinhphu.vn/cpp/files/vbpq/2016/12/163.signed.pdf

Peer Reviewer
Opinion:

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://chinhphu.vn/?pageid=27160&docid=210278

Comment:
The annex provides some core macroeconomic forecast elements, but the information is somewhat limited. It shows 2024 estimates for GDP growth and inflation, but 2025 projections for these key indicators are not clearly presented in this table.

Peer Reviewer
Opinion:

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:
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025

https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-49-2024-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2025-611887.aspx

THÔNG TƯ Số: 49/2024/TT-BTCHƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025 VÀ KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2025 - 2027. ngày 16/7/2024

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:

Government Reviewer
Opinion: Agree

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:
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025

https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-49-2024-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2025-611887.aspx

THÔNG TƯ Số: 49/2024/TT-BTCHƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025 VÀ KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2025 - 2027. ngày 16/7/2024

Comment:
Revenue Policy Discussion:
The document contains extensive discussion of revenue policies and priorities in Section I and II, including:

"Đảm bảo thu đúng, thu đủ và kịp thời các nguồn thu của NSNN" (Ensure correct, sufficient and timely collection of state budget revenues)
Discussion of tax policy reforms and revenue management improvements
"tăng cường công tac quản lý thu, chống thất thu" (strengthen revenue management, prevent revenue loss)
References to modernizing tax collection through digitalization

Revenue Priorities Mentioned:

Strengthening tax administration and compliance
Improving revenue collection efficiency
Implementing tax policy reforms
Digital transformation of tax collection processes
Revenue Estimates:

"chenh lech thu-chi của Ngân hàng Nhà nước bình quân cả nước tăng tối thiểu khoảng 5-7% so với đánh giá ước thực hiện năm 2024" (National bank expenditure increases minimum 5-7% compared to 2024 estimated implementation)
"Dự toán thu từ hoạt động xuất nhập khẩu năm 2025 tăng bình quân khoảng 4-6% so với đánh giá ước thực hiện năm 2024" (Import-export revenue estimates for 2025 increase average 4-6% compared to 2024 estimated implementation)

Revenue Policies and Priorities Discussed:

"mức tăng trưởng tại từng địa phương phù hợp với tăng trưởng kinh tế và nguồn thu phát sinh tại từng địa bàn" (growth rates in each locality appropriate to economic growth and revenue sources arising in each area)
Focus on strengthening revenue management, preventing revenue loss ("tăng cường quản lý thu, chống thất thu")
Emphasis on debt collection and tax compliance

Assessment:
This text provides both core elements required:

Discussion of revenue policies and priorities - including revenue management improvements and regional revenue approaches
Revenue estimates - specific percentage increases for import-export revenue (4-6%) and banking sector contributions (5-7%)

What is Missing:
-Specific estimate of total revenues for 2025
-Quantified revenue targets by major revenue sources
-Detailed revenue projections that would guide budget development

This text provides both core elements required.The Pre-Budget Statement presents both discussion of revenue policies and priorities (strengthening revenue management, regional revenue approaches, preventing revenue loss) and estimates of revenue growth (4-6% for import-export activities, 5-7% for banking sector), which constitute the core information required by Question 56.

Peer Reviewer
Opinion:

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:
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025

https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-49-2024-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2025-611887.aspx

THÔNG TƯ Số: 49/2024/TT-BTCHƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025 VÀ KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2025 - 2027. ngày 16/7/2024

Comment:
While the document discusses debt management policies and principles, it does not present the three specific quantitative estimates that are required by the guidelines for Question 57. The Pre-Budget Statement appears to focus more on policy guidance and administrative procedures rather than detailed fiscal projections.

Peer Reviewer
Opinion:

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:
https://chinhphu.vn/?pageid=27160&docid=210278
Chỉ thị số 17/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 2025

https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-49-2024-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2025-611887.aspx

THÔNG TƯ Số: 49/2024/TT-BTCHƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025 VÀ KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2025 - 2027. ngày 16/7/2024

Comment:
Orientation policies for multi-year expenditure but not include estimates

Peer Reviewer
Opinion:

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 classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:
Administrative classification
Economic classification
Functional classification

Source:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
NGHỊ QUYẾT Về dự toán ngân sách nhà nước năm 2025
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025

Additional information on state budget announced by the National Assembly
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

9/12/2024: Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://ckns.mof.gov.vn/SiteAssets/Quyet%20dinh%20so%202894_QD_BTC%20ve%20viec%20cong%20bo%20cong%20khai%20du%20toan%20ngan%20sach%20nh%C3%A0%20nuoc%20nam%202025.pdf

Công bố công khai dự toán ngân sách nhà nước năm 2025
https://datafiles.chinhphu.vn/cpp/files/vbpq/2025/01/2894-btc.signed.pdf

9/12/2024: Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Quyet-dinh-2894-QD-BTC-2024-cong-bo-cong-khai-du-toan-ngan-sach-Nha-nuoc-nam-2025-635376.aspx

Comment:
Sheet B16: expenditures by economic classifications
Sheet B12, B17 expenditures by functional classification
Sheet B18, B19, B20: expenditures by administrative units (ministries, branches, agencies)

Peer Reviewer
Opinion:

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the 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:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
NGHỊ QUYẾT Về dự toán ngân sách nhà nước năm 2025
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025

Additional information on state budget announced by the National Assembly
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://ckns.mof.gov.vn/SiteAssets/Quyet%20dinh%20so%202894_QD_BTC%20ve%20viec%20cong%20bo%20cong%20khai%20du%20toan%20ngan%20sach%20nh%C3%A0%20nuoc%20nam%202025.pdf

Công bố công khai dự toán ngân sách nhà nước năm 2025
https://datafiles.chinhphu.vn/cpp/files/vbpq/2025/01/2894-btc.signed.pdf

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Quyet-dinh-2894-QD-BTC-2024-cong-bo-cong-khai-du-toan-ngan-sach-Nha-nuoc-nam-2025-635376.aspx

Comment:
Table 20, 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.
Table 22 : 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.

Program-level detail IS provided for:
1) Regular expenditure (Chi thường xuyên): 1,554,677 billion VND (61.0% of total expenditure)

This is broken down across functional programs including education, health, science & technology, environmental protection, economic activities, government operations, social security, etc.
The detailed matrix shows how each ministry's regular expenditure is allocated across these program categories

2) Development investment expenditure: 790,727 billion VND (31.0% of total)
- Table 19: This Shows project allocations to ministries 315,000 billion VND
3) table 22 show targeted programs and policies 190,376,914 million VND
Shows the government uses program-based allocation for intergovernmental transfers
Provides three distinct program categories for local transfers
4) Debt service: 110,547 billion VND (4.3% of total)
-- Presented as aggregate amounts without program breakdown
5) Aid expenditure: 2,950 billion VND (0.1% of total)
- Presented as aggregate amounts without program breakdown

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
Comments: Agree with the opinion in the comments.

IBP Comment
Thank you to the reviewer. Answer is confirmed at "C".

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:

https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
NGHỊ QUYẾT Về dự toán ngân sách nhà nước năm 2025
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025

Additional information on state budget announced by the National Assembly
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://ckns.mof.gov.vn/SiteAssets/Quyet%20dinh%20so%202894_QD_BTC%20ve%20viec%20cong%20bo%20cong%20khai%20du%20toan%20ngan%20sach%20nh%C3%A0%20nuoc%20nam%202025.pdf

Công bố công khai dự toán ngân sách nhà nước năm 2025
https://datafiles.chinhphu.vn/cpp/files/vbpq/2025/01/2894-btc.signed.pdf

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Quyet-dinh-2894-QD-BTC-2024-cong-bo-cong-khai-du-toan-ngan-sach-Nha-nuoc-nam-2025-635376.aspx

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:

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:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
NGHỊ QUYẾT Về dự toán ngân sách nhà nước năm 2025
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates
Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025

Additional information on state budget announced by the National Assembly
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://ckns.mof.gov.vn/SiteAssets/Quyet%20dinh%20so%202894_QD_BTC%20ve%20viec%20cong%20bo%20cong%20khai%20du%20toan%20ngan%20sach%20nh%C3%A0%20nuoc%20nam%202025.pdf

Công bố công khai dự toán ngân sách nhà nước năm 2025
https://datafiles.chinhphu.vn/cpp/files/vbpq/2025/01/2894-btc.signed.pdf

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Quyet-dinh-2894-QD-BTC-2024-cong-bo-cong-khai-du-toan-ngan-sach-Nha-nuoc-nam-2025-635376.aspx

Comment:
Sheet B14,B15 on all individual sources of revenue

Peer Reviewer
Opinion:

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:
https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=91543
NGHỊ QUYẾT Về dự toán ngân sách nhà nước năm 2025
Resolution No. 159/2024/QH15 of the National Assembly on the 2025 State Budget Estimates

Nghị quyết về phân bổ ngân sách trung ương năm 2025. Resolution on Central Budget Allocation 2025

Additional information on state budget announced by the National Assembly
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90922

Full documents of EB on Ministry of Finance State budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://ckns.mof.gov.vn/SiteAssets/Quyet%20dinh%20so%202894_QD_BTC%20ve%20viec%20cong%20bo%20cong%20khai%20du%20toan%20ngan%20sach%20nh%C3%A0%20nuoc%20nam%202025.pdf

Công bố công khai dự toán ngân sách nhà nước năm 2025
https://datafiles.chinhphu.vn/cpp/files/vbpq/2025/01/2894-btc.signed.pdf

Ministry of Finance published the decision 2894/QĐ-BTC on VỀ VIỆC CÔNG BỐ CÔNG KHAI DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2025
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Quyet-dinh-2894-QD-BTC-2024-cong-bo-cong-khai-du-toan-ngan-sach-Nha-nuoc-nam-2025-635376.aspx

Comment:
B12: interest payment > Chi trả nợ lãi =111,547 bllions dongs
B12: budget deficit = Net borrowing> . (BỘI CHI NGÂN SÁCH NHÀ NƯỚC=443,100 billions dongs)
B12: debt payment > CHI TRẢ NỢ GỐC = 364465,713 billions dongs
B12: total debt line ' Đ' is 835, 965 billions dongs

Peer Reviewer
Opinion:

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:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Báo cáo NSNN Dành cho công dân
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định

Bao cao ngan sach danh cho cong dan - Du toan NSNN nam 2025 Quoc hoi quyet dinh.pdf

Comment:
itizens Budget meets all the core requirements and beyond by providing expenditure and revenue totals, macroeconomic forecasts, main policy initiatives, and contact information for citizen follow-up. The document appears comprehensive and accessible for public understanding of Vietnam's 2025 state budget.

Detailed visual charts and infographics
Breakdown between central government (NSTW) and local government (NSĐP) finances
Specific sector-by-sector spending allocations
Historical comparisons and growth rates
Implementation timelines for policy reforms
Information about wage and social welfare policy changes
Debt management details
Multiple contact channels and website resources

Expenditure and Revenue Totals
The document clearly presents:

Total State Budget Revenue: 1,966.8 trillion VND (broken down by sources)
Total State Budget Expenditure: 2,548.9 trillion VND (broken down by categories)
Budget Deficit: 471.5 trillion VND (equivalent to 3.8% of GDP)
Detailed breakdowns between central and local government revenues and expenditures

Macroeconomic Forecast
The document includes key economic targets for 2025:

GDP Growth: 6.5-7.0% (with priority target of 7.0-7.5%)
Inflation (CPI): Around 4.5%
GDP per capita: Around 4,900 USD
These forecasts are noted as being based on National Assembly Resolution 158/2024/QH15 dated November 12, 2024

Main Policy Initiatives
The document outlines several key policy areas and spending priorities:

Development investment spending: 790.7 trillion VND (31% of total expenditure)
Regular expenditure: 1,554.7 trillion VND (61% of total expenditure)
Debt service: 110.5 trillion VND (4.3% of total expenditure)
Detailed breakdown of central government spending by sectors (education, healthcare, defense, social security, etc.)
Salary and allowance policies for public sector workers

Contact Information
The document provides comprehensive contact details:

Ministry of Finance (State Budget Department)
Address: 28 Tran Hung Dao, Hoan Kiem District, Hanoi
Phone: (024) 2220 2828
Email: tkns@mof.gov.vn
Website: https://ckns.mof.gov.vn/SitePages/home.aspx for detailed budget documents

Peer Reviewer
Opinion:

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:
1) Open state budget portal: https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định

2) Ministry of Finance website:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387

3) News / media:
https://taichinhdoanhnghiep.net.vn/bo-tai-chinh-cong-bo-bao-cao-ngan-sach-danh-cho-cong-dan-du-toan-nsnn-2025-d53572.html
https://thoibaotaichinhvietnam.vn/nguoi-dan-tham-gia-giam-sat-bao-cao-ngan-sach-nam-2025-163492.html

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:

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:
https://mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội

Ministry of Finance website:
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm338387
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội25/10/2024 16:19:13

Comment:
Ministry of Finance called for public consultation on the documents:
" 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 Citizen Budget includes provides comprehensive contact details:

Ministry of Finance (State Budget Department)
Address: 28 Tran Hung Dao, Hoan Kiem District, Hanoi
Phone: (024) 2220 2828
Email: tkns@mof.gov.vn
Website: https://ckns.mof.gov.vn/SitePages/home.aspx for detailed budget documents

Peer Reviewer
Opinion:

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:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Báo cáo NSNN Dành cho công dân
--> Dự toán trình Quốc Hội --> Báo cáo NSCD - Dự toán NSNN năm 2025 trình Quốc Hội
--> Dự toán Quốc hội phê duyệt --> Báo cáo ngan sách danh cho cong dan - Dự toán NSNN nam 2025 Quoc hội quyết định
--> Tình hình thực hiện --> BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - NSCD quy I 2025.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG) --> NSCD- Tinh hinh thuc hien NSNN 6 thang dau nam

2024.pdf
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (9 THÁNG)- NSCD- Tinh hinh thuc hien NSNN 9 thang dau nam 2024.pdf

[State Budget Reports for Citizens
--> Budget Estimates Submitted to National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Submitted to National Assembly
--> Budget Estimates Approved by National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Decided by National Assembly
--> Implementation Status -->
STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (Q1) - Citizen Budget Q1 2025.pdf
STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (6 MONTHS) --> Citizen Budget - State Budget Implementation Status First 6 Months of 2024.pdf
STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (9 MONTHS) - Citizen Budget - State Budget Implementation Status First 9 Months of 2024.pdf
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport State Budget Reports for Citizens
--> Budget Estimates Submitted to National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Submitted to National Assembly
--> Budget Estimates Approved by National Assembly --> Citizen Budget Report - 2025 State Budget Estimates Decided by National Assembly
--> Implementation Status -->
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (Q1) - Citizen Budget Q1 2025.pdf
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (6 MONTHS) --> Citizen Budget - State Budget Implementation Status First 6 Months of 2024.pdf
• STATE BUDGET REPORT FOR CITIZENS - BUDGET IMPLEMENTATION STATUS (9 MONTHS) - Citizen Budget - State Budget Implementation Status First 9 Months of 2024.pdf

Comment:
A citizens version of budget documents is published for three of the four stages of the budget process (budget formulation, enactment, execution)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Thank you to the researcher and reviewer. After further consultation with the researcher, answer is revised from "B" to "A". Vietnam's State Audit Office (SAV) publishes an annual Summary Report of Audit Results (Báo cáo tổng hợp kết quả kiểm toán) which serves as a simplified, consolidated version of audit findings for public consumption. Document: Summary Report of 2023 Audit Results (No. 41/BC-KTNN) Publication date: May 16, 2024 Public announcement: Press conference held June 20, 2024 Public access: Available on SAV's official portal at https://hoatdongkiemtoan.sav.gov.vn/ https://portal.sav.gov.vn/Files/Others/a2244098-4be7-4380-b5c9-d3b416949bf5/Bocotnghpktqukimtonnm2023.pdf https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx Characteristics qualifying as Citizens Budget: Consolidates and summarizes findings from all 2023 audits Specifically prepared for public dissemination (announced at press conference) More accessible format than detailed individual audit reports Published on publicly accessible government portal Represents institutionalized practice (annual summary reports with press conferences)

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 classification indicates who spends the money; functional classification shows 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.

Answer "None of the above" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Select all that apply:

Answer:
Economic classification
Functional classification

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

This shows the structure of Vietnam's Q1 2025 budget implementation report, which consists of two main components:
Explanatory Documents - Narrative reports explaining the budget performance, analysis of variances, policy impacts, and contextual information about revenue and expenditure trends
Public Disclosure Data - Raw numerical data, tables, and statistics showing actual vs. budgeted figures for revenues, expenditures, and other financial metrics

Comment:
This shows the structure of Vietnam's Q1, 6 month, 9 months of 2024 budget implementation report, which consists of two main components:
Explanatory Documents - Narrative reports explaining the budget performance, analysis of variances, policy impacts, and contextual information about revenue and expenditure trends
Public Disclosure Data - Raw numerical data, tables, and statistics showing actual vs. budgeted figures for revenues, expenditures, and other financial metrics

According to the 2024 PEFA (Public Expenditure and Financial Accountability) assessment for Vietnam, https://www.pefa.org/node/5376
Expenditure outturn is classified at the level of detail by administrative heads, functions, and economic types. This indicates that Vietnam's In-Year Reports present actual expenditures using all three major expenditure classifications.
The PEFA assessment confirms that Vietnam's fiscal reporting system shows estimates of budgeted spending and composition of expenditures by function vary less than five percent from budget outturns indicating that functional classification is actively used and monitored.
Additionally, the assessment notes that "The Treasury and Budget Management Information System (TABMIS) system produces more reliable fiscal data and reports on financial information with regular and orderly data reconciliation" and, which supports the comprehensive classification of expenditures across these three dimensions in the in-year reporting process.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: The report assessing the budget implementation for the first quarter, six months, nine months, and the year includes information on expenditures categorized into: development investment expenditures; interest payment expenditures; aid expenditures; and recurrent expenditures, with details for education, training and vocational training expenditures and science and technology expenditures (economic classification and functional classification).

IBP Comment
Thank you to the reviewer. Answer is revised from all expenditure classifications to just functional and economic.

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:
d. No, the In-Year Reports do not present actual expenditures by program.

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data
CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->
HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
Số liệu công khai
Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai

11/07/2024
https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read

Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
From the 6-month budget implementation report (Báo cáo tình hình thực hiện NSNN 6 tháng đầu năm 2024),

Chi đầu tư phát triển (Development investment expenditure): 196.7 trillion VND
Chi trả nợ lãi (Debt service expenditure): 55.5 trillion VND
Chi thường xuyên (Regular/recurrent expenditure): 551 trillion VND

The report provides detailed breakdowns within these broad categories, mentioning specific areas such as:

-National defense and security
-Social welfare programs
-Disaster relief and epidemic prevention
-Administrative operations
-Infrastructure development

However, the document does not present expenditures for specific individual programs in the way that would typically be expected for program-based budgeting. Instead, it presents expenditures by broad economic and functional classifications rather than by discrete, identifiable programs with specific objectives and outcomes.
The expenditure presentation is primarily organized by:

-Economic classification (development investment, recurrent, debt service)
-Administrative units (ministries, departments, local governments)
- Broad functional areas (defense, social welfare, administration)

But it lacks the granular program-level detail that would show spending on individual programs such as specific education initiatives, healthcare programs, rural development projects, or other targeted interventions.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:
a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data
CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->
HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
Số liệu công khai
Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai

11/07/2024
https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read

Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
eg. on 6 month report
1. Comparisons with Budget Estimates:

-Total NSNN expenditure: 803.6 trillion VND, equal to 37.9% of budget estimate
-Development investment expenditure: 196.7 trillion VND, equal to 29% of National Assembly approved budget
-Debt service expenditure: approximately 55.5 trillion VND, equal to 49.7% of budget estimate
-Regular expenditure: 551 trillion VND, equal to 43.7% of budget estimate

2. Comparisons with Previous Year:

-Development investment expenditure decreased by 8.8% (18.9 trillion VND) compared to the same period last year
-The report states that total expenditure execution was approximately the same level as 2023 implementation

3. Revenue Comparisons (also included in the report):

-Total NSNN revenue: 1,020.6 trillion VND, equal to 60% of budget estimate, increased 15.7% compared to the same period in 2023
-Domestic revenue increased 18.1% compared to the same period
-Oil revenue decreased 4.8% compared to the same period

The report systematically presents both types of comparisons:

-Budget vs. Actual: Showing what percentage of the annual budget estimate has been executed
- Year-over-year: Comparing actual performance with the same period in the previous year

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:
a. Yes, In-Year Reports present actual revenue by category.

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->
HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
Số liệu công khai
Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG) --> Năm 2024
-Tài liệu thuyết minh
- Số liệu công khai

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read
11/07/2024 Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
Báo cáo tình hình thực hiện dự toán 6 tháng
Biểu số 24: ƯỚC THỰC HIỆN THU NGÂN SÁCH NHÀ NƯỚC NĂM 2024

The report systematically breaks down revenue into distinct categories, showing both tax-based revenues (domestic taxes, import-export taxes) and non-tax revenues (oil revenues), with detailed performance metrics for each category.

Peer Reviewer
Opinion:

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:
Q70
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025

Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->
HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
- Số liệu công khai

Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG) --> Năm 2024
-Tài liệu thuyết minh
-Số liệu công khai

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read
Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
6 months report

report does present actual revenue by category.
Evidence of Revenue Categories Presented:
1. Domestic Revenue (Thu nội địa):

Actual: 857 trillion VND
Equal to 59.3% of budget estimate
Increased 18.1% compared to same period last year
Includes revenue from 03 economic sectors (accounting for 50.9% of domestic revenue budget)

2. Oil Revenue (Thu từ dầu thô):

Actual: 29.7 trillion VND
Equal to 64.5% of budget estimate
Decreased 4.8% compared to same period last year
Average oil settlement price: approximately 87.5 USD/barrel
Oil production volume: approximately 4.04 million tons

3. Revenue from Import-Export Activities (Thu cân đối ngân sách từ hoạt động xuất nhập khẩu):

Actual: 133.9 trillion VND
Equal to 65.6% of budget estimate
Increased 6.9% compared to same period last year
Based on total tax revenue from import-export activities: 198.2 trillion VND
VAT refunds: approximately 64.3 trillion VND

Peer Reviewer
Opinion:

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:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025
-Tài liệu thuyết minh
-Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->

HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
-Số liệu công khai

Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)--> Năm 2024
Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read
Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
6months report include:

1. Comparisons with Budget Estimates:

-Total NSNN expenditure: 803.6 trillion VND, equal to 37.9% of budget estimate
-Development investment expenditure: 196.7 trillion VND, equal to 29% of National Assembly approved budget
-Debt service expenditure: approximately 55.5 trillion VND, equal to 49.7% of budget estimate
-Regular expenditure: 551 trillion VND, equal to 43.7% of budget estimate

2. Comparisons with Previous Year:

-Development investment expenditure decreased by 8.8% (18.9 trillion VND) compared to the same period last year
-The report states that total expenditure execution was approximately the same level as 2023 implementation

3. Revenue Comparisons (also included in the report):

-Total NSNN revenue: 1,020.6 trillion VND, equal to 60% of budget estimate, increased 15.7% compared to the same period in 2023
-Domestic revenue increased 18.1% compared to the same period
-Oil revenue decreased 4.8% compared to the same period

The report systematically presents both types of comparisons:
-Budget vs. Actual: Showing what percentage of the annual budget estimate has been executed
-Year-over-year: Comparing actual performance with the same period in the previous year

Peer Reviewer

Opinion:

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

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025
-Tài liệu thuyết minh
-Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->

HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
-Số liệu công khai

Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)--> Năm 2024
Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read
Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
1. Interest Payments ✓

Chi trả nợ lãi (Interest payments): approximately 55.5 trillion VND
Equal to 49.7% of budget estimate
The report states: "Công tác trả nợ được thực hiện đầy đủ, đúng hạn theo cam kết, góp phần củng cố xếp hạng tín nhiệm quốc gia" (Debt service has been implemented fully and on time according to commitments, contributing to strengthening the national credit rating)

2. Net New Borrowing ✓

The report mentions: "Đến hết ngày 26/6/2024, Bộ Tài chính đã thực hiện phát hành 156,5 nghìn tỷ đồng trái phiếu Chính phủ, kỳ hạn bình quân 10,89 năm, lãi suất bình quân 2,33%/năm"
(By the end of June 26, 2024, the Ministry of Finance issued 156.5 trillion VND in government bonds, with an average maturity of 10.89 years and average interest rate of 2.33% per year)

3. Total Debt Outstanding ✗

The report does not present information about the total outstanding debt stock at that point in the year
While it mentions debt service payments and new borrowing, it does not provide the cumulative debt burden

Assessment:
The Vietnamese In-Year Reports present two out of three required debt-related estimates:

✓ Interest payments to-date
✓ Amount of net new borrowing
✓ Total debt outstanding at that point in the year

9 months report
Biểu 1: Chi Trả nợ gốc - principle repayment : 238,406 billion dongs

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.
Comments: The report for the year presents two of the three required estimates relating to debt: (1) Interest payments and (2) Amount of new borrowing.

IBP Comment
Thank you to the reviewer. Answer is revised from “A” to “B” as only two estimates related to actual government borrowing and debt are provided: interest payments and net new borrowing.

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

Source:
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Công khai theo luật ngân sách nhà nước --> Tình hình thực hiện dự toán -->
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (QUÝ 1) - 2025
-Tài liệu thuyết minh
-Số liệu công khai

https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport
Public disclosure according to the State Budget Law --> Budget implementation status -->
BUDGET IMPLEMENTATION STATUS (Q1) - 2025
Explanatory Documents
Public Disclosure Data

CÔNG KHAI THEO CHUẨN QUỐC TẾ --> TÌNH HÌNH THỰC HIỆN DỰ ÁN THEO CHUẨN QUỐC TẾ --> NĂM 2024-->

HÌNH THỰC HIỆN DỰ TOÁN THEO CHUẨN QUỐC TẾ (6 THÁNG)
-Số liệu công khai

Ước thực hiện NSNN 6 tháng 2024 (11/07/2024)
https://ckns.mof.gov.vn/SitePages/home.aspx#ListReport

HTTPS://CKNS.MOF.GOV.VN/SITEPAGES/HOME.ASPX#LISTREPORT
CÔNG KHAI THEO LUẬT NGÂN SÁCH NHÀ NƯỚC
TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)--> Năm 2024
Tài liệu thuyết minh
Số liệu công khai

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=48&InitialTabId=Ribbon.Read
Bộ Tài chính công khai tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2024

Comment:
In-Year Reports document (Báo cáo tình hình thực hiện NSNN 6 tháng đầu năm 2024)
1. Interest Rates on Debt Instruments ✓

The report provides: "lãi suất bình quân 2,33%/năm" (average interest rate of 2.33% per year)
This refers to the average interest rate on government bonds issued during the period

2. Maturity Profile of the Debt ✓

The report states: "kỳ hạn bình quân 10,89 năm" (average maturity of 10.89 years)
This provides information about the maturity structure of newly issued debt

The report states: "Đến hết ngày 26/6/2024, Bộ Tài chính đã thực hiện phát hành 156,5 nghìn tỷ đồng trái phiếu Chính phủ" (By June 26, 2024, the

Ministry of Finance issued 156.5 trillion VND in government bonds)

9 months report:
Biểu 01/ Table 01 - D Chi trả nợ gốc Principal repayment

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
d. No, information related to composition of total actual debt outstanding is not presented.
Comments: The annual report only provides the amount of new borrowing from government bond issuances during the year up to the reporting date.

IBP Comment
Thank you to the reviewer. Answer is revised from "A" to "C". While there is some information on the average interest rate and maturity profile of the debt, as noted by the researcher, total debt outstanding is missing.

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 2024 can be considered to be MTR.
The 6 month report include

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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:

Comment:
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.
The report document appears to be similar to MYR report but falls into the category of backward-looking performance monitoring rather than forward-looking budget revision that the OBI Mid-Year Review metric seeks to capture.
Implementation report of state budget of the 1st 6 months of 2024 can not be considered to be MTR.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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 classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Select all that apply:

Answer:
None of the above

Source:

Comment:
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.
The report document appears to be similar to MYR report but falls into the category of backward-looking performance monitoring rather than forward-looking budget revision that the OBI Mid-Year Review metric seeks to capture.
Implementation report of state budget of the 1st 6 months of 2024 can not be considered to be MTR.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the 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:

Comment:
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.
The report document appears to be similar to MYR report but falls into the category of backward-looking performance monitoring rather than forward-looking budget revision that the OBI Mid-Year Review metric seeks to capture.
Implementation report of state budget of the 1st 6 months of 2024 can not be considered to be MTR.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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:

Comment:
Mid Year Report is not available as 6 month report is not qualified as MYR> therefore answer is d

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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:

Comment:
Mid Year Report is not available as 6 month report is not qualified as MYR> therefore answer is d

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The Ministry of Finance has publicly released a report on the implementation of the state budget for the first six months; however, it has not yet met the requirements for a six-month budget implementation assessment report according to IBP standards, as it lacks macroeconomic forecasts and annual budget forecasts, etc.

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:

Comment:
Mid Year Report is not available as 6 month report is not qualified as MYR> therefore answer is d

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:
Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:
a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai

-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)

Comment:
Year end Implementation Report 2024 - 1st estimation - Published 15 December 2021
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

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.
Clear Budget vs. Actual Comparison Structure: The expenditure report (TH2024U1B25TT343NN001.xlsx) titled "ƯỚC THỰC HIỆN CHI NSNN NĂM 2025" (Estimated Implementation of State Budget Expenditures 2025) presents:

Column C: "DỰ TOÁN NĂM" (Annual Budget/Enacted Levels)
Column D: "ƯỚC THỰC HIỆN NĂM" (Estimated Actual Implementation)
Column E: "SO SÁNH ƯỚC THỰC HIỆN VỚI (%)" (Comparison of Estimated Actual with %)

Comprehensive Coverage: The report presents estimates of differences for all major expenditure categories, including:

Total state budget expenditures: Budget 2,119,428 billion VND → Actual 2,281,711 billion VND (107.7%)
Investment and development expenditures: 677,349 → 684,380 (101%)
Interest payments: 111,714 → 111,318 (99.6%)
Current expenditures: 1,259,631 → 1,274,631 (101.2%)
Education and training: 306,128 → 306,128 (100%)
And other subcategories
Mathematical Formula: The document clearly shows the calculation method (Column E = Column D ÷ Column C), providing transparency in how differences are computed.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:
Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are

presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:
Economic classification
Functional classification

Source:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Functional Classification - ▯ CONFIRMED

Vietnamese: "CHI NGÂN SÁCH NHÀ NƯỚC PHÂN THEO CHỨC NĂNG"
English: "FUNCTIONAL CLASSIFICATION OF EXPENDITURE"

Functional Categories Presented:
The Year-End Report organizes expenditures by purpose/function, including:

Education and training expenditures (Chi giáo dục - đào tạo, dạy nghề)
Science and technology expenditures (Chi khoa học công nghệ)
Health, population and family (Chi y tế, dân số và gia đình)
Culture and information (Chi văn hóa thông tin)
Broadcasting, television, news agency (Chi phát thanh, truyền hình, thông tấn)
Sports and physical education (Chi thể dục thể thao)
Environmental protection (Chi bảo vệ môi trường)
Economic activities (Chi các hoạt động kinh tế)
Investment and development expenditures (Chi đầu tư phát triển)
Current expenditures (Chi thường xuyên)
Interest payments (Chi trả nợ lãi)

Economic Classification: by economic nature of expenditure (personnel costs, goods and services, capital expenditures) is provided.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

GUIDELINES:
Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:
d. No, the Year-End Report does not present expenditure estimates by program.

Source:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
the Year-End Report does not present expenditure estimates by program

Peer Reviewer
Opinion:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Year end Implementation Report 2024 - 1st estimation - Published 12 December 2024
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)

Year end Implementation Report 2024 - 2st estimation - Published 23 May 2022
Ước thực hiện NSNN lần 2 năm 2024 (23/05/2022)

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:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

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:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025

Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
The Year-End Report (TH2024U1B24TT343NN001.xlsx) presents numerous individual revenue sources at a granular level, including:
Tax Revenues:

Corporate income tax from state enterprises (9.42%)
Corporate income tax from foreign investment enterprises (12.62%)
Corporate income tax from non-state economic sector (18.57%)
Personal income tax (9.05%)
Environmental protection tax (2.07%)
Agricultural land use tax (0.00%)
Non-agricultural land use tax (0.17%)
Import VAT (16.49%)
Export tax (0.50%)
Import tax (2.48%)
Special consumption tax on imports (1.78%)
Environmental protection tax on imports (0.07%)

Non-Tax Revenues:
13. Various fees and charges (4.38%)
14. Land rental fees (2.35%)
15. Land use fees (11.60%)
16. State housing rental and sales (0.05%)
17. Lottery revenues (2.49%)
18. Mining license fees (0.70%)
19. Capital recovery and dividends (7.56%)
20. Crude oil revenues (3.17%)
21. Foreign aid (0.32%)
22. VAT refunds (-8.80%)
Coverage Assessment:

Total Revenue: 1,873,300 billion VND
Individual Sources Coverage: The detailed individual sources account for a substantial portion of total revenue
"Other/Miscellaneous" Revenue: 53,628 billion VND (2.86% of total revenue)

Peer Reviewer
Opinion:

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:
a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
What the Year-End Report Contains:
1. Interest Payments on Outstanding Debt:

Original Estimate: 111.7 trillion VND
Actual Outcome: 102.5 trillion VND
Difference: -9.2 trillion VND (-8.2% lower than estimated)
 Narrative Explanation Provided: The report explains that lower actual borrowing in 2023 contributed to reduced interest payments in 2024, and that careful management of government bond issuance timing helped optimize borrowing costs.

2. Net New Borrowing Requirement (Budget Deficit):

Original Estimate: 399.4 trillion VND (3.6% of GDP)

Central budget deficit: 372.9 trillion VND
Local budget deficit: 26.5 trillion VND

Actual Outcome: 359.7 trillion VND (3.1% of GDP)

Central budget deficit: 346.3 trillion VND
Local budget deficit: 13.5 trillion VND

Difference: -39.6 trillion VND (lower borrowing requirement than estimated)

3. Total Debt Burden:

Actual Debt Stock (end of 2024):

Public debt: 34.7% of GDP
Government debt: 32.2% of GDP
Foreign debt: 31.8% of GDP

Narrative Discussion Quality:
 Strengths:

Provides specific explanations for interest payment variances
Discusses debt management strategy and bond issuance timing
Confirms debt sustainability (below parliamentary ceilings and warning thresholds)
Notes positive impact on national credit rating from timely debt service

Peer Reviewer
Opinion:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024

- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Estimates with Original vs. Actual Comparisons Presented:
 The amount of net new borrowing required during the budget year

Original Estimate: 399.4 trillion VND (3.6% of GDP)
Actual Outcome: 359.7 trillion VND (3.1% of GDP)
Difference: -39.6 trillion VND (lower borrowing requirement than estimated)
Detailed breakdown provided for both central and local government components

 The interest payments on outstanding debt for the budget year

Original Estimate: 111.7 trillion VND
Actual Outcome: 102.5 trillion VND
Difference: -9.2 trillion VND (-8.2% lower than estimated)
Narrative explanation provided for the variance

- mentions foreign debt as 31.8% of GDP (actual figure)

Peer Reviewer
Opinion:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

https://nhandan.vn/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2022-post815822.html

Comment:

Peer Reviewer
Opinion:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024

Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Năm 2024, tình hình thế giới và khu vực tiếp tục diễn biến nhanh, phức tạp, tăng trưởng kinh tế toàn cầu chậm, nhiều rủi ro; cạnh tranh chiến lược giữa các nước lớn ngày càng gay gắt, nhất là trong việc phát triển và ứng dụng công nghệ mới (chất bán dẫn, trí tuệ nhân tạo,...) tạo động lực bứt phá cho phát triển kinh tế, thu hút đầu tư. Ở trong nước, tổng cầu tiêu dùng phục hồi còn chậm; sản xuất kinh doanh của một số ngành, lĩnh vực còn nhiều khó khăn; biến đổi khí hậu diễn biến bất thường, mưa bão, sạt lở bất ngờm trọng diễn ra ở nhiều địa phương gây thiệt hại lớn về hạ tầng kinh tế - xã hội và ảnh hưởng đến đời sống người dân.

Thực hiện các Nghị quyết của Đảng, Quốc hội, Chính phủ, Thủ tướng Chính phủ chỉ đạo sát sao, điều hành linh hoạt, quyết liệt, kịp thời với nhiều phương châm và hành động cụ thể; các bộ, ngành, địa phương phát huy tinh thần chủ động, sáng tạo, linh hoạt trong điều hành, tham mưu đề xuất ban hành kịp thời và triển khai có hiệu quả các chính sách tài khóa, đồng bộ với chính sách tiền tệ và các chính sách vĩ mô khác thao gỡ khó khăn cho doanh nghiệp, thúc đẩy phục hồi và phát triển kinh tế - xã hội; cùng với sự nỗ lực của cộng đồng doanh nghiệp và người dân, nền kinh tế đã phục hồi mạnh mẽ, kinh tế vĩ mô ổn định, các cân đối lớn được đảm bảo (đạt và vượt 15/15 chỉ tiêu phát triển kinh tế - xã hội năm 2024 đã đề ra). Tăng trưởng GDP đạt 7,09%, tổng kim ngạch xuất nhập khẩu tăng 15,4%, xuất siêu 24,77 tỷ USD, cán cân thương mại tiếp tục được cải thiện; dư nợ công cuối năm khoảng 34,7% GDP, dư nợ Chính phủ khoảng 32,2% GDP, dư nợ vay nước ngoài của quốc gia khoảng 31,8% GDP, giảm so với năm trước, thấp hơn mức trần và ngưỡng cảnh báo được Quốc hội cho phép, góp phần củng cố nền tảng vĩ mô, an ninh tài chính và tín nhiệm quốc gia; quốc phòng, an ninh được giữ vững; các chính sách an sinh xã hội, phúc lợi xã hội, chăm lo cho các đối tượng chính sách, người nghèo, người có hoàn cảnh khó khăn, bị ảnh hưởng của thiên tai, dịch bệnh và bảo vệ sức khỏe người dân được quan tâm thực hiện tốt. Kết quả thực hiện nhiệm vụ NSNN năm 2024 đạt mức cao hơn so với đánh giá ước thực hiện tại thời điểm báo cáo Quốc hội tại kỳ họp thứ 8 (tháng 10/2024).

Peer Reviewer
Opinion:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
No non-financial data reported.

Peer Reviewer
Opinion:

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
No non-financial data reported.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:
Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)
Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Narrative Year End Report 1 and 2 of budget 2024 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.

Peer Reviewer Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Comments: The supplementary report on the implementation of the 2024 state budget does not contain information on policies for the poorest population group.

IBP Comment

Thank you to the reviewer. Answer is revised from "A" to "D". While the Year-End Report includes a column on enacted vs. actual spending comparisons for "national target programs", these programs (for example, the national targeted program for sustainable poverty reduction) are not individually listed.

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. As with question 33, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)

Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Neither original estimates of extra-budgetary funds nor the actual outcome are presented

Peer Reviewer
Opinion:

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 for the Year Ended 30 June 2022" (https://www.treasury.govt.nz/publications/year-end/financial-statements-2022)

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:
Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

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

Tình hình thực hiện dự toán theo chuẩn quốc tế (ước thực hiện lần 1) Năm 2024
Số liệu công khai - Ước thực hiện NSNN Ước thực hiện lần 1 2024 (12/12/2024)

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
--> Công khai theo Luật ngân sách nhà nước --> tình hình thực hiện dự toán --> Cả năm
Tình hình thực hiện dự toán (Ước thực hiện lần 1)
Năm 2024
Tài liệu thuyết minh
Số liệu công khai
-Cân đối ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 1 2024
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 1 2024

TÌNH HÌNH THỰC HIỆN DỰ TOÁN (ƯỚC THỰC HIỆN LẦN 2)
Năm 2024
Tài liệu thuyết minh
Báo cáo công khai kết quả thực hiện NSNN 2024.doc
Số liệu công khai

- Cân đối ngân sách nhà nước Ước thực hiện lần 2 2024 (09/05/2025)
- Ước thực hiện thu ngân sách nhà nước Ước thực hiện lần 2 2024 (23/05/2025)
- Ước thực hiện chi ngân sách nhà nước Ước thực hiện lần 2 2024 (13/05/2025)
Ước thực hiện NSNN lần 1 năm 2024 (12/12/2024)

Year end Implementation Report 2024 - 2st estimation - Published 23 May 2025
Ước thực hiện NSNN lần 2 năm 2022 (23/05/2022)

Comment:
Neither original estimates of extra-budgetary funds nor the actual outcome are presented

the state financial statement is not yet published

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
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/financial-audit-principles/) for more details.*
- *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:
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022

https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

Comment:
Audit report in 2024 for FYI 2023

Session A
part I – State budget audit

part II- Compliance audits of programs page
Part III- Performance audit: Environmental audits and audits of Activities
Part IV - Financial statement audits of institutions page

Session B - Followup of implementation of audit recommendations of 2013

Peer Reviewer
Opinion:

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:
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022

https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

Comment:
For audit of 2023, SAI presented results of AUDITS:
"Bao gồm kiểm toán Báo cáo quyết toán NSNN và Báo cáo nợ công năm 2022 tại Bộ Tài chính, Bộ KH&ĐT; 11 nhiệm vụ kiểm toán tại 25 bộ, cơ quan trung ương; 27 nhiệm vụ kiểm toán tại 59 tỉnh, thành phố trực thuộc trung ương; 07 chủ đề kiểm toán hoạt động; 26 chuyên đề; 31 nhiệm vụ kiểm toán dự án đầu tư; 14 nhiệm vụ kiểm toán Ngân hàng Nhà nước Việt Nam và các DN, tổ chức TCNH; 01 nhiệm vụ kiểm toán quyết toán giá trị phần vốn nhà nước tại thời điểm chính thức chuyển thành công ty cổ phần; 01 nhiệm vụ kiểm toán kết quả tư vấn định giá doanh nghiệp của các ngân hàng mua bắt buộc và 16 nhiệm vụ kiểm toán lĩnh vực quốc phòng, an ninh, các cơ quan đảng.."

Including audit of the State Budget Final Account Report and Public Debt Report for 2022 at the Ministry of Finance, Ministry of Planning and Investment; 11 audit tasks at 25 ministries and central agencies; 27 audit tasks at 59 provinces and centrally-governed cities; 07 operational audit topics; 26 specialized topics; 31 investment project audit tasks; 14 audit tasks for the State Bank of Vietnam and enterprises, credit institutions; 01 audit task for final accounting of state capital value at the time of official conversion to joint-stock company; 01 audit task for results of enterprise valuation consulting by banks with mandatory acquisition and 16 audit tasks in the fields of national defense, security, and party agencies"

Peer Reviewer
Opinion:

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
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

Báo cáo tổng hợp kết quả kiểm toán năm 2023

2 Phụ lục 01

3 Phụ lục 02

4 Phụ lục 03

5 Phụ lục 04

6 Phụ lục 05

7 Phụ lục 06

8 Phụ lục 07

9 Phụ lục 08

10 Phụ lục 09

11 KIẾN NGHỊ CỦA KTNN ĐỐI VỚI CHÍNH PHỦ, THỦ TƯỚNG CHÍNH PHỦ, BỘ, CƠ QUAN TRUNG ƯƠNG, ĐỊA PHƯƠNG, ĐƠN VỊ TỪ KẾT QUẢ KIỂM TOÁN NĂM

12 DANH MỤC VĂN BẢN KTNN KIẾN NGHỊ SỬA ĐỔI, BỔ SUNG HOẶC HỦY BỎ TỪ KẾT QUẢ KIỂM TOÁN NĂM

13 KIẾN NGHỊ CỦA KTNN VỀ XỬ LÝ TRÁCH NHIỆM TẬP THỂ, CÁ NHÂN LIÊN QUAN ĐẾN CÁC SAI PHẠM ĐƯỢC PHÁT HIỆN TỪ KẾT QUẢ KIỂM TOÁN NĂM

14 DANH MỤC CÁC VĂN BẢN ĐÃ ĐƯỢC CÁC CƠ QUAN, ĐƠN VỊ SỬA ĐỔI, BỔ SUNG HOẶC HỦY BỎ THEO KIẾN NGHỊ CỦA KTNN NĂM

Comment:

Peer Reviewer
Opinion:

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:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

Báo cáo tổng hợp kết quả kiểm toán năm 2023

Comment:

Peer Reviewer
Opinion:

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:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Press conference to announce the comprehensive report on 2023 audit results and report on the implementation of 2022 audit conclusions and recommendations
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
No: 41/BC-KTNN COMPREHENSIVE REPORT ON 2023 AUDIT RESULTS
dated May 16, 2024

https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Tổng hợp kiến nghị kiểm toán năm 2023
Summary of 2023 Audit Recommendations
1 SAV recommendations to the Government, Prime Minister, Ministries, Central agencies, local authorities, and units based on annual audit results
2 List of documents that SAV recommends to be amended, supplemented, or abolished based on annual audit results
3 SAV recommendations on handling responsibilities of collectives and individuals related to violations discovered from annual audit results
4 List of documents that have been amended, supplemented, or abolished by agencies and units according to SAV recommendations for the year

Comment:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Báo cáo tổng hợp kết quả kiểm toán năm 2023
2 Phụ lục 01DANH MỤC ĐẦU MỐI, ĐƠN VỊ VÀ DỰ ÁN ĐƯỢC KIỂM TOÁN NĂM 2023
3 Phụ lục 02 KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ TĂNG THU NSNN NĂM 2023
4 Phụ lục 03 KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ TĂNG THU NSNN NĂM 2023
5 Phụ lục 04 KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ GIẢM CHI ĐẦU TƯ NSNN NĂM 2023
6 Phụ lục 05 KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ GIẢM CHI ĐẦU TƯ NSNN NĂM 2023
7 Phụ lục 06 KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ KHÁC NĂM 2023
8 Phụ lục 07 TỔNG HỢP KIẾN NGHỊ CỦA KIỂM TOÁN NHÀ NƯỚC ĐỐI VỚI CHÍNH PHỦ, THỦ TƯỚNG CHÍNH PHỦ, BỘ, CƠ QUAN TRUNG ƯƠNG, ĐỊA PHƯƠNG, ĐƠN VỊ TỪ KẾT QUẢ KIỂM TOÁN NĂM 2023
9 Phụ lục 08 TỔNG HỢP KIẾN NGHỊ CỦA KIỂM TOÁN NHÀ NƯỚC ĐỐI VỚI VIỆC BAN HÀNH, SỬA ĐỔI, BỔ SUNG HOẶC HỦY BỎ VĂN BẢN QUY PHẠM PHÁP LUẬT TỪ KẾT QUẢ KIỂM TOÁN NĂM 2023
10 Phụ lục 09 KIỂM TOÁN NHÀ NƯỚC Phụ lục số 09 TỔNG HỢP KIẾN NGHỊ CỦA KIỂM TOÁN NHÀ NƯỚC VỀ XỬ LÝ KIỂM ĐIỂM, XÁC ĐỊNH TRÁCH NHIỆM TẬP THỂ, CÁ NHÂN LIÊN QUAN ĐẾN CÁC SAI PHẠM ĐƯỢC PHÁT HIỆN TỪ KẾT QUẢ KIỂM TOÁN NĂM 2023

Appendix 01: LIST OF FOCAL POINTS, UNITS AND PROJECTS AUDITED IN 2023
Appendix 02: AUDIT RESULTS RECOMMENDING INCREASED STATE BUDGET REVENUE IN 2023
Appendix 03: AUDIT RESULTS RECOMMENDING INCREASED STATE BUDGET REVENUE IN
Appendix 04: AUDIT RESULTS RECOMMENDING REDUCED STATE BUDGET INVESTMENT EXPENDITURE IN 2023
Appendix 05: AUDIT RESULTS RECOMMENDING REDUCED STATE BUDGET INVESTMENT EXPENDITURE IN 2023
Appendix 06: OTHER AUDIT RECOMMENDATIONS IN 2023
Appendix 07: SUMMARY OF STATE AUDIT RECOMMENDATIONS TO THE GOVERNMENT, PRIME MINISTER, MINISTRIES, CENTRAL AGENCIES, LOCAL AUTHORITIES, AND UNITS FROM 2023 AUDIT RESULTS
Appendix 08: SUMMARY OF STATE AUDIT RECOMMENDATIONS ON ISSUING, AMENDING, SUPPLEMENTING OR ABOLISHING LEGAL NORMATIVE DOCUMENTS FROM 2023 AUDIT RESULTS
Appendix No. 09 SUMMARY OF STATE AUDIT RECOMMENDATIONS ON HANDLING REVIEW, DETERMINING COLLECTIVE AND INDIVIDUAL RESPONSIBILITIES RELATED TO VIOLATIONS DISCOVERED FROM 2023 AUDIT RESULTS

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment

Thank you to the researcher. Because the sources listed here primarily refer to the reporting of the State Audit Office on audit recommendations – not the executive—for consistency across countries, answer is revised from "A" to "C".

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:
Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:
b. Yes, the SAI or legislature reports publicly on most audit recommendations.

Source:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024

22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Họp báo công bố báo cáo tổng hợp kết quả kiểm toán năm 2023 và báo cáo kết quả thực hiện kết luận, kiến nghị kiểm toán 2022
22/6/2024
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=237&l=Chuyenmuchuongtoiky
Press conference to announce the comprehensive report on 2023 audit results and report on the implementation of 2022 audit conclusions and recommendations
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
No: 41/BC-KTNN COMPREHENSIVE REPORT ON 2023 AUDIT RESULTS
dated May 16, 2024

https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Tổng hợp kiến nghị kiểm toán năm 2023
Summary of 2023 Audit Recommendations
1 SAV recommendations to the Government, Prime Minister, Ministries, Central agencies, local authorities, and units based on annual audit results
2 List of documents that SAV recommends to be amended, supplemented, or abolished based on annual audit results

Comment:
https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx
Số: 41/BC-KTNN BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2023
dated ngày 16 tháng 5 năm 2024
p. 61 B. KẾT QUẢ THỰC HIỆN KIẾN NGHỊ KIỂM TOÁN
p.63: " 1. Kết quả thực hiện kiến nghị kiểm toán đối với niên độ ngân sách năm 2021
(1) Về xử lý tài chính, xử lý khác: Kết quả kiểm tra tình hình thực hiện kiến nghị kiểm toán năm 2022 về niên độ NSNN năm 2021 của KTNN trong năm 2023 cho thấy về cơ bản các đơn vị được kiểm toán đã chỉ đạo và thực hiện nghiêm túc các kết luận, kiến nghị của KTNN về xử lý tài chính, kiến nghị khác. Đến 31/12/2023, số kiến nghị xử lý tài chính, kiến nghị khác đã thực hiện là 62.285 tỷ đồng/71.545 tỷ đồng591 đạt tỷ lệ 87,06%, tăng 3,76% so với năm trước (năm 2022 tỷ lệ thực hiện kiến nghị kiểm toán năm 2021 về niên độ 2020"
(1) Regarding financial handling and other handling: The results of inspecting the implementation status of 2022 audit recommendations concerning the 2021 state budget fiscal year by SAV in 2023 show that audited units have basically directed and seriously implemented SAV's conclusions and recommendations on financial handling and other recommendations. As of December 31, 2023, the amount of financial handling and other recommendations implemented was 62,285 billion VND out of 71,545 billion VND, achieving a rate of 87.06%, an increase of 3.76% compared to the previous year (in 2022, the implementation rate of 2021 audit recommendations for fiscal year 2020 was 83.3%), of which: (i) Recommendations to increase revenue and reduce expenditure implemented: 31,719.05 billion VND, achieving a rate of 91.69%; (ii) Other handling recommendations implemented: 30,566.16 billion VND, achieving a rate of 82.72%.

p. 65-66: " 1. The State Audit Office respectfully requests the Government and Prime Minister to:
(1) Direct ministries, central agencies, local authorities, and audited units to fully and promptly implement audit conclusions and recommendations, including: SAV's recommendations to increase revenue and reduce state budget expenditure for fiscal year 2022 totaling 21,346.33 billion VND, comprising increased revenue of 3,841 billion VND (taxes, fees, charges: 2,056 billion VND; other revenue: 1,785 billion VND); reduced state budget expenditure of 17,505.33 billion VND (regular expenditure: 15,319.46 billion VND; investment expenditure: 2,185.87 billion VND); other recommendations of 28,595.09 billion VND (incomplete procedures, unmanaged, unmonitored, not approved by competent authorities, and off-budget items...) (Details in Appendices 02, 03, 04, 05, 06 attached).
(2) Direct the Ministry of Finance, Ministry of Planning and Investment, and relevant ministries, central agencies, and local authorities to implement SAV recommendations in the Audit Report on the 2022 State Budget Final Account Report.
(3) Direct ministries, central agencies, and local authorities to address existing issues in the management and use of public finances and public assets mentioned in each audit report conducted by SAV in 2023 (Details in Appendix 07 attached).
(4) Direct ministries, central agencies, and local authorities to review and abolish or replace, amend, supplement, or newly issue content that does not comply with legal regulations or is not suitable to current practices in 198 documents including 01 Law; 08 Decrees; 05 Prime Minister's Decisions; 27 Circulars; and 157 other documents (Details in Appendix 08 attached).
(5) Direct ministries, central agencies, local authorities, and audited units to review and handle collective and individual responsibilities for deficiencies and violations mentioned in audit reports of each audit conducted in 2023 (Details in Appendix 09 attached).
2. SAV respectfully requests the National Assembly to issue a resolution directing units to fully and promptly implement SAV's conclusions and recommendations."

Peer Reviewer
Opinion:

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:

Comment:

Peer Reviewer
Opinion:

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:

Comment:

Peer Reviewer
Opinion:

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:

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:

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:
b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:
https://nld.com.vn/chua-xem-xet-dieu-chinh-tang-luong-khu-vuc-cong-luong-huu-trong-nam-2025-196241002190049996.htm
02-10-2024
Ngày 2-10, Ủy ban Tài chính, Ngân sách của Quốc hội đã tổ chức phiên họp toàn thể lần thứ 25 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại kỳ họp thứ 8, khai mạc trong tháng 10 này.

https://etv.quochoi.vn/Videos/hoat-dong-quoc-hoi/2024/10/uy-ban-tai-chinh-ngan-sach-hop-phien-toan-the-lan-thu-25/29003
Ủy ban Tài chính - Ngân sách họp phiên toàn thể lần thứ 25
Chuyên mục: HOẠT ĐỘNG QUỐC HỘI
Ngày đăng: 02/10/2024

https://baoquocte.vn/hom-nay-2210-quoc-hoi-nghe-tinh-hinh-thuc-hien-ngan-sach-nha-nuoc-nam-2024-2025-thao-luan-3-du-an-luat-290922.html
Hôm nay 22/10, Quốc hội nghe tình hình thực hiện ngân sách nhà nước năm 2024, 2025; thảo luận 3 dự án Luật
06:31 | 22/10/2024
Quốc hội nghe Báo cáo và Báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024; dự toán ngân sách nhà nước 2025; Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027…

22/10/24. General Assembly hear and discuss about state budget 2025
https://www.youtube.com/watch?v=s1mZcAbc_PM
Quốc hội họp về phương án phân bổ ngân sách Trung ương năm 2025
Sáng 22/10, Quốc hội họp phiên toàn thể ở hội trường, nghe: Báo cáo và báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách Trung ương năm 2025, Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027;

https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90404
Thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách
25/10/2024

Chiều 25/10, tại Nhà Quốc hội, Ủy ban Tài chính-Ngân sách tổ chức Phiên họp toàn thể lần thứ 26 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại Kỳ họp thứ 8. Chủ nhiệm Ủy ban Lê Quang Mạnh chủ trì Phiên họp.

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

Comment:
1) The EBP was submitted to National Assembly on 19/10/2024.
Trên cơ sở xem xét Báo cáo số 40/BC-CP ngày 16 tháng 10 năm 2024, Báo cáo số 652/BC-CP ngày 17 tháng 10 năm 2024, Tờ trình số 682/TTr-CP ngày 19 tháng 10 năm 2024, Tờ trình số 697/TTr-CP ngày 23 tháng 10 năm 2024, Tờ trình số 701/TTr-CP ngày 24 tháng 10 năm 2024 của Chính phủ; Báo cáo thẩm tra số 155/BC-UBTCNS15-m ngày 20 tháng 10 năm 2024, Báo cáo thẩm tra số 2540/BC-UBTCNS15 ngày 20 tháng 10 năm 2024, Báo cáo thẩm tra số 2562/BC-UBTCNS15 ngày 25 tháng 10 năm 2024, Báo cáo thẩm tra số 2563/BC-UBTCNS15 ngày 25 tháng 10 năm 2024 của Ủy ban Tài chính, Ngân sách; Báo cáo tiếp thu, giải trình số 1052/BC-UBTVQH15 ngày 12 tháng 11 năm 2024 của Ủy ban Thường vụ Quốc hội và ý kiến đại biểu Quốc hội

Based on the consideration of Report No. 40/BC-CP dated October 16, 2024, Report No. 652/BC-CP dated October 17, 2024, Submission No. 682/TTr-CP dated October 19, 2024, Submission No. 697/TTr-CP dated October 23, 2024, Submission No. 701/TTr-CP dated October 24, 2024 of the Government; Review Report No. 155/BC-UBTCNS15-m dated October 20, 2024, Review Report No. 2540/BC-UBTCNS15 dated October 20, 2024, Review Report No. 2562/BC-UBTCNS15 dated October 25, 2024, Review Report No. 2563/BC-UBTCNS15 dated October 25, 2024 of the Finance and Budget Committee; Report on Reception and Explanation No. 1052/BC-UBTVQH15 dated November 12, 2024 of the National Assembly Standing Committee and opinions of National Assembly delegates,

2) The Committee on Budget and Finance of the Parliament discussed on budget policies on 2/10/2024.
The Budget proposal 2025 was published on 25/10/2024
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

https://nld.com.vn/chua-xem-xet-dieu-chinh-tang-luong-khu-vuc-cong-luong-huu-trong-nam-2025-196241002190049996.htm
02-10-2024
Ngày 2-10, Ủy ban Tài chính, Ngân sách của Quốc hội đã tổ chức phiên họp toàn thể lần thứ 25 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại kỳ họp thứ 8, khai mạc trong tháng 10 này.
Theo báo cáo thẩm tra của Ủy ban Tài chính, Ngân sách do Phó Chủ nhiệm Vũ Thị Lưu Mai trình bày, tình hình thực hiện ngân sách Nhà nước (NSNN) năm 2024 chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.
Trong nước, tình hình sản xuất kinh doanh vẫn còn gặp nhiều khó khăn; đặc biệt thời tiết, biến đổi khí hậu, thiên tai, bão lũ, nhất là bão số 3, sạt lở ở các tỉnh phía Bắc đã ảnh hưởng rất lớn tới sản xuất, kinh doanh, sức khỏe, tính mạng, đời sống nhân dân, gây thiệt hại rất lớn đến nền kinh tế, ảnh hưởng tiêu cực đến GRDP của nhiều địa phương... Đây là các yếu tố tác động không nhỏ tới việc thực hiện nhiệm vụ NSNN năm 2024.
Trong bối cảnh đó, dưới sự lãnh đạo của Đảng, cùng với việc ban hành cơ chế, chính sách kịp thời của Quốc hội, sự điều hành sát sao, quyết liệt của Chính phủ, Thủ tướng Chính phủ và sự nỗ lực của các Bộ, ngành, địa phương, cộng đồng doanh nghiệp và nhân dân, tình hình phát triển kinh tế - xã hội và NSNN năm 2024 đạt được nhiều kết quả khả quan.
Bên cạnh các kết quả tích cực, cơ quan thẩm tra đề nghị Chính phủ có đánh giá toàn diện tác động tiêu cực của bão số 3, hậu quả của sạt lở, lũ lụt... đến thu chi NSNN năm 2024, hệ lụy cho năm tiếp theo, đặc biệt về những thiệt hại phát sinh để báo cáo Quốc hội tại kỳ họp tháng 10-2024.
Về dự toán NSNN năm 2025, Phó Chủ nhiệm Ủy ban Tài chính, Ngân sách Vũ Thị Lưu Mai nhấn mạnh năm 2025 dự kiến kinh tế thế giới tiếp tục phải đối mặt với rất nhiều các yếu tố rủi ro, bất định. Tăng trưởng kinh tế thế giới chịu ảnh hưởng của các cuộc xung đột tại nhiều quốc gia. Trong nước, nền kinh tế với độ mở lớn; diễn biến bất thường thiên tai, dịch bệnh... vẫn là những thách thức. Đặc biệt, năm 2025 là năm cuối thực hiện Kế hoạch tài chính, đầu tư công 5 năm giai đoạn 2021-2025. Theo đó, việc xây dựng dự toán có ý nghĩa quan trọng trong việc dự kiến hoàn thành các mục tiêu đã được đưa ra tại Nghị quyết 23.
Về kế hoạch tài chính - NSNN trong 3 năm 2025-2027, Thường trực Ủy ban Tài chính, Ngân sách đề nghị Chính phủ tiếp tục rà soát kỹ các khoản còn dư địa thu, nâng cao chất lượng công tác dự báo để phấn đấu tăng thu năm 2024 ở mức cao nhất làm căn cứ xây dựng dự toán thu NSNN năm 2025 tích cực hơn.
Về thu NSNN, Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 hạn chế tối đa việc ban hành các chính sách tác động làm giảm thu NSNN. Căn cứ Kết luận số 83 của Bộ Chính trị, căn cứ Nghị quyết 27 của Trung ương, nhất trí với kiến nghị trong báo cáo về việc cho phép sử dụng nguồn cải cách tiền lương còn dư để đầu tư cho các dự án đầu tư phát triển theo đúng quy định của pháp luật.
Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 chưa xem xét việc tiếp tục điều chỉnh tăng tiền lương khu vực công, điều chỉnh lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp hằng tháng, trợ cấp người có công. Cơ quan thẩm tra cũng đề nghị Chính phủ khẩn trương hoàn thành chế độ tiền lương mới theo Nghị quyết 27 để thực hiện thống nhất.
https://etv.quochoi.vn/Videos/hoat-dong-quoc-hoi/2024/10/uy-ban-tai-chinh-ngan-sach-hop-phien-toan-the-lan-thu-25/29003
Ủy ban Tài chính - Ngân sách họp phiên toàn thể lần thứ 25
Chuyên mục: HOẠT ĐỘNG QUỐC HỘI
Ngày đăng: 02/10/2024

3) Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội và ngân sách Nhà nước
https://baobackan.vn/quoc-hoi-thao-luan-to-ve-ke-hoach-phat-trien-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-post66985.html
Thứ Bảy 26/10/2024 09:50 (GMT+7)
BBK -Hôm nay (26/10), theo Chương trình Kỳ họp thứ 8, Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội, ngân sách Nhà nước năm

2024, chủ trương điều chỉnh Quy hoạch sử dụng đất quốc gia thời kỳ 2021-2030, tầm nhìn đến năm 2050 và các nội dung quan trọng khác.
" Theo chương trình làm việc, các Tổ đại biểu tập trung thảo luận về 5 nội dung quan trọng gồm:
(1) Đánh giá kết quả thực hiện kế hoạch phát triển kinh tế - xã hội năm 2024; dự kiến kế hoạch phát triển kinh tế - xã hội năm 2025.
(2) Tình hình thi hành Hiến pháp; thi hành luật, nghị quyết của Quốc hội, pháp lệnh, nghị quyết của Ủy ban Thường vụ Quốc hội.
(3) Tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025; tình hình thực hiện kế hoạch tài chính năm 2024, dự kiến kế hoạch tài chính năm 2025 của các quỹ tài chính nhà nước ngoài ngân sách do trung ương quản lý); một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước."

4) 25/10/2024 https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90404
Thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách
Chiều 25/10, tại Nhà Quốc hội, Ủy ban Tài chính-Ngân sách tổ chức Phiên họp toàn thể lần thứ 26 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại Kỳ họp thứ 8. Chủ nhiệm Ủy ban Lê Quang Mạnh chủ trì Phiên họp.

5) 22/10/24 National Assembly General Meeting hear and discussed on Budget proposal https://baoquocte.vn/hom-nay-2210-quoc-hoi-nghe-tinh-hinh-thuc-hien-ngan-sach-nha-nuoc-nam-2024-2025-thao-luan-3-du-an-luat-290922.html
Hôm nay 22/10, Quốc hội nghe tình hình thực hiện ngân sách nhà nước năm 2024, 2025; thảo luận 3 dự án Luật
06:31 | 22/10/2024
Quốc hội nghe Báo cáo và Báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024; dự toán ngân sách nhà nước 2025; Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027…

* Trước đó, ngày 2/10, Ủy ban Tài chính - Ngân sách tiến hành Phiên họp toàn thể lần thứ 25, thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025; Kế hoạch tài chính 3 năm 2025-2027...
Trình bày Báo cáo thẩm tra sơ bộ về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025; Kế hoạch tài chính 3 năm 2025-2027, Phó Chủ nhiệm Ủy ban Tài chính - Ngân sách Vũ Thị Lưu Mai cho biết, năm 2024, bối cảnh tình hình kinh tế - xã hội chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.

Cùng với mức tăng trưởng kinh tế tích cực, thu ngân sách nhà nước năm 2024 ước tăng so với dự toán Quốc hội giao. Trong đó, một số khoản thu nội địa tăng lớn; thu từ cổ phần hóa, thoái vốn Nhà nước tại doanh nghiệp đạt gấp nhiều lần so với dự toán; số nợ thuế nội địa tăng so với thời điểm ngày 31/12/2023; đến nay vẫn còn khoản tiền chưa được phân bổ chi tiết của 18 bộ và 17 địa phương; tiến độ giải ngân chi đầu tư phát triển còn chậm…
Từ tình hình thu, chi ngân sách nhà nước trong thời gian qua, Thường trực Ủy ban Tài chính - Ngân sách đề nghị, Chính phủ bám sát hơn vào các Nghị quyết số 104/2023/QH15 về dự toán ngân sách nhà nước năm 2024 và Nghị quyết số 105/2023/QH15 về phân bổ ngân sách Trung ương năm 2024 của Quốc hội để đánh giá và báo cáo rõ những kết quả đạt được theo yêu cầu của Nghị quyết, cũng như những tồn tại, hạn chế, những nhiệm vụ hoàn thành, chưa hoàn thành; chỉ rõ nguyên nhân chủ quan, trách nhiệm và đề xuất, kiến nghị cụ thể để hoàn thành các nhiệm vụ được Quốc hội giao tại các nghị quyết.
Ngoài ra, có đánh giá toàn diện tác động tiêu cực của bão số 3, hậu quả của sạt lở, lũ lụt... đến thu chi ngân sách nhà nước năm 2024, hệ luỵ cho năm tiếp theo, đặc biệt về những thiệt hại phát sinh để báo cáo Quốc hội tại Kỳ họp thứ 8.
Đối với một số nội dung Chính phủ xin ý kiến, Thường trực Ủy ban Tài chính - Ngân sách cho rằng, cần tiếp tục rà soát kỹ các khoản còn dư địa thu, nâng cao chất lượng công tác dự báo để phấn đấu tăng thu năm 2024 ở mức cao nhất làm căn cứ xây dựng dự toán thu ngân sách nhà nước năm 2025 tích cực hơn.

22/10/24. General Assembly hear and discuss about state budget 2025
https://www.youtube.com/watch?v=s1mZcAbc_PM
Quốc hội họp về phương án phân bổ ngân sách Trung ương năm 2025
Sáng 22/10, Quốc hội họp phiên toàn thể ở hội trường, nghe: Báo cáo và báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách Trung ương năm 2025, Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027;

https://vov.vn/chinh-tri/quoc-hoi-thao-luan-tinh-hinh-ngan-sach-nha-nuoc-post1133160.vov?jskey=gublNUPY44OlnBfLlooArOKYXdEBo3EzAg%3D%3D
Quốc hội thảo luận tình hình ngân sách Nhà nước
Thứ Ba, 08:00, 05/11/2024
Sáng nay (5/11), Quốc hội thảo luận tại hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
To summarize the researcher's comment above in English: 1. Budget Planning for 2025–2027: The Finance and Budget Committee recommends the Government review remaining revenue sources and improve forecasting to increase revenue in 2024, which will support a more proactive budget estimate for 2025. 2. Policy Recommendations: The Committee agrees with the recommendation to minimize the issuance of policies that would reduce State budget revenue in 2025. It also agrees with the recommendation to use remaining salary reform funds for development investment projects, in accordance with the law. 3. Salary and Social Benefits: The Committee agrees with the recommendation to not adjust public sector salaries, pensions, social insurance benefits, or allowances in 2025. It requests the Government to complete the new salary regime under Resolution 27 for unified implementation. 4. Disaster Impact Assessment: The auditing agency requests the Government to comprehensively assess the negative impacts of natural disasters (e.g., storm No. 3, floods) on the 2024 budget and report to the National Assembly.

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:
1) The EBP was submitted to National Assembly on 19/10/2024 for a fiscal year that starts on 1st January.
Trên cơ sở xem xét Báo cáo số 40/BC-CP ngày 16 tháng 10 năm 2024, Báo cáo số 652/BC-CP ngày 17 tháng 10 năm 2024, Tờ trình số 682/TTr-CP ngày 19 tháng 10 năm 2024, Tờ trình số 697/TTr-CP ngày 23 tháng 10 năm 2024, Tờ trình số 701/TTr-CP ngày 24 tháng 10 năm 2024 của Chính phủ; Báo cáo thẩm tra số 155/BC-UBTCNS15-m ngày 20 tháng 10 năm 2024, Báo cáo thẩm tra số 2540/BC-UBTCNS15 ngày 20 tháng 10 năm 2024, Báo cáo thẩm tra số 2562/BC-UBTCNS15 ngày 25 tháng 10 năm 2024, Báo cáo thẩm tra số 2563/BC-UBTCNS15 ngày 25 tháng 10 năm 2024 của Ủy ban Tài chính, Ngân sách; Báo cáo tiếp thu, giải trình số 1052/BC-UBTVQH15 ngày 12 tháng 11 năm 2024 của Ủy ban Thường vụ Quốc hội và ý kiến đại biểu Quốc hội

Based on the consideration of Report No. 40/BC-CP dated October 16, 2024, Report No. 652/BC-CP dated October 17, 2024, Submission No. 682/TTr-CP dated October 19, 2024, Submission No. 697/TTr-CP dated October 23, 2024, Submission No. 701/TTr-CP dated October 24, 2024 of the Government; Review Report No. 155/BC-UBTCNS15-m dated October 20, 2024, Review Report No. 2540/BC-UBTCNS15 dated October 20, 2024, Review Report No. 2562/BC-UBTCNS15 dated October 25, 2024, Review Report No. 2563/BC-UBTCNS15 dated October 25, 2024 of the Finance and Budget Committee; Report on Reception and Explanation No. 1052/BC-UBTVQH15 dated November 12, 2024 of the National Assembly Standing Committee and opinions of National Assembly delegates,

2) The Committee on Budget and Finance of the Parliament discussed on budget policies on 2/10/2024.
The Budget proposal 2025 was published on 25/10/2024
https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205

Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13

https://nld.com.vn/chua-xem-xet-dieu-chinh-tang-luong-khu-vuc-cong-luong-huu-trong-nam-2025-196241002190049996.htm
02-10-2024
Ngày 2-10, Ủy ban Tài chính, Ngân sách của Quốc hội đã tổ chức phiên họp toàn thể lần thứ 25 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại kỳ họp thứ 8, khai mạc trong tháng 10 này.
Theo báo cáo thẩm tra của Ủy ban Tài chính, Ngân sách do Phó Chủ nhiệm Vũ Thị Lưu Mai trình bày, tình hình thực hiện ngân sách Nhà nước (NSNN) năm 2024 chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.
Trong nước, tình hình sản xuất kinh doanh vẫn còn gặp nhiều khó khăn; đặc biệt thời tiết, biến đổi khí hậu, thiên tai, bão lũ, nhất là bão số 3, sạt lở ở các tỉnh phía Bắc đã ảnh hưởng rất lớn tới sản xuất, kinh doanh, sức khỏe, tính mạng, đời sống nhân dân, gây thiệt hại rất lớn đến nền kinh tế, ảnh hưởng tiêu cực đến GRDP của nhiều địa phương... Đây là các yếu tố tác động không nhỏ tới việc thực hiện nhiệm vụ NSNN năm 2024.
Trong bối cảnh đó, dưới sự lãnh đạo của Đảng, cùng với việc ban hành cơ chế, chính sách kịp thời của Quốc hội, sự điều hành sát sao, quyết liệt của Chính phủ, Thủ tướng Chính phủ và sự nỗ lực của các Bộ, ngành, địa phương, cộng đồng doanh nghiệp và nhân dân, tình hình phát triển kinh tế - xã hội và NSNN năm 2024 đạt được nhiều kết quả khả quan.
Bên cạnh các kết quả tích cực, cơ quan thẩm tra đề nghị Chính phủ có đánh giá toàn diện tác động tiêu cực của bão số 3, hậu quả của sạt lở, lũ lụt... đến thu chi NSNN năm 2024, hệ lụy cho năm tiếp theo, đặc biệt về những thiệt hại phát sinh để báo cáo Quốc hội tại kỳ họp tháng 10-2024.
Về dự toán NSNN năm 2025, Phó Chủ nhiệm Ủy ban Tài chính, Ngân sách Vũ Thị Lưu Mai nhấn mạnh năm 2025 dự kiến kinh tế thế giới tiếp tục phải đối mặt với rất nhiều các yếu tố rủi ro, bất định. Tăng trưởng kinh tế thế giới chịu ảnh hưởng của các cuộc xung đột tại nhiều quốc gia. Trong nước, nền kinh tế với độ mở lớn; diễn biến bất thường thiên tai, dịch bệnh... vẫn là những thách thức. Đặc biệt, năm 2025 là năm cuối thực hiện Kế hoạch tài chính, đầu tư công 5 năm giai đoạn 2021-2025. Theo đó, việc xây dựng dự toán có ý nghĩa quan trọng trong việc dự kiến hoàn thành các mục tiêu đã được đưa ra tại Nghị quyết 23.
Về kế hoạch tài chính - NSNN trong 3 năm 2025-2027, Thường trực Ủy ban Tài chính, Ngân sách đề nghị Chính phủ tiếp tục rà soát kỹ các khoản còn dư địa thu, nâng cao chất lượng công tác dự báo để phấn đấu tăng thu năm 2024 ở mức cao nhất làm căn cứ xây dựng dự toán thu NSNN năm 2025 tích cực hơn.
Về thu NSNN, Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 hạn chế tối đa việc ban hành các chính sách tác động làm giảm thu NSNN. Căn cứ Kết luận số 83 của Bộ Chính trị, căn cứ Nghị quyết 27 của Trung ương, nhất trí với kiến nghị trong báo cáo về việc cho phép sử dụng nguồn cải cách tiền lương còn dư để đầu tư cho các dự án đầu tư phát triển theo đúng quy định của pháp luật.
Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 chưa xem xét việc tiếp tục điều chỉnh tăng tiền lương khu vực công, điều chỉnh lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp hằng tháng, trợ cấp người có công. Cơ quan thẩm tra cũng đề nghị Chính phủ khẩn trương hoàn thành chế độ tiền lương mới theo Nghị quyết 27 để thực hiện thống nhất.
https://etv.quochoi.vn/Videos/hoat-dong-quoc-hoi/2024/10/uy-ban-tai-chinh-ngan-sach-hop-phien-toan-the-lan-thu-25/29003
Ủy ban Tài chính - Ngân sách họp phiên toàn thể lần thứ 25
Chuyên mục: HOẠT ĐỘNG QUỐC HỘI
Ngày đăng: 02/10/2024

3) Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội và ngân sách Nhà nước
https://baobackan.vn/quoc-hoi-thao-luan-to-ve-ke-hoach-phat-trien-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-post66985.html
Thứ Bảy 26/10/2024 09:50 (GMT+7)
BBK -Hôm nay (26/10), theo Chương trình Kỳ họp thứ 8, Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội, ngân sách Nhà nước năm 2024, chủ trương điều chỉnh Quy hoạch sử dụng đất quốc gia thời kỳ 2021-2030, tầm nhìn đến năm 2050 và các nội dung quan trọng khác.
" Theo chương trình làm việc, các Tổ đại biểu tập trung thảo luận về 5 nội dung quan trọng gồm:
(1) Đánh giá kết quả thực hiện kế hoạch phát triển kinh tế - xã hội năm 2024; dự kiến kế hoạch phát triển kinh tế - xã hội năm 2025.
(2) Tình hình thi hành Hiến pháp; thi hành luật, nghị quyết của Quốc hội, pháp lệnh, nghị quyết của Ủy ban Thường vụ Quốc hội.
(3) Tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025; tình hình thực hiện kế hoạch tài chính năm 2024, dự kiến kế hoạch tài chính năm 2025 của các quỹ tài chính nhà nước ngoài ngân sách do trung ương quản lý); một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước."

4) 25/10/2024 https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90404
Thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách
Chiều 25/10, tại Nhà Quốc hội, Ủy ban Tài chính-Ngân sách tổ chức Phiên họp toàn thể lần thứ 26 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại Kỳ họp thứ 8. Chủ nhiệm Ủy ban Lê Quang Mạnh chủ trì Phiên họp.

5) 22/10/24 National Assembly General Meeting hear and discussed on Budget proposal https://baoquocte.vn/hom-nay-2210-quoc-hoi-nghe-tinh-hinh-thuc-hien-ngan-sach-nha-nuoc-nam-2024-2025-thao-luan-3-du-an-luat-290922.html
Hôm nay 22/10, Quốc hội nghe tình hình thực hiện ngân sách nhà nước năm 2024, 2025; thảo luận 3 dự án Luật
06:31 | 22/10/2024
Quốc hội nghe Báo cáo và Báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024; dự toán ngân sách nhà nước 2025; Kế hoạch

tài chính - ngân sách nhà nước 3 năm 2025-2027…

* Trước đó, ngày 2/10, Ủy ban Tài chính - Ngân sách tiến hành Phiên họp toàn thể lần thứ 25, thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025; Kế hoạch tài chính 3 năm 2025-2027...
Trình bày Báo cáo thẩm tra sơ bộ về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025; Kế hoạch tài chính 3 năm 2025-2027, Phó Chủ nhiệm Ủy ban Tài chính - Ngân sách Vũ Thị Lưu Mai cho biết, năm 2024, bối cảnh tình hình kinh tế - xã hội chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.

Comment:

Peer Reviewer
Opinion:

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:
https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
Quốc hội thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025
13/11/2024
Sáng 13/11, tại Nhà Quốc hội, tiếp tục chương trình Kỳ họp thứ 8, Quốc hội tiến hành biểu quyết thông qua Nghị quyết về dự toán ngân sách nhà nước năm 2025 (trong đó, có một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước). Phó Chủ tịch Quốc hội Nguyễn Đức Hải điều hành nội dung phiên họp.
"National Assembly passes Resolution on state budget estimate for 2025" November 13, 2024
On the morning of November 13, at the National Assembly House, continuing the program of the 8th Session, the National Assembly proceeded to vote and pass the Resolution on the state budget estimate for 2025 (which includes some content on adjustments and supplements to the state budget estimate). Vice Chairman of the National Assembly Nguyen Duc Hai presided over the session.

22/10/24. General Assembly hear and discuss about state budget 2025
https://www.youtube.com/watch?v=s1mZcAbc_PM
Quốc hội họp về phương án phân bổ ngân sách Trung ương năm 2025
Sáng 22/10, Quốc hội họp phiên toàn thể ở hội trường, nghe: Báo cáo và báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách Trung ương năm 2025, Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027;

Full legislature discussed and approved on state budget and central budget proposal of 2025.
Date: 05/11/2024
Quốc hội thảo luận tình hình ngân sách Nhà nước
https://vov.vn/chinh-tri/quoc-hoi-thao-luan-tinh-hinh-ngan-sach-nha-nuoc-post1133160.vov?jskey=gublNUPY44OlnBfLlooArOKYXdEBo3EzAg%3D%3D

Thứ Ba, 08:00, 05/11/2024
"Sáng nay (5/11), Quốc hội thảo luận tại hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025" .

Comment:

Peer Reviewer
Opinion:

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: https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Luat-ngan-sach-nha-nuoc-nam-2015-281762.aspx

Comment:

Peer Reviewer
Opinion:

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:
22/10/24. General Assembly hear and discuss about state budget 2025
https://www.youtube.com/watch?v=s1mZcAbc_PM
Quốc hội họp về phương án phân bổ ngân sách Trung ương năm 2025
Sáng 22/10, Quốc hội họp phiên toàn thể ở hội trường, nghe: Báo cáo và báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách Trung ương năm 2025, Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027;

Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội và ngân sách Nhà nước
https://baobackan.vn/quoc-hoi-thao-luan-to-ve-ke-hoach-phat-trien-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-post66985.html
Thứ Bảy 26/10/2024 09:50 (GMT+7)
BBK -Hôm nay (26/10), theo Chương trình Kỳ họp thứ 8, Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội, ngân sách Nhà nước năm 2024, chủ trương điều chỉnh Quy hoạch sử dụng đất quốc gia thời kỳ 2021-2030, tầm nhìn đến năm 2050 và các nội dung quan trọng khác.
" Theo chương trình làm việc, các Tổ đại biểu tập trung thảo luận về 5 nội dung quan trọng gồm:
(1) Đánh giá kết quả thực hiện kế hoạch phát triển kinh tế - xã hội năm 2024; dự kiến kế hoạch phát triển kinh tế - xã hội năm 2025.
(2) Tình hình thi hành Hiến pháp; thi hành luật, nghị quyết của Quốc hội, pháp lệnh, nghị quyết của Ủy ban Thường vụ Quốc hội.
(3) Tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025; tình hình thực hiện kế hoạch tài chính năm 2024, dự kiến kế hoạch tài chính năm 2025 của các quỹ tài chính nhà nước ngoài ngân sách do trung ương quản lý); một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước.

Comment:
https://nld.com.vn/chua-xem-xet-dieu-chinh-tang-luong-khu-vuc-cong-luong-huu-trong-nam-2025-196241002190049996.htm
02-10-2024
Ngày 2-10, Ủy ban Tài chính, Ngân sách của Quốc hội đã tổ chức phiên họp toàn thể lần thứ 25 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại kỳ họp thứ 8, khai mạc trong tháng 10 này.
Theo báo cáo thẩm tra của Ủy ban Tài chính, Ngân sách do Phó Chủ nhiệm Vũ Thị Lưu Mai trình bày, tình hình thực hiện ngân sách Nhà nước (NSNN) năm 2024 chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.
Trong nước, tình hình sản xuất kinh doanh vẫn còn gặp nhiều khó khăn; đặc biệt thời tiết, biến đổi khí hậu, thiên tai, bão lũ, nhất là bão số 3, sạt lở ở các tỉnh phía Bắc đã ảnh hưởng rất lớn tới sản xuất, kinh doanh, sức khỏe, tính mạng, đời sống nhân dân, gây thiệt hại rất lớn đến nền kinh tế, ảnh hưởng tiêu cực đến GRDP của nhiều địa phương... Đây là các yếu tố tác động không nhỏ tới việc thực hiện nhiệm vụ NSNN năm 2024.
Trong bối cảnh đó, dưới sự lãnh đạo của Đảng, cùng với việc ban hành cơ chế, chính sách kịp thời của Quốc hội, sự điều hành sát sao, quyết liệt của Chính phủ, Thủ tướng Chính phủ và sự nỗ lực của các Bộ, ngành, địa phương, cộng đồng doanh nghiệp và nhân dân, tình hình phát triển kinh tế - xã hội và NSNN năm 2024 đạt được nhiều kết quả khả quan.
Bên cạnh các kết quả tích cực, cơ quan thẩm tra đề nghị Chính phủ có đánh giá toàn diện tác động tiêu cực của bão số 3, hậu quả của sạt lở, lũ lụt... đến thu chi NSNN năm 2024, hệ lụy cho năm tiếp theo, đặc biệt về những thiệt hại phát sinh để báo cáo Quốc hội tại kỳ họp tháng 10-2024.
Về dự toán NSNN năm 2025, Phó Chủ nhiệm Ủy ban Tài chính, Ngân sách Vũ Thị Lưu Mai nhấn mạnh năm 2025 dự kiến kinh tế thế giới tiếp tục phải đối mặt với rất nhiều các yếu tố rủi ro, bất định. Tăng trưởng kinh tế thế giới chịu ảnh hưởng của các cuộc xung đột tại nhiều quốc gia. Trong nước, nền kinh tế với độ mở lớn; diễn biến bất thường thiên tai, dịch bệnh... vẫn là những thách thức. Đặc biệt, năm 2025 là năm cuối thực hiện Kế hoạch tài chính, đầu tư công 5 năm giai đoạn 2021-2025. Theo đó, việc xây dựng dự toán có ý nghĩa quan trọng trong việc dự kiến hoàn thành các mục tiêu đã được đưa ra tại Nghị quyết 23.
Về kế hoạch tài chính - NSNN trong 3 năm 2025-2027, Thường trực Ủy ban Tài chính, Ngân sách đề nghị Chính phủ tiếp tục rà soát kỹ các khoản còn dư địa thu, nâng cao chất lượng công tác dự báo để phấn đấu tăng thu năm 2024 ở mức cao nhất làm căn cứ xây dựng dự toán thu NSNN năm 2025 tích cực hơn.
Về thu NSNN, Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 hạn chế tối đa việc ban hành các chính sách tác động làm giảm thu NSNN. Căn cứ Kết luận số 83 của Bộ Chính trị, căn cứ Nghị quyết 27 của Trung ương, nhất trí với kiến nghị trong báo cáo về việc cho phép sử dụng nguồn cải cách tiền lương còn dư để đầu tư cho các dự án đầu tư phát triển theo đúng quy định của pháp luật.
Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 chưa xem xét việc tiếp tục điều chỉnh tăng tiền lương khu vực công, điều chỉnh lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp hằng tháng, trợ cấp người có công. Cơ quan thẩm tra cũng đề nghị Chính phủ khẩn trương hoàn thành chế độ tiền lương mới theo Nghị quyết 27 để thực hiện thống nhất.

[translation] : I see you've provided a comprehensive document in Vietnamese about Vietnam's National Assembly discussions regarding the state budget for 2024 and 2025. Here's a translation of the key content:
No Consideration of Public Sector Salary Increases, Pension Adjustments in 2025
October 2, 2024
On October 2, the National Assembly's Finance and Budget Committee held its 25th plenary session to review and provide opinions on financial and budget matters submitted to the National Assembly at the 8th session, opening this October.
According to the review report of the Finance and Budget Committee presented by Vice Chairwoman Vu Thi Luu Mai, the implementation of the state budget (NSNN) in 2024 has been affected by many domestic and international factors.
Domestically, production and business conditions still face many difficulties; especially weather, climate change, natural disasters, storms and floods, particularly Typhoon No. 3, and landslides in northern provinces have greatly affected production, business, health, lives, and people's livelihoods, causing enormous damage to the economy and negatively impacting the GRDP of many localities... These are factors that significantly impact the implementation of state budget tasks in 2024.
In this context, under the Party's leadership, along with timely mechanisms and policies issued by the National Assembly, close and decisive management by the Government and Prime Minister, and efforts by ministries, sectors, localities, business communities and people, the socio-economic development and state budget situation in 2024 achieved many encouraging results.
Alongside positive results, the review agency requested the Government to comprehensively assess the negative impacts of Typhoon No. 3, consequences of landslides, floods... on state budget revenues and expenditures in 2024, and the spillover effects for the following year, especially regarding arising damages to report to the National Assembly at the October 2024 session.
Regarding the 2025 state budget estimate, Vice Chairwoman of the Finance and Budget Committee Vu Thi Luu Mai emphasized that 2025 is expected to see the world economy continue to face many risk factors and uncertainties. Global economic growth is affected by conflicts in many countries.
Domestically, the economy with high openness; unusual developments of natural disasters, epidemics... remain challenges. Particularly, 2025 is the final year of implementing the 5-year Finance and Public Investment Plan for the 2021-2025 period. Accordingly, budget planning is important in anticipating the completion of objectives set out in Resolution 23.
Regarding the 3-year financial-state budget plan for 2025-2027, the Standing Committee of the Finance and Budget Committee requested the Government to continue carefully reviewing remaining revenue potential, improving forecasting quality to strive for the highest revenue increase in 2024 as a basis for building a more positive 2025 state budget revenue estimate.
Regarding state budget revenue, the Standing Committee of the Finance and Budget Committee agreed with the recommendation to minimize the issuance of policies that impact and reduce state budget revenue in 2025. Based on Conclusion No. 83 of the Politburo and Resolution 27 of the Central Committee, they agreed with the recommendation in the report on allowing the use of remaining salary reform funds for development investment projects in accordance with legal regulations.
The Standing Committee of the Finance and Budget Committee agreed with the recommendation that in 2025, consideration of continuing to adjust public sector salary increases, pension adjustments, social insurance allowances, monthly allowances, and allowances for people with merit will not be considered. The review agency also requested the Government to urgently complete the new salary regime according to Resolution 27 for unified implementation.

https://etv.quochoi.vn/Videos/hoat-dong-quoc-hoi/2024/10/uy-ban-tai-chinh-ngan-sach-hop-phien-toan-the-lan-thu-25/29003
Ủy ban Tài chính - Ngân sách họp phiên toàn thể lần thứ 25
Chuyên mục: HOẠT ĐỘNG QUỐC HỘI
Ngày đăng: 02/10/2024

Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội và ngân sách Nhà nước
https://baobackan.vn/quoc-hoi-thao-luan-to-ve-ke-hoach-phat-trien-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-post66985.html
Thứ Bảy 26/10/2024 09:50 (GMT+7)
BBK -Hôm nay (26/10), theo Chương trình Kỳ họp thứ 8, Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội, ngân sách Nhà nước năm 2024, chủ trương điều chỉnh Quy hoạch sử dụng đất quốc gia thời kỳ 2021-2030, tầm nhìn đến năm 2050 và các nội dung quan trọng khác.
" Theo chương trình làm việc, các Tổ đại biểu tập trung thảo luận về 5 nội dung quan trọng gồm:
(1) Đánh giá kết quả thực hiện kế hoạch phát triển kinh tế - xã hội năm 2024; dự kiến kế hoạch phát triển kinh tế - xã hội năm 2025.
(2) Tình hình thi hành Hiến pháp; thi hành luật, nghị quyết của Quốc hội, pháp lệnh, nghị quyết của Ủy ban Thường vụ Quốc hội.
(3) Tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025; tình hình thực hiện kế hoạch tài chính năm 2024, dự kiến kế hoạch tài chính năm 2025 của các quỹ tài chính nhà nước ngoài ngân sách do trung ương quản lý); một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước.
"

https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90404
Thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách
25/10/2024
Chiều 25/10, tại Nhà Quốc hội, Ủy ban Tài chính-Ngân sách tổ chức Phiên họp toàn thể lần thứ 26 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại Kỳ họp thứ 8. Chủ nhiệm Ủy ban Lê Quang Mạnh chủ trì Phiên họp.

https://baoquocte.vn/hom-nay-2210-quoc-hoi-nghe-tinh-hinh-thuc-hien-ngan-sach-nha-nuoc-nam-2024-2025-thao-luan-3-du-an-luat-290922.html
Hôm nay 22/10, Quốc hội nghe tình hình thực hiện ngân sách nhà nước năm 2024, 2025; thảo luận 3 dự án Luật
06:31 | 22/10/2024
Quốc hội nghe Báo cáo và Báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024; dự toán ngân sách nhà nước 2025; Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027…

* Trước đó, ngày 2/10, Ủy ban Tài chính - Ngân sách tiến hành Phiên họp toàn thể lần thứ 25, thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025; Kế hoạch tài chính 3 năm 2025-2027...
Trình bày Báo cáo thẩm tra sơ bộ về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025; Kế hoạch tài chính 3 năm 2025-2027, Phó Chủ nhiệm Ủy ban Tài chính - Ngân sách Vũ Thị Lưu Mai cho biết, năm 2024, bối cảnh tình hình kinh tế - xã hội chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.

Cùng với mức tăng trưởng kinh tế tích cực, thu ngân sách nhà nước năm 2024 ước tăng so với dự toán Quốc hội giao. Trong đó, một số khoản thu nội địa tăng lớn; thu từ cổ phần hóa, thoái vốn Nhà nước tại doanh nghiệp đạt gấp nhiều lần so với dự toán; số nợ thuế nội địa tăng so với thời điểm ngày 31/12/2023; đến nay vẫn còn khoản tiền chưa được phân bổ chi tiết của 18 bộ và 17 địa phương; tiến độ giải ngân chi đầu tư phát triển còn chậm…
Từ tình hình thu, chi ngân sách nhà nước trong thời gian qua, Thường trực Ủy ban Tài chính - Ngân sách đề nghị, Chính phủ bám sát hơn vào các Nghị quyết số 104/2023/QH15 về dự toán ngân sách nhà nước năm 2024 và Nghị quyết số 105/2023/QH15 về phân bổ ngân sách Trung ương năm 2024 của Quốc hội để đánh giá và báo cáo rõ những kết quả đạt được theo yêu cầu của Nghị quyết, cũng như những tồn tại, hạn chế, những nhiệm vụ hoàn thành, chưa hoàn thành; chỉ rõ nguyên nhân chủ quan, trách nhiệm và đề xuất, kiến nghị cụ thể để hoàn thành các nhiệm vụ được Quốc hội giao tại các nghị quyết.
Ngoài ra, có đánh giá toàn diện tác động tiêu cực của bão số 3, hậu quả của sạt lở, lũ lụt... đến thu chi ngân sách nhà nước năm 2024, hệ luỵ cho năm tiếp theo, đặc biệt về những thiệt hại phát sinh để báo cáo Quốc hội tại Kỳ họp thứ 8.
Đối với một số nội dung Chính phủ xin ý kiến, Thường trực Ủy ban Tài chính - Ngân sách cho rằng, cần tiếp tục rà soát kỹ các khoản còn dư địa thu, nâng cao chất lượng công tác dự báo để phấn đấu tăng thu năm 2024 ở mức cao nhất làm căn cứ xây dựng dự toán thu ngân sách nhà nước năm 2025 tích cực hơn.

22/10/24. General Assembly hear and discuss about state budget 2025
https://www.youtube.com/watch?v=s1mZcAbc_PM
Quốc hội họp về phương án phân bổ ngân sách Trung ương năm 2025
Sáng 22/10, Quốc hội họp phiên toàn thể ở hội trường, nghe: Báo cáo và báo cáo thẩm tra về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách Trung ương năm 2025, Kế hoạch tài chính - ngân sách nhà nước 3 năm 2025-2027;

https://vov.vn/chinh-tri/quoc-hoi-thao-luan-tinh-hinh-ngan-sach-nha-nuoc-post1133160.vov?jskey=gublNUPY44OlnBfLlooArOKYXdEBo3EzAg%3D%3D
Quốc hội thảo luận tình hình ngân sách Nhà nước
Thứ Ba, 08:00, 05/11/2024
Sáng nay (5/11), Quốc hội thảo luận tại hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025.

National Assembly Group Discussions on Socio-Economic Development Plan and State Budget
Saturday, October 26, 2024 09:50 (GMT+7)
BBK - Today (October 26), according to the 8th Session Program, the National Assembly held group discussions on the socio-economic development plan, state budget for 2024, the policy to adjust the National Land Use Planning for the 2021-2030 period with a vision to 2050, and other important contents.
According to the work program, the delegate groups focused on discussing 5 important contents including:
(1) Evaluation of results of implementing the socio-economic development plan for 2024; projected socio-economic development plan for 2025.
(2) Implementation status of the Constitution; implementation of laws and resolutions of the National Assembly, ordinances and resolutions of the Standing Committee of the National Assembly.
(3) Implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025 (including the 3-year financial-state budget plan for 2025-2027; implementation status of the public investment plan using state budget capital for 2024, projected public investment plan using state budget capital for 2025; implementation status of the financial plan for 2024, projected financial plan for 2025 of state financial funds outside the budget managed by the central government); some contents on adjustments and supplements to the state budget estimates.
Review and Provide Opinions on Financial and Budget Matters
October 25, 2024
On the afternoon of October 25, at the National Assembly House, the Finance-Budget Committee organized the 26th plenary session to review and provide opinions on financial and budget matters submitted to the National Assembly at the 8th Session. Committee Chairman Le Quang Manh chaired the session.
Today October 22, National Assembly Hears State Budget Implementation Status for 2024, 2025; Discusses 3 Draft Laws
06:31 | October 22, 2024
The National Assembly heard reports and review reports on the implementation status of the state budget for 2024; state budget estimates for 2025; 3-year financial-state budget plan for 2025-2027...
Previously, on October 2, the Finance-Budget Committee conducted the 25th plenary session, reviewing the implementation status of the state

budget for 2024, state budget estimates, central budget allocation plan for 2025; 3-year financial plan for 2025-2027...
Presenting the preliminary review report on the implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025; 3-year financial plan for 2025-2027, Vice Chairwoman of the Finance-Budget Committee Vu Thi Luu Mai said that in 2024, the socio-economic context was affected by many domestic and international factors.
Along with positive economic growth, state budget revenue in 2024 is estimated to increase compared to the estimates assigned by the National Assembly. Among these, some domestic revenue items increased significantly; revenue from equitization and state capital divestment in enterprises achieved many times more than the estimates; domestic tax debt increased compared to December 31, 2023; there are still unallocated detailed funds from 18 ministries and 17 localities; the disbursement progress for development investment expenditure remains slow...
From the state budget revenue and expenditure situation in recent times, the Standing Committee of the Finance-Budget Committee requested the Government to adhere more closely to Resolution No. 104/2023/QH15 on state budget estimates for 2024 and Resolution No. 105/2023/QH15 on central budget allocation for 2024 of the National Assembly to evaluate and clearly report the results achieved according to the Resolution requirements, as well as existing limitations, completed and incomplete tasks; clearly indicate subjective causes, responsibilities and propose specific recommendations to complete the tasks assigned by the National Assembly in the resolutions.
In addition, there should be a comprehensive assessment of the negative impacts of Typhoon No. 3, consequences of landslides, floods... on state budget revenue and expenditure in 2024, spillover effects for the following year, especially regarding arising damages to report to the National Assembly at the 8th Session.
Regarding some contents the Government requested opinions on, the Standing Committee of the Finance-Budget Committee believed that it is necessary to continue carefully reviewing remaining revenue potential, improving forecasting quality to strive for the highest revenue increase in 2024 as a basis for building more positive state budget revenue estimates for 2025.
National Assembly Meeting on Central Budget Allocation Plan for 2025
Morning of October 22, the National Assembly held a plenary session in the hall, hearing: Reports and review reports on the implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025, 3-year financial-state budget plan for 2025-2027;
National Assembly Discusses State Budget Situation
Tuesday, 08:00, November 5, 2024
This morning (November 5), the National Assembly discussed in the hall about the implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025.

Peer Reviewer
Opinion:

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:
2/10/2024 [On October 2, 2024 the National Assembly's Finance and Budget Committee held its 25th plenary session to review and provide opinions on financial and budget matters submitted to the National Assembly at the 8th session, opening this October.]

13/11/2024 https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=90895
"National Assembly passes Resolution on state budget estimate for 2025" November 13, 2024
On the morning of November 13, at the National Assembly House, continuing the program of the 8th Session, the National Assembly proceeded to vote and pass the Resolution on the state budget estimate for 2025 (which includes some content on adjustments and supplements to the state budget estimate). Vice Chairman of the National Assembly Nguyen Duc Hai presided over the session.

https://nld.com.vn/chua-xem-xet-dieu-chinh-tang-luong-khu-vuc-cong-luong-huu-trong-nam-2025-196241002190049996.htm
02-10-2024
Ngày 2-10, Ủy ban Tài chính, Ngân sách của Quốc hội đã tổ chức phiên họp toàn thể lần thứ 25 để thẩm tra, cho ý kiến đối với các nội dung thuộc lĩnh vực tài chính, ngân sách trình Quốc hội tại kỳ họp thứ 8, khai mạc trong tháng 10 này.
No Consideration of Public Sector Salary Increases, Pension Adjustments in 2025
October 2, 2024
[On October 2, 2024 the National Assembly's Finance and Budget Committee held its 25th plenary session to review and provide opinions on financial and budget matters submitted to the National Assembly at the 8th session, opening this October.]

Theo báo cáo thẩm tra của Ủy ban Tài chính, Ngân sách do Phó Chủ nhiệm Vũ Thị Lưu Mai trình bày, tình hình thực hiện ngân sách Nhà nước (NSNN) năm 2024 chịu nhiều tác động từ các yếu tố trong nước và ngoài nước.
Trong nước, tình hình sản xuất kinh doanh vẫn còn gặp nhiều khó khăn; đặc biệt thời tiết, biến đổi khí hậu, thiên tai, bão lũ, nhất là bão số 3, sạt lở ở các tỉnh phía Bắc đã ảnh hưởng rất lớn tới sản xuất, kinh doanh, sức khỏe, tính mạng, đời sống nhân dân, gây thiệt hại rất lớn đến nền kinh tế, ảnh hưởng tiêu cực đến GRDP của nhiều địa phương... Đây là các yếu tố tác động không nhỏ tới việc thực hiện nhiệm vụ NSNN năm 2024.
Trong bối cảnh đó, dưới sự lãnh đạo của Đảng, cùng với việc ban hành cơ chế, chính sách kịp thời của Quốc hội, sự điều hành sát sao, quyết liệt của Chính phủ, Thủ tướng Chính phủ và sự nỗ lực của các Bộ, ngành, địa phương, cộng đồng doanh nghiệp và nhân dân, tình hình phát triển kinh tế - xã hội và NSNN năm 2024 đạt được nhiều kết quả khả quan.
Bên cạnh các kết quả tích cực, cơ quan thẩm tra đề nghị Chính phủ có đánh giá toàn diện tác động tiêu cực của bão số 3, hậu quả của sạt lở, lũ lụt... đến thu chi NSNN năm 2024, hệ lụy cho năm tiếp theo, đặc biệt về những thiệt hại phát sinh để báo cáo Quốc hội tại kỳ họp tháng 10-2024.
Về dự toán NSNN năm 2025, Phó Chủ nhiệm Ủy ban Tài chính, Ngân sách Vũ Thị Lưu Mai nhấn mạnh năm 2025 dự kiến kinh tế thế giới tiếp tục phải đối mặt với rất nhiều các yếu tố rủi ro, bất định. Tăng trưởng kinh tế thế giới chịu ảnh hưởng của các cuộc xung đột tại nhiều quốc gia. Trong nước, nền kinh tế với độ mở lớn; diễn biến bất thường thiên tai, dịch bệnh... vẫn là những thách thức. Đặc biệt, năm 2025 là năm cuối thực hiện Kế hoạch tài chính, đầu tư công 5 năm giai đoạn 2021-2025. Theo đó, việc xây dựng dự toán có ý nghĩa quan trọng trong việc dự kiến hoàn thành các mục tiêu đã được đưa ra tại Nghị quyết 23.
Về kế hoạch tài chính - NSNN trong 3 năm 2025-2027, Thường trực Ủy ban Tài chính, Ngân sách đề nghị Chính phủ tiếp tục rà soát kỹ các khoản còn dư địa thu, nâng cao chất lượng công tác dự báo để phấn đấu tăng thu năm 2024 ở mức cao nhất làm căn cứ xây dựng dự toán thu NSNN năm 2025 tích cực hơn.
Về thu NSNN, Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 hạn chế tối đa việc ban hành các chính sách tác động làm giảm thu NSNN. Căn cứ Kết luận số 83 của Bộ Chính trị, căn cứ Nghị quyết 27 của Trung ương, nhất trí với kiến nghị trong báo cáo về việc cho phép sử dụng nguồn cải cách tiền lương còn dư để đầu tư cho các dự án đầu tư phát triển theo đúng quy định của pháp luật.
Thường trực Ủy ban Tài chính, Ngân sách nhất trí với kiến nghị trong năm 2025 chưa xem xét việc tiếp tục điều chỉnh tăng tiền lương khu vực công, điều chỉnh lương hưu, trợ cấp bảo hiểm xã hội, trợ cấp hằng tháng, trợ cấp người có công. Cơ quan thẩm tra cũng đề nghị Chính phủ khẩn trương hoàn thành chế độ tiền lương mới theo Nghị quyết 27 để thực hiện thống nhất.
https://etv.quochoi.vn/Videos/hoat-dong-quoc-hoi/2024/10/uy-ban-tai-chinh-ngan-sach-hop-phien-toan-the-lan-thu-25/29003
Ủy ban Tài chính - Ngân sách họp phiên toàn thể lần thứ 25
Chuyên mục: HOẠT ĐỘNG QUỐC HỘI
Ngày đăng: 02/10/2024

Comment:
Today October 22, National Assembly Hears State Budget Implementation Status for 2024, 2025; Discusses 3 Draft Laws
06:31 | October 22, 2024
The National Assembly heard reports and review reports on the implementation status of the state budget for 2024; state budget estimates for 2025; 3-year financial-state budget plan for 2025-2027...
Previously, on October 2, the Finance-Budget Committee conducted the 25th plenary session, reviewing the implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025; 3-year financial plan for 2025-2027...
Presenting the preliminary review report on the implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025; 3-year financial plan for 2025-2027, Vice Chairwoman of the Finance-Budget Committee Vu Thi Luu Mai said that in 2024, the socio-economic context was affected by many domestic and international factors.
Along with positive economic growth, state budget revenue in 2024 is estimated to increase compared to the estimates assigned by the National Assembly. Among these, some domestic revenue items increased significantly; revenue from equitization and state capital divestment in enterprises achieved many times more than the estimates; domestic tax debt increased compared to December 31, 2023; there are still unallocated detailed

funds from 18 ministries and 17 localities; the disbursement progress for development investment expenditure remains slow...
From the state budget revenue and expenditure situation in recent times, the Standing Committee of the Finance-Budget Committee requested the Government to adhere more closely to Resolution No. 104/2023/QH15 on state budget estimates for 2024 and Resolution No. 105/2023/QH15 on central budget allocation for 2024 of the National Assembly to evaluate and clearly report the results achieved according to the Resolution requirements, as well as existing limitations, completed and incomplete tasks; clearly indicate subjective causes, responsibilities and propose specific recommendations to complete the tasks assigned by the National Assembly in the resolutions.
In addition, there should be a comprehensive assessment of the negative impacts of Typhoon No. 3, consequences of landslides, floods... on state budget revenue and expenditure in 2024, spillover effects for the following year, especially regarding arising damages to report to the National Assembly at the 8th Session.
Regarding some contents the Government requested opinions on, the Standing Committee of the Finance-Budget Committee believed that it is necessary to continue carefully reviewing remaining revenue potential, improving forecasting quality to strive for the highest revenue increase in 2024 as a basis for building more positive state budget revenue estimates for 2025.
National Assembly Meeting on Central Budget Allocation Plan for 2025
Morning of October 22, the National Assembly held a plenary session in the hall, hearing: Reports and review reports on the implementation status of the state budget for 2024, state budget estimates, central budget allocation plan for 2025, 3-year financial-state budget plan for 2025-2027;

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Thank you to the researcher and government reviewer. For consistency across countries, answer is revised from "A" to "B" given that the budget proposal was submitted to the legislature on October 16, 2024 and approved on November 13, 2024.

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:
3) Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội và ngân sách Nhà nước
Today (October 26), according to the 8th Session Program, the National Assembly held group discussions on the socio-economic development plan, state budget for 2024, the policy to adjust the National Land Use Planning for the 2021-2030 period with a vision to 2050, and other important contents.

https://baobackan.vn/quoc-hoi-thao-luan-to-ve-ke-hoach-phat-trien-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-post66985.html
Thứ Bảy 26/10/2024 09:50 (GMT+7)
Hôm nay (26/10), theo Chương trình Kỳ họp thứ 8, Quốc hội thảo luận Tổ về kế hoạch phát triển kinh tế - xã hội, ngân sách Nhà nước năm 2024, chủ trương điều chỉnh Quy hoạch sử dụng đất quốc gia thời kỳ 2021-2030, tầm nhìn đến năm 2050 và các nội dung quan trọng khác.
" Theo chương trình làm việc, các Tổ đại biểu tập trung thảo luận về 5 nội dung quan trọng gồm:
(1) Đánh giá kết quả thực hiện kế hoạch phát triển kinh tế - xã hội năm 2024; dự kiến kế hoạch phát triển kinh tế - xã hội năm 2025.
(2) Tình hình thi hành Hiến pháp; thi hành luật, nghị quyết của Quốc hội, pháp lệnh, nghị quyết của Ủy ban Thường vụ Quốc hội.
(3) Tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025; tình hình thực hiện kế hoạch tài chính năm 2024, dự kiến kế hoạch tài chính năm 2025 của các quỹ tài chính nhà nước ngoài ngân sách do trung ương quản lý); một số nội dung về điều chỉnh, bổ sung dự toán ngân sách nhà nước."

Comment:
https://tuyengiao.hagiang.gov.vn/tin-tuc-su-kien/ubtvqh-cho-y-kien-ve-tinh-hinh-trien-khai-ke-hoach-phat-trien-kinh-te-xa-hoi-ngan-sach-nha-nuoc-nhung-thang-dau-nam-20253.html
Thứ ba, 22/04/2025 | 17:18
UBTVQH cho ý kiến về tình hình triển khai kế hoạch phát triển kinh tế xã hội, ngân sách nhà nước những tháng đầu năm 2025
Sáng 22/4, tại Nhà Quốc hội, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo của Chính phủ đánh giá bổ sung kết quả thực hiện kế hoạch phát triển kinh tế - xã hội và ngân sách nhà nước năm 2024; tình hình triển khai kế hoạch phát triển kinh tế - xã hội và ngân sách nhà nước những tháng đầu năm 2025. Phó Chủ tịch Quốc hội Nguyễn Đức Hải điều hành nội dung phiên họp.
Tại phiên họp, các đại biểu đã nghe Bộ trưởng Bộ Tài chính Nguyễn Văn Thắng trình bày báo cáo, Chủ nhiệm Ủy ban Kinh tế và Tài chính Phan Văn Mãi trình bày báo cáo thẩm tra. Sau đó, các đại biểu tiến hành thảo luận về báo cáo của Chính phủ đánh giá bổ sung kết quả thực hiện kế hoạch phát triển kinh tế - xã hội và ngân sách nhà nước năm 2024; tình hình triển khai kế hoạch phát triển kinh tế - xã hội và ngân sách nhà nước những tháng đầu năm 2025.

Tuesday, April 22, 2025 | 17:18
Standing Committee of the National Assembly provides opinions on the implementation of socio-economic development plans and state budget in the first months of 2025
On the morning of April 22, at the National Assembly House, the Standing Committee of the National Assembly provided opinions on the Government's report evaluating supplementary results of implementing the socio-economic development plan and state budget for 2024; the situation of implementing the socio-economic development plan and state budget in the first months of 2025. Vice Chairman of the National Assembly Nguyen Duc Hai presided over the session.
At the session, delegates heard Minister of Finance Nguyen Van Thang present the report, and Chairman of the Economic and Finance Committee Phan Van Mai present the review report. Subsequently, delegates proceeded to discuss the Government's report evaluating supplementary results of implementing the socio-economic development plan and state budget for 2024; the situation of implementing the socio-economic development plan and state budget in the first months of 2025.
This appears to be a regular oversight activity where the Standing Committee of the National Assembly reviews government performance on economic and budget implementation, showing the legislative body's ongoing supervision of executive branch activities in these key areas.

Peer Reviewer
Opinion:

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:
https://www.youtube.com/watch?v=VfcBzFBRaiw
May 13, 2024
Truyền hình Quốc hội Việt Nam | Sáng 13/5, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo đánh giá bổ sung kết quả thực hiện ngân sách nhà nước năm 2023, tình hình triển khai thực hiện dự toán ngân sách nhà nước năm 2024. Đáng chú ý, theo báo cáo của Chính phủ, kết quả thực hiện nhiệm vụ ngân sách nhà nước năm 2023 khả quan hơn so với báo cáo đã trình Quốc hội tại kỳ họp thứ 6.

Cổng thông tin Quốc hội
https://www.facebook.com/congthongtinquochoi/videos/1854341002000715
Bản tin Thời sự 20h ngày 7/11
Bản tin Thời sự 20h ngày 7/11: Cải cách trong quản lý, sử dụng các nguồn chi ngân sách Nhà nước

Bổ sung đối tượng để tăng bao phủ Bảo hiểm y tế toàn dân | Truyền hình Quốc hội Việt Nam
Sep 25, 2024 https://www.youtube.com/watch?v=gpDncs03W68
Truyền hình Quốc hội Việt Nam | Để khắc phục bất cập và đồng bộ với Luật Bảo hiểm xã hội, dự thảo Luật sửa đổi, bổ sung một số điều của Luật Bảo hiểm y tế đã bổ sung đối tượng tham gia, trách nhiệm đóng bảo hiểm y tế. Nội dung này nhận được nhiều ý kiến tán thành của Uỷ ban Thường vụ Quốc hội. Tuy nhiên các ý kiến cũng đề nghị, cơ quan soạn thảo đánh giá tác động kỹ lưỡng, toàn diện việc mở rộng các nhóm đối tượng được ngân sách nhà nước đóng, được ngân sách nhà nước hỗ trợ đóng.

Ủy ban Thường vụ Quốc hội xem xét báo cáo về kinh tế - xã hội, ngân sách nhà nước
https://nld.com.vn/uy-ban-thuong-vu-quoc-hoi-xem-xet-bao-cao-ve-kinh-te-xa-hoi-ngan-sach-nha-nuoc-196241007100550587.htm
07/10/2024 10:23
Tại Phiên họp 38, UBTVQH sẽ xem xét, cho ý kiến đối với các báo cáo về kinh tế - xã hội, ngân sách nhà nước, công tác dân nguyện trình QH. Theo Chủ tịch QH, đây là báo cáo quan trọng trình bày trước QH trong phiên khai mạc kỳ họp thứ 8. Do đó, đề nghị UBTVQH nghiên cứu tham gia ý kiến kỹ lưỡng, cụ thể, làm cơ sở cho Chính phủ, Đoàn Chủ tịch Ủy ban Trung ương MTTQ Việt Nam và Ban Dân nguyện nghiên cứu tiếp thu, hoàn thiện báo cáo trình QH bảo đảm ngắn gọn, thực chất, sát thực tiễn, đánh giá được tổng thể về tình hình kinh tế - xã hội, tài chính - ngân sách của đất nước trong 1 năm qua cũng như thể hiện một cách đầy đủ, trung thực, khách quan ý kiến, nguyện vọng của cử tri và nhân dân cả nước. Đồng thời, xem xét, quyết định theo thẩm quyền về: Việc điều chỉnh kế hoạch đầu tư công nguồn ngân sách trung ương năm 2024;

Hôm nay (29-5), Quốc hội dành cả ngày thảo luận về phát triển kinh tế - xã hội và ngân sách nhà nước
https://nbtv.vn/hom-nay-29-5-quoc-hoi-danh-ca-ngay-thao-luan-ve-phat-trien-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-73492.html
Thứ 4, 29.05.2024 | 08:08:27

(1) Đánh giá bổ sung kết quả thực hiện kế hoạch phát triển kinh tế - xã hội và ngân sách nhà nước năm 2023; tình hình thực hiện kế hoạch phát triển kinh tế - xã hội và ngân sách nhà nước những tháng đầu năm 2024;
(2) Kết quả thực hiện các mục tiêu quốc gia về bình đẳng giới năm 2023;
(3) Công tác thực hành tiết kiệm, chống lãng phí năm 2023.

Comment:
May 13, 2024 - Vietnam National Assembly Television
On the morning of May 13, the National Assembly Standing Committee provided comments on the supplementary assessment report of the 2023 state budget implementation results and the situation of implementing the 2024 state budget estimates. Notably, according to the Government's report, the results of implementing the 2023 state budget tasks were more positive compared to the report presented to the National Assembly at the

6th session.
National Assembly Information Portal
November 7 News Bulletin at 8pm
November 7, 8pm News Bulletin: Reforms in management and use of state budget expenditure sources
Expanding Coverage for Universal Health Insurance | Vietnam National Assembly Television - Sep 25, 2024
Vietnam National Assembly Television | To address shortcomings and synchronize with the Social Insurance Law, the draft Law amending and supplementing some articles of the Health Insurance Law has added participants and responsibilities for health insurance contributions. This content received much support from the National Assembly Standing Committee. However, opinions also suggested that the drafting agency should thoroughly and comprehensively assess the impact of expanding groups eligible for state budget contributions and state budget support for contributions.
National Assembly Standing Committee Reviews Socio-Economic and State Budget Reports
October 7, 2024, 10:23
At the 38th Session, the National Assembly Standing Committee will review and provide comments on reports about socio-economics, state budget, and petitions presented to the National Assembly. According to the National Assembly Chairman, this is an important report to be presented to the National Assembly at the opening session of the 8th meeting. Therefore, the National Assembly Standing Committee is requested to study and provide thorough, specific comments as a basis for the Government, the Presidium of the Central Committee of the Vietnam Fatherland Front, and the Petition Committee to study, absorb, and improve reports presented to the National Assembly, ensuring they are concise, substantial, practical, and comprehensively assess the country's socio-economic and financial-budget situation over the past year, while fully, honestly, and objectively reflecting the opinions and aspirations of voters and people nationwide.
Today (May 29), the National Assembly dedicates the entire day to discussing socio-economic development and state budget
Wednesday, May 29, 2024 | 08:08:27

Peer Reviewer
Opinion:

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:

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:
State Budget Law 2015
https://luatvietnam.vn/tai-chinh/luat-ngan-sach-nha-nuoc-2015-96260-d1.html
Art 19 Điều 19. Nhiệm vụ, quyền hạn của Quốc hội
5. Quyết định phân bổ ngân sách trung ương:
a) Tổng số chi ngân sách trung ương được phân bổ; chi đầu tư phát triển theo từng lĩnh vực; chi thường xuyên theo từng lĩnh vực; chi dự trữ quốc gia; chi trả nợ lãi, chi viện trợ; chi bổ sung quỹ dự trữ tài chính; dự phòng ngân sách;
c) Mức bổ sung từ ngân sách trung ương cho ngân sách từng địa phương, bao gồm bổ sung cân đối ngân sách và bổ sung có mục tiêu.
8. Quyết định điều chỉnh dự toán ngân sách nhà nước trong trường hợp cần thiết.

Comment:
Article 19. Duties and powers of the National Assembly

Decide on central budget allocation:
a) Total central budget expenditure to be allocated; development investment expenditure by sector; regular expenditure by sector; national reserve expenditure; debt interest payments, aid expenditure; supplementation to financial reserve funds; budget contingency;
c) Supplementation levels from the central budget to each local budget, including balanced budget supplementation and targeted supplementation.
Decide on adjustments to the state budget estimates when necessary.

This appears to be from Vietnam's State Budget Law of 2015, specifically outlining the National Assembly's authority over budget allocation and adjustment decisions.

Peer Reviewer
Opinion:

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:
https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Nghi-dinh-163-2016-ND-CP-huong-dan-Luat-ngan-sach-nha-nuoc-335331.aspx
Số: 163/2016/NĐ-CP ngày 21 tháng 12 năm 2016
NGHỊ ĐỊNH QUY ĐỊNH CHI TIẾT THI HÀNH MỘT SỐ ĐIỀU CỦA LUẬT NGÂN SÁCH NHÀ NƯỚC
Điều 19. Số bổ sung từ ngân sách cấp trên cho ngân sách cấp dưới
1. Chính phủ trình Quốc hội quyết định số bổ sung từ ngân sách trung ương cho ngân sách từng tỉnh, thành phố trực thuộc trung ương. Ủy ban nhân dân trình Hội đồng nhân dân cùng cấp quyết định số bổ sung từ ngân sách cấp mình cho ngân sách cấp dưới trực tiếp.
2. Bổ sung cân đối ngân sách nhằm bảo đảm cho chính quyền cấp dưới cân đối nguồn ngân sách để thực hiện nhiệm vụ kinh tế - xã hội, quốc phòng, an ninh được giao. Các năm trong thời kỳ ổn định ngân sách, căn cứ khả năng cân đối của ngân sách cấp trên, cơ quan có thẩm quyền quyết định tăng thêm số bổ sung cân đối ngân sách từ ngân sách cấp trên cho ngân sách cấp dưới so với năm đầu thời kỳ ổn định ngân sách.
3. Bổ sung có mục tiêu nhằm hỗ trợ ngân sách cấp dưới:
a) Thực hiện các chính sách, chế độ mới do cấp trên ban hành, nhưng chưa được bố trí hoặc bố trí chưa đủ trong dự toán ngân sách của năm đầu thời kỳ ổn định ngân sách; mức hỗ trợ cụ thể được xác định trên cơ sở nhu cầu chi theo chế độ, chính sách và khả năng cân đối của ngân sách các cấp có liên quan;
b) Thực hiện các chương trình mục tiêu quốc gia và các chương trình, dự án khác của cấp trên, phần giao cho cấp dưới thực hiện; mức hỗ trợ cụ thể thực hiện theo dự toán chi được cấp có thẩm quyền giao;
c) Khắc phục hậu quả thiên tai, thảm họa, dịch bệnh trên diện rộng, sau khi ngân sách cấp dưới đã sử dụng dự phòng ngân sách, quỹ dự trữ tài chính theo quy định nhưng chưa đáp ứng được nhu cầu;
d) Hỗ trợ thực hiện một số chương trình, dự án lớn, đặc biệt quan trọng có tác động lớn đến phát triển kinh tế - xã hội của địa phương. Mức hỗ trợ được xác định cụ thể cho từng chương trình, dự án. Tổng mức hỗ trợ vốn đầu tư phát triển hằng năm của ngân sách trung ương cho ngân sách địa phương quy định tại điểm này tối đa không vượt quá 30% tổng chi đầu tư xây dựng cơ bản của ngân sách trung ương.

Điều 36 Tổ chức điều hành ngân sách nhà nước
5. Việc sử dụng quỹ dự trữ tài chính để đáp ứng các nhu cầu chi của ngân sách nhà nước thực hiện theo quy định tại điểm b khoản 2 Điều 11 Luật ngân sách nhà nước và Điều 8 của Nghị định này.

6. Kết thúc năm ngân sách, trường hợp có tăng thu và tiết kiệm chi ngân sách, Bộ Tài chính trình Chính phủ để báo cáo Ủy ban thường vụ Quốc

hội, cơ quan tài chính địa phương trình Ủy ban nhân dân để báo cáo Thường trực Hội đồng nhân dân cùng cấp quyết định số bổ sung dự toán số tăng thu ngân sách; phân bổ, sử dụng tăng thu, số tiết kiệm chi ngân sách theo quy định khoản 2 Điều 59 Luật ngân sách nhà nước.

7. Việc thưởng vượt dự toán các khoản thu phân chia giữa ngân sách trung ương cho ngân sách địa phương được thực hiện theo quy định tại điểm a khoản 4 Điều 59 Luật ngân sách nhà nước và bảo đảm các nguyên tắc sau:

a) Tổng thu ngân sách trung ương tăng so với dự toán Quốc hội quyết định;

b) Tỷ lệ thưởng không quá 30% của số tăng thu phần ngân sách trung ương được hưởng, nhưng không vượt quá số tăng thu so với mức thực hiện năm trước. Căn cứ xét thưởng cho từng địa phương là tổng các khoản thu phân chia trên địa bàn địa phương, không tính riêng từng khoản thu.

8. Căn cứ vào mức thưởng do Ủy ban thường vụ Quốc hội quyết định, Ủy ban nhân dân cấp tỉnh báo cáo Hội đồng nhân dân cùng cấp quyết định sử dụng số thưởng vượt thu được hưởng để đầu tư xây dựng các chương trình, dự án kết cấu hạ tầng, thực hiện các nhiệm vụ quan trọng, thưởng cho ngân sách cấp dưới.

Comment:
Article 19. Supplementation from higher-level budget to lower-level budget

The Government submits to the National Assembly for decision on supplementation amounts from the central budget to the budget of each province and centrally-governed city. People's Committees submit to People's Councils at the same level for decision on supplementation amounts from their budget to directly subordinate lower-level budgets.
Balanced budget supplementation aims to ensure that lower-level governments have balanced budget resources to carry out assigned socio-economic, defense, and security tasks. During the budget stability period, based on the balancing capacity of higher-level budgets, competent authorities decide to increase the balanced budget supplementation from higher-level to lower-level budgets compared to the first year of the budget stability period.
Targeted supplementation aims to support lower-level budgets for:
a) Implementing new policies and regimes issued by higher levels that have not been allocated or insufficiently allocated in the budget estimates of the first year of the budget stability period; specific support levels are determined based on expenditure needs according to regimes and policies and the balancing capacity of relevant budgets at all levels;
b) Implementing national target programs and other programs and projects of higher levels, for portions assigned to lower levels; specific support levels follow expenditure estimates assigned by competent authorities;
c) Overcoming consequences of natural disasters, catastrophes, and widespread epidemics, after lower-level budgets have used budget reserves and financial reserve funds as prescribed but still cannot meet needs;
d) Supporting implementation of some large, especially important programs and projects that have significant impact on local socio-economic development. Support levels are determined specifically for each program and project. The total annual development investment capital support from the central budget to local budgets specified in this point shall not exceed 30% of the total basic construction investment expenditure of the central budget.

Article 36. Organization of state budget administration

The use of financial reserve funds to meet expenditure needs of the state budget shall be implemented according to the provisions in point b, clause 2 of Article 11 of the State Budget Law and Article 8 of this Decree.
At the end of the budget year, in case of increased revenue and budget expenditure savings, the Ministry of Finance submits to the Government to report to the National Assembly Standing Committee, and local finance agencies submit to People's Committees to report to the Standing Committee of People's Councils at the same level to decide on supplementing estimates for increased budget revenue; allocating and using increased revenue and budget expenditure savings according to the provisions of clause 2, Article 59 of the State Budget Law.
Rewarding for exceeding estimates of shared revenues between the central budget and local budgets shall be implemented according to the provisions in point a, clause 4 of Article 59 of the State Budget Law and ensure the following principles:
a) Total central budget revenue increases compared to the estimates decided by the National Assembly;
b) The reward rate shall not exceed 30% of the increased revenue portion that the central budget is entitled to, but shall not exceed the increased revenue compared to the previous year's achievement level. The basis for considering rewards for each locality is the total shared revenues in the local area, not calculated separately for each revenue item.
Based on the reward level decided by the National Assembly Standing Committee, provincial People's Committees report to People's Councils at the same level to decide on using the excess revenue rewards received for investing in infrastructure programs and projects, implementing important tasks, and rewarding lower-level budgets.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Clause 2, Article 36 of Decree 163/2016/ND-CP detailing and guiding the implementation of the Law on State Budget stipulates: During the execution of the state budget, if the projected revenue does not meet the budget estimates decided by the National Assembly and People's

Councils, the Government shall submit to the Standing Committee of the National Assembly for decision on adjusting and reducing certain expenditure items and report to the National Assembly at the nearest session; the People's Committee shall submit to the Standing Committee of the People's Council at the same level for decision on adjusting and reducing certain expenditure items and report to the People's Council at the nearest session as prescribed in point a, clause 2 and point a, clause 3 of Article 52 of the Law on State Budget.

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:
a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:
TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164
Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

Comment:
SUBMITTING TO THE NATIONAL ASSEMBLY FOR APPROVAL OF THE 2022 STATE BUDGET SETTLEMENT
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164
On the afternoon of May 30, continuing the Program of the 7th Session of the 15th National Assembly, the National Assembly heard presentations of reports on the 2022 state budget settlement. Deputy Chairman of the National Assembly, Senior Lieutenant General Tran Quang Phuong, chaired the session.
LIVE REPORT FROM THE AFTERNOON OF MAY 29: THE NATIONAL ASSEMBLY CONTINUES DISCUSSIONS ON SOCIO-ECONOMIC SITUATION AND STATE BUDGET

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.
Comments: According to Clause 2, Article 23 of the 2015 State Budget Law, the duties and powers of the State Audit Office are stipulated as follows: "To submit to the National Assembly the audit report on the state budget settlement for the National Assembly to consider and approve the state budget settlement." The State Audit Office issued the Audit Report on the State Budget Settlement Report and the Public Debt Report for 2022 on

May 9, 2024, and submitted it to the Finance and Budget Committee of the National Assembly (now the Economic and Financial Committee of the National Assembly) for consideration as a basis for the National Assembly to approve the State Budget Settlement Report. The State Budget Settlement Report for 2022 was submitted to the National Assembly on May 30, 2024 (less than 3 months from the date the State Audit Office issued the Audit Report).https://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=86869 https://chinhsachcuocsong.vnanet.vn/ky-hop-thu-7-quoc-hoi-khoa-xv-quoc-hoi-thong-qua-nghi-quyet-ve-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2022/42706.html

IBP Comment

Thank you to the government reviewer. Answer is revised from "B" to "A".

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:
https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=39597&l=TinTucSuKien
Quốc hội bầu ông Ngô Văn Tuấn làm Tổng Kiểm toán nhà nước
22/10/2022 (sav.gov.vn) - Chiều 21/10/2022, tiếp tục Kỳ họp thứ 4, Quốc hội khoá XV, Quốc hội đã bầu ông Ngô Văn Tuấn, Uỷ 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%.

National Assembly elects Mr. Ngo Van Tuan as State Auditor General
22/10/2022

(sav.gov.vn) - On the afternoon of October 21, 2022, continuing the 4th Session of the 15th National Assembly, the National Assembly elected Mr. Ngo Van Tuan, Member of the Party Central Committee, Secretary of the Party Affairs Committee, Secretary of the Party Committee, Deputy State Auditor General in charge of the State Audit Office (SAV) to hold the position of State Auditor General for the 2021-2026 term with an approval rate of 92.17%.

Comment:
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)

Peer Reviewer
Opinion:

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:
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

Comment:
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."

Peer Reviewer
Opinion:

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)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Article 59 of the 2015 Law on State Audit: The State shall ensure funding, facilities, and equipment for the State Audit Office in accordance with the law. The State Audit Office shall prepare a budget estimate for its operations and submit it to the Government for consolidation and submission to the National Assembly.

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:

Comment:
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: SAI published Audit plans : https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx

Peer Reviewer
Opinion:

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/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=89624&CategoryId=0
Kết luận của UBTVQH về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước

https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.

30/09/2024 21:46
Ngày 23/9/2024, Ủy ban Thường vụ Quốc hội đã xem xét, cho ý kiến về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước. Tổng Thư ký Quốc hội Bùi Văn Cường vừa có văn bản thống báo Kết luận của Ủy ban Thường vụ Quốc hội về nội dung này.
Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước

Comment:
https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.
Trình bày Báo cáo tại phiên họp, Tổng Kiểm toán nhà nước Ngô Văn Tuấn nêu rõ, kế hoạch kiểm toán năm 2024 của Kiểm toán Nhà nước bao gồm 121 nhiệm vụ kiểm toán, được tổ chức thành 166 đoàn kiểm toán. Đến ngày 30/8/2024, Kiểm toán Nhà nước đã tổ chức xét duyệt 109 kế hoạch kiểm toán, triển khai 100 đoàn kiểm toán, trong đó 65 đoàn kiểm toán đã kết thúc; hoàn thành và tổ chức xét duyệt 85 dự thảo Báo cáo kiểm toán và đã phát hành chính thức 81 báo cáo kiểm toán.
Kiểm toán Nhà nước đã sớm ban hành nhiều văn bản triển khai hoạt động kiểm toán. Theo kế hoạch kiểm toán năm 2024, bên cạnh kiểm toán báo cáo quyết toán ngân sách 33 bộ, cơ quan trung ương (83%), 57 địa phương (90%), Kiểm toán Nhà nước tổ chức kiểm toán một số chuyên đề bám sát nhiệm vụ kiểm toán theo yêu cầu của Quốc hội, Ủy ban Thường vụ Quốc hội cũng như các vấn đề dư luận xã hội quan tâm.
Đối với kế hoạch kiểm toán năm 2025, dự kiến tổng số nhiệm vụ kiểm toán năm 2025 là 120 nhiệm vụ (giảm 1 nhiệm vụ so với năm 2024), đồng thời phải bảo đảm kiểm toán quyết toán ngân sách bộ, cơ quan trung ương, địa phương đạt tỷ lệ tối thiểu 90% số bộ, cơ quan trung ương, địa phương; kiểm toán chuyên đề, hoạt động, môi trường, công nghệ thông tin phấn đấu mục tiêu tỷ lệ 30% tổng số cuộc kiểm toán

năm 2025.
Đồng thời, dự kiến kiểm toán 25 chuyên đề (chưa bao gồm 2 chuyên đề trong lĩnh vực an ninh quốc phòng); kiểm toán hoạt động 7 chủ đề, trong đó tập trung kiểm toán các chủ đề liên quan đến bảo vệ môi trường, xử lý chất thải bệnh viện, rác thải sinh hoạt đô thị...
Theo báo cáo thẩm tra do Chủ nhiệm Ủy ban Tài chính - Ngân sách Lê Quang Mạnh trình bày tại phiên họp, việc triển khai kế hoạch kiểm toán năm 2024 đảm bảo tiến độ theo phương án tổ chức kiểm toán đã được phê duyệt. Tuy nhiên, so với kế hoạch đề ra, số đoàn kiểm toán triển khai, kết thúc, xét duyệt Báo cáo kiểm toán 8 tháng đầu năm còn chiếm tỷ trọng khiêm tốn, thấp hơn so với cùng kỳ các năm trước.

[in English] Continuing the 37th Session, on the afternoon of September 23, the National Assembly Standing Committee provided opinions on the 2024 work report and 2025 audit plan of the State Audit Office.
Presenting the Report at the session, State Auditor General Ngo Van Tuan clarified that the 2024 audit plan of the State Audit Office includes 121 audit tasks, organized into 166 audit teams. As of August 30, 2024, the State Audit Office had organized the review and approval of 109 audit plans, deployed 100 audit teams, of which 65 audit teams had concluded; completed and organized the review of 85 draft Audit Reports and officially issued 81 audit reports.
The State Audit Office had early issued many documents to deploy audit activities. According to the 2024 audit plan, in addition to auditing budget settlement reports of 33 ministries and central agencies (83%), 57 localities (90%), the State Audit Office organized audits of several specialized topics closely following audit tasks as requested by the National Assembly, the National Assembly Standing Committee as well as issues of public concern.
Regarding the 2025 audit plan, the projected total number of audit tasks for 2025 is 120 tasks (1 task fewer than 2024), while ensuring that budget settlement audits of ministries, central agencies, and localities achieve a minimum rate of 90% of ministries, central agencies, and localities; specialized, operational, environmental, and information technology audits strive for a target rate of 30% of the total number of audits in 2025. Simultaneously, it is projected to audit 25 specialized topics (not including 2 topics in the national security and defense sector); audit 7 operational themes, focusing on auditing themes related to environmental protection, hospital waste treatment, urban domestic waste...
According to the review report presented by Chairman of the Finance-Budget Committee Le Quang Manh at the session, the implementation of the 2024 audit plan ensures progress according to the approved audit organization plan. However, compared to the proposed plan, the number of audit teams deployed, concluded, and audit reports reviewed in the first 8 months of the year still accounts for a modest proportion, lower than the same period in previous years.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: The State Audit Inspectorate and the Department of Audit Standards and Quality Control under the State Audit Office of Vietnam regularly evaluate the processes of the State Audit Office.

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:
TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164
Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=89624&CategoryId=0
Kết luận của UBTVQH về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước
30/09/2024 21:46
Ngày 23/9/2024, Ủy ban Thường vụ Quốc hội đã xem xét, cho ý kiến về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước. Tổng Thư ký Quốc hội Bùi Văn Cường vừa có văn bản thống báo Kết luận của Ủy ban Thường vụ Quốc hội về nội dung này.
Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước

https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.

Làm rõ trách nhiệm bộ, ngành, địa phương chậm lập, gửi báo cáo quyết toán ngân sách nhà nước
Thường trực Ủy ban Tài chính, Ngân sách của Quốc hội đề nghị làm rõ trách nhiệm đối với các Bộ, ngành, địa phương chậm lập, gửi báo cáo quyết toán ngân sách nhà nước năm 2021, quyết toán các khoản thu, chi ngân sách nhà nước còn nhiều sai sót, hạch toán không đầy đủ,… ảnh hưởng đến công tác thẩm định, thẩm tra, tổng hợp quyết toán ngân sách nhà nước năm 2021.
Thứ Sáu, ngày 12/05/2023 - 06:30
https://nhandan.vn/lam-ro-trach-nhiem-bo-nganh-dia-phuong-cham-lap-gui-bao-cao-quyet-toan-ngan-sach-nha-nuoc-post752273.html

https://sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=41568&l=TinTucSuKien
Kết luận của UBTVQH về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước
02/10/2024

https://baophapluat.vn/kiem-toan-nha-nuoc-phoi-hop-chat-che-voi-uy-ban-tai-chinh-ngan-sach-cua-quoc-hoi-trong-thuc-hien-nhiem-vu-post512258.html
Kiểm toán Nhà nước phối hợp chặt chẽ với Ủy ban Tài chính, Ngân sách của Quốc hội trong thực hiện nhiệm vụ
Chủ Nhật 12/05/2024 15:28 (GMT+7)

Comment:
https://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIII/Pages/danh-sach-ky-hop.aspx?ItemID=89624&CategoryId=0
Kết luận của UBTVQH về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước
30/09/2024 21:46
Ngày 23/9/2024, Ủy ban Thường vụ Quốc hội đã xem xét, cho ý kiến về Báo cáo công tác năm 2024 và dự kiến kế hoạch kiểm toán năm 2025 của Kiểm toán nhà nước. Tổng Thư ký Quốc hội Bùi Văn Cường vừa có văn bản thống báo Kết luận của Ủy ban Thường vụ Quốc hội về nội dung này.
Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước

https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.

TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164

Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Over the past 12 months, the State Audit Office has participated more than five times in the State Audit Office's work plan and reports (prepared by the National Assembly during its sessions).

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 exclusively by line ministries should not be considered when answering this question.

If there is clear evidence that subnational engagements influence the national budget, these may be included. For instance, some countries have established local or regional councils that engage citizens in budget discussions, and if there is documented evidence that feedback from these consultations is reflected in the National Budget, they can be considered. For example, in the Dominican Republic, Provincial Development Councils facilitate citizen engagement in budget discussions. The executive's budget documents, such as Annex I, include a chapter on citizen participation that details the efforts made in preparation of the 2023 budget to enhance public participation in fiscal policy (https://www.digepres.gob.do/wp-content/uploads/2023/03/8.-Participaci%C3%B3n-Ciudadana-en-la-Formulaci%C3%B3n-del-PGE-20231.pdf).

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, published policy consultation exercises, and online consultation 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:
25/10/2024 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 2025

https://www.mof.gov.vn/tin-tuc-tai-chinh/tin-tuc-su-kien-8/mofucm332205
Công khai dự toán NSNN năm 2025 Chính phủ trình Quốc hội 25/10/2024 16:19:13
Thực hiện quy định của Luật Ngân sách nhà nước, trên cơ sở các báo cáo của Chính phủ trình Quốc hội về dự toán ngân sách nhà nước và phân bổ ngân sách trung ương năm 2025, Bộ Tài chính biên soạn và phát hành "Báo cáo công khai dự toán ngân sách nhà nước năm 2025 Chính phủ trình Quốc hội".
Báo cáo nhằm cung cấp kịp thời, đầy đủ và chính xác tới những thông tin chủ yếu liên quan đến đánh giá của Chính phủ về tình hình thực hiện nhiệm vụ ngân sách nhà nước (NSNN) năm 2024 và dự kiến dự toán thu chi NSNN năm 2025 trình Quốc hội khóa XV, kỳ họp thứ tám xem xét, quyết định.
Bản báo cáo gồm 4 phần: Tình hình thực hiện ngân sách nhà nước năm 2024; Dự kiến dự toán ngân sách nhà nước năm 2025; Kế hoạch tài chính - ngân sách nhà nước 03 năm quốc gia 2025-2027; Phụ lục số liệu liên quan.
Báo cáo 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 công tác xây dựng dự toán NSNN 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.

Comment:
https://taichinhdoanhnghiep.net.vn/cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2025-danh-cho-cong-dan-d54736.html
Công khai dự toán ngân sách nhà nước năm 2025 dành cho công dân
25/12/2024, 20:03
TCDN - Bộ Tài chính vừa công khai "Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2025 Quốc hội quyết định", nhằm tạo điều kiện cho người dân dễ dàng nắm bắt các thông tin cơ bản về dự toán ngân sách nhà nước năm 2025.
Theo báo cáo, năm 2025 tốc độ tăng tổng sản phẩm trong nước (GDP) khoảng 6,5-7,0% và phấn đấu khoảng 7,0-7,5%, tốc độ tăng chỉ số giá tiêu dùng (CPI) bình quân khoảng 4,5%, GDP bình quân đầu người đạt khoảng 4.900 USD.

Tổ chức thực hiện dự toán ngân sách nhà nước năm 2025
(Chinhphu.vn) - Bộ Tài chính đang lấy ý kiến góp ý với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2025.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

https://taichinhdoanhnghiep.net.vn/cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2025-danh-cho-cong-dan-d54736.html
Public disclosure of the 2025 state budget estimates for citizens
25/12/2024, 20:03
TCDN - The Ministry of Finance has just publicly disclosed the "Budget Report for Citizens - 2025 State Budget Estimates decided by the National Assembly", aimed at facilitating people's easy access to basic information about the 2025 state budget estimates.
According to the report, in 2025 the gross domestic product (GDP) growth rate is about 6.5-7.0% and striving for about 7.0-7.5%, the consumer price index (CPI) average growth rate is about 4.5%, GDP per capita reaches about 4,900 USD.
Organization and implementation of the 2025 state budget estimates
(Chinhphu.vn) - The Ministry of Finance is soliciting opinions on the draft Circular regulating the organization and implementation of the 2025 state budget estimates.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Thank you to the researcher and the reviewer. Per IBP practice, if a country undertakes multiple mechanisms to bring public input into the budget, the deepest and most relevant mechanism is chosen. For Question 125, answer "B" is chosen for the BTAP mechanism:
https://ngansachvietnam.net/toa-dam-gop-y-ch/ On 12 November 2024, the Vietnam Asia-Pacific Economic Center (VAPEC) and the Center for Development and Integration (CDI) on behalf of BTAP, organised a public consultation seminar (tọa đàm) specifically to provide civil society inputs into the Draft 2025 State Budget Estimate and the 2025–2027 Medium-Term Financial and Budget Plan. The seminar brought together a diverse set of stakeholders, including: A representative of the Ministry of Finance; Experts from the Academy of Finance and the Vietnam Institute for Economic and Strategic Research (VESS); Representatives from UNICEF Vietnam, the Center for Education Promotion and Empowerment of Women (CEPEW),

the Vietnam Education for All Association (VEAFA), the Institute for Policy and Media Development (IPS), and the Center for Research and Action for Inclusive Development (IDEA); Representatives of workers; communities and persons with disabilities. The Ministry of Finances representative presented on the EBP and seeked for inputs from audience. https://ngansachvietnam.net/wp-content/uploads/2024/11/MOF_Slide- ve-DT-trinh-QH-2025.pdf The consultation focused on: Revenue and expenditure projections in the 2025 budget draft Budget allocation priorities in social protection, education, health, and national target programs Key issues discussed and inputs submitted. All contributions were formally consolidated into a written submission and sent to the Ministry of Finance. The full recommendations document is publicly available at: https://ngansachvietnam.net/wp-content/uploads/2024/11/CDI_Khuyen-nghi-ve-DTDT- NSNN-2025-KHTC-NSNN-2025-2027.pdf

125b. Based on the response to question 125, select the option that best describes the public engagement mechanism used by the executive to involve citizens during the budget formulation stage.

GUIDELINES:

- *Pre-Budget Consultations*
  - *Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.*
  - *Helps identify public priorities and address concerns before decisions are made.*
- *Participatory Budgeting*
  - *A direct mechanism where citizens help decide how a portion of public funds is allocated.*
  - *Typically implemented at the local level but sometimes linked to national budget planning.*
- *Regional or Development Councils*
  - *Local or regional advisory councils provide structured citizen engagement and ensure national budget decisions reflect local needs and vice versa. They are often made up of both government and civil society representation.*
  - *Feedback from these councils is usually integrated into the final budget*
- *Citizens' Assemblies*
  - *Randomly selected representative groups of citizens discuss and provide recommendations on budget priorities.*
  - *Assemblies deliberate on key fiscal policies, ensuring diverse perspectives are considered in decision-making.*
  - *Their recommendations may directly influence government budget proposals.*
- *Public Consultations*
  - *Open forums where government officials present the budget and receive feedback from the public.*
  - *Often organized in collaboration with parliaments, civil society, or media outlets.*
- *Online Platforms and Digital Consultations*
  - *Governments use dedicated websites and digital platforms to gather public input.*
  - *Interactive tools, such as surveys, discussion forums, and live Q&A sessions, make engagement more accessible.*

Please use the comments to explain your selection or to explain why you chose an alternative option that better fits the mechanism.

Answer:
Pre-Budget Consultations

Source:
•
• Pre-Budget Consultations
• Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.
• Helps identify public priorities and address concerns before decisions are made.
•
• https://mattran.org.vn/giam-sat-phan-bien-xa-hoi/toan-van-bao-cao-tong-hop-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-gui-den-ky-hop-thu-7-quoc-hoi-khoa-xv-55424.html
20/05/2024 TOÀN VĂN BÁO CÁO TỔNG HỢP Ý KIẾN, KIẾN NGHỊ CỦA CỬ TRI VÀ NHÂN DÂN GỬI ĐẾN KỲ HỌP THỨ 7, QUỐC HỘI KHÓA XV
Ông Đỗ Văn Chiến, Ủy viên Bộ Chính trị, Bí thư Trung ương Đảng, Chủ tịch Ủy ban Trung ương Mặt trận Tổ quốc Việt Nam trình bày Báo cáo tổng hợp ý kiến, kiến nghị của cử tri và Nhân dân cả nước gửi tới Kỳ họp thứ 7, Quốc hội khóa XV

https://quochoi.vn/tintuc/Pages/tin-doan-dai-bieu-quoc-hoi.aspx?ItemID=85824

• Pre-Budget Consultations
• Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.
• Helps identify public priorities and address concerns before decisions are made.

ĐOÀN ĐBQH TỈNH NGHỆ AN BAN HÀNH KẾ HOẠCH TIẾP XÚC CỬ TRI NĂM 2024
01/04/2024

Một trong những nét đổi mới nhằm nâng cao chất lượng, hiệu quả công tác tiếp xúc cử tri là Đoàn ĐBQH tỉnh Nghệ An đã ban hành kế hoạch tổng thể về hoạt động tiếp xúc cử tri của Đoàn ĐBQH tỉnh trong năm 2024.

https://dbnd.binhphuoc.gov.vn/laws/detail/Tong-hop-y-kien-kien-nghi-cua-cu-tri-trong-dot-tiep-xuc-cu-tri-cua-dai-bieu-HDND-tinh-truoc-ky-hop-thu-18-cuoi-nam-2024-HDND-tinh-khoa-X-189/
TÁC GIẢ
THỨ HAI, 20/05/20240 BÌNH LUẬN
Tổng hợp ý kiến, kiến nghị của cử tri trong đợt tiếp xúc cử tri của đại biểu HĐND tỉnh trước kỳ họp thứ 18 (cuối năm 2024), HĐND tỉnh khóa X

https://baochinhphu.vn/ngan-sach-cua-viet-nam-ngay-mot-minh-bach-hon-102240703144758814.htm
Ngân sách của Việt Nam ngày một minh bạch hơn

Kon Tum province
https://daibieudancukontum.gov.vn/TaiLieuDetail.aspx?id=1904
Tài liệu tiếp xúc cử tri trước kỳ họp

Bộ Tài chính đã thực hiện cơ chế lấy ý kiến trực tiếp người dân vào dự thảo dự toán NSNN trình Quốc hội và xây dựng báo cáo ngân sách công dân đối với tài liệu này, trước khi Quốc hội quyết định dự toán NSNN. Dự toán NSNN sau khi được Quốc hội quyết định và trong quá trình điều hành dự toán NSNN trong năm đều được công khai kịp thời, đầy đủ, chính xác, kèm theo báo cáo ngân sách dành cho công dân để người dân có đầy đủ thông tin thực hiện giám sát ngân sách.
Cổng công khai ngân sách nhà nước (địa chỉ: https://ckns.mof.gov.vn) được nâng cấp thường xuyên nhằm cung cấp kịp thời, đầy đủ thông tin, dữ liệu ngân sách nhà nước và hỗ trợ khai thác, tra cứu thuận tiện, theo các chiều thông tin khác nhau; đồng thời sẵn sàng tiếp nhận các ý kiến đóng góp từ các tổ chức, cá nhân trong quá trình xây dựng các tài liệu NSNN để trình cấp có thẩm quyền xem xét, quyết định.

Comment:
• https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=51&InitialTabId=Ribbon.Read
Bộ Tài chính lấy ý kiến về Dự toán ngân sách nhà nước năm 2025 trình Quốc hội
25/10/2024 |
• Thực hiện quy định của Luật Ngân sách nhà nước, trên cơ sở các báo cáo của Chính phủ trình Quốc hội về dự toán ngân sách nhà nước và phân bổ ngân sách trung ương năm 2025, Bộ Tài chính biên soạn và phát hành "Báo cáo công khai dự toán ngân sách nhà nước năm 2025 Chính phủ trình Quốc hội" nhằm cung cấp kịp thời, đầy đủ và chính xác tới Quý vị độc giả những thông tin chủ yếu liên quan đến đánh giá của Chính phủ về tình hình thực hiện nhiệm vụ NSNN năm 2024 và dự kiến dự toán thu chi NSNN năm 2025 trình Quốc hội khóa XV, kỳ họp thứ tám xem xét, quyết định.
Bản báo cáo gồm 4 phần:
- Phần I: Tình hình thực hiện ngân sách nhà nước năm 2024
- Phần II: Dự kiến dự toán ngân sách nhà nước năm 2025
- Phần III: Kế hoạch tài chính - ngân sách nhà nước 03 năm quốc gia 2025-2027
- Phần IV: Phụ lục số liệu liên quan
Chúng tôi hoan nghênh và mong muốn nhận được các ý kiến đóng góp của các tổ chức, cá nhân để 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.
Mọi ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo xin gửi về địa chỉ email: tkns@mof.gov.vn.
Trân trọng./.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Please see Question 125 IBP staff comment.

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:
Public Consultations
Open forums where government officials present the budget and receive feedback from the public.
Often organized in collaboration with parliaments, civil society, or media outlets.

On November 12, 2024, CDI organized a roundtable discussion to gather input for the 2025 State Budget Proposal and the 2025–2027 Financial and State Budget Plan. Representatives from the MOF, experts from the Academy of Finance, the Viet Nam Center for Economic and Strategic Studies (VESS), and other CSOs including UNICEF, CEPEW, VEAFA, IPS, IDEA, media, and representatives of workers and persons with disabilities participated in the event. The discussion, attended by 31 participants (14 males and 17 females), focused on budgetary issues such as revenue and expenditure, allocation for priority areas like social welfare, education, healthcare, and national target programs. Although fewer than the planned 40 participants attended, the number of participants was appropriate given the logistical challenges of organizing large events.
Resources:
Link to the news on the event: http://ngansachvietnam.net/toa-dam-gop-y-ch/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
For consistency across countries, answer is revised from "A" to "B". The submitted evidence is not sufficient to conclude that the vulnerable and underrepresented parts of the population are well enough considered. It's important to note that the budget passed in the house November 13, 2024 and the meeting that's been recorded here was to have been a day before the budget passed.

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 cover's 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 "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget formulation stage.

Select all that apply:

Answer:
Revenue forecasts, policies, and administration
Social spending policies
Public investment projects
Public services

Source:
cho-cong-dan-d54736.html
Công khai dự toán ngân sách nhà nước năm 2025 dành cho công dân
25/12/2024, 20:03
TCDN - Bộ Tài chính vừa công khai "Báo cáo ngân sách dành cho công dân - Dự toán ngân sách nhà nước năm 2025 Quốc hội quyết định", nhằm tạo điều kiện cho người dân dễ dàng nắm bắt các thông tin cơ bản về dự toán ngân sách nhà nước năm 2025.
Theo báo cáo, năm 2025 tốc độ tăng tổng sản phẩm trong nước (GDP) khoảng 6,5-7,0% và phấn đấu khoảng 7,0-7,5%, tốc độ tăng chỉ số giá tiêu dùng (CPI) bình quân khoảng 4,5%, GDP bình quân đầu người đạt khoảng 4.900 USD.

Tổ chức thực hiện dự toán ngân sách nhà nước năm 2025
(Chinhphu.vn) - Bộ Tài chính đang lấy ý kiến góp ý với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2025.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

https://taichinhdoanhnghiep.net.vn/cong-khai-du-toan-ngan-sach-nha-nuoc-nam-2025-danh-cho-cong-dan-d54736.html
Public disclosure of the 2025 state budget estimates for citizens
25/12/2024, 20:03
TCDN - The Ministry of Finance has just publicly disclosed the "Budget Report for Citizens - 2025 State Budget Estimates decided by the National Assembly", aimed at facilitating people's easy access to basic information about the 2025 state budget estimates.
According to the report, in 2025 the gross domestic product (GDP) growth rate is about 6.5-7.0% and striving for about 7.0-7.5%, the consumer price index (CPI) average growth rate is about 4.5%, GDP per capita reaches about 4,900 USD.
Organization and implementation of the 2025 state budget estimates
(Chinhphu.vn) - The Ministry of Finance is soliciting opinions on the draft Circular regulating the organization and implementation of the 2025 state budget estimates.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
See note in Question 125. Answer is revised based on the BTAP mechanism.

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:
• On November 12, 2024, CDI organized a roundtable discussion to gather input for the 2025 State Budget Proposal and the 2025–2027 Financial and State Budget Plan. Representatives from the MOF, experts from the Academy of Finance, the Viet Nam Center for Economic and Strategic Studies (VESS), and other CSOs including UNICEF, CEPEW, VEAFA, IPS, IDEA, media, and representatives of workers and persons with disabilities participated in the event. The discussion, attended by 31 participants (14 males and 17 females), focused on budgetary issues such as revenue and expenditure, allocation for priority areas like social welfare, education, healthcare, and national target programs. Although fewer than the planned 40 participants attended, the number of participants was appropriate given the logistical challenges of organizing large events.
• Resources:: http://ngansachvietnam.net/toa-dam-gop-y-ch/
•
•

Comment:

BUDGET IMPLEMENTAION
https://www.youtube.com/watch?v=bFI1S8q-w-k
[Trực tiếp] Quốc hội thảo luận tình hình ngân sách Nhà nước | VTC1
Quốc hội thảo luận ở hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025.

• Tiếp tục chương trình kỳ họp thứ 7, Sáng ngày 7/6, Quốc hội thảo luận ở hội trường về phê chuẩn quyết toán ngân sách nhà nước năm 2022 (trong đó có việc thực hiện quy định tại Nghị quyết số 91/2023/QH15 về phê chuẩn quyết toán ngân sách nhà nước năm 2021 và Nghị quyết số 94/2019/QH14 về khoanh nợ tiền thuế, xóa nợ tiền phạt chậm nộp, tiền chậm nộp đối với người nộp thuế không còn khả năng nộp ngân sách nhà nước).

[Live] National Assembly discusses state budget situation | VTC1
The National Assembly discusses in the assembly hall about the implementation of the 2024 state budget, the 2025 state budget estimates, and the 2025 central budget allocation plan (including the 3-year State Financial-Budget Plan 2025-2027; the implementation of the 2024 state budget capital public investment plan, and the projected 2025 state budget capital public investment plan).

https://www.youtube.com/watch?v=bFI1S8q-w-k
Continuing the 7th session program, on the morning of June 7, the National Assembly discussed in the assembly hall the approval of the 2022 state budget settlement (including the implementation of provisions in Resolution No. 91/2023/QH15 on approving the 2021 state budget settlement and Resolution No. 94/2019/QH14 on debt write-off for taxes, elimination of late payment penalty debts, and late payment fees for taxpayers who no longer have the capacity to pay into the state budget).]

• Pre-Budget Consultations
• Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.
• Helps identify public priorities and address concerns before decisions are made.

MONITORING
• https://mattran.org.vn/giam-sat-phan-bien-xa-hoi/toan-van-bao-cao-tong-hop-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-gui-den-ky-hop-thu-7-quoc-hoi-khoa-xv-55424.html
20/05/2024 TOÀN VĂN BÁO CÁO TỔNG HỢP Ý KIẾN, KIẾN NGHỊ CỦA CỬ TRI VÀ NHÂN DÂN GỬI ĐẾN KỲ HỌP THỨ 7, QUỐC HỘI KHÓA XV
Ông Đỗ Văn Chiến, Ủy viên Bộ Chính trị, Bí thư Trung ương Đảng, Chủ tịch Ủy ban Trung ương Mặt trận Tổ quốc Việt Nam trình bày Báo cáo tổng hợp ý kiến, kiến nghị của cử tri và Nhân dân cả nước gửi tới Kỳ họp thứ 7, Quốc hội khóa XV
[https://mattran.org.vn/giam-sat-phan-bien-xa-hoi/toan-van-bao-cao-tong-hop-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-gui-den-ky-hop-thu-7-quoc-hoi-khoa-xv-55424.html
20/05/2024 Full text of the Comprehensive Report on opinions and recommendations of voters and the People sent to the 7th Session of the 15th National Assembly
Mr. Do Van Chien, Politburo Member, Central Party Secretary, Chairman of the Central Committee of the Vietnam Fatherland Front, presented the comprehensive report on opinions and recommendations of voters and the People nationwide sent to the 7th Session of the 15th National Assembly.]

ĐOÀN ĐBQH TỈNH NGHỆ AN BAN HÀNH KẾ HOẠCH TIẾP XÚC CỬ TRI NĂM 2024
01/04/2024
Một trong những nét đổi mới nhằm nâng cao chất lượng, hiệu quả công tác tiếp xúc cử tri là Đoàn ĐBQH tỉnh Nghệ An đã ban hành kế hoạch tổng thể về hoạt động tiếp xúc cử tri của Đoàn ĐBQH tỉnh trong năm 2024.
Here's the English translation:
[NGHE AN PROVINCE NATIONAL ASSEMBLY DELEGATION ISSUES 2024 VOTER CONTACT PLAN
01/04/2024
One of the innovations aimed at improving the quality and effectiveness of voter contact work is that the Nghe An Province National Assembly Delegation has issued a comprehensive plan for the voter contact activities of the Provincial National Assembly Delegation in 2024.]

https://dbnd.binhphuoc.gov.vn/laws/detail/Tong-hop-y-kien-kien-nghi-cua-cu-tri-trong-dot-tiep-xuc-cu-tri-cua-dai-bieu-HDND-tinh-truoc-ky-hop-thu-18-cuoi-nam-2024-HDND-tinh-khoa-X-189/
THỨ HAI, 20/05/20240 BÌNH LUẬN
Tổng hợp ý kiến, kiến nghị của cử tri trong đợt tiếp xúc cử tri của đại biểu HĐND tỉnh trước kỳ họp thứ 18 (cuối năm 2024), HĐND tỉnh khóa X
[https://dbnd.binhphuoc.gov.vn/laws/detail/Tong-hop-y-kien-kien-nghi-cua-cu-tri-trong-dot-tiep-xuc-cu-tri-cua-dai-bieu-HDND-tinh-truoc-ky-hop-thu-18-cuoi-nam-2024-HDND-tinh-khoa-X-189/
Monday, 20/05/2024 0 Comments
Summary of voters' opinions and recommendations during the voter contact period of provincial People's Council deputies before the 18th session (end of 2024), Provincial People's Council Term X]

Peer Reviewer

Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
For consistency across countries, answer is revised from "B" to "D". The roundtable noted by the researcher collected input into the formulation of the budget and the National Assembly work is recorded under Indicator 136. There is no evidence that the executive uses participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget.

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:
• On November 12, 2024, CDI organized a roundtable discussion to gather input for the 2025 State Budget Proposal and the 2025–2027 Financial and State Budget Plan. Representatives from the MOF, experts from the Academy of Finance, the Viet Nam Center for Economic and Strategic Studies (VESS), and other CSOs including UNICEF, CEPEW, VEAFA, IPS, IDEA, media, and representatives of workers and persons with disabilities participated in the event. The discussion, attended by 31 participants (14 males and 17 females), focused on budgetary issues such as revenue and expenditure, allocation for priority areas like social welfare, education, healthcare, and national target programs. Although fewer than the planned 40 participants attended, the number of participants was appropriate given the logistical challenges of organizing large events.
•
• Link to the news on the event: http://ngansachvietnam.net/toa-dam-gop-y-ch/
• • Policy brief on the 2025 EBP submitted to MOF.
Vietnamese version: http://ngansachvietnam.net/wp-content/uploads/2024/11/CDI_Khuyen-nghi-ve-DTDT-NSNN-2025-KHTC-NSNN-2025-2027.pdf
•

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
See response to Question 128.

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 cover's 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 "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget implementation stage.

Select all that apply:

Answer:
None of the above

Source:
Tổ chức thực hiện dự toán ngân sách nhà nước năm 2025
(Chinhphu.vn) - Bộ Tài chính đang lấy ý kiến góp ý với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2025.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

Organization and implementation of the 2025 state budget estimates
(Chinhphu.vn) - The Ministry of Finance is soliciting opinions and feedback on the draft Circular regulating the organization and implementation of the 2025 state budget estimates.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)
STATE BUDGET REPORT FOR CITIZENS - BUDGET ESTIMATE IMPLEMENTATION STATUS (6 MONTHS)

Comment:
the report discusses:

Changes in macroeconomic circumstances - ✓ Yes, the report mentions economic growth across sectors, macro-economic stability, and various economic indicators
Delivery of public services - ✓ Yes, it references cultural and social sectors receiving attention and social welfare being ensured
Collection of revenue - ✓ Yes, it specifically mentions "State budget revenues increased strongly"
Implementation of social spending - ✓ Yes, it discusses the 30% increase in basic salary and social welfare provisions
Changes in deficit and debt levels - ✓ Yes, it mentions "major balances are ensured and have surpluses"
Implementation of public investment projects - ✓ Yes, it states "Development investment continues to achieve positive results" and mentions "investment capital disbursement is the highest in the past 5 years"

Based on the content you've provided from this Vietnamese citizen budget report, the executive's engagement with citizens covers all of the above topics - changes in macroeconomic circumstances, delivery of public services, collection of revenue, implementation of social spending, changes in deficit and debt levels, and implementation of public investment projects.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Answer revised to “None of the above”. Please see Question 128 IBP staff comment.

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

https://ckns.mof.gov.vn/SitePages/lichcongbothongtin.aspx

2) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget implementation phases.
https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport
BÁO CÁO NSNN DÀNH CHO CÔNG DÂN - TÌNH HÌNH THỰC HIỆN DỰ TOÁN (6 THÁNG)
[BUDGET REPORT FOR CITIZENS - BUDGET ESTIMATE IMPLEMENTATION STATUS (6 MONTHS)]

3) Process and timeline:
https://ckns.mof.gov.vn/SitePages/lichcongbothongtin.aspx

4) Tổ chức thực hiện dự toán ngân sách nhà nước năm 2025
(Chinhphu.vn) - Bộ Tài chính đang lấy ý kiến góp ý với dự thảo Thông tư quy định về tổ chức thực hiện dự toán ngân sách nhà nước năm 2025.
https://baochinhphu.vn/to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2025-1022411041000541.htm

Organization and implementation of the 2025 state budget estimates
(Chinhphu.vn) - The Ministry of Finance is soliciting opinions and feedback on the draft Circular regulating the organization and implementation of the 2025 state budget estimates.

Comment:
Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation
https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=51&InitialTabId=Ribbon.Read
• Bộ Tài chính lấy ý kiến về Dự toán ngân sách nhà nước năm 2025 trình Quốc hội
• 25/10/2024 |
• Thực hiện quy định của Luật Ngân sách nhà nước, trên cơ sở các báo cáo của Chính phủ trình Quốc hội về dự toán ngân sách nhà nước và phân bổ ngân sách trung ương năm 2025, Bộ Tài chính biên soạn và phát hành "Báo cáo công khai dự toán ngân sách nhà nước năm 2025 Chính phủ trình Quốc hội" nhằm cung cấp kịp thời, đầy đủ và chính xác tới Quý vị độc giả những thông tin chủ yếu liên quan đến đánh giá của Chính phủ về tình hình thực hiện nhiệm vụ NSNN năm 2024 và dự kiến dự toán thu chi NSNN năm 2025 trình Quốc hội khóa XV, kỳ họp thứ tám xem xét, quyết định.
• Bản báo cáo gồm 4 phần:
• - Phần I: Tình hình thực hiện ngân sách nhà nước năm 2024
• - Phần II: Dự kiến dự toán ngân sách nhà nước năm 2025
• - Phần III: Kế hoạch tài chính - ngân sách nhà nước 03 năm quốc gia 2025-2027
• - Phần IV: Phụ lục số liệu liên quan
• Chúng tôi hoan nghênh và mong muốn nhận được các ý kiến đóng góp của các tổ chức, cá nhân để 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.
• Mọi ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo xin gửi về địa chỉ email: tkns@mof.gov.vn.
• Trân trọng./.
[Here's the English translation:

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=51&InitialTabId=Ribbon.Read
Ministry of Finance seeks opinions on the 2025 state budget estimates submitted to the National Assembly
25/10/2024 |

Implementing the provisions of the State Budget Law, based on the Government's reports submitted to the National Assembly on the 2025 state budget estimates and central budget allocation, the Ministry of Finance has compiled and issued the "Public disclosure report on the 2025 state budget estimates submitted by the Government to the National Assembly" to provide timely, complete and accurate information to readers about the main information related to the Government's assessment of the implementation of state budget tasks in 2024 and the projected 2025 state budget revenue and expenditure estimates submitted to the 15th National Assembly, 8th session for consideration and decision.
The report consists of 4 parts:

Part I: Implementation of the 2024 state budget
Part II: Projected 2025 state budget estimates
Part III: National 3-year financial-budget plan 2025-2027
Part IV: Appendix of related figures

We welcome and look forward to receiving feedback from organizations and individuals so that the work of developing state budget estimates becomes increasingly transparent and effective, contributing to promoting socio-economic development and aiming toward the goals of serving society and the community in the best way.
All feedback, participation or questions related to the Report's content should be sent to email address: tkns@mof.gov.vn.]

https://baochinhphu.vn/ngan-sach-cua-viet-nam-ngay-mot-minh-bach-hon-102240703144758814.htm
https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=51&InitialTabId=Ribbon.Read

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Thank you to the researcher and reviewer. Answer is revised to "D" for consistency across countries. In the case of budget implementation, please see Question 128 - we consider that Vietnam does not have a mechanism for public input into the budget in the implementation phase. In regards to

budget formulation, while there are obvious calls for input, public provision of information on the purpose, scope, constraints, intended outcomes, and process and timeline for the BTAP mechanism are lacking. See also Question 125.

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:
Ministry of Finance has a portal window to respond to citizens:
https://mof.gov.vn/bo-tai-chinh/kien-nghi-cua-cu-tri#

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 2025 Budget Proposal to the National Assembly received inputs and comments from the BTAP and CDI experts here:
http://ngansachvietnam.net/wp-content/uploads/2024/11/CDI_Khuyen-nghi-ve-DTDT-NSNN-2025-KHTC-NSNN-2025-2027.pdf
http://ngansachvietnam.net/toa-dam-gop-y-ch/

Comment:
https://baochinhphu.vn/ngan-sach-cua-viet-nam-ngay-mot-minh-bach-hon-102240703144758814.htm

"Bộ Tài chính tiếp tục mong muốn nhận được sự đóng góp ý kiến, hỗ trợ kỹ thuật của các tổ chức quốc tế, các tổ chức, cá nhân trong nước để hoàn thiện cơ chế, chính sách về quản lý NSNN nói chung và công khai NSNN nói riêng; thu hút hơn nữa sự quan tâm của người dân đối với các thông tin ngân sách và tạo thuận lợi cho người dân có ý kiến tham gia, góp ý vào các tài liệu trong toàn bộ quy trình ngân sách, giám sát thực hiện ngân sách. Qua đó, nâng cao trách nhiệm của cơ quan quản lý nhà nước trong việc quản lý, sử dụng NSNN hiệu quả, đúng quy định và trách nhiệm giải trình tài chính công", đại diện Bộ Tài chính nhấn mạnh"
["The Ministry of Finance continues to look forward to receiving feedback contributions and technical support from international organizations, domestic organizations and individuals to improve mechanisms and policies on state budget management in general and state budget disclosure in particular; to further attract public attention to budget information and facilitate public participation and feedback on documents throughout the entire budget process, and budget implementation monitoring. Through this, enhance the responsibility of state management agencies in managing and using the state budget effectively, in accordance with regulations and public financial accountability," the Ministry of Finance representative

emphasized]

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.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
d. The requirements for a "c" response or above are not met.
Comments: The draft budget submitted to the National Assembly was open for public consultation, with a mailbox opened to receive comments. However, there were no records documenting the content/comments and responses to the feedback and explanations regarding the budget preparation process.

IBP Comment
Many thanks to the government reviewer. Answer is revised from "B" to "D".

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 take 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:
Ministry of Finance has a portal window to respond to citizens:

https://mof.gov.vn/bo-tai-chinh/kien-nghi-cua-cu-tri#

• https://mattran.org.vn/giam-sat-phan-bien-xa-hoi/toan-van-bao-cao-tong-hop-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-gui-den-ky-hop-thu-7-quoc-hoi-khoa-xv-55424.html
20/05/2024 TOÀN VĂN BÁO CÁO TỔNG HỢP Ý KIẾN, KIẾN NGHỊ CỦA CỬ TRI VÀ NHÂN DÂN GỬI ĐẾN KỲ HỌP THỨ 7, QUỐC HỘI KHÓA XV
Ông Đỗ Văn Chiến, Ủy viên Bộ Chính trị, Bí thư Trung ương Đảng, Chủ tịch Ủy ban Trung ương Mặt trận Tổ quốc Việt Nam trình bày Báo cáo tổng hợp ý kiến, kiến nghị của cử tri và Nhân dân cả nước gửi tới Kỳ họp thứ 7, Quốc hội khóa XV

[20/05/2024 Full text of the Comprehensive Report on opinions and recommendations of voters and the People sent to the 7th Session of the 15th National Assembly
Mr. Do Van Chien, Politburo Member, Central Party Secretary, Chairman of the Central Committee of the Vietnam Fatherland Front, presented the comprehensive report on opinions and recommendations of voters and the People nationwide sent to the 7th Session of the 15th National Assembly]

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
d. The requirements for a "c" response or above are not met.

IBP Comment
Many thanks to the government reviewer. Answer is revised from "B" to "D". Please see the IBP response to Indicator 128.

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:

Comment:
• https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=51&InitialTabId=Ribbon.Read
• Bộ Tài chính lấy ý kiến về Dự toán ngân sách nhà nước năm 2025 trình Quốc hội
• 25/10/2024 |
• Thực hiện quy định của Luật Ngân sách nhà nước, trên cơ sở các báo cáo của Chính phủ trình Quốc hội về dự toán ngân sách nhà nước và phân bổ ngân sách trung ương năm 2025, Bộ Tài chính biên soạn và phát hành "Báo cáo công khai dự toán ngân sách nhà nước năm 2025 Chính phủ trình Quốc hội" nhằm cung cấp kịp thời, đầy đủ và chính xác tới Quý vị độc giả những thông tin chủ yếu liên quan đến đánh giá của Chính phủ về tình hình thực hiện nhiệm vụ NSNN năm 2024 và dự kiến dự toán thu chi NSNN năm 2025 trình Quốc hội khóa XV, kỳ họp thứ tám xem xét, quyết định.

• Bản báo cáo gồm 4 phần:
• - Phần I: Tình hình thực hiện ngân sách nhà nước năm 2024
• - Phần II: Dự kiến dự toán ngân sách nhà nước năm 2025
• - Phần III: Kế hoạch tài chính - ngân sách nhà nước 03 năm quốc gia 2025-2027
• - Phần IV: Phụ lục số liệu liên quan
• Chúng tôi hoan nghênh và mong muốn nhận được các ý kiến đóng góp của các tổ chức, cá nhân để 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.
• Mọi ý kiến đóng góp, tham gia hoặc câu hỏi thắc mắc liên quan đến nội dung Báo cáo xin gửi về địa chỉ email: tkns@mof.gov.vn.
• Trân trọng./.
[Here's the English translation:

https://ckns.mof.gov.vn/Lists/News/DispForm.aspx?ID=51&InitialTabId=Ribbon.Read
Ministry of Finance seeks opinions on the 2025 state budget estimates submitted to the National Assembly
25/10/2024 |

Implementing the provisions of the State Budget Law, based on the Government's reports submitted to the National Assembly on the 2025 state budget estimates and central budget allocation, the Ministry of Finance has compiled and issued the "Public disclosure report on the 2025 state budget estimates submitted by the Government to the National Assembly" to provide timely, complete and accurate information to readers about the main information related to the Government's assessment of the implementation of state budget tasks in 2024 and the projected 2025 state budget revenue and expenditure estimates submitted to the 15th National Assembly, 8th session for consideration and decision.
The report consists of 4 parts:

Part I: Implementation of the 2024 state budget
Part II: Projected 2025 state budget estimates
Part III: National 3-year financial-budget plan 2025-2027
Part IV: Appendix of related figures

We welcome and look forward to receiving feedback from organizations and individuals so that the work of developing state budget estimates becomes increasingly transparent and effective, contributing to promoting socio-economic development and aiming toward the goals of serving society and the community in the best way.
All feedback, participation or questions related to the Report's content should be sent to email address: tkns@mof.gov.vn.]

https://ckns.mof.gov.vn/SitePages/lichcongbothongtin.aspx
Lịch công bố thông tin theo nội dung và mốc thời gian như sau:
Stt Nội dung công bố Thời điểm công bố
1 Dự toán NSNN trình Quốc hội 25/10
2 Dự toán NSNN đã được QH quyết định 15/12
3 Tình hình thực hiện NSNN quý I 15/4
4 Tình hình thực hiện NSNN quý II 15/7
5 Tình hình thực hiện NSNN quý III 15/10
6 Đánh giá tình hình thực hiện NSNN lần đầu 25/10
7 Đánh giá bổ sung kết quả thực hiện NSNN 10/6
8 Quyết toán NSNN đã được QH phê chuẩn 28/8
Information disclosure schedule by content and timeline as follows:
No.Disclosure ContentDisclosure Time1State budget estimates submitted to National Assembly25/102State budget estimates decided by National Assembly15/123State budget implementation status - Quarter I15/44State budget implementation status - Quarter II15/75State budget implementation status - Quarter III15/106Initial assessment of state budget implementation status25/107Supplementary assessment of state budget implementation results10/68State budget settlement approved by National Assembly28/8
This appears to be Vietnam's annual schedule for disclosing various state budget documents and reports to the public throughout the budget cycle.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
For consistency across countries, answer has been revised from “A” to “B’. There is no specified timetable for public consultation during the budget preparation.

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:
d. The requirements for a "c" response or above are not met.

Source:
line ministries use participation mechanisms through which the public can provide input during the implementation of the annual budget

Ministry of planning and investment
https://www.mpi.gov.vn/portal/pages/Cong-khai-du-toan/default.aspx
This appears to be a comprehensive listing of Vietnam's budget transparency documents, showing budget estimates, implementation reports, and settlements with their official decision numbers and disclosure dates.

Ministry of Health
Thông báo công khai thực hiện dự toán ngân sách nhà nước Quý I năm 2024 của Văn phòng Bộ Y tế

19/06/2024 | 08:49 AM
https://moh.gov.vn/tong-hop-tinh-hinh-cong-khai/-/asset_publisher/Wl2pt8YjuAm5/content/thong-bao-cong-khai-thuc-hien-du-toan-ngan-sach-nha-nuoc-quy-i-nam-2024-cua-van-phong-bo-y-te?inheritRedirect=false&redirect=https%3A%2F%2Fmoh.gov.vn%3A443%2Ftong-hop-tinh-hinh-cong-khai%3Fp_p_id%3D101_INSTANCE_Wl2pt8YjuAm5%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Drow-0-column-2%26p_p_col_count%3D1
Public notice on state budget estimate implementation for Q1 2024 of the Ministry of Health Office
19/06/2024 | 08:49 AM
|
Public notice on state budget estimate implementation for Q1 2024 of the Ministry of Health Office
1. COMPARISON TABLE OF BUDGET FUND USAGE STATUS THROUGH ESTIMATE WITHDRAWAL AT THE STATE TREASURY Q1/2024
2. COMPARISON TABLE OF BUDGET FUND ESTIMATES THROUGH ESTIMATE WITHDRAWAL AT THE STATE TREASURY Q1/2024
This appears to be a formal disclosure document from Vietnam's Ministry of Health Office showing how they implemented their allocated budget during the first quarter of 2024, including comparison tables of budget usage and estimates processed through the State Treasury system.

|
Bộ Y tế công bố công khai dự toán ngân sách nhà nước năm 2024 của Bộ Y tế cho các đơn vị trực thuộc Bộ
15/01/2024 | 09:50 AM
Ministry of Health publicly announces the 2024 state budget estimates of the Ministry of Health for units directly under the Ministry
|

Bộ Y tế công bố công khai dự toán ngân sách nhà nước năm 2024 của Bộ Y tế cho các đơn vị trực thuộc Bộ

Thông báo công khai thực hiện dự toán ngân sách nhà nước Quý I năm 2024 của Văn phòng Bộ Y tế
1.BẢNG ĐỐI CHIẾU TÌNH HÌNH SỬ DỤNG KINH PHÍ NGÂN SÁCH BẰNG HÌNH THỨC RÚT DỰ TOÁN TẠI KHO BẠC NHÀ NƯỚC Quý 1 /Năm 2024
2. BẢNG ĐỐI CHIẾU DỰ TOÁN KINH PHÍ NGÂN SÁCH BẰNG HÌNH THỨC RÚT DỰ TOÁN TẠI KHO BẠC NHÀ NƯỚC Quý 1 /Năm 2024

Ministry of Education opens facebook to interact with citizens:
https://www.facebook.com/profile/100064900233713/search/?q=ng%C3%A2n%20s%C3%A1ch&locale=vi_VN

Ministry of Health opens facebook to interact with citizens on all matters:
https://www.facebook.com/MOHVIETNAM?locale=vi_VN

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested 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).
Comments: Ministries and agencies do not have mechanisms allowing the public to contribute opinions during the annual budget development and implementation process. Public participation in providing feedback related to the annual budget and policy implementation is available on the Ministry of Finance's online portal

IBP Comment
Thank you to the researcher and reviewer. Answer is revised to "D". While a number of ministries like Ministry of Education and Ministry of Health disclose budget information and provide channels for citizen engagement on Facebook, there are no public records of any meetings or interactions with CSOs or individuals specifically to provide input into the formulation or implementation of the budget in 2024.

136. Does the legislature or the relevant legislative committee(s) hold public hearings through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:
This question reflects the GIFT principle on "Sustainability,""Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere).*

*** Answer "c" still applies if the legislature holds hearings on the budget that are open for citizens to attend in person, but at which no public input is received (public online hearings without active citizen participation do not count for the purposes of a "c" response). However, in this case questions Q137-138 should then be marked as "d." unless select individuals or groups were invited to provide input.*

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 general public are received through other means.

Source:
Parliament open live discussion and hearing on budget
[Trực tiếp] Quốc hội thảo luận tình hình ngân sách Nhà nước | VTC1
Quốc hội thảo luận ở hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025.

• https://www.youtube.com/watch?v=bFI1S8q-w-k
• Tiếp tục chương trình kỳ họp thứ 7, Sáng ngày 7/6, Quốc hội thảo luận ở hội trường về phê chuẩn quyết toán ngân sách nhà nước năm 2022 (trong đó có việc thực hiện quy định tại Nghị quyết số 91/2023/QH15 về phê chuẩn quyết toán ngân sách nhà nước năm 2021 và Nghị quyết số 94/2019/QH14 về khoanh nợ tiền thuế, xóa nợ tiền phạt chậm nộp, tiền chậm nộp đối với người nộp thuế không còn khả năng nộp ngân sách nhà nước).
•
•
Here's the English translation:
[Live] National Assembly discusses state budget situation | VTC1
The National Assembly discusses in the assembly hall about the implementation of the 2024 state budget, the 2025 state budget estimates, and the 2025 central budget allocation plan (including the 3-year State Financial-Budget Plan 2025-2027; the implementation of the 2024 state budget capital public investment plan, and the projected 2025 state budget capital public investment plan).

https://www.youtube.com/watch?v=bFI1S8q-w-k

Continuing the 7th session program, on the morning of June 7, the National Assembly discussed in the assembly hall the approval of the 2022 state budget settlement (including the implementation of provisions in Resolution No. 91/2023/QH15 on approving the 2021 state budget settlement and Resolution No. 94/2019/QH14 on debt write-off for taxes, elimination of late payment penalty debts, and late payment fees for taxpayers who no longer have the capacity to pay into the state budget).

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Please note that the sessions referenced here were deliberations among elected deputies, not public hearings open to CSOs or individuals. There is no documented mechanism by which CSOs or members of the public were formally invited to present testimony or written submissions directly to the National Assembly during the 8th Session. The National Assembly did hear a report from the Vietnam Fatherland Front summarizing citizen opinions and petitions submitted to the 8th Session (see https://vov.gov.vn/khai-mac-ky-hop-thu-8-quoc-hoi-khoa-xv-dtnew-1032560). This is a standing mechanism covering all session topics broadly — it is not a targeted solicitation of CSO or citizen input specifically on the budget estimates. Answer is based on the Vietnam Fatherland Front report.

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, only these key topics are considered. Check the box(es) to identify which key topics the legislature engages with citizens on:

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 "None of the above" applies if in q136 the requirements for a "c" response or above are not met **or** if the legislature holds public hearing, but does not use public participation mechanisms during its deliberations on the annual budget (e.g. inviting citizens/CSOs to testify).*

Select all that apply:

Answer:
Macroeconomic issues
Social spending policies
Public investment projects
Public services

Source:
Parliament open live discussion and hearing on budget
[Trực tiếp] Quốc hội thảo luận tình hình ngân sách Nhà nước | VTC1
Quốc hội thảo luận ở hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025.

• https://www.youtube.com/watch?v=bFI1S8q-w-k
• Tiếp tục chương trình kỳ họp thứ 7, Sáng ngày 7/6, Quốc hội thảo luận ở hội trường về phê chuẩn quyết toán ngân sách nhà nước năm 2022 (trong đó có việc thực hiện quy định tại Nghị quyết số 91/2023/QH15 về phê chuẩn quyết toán ngân sách nhà nước năm 2021 và Nghị quyết số 94/2019/QH14 về khoanh nợ tiền thuế, xóa nợ tiền phạt chậm nộp, tiền chậm nộp đối với người nộp thuế không còn khả năng nộp ngân sách nhà nước).
•
•
Here's the English translation:
[Live] National Assembly discusses state budget situation | VTC1
The National Assembly discusses in the assembly hall about the implementation of the 2024 state budget, the 2025 state budget estimates, and the 2025 central budget allocation plan (including the 3-year State Financial-Budget Plan 2025-2027; the implementation of the 2024 state budget capital public investment plan, and the projected 2025 state budget capital public investment plan).

https://www.youtube.com/watch?v=bFI1S8q-w-k
Continuing the 7th session program, on the morning of June 7, the National Assembly discussed in the assembly hall the approval of the 2022 state budget settlement (including the implementation of provisions in Resolution No. 91/2023/QH15 on approving the 2021 state budget settlement and Resolution No. 94/2019/QH14 on debt write-off for taxes, elimination of late payment penalty debts, and late payment fees for taxpayers who no longer have the capacity to pay into the state budget).

This appears to be describing live coverage of National Assembly sessions where legislators are discussing various aspects of Vietnam's budget implementation, future budget plans, and debt settlement issues.

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Please note that the sessions referenced here were deliberations among elected deputies, not public hearings open to CSOs or individuals. There is no documented mechanism by which CSOs or members of the public were formally invited to present testimony or written submissions directly to the National Assembly during the 8th Session. The National Assembly did hear a report from the Vietnam Fatherland Front summarizing citizen opinions and petitions submitted to the 8th Session (see https://vov.gov.vn/khai-mac-ky-hop-thu-8-quoc-hoi-khoa-xv-dtnew-1032560). This is a standing mechanism covering all session topics broadly — it is not a targeted solicitation of CSO or citizen input specifically on the budget estimates. Answer is based on the Vietnam Fatherland Front report. Answer has been revised based on the Vietnam Fatherland Front document.

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 (be 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:
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.
[Trực tiếp] Quốc hội thảo luận tình hình ngân sách Nhà nước | VTC1
Quốc hội thảo luận ở hội trường về tình hình thực hiện ngân sách nhà nước năm 2024, dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương năm 2025 (trong đó có Kế hoạch tài chính - ngân sách nhà nước 03 năm 2025-2027; tình hình thực hiện kế hoạch đầu tư công vốn ngân sách nhà nước năm 2024, dự kiến kế hoạch đầu tư công vốn ngân sách nhà nước năm 2025.

· https://www.youtube.com/watch?v=bFI1S8q-w-k
· Tiếp tục chương trình kỳ họp thứ 7, Sáng ngày 7/6, Quốc hội thảo luận ở hội trường về phê chuẩn quyết toán ngân sách nhà nước năm 2022 (trong đó có việc thực hiện quy định tại Nghị quyết số 91/2023/QH15 về phê chuẩn quyết toán ngân sách nhà nước năm 2021 và Nghị quyết số 94/2019/QH14 về khoanh nợ tiền thuế, xóa nợ tiền phạt chậm nộp, tiền chậm nộp đối với người nộp thuế không còn khả năng nộp ngân sách nhà nước).
[Live] National Assembly discusses state budget situation | VTC1
The National Assembly discusses in the assembly hall about the implementation of the 2024 state budget, the 2025 state budget estimates, and the 2025 central budget allocation plan (including the 3-year State Financial-Budget Plan 2025-2027; the implementation of the 2024 state budget capital public investment plan, and the projected 2025 state budget capital public investment plan).

https://www.youtube.com/watch?v=bFI1S8q-w-k
Continuing the 7th session program, on the morning of June 7, the National Assembly discussed in the assembly hall the approval of the 2022 state budget settlement (including the implementation of provisions in Resolution No. 91/2023/QH15 on approving the 2021 state budget settlement and Resolution No. 94/2019/QH14 on debt write-off for taxes, elimination of late payment penalty debts, and late payment fees for taxpayers who no longer have the capacity to pay into the state budget).
2) MOF's Consultation on budget proposal of 2025
BTAP and Ministry of Finance hold public consultation on budget issues for 2023 during the Parliament approved budget proposal 2025
• On November 12, 2024, CDI and Ministry of Finance organized a roundtable discussion to gather input for the 2025 State Budget Proposal and the 2025–2027 Financial and State Budget Plan. Representatives from the MOF, experts from the Academy of Finance, the Viet Nam Center for Economic and Strategic Studies (VESS), and other CSOs including UNICEF, CEPEW, VEAFA, IPS, IDEA, media, and representatives of workers and persons with disabilities participated in the event. The discussion, attended by 31 participants (14 males and 17 females), focused on budgetary issues such as revenue and expenditure, allocation for priority areas like social welfare, education, healthcare, and national target programs. Although fewer than the planned 40 participants attended, the number of participants was appropriate given the logistical challenges of organizing large events.
•
• Link to the news on the event: http://ngansachvietnam.net/toa-dam-gop-y-ch/

Comment:
• https://mattran.org.vn/giam-sat-phan-bien-xa-hoi/toan-van-bao-cao-tong-hop-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-gui-den-ky-hop-thu-7-quoc-hoi-khoa-xv-55424.html
20/05/2024 TOÀN VĂN BÁO CÁO TỔNG HỢP Ý KIẾN, KIẾN NGHỊ CỦA CỬ TRI VÀ NHÂN DÂN GỬI ĐẾN KỲ HỌP THỨ 7, QUỐC HỘI KHÓA XV
20/05/2024 Full text of the Comprehensive Report on opinions and recommendations of voters and the People sent to the 7th Session of the 15th National Assembly
Mr. Do Van Chien, Politburo Member, Central Party Secretary, Chairman of the Central Committee of the Vietnam Fatherland Front, presented the comprehensive report on opinions and recommendations of voters and the People nationwide sent to the 7th Session of the 15th National Assembly

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
The Vietnam Fatherland Front report synthesizes voter and citizen recommendations (tổng hợp ý kiến, kiến nghị của cử tri và Nhân dân) - but this is a broad omnibus document covering all legislative and policy topics, not a budget-specific consultation summary. The National Assembly Standing Committee's own explanatory and response report (Báo cáo tiếp thu, giải trình, số 1052/BC-UBTVQH15, dated 12 November 2024), which records

how the Standing Committee incorporated deputies' views before the final budget vote on 13 November — but this again reflects inter-institutional deliberation, not public or CSO input. Based on the Vietnam Fatherland Front document, answer is revised from "B" to "C".

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:
This question reflects the GIFT principle on "Sustainability,""Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:
d. The requirements for a "c" response or above are not met.

Source:
TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164

Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

[Here's the English translation:
SUBMITTING TO THE NATIONAL ASSEMBLY FOR APPROVAL OF THE 2022 STATE BUDGET SETTLEMENT
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164
On the afternoon of May 30, continuing the Program of the 7th Session of the 15th National Assembly, the National Assembly heard presentations of reports on the 2022 state budget settlement. Deputy Chairman of the National Assembly, Senior Lieutenant General Tran Quang Phuong, chaired the session.
LIVE REPORT FROM THE AFTERNOON OF MAY 29: THE NATIONAL ASSEMBLY CONTINUES DISCUSSIONS ON SOCIO-ECONOMIC SITUATION AND STATE BUDGET]

https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.
Continuing the 37th Session, on the afternoon of September 23, the National Assembly Standing Committee provided opinions on the 2024 work report and 2025 audit plan of the State Audit Office.
This appears to be part of a news report about a National Assembly Standing Committee meeting where they discussed and reviewed the State Audit Office's performance and future audit plans.

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Thank you to the researcher and reviewer. Answer revised from "C" to "D". While, as noted by the researcher above, the National Assembly does hold public hearings on the Audit Report, there is no evidence that in 2024, they invited specific CSOs or individuals to provide input during the hearings on the Audit Report.

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:
TRÌNH QUỐC HỘI PHÊ DUYỆT QUYẾT TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2022
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164
Chiều 30/5, tiếp tục Chương trình Kỳ họp thứ 7, Quốc hội khóa XV nghe trình bày các báo cáo về quyết toán ngân sách nhà nước (NSNN) năm 2022. Phó Chủ tịch Quốc hội, Thượng tướng Trần Quang Phương điều hành phiên họp.
TỔNG THUẬT TRỰC TIẾP CHIỀU 29/5: QUỐC HỘI TIẾP TỤC THẢO LUẬN VỀ TÌNH HÌNH KINH TẾ - XÃ HỘI VÀ NGÂN SÁCH NHÀ NƯỚC

[Here's the English translation:
SUBMITTING TO THE NATIONAL ASSEMBLY FOR APPROVAL OF THE 2022 STATE BUDGET SETTLEMENT
30/05/2024
https://quochoi.vn/vanphongquochoi/tochucdangtoanthe/Pages/van-phong-dang-doan-the.aspx?ItemID=87164
On the afternoon of May 30, continuing the Program of the 7th Session of the 15th National Assembly, the National Assembly heard presentations of reports on the 2022 state budget settlement. Deputy Chairman of the National Assembly, Senior Lieutenant General Tran Quang Phuong, chaired the session.
LIVE REPORT FROM THE AFTERNOON OF MAY 29: THE NATIONAL ASSEMBLY CONTINUES DISCUSSIONS ON SOCIO-ECONOMIC SITUATION AND STATE BUDGET]

https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.
Continuing the 37th Session, on the afternoon of September 23, the National Assembly Standing Committee provided opinions on the 2024 work report and 2025 audit plan of the State Audit Office.
This appears to be part of a news report about a National Assembly Standing Committee meeting where they discussed and reviewed the State Audit Office's performance and future audit plans.

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to the researcher. For consistency across countries, this answer has been revised from “A” to “B”. While the National Assembly discusses and reviews the State Audit Office's performance and future audit plans, this does not indicate a formal mechanism on the part of the State Audit Office through which the public can suggest topics to include in the audit office’s audit program.

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:
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 larege; they represent the people to exercise the powers of the State in the National Assembly.

https://chinhsachcuocsong.vnanet.vn/phien-hop-thu-37-cua-uy-ban-thuong-vu-quoc-hoi-phong-chong-tham-nhung-tieu-cuc-thong-qua-hoat-dong-kiem-toan/47745.html

Continuing the 37th Session, on the afternoon of September 23, the National Assembly Standing Committee provided opinions on the 2024 work report and 2025 audit plan of the State Audit Office.
Presenting the Report at the session, State Auditor General Ngo Van Tuan clarified that the 2024 audit plan of the State Audit Office includes 121 audit tasks, organized into 166 audit teams. As of August 30, 2024, the State Audit Office had organized the review and approval of 109 audit plans, deployed 100 audit teams, of which 65 audit teams had concluded; completed and organized the review of 85 draft Audit Reports and officially issued 81 audit reports.
Tiếp tục Phiên họp thứ 37, chiều 23/9, Ủy ban Thường vụ Quốc hội cho ý kiến về báo cáo công tác năm 2024 và kế hoạch kiểm toán năm 2025 của Kiểm toán Nhà nước.
Trình bày Báo cáo tại phiên họp, Tổng Kiểm toán nhà nước Ngô Văn Tuấn nêu rõ, kế hoạch kiểm toán năm 2024 của Kiểm toán Nhà nước bao gồm 121 nhiệm vụ kiểm toán, được tổ chức thành 166 đoàn kiểm toán. Đến ngày 30/8/2024, Kiểm toán Nhà nước đã tổ chức xét duyệt 109 kế hoạch kiểm toán, triển khai 100 đoàn kiểm toán, trong đó 65 đoàn kiểm toán đã kết thúc; hoàn thành và tổ chức xét duyệt 85 dự thảo Báo cáo kiểm toán và đã phát hành chính thức 81 báo cáo kiểm toán.
Kiểm toán Nhà nước đã sớm ban hành nhiều văn bản triển khai hoạt động kiểm toán. Theo kế hoạch kiểm toán năm 2024, bên cạnh kiểm toán báo cáo quyết toán ngân sách 33 bộ, cơ quan trung ương (83%), 57 địa phương (90%), Kiểm toán Nhà nước tổ chức kiểm toán một số chuyên đề bám sát nhiệm vụ kiểm toán theo yêu cầu của Quốc hội, Ủy ban Thường vụ Quốc hội cũng như các vấn đề dư luận xã hội quan tâm.
Đối với kế hoạch kiểm toán năm 2025, dự kiến tổng số nhiệm vụ kiểm toán năm 2025 là 120 nhiệm vụ (giảm 1 nhiệm vụ so với năm 2024), đồng thời phải bảo đảm kiểm toán quyết toán ngân sách bộ, cơ quan trung ương, địa phương đạt tỷ lệ tối thiểu 90% số bộ, cơ quan trung ương, địa phương; kiểm toán chuyên đề, hoạt động, môi trường, công nghệ thông tin phấn đấu mục tiêu tỷ lệ 30% tổng số cuộc kiểm toán năm 2025.
Đồng thời, dự kiến kiểm toán 25 chuyên đề (chưa bao gồm 2 chuyên đề trong lĩnh vực an ninh quốc phòng); kiểm toán hoạt động 7 chủ đề, trong đó tập trung kiểm toán các chủ đề liên quan đến bảo vệ môi trường, xử lý chất thải bệnh viện, rác thải sinh hoạt đô thị...
Theo báo cáo thẩm tra do Chủ nhiệm Ủy ban Tài chính - Ngân sách Lê Quang Mạnh trình bày tại phiên họp, việc triển khai kế hoạch kiểm toán năm 2024 đảm bảo tiến độ theo phương án tổ chức kiểm toán đã được phê duyệt. Tuy nhiên, so với kế hoạch đề ra, số đoàn kiểm toán triển khai, kết thúc, xét duyệt Báo cáo kiểm toán 8 tháng đầu năm còn chiếm tỷ trọng khiêm tốn, thấp hơn so với cùng kỳ các năm trước.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Many thanks to the researcher. For consistency across countries, this answer has been revised from "B" to "D". Please see the IBP comment in Question 140.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:
This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as

witnesses or respondents.

Answer:
b. The requirements for an “a” response are not met.

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree