Open Budget Survey 2015

Vietnam

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Vietnam

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	Decision of Prime Minister on the Socio-Economic Development Plan and Budget 2014 (no.14/CT-TTg dd 14 June 2014) (Chị thị của Thủ tướng về Kế hoạch phát triển Kinh tế xã hội và Ngân sách 2014)	2015	June 14, 2014
Executive's Budget Proposal (EBP)	Produced but Not Available to the Public	Produced but Not Available to the Public	Produced but Not Available to the Public
Supporting EBP	Produced but Not	Produced but Not	Produced but Not

Document	Available to the Public	Available to the Public	Available to the Public
Supporting EBP Document	Produced but Not Available to the Public	Produced but Not Available to the Public	Produced but Not Available to the Public
Supporting EBP Document	Produced but Not Available to the Public	Produced but Not Available to the Public	Produced but Not Available to the Public
Enacted Budget	1.Resolution of the Parliament no. 57/2013/QH13 dated 12 November 2013 on approval of the state budget proposal of 2014 (Nghị quyết của Quốc Hội về phê duyệt dự toán ngân sách nhà nước 2014) 2. Parliament resolution no. 61/2013/QH13 dated 15 November 2013 on central budget allocation (Nghị quyết của Quốc Hội về phê duyệt Ngân sách Trung Ương) 3.Resolution no. 53/2013/QH13 on Socio-economic Development Plan 2014 4. tables enclosed Decision on open budget 2014 no. 3016. Of Ministry of finance Dd. 4.12.2013 (9 biểu công khai Ngân sách nhà nước)	2014	December 30, 2013
Citizens Budget (for EBP or Enacted Budget)	Vietnam Budget Book 2014 (Cuốn sách Ngân sách Việt Nam)	2014	January 14, 2014
In-Year Report	Report of state budget quarter I - 2013 (Báo cáo ngân sách nhà nước quý 1- 2013)	2013	April 10, 2013
Additional in-year report	Report of state budget quarter III – 2013'(Báo cáo ngân sách nhà nước quý III- 2013)	2013	October 9, 2013
Additional in-year report	BUDGET for 6 month of 2013: (6 tháng đầu năm 2013	2013	July 24, 2013
	Estimated Execution of		

Mid-Year Review	Budget 2013 (Ước thực hiện)	2013	December 18, 2013
Year-End Report	Report of State Budget 2012 -2013 (year end report 2012) Quyết toán ngân sách nhà nước	2012	September 19, 2013
Audit Report	State audit report on state budget 2013 (Báo cáo kiểm toán ngân sach nhà nước 2012)	2012	July 25, 2014

Sources: n/a

Comments: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: Executive Budget Proposal is sent to the NA members (the public's representatives) 10 days before the NA session. The Ministry of Finance has a web page Matters of National Assembly Attention on its website which uploads the information of budget discussion at the NA and Finance Ministers responses to all concerns and questions of the public. However, according to the definition of OBI, Vietnam budget proposal is not considered as a publicized budget document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

Table 2a. Details about Availability

Vietnam

	Budget Documents Tick box if answer to the questions is "yes"			
	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	(●) Yes ( ) No	(●) Yes ( ) No	(●) Yes ( ) No	(●) Yes ( ) No
Is it produced for internal purposes only?	( ) Yes (●) No	(●) Yes ( ) No	( ) Yes (●) No	( ) Yes (●) No
Is it published too late compared to the accepted timeframe?	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No

Is it available to the public in hard copy, with charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in hard copy, NO charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in soft copy, with charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in soft copy, NO charge?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is it available to the public online?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
If available online, provide internet/URL address	http://congbao.chinhphu.vn/noi-dung-van-ban-so-14_CT-TTg-(15886)?cbid=15884	n/a	1. http://congbao.chinhphu.vn/noi-dung-van-ban-so-57_2013_QH13-%2813566%29 2. 2) http://congbao.chinhphu.vn/noi-dung-van-ban-so-61_2013_QH13-(13785)?cbid=13780	http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=115344943&p_recurrent_news_id=118032689 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=115344943&p_recurrent_news_id=120571739
Is it machine readable? [only for electronic copies]	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	◉ Yes ○ No
Is there a "citizens version" of the budget document?	○ Yes ◉ No	○ Yes ◉ No	◉ Yes ○ No	N/A

Sources: 1. 9 budget tables of 2014 http://www.chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc http://www.chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc?categoryId=100003009 2. State Budget 2013 (enacted) http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=115900151

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are four online sources providing budget documents. (1) The webpage of the Government Office (from 2006 to 2014): http://chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc (2) The webpage of the Ministry of Finance (from 2002 to 2014): http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685 (3) The webpage of the State Audit Office (2013): http://static.sav.gov.vn/Data/admin/File/Tai-lieu/TL%20Hop%20bao%20BCKT%20nam%202013.rar (4) The webpage of General Office of Statistics (from 2000 to 2012): http://www.gso.gov.vn/default.aspx?tabid=429&idmid=3

Table 2b. Details about Availability

Vietnam

	Budget Documents Tick box if answer to the questions is "yes"			
	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	(●) Yes ( ) No	( ) Yes (●) No	(●) Yes ( ) No	(●) Yes ( ) No
Is it produced for internal purposes only?	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No
Is it published too late compared to the accepted timeframe?	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No	(●) Yes ( ) No
Is it available to the public in hard copy, with charge?	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No
Is it available to the public in hard copy, NO charge?	(●) Yes ( ) No	( ) Yes (●) No	(●) Yes ( ) No	( ) Yes (●) No
Is it available to the public in soft copy, with charge?	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No	( ) Yes (●) No
Is it available to the public in soft copy, NO charge?	(●) Yes ( ) No	( ) Yes (●) No	(●) Yes ( ) No	( ) Yes (●) No
Is it available to the public online?	(●) Yes ( ) No	( ) Yes (●) No	(●) Yes ( ) No	( ) Yes (●) No
If available online, provide internet/URL address	1st Q: http://www.mof.gov.vn/portal/pls/portal/shared_app.utils.print_preview_recurrent_news?p_page_url=http%3A%2F%2Fwww.mof.gov.vn%2Fportal%2Fpage%2Fportal%2Fmof_vn%2F1670950&p_itemid=89366788&p_siteid=33&p_persid=&p_language=vi 2nd Q: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201709&p_recurrent_news_id=96778796 3rd - Q: http://www.mof.gov.vn/	http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201709&p_recurrent_news_id=103137546 http://www.mof.gov.vn/	YER 2012: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=96778796 http://portal.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_folder_id=94847770&p_recurrent_news_id=94849952 Estimation of 2013:	http://www.sav.gov.vn/2677-1-ndt/tai-lieu-hop-bao-ngay-2572013.sav The audited account of 2012 budget was approved on 9 June 2014 by the Parliament. news is following link http://www.sav.gov.vn/3327-1-ndt/quoc-hoi-bieu-quyet-thong-qua-

	portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201709&p_recurrent_news_id=103137546 4th Q: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134514/115357518/D%E1%BB%B1%20to%C3%A1n%20thu%20chi%20ng%C3%A2n%20s%C3%A1ch%20c%E1%BB%A7a%20c%C3%A1c%20B%E1%BB%99%20c%C6%A1%20quan%20trun?p_folder_id=&p_recurrent_news_id=115901805	portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=97123356	http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201709&p_recurrent_news_id=115901805 final statement of budget 2012: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099 (released 10 July 2014)	nghi-quyet-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2012-bieu-quyet-thong-qua-nghi-quyet-ve-can-doi-ngan-sach-trung-uong-va-ngan-sach-dia-phuong-nam-2013--.sav
Is it machine readable? [only for electronic copies]	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	○ Yes ◉ No
Is there a “citizens version” of the budget document?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No

Sources: Inyear report is machine readable: with excel file attached: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201709&p_recurrent_news_id=89366788

Comments: With respect to the YER, the appropriate documents to consider are the "Finalization of the state budget in 2011, 2012 and the first 6 months of 2013" published in July 2013 and the "Vietnam Budget 2012 - 2013" published in July 2013. The Final Statement of 2012 was published in July 2014, after the accepted time frame, and thus cannot be considered in the OBS.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: A mid-year review on the implementation of the mid-year enacted budget is made available to the public after two weeks from the last day of the second quarter.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

1) The Mid year review of 2013 budget was published on 24 July 2013. http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=97123356 and on 19 July 2013 the estimate of 6 months of 2013 realisation was published ; http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=96778796 But the MYR is considered not produced because it does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year 2) the AR is published late. 2012 AR (final account) was published on 10 July 2013 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864 and on 19 July 2013 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=96778796

Table 3. When Are the Key Budget Documents Made Available to the Public?

Vietnam

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- (●) 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ( ) 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ( ) 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- ( ) 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- ( ) 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ( ) 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- ( ) 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- (●) 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- ( ) 100. Two weeks or less after the budget has been enacted
- (●) 67. Between two weeks and six weeks after the budget has been enacted
- ( ) 33. More than six weeks, but less than three months, after the budget has been enacted
- ( ) 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- ( ) 100. At least every month, and within one month of the period covered
- (●) 67. At least every quarter, and within three months of the period covered
- ( ) 33. At least semi-annually, and within three months of the period covered
- ( ) 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year
(i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- ( ) 100. Six weeks or less after the mid-point
- ( ) 67. Nine weeks or less, but more than six weeks, after the mid-point
- ( ) 33. More than nine weeks, but less than three months, after the mid-point
- (●) 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- ( ) 100. Six months or less after the end of the budget year
- (●) 67. Nine months or less, but more than 6 months, after the end of the budget year
- ( ) 33. More than nine months, but within 12 months, after the end of the budget year
- ( ) 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- ○ 100. Six months or less after the end of the budget year
- ○ 67. 12 months or less, but more than 6 months, after the end of the budget year
- ○ 33. More than 12 months, but within 18 months, after the end of the budget year
- ◉ 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: 1. Pre- Budget Statement: The Directive of the Prime Minister on the preparation of the socio-economic development plan and budget proposal for the next budget year, and circulars of the MOF and MPI are promulgated and made available to the public in June, six months before the next budget year (Prime Minister's Directive No. 14/CT-TTg on the preparation of the Socio-Economic Development Plan and Budget Proposal for the year 2015 promulgated on 14/6/2014; MOF's Circular No. 84/2014/TT-BTC on the guidance of developing Budget Proposal for the year 2015 promulgated on 27/6/2014). 2. Executive Budget Proposal is sent to the NA members (the public's representatives) 10 days before the NA session. The Ministry of Finance has a web page Matters of National Assembly Attention on its website which uploads the information of budget discussion at the NA and Finance Ministers responses to all concerns and questions of the public. However, according to the definition of OBI, Vietnam budget proposal is not considered as a publicized budget document. 3. Enacted budget: The NA's resolution on enacted budget and budget allocation at the central level is made available to the public within two weeks from the time it is approved by the NA. Finance Minister makes enacted budget avaible to the public within two to four weeks from the time it is approved by the NA. 4. In- year report:public avaibility on a quarterly basis, within 20 days from the last day of the quarter 5. A mid-year review on the implementation of the mid-year enacted budget is made available to the public after two weeks from the last day of the second quarter. 6.End-Year Report: The State Budget Law stipulates the authority of NA to enact the End-Year Report at least 18 months after the end of the budget year. The Year-End Report is made available to the public after 18 months from the end-point of the budget year. The reason for this comes from the nature of Viet Nam budget system with four budget levels – nested budget model (State Budget with Central Government and subnational levels, Subnational levels with provincial, district, and communne budget levels), lower budget level is a part of higher budget level, the NA approves the Year-End report which includes the subnational Year-End reports so that the time takes longer. 7. Audit Report: SAV receives the consolidated Year – End Report in February, 14 months after the end of the fiscal year. SAV then takes three to four months to conduct the auditing before submitting to the NA for discussion in the plenary session in May or June.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

(1) The GR suggests the EB was published two weeks or less after the budget has been enacted. However, on 12/11/2013 National Assembly passed with vote the Enacted Budget 2014 and on 12/30/2013 the Enacted Budget was published --> so it is after 2 weeks after the NA passed enacted budget and when it was published? 18 Dec 2013 for 2014 enacted budget (http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=115900151) 3) Audit report of 2012 was published on 22 July 2014 (after 18 months of the closing financial year) therefore its published late (1) State Audit Office: http://static.sav.gov.vn/Data/admin/File/Tai-lieu/TL%20Hop%20bao%20BCKT%20nam%202013.rar

Table 4. General Questions

Vietnam

	YES/NO	If yes, additional information; If no, please note N/A in the text box.

Is there a website or web portal for government fiscal information?	◉ Yes ○ No	http://www.chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc?categoryId=100003009 Ministry of Finance: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685
Is there a law (or laws) guiding public financial management?	◉ Yes ○ No	Budget Law 2002 http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453
Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation?	◉ Yes ○ No	No law - only regulation: - Decision no. 192/2004/QĐ-TTg dd 16/11/2004 of Prime Minister on Finance Transparency of Budget Holders http://thuvienphapluat.vn/archive/Quyet-dinh-192-2004-QD-TTg-Quy-che-cong-khai-tai-chinh-Ngan-sach-Nha-nuoc-don-vi-du-toan-duoc-ho-tro-du-an-dau-tu-Xay-dung-co-ban-Doanh-nghiep-DNNN-vb52555.aspx

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: National Assembly was approved Laws regulating access to information, transparency, citizens participation

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Two more sources are: (1) State Audit Office: http://static.sav.gov.vn/Data/admin/File/Tai-lieu/TL%20Hop%20bao%20BCKT%20nam%202013.rar (2) General Statistics Office: http://www.gso.gov.vn/default.aspx?tabid=429&idmid=3

RESEARCHER'S RESPONSE

the Law on Access to Information is in the drafting process only it was started in 2009 (see the 1st draft for public comment online: http://moj.gov.vn/dtvbpl/Lists/Danh%20sch%20d%20tho/View_Detail.aspx?ItemID=34) and re-started now and planed to be submitted for review by Mid year session of NA in May 2015

Section 2. Comprehensiveness of the Executive's Budget Proposal

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

A. Yes, administrative units accounting for all expenditures are presented.

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

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.
Comments: Executive Budget Proposal is sent to the NA members (the public's representatives) 10 days before the NA session. The Ministry of Finance has a web page Matters of National Assembly Attention on its website which uploads the information of budget discussion at the NA and Finance Ministers responses to all concerns and questions of the public. However, according to the definition of IBP, Vietnam budget proposal is not considered as a publicized budget document. Therefore, all questions from 1 to 52 below must be answered as "Not Applicable"

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EPB is not public available.

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

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: n/a

Comments: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001 above

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EPB is not public available.

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

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

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

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: N/A

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, the economic classification is compatible with international standards.

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

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: N/A

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: N/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

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

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

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

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

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

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

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

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

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

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

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

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

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

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

C. Not applicable/other (please

Vietnam

B.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

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

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

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

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

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

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

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

E. Not applicable/other (please

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explaination as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665),

but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

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

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for government debt are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

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

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

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

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

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

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

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

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

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

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665),

but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

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

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

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

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

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

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

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The same explanation as Question 001

PEER REVIEWER

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

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

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

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: na Refer to Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Reference/ notes: The timetable for formulating the budget proposal is stipulated in the state budget law and its secondary documents. Annually, the PM promulgates the directive on the guidance of formulating the socio-economic development plan and budget proposal which also set the timetable for formulating the budget proposal of the following budget year (can be refered to the PM's Directive No. 14/CT-TTg dated 14/6/2014 on formulating the socio-economic development plan and budget proposal for the year 2015).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Ministry of Finance has a page to response to the National Assembly (http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665), but not posting any document on Budget Proposal - as per OBI definition. So EBP is not public available.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: Về xây dựng Kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2015 (Plan on economic development - social and State budget estimate in 2015)

Comments: Yes, information related to the macroeconomic forecast is presented. Real GDP growth rate is presented on page 2 (of the PDF) and inflation is presented on page 4. There is no information on interest rates; however, information beyond the core, such as on the expectations for imports and exports is presented in the Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Yes, information is presented, but it excludes some core elements. Directive 14/CT-TTg dated 14/6/2014 by Prime Minister on preparation of social economic development plan and state budget for fiscal year 2015 provides some macroeconomic forecasting such as: economic growth of 6-6.2%, inflation rate of 7% or less ... There is no information on interest rates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

No interest rate stated. Hence 'b' is appropriate because answer choice "a" requires all the core elements "as well as some additional information beyond the core elements" . "B" is appropriate because while the interest rate is not presented information beyond the core such as on the expectations for imports and exports is presented.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: Về xây dựng Kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2015

Comments: There are policies and directions without the total estimated amount of budget. Information on the expenditure priorities and policies -- including discussion of priority sectors and program -- can be found of page 10 of the PDF (page 34 per the document's numbering).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Directive 14 by Prime Minister provides policy direction and orientation for budget spending priorities, but does not provide for total planned expenditure. Planned expenditure toward prioritized tasks should be based on overall balance of national resources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: Về xây dựng Kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2015

Comments: Pages 14-16 of the PDF include information revenue policies and priorities. However, an estimate of total revenue is not presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Directive 14/CT-TTg by Prime Minister and Circular 84/2014/TT-BTC by Ministry of Finance sets out policy direction regarding budget revenue and revenue targets (Set revenue target from taxes and fees of about 18-19% of GDP; planned domestic revenue (excluding crude oil, land rent) targets growth rate of 14-16% on average in comparison with the respective estimates of 2014 (after excluding increase or decrease due to policy changes); planned budget revenue from import and export activities target growth rate of 6-8% on average in comparison with the respective estimates of 2014...).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

there are only estimates of revenues and policies and priorities. it could be consider as 'b'

IBP COMMENT

IBP determined that answer choice "c" is appropriate as an estimate of total revenue is not presented.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Về xây dựng Kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2015

Comments: Information on debt is not presented in the Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Reference/notes: As reflected in the Medium Term Debt Management Strategy (MTDS).
http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=167145

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Thís document set the detail borrowing for 2013,2014, 2015 including required core figures borrowing and debts. - hence it could be considered important additional documents to budget document. - thus the answer could be changed to 'a"
http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=167145

IBP COMMENT

The document the researcher and government reviewer have cited was published in 2013 and thus cannot be considered in answering this question, per the Survey methodology. IBP agrees with the peer reviewer that the appropriate response is "d".

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: Về xây dựng Kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2015

Comments: Multi-year estimates are not included in the Pre-Budget Statement.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: There is no consolidated economic classifications in separate table http://congbao.chinhphu.vn/noi-dung-van-ban-so-57_2013_QH13-%2813566%29 9 tables @ http://www.chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc?categoryId=100003009 Administrative: http://datafile.chinhphu.vn/files/dlt/2013/12/07.pdf (Dự toán chi NSTW của từng Bộ, cơ quan Trung ương theo từng lĩnh vực chi và những nhiệm vụ chi của NSTW năm 2014) Sectoral: http://datafile.chinhphu.vn/files/dlt/2013/12/06.pdf (dự toán chi ngân sách trung ương theo lĩnh vực) Functional classifications: http://datafile.chinhphu.vn/files/dlt/2013/12/04.pdf (Dự toán chi Ngân sách Nhà nước, chi NSTW và chi NSĐP theo cơ cấu chi năm 2014)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). However, the economic and functional classification are not compatible with international standards. http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134514/154947557/1549523612?p_folder_id=154651000&p_recurrent_news_id=154654602

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

"economic classification displays what the money is spent on" - the presentation of Vietnam Budget on category "economic" does not match with the definition and standards. therefore only two categories are met to be "b"

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

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

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: 9 tables http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=115900151 http://datafile.chinhphu.vn/files/dlt/2013/12/08.pdf 16 national programmes presented but not specific by each ministries Data on national target programmes are presented for each ministries but date of publish is August 2014 therefore it is beyond the timeline of publishing enacted budget of 2014 (3 months after the enacted date) http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134514/115357518/Dự%20toán%20thu%20chi%20ngân%20sách%20của%20các%20Bộ%20cơ%20quan%20trun

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: See the public disclosure of budget proposal for fiscal year 2015, annex 08/CKTC-NSNN on expenditure planning of National-Target Programmes for fiscal year 2015. These documents were made available to the public on December 15th 2014, one month after the National Assembly's approval on the budget proposal for fiscal year 2015. http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134514/154947557/1549523361?p_folder_id=154651000&p_recurrent_news_id=154654602

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: 9 budget tables of 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201669&p_recurrent_news_id=115343790 Including Domestic revenue Revenue from oil Revenue from export/import Revenue from ODA

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Enacted Budget present revenue estimates by sector: Domestic revenue, Revenue from oil, Revenue from export/import, Grant http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134514/154947557/1549523361?p_folder_id=154651000&p_recurrent_news_id=154654602 Enacted Budget present revenue estimates by tax and non-tax sources of revenue http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=154652805&p_recurrent_news_id=154660255

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: see ref. to question 61

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Enacted Budget present revenue estimates by sector: Domestic revenue, Revenue from oil, Revenue from export/import, Grant http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134514/154947557/154952361?p_folder_id=154651000&p_recurrent_news_id=154654602 Enacted Budget present revenue estimates by tax and non-tax sources of revenue http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=154652805&p_recurrent_news_id=154660255

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: 9 tables of budget (link and file attached) http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201669&p_recurrent_news_id=115343790 Sheet M4: Line 16, Debt payment Sheet M2: Line 13: Revenue from ODA Sheet M2: Line 19 Borrowings

Comments: Figures on interest or on total debt outstanding are not presented in the Enacted Budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Enacted Budget include principal and debt services payment, new borrowing (fiscal deficit). http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=154652805&p_recurrent_news_id=154660255 Enacted Budget include outstanding public debt, outstanding Government's debt, national external debt. http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_folder_id=157296489&p_recurrent_news_id=157297731

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_folder_id=157296489&p_recurrent_news_id=157297731 It states total debt payment (including ODA) only - no interest rate is stated. " Dự toán chi trả nợ và viện trợ: 150.000 tỷ đồng, chiếm 13,1% tổng chi, tăng 30.000 tỷ đồng so với dự toán năm 2014." In link: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=154652805&p_recurrent_news_id=154660255 The budget table - Sheet Balance only states Principle payment of 65,000 bil but no interest rate is stated. [Chi trả nợ gốc Principal repayment 65,060]Therefore 'b' could be appropriate because the budget states principle payment and outstanding debt.

IBP COMMENT

As this question is asking whether an estimate of the total debt outstanding at the end of the budget year is presented as opposed to the debt payment, answer choice "c" is retained. Moreover, the government reviewer has cited the FY 2015 budget as opposed to the FY 2014 budget. The latter is referred to answering this question per the Survey methodology.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=115344943&p_recurrent_news_id=120571739

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Annually, after the National Assembly approves budget estimates, Ministry of Finance publishes a book entitled "Vietnam's Budget", which provides assessment of budget implementation in the year (Y-1) and estimates for the year Y, in relation to implementation of national social economic goals and targets. In 2015, in addition to published detailed budget reports, Ministry of Finance also publishes State Budget Summary Report 2015, which provides for fundamental budget estimates regarding revenues, expenditures and fiscal balance; key policy initiatives; forecasts of essential macroeconomic indicators in 2015 to be more user-friendly, accessible to people. Viet Nam Budget Book 2015 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088 Vietnam State Budget Summary Report 2015 http://mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/157301819

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In the budget book 2014 (see link: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=115344943&p_recurrent_news_id=120571739) it includes assessment of budget year Y-1 and some targets of multiple years I think it is beyond the core element. Hence we could consider this to be "a"

065. How is the Citizens Budget disseminated to the public?

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.).

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

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=115344943&p_recurrent_news_id=120571739 Citizens Budget is disseminated on the Internet.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Book entitled "Vietnam's Citizen Budget" is published on Ministry of Finance's website: www.mof.gov.vn, under the web page State Budget Publication; and in hard copy form. State Budget Summary Report 2015 is published in hard copy for distribution to press and propaganda agencies; and also distributed to international donors.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There are at least two means of dissemination, including publishing the Citizens Budget on internet and in hard copy. Public media also reports on some intriguing figures.

IBP COMMENT

As both the government reviewer and peer reviewer agree that the Citizens Budget is available in hard copy, IBP would accept answer choice "b" for this question.

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

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.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Ministry of Finance's website has a web page entitled Subjects of the National Assembly's interests, which comprises of information of ongoing discussion at the National Assembly, including subject matters with finance and budget nature; and answers that Ministry of Finance provides in response to National Assembly members and constituencies. At the same time, Ministry of Finance's website has also a page entitled Question and Answer, which sets stage for posting questions seeking for timely answer from Ministry of Finance on finance and budget information.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There are different channels that the public can send their requirements for budget information to the executive such as: sending question to the Ministry of Finance at: http://www.mof.gov.vn/portal/pls/portal/btc.doc_show_plt.popup_sendmail?p_page_url=http%3A%2F%2Fwww.mof.gov.vn%2Fportal%2Fpage%2Fportal%2Fmof_vn%2F1973955%2Fcapma%3F&p_linhvuc_id=1&p_chuyenmuc_id=1&p_language=vn sending question to the Government Office:

http://www.chinhphu.vn/portal/page/portal/chinhphu/congdan/gopy_hienke The channels are however hardly used by the public and how the executive response is not certain.

RESEARCHER'S RESPONSE

the two mechanism (links provided by PR) are general, including any question, but (so citizen do not understand they are consulted on what document) Unlike the way Ministry of Justice consulted on Draft law - which post the draft law and require public's opinion on the draft law (e.g.. http://moj.gov.vn/dtvbpl/Lists/Danh%20sch%20d%20tho/View_Detail.aspx?ItemID=34) The link the "National Assembly concern" also very broad, including any of budget issues, but it is not directly - the Ministry responses to Parliament Assembly member questions - as they represent constituency. http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665

IBP COMMENT

IBP agrees with the researcher that the mechanisms cited by the peer reviewer and government reviewer represent general mechanisms for the public to contact the Finance Ministry and are not examples of mechanisms established by the executive to identify the public's requirements for budget information in the Citizens Budget.

067. Are “citizens” versions of budget documents published throughout the budget process?

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).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

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

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: A Citizens Budget is published for the Enacted Budget only. Please see the following link:
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=115344943&p_recurrent_news_id=120571739

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Published book entitled “Vietnam’s Budget” would cover 2 out of four stages of budget process (assessment of budget implementation of year (Y-1) and budget estimates for year Y).
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Budget Book of 2014 does not cover the assessment part Budget book 2015 has assessment part but there is error on internet so it can't be read. http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117088?p_pers_id=&p_folder_id=157296489&p_recurrent_news_id=157298293 The estimate and forecast of some key indicators such as GDP, CPI,

export, investment figures, etc åre presented in 5 years (since 2010) but there is no budget figures for multiple years.

IBP COMMENT

For cross-country consistency purposes, IBP retains the researcher's original response of "c". A Citizen's Budget is produced for the Enacted Budget.

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

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: rêport of quarter 1 / 2014: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=124998537 report of quarter 1 - 2013: dated 10 April 2013 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=89366788 report of quarter 2 - 2013 (6 months 2013) : dated 24 Jul 2013 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=97123356 report of quarter 3 - 2013 dated 9 Oct 2013: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=80567275&p_recurrent_news_id=103137546

Comments: Only functional classifications presented in the in-year reports: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Quarterly budget statistics presents by economic classification (capital expenditure, current expenditure) and by funtional classification (healthcare, education, science and technology,...) – As published on Ministry of Finance's website: www.mof.gov.vn, page entitled Disclosure of State Budget – External Statistics State Budget Data of the first quarter in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=124998537 State Budget Data of the first six months in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=135698929 State Budget Data of the first nine months in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=146570558

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

agree that expenditures are presented by functional classifications. But, presenting expenditures by current and capital expenditures is not enough to qualify as economic classification.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: In-year Reports do not present actual expenditures by program.

Comments: no expenditures for programmes - by each ministries and units

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: see tables and links in question 68, 69

Comments: No, comparisons are not made for expenditures presented in the In-Year Reports.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As published on Ministry of Finance's website: www.mof.gov.vn, page entitled Press Release. http://mof.gov.vn/portal/page/portal/mof_vn/ttsk/1370581?p_page_id=2202237&pers_id=2177082&item_id=146831419&p_details=1

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Agree that In year narrative report (eg. 9 months of 2014) has comparison of enacted level and same period in the previous year http://mof.gov.vn/portal/page/portal/mof_vn/ttsk/1370581?p_page_id=2202237&pers_id=2177082&item_id=146831419&p_details=1 therefore it could be 'a'

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

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: In-Year Report see links and table in OBS questions 68,69. Please see tab 2, "Thu NSNN" of the attached files.

Comments: Yes, In-Year Reports present actual revenue by category.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As published on Ministry of Finance's website: www.mof.gov.vn, page entitled Disclosure of State Budget – External Statistics State Budget Data of the first quarter in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=124998537 State Budget Data of the first six months in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=135698929 State Budget Data of the first nine months in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=146570558

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: In-Year Report See links and report in OBS question 68,69 See third tab of Excel file, "Thu theo sac thue" for individual sources of revenue

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=146570558

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: Narrative Reports of every month of 2013 are found in the link: http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100002927&articleId=10052384 Eg. in report of 6 months 2013: the session on state budget include data on revenue and expenditures with comparison : as follows: " Finance: Tổng thu ngân sách Nhà nước từ đầu năm đến 15/6/2013 ước tính đạt 324,4 nghìn tỷ đồng, bằng 39,8% dự toán năm, trong đó thu nội địa 217,2 nghìn tỷ đồng, bằng 39,8%; thu từ dầu thô 50,3 nghìn tỷ đồng, bằng 50,8%; thu cân đối ngân sách từ hoạt động xuất, nhập khẩu 54,4 nghìn tỷ đồng, bằng 32,7%. Trong thu nội địa, thu từ khu vực doanh nghiệp Nhà nước 64,4 nghìn tỷ đồng, bằng 36,9% dự toán năm; thu từ doanh nghiệp có vốn đầu tư nước ngoài (không kể dầu thô) 49,1 nghìn tỷ đồng, bằng 45,7%; thu thuế công, thương nghiệp và dịch vụ ngoài Nhà nước 47,4 nghìn tỷ đồng, bằng 39,3%; thu thuế thu nhập cá nhân 25,3 nghìn tỷ đồng, bằng 46,2%; thu thuế bảo vệ môi trường 5,2 nghìn tỷ đồng, bằng 36,3%; thu phí, lệ phí 4,4 nghìn tỷ đồng, bằng 42,5%. Tổng chi ngân sách Nhà nước từ đầu năm đến 15/6/2013 ước tính đạt 409,1 nghìn tỷ đồng, bằng 41,8% dự toán năm, trong đó chi đầu tư phát triển 74,3 nghìn tỷ đồng, bằng 42,4% (riêng chi đầu tư xây dựng cơ

bản 72 nghìn tỷ đồng, bằng 42,3%); chi phát triển sự nghiệp kinh tế-xã hội, quốc phòng, an ninh, quản lý Nhà nước, Đảng, đoàn thể (bao gồm cả chi cải cách tiền lương) ước tính đạt 287,1 nghìn tỷ đồng, bằng 42,6%; chi trả nợ và viện trợ 47,8 nghìn tỷ đồng, bằng 45,5%."....

Comments: there is comparison of actual of 9 months 2013 and the whole budget of 2013

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: http://mof.gov.vn/portal/page/portal/mof_vn/ttsk/1370581?p_page_id=2202237&pers_id=2177082&item_id=146831419&p_details=1

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

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

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: there is all above dâta on in year report ref. eg. 9 month report of 2013 in attached file Sheet 1: Item "G" Deficit Sheet 1: Item "E" principle payment / debt burden at the point of the year Sheet 4: Item "4" interest payment Total debt figures is not available in In year report the public debt figures is on http://www.mof.gov.vn/portal/page/portal/mof_vn/1857109 but the data is only available update for 2012

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: State Budget Data of the first nine months in 2014 http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=146570558

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Information related to the composition of total actual debt outstanding is not presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In-Year Reports present information related to new borrowing (fiscal deficit), and principal and debt service payment.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Information is presented in the Public Debt Bulletins and in periodically press release of the Government. For reference, this article (http://baodientu.chinhphu.vn/Tin-noi-bat/Thong-cao-bao-chi-cua-Phien-hop-CP-thuong-ky-thang-10-ve-no-cong/212401.vgp) provides the figures on public debt in the first 10 months of 2014.

IBP COMMENT

The IYR does show the amount of net new borrowing, but does not show the composition of borrowing or total debt outstanding. Thus, answer choice “d” is appropriate.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Mid-Year Review of the budget of Viet Nam is the six months Review. This Review doesn't include an updated macroeconomic forecast for the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

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

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The same explanation as question 76, the Mid-year Review of Vietnam is the six months Review. In the case of Vietnam, if

execution of budget estimates approved by National Assembly does not undergo significant adjustment, it does not require an overall updates. Otherwise, the Government should propose for adjusted estimates to submit to National Assembly, while People Committee should submits to People Council for approval (Article 49 – State Budget Law 2002) and adjusted estimates should be published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

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

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Semi-annual budget statistics have break-down by economic classification (capital expenditure, current expenditure) and by functional classification (healthcare, education, science and technology,...)
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=135698929

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Mid-year Review doesn't present expenditure estimates for individual programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: As explained under question no 77.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

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

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Mid-Year Review presents revenue estimates by category
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=135698929

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Mid-Year Review of the budget presents individual sources of revenue.
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=135698929

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: 6M-2013 Budget Report is available (http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549?p_folder_id=2201709&p_recurrent_news_id=96778796). In which, the report presents individual sources of revenue.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Mid-Year Review includes updated estimates of principal and debt service payment, new borrowing (fiscal deficit). http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=115901721&p_recurrent_news_id=135698929

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

as defined, MYR is considered not produced because the six-month document does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

084. 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?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Report of State Budget 2012 -2013 (Word file) and accompanying Excel file.

Comments: No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Refer to Resolution No. 71/2014/QH13 on the approved budget for fiscal year 2012. http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

no comparision in YER see website of Ministry
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864 But the Resolution 71/2014/QH13 on approval of final statement of 2012 budget dated 9 June 2014 has the comparison but no narrative therefore it could be considered 'b'
http://thuvienphapluat.vn/archive/Nghi-quyet-71-2014-QH13-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-2012-vb238901.aspx

IBP COMMENT

The document cited by the government reviewer and researcher in the discussion box was published more than twelve months after the end of the reporting period and therefore was not published within the accepted timeframe. As the researcher notes, and the peer reviewer agrees, the Year-end Report does not include comparisons between enacted levels and actual outcomes of expenditures. Thus, the researcher's original response of answer choice "d" is retained.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: Report of State Budget 2012 -2013 (Word file) and accompanying Excel file.

Comments: Expenditures are only presented by the functional classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). However, the economic and functional classification are not compatible with international standards.
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Expenditures are presented only by functional classification.

RESEARCHER'S RESPONSE

YER present administrative expenditure and functional expenditure close to the standards (see sheet M6,M7,M8) in the excel file in the following link: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864 Therefore the answer can be 'b'

IBP COMMENT

The nine tables that the researcher mentioned were published more than twelve months after the end of the reporting period and therefore would not be considered publicly available. The Year-end Report published within the accepted timeframe includes the functional classification only. Thus, the researcher's original response of answer choice "c" is retained.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Report of State Budget 2012 -2013 (Word file) and accompanying Excel file.

Comments: Expenditures are not presented by program.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: State Budget's Final accounts Report has a detailed annex on expenditures of National-Target Programmes. See the public disclosure of Year-End Report for fiscal year 2012, annex 08/CKTC-NSNN on final expenditure of National-Target Programmes for fiscal year 2012. http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

The document that the government reviewer cites was published more than twelve months after the end of the reporting period and therefore cannot be considered in answering this question. Thus, the researcher's original response of answer choice "d" is retained.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

Comments: No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Yearly State Budget's Final accounts Report submitted to National Assembly presents difference between final account numbers and enacted estimates and explains reason for the difference. However, Resolution of National Assembly only includes difference between final account numbers and enacted estimates, but not explain reason for the difference. Refer to Government's website: www.gov.vn http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918 Refer to Ministry of Finance's website: www.mof.gov.vn http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The difference is presented in the link below (on official gazette of the government) but not the ministry of finance website. http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918 But no narrative is provided in such link. therefore 'b' can be accepted.

IBP COMMENT

The document cited by the government reviewer and the researcher in the comment box above was published more than twelve months after the end of the reporting period and therefore is not considered publicly available. Thus, the researcher's original response of "d" is retained.

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

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

Comments: Revenues are presented by the following categories: Taxes and Fees; Capital revenues; and Grants.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

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

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: Report of State Budget 2012 -2013 (Word file) and accompanying Excel file.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

As miscellaneous revenues account for more than three percent of revenues, the researcher's original response of answer choice "b" is retained.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

Comments: No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for repayment of debt, budget deficit. http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented. ONLY the total debt payment of the year is presented in ref.. http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918

IBP COMMENT

IBP agrees with the researcher's response of "d" as the document published within the accepted time frame does not show differences between the original estimates of government borrowing and debt and the actual outcome.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Narrative report of 2012 was published in: which has figures on macro-economic figures
http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100002607&articleId=10051323

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: State Budget's final accounts submitted to National Assembly provides for assessment of discrepancies between macroeconomic assumptions for the fiscal year and actual execution, but published information only include budget's data and does not include macroeconomic information. Detailed assessment and publication of macroeconomic information are provided for in Report of social and economic development which is prepared by Ministry of Planning and Investment and published on Ministry of Planning and Investment at: www.mpi.gov.vn; or www.gov.vn http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100002607&articleId=10051323

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

the narrative report also has comparison of macro economics of the realization and the for cast of the year. Hence it is 'a'
http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003029&articleId=10053823

IBP COMMENT

The document prepared by the Ministry of Planning, cited by the researcher and the government reviewer, was prepared for 2014. A similar document was prepared for 2012. While this document describes some of the differences between actual outcomes for BY and BY-1, it does not present estimates of the differences of the original macroeconomic assumptions for the fiscal year and the actual outcome. Thus, for cross-country consistency purposes, answer choice "d" is selected.

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

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Report of State Budget 2012 -2013 (Word file) and accompanying Excel file.

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

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Report of State Budget 2012 -2013 (Word file) and accompanying Excel file.

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

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: No difference but only actual figures:
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/981400 99?p_folder_id=115360568&p_recurrent_news_id=134887864

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Final accounts for sectoral expenditures which directly benefit the most impoverished population (such as social welfare, national target program for poverty reduction,...) have detailed assessment and present separate expenditure items which could afford comparison with the National Assembly's enacted estimates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The comparision is made clearly on the government official gazette dated (and printed 29 June 2014) for YER 2012: http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918 and the narrative is provided on government website: http://www.chinhphu.vn/portal/page/portal/chinhphu/tinhhinhthuchien?categoryId=100002607 (although the ministry of finance only posted the actual outcome of YER in tables on their website) therefore it could be consider "a"

IBP COMMENT

The document cited by the government reviewer and the researcher was published more than twelve months after the end of the reporting period and therefore is not considered publicly available. As the researcher noted in its original response, the YER published within the accepted timeframe only presents actual outcomes, not differences. Thus, the researcher's original response of "d" is retained.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The report has no figures on difference.
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2115685/2134513/134886238/98140099?p_folder_id=115360568&p_recurrent_news_id=134887864

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: According to provisions under Decision 192/2004/QĐ-TTg dated 16/11/2004 on financial disclosure and relevant guideslines, Ministries and local government has resposibilities to disclose estimates and final accounts of off-budget funds.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There is actual outcomes of off budget expenditure in YER 2012 as in the following links but not the difference.
http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/2126549/2117076?p_folder_id=50233907&p_recurrent_news_id=134884564
http://congbao.chinhphu.vn/noi-dung-van-ban-so-71_2014_QH13-(15928)?cbid=15918 Hence 'c' is appropriate

IBP COMMENT

As the researcher noted in its original comment, and the peer reviewer concurred, the Year-end Report, published within the accepted timeframe, does not report on the differences between the original estimates of extra-budgetary funds and the actual outcomes. Thus, the

researcher's original response or answer choice "d" is retained.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

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

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: A financial statement is neither part of the Year-end Report nor released as a separate report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Vietnam has not yet prepared a Financial Statement.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Audit Report is published too late and thus considered not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: The Audit Report is published according to provisions at The State Budget Law and State Audit Law. Article 14 of the State Audit Law provides that: "State Audit has function to conduct financial statements audit, compliance audit and operational audit of agencies which are entitled to managing or using state budget, monetary and physical assets of the State" Article 36 of State Audit Law provides that: "1. Audit types include: a) Financial Statement audit; b) Compliance audit; c) Operational audit." The State Budget Law stipulates the authority of NA to enact the Year-End Report at least 18 months after the end of the budget year. The Year-End Report is made available to the public after 18 months from the end-point of the budget year. The reason for this comes from the nature of Viet Nam budget system with four budget levels – nested budget model (State Budget with Central Government and subnational levels, Subnational levels with provincial, district, and communne budget levels), lower budget level is a part of higher budget level, the NA approves the Year-End report which includes the subnational Year-End reports so that the time takes longer.

PEER REVIEWER

RESEARCHER'S RESPONSE

the Audit Report is published too late and thus considered not publicly available by OBI definition

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

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Audit Report is published too late and thus considered not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.
Comments: Over the past 5 years, most of ministerial, central agencies, provinces and cities, state-owned economic groups have undergone audit at least once for every two years (in recent 03 year, Hanoi and Ho chi Minh City have been audited on annual basis, these two cities represent 21,3% of total revenue, and 24% subnational total expenditure), as a result in term of state budget volume there has been more than 50% of total revenue, expenditure being subject to audit each year, while some agencies are audited annually or periodically as mandated by relevant laws.

PEER REVIEWER

RESEARCHER'S RESPONSE

the Audit Report is published too late and thus considered not publicly available by OBI definition

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

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Audit Report is published too late and thus considered not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Refer to www.sav.gov.vn, page entitled Disclosure of the Audit Report year 2013.

PEER REVIEWER

RESEARCHER'S RESPONSE

the Audit Report is published too late and thus considered not publicly available by OBI definition

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

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Vietnam

B.

Score: 0

Sources: The Audit Report is published too late and thus considered not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Audit results in 2013 covering fiscal year 2012 was submitted to National Assembly in Report No 124/BC-KTNN dated 29/4/2014; and summarized in Summary Report No 125/BC-KTNN dated 29/4/2014. Reference can be made to www.sav.gov.vn, page Disclosure of audit results 2013.

PEER REVIEWER

RESEARCHER'S RESPONSE

the Audit Report is published too late and thus considered not publicly available by OBI definition

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: http://thuvienphapluat.vn/archive/Cong-van-11574-BTC-TTr-2014-kien-nghi-co-quan-kiem-toan-thanh-tra-bao-cao-quyet-toan-ngan-sach-2012-vb247191.aspx

Comments: including results of audit recommendations and actions

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Agencies undergo state audit have obligations as stipulated at para 6 Article 65 of State Audit Law as follows: “Fully and timely implement the conclusions, recommendations made by State Audit regarding noncompliance as reflected in financial statements of noncompliance with laws and regulations; implement corrective measures to rectify the weaknesses identified in the conclusions, recommendations of the State Audit; report in written form about the implementation of conclusions, recommendations to the State

audit." State Budget final accounts submitted annually by the Government to National Assembly always include an annex which summarizes results of implementation of State Audit's recommendations involving State Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

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

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: National Assembly request the government to be accountable for audit recommendations: http://vov.vn/kinh-te/giao-chinh-phu-xu-ly-nghiem-cac-sai-pham-ve-ngan-sach-267219.vov Document no 11574 of Ministry of Finance to guide on follow up of audit recommendations of audit findings 2012 budget http://thuvienphapluat.vn/archive/Cong-van-11574-BTC-TTr-2014-kien-nghi-co-quan-kiem-toan-thanh-tra-bao-cao-quyet-toan-ngan-sach-2012-vb247191.aspx

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Article 58 of the State Audit Law provides that: "1. Annual audit results report and report on implementation of State Audit's conclusions, recommendations should be published after being submitted to the National Assembly." Implementation status of State Audit's recommendations in 2012 has been published by State Audit in its Audit Report 2013 (which could be found at www.sav.gov.vn).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: The Committee for Finance and Budget conducts budget analysis.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

For cross-country consistency purposes, IBP revised the response from "a" to "d" as a Committee or Committee staff does not qualify as a specialized budget research office or independent researchers available to all Parliamentarians.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: 23 Oct 2013: National Assembly discuss about budget issues and guidance to the budget process. http://vov.vn/chinh-tri/quoc-hoi/thong-cao-so-3-ky-hop-thu-6-quoc-hoi-khoa-xiii-286721.vov June 2013: during Pre-budget statement, National Assembly discuss about direction on socio-economic development and budget of 2014-2015 http://www.dangcongsan.vn/cpv/Modules/News/NewsDetail.aspx?

co_id=2834068&cn_id=616286

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Executive has been paying more attention to legislature debates and arguments. For instance, the Executive had proposed to use state budget to deal with non-performing loans but then the Executive withdrew the proposal because of legislature debates. http://vneconomy.vn/tai-chinh/rut-de-xuat-chi-ngan-sach-de-xu-ly-no-xau-chinh-phu-da-dung-20141022025043123.htm

RESEARCHER'S RESPONSE

the answer "b" is appropriate, because the executive is not obligated to reflect the legislature's recommendations in the budget.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: Draft budget proposal is sent to Committee on Finance and Budget of National Assembly and discussed with Ministries and Agencies before the draft is widely discussed amongst all legislature Legislators discussed the budget issues and broastcased, publicly http://www.youtube.com/watch?v=G0p7-kjMgEQ

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Government should conduct consultation with relevant Committees of National Assembly (Budget and Economic Committee, Nationalities Council and other Committees of National Assembly).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

'b' is appropriate because the draft is sent to several committees but not to all legislatures

IBP COMMENT

For cross-country consistency, answer is revised from answer choice "b" to "c" as members of multiple parties are not consulted.

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

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: On 25 Oct 2013, National Assembly discussed the Budget proposal of 2014. http://hanoimoi.com.vn/Tin-tuc/Chinh-tri/635107/quoc-hoi-thao-luan-ve-phan-bo-ngan-sach-nam-2014

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Budget estimates and Central Government budget appropriations plan would be circulated to National Assembly's members at least 10 days before the opening of the year-end National Assembly's session in previous year (which is about October 10 of the previous year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: Normally National Assembly approved Budget of next year in the first week of November while financial period start in January. Fiscal year 2014 budget was passed by NA on 15 Nov 2013

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: National Assembly approves budget estimates and Central Government budget appropriations before November 15 of the previous year (for example: budget estimates for 2015 was approved by National Assembly on November 10, 2014, while Central budget appropriations was approved by National Assembly on November 14, 2014).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: Law on Organisation of National Assembly, art. 2 http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=22862 2002 Budget law, article 15 states the role of National Assembly in state budget issues http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: State Budget Law provides that National Assembly approves budget estimates, central government budget appropriations and nationally important projects financed by state budget.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Legislature has the right to make final decision on State Budget. In light of this, they are able to ask the Executive to amend Budget Proposal.

RESEARCHER'S RESPONSE

The law gives full power to National Assembly to function as a

IBP COMMENT

Note: Per the World Bank report, Revising Vietnam's State Budget Law (2002), "article 46 of the SBL provides some guidance on budget amendment. During the process of discussion and making decision on the draft budget and budget allocations, the National Assembly and the People's Councils, when deciding the draft budget on increased expenditures or addition of new expenditures, shall consider and decide the solutions to ensure the budget balance at the same time..., the article does not state that the budget balance must be left unchanged."

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: Budget law 2002: not allowed to shift the budget line from ministries to ministries/agencies article 8 4. Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ, cơ quan khác ở trung ương, Uỷ ban nhân dân các cấp, các tổ chức và đơn vị Chịu trách nhiệm tổ chức thực hiện dự toán ngân sách trong phạm vi được giao; nghiêm cấm các trường hợp vay, cho vay và sử dụng ngân sách nhà nước trái với quy định của pháp luật. See also Article 49 of State Budget Law: http://www.moj.gov.vn/vbpq/en/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=7134

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Article 49 of the State Budget Law provides that: Adjustment to the budget estimates will be made only if there is a significant changes to the state budget in comparison with the enacted appropriation. In such a case, the Government should prepare adjusted estimates to submit to National Assembly, while People Committee submits to People Council. In practice, budget estimates approved by National Assembly rarely undergo in-year adjustment. It happened in 2009, during economic difficulty period, the Government submitted to National Assembly for adjustment of fiscal deficit from 5% of GDP to 7% of GDP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Only NA can make adjustment of the budget 2002 Budget law, art 15 http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453 " 6. Quyết định điều chỉnh dự toán ngân sách nhà nước trong trường hợp cần thiết;"

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: Article 51 of State Budget Law provides that in certain cases, agencies and spending units whose respective budget estimates approved by Prime Minister or People Committees could choose to adjust budget estimates for its lower-level spending units as long as such adjustment fall within the approved sum and itemized sectoral allocation, conditional upon an agreement from its peer-level financial agency (without requirement of approval from legislative body).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Ok i agree that the budget allocation within the administrative is not for approval of the legislature but its is within the approved budget for such agencies and the agencies had to submit detailed budget before tabling to the legislature. Ref, Art 15 papa 4 b states that legislature approves the allocation of budget of the ministry and agency (administrative units) but only the total. ref. art 51 of budget law, the agencies assigned by Prime Ministry can decide budget for their sub-agencies (without approval of legislature but within the approved budget for respective agencies) hence a is appropriate

IBP COMMENT

For cross-country consistency purposes, IBP agrees with the reviewer that answer choice "d" is appropriate.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: the budget law 2002 art 59, provisions 1 and 4 Approval need to seek from Standing Committee of NA but does not require the whole legislature approval. http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453 1. The revenue increases and expenditure savings as compared to the assigned estimates can be used to reduce the overspending, increase debt repayment expenditure, increase development investment expenditure, supplement the financial reserve funds and/or to increase the budget reserves. The Government shall project the use plan for each expenditure task and report it to the National Assembly Standing Committee for comments before the implementation thereof; the People's Committees shall project the use plan for each expenditure task, reach agreement with the Standing Boards of the People's Councils before the implementation thereof; for the commune level, the People's Committees shall reach agreement with the chairmen and vice-chairmen of the People's Councils before the implementation thereof; 4.In cases where there are big revenue and/or expenditure changes as compared to the already decided estimates, which require the overall adjust-ment, the Government shall submit to the National Assembly and the People's Committees shall submit to the People's Councils of the same level for decision the budget adjustment according to the provisions in Clause 1, Article 49 of this Law;

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Article 59 of the State Budget Law provides that uses of excess revenue should be subject to Government's reporting to National Assembly's (in case of Central Government budget) , People Committee's report to People Council's Standing Body (in case of provincial budget) in advance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental

budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: eg. the approval of the NA on state deficit dated 9 June 2014 Resolution: 72 /2014/QH13 http://thuvienphapluat.vn/archive/Nghi-quyet-72-2014-QH13-phan-bo-tang-boi-chi-ngan-sach-giam-chi-2013-vb238677.aspx

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: Budget laws 2002 states art 9 allows the Government use contingencies of 3-5%: http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453 Điều 9. 1. Dự toán chi ngân sách trung ương và ngân sách các cấp chính quyền địa phương được bố trí khoản dự phòng từ 2% đến 5% tổng số chi để chi phòng chống, khắc phục hậu quả thiên tai, hỏa hoạn, nhiệm vụ quan trọng về quốc phòng, an ninh và nhiệm vụ cấp bách khác phát sinh ngoài dự toán; Chính phủ quyết định sử dụng dự phòng ngân sách trung ương, định kỳ báo cáo Uỷ ban Thường vụ Quốc hội, báo cáo Quốc hội tại kỳ họp gần nhất; Uỷ ban nhân dân quyết định sử dụng dự phòng ngân sách địa phương, định kỳ báo cáo Thường trực Hội đồng nhân dân, báo cáo Hội đồng nhân dân tại kỳ họp gần nhất; đối với cấp xã, Uỷ ban nhân dân quyết định sử dụng dự phòng ngân sách xã, định kỳ báo cáo Chủ tịch, Phó Chủ tịch Hội đồng nhân dân, báo cáo Hội đồng nhân dân tại kỳ họp gần nhất.

Comments: In English: Article 9. 1. The expenditure estimates of the central budget and the budgets of the local administration of all levels shall be entitled to include a reserve of between 2% and 5% of the total expenditure for spending on prevention, combat and overcoming of consequences of natural calamities, fires, on the performance of important defense and security tasks and other urgent tasks, which arise beyond the estimates; the Government shall decide on the use of the central budget reserves and periodically report thereon to the National Assembly Standing Committee, to the National Assembly at its nearest session;

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In regards to the purpose of using contingency funds, it is stipulated in State Budget Law. Annually, the National Assembly approves the specific contingency budget. In regards to the authority of approving contingency budget usage, State Budget Law stipulates: For contingency budget of Central Government, the Government approves the use and periodically reports to the Standing Committee of the National Assembly, the National Assembly at the nearest session. For contingency budget of subnational governments, the People Committee approves the use and periodically reports to the Standing Body of the People Council, and the People Council in the nearest session.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: 9 June 2014; Parliament/National Assembly approved the final statement of 2012 budget. see the link below. http://www.sav.gov.vn/3327-1-ndt/quoc-hoi-bieu-quyet-thong-qua-nghi-quyet-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2012-bieu-quyet-thong-qua-nghi-quyet-ve-can-doi-ngan-sach-trung-uong-va-ngan-sach-dia-phuong-nam-2013--.sav After that the State Audit announce the audit report of 2012 on 25 July 2014 with a press release

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: A committee does not hold public hearings to review and scrutinize Audit Reports.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

the discussion at the National Assembly on final account (report of State Audit) is broadcasted by media so it is open to public to know eg.

http://www.baomoi.com/Quoc-noi-nghe-bao-cao-quyet-toan-ngan-sach-2012/144/13859975.epi therefore 'a' is appropriate

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

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: Law on State Audit 2005: http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=402&mode=detail&document_id=14759 Article 75 still give discretion for the Standing Committee of National Assembly to make audits in security sector.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The mandates of State Audit of Vietnam is stipulated at Article 15 – State Audit Law as: "1. Deciding the annual audit plan and reporting to the National Assembly and the Government prior to the implementation. 2. Arranging the implementation of the annual audit plan and implementing the audit tasks required by the National Assembly, the Standing Committee of the National Assembly, the Government, and the Prime Minister. 3. Considering and deciding the audit tasks required by the Standing Body of the People Council, the People Committee."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

By law, the following article implies 'b" answer The mandates of State Audit of Vietnam is stipulated at Article 15 – State Audit Law as: "1. Deciding the annual audit plan and reporting to the National Assembly and the Government prior to the implementation.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: The state audit law: article 72 regulate the National Assembly and its committees has role to supervise and monitor the activities and performance of SAI. "Điều 72. Giám sát hoạt động của Kiểm toán Nhà nước 1. Quốc hội, Uỷ ban thường vụ Quốc hội, Hội đồng dân tộc, Uỷ ban của Quốc hội, Đoàn đại biểu Quốc hội, đại biểu Quốc hội theo chức năng, nhiệm vụ, quyền hạn của mình, có trách nhiệm giám sát hoạt động và việc sử dụng kinh phí của Kiểm toán Nhà nước. 2. Khi xét thấy cần thiết, Quốc hội thành lập Uỷ ban lâm thời để nghiên cứu, thẩm tra về kết quả hoạt động của Kiểm toán Nhà nước." The regulation for monitoring of audit work is made: Ref. http://vanban.sav.gov.vn/283-1-ddt/quyet-dinh-ban-hanh-quy-che-kiem-soat-chat-luong-kiem-toan-cua-kiem-toan-nha-nuoc.sav

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The State Audit of Vietnam has the quality assurance system in place which is promulgated at the Decision No. 395/QD-KTNN dated 12/3/2014 by the Inspector General.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

agree to revise response from "a" to "c". "c" is appropriate because the neither reviews nor findings of annual review are not published

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: State Audit Law 2005: Article 17: Auditor General was elected by National assembly. The removal of Head of Audit was made by proposal of Standing Committee of National Assembly and in consultation with the Prime Minister... " 2. Tổng Kiểm toán Nhà nước do

Quốc hội bầu, miễn nhiệm và bãi nhiệm theo đề nghị của Uỷ ban thường vụ Quốc hội sau khi trao đổi thống nhất với Thủ tướng Chính phủ; ..."

Comments: na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Article 17 – State Audit Law stipulates: "2. The Inspector General is nominated and dismissed at the request of the Standing Committee of the National Assembly after discussing and getting the consensus of the Prime Minister; the criteria of the Inspector General is set by the Standing Committee of the National Assembly" Article 20 – State Audit Law stipulates: "2. The Deputy Inspector General is nominated and dismissed by the Standing Committee of the National Assembly at the request of the Inspector General"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: State Budget Law 2005: article 67. budget of state audit is approved by National Assembly , through the request of the Government. Điều 67. Kinh phí hoạt động của Kiểm toán Nhà nước 1. Kiểm toán Nhà nước có kinh phí hoạt động riêng, là đơn vị dự toán cấp I của ngân sách trung ương. Kinh phí hoạt động của Kiểm toán Nhà nước do Kiểm toán Nhà nước lập dự toán và đề nghị Chính phủ trình Quốc hội quyết định.

Comments: na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The State Audit of Vietnam is the spending unit level I of Central Government budget. Its budget proposal is made by itself and submitted for approval to the National Assembly by the Government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: Ministry of Finance explains the definitions of budget items http://www.mof.gov.vn/portal/page/portal/mof_vn/1351583/1371479/2140710?p_vblq_folder=2201654&p_vblq_id=2295262 Regulation on auditing: http://vanban.sav.gov.vn/301-1-ddt/quyet-dinh-ban-hanh-chuan-muc-kiem-toan-nha-nuoc-so-200-cac-nguyen-tac-co-ban-cua-kiem-toan-tai-chinh.sav

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: State Budget Law and all related documents provide the basic definitions of state budget. In addition, aiming at enhancing capacity of the National Assembly members, the People Council members in doing their roles and responsibilities in regards to state budget, the Ministry of Finance has closely worked with the Budget and Economic Committee of the National Assembly to compile a handbook “State Budget and skills of state budget verification and supervision” which introduces the key points of State Budget Law, verification skills of budget proposal and final account budget, and the supervision process of state budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: The budget law 2002: no provision for public participation
http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.
Comments: The public are engaged right from the process of policy issuance. As set in the Law on legal document issuance, the agency assigned to hold the leading role in drafting the legal document must get comments and feedbacks of all related units and agencies and the directly impacted subjects by directly sending the draft legal document, conducting seminars or published on the website. In regards to the draft of budget proposal, as set out in State Budget Law, must be sent to the National Assembly members (representatives of citizen) 10 days before the National Assembly session for their comments. In addition, as stipulated at the Decision 192/2004/QĐ-TTg dated 20/11/2004 by the Prime Minister on the financial disclosure regulation, all budget levels and spending units have the responsibilities to disclose their budget proposal and final account budget after approved by their authorities. Therefore, at any budget level (including the commune level), the citizen can be accessible to the information of revenues, expenditures, other financial contributions at their residential areas.

PEER REVIEWER

RESEARCHER'S RESPONSE
The circular of the Prime Minister on Budgeting and Socio-economic Development Plan set regulation for public consultation in the budget formulation process. http://m.luatvietnam.vn/Chi-thi-13CTTTg-cua-Thu-tuong-Chinh-phu-ve-viec-xay-dung-Ke-hoach-phat-trien-kinh-te-xa-hoi-va-Du-toan-ngan-sach-Nha-nuoc-nam-2014-c26-dvtc3e5359d-d141-4297-aa02-041f3985a846.html Ref. B.2.5 b) Tổ chức lấy ý kiến của các tổ chức đoàn thể, các cộng đồng dân cư về dự thảo Kế hoạch phát triển kinh tế - xã hội và Dự toán ngân sách nhà nước năm 2014, có lồng ghép báo cáo đánh giá tình hình thực hiện các Mục tiêu Thiên niên kỷ trong phạm vi tỉnh, thành phố nhằm tạo sự đồng thuận cao, trình cấp có thẩm quyền quyết định; đồng thời, báo cáo các cơ quan Trung ương theo quy định. However, the Decision 192/2004/QĐ-TTg only requires budget holders to disclose enacted budgeted and final statement (YER). Disclosure is not the mechanism for public engagement where public can participate or demand for clarification during budget implementation. therefore, b is appropriate.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the

engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: No public participation during formulation process. Only parliament members (elected representatives of citizens) discuss the orientation of socio-economic plan and budget policies.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Legal basics (State Budget Law and its secondary documents, Directive of the Prime Minister, Circular guiding the preparation of budget proposal ect...) to prepare the annual budget proposal are disclosed on the websites of the Government, Ministry of Finance, the Ministry of Planning and Investment. The key policies and regulations (such as policies on tax, fees and charges adjustment, ect.) are published for comments of the social political organisations, associations, international organisations, and citizen before approving (citizen feedbacks are consulted via press media and the websites of related ministries).

PEER REVIEWER

RESEARCHER'S RESPONSE

the executive but only by local government, not the ministry (by Circular 13/ttg) is required for public consultation. Hence it is considered to be not sufficient but it is provided in advance. (ref. Circular 13/Ttg). Therefore b is appropriate.

IBP COMMENT

For cross-country consistency purposes, IBP revised the response from "b" to "c".

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=55805 The Ordinance on Grass root democracy (GRD) articulates the monitoring of citizens eg. art 5 of the GRD on budget final statement, socio-economic plan, investment, collection of local incomes etc. related to budget of the localities. Article 5 required locality provide information on final statement, socio-economic plan, investment plans etc. but to sufficient to allow public participation effectively.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The website of the Ministry of Finance has a web page entitled Question and Answer, which citizen can raise their questions and concerns on all relating policies and regulations and any stage of budget process and get the response in a timely and sufficient manner.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

the executive but only by local government, not the ministry (by Circular 13/ttg) is required for public consultation. Hence it is considered to be not sufficient but it is provided in advance. (ref. Circular 13/Ttg). Therefore b is appropriate

IBP COMMENT

For cross-country consistency purposes, IBP revised the response from "b" to "c".

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: No, the executive has not established any mechanisms to identify the people's perspective on budget priorities.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The annual pre-budget statement, which introduces the prioritized budget objective,is made available to the public. The current drafts of the state budget and financial strategy for the period of ten years and the state budget and financial plan for the period of five years, which include the budget priorities, are published for the public's comments (on the website of the drafting agency).

PEER REVIEWER

IBP COMMENT

Based on additional discussions with the researcher, IBP revised the response from "d" to "c" as the researcher indicated that the government holds consultations on budget priorities at the provincial level which are ultimately reflected in the national budget.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Vietnam

B.

Score: 67

Sources: Grass Root Democracy Ordinance http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=55805 According to Article 5, people are allowed to monitor public investment: progress and fund especially fund related to people's contribution http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=55805 2. Dự án, công trình đầu tư và thứ tự ưu tiên, tiến độ thực hiện, 4. Việc quản lý và sử dụng các loại quỹ khoản đầu tư, tài trợ theo chương trình, dự án đối với cấp xã; các khoản huy động nhân dân đóng góp.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As explain under question no. 122

PEER REVIEWER

RESEARCHER'S RESPONSE

yes the link exists but not speficic for budget executions comments: http://chinhphu.vn/portal/page/portal/chinhphu/congdan/gopy_hienke therefore, it is not widely used. The grass root democracy practice is that citizens can give feedback on public spending to local authorities, including public investment. The law on complaint allows citizens to make complaints on wrongdoings of budget holders.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Ministry of Finance has a body whose consolidates the responses for all questions raised by respective agencies and individuals and periodically reports to the relevant authorities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

the ministry of finance has sub-page to share with public about their responses to public http://www.mof.gov.vn/portal/page/portal/mof_vn/24396665 therefore 'a' could be considered

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: There are news coverage on debates on budget policies and framework at national assembly. Media is allowed to attend the debates and it's broadcasted

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

eg. http://www.tinmoi.vn/nhieu-ban-khoan-ve-quyet-toan-ngan-sach-nha-nuoc-01925558.html

IBP COMMENT

For cross-country consistency purposes, IBP revised the response from "a" to "c" as the researcher indicated that while the public is permitted to attend such hearings, in practice, only the press attends.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units

Comments: na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: The national assembly meets every may - june and Oct - Nov every year. The public hearings are held on the performance of budget execution of previous year and up to date profess (quarterly, six months) Ref. http://baodientu.chinhphu.vn/Tin-noi-bat/Quoc-hoi-thao-luan-ket-qua-thuc-hien-phat-trien-KTXH/200678.vgp http://cafef.vn/kinh-te-vi-mo-dau-tu/hom-nay-quoc-hoi-thao-luan-tai-hoi-truong-ve-tinh-hinh-ktxh-va-ngan-sach-2013--2014-20140602122445320 8ca33.chn

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

For cross-country consistency purposes, IBP accepted answer choice "c" for this response, as the Parliament appears to release summaries of hearings but not a transcript of testimony. http://www.na.gov.vn/htx/English/C1330/default.asp?Newid=76040#nSfdZGUTenTD

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Vietnam

C.

Score: 33

Sources: State Audit law. article 33: the audit plan is made upon request of the parliament, standing committee of parliament,

government, Prime Minister. Also by request of local people councils (elected representatives of citizens) .. Điều 33. Căn cứ để ra quyết định kiểm toán Tổng Kiểm toán Nhà nước ra quyết định kiểm toán khi có một trong các căn cứ sau đây: 1. Kế hoạch kiểm toán hàng năm của Kiểm toán Nhà nước; 2. Yêu cầu của Quốc hội, Uỷ ban thường vụ Quốc hội, Chính phủ, Thủ tướng Chính phủ; 3. Yêu cầu của Thường trực Hội đồng nhân dân, Uỷ ban nhân dân tỉnh, thành phố trực thuộc trung ương; đề nghị của các đơn vị được quy định tại khoản 12 Điều 63 của Luật này và các đơn vị không nằm trong kế hoạch kiểm toán hàng năm của Kiểm toán Nhà nước đã được Tổng Kiểm toán Nhà nước chấp nhận.

Comments: The state audit law (article 33) means citizens do not directly request audit but request through their elected representatives. (through local people councils or national assembly) The state budget law make SAI to develop the annual audit plan, through does not set up formal mechanism to hear from public request on audit plan. But the audit plan is released to public through press release (often held in February annually) including the plan the implementation of the audit recommendations ref. The state budget law make SAI to develop the annual audit plan, through does not set up formal mechanise

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

Based on additional information provided by the researcher that people can request the SAI to initiate an investigation by writing a letter to the SAI under the complaint mechanism, IBP would accept answer choice "c" rather than "d" for this question.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: To audit, specifically regarding to the projects directly benefit to the public, the state audit agency gets the public's comments through sending the questionnaires to collect further information for the auditing.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

c is appropriate

IBP COMMENT

For cross-country consistency purposes, IBP determined that answer choice "d" was most appropriate.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Vietnam

A.

Score: 100

Sources: media and public hearings are held at least twice a year on audit plan, audit recommendations and audit findings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The audit results of the State Audit of Vietnam is sent to not only the audited agencies but also their superiors and the various oversight agencies (such as the National Assembly, committees and bodies of the National Assembly, the People Councils). As stipulated by State Audit Law, annually, the State Audit of Vietnam has a press conference to release the general audit results and the detailed audit results of several wide-coverage audits at the public's attention are publicized by variety of methods (press conference, Audit Newspaper, Audit Scientific Study Magazine, and the State Audit of Vietnam's website).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

IBP accepted answer choice "a" for this question as the SAI maintains an active website which includes an updated news feed and a database of published documents.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Vietnam

D.

Score: 0

Sources: No, the SAI does not issue reports on the inputs it received from the public through public consultations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As explained under question no. 130, the public support the preparation of annual audit plan through their elective representatives. The annual audit plan is made to the public by the State Audit of Vietnam.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.