



Governance and Participation

A Series of Policy Discussion Papers

RESEARCH ON POLICIES AND PRACTICES OF STATE BUDGET PUBLICITY AND CITIZEN PARTICIPATION IN BUDGET PROCESS



September, 2023



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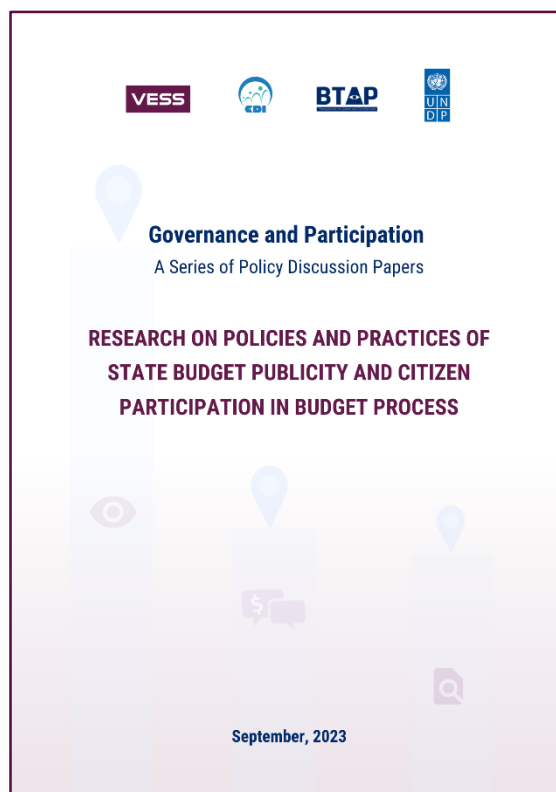
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September, 2023

The series of Governance and Participation Policy Discussion Papers is commissioned by the Governance and Participation Team at UNDP Viet Nam. The series aims to analyse trends in Viet Nam regarding the implementation processes and options in specific public administration reform areas. In order to confront the social, economic, political and environmental challenges facing Viet Nam, policymakers need to adopt evidence-based decision-making. These policy papers aim to contribute to current policy debate by providing discussion inputs on policy reforms – thereby helping to improve Viet Nam’s development efforts.

Three principles guide the production of the policy discussion papers: (i) evidence-based research, (ii) academic rigour and independence of analysis, and (iii) social legitimacy and a participatory process. This involves a substantive research approach with a rigorous and systematic identification of policy options on key governance, public administration reform and anti-corruption issues.

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Assoc. Prof., Dr. Nguyen Duc Thanh

Director of the Vietnam Center for Economic and Strategic Studies (VESS)

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LIST OF ABBREVIATIONS

CDI	Center for Development and Integration
MOBI	Ministry Open Budget Index
PAPI	Viet Nam Provincial Governance and Public Administration Performance Index
PCI	Provincial Competitiveness Index
POBI	Provincial Open Budget Index
SDG	Sustainable Development Goal
UNCAC	United Nations Convention against Corruption
UNDP	United Nations Development Program
VESS	Viet Nam Center for Economic and Strategic Studies

EXECUTIVE SUMMARY

The report “**Research on policies and practices of state budget publicity and citizen participation in budget process**” chaired by the Budget Transparency, Accountability and Participation Coalition (BTAP) has been completed with the implementation of the Viet Nam Center for Economic and Strategic Studies (VESS) and the Center for Development and Integration (CDI) under the financial support of UNDP Vietnam through the Viet Nam Provincial Governance and Public Administration Performance Index (PAPI) research program. The research aims to increase citizen participation and transparency in state budget planning and spending in Vietnam for efficient and people-centered public administration. The specific objective of the research is to review and compare good practices in the implementation of budget publicity at the provincial level (including sub-provincial observations in different provinces with various levels of transparency and publicity based on measurable indicators) and of citizen participation in planning and monitoring local state budgets in Vietnam, thereby contributing to the amendment of the Law on State Budget 2015 in the upcoming time.

The research report consists of five chapters. The first chapter introduces the research. The second chapter presents the results of the review of the entire legal bases for budget publicity, accountability of state governance agencies for budget issues, and citizen participation in the budget cycle. The third chapter shows the correlation between the Provincial Open Budget Index (POBI) and indicators of local governance performance including the Provincial Governance and Public Administration Performance Index (PAPI) and the Provincial Competitiveness Index (PCI). The fourth chapter reveals the results of the field trips in two provinces, Dien Bien and Ba Ria - Vung Tau. The content of this chapter focuses on analyzing the implementation of budget publicity and citizen participation in the budget cycle at all levels in the two provinces mentioned above in reality. The fifth chapter withdraws conclusions, policy recommendations and suggestions for the next steps of the research.

Research results show that the legal provisions related to budget publicity, accountability and citizen participation in state governance in general and the budget cycle in particular are relatively adequate. However, the gap between the policies and the reality is still quite large.

Regarding the issue of budget publicity, the Constitution of the Socialist Republic of Vietnam 2013 has for the first time provided for the publicity of the state budget, national reserves, state financial funds and other public financial sources (Clause 1 and Clause 2, Article 55). This result paved the way for the introduction of the Law on State

Budget 2015, followed by decrees and circulars providing very specific guidance on budget documents that are required to be publicized as well as the timing, form and responsibility of budget publicity for all levels and sectors. The actual implementation process shows that there are still some shortcomings in the provisions for budget publicity, specifically as follows:

- The provisions for the timing of publicizing the draft budget estimates at all levels in Clause 1, Article 10, Clause 1, Article 14 and Clause 1, Article 18 of Circular 343/2017/TT-BTC guiding the implementation of some Articles of the Law on State Budget 2015 are very difficult to define. Accordingly, the timing of publicizing the draft budget estimate is 05 working days from the time the document is sent to the People's Council delegates at all levels. In reality, there is no fixed date for sending the document to the People's Council delegates. For an ordinary citizen, it is not possible to determine the date when the document is sent to the People's Council delegates, therefore impossible to determine whether the draft budget estimate is publicized in a timely manner as prescribed or not. In addition, the provisions for the timing of publicizing the draft budget estimate also limit people's opportunities to make comments and criticism on the budget. According to Clause 2, Article 92 of the Law on Organization of Local Government 2015, documents of the People's Council meetings must be sent to the People's Council delegates at least 05 days before the opening of the meetings, unless otherwise provided for by the law. Accordingly, the draft estimate is publicized during or after the time of meetings of People's Councils at all levels. Clearly, people have too little time to read and learn about the draft estimate to be able to comment on and counter-argue the budget with delegates of the People's Councils at all levels. Hence, the meaning of publicizing the draft estimate document is almost nonexistent.
- The provisions for publicity of the annual budget implementation report in Clause 4, Article 10, Clause 4, Article 14 and Clause 4, Article 18 of Circular 343/2017TT-BTC, including the publicity of the state budget implementation estimate reports and final reports, are unclear. Accordingly, the timing of publicity is prescribed to be when the People's Committees of all levels submit to the People's Councils of the same level. Similar to the draft budget report, Circular 343/2017TT-BTC does not specifically state the latest date in the year for the annual budget implementation report to be publicized.
- For documents related to the commune-level state budget and non-budget funds, the current provisions for publicity do not require the online form of publicity on the e-portals of local governments. Meanwhile in reality, most people are afraid to go

directly to government agencies and headquarters to request information on state budget revenues and expenditures.

- The provisions for publicity of information on commune budget revenues and expenditures in the form of posting it at the headquarters of the Commune People's Committee in at least 30 days from the date of posting according to Clause 2, Article 17, Circular 343/2017/TT-BTC limit people's accessibility as well as the availability and continuity of information.
- According to the current provisions, staff of the department of budget management at the Provincial Departments of Finance must at the same time make three different forms related to budget documents. Specifically, they are the forms for implementing the publicity according to the provisions of Circular 343/2017/TT-BTC, the forms according to the provisions of Decree 31 to be submitted to the Provincial People's Council for decisions at the meeting, and documents according to the forms of the portal for state budget publicity of the Ministry of Finance.
- There are no sanctions to resolve the problem of non-publication/delay in publicizing budget documents in accordance with Vietnamese law. If any, there are only isolated/specific cases according to local internal regulations (for example, being included in the assessment and classification of work accomplishment).

Regarding accountability, although the Constitution 2013 has not specifically provided for the accountability of state governance agencies to citizens, it has been concretized through the Law on Anti-corruption 2018 and Decree 59/2019/ND-CP guiding the implementation of the Law in Anti-corruption 2018. For explanations related to financial and state budget activities, Point b, Clause 5, Article 52 of Decree 163/2016/ND-CP guiding the implementation of the Law on State Budget 2015 clearly stipulates that agencies, units and organizations are monitored on budget issues, and related agencies are responsible for handling, explaining and promptly replying to petitions of the people and petitions of the Vietnam Fatherland Front at all levels.

Regarding citizen participation, the Constitution 2013 clearly stipulates the people's right to directly and indirectly participate in the management and supervision of the activities of state agencies and to participate in the social criticism process. However, at the levels of the law and sub-law documents, there are no specific provisions for the people's direct participation in state governance activities on the budget, but mainly indirect participation through the representative mechanism. As for the field of budget, people are allowed to participate in the budget cycle according to the representative mechanism specified in Article 16 of the Law on State Budget 2015,

but there are still no specific and detailed instructions. This provision is more of a formality than of practical application.

Substantive compliance with the legal provisions for budget publicity will be reflected in the perceptions and evaluations of people and enterprises. The research results show that there is a correlation between the improvement of the scores of the provincial open budget index (POBI) and the improvement of the scores of the budget transparency component indices in the PAPI and the transparency component index in the PCI of provinces/cities across the country.

The research results show that there is a positive correlation between the improvement of the scores of the POBI and the improvement of the scores of the “Publicity and transparency in budget revenues and expenditures” component index in the PAPI budget transparency and the “Transparency” component index in the PCI over the period 2018-2021. This implies that it is important to motivate localities to increase and improve compliance with the provisions of the law related to budget publicity, and the results of that work are specifically shown in perceptions and evaluations of people and enterprises. Nevertheless, there are localities where the budget publicity scores at the provincial level are higher than the national average, but the scores of the budget publicity and transparency at the commune level component in the PAPI and the scores of transparency component in the PCI are lower than the average score of the index. This group has 16 provinces, including: Hai Duong, Ha Noi, Ha Giang, Tra Vinh, Vinh Long, Dien Bien, Lai Chau, Vinh Phuc, Quang Nam, Quang Ngai, Binh Dinh, Khanh Hoa, Tay Ninh, Dong Nai, An Giang and Ca Mau. This leads to the hypothesis that the budget publicity in the above-mentioned localities is largely a formality, competing over the index rather than creating favorable conditions for people and enterprises to easily access and participate in the budget process.

Above is a hypothesis set out by the research team; to test it, it is necessary to have more in-depth and specific studies on this issue. One point to note is that each set of indices mentioned above has different approaches and methods of assessment and data collection, so the comparison and search for correlations are only relative. However, it is also an important indicator in improving the issue of budget publicity as well as public administration and enhancing the competitiveness of provinces/cities across the country.

The fieldwork results in Dien Bien and Ba Ria - Vung Tau provinces show that the practice of publicizing budget documents is seriously and sufficiently implemented at the provincial level. The difference in the practice of budget publicity

between the two provinces is more evident at the district and commune levels and in the villages/hamlets/residential groups/residential areas.

Dien Bien and Ba Ria - Vung Tau are two provinces with different geographical, demographic and socio-economic characteristics as well as budget sizes, but one thing in common is their scores of provincial budget publicity being in the top group among 63 provinces/cities across the country and having continuously improved in the period 2018-2021. The survey results show that in both Dien Bien and Ba Ria - Vung Tau, the practice of publicizing the provincial budget in accordance with the provisions of the Law on State Budget 2015 is strictly implemented. This is the result of the process of promoting publicity at localities through the Provincial Open Budget Index (POBI). The Provincial People's Committees have specific written instructions on budget publicity. Specifically, in Dien Bien, every year, the Provincial People's Committee promulgates regulations on local budget management and administration such as Decision No. 186/QD-UBND dated January 26, 2022 or Decision No. 106/QD-UBND January 19, 2023. In particular, the decisions clearly require all levels and sectors to direct and fully implement the financial publicity regime for all budget levels, estimate units, organizations supported by the state budget, and construction investment projects using state budget capital. At the same time, the provisions also require that the publicity of finance and budget comply with the guiding circulars issued by the Ministry of Finance. The decision of the Provincial People's Committee also states that the provincial level publishes the budget on the portal of the Provincial People's Committee; the People's Committees of districts/towns set up a budget publicity section on the website/portal to publicize data and explanation reports on budget as prescribed.

In Ba Ria - Vung Tau, the Provincial Party Committee and People's Committee of Ba Ria - Vung Tau province have specific policies and directions to promote budget publicity and transparency in the province. Specifically, Resolution No. 09-NQ/DH dated September 25, 2020 of the 7th Congress of delegates of the Party Committee of Ba Ria - Vung Tau province in the term 2020-2025, determines the targets of government building and administrative reform ***"Strive for the highest PAPI, PCI, POBI, PAR Index, ICT Index among the top 10 provinces and cities in the country"***. The People's Committee of Ba Ria - Vung Tau province issued Directive No. 05/CT-UBND dated March 26, 2021 on improving the PCI for the period 2020-2025, which requires: ***"Departments and sectors need to increase the publicity of budget documents to be detailed enough for enterprises to use for business activities; budget documents are to be published as soon as approved by competent agencies and individuals"***.

The difference in the publicity of local budgets in the two provinces of Dien Bien and Ba Ria - Vung Tau is very evident when it comes to the district and commune levels and in villages/hamlets, residential groups/residential areas. In Dien Bien, where most budgets at all levels depend on support from the Central budget, the practice of publicity at grassroots levels is not really serious. The field evidence shows that the publicity of documents is of a confrontational nature, serving the purpose of the research team's survey and not yet for the purpose of providing information to the people. Although the websites/portals of the surveyed districts in Dien Bien already have a section on budget publicity, the documents are not updated and not fully publicized as prescribed. In the communes as well as villages/hamlets/neighborhoods where the research team came for work, the posted documents were still very new. There were even documents signed and stamped for publicity on the exact day that the research team came to survey the area. In some localities, even the commune leaders as well as finance-accounting officers did not know information about the financial situation and budget of the commune. This was explained that the staff rotation policy partly led to limited and inadequate grasp of important socio-economic information of the area under their management.

In Ba Ria - Vung Tau, although there are some limitations, the implementation of district and commune budget publicity basically meets people's requirements and needs of information. On the websites of the surveyed districts, the budget information publicized is relatively adequate, especially in the last two years (2022 and 2023). This partly reflects the views and directions of the leaders of the surveyed districts. Specifically, in Long Dien district, the leader of the Committee stated that the state budget must be publicized and public as much as possible. In addition, the budget publicity is also a criterion for evaluating and ranking districts according to the set of criteria of the Provincial People's Committee. In Ba Ria city, leaders of the People's Committee said that the city had guiding documents related to budget publicity, and if any departments/officers failed to implement them, this would be included in the evaluation of work accomplishment at the end of the year. At the commune level, commune budget documents are also publicly posted at the receiving and returning section of the Commune People's Committee where the research team surveyed. Especially, the model **"Saturdays of listening to the people"** was first deployed in Long Hai town, Long Dien district and has been replicated throughout the province. Although the questions of the sustainability and durability of these models in the future are still open, the implementation of this model of the local government has shown positive points in communicating with people and handling their business, creating

opportunities for people to be more involved, raise their voices more frequently and directly in the management and supervision of the activities of government agencies.

As for citizen participation in the budget process at the grassroots level, the research results show that people have not really been facilitated for participation in an active, substantive and effective way.

The process of contacting and interviewing people in the survey areas shows that people are still very unfamiliar with concepts such as state budget “estimate” or “settlement”. Budget information is still mainly shared by People’s Council delegates at all levels at constituency meetings or by heads of villages/residential groups/districts in the form of notification rather than consultation for people’s opinions or listening to criticisms regarding budget issues. Even for those who want to know more about budget information, they still have difficulties in accessing information and budget documents as they do not know who to meet and are afraid to ask local officials about this issue. Meanwhile, what people are more interested in or want to access more is the information that is directly related to them, such as information on compensation, site clearance and land acquisition or subsidy/support from state budget that they directly receive.

Another noteworthy and important issue is the revenues and expenditures of non-budget funds. Although there are legal provisions related to the publicity of non-budget funds, in reality, the people interviewees only know the amount they are informed/mobilized to contribute to the funds, while they basically do not know where the collected funds will be submitted subsequently, or how the funds are used and spent. In some localities, the funds collected from the people are remitted to the commune budget account; in some other localities, they are remitted to the economic department and the agriculture department of the district, while the commune does not know how these funds are spent); elsewhere, unions/associations collect the funds and manage the expenditures themselves. Thus, there is clear arbitrariness in collection and remittance, and lack of publicity and transparency in the expenditure of revenues of non-budget funds in the surveyed areas. This is a blurry point in budget publicity in the surveyed areas of Dien Bien or Ba Ria - Vung Tau provinces.

Specific policy recommendations

Firstly, regarding the legal provisions on budget publicity:

- It is necessary to unify the provisions on the budget publicity forms currently guided in Decree 31/2017/ND-CP and Circular 343/2017/TT-BTC as well as the system of state budget publicity portals in order to minimize the workload for government

officials, and at the same time ensure the consistency and accuracy of publicized information.

- It is necessary to amend and specify the time for publicizing budget documents as guided in Circular 343/2017/TT-BTC, including: Report on the draft estimate submitted to People's Councils at all levels, and Report on the implementation of the annual budget, in such a way that it is possible to identify the specific and accurate time of publicity, increase the accessibility as well as people's comments and supervision on the budget documents.
- There should be specific guidance on the publicity form for non-budget financial funds. Unify the management of non-budget funds in localities to avoid arbitrary and non-transparent collection and expenditure.
- For commune budget documents as well as non-budget financial funds, it is necessary to supplement provisions on online publicity form. If the commune level does not meet the conditions for infrastructure, the responsibility for publicity lies with the district level. It is essential to extend the time for publicizing commune budget documents at the headquarters of the People's Committee instead of only making them public for at least 30 days as currently prescribed.
- Sanctions should be in place to correct the problem of delay in publicity/non-publicity of state budget information and documents prescribed by the Constitution and the Law. The current law has provided that the Vietnam Fatherland Front at all levels will conduct budget publicity monitoring. However, in reality, the monitoring can only be carried out if it is included in the work program of the Fatherland Front. Therefore, monitoring and introducing provisions for the implementation of annual budget publicity monitoring should be prioritized, and at the same time the monitoring results need to be made public for people's information. In addition, Clause 3, Article 14 of the Law on the Implementation of Grassroots Democracy 2022 clearly stipulates that the Commune People's Committees must summarize and send to the Fatherland Front Committee at the same level the process and results of implementing the contents of information publicity at the nearest regular meeting to carry out monitoring. Therefore, the commune-level Fatherland Front Committees need to properly perform the prescribed roles and tasks, and as mentioned above, need to publicize the monitoring results to the people at the constituency meetings after the meetings of the People's Councils.

Secondly, regarding the issue of budget document publicity:

- Localities need to comply with and properly implement the publicity of budget documents in accordance with the Law on State Budget 2015 and follow the instructions of the attached Decrees and Circulars guiding the implementation.
- The publicity of provincial budgets and district budgets is not only implemented online, but needs to be combined with the publicity at the headquarters of the Commune People's Committees, or even at the houses of community activities in villages/residential groups, which are really close and easily accessible to the people.
- It is important to create favorable conditions for the accessibility to budget documents/information of people with disabilities and visually impaired people by diversifying forms of budget information dissemination (such as in braille, digitized sound...).

Thirdly, regarding citizen participation:

- There should be specific guidelines for people to contribute their opinions regarding budget issues through the representation mechanism prescribed in the Constitution and other legal documents. At the same time, it is necessary to supplement legal provisions related to people's active and direct participation in the policy process and local governance, including the budget cycle, in accordance with the provisions of the Constitution instead of only indirect participation as currently.
- It is necessary to deploy and replicate good models and practices of budget publicity as well as increase citizen participation in the policy process. However, this work needs to come from the actual needs of the people, the specific conditions and characteristics of each locality. Absolutely avoid replicating or applying good models or practices in a rigid, forced manner in a coercive form of administrative orders for the purpose of beautifying the indexes just to meet the requirements of the superiors.

CHAPTER I. INTRODUCTION

Transparency is a fundamental feature of good governance, defined as a way of making and implementing decisions that comply with laws and regulations. It also means that information about the decision-making and implementation process must be made public, especially to those who benefit (and suffer) from the decisions. Transparency also requires that information be fully publicized and provided in an easy-to-understand format, including in the media, so that everyone can access it directly (Ngo & Nguyen, 2019; recited from Vu, 2017).

Budget transparency is defined as the full disclosure of all relevant financial information in a timely and systematic manner (OECD, 2002). If the state budget is not public and transparent, budget information will be difficult to access, available data may not be reliable and cannot be used to monitor and evaluate the objectives and effectiveness of expenditures. When people have access to information about the state budget, and are provided by the state with skills and opportunities to participate in the budget process, the quality of public services and governance efficiency will be improved. Budget transparency is a tool that empowers people to influence policies, programs and resource allocation. Budget transparency requires the state to be proactive in the process of budgeting and providing budget documents. Information in budget documents should be presented in a way that is simple and easy for people to understand (IBP, 2012). Budget information also needs to be provided in a timely manner so that people can effectively participate in the budget process.

Accountability is that a competent agency, organization, unit or individual clarifies information and promptly and fully explains its decisions and actions while performing assigned tasks and duties. This has been clearly stipulated in Clause 5, Article 3, Law on Anti-corruption 2018 and guided for implementation in Decree No. 59/2019/ND-CP.

Citizen participation is closely linked with budget transparency and accountability. Citizen participation in the budget process has many benefits and significance for effective state governance. A number of studies have shown that when people have access to information about the state budget and are provided with skills and opportunities to participate in budgeting with local authorities, the effectiveness of public service delivery increases, and the efficiency of the government also improves significantly (Ngo & Nguyen, 2019; recited from Bellantoni, 2014).

After many years of implementation, the Provincial Open Budget Index (POBI) conducted by the BTAP has had a positive impact on the administrative and financial

reform at the local level, contributing to the implementation of Vietnam's commitments in the SDG 16 development goals on transparency and participatory accountability. Therefore, the goal of this study is to increase citizen participation and transparency in state budget planning and spending in Vietnam towards comprehensive and people-centered governance. The specific objective of the study is to review and compare good practices in implementing budget publicity at the provincial level (including observations at the sub-provincial level of different provinces with different levels of transparency and publicity based on measurable indicators) and citizen participation in planning and monitoring local state budgets in Vietnam, thereby contributing to the revision of the Law on State Budget 2015. The detailed content of this study includes the following sections:

Firstly, reviewing and updating all legal bases on budget transparency, accountability of state governance agencies for budget issues and citizen participation in the budget process.

Second, looking for the relationship between the Provincial Open Budget Index (POBI) and two other measurement indices that are the Provincial Governance and Public Administration Performance Index (PAPI) and the Provincial Competitiveness Index (PCI).

Third, learning about local budget publicity practices in two provinces, thereby withdrawing experiences and good local practices as a basis for other provinces to follow and improve their compliance with policies and laws on budget transparency in the upcoming time.

CHAPTER II. LEGAL BASES ON BUDGET TRANSPARENCY, ACCOUNTABILITY AND CITIZEN PARTICIPATION

In this chapter, the research team conducts a review of the entire legal framework and effective regulations of Vietnamese law on budget transparency, accountability of governments at all levels and citizen participation. Legal documents are analyzed, interpreted and summarized into tables and divided by budget levels to facilitate monitoring and comparison. The legal documents will be the basis for the research team to evaluate budget transparency, accountability and citizen participation in the budget process in localities across the country.

2.1 Legal bases on budget transparency

2.1.1. Constitution of the Socialist Republic of Vietnam

Since the establishment of the Democratic Republic of Vietnam, Vietnam has promulgated five Constitutions including the Constitution 1946, the Constitution 1959, the Constitution 1980, the Constitution 1992 (amended in 2001) and the Constitution 2013. However, it was not until 2013 that issues regarding budget transparency were included in the Constitution. Specifically, Article 55 in the Constitution 2013 clearly states:

“1. The state budget, national reserves, state financial funds and other public financial sources are uniformly managed by the State and must be used effectively, fairly, openly, transparently and in accordance with the law.

2. The state budget includes the central budget and local budgets, in which the central budget plays the leading role, ensuring the national spending tasks. State budget revenues and expenditures must be estimated and prescribed by the law.”

Clauses 1 and 2, Article 55, Constitution of the Socialist Republic of Vietnam 2013

Thus, it can be seen that although introduced quite late, the issue of budget publicity and transparency has been institutionalized in the highest level legal document, the Constitution. This serves as the basis for amending, promulgating and specifying the issue of budget publicity and transparency in the amended Law on State Budget 2015.

2.1.2. Law on State Budget 2015

After the Constitution 2013 was promulgated, budget publicity in Vietnam was concretized by the amendment and promulgation of the Law on State Budget in 2015. Clause 1, Article 15, Law on State Budget 2015 has detailed regulations on the

information that must be publicized, including the content, form and timing of information publicity. The documents required to be publicized according to the Law on State Budget 2015 are: (i) State budget estimates submitted to the National Assembly and People's Councils; (ii) State budget estimates decided by competent authorities; (iii) State budget implementation reports; and (iv) State budget settlements approved by the National Assembly and People's Councils. The publicity complies with the following regulations:

1. Content of publicity: (i) Data and explanatory reports on the state budget estimates submitted to the National Assembly and People's Councils, (ii) Estimates decided by competent authorities, (iii) State budget implementation reports and settlements; (iv) Results of implementing recommendations of the State Audit; except for detailed data and explanatory reports in national defense, security and national reserves. Clause 3, Article 15 also clearly states that the publicized content must fully comply with the criteria and forms prescribed by the Ministry of Finance.
2. Form of publicity: State budget publicity is implemented in one or several forms: announcement at meetings, posting at the headquarters of agencies, organizations and units; issue of publications; notification in writing to relevant agencies, organizations, units and individuals; posting on electronic portals; announcement on mass media.
3. Timing of publicity: State budget estimate reports must be publicized no later than 05 working days from the date the Government sends them to the National Assembly delegates, and the People's Committees send them to the People's Council delegates. State budget estimate reports decided by competent authorities, State budget settlement reports approved by competent authorities, State budget audit results, and Results of implementing recommendations of the State Audit must be publicized no later than 30 days from the date the documents are issued. Quarterly and 6-month state budget implementation reports must be publicized no later than 15 days from the end of the quarter and the end of 6 months. Annual state budget implementation reports must be publicized when the Government submits them to the National Assembly at the mid-session of the following year.

The regulations on budget publicity in the Law on State Budget 2015 have also been stated in Chapter VI, Decree 163/2016/ND-CP detailing the implementation of a number of articles of the Law on State Budget 2015. These regulations are also specified by guiding Circulars.

2.1.3. Circulars guiding the implementation of state budget publicity

The regulations on budget publicity in the Law on State Budget 2015 have been specified and guided in detail in Circulars including: Circular 343/2016/TT-BTC guiding the implementation of budget state publicity for all budget levels, Circular 61/2017/TT-BTC guiding the budget publicity for budget estimate units and organizations supported by the state budget, and Circular 90/2018/TT-BTC amending a number of articles of Circular 61/2017/TT-BTC. Specifically:

- **Circular 343/2016/TT-BTC**

Circular 343/2016/TT-BTC regulates in detail the publicity of reports on state budget estimates, implementation and settlements at all budget levels. Specifically, Articles 3 to 6 provide detailed regulations on the content of publicity, responsibility for publicity, form of publicity and timing of publicity for central budget estimates, implementation and settlements. Articles 7 to 10 provide detailed regulations on the content of publicity, responsibility for publicity, form of publicity and timing of publicity for provincial budget estimates, implementation and settlements. Articles 11 to 14 provide detailed regulations on the content of publicity, responsibility for publicity, form of publicity and timing of publicity for district budget estimates, implementation and settlements, and Articles 15 to 18 provide detailed regulations on the content of publicity, responsibility for publicity, form of publicity and timing of publicity for commune budget estimates, implementation and settlements.

Comparing with Point a, Clause 1, Article 15 of the Law on State Budget 2015, **Circular 343/2016/TT-BTC lacks detailed regulations on the publicity of reports on results of implementing recommendations of the State Audit** for all budget levels.

- **Circular 61/2017/TT-BTC and Circular 90/2018/TT-BTC**

Budget publicity for budget estimate units (ministries, central agencies) and organizations supported by the state budget is mainly regulated in Circular 61. Circular 90 mainly amends and replaces a number of publicity forms specified in Circular 61. Comparing with Point a, Clause 1, Article 15 of the Law on State Budget 2015, Circular 61/2017/TT-BTC and Circular 90/2017/TT-BTC lacks detailed regulations on the publicity of reports on results of implementing recommendations of the State Audit for budget estimate units and organizations supported by the state budget.

2.1.4. Other provisions for publicity

In addition to complying with the Law on State Budget 2015, budget documents must also be publicized according to a number of provisions in other laws such as the Law

on Access to Information 2016, the Law on Public Investment 2019, and the Law on State Audit 2015, and most recently the Law on the Implementation of Grassroots Democracy 2022. Article 11 of the Law on the Implementation of Grassroots Democracy 2022 specifies the budget-related contents that commune-level local governments must publicized. The Law on the Implementation of Grassroots Democracy 2022 also stipulates the publicity of information related to public investment projects and works in communes; management and use of funds, investments, subsidies, people's contributions, procurement, delivery, lease, recovery, transfer, sale and liquidation of public assets managed by communes; contents related to the review of and support for policy families, management and use of support funds, and subjects, fees, charges and other financial obligations directly collected by commune-level local authorities. Articles 12, 13, 46 and 47 of this Law also regulate the publicity, form and timing of information publicity.

In addition, in Article 14, Decree 25/2017/ND-CP dated March 14, 2017 on State Financial Statement, the Government also stipulates that the publicity of state financial statements is under the responsibility of the Ministry of Finance and the People's Committees of provinces, including the content of publicity, form of publicity and timing of publicity.

Table 1: Summary of the legal framework on budget publicity in Vietnam

No.	Document	Year of issuance	Article/Clause	Main content
1	Constitution of the Socialist Republic of Vietnam	2013	Clauses 1 and 2, Article 55	Regulations on the publicity of budgets, national reserves, state financial funds and other public financial sources.
2	Law on State Budget	2015	Clause 1, Article 15	Regulations on content of, responsibility for, form of and timing of information publicity.
3	Law on Access to Information	2016	Articles 9, 17 and 18	Responsibility to provide information, right to access information, information to be accessed and forms of information publicity.
4	Law on Public Investment	2019	Article 14	Publicity and transparency in public investment.
5	Law on State Audit	2015	Articles 50 and 51	Publicity of audit reports, summary reports of audit results and reports on results of implementing audit conclusions.
6	Law on the Implementation of Grassroots Democracy	2022	Articles 11, 5, 46, 47 and 48	Budget-related contents that commune-level authorities must publicized.
7	Decree 163/2016/ND-CP	2016	Articles 46 to 51	Guidance on the implementation of a number of articles of the Law on State Budget, including the publicity of the state budget and results of implementing recommendations of the State Audit.
8	Decree 25/2017/ND-CP	2017	Article 14	Publicity of state financial reports.
9	Circular 343/2016/TT-BTC	2016	Articles 7 to 18	Guidance on state budget publicity at all budget levels.
10	Circular 61/2017/TT-BTC	2017	Chapters 2 and 3	Guidance on the implementation of budget publicity for budget estimate units (ministries, central agencies) and organizations supported by the state budget.
11	Circular 90/2018/TT-BTC	2018	Clause 3, Article 1	Amendment of a number of articles of Circular 61/2017/TT-BTC.

Source: Research team's collection

Note: For details of the legal framework on budget publicity in Vietnam, see Appendix 1 and the attached excel file.

2.2 Legal bases on accountability

2.2.1. Constitution of the Socialist Republic of Vietnam

The Constitution 2013 only stipulates that the Ethnic Council and Committees of the National Assembly have the right to request members of the Government, the Chief Justice of the Supreme People's Court, the Director of the Supreme People's Procuracy, and the State Auditor General and relevant individuals to report, explain or provide documents on necessary issues.

2.2.2. Law 77/2015/QH13 on Local Government Organization

Article 94 stipulates that People's Council delegates be in close contact with constituents in their elected constituencies, be subject to constituents' supervision, and be responsible for collecting and honestly reflecting constituents' opinions, aspirations and recommendations; protect constituents' legitimate rights and interests; implement constituency contact regimes and at least once a year report to constituents on their activities and those of the People's Council of which they are representatives, and respond to constituents' requests and recommendations.

2.2.3. Law on Anti-corruption 2018

Accountability means competent agencies, organizations, units or individuals clarifying information, promptly and fully explaining their decisions and acts while performing their assigned tasks or official duties. This is clearly specified in Clause 5, Article 3 of the Law on Anti-corruption 2018 and guided by Decree 59/2019/ND-CP.

Article 15, Law on Anti-corruption 2018 stipulates that agencies, organizations, units and individuals be responsible for explaining their decisions and acts while performing their assigned tasks and official duties at the request of agencies, organizations, units and individuals directly affected by such decisions or acts. The person in charge of accountability is the head of an agency, organization or unit, or the person assigned or legally authorized to carry out the accountability. In case the press publishes information about violations of the law and requests answers to questions related to the performance of assigned tasks or official duties, competent agencies, organizations, units or individuals must carry out and publicize the explanation in the press according to the provisions of law.

2.2.4. Decree 59/2019/ND-CP guiding the implementation of the Law on Anti-corruption 2018

Article 3, Decree 59/2019/ND-CP guiding the implementation of the Law on Anti-corruption 2018 clearly stipulates the contents of account, including: (i) the legal basis

to issue decisions and perform acts; (ii) the authority to issue decisions and perform acts; (iii) the order and procedures for issuing decisions and performing acts; and (iv) the content of decisions and acts. Thus, it can be seen that although it has not been concretized in the Constitution, with the promulgation of the Law on Anti-corruption 2018 and the Decree guiding its implementation, there is a sufficient legal basis for citizens to require state governance agencies to explain issues and contents related to the state budget.

2.2.5. Circular 04/2021/TT-TTCP on Regulations on citizen reception procedures

Article 9 of Circular 04/2021/TT-TTCP stipulates that heads of the Government; ministries and ministerial-level agencies; general departments and equivalent organizations; departments; People's Committees at all levels; specialized agencies under the People's Committees of provinces and central cities; specialized agencies under the People's Committees of districts, towns, and provincial cities directly receive citizens to listen to them, consider, resolve and direct the resolution of complaints, denunciations, recommendations and feedback within their authority or under the authority of heads of lower-level agencies and units in the work of citizen reception, application processing and resolution of complaints, denunciations, recommendations and feedback.

The reception of citizens by heads of agencies and units must be fully recorded by public servants in citizen reception books or saved in the national database on citizen reception and resolution of complaints, denunciations, recommendations and feedback or the software to manage citizen reception work and be stored at the citizen reception place. Directions of heads of agencies and units in resolving complaints, denunciations, recommendations and feedback at the citizen reception headquarters must be made in writing and sent to relevant agencies and organizations and units to implement according to requirements and instructions; time for resolution must be set in accordance with the provisions of law, and agencies, organizations and units responsible for resolution must send the results of resolution to citizens.

Table 2: Summary of the legal framework on accountability in Vietnam

No.	Document	Year of issuance	Article/Clause	Main content
1	Constitution of the Socialist Republic of Vietnam	2013	Clause 1, Article 77	The right to request account from the Ethnic Council and Committees of the National Assembly.
2	Law on Anti-corruption	2018	Articles 3 and 15	Regulations on the accountability of agencies, organizations, units and individuals when performing tasks and official duties at the request of individuals, units, organizations and press agencies.
3	Decree 59	2019	Article 3	Guidance on the implementation of a number of articles of the Law on Anti-corruption 2018, clearly stipulating the content of account.

Source: Research team's collection

Note: For details of the legal framework on accountability in Vietnam, see Appendix 2 and the attached excel file.

2.3. Legal bases on citizen participation

2.3.1. Constitution of the Socialist Republic of Vietnam

Article 28 of the Constitution 2013 clearly stipulates that citizens have the right to participate in the management of the state and society, and to participate in discussing with and making recommendations to state agencies on issues of the grassroots, localities and the whole country. The state must create favorable conditions for citizens to participate in the management of the state and society; be transparent in receiving and responding to citizens' opinions and recommendations.

In addition, Articles 9, 10 and 115 of the Constitution 2013, related to the rights, obligations and responsibilities of individuals, organizations and units representing citizens, such as People's Council delegates, the Vietnam Fatherland Front, and the Vietnam Trade Union, all stipulate the content of participation and encourage the people to participate in state management and socio-economic management, and to participate in inspection and monitoring activities of state governance agencies.

Thus, it can be seen that there is enough legal basis for citizens to participate directly as well as indirectly in state management in general and the budget management, publicity and transparency in particular.

2.3.2. Legal documents on citizen participation

Article 34 of Law on State Budget 2015 clearly stipulates the rights and obligations of agencies, organizations, units and individuals related to the state budget, specifying that they have the right to be provided with information and participate in community monitoring of finance – budget according to regulations. Decree 163/2016 guiding the implementation of a number of articles of the Law on State Budget 2015 (Article 16) also stipulates the monitoring of the state budget of the community through the Fatherland Front at all levels, the People’s Inspection Board and the Community Investment Supervisory Board.

Article 81 of Law 77/2015/QH13 on Local Government Organization stipulates that social organizations, economic organizations, international visitors, press agencies and citizens can attend public meetings of People’s Councils.

In Law 10/2022/QH15 on Implementation of Grassroots Democracy, the legal document has many regulations on citizen participation in budget management. Specifically, Clause 1, Article 15 stipulates that the people discuss and decide on orientation and levels of contribution to the construction of infrastructure and public works within the commune-level area, in villages and residential groups, to which the people contribute all or part of the funds, assets, and effort. Article 25 stipulates that the people give their opinions before the competent authority decides on the draft socio-economic development plan of the commune level; here, including orientation and policies of investment, construction, and land.

Through the People’s Inspection Board in communes, wards, towns and the Community Investment Supervisory Board, citizens can participate in supervising the implementation of policies and laws (Clause 1, Article 38, Law 10/2022/QH15); examine and monitor the compliance with processes, technical regulations, quantities and types of supplies according to regulations; monitor and check the results of acceptance and finalization of projects using the commune-level budget or with direct funding from organizations and individuals to the commune level (Article 43 of Law 10/2022/QH15).

Citizens have the right to complain, denounce, recommend and feedback on contents related to the management and use of the state budget as prescribed in Article 7, Law 42/2013/QH13 on citizen reception, having the right to present the contents of complaints, denunciations, recommendations and feedback. In addition, citizens can receive notifications about the reception and results of resolving complaints, denunciations, recommendations and feedback.

In addition, laws on socio-political organizations such as the Law on the Vietnam Fatherland Front, the Law on Trade Unions, the Youth Law, the Law on the Implementation of Grassroots Democracy have also specified the Constitution's provisions on the role of socio-political organizations involved in state management, social monitoring and criticism.

Thus, it can be seen that although the Constitution clearly stipulates the right of citizens to directly participate in the management of the state and society, the legal documents and sub-laws documents have not clearly shown people's right to participate directly in issues related to budget management, but mainly indirect participation through representative organizations.

2.4. International conventions and commitments on publicity, transparency, accountability and participation that Vietnam has signed and joined

Since 2003, along with 139 other countries, Vietnam has joined the United Nations Convention against Corruption (UNCAC) and officially ratified it in 2009. This shows that Vietnam has a strong commitment in this field. The commitment is evident in the amendments to the Law on Anti-corruption (2005) in 2007, 2012 and 2018.

In 2017, the Government of Vietnam and the United Nations developed a joint plan and strategy to integrate the Sustainable Development Goals (SDGs) with the Socio-economic Development Strategy (2011-2020) and Socio-economic Development Plan (2016-2020), focusing on four key areas of justice promotion, peace and inclusive governance, building effective, accountable institutions and participation at all levels.

Table 3: Summary of the legal framework on citizen participation in Vietnam

No.	Documment	Year of issuance	Article/Clause	Content
1	Constitution of the Socialist Republic of Vietnam	2013	Article 28	Regulations on citizens' right to participate in state management, discuss and make recommendations to state agencies.
2	State Budget Law	2015	Article 16, Article 34	Regulations on supervision rights and the right to provide information about finances and budgets of agencies, organizations and individuals.
3	Law on the Fatherland Front	2015	Article 8, Article 21, Article 24	Specify the provisions of the Constitution on the role of socio-political organizations participating in state management, conducting social supervision and criticism.
4	Trade Union Law	2012	Article 1, Article 11, Article 14, Article 21	
5	Youth Law	2020	Article 28, Article 29 and Article 30	
6	Law on the Implementing Democracy at the Grassroots	2022	Article 11, Article 12, Article 13, Article 46 and Article 47	Regulations on public content and forms of information disclosure at the grassroots (commune level).
7	Decree 163/2016/NĐ-CP	2016	Article 52	Regulations on public supervision of the state budget through the Fatherland Front at all levels, the People's Inspection Board, and the Community Investment Supervision Board.

Source: Research team's collection

Note: For details of the legal framework on citizen participation in Vietnam, see Appendix 3 and the attached excel file.

2.5. Gaps in legal provisions on budget publicity, accountability and citizen participation

From the previous analyses, it can be seen that legal provisions related to budget publicity, accountability and citizen participation in state management in general and the budget process in particular are relatively sufficient, but there are still some gaps between the legal provisions and the actual implementation process.

Gaps between provisions and practice of budget publicity

The Constitution of the Socialist Republic of Vietnam 2013 for the first time provides regulations on the publicity of the state budget, national reserves, state financial funds and other public financial sources (Clauses 1 and 2, Article 55). This preceded the introduction of the Law on State Budget 2015, followed by Decrees and Circulars providing very specific guidance on budget documents that must be publicized as well as the timing, form and responsibility for budget publicity for all budget levels. The actual implementation process shows that there are still some shortcomings in the regulations on budget publicity, specifically as follows:

- The timing of publicity of draft budget estimates at all levels as prescribed in Clause 1, Article 10, Clause 1, Article 14 and Clause 1, Article 18 in Circular 343/2017/TT-BTC guiding the implementation of a number of articles of the Law on State Budget 2015 is very difficult to determine. Accordingly, the time to announce the draft estimate is 05 working days from the date the document is sent to People's Council delegates at all levels. In fact, there is no fixed date for sending the document to People's Council delegates. For an ordinary citizen, it is impossible to specify the date when the document is sent to People's Council delegates to determine whether the draft budget estimate is publicized in a timely manner according to regulations or not. In addition, regulations on the time of publicity of draft budget estimates also limit people's opportunities to give comments and criticism on the budget. According to Clause 2, Article 92 of the Law on Local Government Organization 2015, documents for People's Council meetings must be sent to People's Council delegates at least 05 days before the opening date of the meetings, unless otherwise prescribed by laws. Accordingly, the draft estimate is publicized at the same time or after the meeting of the People's Council at all levels. Thus, people have too little time to read and learn about draft estimates to be able to give comments and criticism on the budget to People's Council delegates at all levels. Hence, the significance of publicizing draft estimate documents is almost non-existent.
- Regulations on the publicity of annual budget implementation reports in Clause 4, Article 10, Clause 4, Article 14 and Clause 4, Article 18 of Circular 343/2017/TT-BTC, including the publicity of implementation estimates and final reports, are unclear.

Accordingly, the time for publicity is when the People's Committee at all levels submits the documents to the People's Council of the same level. Similar to the draft estimate report, Circular 343/2017/TT-BTC does not specify the latest time in the year when the annual budget implementation report must be publicized.

- For documents related to the commune-level state budget and non-budget funds, current regulations on publicity do not require the online form of publicity on the local government's electronic portal. Meanwhile, in reality, most people are afraid to go directly to government agencies to request information about the state budget revenues and expenditures.
- Regulations on the publicity of commune-level budget revenues and expenditures by posting at the headquarters of the People's Committees of communes for at least 30 days from the date of posting according to Clause 2, Article 17, Circular 343/2017/TT-BTC limits people's access to as well as the availability and continuity of information.
- According to current regulations, at the same time, budget management officers at the Departments of Finance of provinces must prepare three different forms related to budget documents, specifically including the forms for publicity according to Circular 343/2017/TT-BTC; the forms according to Decree 31/2017/ND-CP to be submitted to the People's Councils of provinces to decide at the meeting; and the documents according to the forms of the state budget publicity portal of the Ministry of Finance.
- There are no sanctions to handle the issue of non-publicity/delay in publicity of budget documents in accordance with Vietnamese law. If any, they are only individual cases according to local internal regulations (for example, including in the evaluation and classification of work completion).

Legal gaps on accountability

Although the Constitution 2013 does not specifically stipulate the accountability of state governance agencies to citizens, it has been specified through the Law on Anti-corruption 2018 and Decree 59/2019/ND-CP guiding the implementation of the Law on Anti-corruption 2018. For accounts related to financial activities and the state budget, Point b, Clause 5, Article 52 of Decree 163/2016/ND-CP guiding the implementation of the Law on State Budget 2015 clearly stipulates that agencies, units and organizations monitoring budget issues and relevant agencies are responsible for resolving, explaining and promptly responding to the recommendations of the people and the Vietnam Fatherland Front at all levels.

Legal gaps on citizen participation

The Constitution 2013 clearly stipulates people's rights to directly and indirectly participate in the management and monitoring of state agencies' activities and to participate in the social criticism process. However, at the level of laws and sub-law documents, there are no specific regulations on people's direct participation in state budget management activities, but mainly indirect participation through the representative mechanism. Particularly in the budget sector, people are allowed to participate in the budget process through the representative mechanism stipulated in Article 16 of the Law on State Budget 2015, but there are still no specific and detailed instructions. This regulation is more of a formality than practical application.

CHAPTER III. CORRELATIONS BETWEEN PAPI, PCI AND POBI IN THE PERIOD 2018 – 2021

In this chapter, the research team explores the correlations between the Provincial Open Budget Index (POBI) and the Provincial Governance and Public Administration Performance Index (PAPI) and the Provincial Competitiveness Index (PCI). We also consider the correlation between the POBI and the component indices of the PAPI including “Transparency in policy making” (referred to as PAPI transparency) and “Transparency of commune/ward-level budget revenues and expenditures” (referred to as PAPI budget transparency) and the component index “Transparency” in the PCI (referred to as PCI transparency). The POBI scores are adjusted according to the base year 2018. The research period is from 2018 to 2021.

The research team includes the differences of the indices (i.e. changes in scores of the indices over the years) in a simple OLS model to look for correlations between the indices. Research results show that there is a positive correlation between the changes in scores over the years of the POBI and the changes in scores over the years of the PAPI budget transparency and the PCI transparency. It can be seen that, although the research period is not long (because the POBI has only been surveyed in the last 5 years), and the number of observations is not very large, but the discovery of correlations between the indices is expected to promote the process of budget publicity and transparency in particular and to enhance the effectiveness of governance and public administration in localities in general, towards the goal of building effective, accountable and inclusive institutions at all levels (16th goal of the UN’s 17 sustainable development goals (SDGs)).

3.1. Correlation between PAPI budget transparency and POBI

According to the results presented in Table 4, Nam Dinh, Thanh Hoa and Ha Tinh are the provinces for four consecutive years being in group 1, the group with PAPI budget transparency scores higher than the average but POBI scores lower than the average. In addition, Lao Cai, Quang Binh, Binh Phuoc, Ho Chi Minh City and Dong Thap were in group 1 for three out of four years.

Quang Tri is the only province with four consecutive years in group 2, the group with both PAPI budget transparency and POBI scores higher than the average of each index. In addition, In addition, Ha Giang, Cao Bang, Yen Bai, Lang Son, Binh Duong, Ba Ria - Vung Tau and Ben Tre were in group 2 for three out of four years.

Tra Vinh and Vinh Long are two provinces for four consecutive years being in group 3, the group with PAPI budget transparency scores lower than the average but POBI scores higher than the average. In addition, Dien Bien, Lai Chau, Vinh Phuc, Hai Duong, Quang Nam, Quang Ngai, Binh Dinh, Khanh Hoa, Tay Ninh, Dong Nai, An Giang and Ca Mau were in group 3 for three out of four years.

Soc Trang is the only province to be for four consecutive years in group 4, the group with both PAPI budget transparency and POBI scores lower than the average of each index. In addition, Phu Yen, Dak Lak, and Kien Giang were in group 4 for three out of four years.

Table 4: Number of provinces grouped by correlations between PAPI budget transparency and POBI, 2018-2021

Groups	2018	2019	2020	2021
Group 1: PAPI budget transparency above average and POBI below average	16	12	12	11
Group 2: PAPI budget transparency above average and POBI above average	16	19	19	16
Group 3: PAPI budget transparency below average and POBI above average	19	18	16	21
Group 4: PAPI budget transparency below average and POBI below average	10	14	16	12
Total*	61	63	63	60

Note: * In 2018, Quang Ninh and Dong Thap were not included in the PAPI report. In 2021, Quang Ninh, Bac Giang and Bac Ninh were not included in the PAPI report.

Source: Research team's calculations from PAPI and POBI 2018-2021

Regression results using the OLS method between the changes in scores of the PAPI budget transparency and the POBI over the years in the period 2018-2021 show that there is a correlation between the changes in scores of the POBI and the changes in scores of the PAPI budget transparency in the period 2018-2021. Specifically, when the change in the POBI over the years increases by one unit, the PAPI budget transparency increases by 0.001 units, which is statistically significant at the 5% significance level.

Table 5: OLS regression between changes in scores of PAPI budget transparency and POBI over the years, 2018-2021

Variable names	Changes of PAPI budget transparency over the years
Changes of POBI over the years	0.0010*
Constant	-0.0032
Obs	184
R2	0.0209
R2-adj	0.0155
df(r)	182
SSR	4.1272

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Source: Research team's calculations from PAPI and POBI 2018-2021

3.2. Correlation between PCI transparency¹ and POBI

According to the results presented in Table 6, Dong Thap is the only province to be in group 1 for four consecutive years, meaning its PCI transparency score is higher than the average but its POBI score is below the average. In addition, Thua Thien Hue was in group 1 for at least three out of four years.

Dien Bien and Quang Tri are two provinces being in group 2 for four consecutive years, meaning both their PCI transparency and POBI scores are higher than the average of each index. In addition, Bac Kan, Quang Ninh, Da Nang, Quang Nam, Binh Dinh, Binh Duong and Ben Tre were in group 2 for three out of four years.

Hai Duong is the only province to be in group 3 for four consecutive years, meaning its PCI transparency score is lower than the average but its POBI score is higher than the average. In addition, Hanoi, Ha Giang and Tra Vinh were in group 3 for three out of four years.

Nam Dinh is the only to be in group 4 for four consecutive years, meaning both its PCI transparency and POBI scores are lower than the average of each index. In addition, Phu Yen, Binh Phuoc and Soc Trang were in group 4 for three out of four years.

¹ Regarding transparency in the PCI: In 2018, 2019 and 2020, the questionnaire about transparency of the PCI has questions related to "budget documents being detailed enough for enterprises to use for business activities". In 2021, there were no more budget-related questions in the PCI transparency component index.

**Table 6: Number of provinces grouped by correlations between
PCI transparency and POBI, 2018-2021**

Groups	2018	2019	2020	2021
Group 1: PCI transparency above average and POBI below average	14	11	12	13
Group 2: PCI transparency above average and POBI above average	19	18	19	21
Group 3: PCI transparency below average and POBI above average	17	19	16	19
Group 4: PCI transparency below average and POBI below average	13	15	16	10
Total	63	63	63	63

Source: Research team’s calculations from PCI and POBI 2018-2021

Regression results using the OLS method between the changes in scores of the PCI transparency and the POBI over the years in the period 2018-2021 show that there is a correlation between the changes in scores of the POBI and the changes in scores of the PCI transparency in the period 2018-2021. Specifically, when the change in the POBI over the years increases by one unit, the PCI transparency increases by 0.005 units, which is statistically significant at the 5% significance level.

**Table 7: OLS regression between changes in scores of
PCI transparency and POBI over the years, 2018-2021**

Variable names	Changes of PCI transparency over the years
Changes of POBI over the years	0.0050*
Constant	-0.1303*
Obs	189
R2	0.0230
R2-adj	0.0178
df(r)	187
SSR	94.2489

Note: * p<0.05, ** p<0.01, *** p<0.001

Source: Research team’s calculations from PCI and POBI 2018-2021

CHAPTER IV. GOOD PRACTICES IN PROVINCIAL BUDGET PUBLICITY

In this chapter, the research team conducts an in-depth analysis of some typical cases of good practices in local budget publicity. In the process of reviewing the results of the provincial budget publicity POBI for the period 2018-2021, Dien Bien and Ba Ria - Vung Tau are two of the few localities that perform well the provincial budget publicity. The POBI scores of both provinces have improved over the years. Considering the correlations between PAPI, PCI and POBI, Ba Ria-Vung Tau has a better component index of “Commune/ward budget revenue and expenditure publicity” in PAPI than Dien Bien, but Dien Bien has a better component index of “Transparency” than Ba Ria-Vung Tau. Therefore, two field trips to Dien Bien and Ba Ria - Vung Tau were conducted to learn more about the similarities and differences between the two provinces in budget publicity practices.

In Dien Bien, the research team had meetings with the Department of Finance, Dien Bien Dong district, Dien Bien Phu city, Na Son communes, Dien Bien Dong town (Dien Bien Dong district), Him Lam ward (Dien Bien Phu city), governments and households in Na Canh villages (Na Son commune), residential group No. 05 (Dien Bien Dong town). In Ba Ria - Vung Tau, the research team had meetings with the Department of Finance, the People’s Committee of Ba Ria city, the People’s Committee of Long Dien district (Ba Ria - Vung Tau province), the People’s Committee of Phuoc Nguyen ward (Ba Ria city), the People’s Committee of Phuoc Hung commune (Long Dien district), the People’s Committee of Long Hai town (Long Dien district), governments and households in Phuoc Lam hamlet (Phuoc Hung commune), Hai Son neighborhood (Long Hai town). The research team selected the communes with similar economic and social characteristics to the PAPI survey in the two provinces as a basis for comparing and contrasting the results.

4.1. Budget publicity in Dien Bien province

Dien Bien is a border province in the Northern Midlands and Mountains, with an estimated population of 625.1 thousand people in 2021, and a low population density, only about 66 people/km², 4.5 times lower than the national average (GSO, 2022). The natural area of Dien Bien province is 9,539.9 km²; the terrain is mainly mountainous with more than 455km of border with Laos and China. Dien Bien is divided into 10 district-level administrative units (including one provincial city and one town), and 129 commune-level administrative units. Most of Dien Bien’s budget comes from the central government. According to the 2023 budget estimate, Dien Bien province expects local budget revenue to be about 14,272.8 billion VND, of which local budget revenue enjoyed

according to decentralization is 2,315.7 billion VND (accounting for 16.2% of total local budget revenue), additional revenue from the central budget is 11,957.1 billion VND (accounting for 83.8% of total local budget revenue). Also according to the 2023 budget estimate, total local budget expenditure of the province is 14,341.1 billion VND (68.3 billion VND higher than the revenue estimate). In the period 2018-2021, Dien Bien has continuously been in the group of provinces with high POBI scores, the group that fully publicizes budget information. Dien Bien's POBI scores have continuously been improving. In 2018, Dien Bien's POBI score was only 64.02 points, belonging to the RELATIVELY FULL publicity group; then in 2021, Dien Bien's POBI score was 95.04 points, belonging to the FULL publicity disclosure group.

Practice of provincial budget publicity

Currently, the Department of Finance of Dien Bien province has a total of 63 public servants, divided into eight departments, including seven specialized departments. Preparing budget estimates, settlements and reports on budget implementation status as well as publicizing provincial budget documents are the responsibility of the Department of Budget Management. The department has 10 employees, basically meeting the job. Every year, the Department of Finance, specifically the Department of Budget Management, prepares these documents and publicizes them in accordance with the general standards of the Ministry of Finance. Every year, the People's Committee of the province issues regulations on local budget management and administration such as Decision 186/QD-UBND dated January 26, 2022 or Decision 106/QD-UBND dated January 19, 2023. In particular, the decisions clearly state the requirements for all levels and sectors to direct and fully implement the financial publicity regime for all budget levels, budget units and organizations supported by the state budget, construction investment projects using state budget capital. In addition, it is also clearly stated that financial and budget publicity must be carried out according to the guidance of Circulars such as Circular 343/2016/TT-BTC, Circular 61/2017/TT-BTC, Circular 90/2018/TT-BTC, Circular 19/2015/TT-BTC, Decree 151/2017/ND-CP, Circular 144/2017/TT-BTC and Circular 54/2006/TT-BTC. The decisions of the People's Committee of the province also clearly states that the provincial level must publicize the budget on the electronic portal of the People's Committee of the province; People's Committees of districts must set up a budget publicity section on their websites/electronic portals to publicize data and budget explanatory reports according to regulations. On that basis, the officers in charge at the Department of Finance are clearly aware of their roles and responsibilities in publicizing the provincial budget. The publication of provincial budget documents is not subject to any pressure from any

party because this comes from the awareness of department officers as well as leaders of the Department of Finance. In addition, the province also has an administrative reform index that is scored monthly for departments/agencies across the province by the Department of Home Affairs. Therefore, the process of publicizing the budget goes hand in hand with the process of administrative reform.

Table 8: Results of POBI surveys of Dien Bien over the years, 2018-2021

Year of survey	Original POBI scores	POBI scores adjusted according to the base year 2108	Ranking by original POBI scores	Ranking by POBI scores adjusted according to the base year 2108
2018	68.95	64.02	14	17
2019	72.86	76.54	26	26
2020	88.86	94.44	6	8
2021	84.93	95.04	9	7

Source: POBI survey results 2018-2021

Results of the POBI 2021 survey show that Dien Bien province publicized 10/11 documents required to be publicized according to current regulations. As for the report on the results of implementing the conclusions of the State Audit, according to discussions with the Department of Budget Management of the province, this is one of the documents sealed confidential, among the documents that are not allowed to be publicized. Regarding the reliability of documents when comparing the differences between estimates and settlements as reflected by the Department of Budget Management officers, Dien Bien is a poor province with low local revenue balance. Therefore, the province is not able to control additional revenue sources, so the settled figure is often different from the estimated figure and outside the 5% confidence interval. Hence, the Department of Budget Management officers proposed to reconsider the calculation of reliability scores in the case of Dien Bien province. In addition, in the process of preparing budget estimates, the Department of Finance also issues documents instructing people to make comments through People’s Council Delegates instead of receiving comments directly through the Department’s electronic portal. According to the Department of Budget Management officers, the question and

answer section has not been technically completed. The section has been there to follow the design of an electronic portal, but does not meet the technical requirements.

The process of preparing estimates, settlements and reports on the implementation of the provincial budget does not encounter any significant difficulties. Regarding the current publicity work, as reflected by the Department of Budget Management officers, in addition to publicity on the website/electronic portal of the Department of Finance according to the guidance of Circular 343/2016/TT-BTC, the Department of Finance must also publicize documents on the Fiscal Transparency Portal of the Ministry of Finance. However, there is an incompatibility between the budget documents publicized according to the form of Circular 343 and the state budget publicity system of the Ministry of Finance, so adjustments must be made before they can be uploaded. According to specialized officers, the number of budget lines in the forms posted to the Ministry of Finance's publicity system is smaller in the forms according to the guidance of Circular 343. Therefore, it is recommended that the Ministry of Finance make appropriate adjustments to make it most convenient for localities in the process of publicizing budget documents, in order to save time and effort for specialized officers, specifically officers of the Departments of Budget Management of provinces.

Practice of district/city budget publicity

In the two areas of Dien Bien Phu city and Dien Bien Dong district, budget documents are publicized on the websites/electronic portals of the city and the district. However, preliminary survey results on the websites/electronic portals of Dien Bien Phu city and Dien Bien Dong district show that a lot of budget documents failed to be publicized (see **Table 9** for details). Although both units have budget publicity sections, they are not divided into clear folders. For the electronic portal of Dien Bien Phu city, new documents have only been updated from 2022 until now. Meanwhile, on the website of Dien Bien Dong district, budget documents have only been updated from 2021 until now.

While working with officers from the Department of Finance and Planning of Dien Bien Phu city, the research team found that the city's directions and activities focused heavily on the DDCl index (a competitiveness index of department, sector and local levels). Budget documents are published on the electronic portal of the People's Committee of the city and approved at committee meetings. However, as analyzed above, on the electronic portal of the People's Committee of the city, budget documents have only been updated from 2022 until now, and there are only budget settlement and budget estimate reports, and no reports on budget implementation for the first quarter, 6 months, 9 months and the whole year. Citizen participation in the budget process is

quite limited. People's opinions and recommendations are mainly related to issues of compensation and site clearance. According to the officers of the Finance and Planning Department of the city, people only comment on issues that directly concern them, but they do not care about the rest.

Meanwhile, in Dien Bien Dong district, in 2022, the People's Committee of Dien Bien Dong district issued directive documents to district budget agencies, units, and People's Committees of communes and towns on promoting the implementation of budget publicity in the district. These document can be easily found on the website of the Peoples Committee of the district and are also in the budget publicity section, for example, directive document No. 1082/UBND-TCKH signed by the Chairman of Dien Bien Dong district People's Committee on August 29, 2022 on promoting the publicity of the implementation of the state budget in the district. In particular, the directive document clearly states the publicity of documents including estimates, settlements, implementation status by quarter, 6 months, and the whole year in accordance with the guidance in the Ministry of Finance's circulars for district estimatie agencies, units and People's Committees of communes and towns. However, although the People's Committee of the district has given instructions, the survey results show that the publicity of budget documents on the website of the People's Committee of Dien Bien Dong District is not really adequate and seriously taken.

Table 9: Budget publicity on electronic portals of the People's Committees of Dien Bien Phu city and Dien Bien Dong district

Documents	2018		2019		2020		2021		2022	
	Dien Bien Phu City	Dien Bien Dong Dist.	Dien Bien Phu City	Dien Bien Dong Dist.	Dien Bien Phu City	Dien Bien Dong Dist.	Dien Bien Phu City	Dien Bien Dong Dist.	Dien Bien Phu City	Dien Bien Dong Dist.
Draft budget estimate submitted to the People's Councils of districts and city	●	●	●	●	●	●	●	●	●	●
Draft budget estimate approved by the People's Councils of districts and city	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the first quarter	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the second quarter	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the third quarter	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the whole year	●	●	●	●	●	●	●	●	●	●
Budget settlement approved by the People's Councils of districts and city	●	●	●	●	●	●	●	●	●	●

Source: Research team's survey on electronic portals of the People's Committees of Dien Bien Phu city and Dien Bien Dong district

Note:

● Not publicized

● Publicized but later than required

● Promptly publicized

Awareness of officers at grassroots levels (communes/wards/towns) of budget publicity

There are differences in the awareness of leaders and officers of communes/wards/towns in Dien Bien Dong district and Dien Bien Phu city about the situation of revenues, expenditures and budget publicity in areas under their management.

In Him Lam ward, the ward leaders previously worked in finance and accounting for the ward, so they had a clear understanding of the budget revenue and expenditure situation in the ward. The publicity of budget documents, according to the evaluation of ward leaders, does not take time. Every year, when it is time to do so, the publicity is carried out according to instructions. However, in reality, according to the research team's observations at the publicity board, the budget documents were very new and the decision on publicity had just been signed and posted at the headquarters of the People's Committee of the ward.

In Dien Bien Dong town, town officers, including leaders and financial officers, did not have the budget information. Non-budget sources of revenue are not directly managed. The revenue is kept by whichever organization collects it; when asked, they did not know how much is collected. Even when asked to provide budget documents, they were confused and could not distinguish which document was which.

Regarding the leaders of Na Son commune, through the process of contact and work, the research team found that the commune leaders clearly understand the commune's financial and budget situation and were aware of budget publicity. Although the finance officer is of the Mong ethnic group, he clearly understands financial principles and has no difficulty in preparing budget reports.

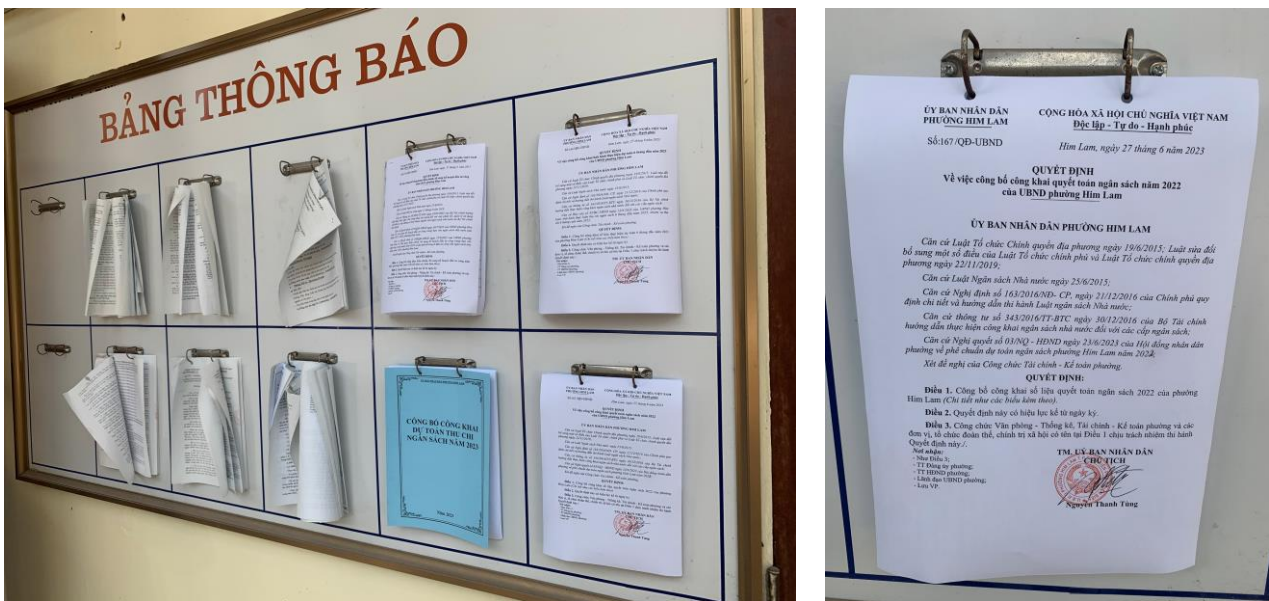
Practice of commune/ward/town budget publicity

In general, the practice of state budget publicity at the headquarters of People's Committees of communes/wards/towns was not serious and more of a formality. Through observation and comparison with other documents in the bulletin board as well as reviewing information about the date/month of document signing, the research team found that the documents were very new, likely to have just been printed and posted just before the research team arrived.

Specifically, in Him Lam ward (Dien Bien Phu city), the estimated local budget revenue in 2023 in the ward is 7,848 billion VND, of which, the balanced revenue is 2,271 billion VND (accounting for 29%), the balanced supplementary budget is 5,577 billion VND (accounting for 71%). According to the research team's observations, the budget

documents publicized on the bulletin board were very new; all of the documents (including ward budget estimate for 2023, ward budget settlement for 2022, ward budget implementation for the first six months of 2023, adjustments and supplements to public investment in the ward in 2023...) were all signed, sealed and publicized on June 27, 2023 (the day the research team arrived at the ward).

In addition, according to the leaders of Him Lam ward (Dien Bien Phu city), non-budget fund revenues and expenditures are included in the revenue estimate at the beginning of the year. The ward collects five types of funds including the fund for the poor, the education promotion fund, the fund for children, the gratitude fund, the fund for the elderly and the humanitarian charity fund. The collected amount is deposited in the bank account of the People’s Committee of the ward and is independent in collection and spending, without being submitted to the superior budget. These funds are all estimated, approved by the People’s Council of the ward and also posted publicly along with other forms in the ward budget estimates. Particularly for the collection of the natural disaster prevention fund, it is submitted to the city's Economic Department, so the ward leaders do not know about it.



Picture 1: Budget publicity in Him Lam ward, Dien Bien Phu city

Source: Research team’s field trip

In Dien Bien Dong town, the estimated local budget revenue in 2023 in the town is 5,253 billion VND. Of which, the balanced revenue is 120 million VND (accounting for 2.28%), the balanced supplementary budget of 5,133 billion VND (accounting for 97.72%). According to the research team’s observations, the budget documents publicized board were very new, and even hung in many different sections (belonging to other publicity

areas) as if for the research team to see that they are practicing good publicity of budget documents. The revenues and expenditures of non-budget funds in Dien Bien Dong town, as analyzed above, are not understood by town officials, even though there is a revenue accountant to manage the collection and spending of these funds. Publicly posted budget documents as well as documents accessed by the research team do not contain information on revenues and expenditures of non-budget funds.



Picture 2: Budget publicity in Dien Bien Dong town, Dien Bien Dong district

Source: Research team’s field trip

For Na Son commune, in 2023 the estimated local budget revenue is 6.311 billion VND, of which, the balanced revenue is 35 million VND (accounting for 0.55%), the balanced supplementary budget is 5,563 billion VND (accounting for 99.45%). Similar to Him Lam Ward or Dien Bien Dong town, the budget documents posted on the bulletin board of the People’s Committee of Na Son commune were very new. According to commune leaders, it is very difficult for people to access publicized budget documents themselves. Currently, the commune’s population is mainly Thai ethnic people (accounting for nearly 90%); the rest are Mong people and some other ethnic groups. The commune has 13 villages, of which three villages do not have electricity; the farthest village is 15 kilometers from the commune center, while there are areas with no phone signal. People’s daily communication is mainly in the Thai ethnic language. Meanwhile, the ability to read and write fluently in Vietnamese is still limited. Moreover, it is rare for people to be able to use Thai writing, so the transmission of and access to information in general and budget information in particular face many difficulties. According to Na Son commune leaders, the revenues from non-budget funds in the commune are not large, due to the characteristics of the area (mainly ethnic people, low

income (poverty rate 34 %)), currently in the commune there is only a fund for the poor collected and managed by the commune's Fatherland Front. The collected amount is not much, only about 3-4 million VND/year. Na Son commune leaders also clearly expressed their view that in the near future, the commune will manage the revenues and expenditures of non-budget funds itself to ensure publicity and transparency.



Picture 3: Budget publicity in Na Son commune, Dien Bien Dong district

Source: Research team's field trip

People's awareness of budget publicity

The research team had meetings combined with group discussions and in-depth interviews with officers and people in two residential groups/villages in two communes/towns in Dien Bien Dong district. The results obtained are quite interesting, especially those related to the issues of the state budget and budget revenues/expenditures of the community/people.

In residential group No. 05 in Dien Bien Dong town (Dien Bien Dong district), the center of the town as well as the district, 100% of people living in the residential area are Kinh people. The people who came to participate in the discussion were mostly business people. However, when asked, they did not know or care about state budget issues. When asked about technical terms such as budget "estimate" or "settlement", most of the people in the discussion had never heard or learned about them (only one person had heard of them on television). Regarding tax issues, people in the discussion said that taxes were an obligation, but after paying them, they did not know what their rights are. There was even an opinion that they did not dare to ask in meetings or

constituency meetings because they were afraid of being scolded or hated, so they no longer went to meetings.

In Na Canh village (Na Son commune), when interviewed people were asked about issues related to budget revenues/expenditures, most said they were informed publicly through meetings and constituency meetings. They also knew who is in charge of the finance/accounting work of Na Son commune. As for the revenues that must be submitted to the commune/district, people did not know or understand how they are collected/spent. People also did not care because that was an instruction from “higher levels” and just carry it out. There were also opinions that they had no right to require the way those funds are spent.

Practice of budget publicity in villages/residential groups

What surprised the research team was that commune-level budget documents were publicized and posted at the headquarters of the villages/residential groups, something that normally would not happen in other localities. For example, in residential group No. 05 (Dien Bien Dong town), the 2023 budget estimate and 2022 budget settlement documents of Dien Bien Dong town were publicly posted on the bulletin board and were very new (likely to have just been brought and hung up by commune officers). In addition, direct contributions mobilized by residential groups from people or enterprises to repair cultural houses were recorded and publicized in citizen meetings and posted at the residential group headquarters/cultural houses.



Picture 4: Information publicity at the headquarters of the residential group No. 05, Dien Bien Dong town

Source: Research team’s field trip

In Na Canh village, Na Son commune (Dien Bien Dong district), the people living in the area are mainly Thai ethnic people. The practice of budget publicity is mainly implemented in meetings with people and constituency meetings of the People’s Council of the commune. Communication and information transmission are carried out in ethnic languages, specifically Thai. Even for Mong people or Lao people, in everyday communication, they all use Thai language. People participating in discussions with the research team said it was easy for them to switch language from Vietnamese to Thai and vice versa, and it was also easy for them to convert content from Vietnamese documents to Thai (except for some older people who do not know Vietnamese).



Picture 5: Information publicity in Na Canh village, Na Son commune

Source: Research team’s field trip

4.2. Budget publicity in Ba Ria - Vung Tau province

Ba Ria - Vung Tau is a coastal province in the Southeast region, with an estimated population of 1.17 million people in 2021, a relatively high population density of about 593 people/km², twice as high as the national average (GSO, 2022). The natural area of Ba Ria - Vung Tau province is 1,982 km², with more than 305 km of coastline, divided into eight district-level administrative units (including two provincial cities, one town and one island district), and 82 commune-level administrative units. Ba Ria - Vung Tau is one of the sixteen provinces and cities across the country that currently ensures the balance of budget revenues and expenditures (not receiving subsidies from the central budget). In the period 2018-2021, Ba Ria - Vung Tau has continuously been in the group of leading provinces in the POBI. Ba Ria - Vung Tau’s score in the POBI 2021 survey reached 98.59/100 points, ranked first among 63 provinces and cities in the POBI

survey. When the POBI scores are adjusted according to the base year 2018, in 2021, Ba Ria - Vung Tau is the only province to achieve the maximum score of 100/100 points.

Policies and directions of the Provincial Party Committee and People's Committee of Ba Ria - Vung Tau province in implementing budget publicity

The Provincial Party Committee and People's Committee of Ba Ria - Vung Tau province have had specific policies and directions to promote budget publicity and transparency in the province according to the provisions of the Law on State Budget 2015, Decree 163/2016. /ND-CP and guidance of Circular 343/2016/TT-BTC. Specifically, Resolution 09-NQ/DH dated September 25, 2020 of the 7th Party Congress of Ba Ria - Vung Tau province, term 2020-2025 clearly stated: *"We strive to have PAPI, PCI, POBI, PAR Index, ICT Index in **the group of 10 highest provinces and cities in the country**; people's satisfaction to reach 85%; 98% of documents to be processed on time; application of level 3 public services to reach over 70%, level 4 over 50%".*

In order to specify Resolution 09-NQ/DH, the People's Committee of Ba Ria - Vung Tau province issued Directive 05/CT-UBND dated March 26, 2021 on improving the Provincial Competitiveness Index (PCI) period 2020-2025, which requires: *"Departments and sectors increase the publicity of budget documents to be detailed enough for enterprises to use for their business activities, and budget documents are to publicized immediately after being approved by competent agencies or individuals; Department of Planning and Investment, Department of Finance, People's Committees of districts, towns and cities regularly update and publicize information on budget revenue and expenditures, and socio-economic development plans of the province and localities."* In addition, the People's Committee of Ba Ria - Vung Tau province has also included budget publicity as a task in the annual work program and assigned the Department of Finance of the province to lead and implement the publicity and transparency of provincial budget documents. The Department of Finance of the province is responsible for presiding and coordinating with departments, sectors, branches, and People's Committees of districts, towns, and cities to implement the work, and at the same time report the results to the People's Committee of the province on a monthly basis for follow-up.

Based on the annual work program of the People's Committee of Ba Ria - Vung Tau province, the Department of Finance has issued a decision on its annual work program. It has assigned the task of publicizing the budget to each departments and specific time for completing the work. Based on assigned tasks, leaders of departments and public servants are required to proactively advise the Department leaders to issue written requests to departments under the Department to coordinate to urge and guide

agencies and units to implement budget publicity according to regulations, and at the same time send documents to prove the publicity of the budget at their agencies or units. The responsibilities of the departments under the Department to implement budget publicity regulations are as follows:

Table 10: Division of budget publicity responsibilities of departments under Ba Ria - Vung Tau Department of Finance

Departments	Responsibilities
Department of Budget Management	<ul style="list-style-type: none"> - Preside over collecting reports on budget publicity results according to regulations. - Urging and guiding budget publicity at the district level (8 districts, towns and cities), commune level (82 communes, wards and towns) and superior agencies and units supported by the local budget located in the areas.
Department of Investment Finance	<ul style="list-style-type: none"> - Urging and guiding budget publicity of investors and projects.
Department of Finance and Public Administration	<ul style="list-style-type: none"> - Urging and guiding budget publicity of departments, sectors, branches and level I budget units of the province.
Department Office	<ul style="list-style-type: none"> - Presiding over budget publicity of the Department of Finance of the province. Publicizing the budget on the website of Ba Ria - Vung Tau Department of Finance.

Source: Document No. 3231/STC-QLNS dated June 16, 2023 of Ba Ria - Vung Tau Department of Finance

According to the evaluation of the research team, the policies and directions of the Provincial Party Committee and People’s Committee of Ba Ria - Vung Tau province for the implementation of budget publicity and transparency is clear, demonstrating political commitment and leadership will of the province in implementing budget publicity regulations in the Law on State Budget 2015 as stated by two representatives of the Department of Finance of the province:

“The task of budget publicity is in the resolution of the Provincial Party Congress. This is considered a commitment of the heads, so it is the focus for the Department to request departments and sectors to implement good publicity.”

Source: Representative of the Department of Finance and Budget, Department of Finance of Ba Ria - Vung Tau province

“Resolution 09 of the Provincial Party Congress for the term 2020-2025 also included the POBI as a target for local implementation. This demonstrates the locality’s commitment and interest in this index. Based on Resolution 09, the People’s Committee of the province assigned the Department of Finance to implement this work.”

Source: Leader of the Department of Finance of Ba Ria - Vung Tau province

Practice of provincial budget publicity

According to the POBI survey, Ba Ria - Vung Tau is one of the provinces that implement good provincial budget publicity. In the period 2018-2021, Ba Ria - Vung Tau has continuously been in the group of leading provinces in the POBI (**Table 11**). This result partly reflects that the policies and directions of the Provincial Party Committee and People’s Committee as well as the commitment of the heads of agencies and units to carry out the task of budget publicity and transparency have come into practice. Based on opinions during the process of inspecting and supervising the implementation of budget publicity and the results of annual POBI surveys, the Department of Finance of the province has proactively coordinated with relevant agencies and units to review the the comments, thereby providing additional documents and explanations. The fact that the Department of Finance of the province holds the mindset of “overcoming and improving” has contributed to the maintained leading position of Ba Ria - Vung Tau province in the POBI surveys from 2018 to 2021.

Table 11: Results of POBI surveys of Ba Ria - Vung Tau over the years, 2018-2021

Year of survey	Original POBI scores	POBI scores adjusted according the base year 2018	Ranking by original POBI scores	Ranking by POBI scores adjusted according the base year 2018
2018	85.91	82.98	2	2
2019	90.39	92.59	2	5
2020	90.45	95.83	3	6
2021	98.59	100.00	1	1

Source: POBI survey results 2018-2021

Box 1: Official Dispatch of the People’s Committee of Ba Ria - Vung Tau province on the resolution of shortcomings in state budget publicity in 2022

Official Dispatch 6458/UBND-VP dated May 29, 2023 of the People’s Committee of Ba Ria - Vung Tau province on the resolution of shortcomings in state budget publicity in 2022:

In consideration of the request of the Department of Finance in Official Dispatch 2588/STC-QLNS dated May 23, 2023 on the resolution of shortcomings in in state budget publicity in 2022 (POBI 2022) stated in Official Dispatch 73/CV-CDI dated April 18, 2023 and Official Dispatch 112/CV-CDI dated May 16, 2023 of the Center for Development and Integration (attached), the People’s Committee of the province has the opinion:

1. The Office of the National Assembly Delegation and the People’s Council of the province shall publicize the budget verification report of the Economic and Budget Committee (including the settlement verification report for 2022, the draft estimate for 2024 and following years) within the prescribed time.
2. The Tax Department and Customs Department shall coordinate with the Department of Finance to advise on the development of annual state budget revenue estimates and submit them to the People’s Council of the province for approval to ensure closeness to reality.
3. The Department of Planning and Investment shall advise on the preparation of public investment expenditure estimates from the annual budget and submit them to the People’s Council of the province for approval to ensure closeness to reality, and at the same time advise the People’s Committee of the province to direct and manage budget expenditures to achieve the annual plan assigned by the People’s Council.
4. Departments, sectors, branches, and People’s Committees of districts, towns and cities (level 1 estimate units) shall advise on the preparation of annual state budget expenditure estimates and submit them to the People’s Council of the province for approval to ensure adherence to assigned tasks, prompt disbursement, compliance with regulations, economical and effective expenditures of funding after being approved by the People’s Council.
5. The Department of Finance shall continue to monitor and urge the implementation, promptly summarize, report and advise the People’s Committee of the province on the implementation in accordance with regulations.

Source: Official Dispatch 6458/UBND-VP dated May 29, 2023 of the People’s Committee of Ba Ria - Vung Tau province

Difficulties and challenges in provincial budget publicity

According to the representative of the Department of Finance of Ba Ria - Vung Tau province, the “Data and explanatory report on local budget estimates submitted to People’s Councils at all levels” is a document that cannot be publicized due to compliance with regulations in Decision 1923/QD-TTg dated November 25, 2020 of the Prime Minister on promulgating the list of state secrets in finance and budgeting. However, this is one of the budget documents that must be publicized according to the provisions of Point a, Clause 1, Article 15 of the Law on State Budget. A representative of the Department of Finance said that the Department had difficulty publicizing this document. If the Department publicizes it according to the Law on State Budget 2015, it will violate the regulations in Decision 1923/QD-TTg. However, in our opinion, Decision 1923/QD-TTg should not be used as a basis for publicizing data and explanatory reports on provincial budget estimates to be submitted to the People’s Council because Clause 1, Article 1 of the Decision 1923/QD-TTg clearly stated: *“Detailed proposals, reports, plans, explanations and data on the state budget and financial policies to be submitted to the Central Executive Committee, Politburo, National Assembly, committees of the National Assembly and the Government **in case of war to protect the country**”* are classified as top secret state secrets. Thus, in the absence of a war to protect the country, data and explanatory reports on budget estimates need to be publicized according to the provisions of the Law on State Budget 2015.

Also according to the representative of the Department of Finance of Ba Ria - Vung Tau province, in addition to implementing provincial budget information publicity on the province’s website according to the guidance of Circular 343/2017/TT-BTC, the Department of Finance of the province also has to prepare reports and data related to finance and budget for the General Statistics Office, Ministry of Planning and Investment, People’s Council of the province and Ministry of Finance. However, each unit has different requirements of forms. The lack of uniformity between financial and budget reporting forms causes difficulties for relevant officers and public servants during the implementation process. One of the recommendations of the Department of Finance of Ba Ria - Vung Tau province is that the Ministry of Finance and related agencies research to synchronize the reporting systems and financial and budget targets to promote the efficiency of resource use.

Practice of district/city budget publicity

Survey results in Ba Ria city and Long Dien district also show that these two localities have done a relatively good job of city and district budget publicity and transparency. Budget documents are publicized in the *Budget Publicity* section on the city and district

websites. At the time of the survey, the websites of People's Committees of Ba Ria city and Long Dien district had fully publicized the budget documents for 2022 and 2023 according to regulations (see **Table 12**). According to a leader of the People's Committee of Ba Ria city, budget publicity is not a priority for departments, so it is very difficult for the Department of Finance to collect documents. Therefore, specific measures are needed to solve this problem. The representative of the People's Committee of Ba Ria city said:

"The People's Committee of the district has issued documents directing that if any agencies or units fail to implement the task of budget publicity, they will be monitored and reported by the Department of Home Affairs. The People's Committee Office will monitor work progress and evaluate it according to completed, slow, and incomplete levels. If units have not completed the publicity, this must be reported. In case of delay or incomplete completion due to subjectivity, responsibility review will be carried out."

Source: Leaders of the People's Committee of Ba Ria city

Table 12: Budget publicity on electronic portals of the People’s Committees of Ba Ria city and Long Dien district

Documents	2018		2019		2020		2021		2022	
	Ba Ria City	Long Dien Dist.	Ba Ria City	Long Dien Dist.	Ba Ria City	Long Dien Dist.	Ba Ria City	Long Dien Dist.	Ba Ria City	Long Dien Dist.
Draft budget estimate submitted to the People’s Councils of districts and city	●	●	●	●	●	●	●	●	●	●
Draft budget estimate approved by the People’s Councils of districts and city	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the first quarter	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the second quarter	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the third quarter	●	●	●	●	●	●	●	●	●	●
Implementation of the district budget in the whole year	●	●	●	●	●	●	●	●	●	●
Budget settlement approved by the People’s Councils of districts and city	●	●	●	●	●	●	●	●	●	●

Source: Research team’s survey on electronic portals of the People’s Committees of Ba Ria city and Long Dien

Note:

- Not publicized
- Publicized but later than required
- Promptly publicized

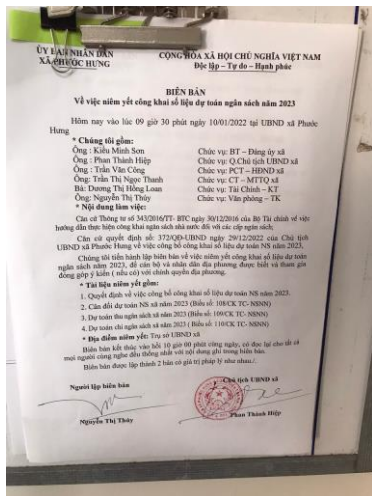
Practice of commune/ward/town budget publicity

Survey results in Phuoc Nguyen ward (Ba Ria city), Phuoc Hung commune and Long Hai town (Long Dien district) show that these localities have publicized budget information in accordance with the guidance of Circular 343/2016/TT-BTC. According to reports of the People's Committees of communes/wards/towns, budget documents are publicized in the following forms: posting at the one-stop shop at the headquarters of the People's Committees of communes/wards/towns; announcements at commune/ward/town meetings; sending documents to departments, residential group leaders and broadcasting on the loudspeaker system of communes/wards/towns. In fact, the budget documents were also publicly posted at the one-stop shop/headquarters of the People's Committees of the communes/wards/towns where the research team visited. However, when we contacted and interviewed people, they did not know that budget information and documents were posted at the one-stop shop and they also did not often pay attention to the types of information and documents posted there. At village/residential group meetings, people said they also heard the residential group leaders talk about the collection of non-budget financial funds.

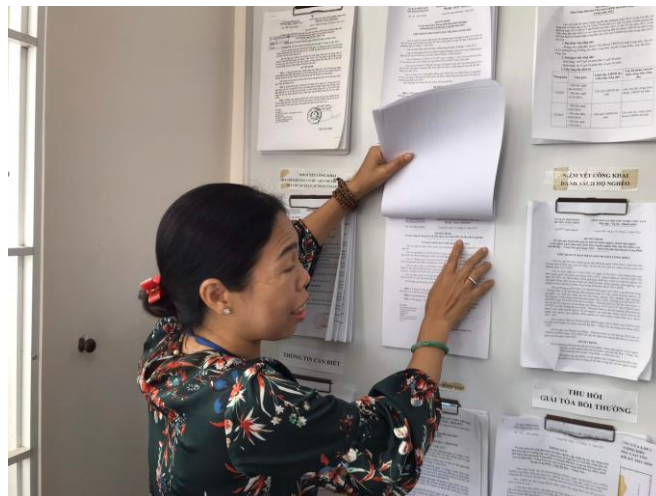
So the question here is what makes people not pay attention/not care about the budget documents publicized/posted at the headquarters of the People's Committees of communes? Does the problem lie in the fact that the propaganda has not been good enough for people to know about this? Or is the location, time and form of document posting not appropriate? A resident in Phuoc Lam hamlet, Phuoc Hung commune, Long Dien district said: *"I have never seen any documents on the budget, I do not confirm whether it is publicized or not at the one-stop shop because there is too much information posted there."* Another problem is that the publicized budget documents may be too complicated for the people. Practical experience of the world as well as of Vietnam (applied and implemented by the Ministry of Finance) and some provinces shows there is a need for documents and reports summarizing budget information that are intuitive, simple and easy enough for people to understand. This document is also known as the "Budget report for citizens". Currently, this report has not been mandatorily applied and implemented at lower budget levels such as district and commune levels; even at higher levels, the implementation is only encouraged.

In addition, websites of communes in Ba Ria city and Long Dien district is under construction. We recommend immediate addition of a budget publicity section. This section needs to be divided by years or types of budget documents to facilitate people's search. Budget documents from previous years also need to be updated on the websites after they officially go into operation. For the publicity of budget documents

on the bulletin board at the one-stop office, there needs to be solutions to inform people about the publicized budget information at the one-stop shop of People's Committees of communes, wards, and towns.



Picture 6: Budget publicity at the one-stop office of the People's Committee of Phuoc Hung Commune



Picture 7: Budget publicity at the one-stop shop of the People's Committee of Long Hai town

Source: Research team's field trip

Practice of budget publicity in neighborhoods/hamlets/residential groups

During the survey, the research team could not verify the evidence that commune budget documents were informed to the people through residential group leaders, hamlet heads and People's Council delegates in Phuoc Lam hamlet, Phuoc Hung commune and Hai Son residential group, Long Hai town. According to heads of the hamlet and residential group, they have received documents on socio-economic development targets of the commune, including targets on budget revenues and expenditures allocated to each residential group and neighborhood, but there was no summary of the entire commune's budget revenues and expenditures. The budget information publicized in Phuoc Lam hamlet and Hai Son residential group was detailed information about the collection of non-budget financial funds, and the taxes, fees and membership dues to be paid by households, and no other information available. Information about the amount of money households have contributed to non-budget financial funds including funds for storm and flood prevention, funds for children protection and funds for the poor is recorded in the hamlet/residential group heads' notebook. city, but there is no publicly posted list. When collecting money, the management boards of residential groups and hamlets has a collection invoice (one single copy) for each household. The collected amount will be submitted to the

commune. How these funds are spent has not been informed to people. This is a blurry point in commune, ward and town budget publicity. Information about revenues and expenditures of non-budget funds is one of the types of information that people are interested in because it directly affects their rights and responsibilities. It is necessary to have a mechanism and form of publicity so that people can easily access the information when they need to, as suggested below:

“I have never thought of asking for information about the budget. If possible, I would be interested, but there must be someone to provide me with the information and reference documents. Because documents are not available and I do not know where to find them, I have not been paying attention to them for a long time.”

Source: Interview with a citizen in Hai Son residential group, Long Hai town, Long Dien district

STT	TÊN ĐƠN VỊ	TS hội viên năm 2021 theo thực tế tại các chi hội (theo Đ/C đăng ký)	TS hội phí của các chi hội 24.000/người/năm	chỉ tiêu tính 85%	Trình độ tại các chi hội 40%	hội phí đóng vì cơ sở	các cuộc vận động (1.000đ/người)	Học bổng (100.000 / Xếp)
1	CHI HỘI HAI BÌNH	822	19,728,000	16,768,800	5,869,080	10,899,720	822,000	600
2	CHI HỘI HAI AN	569	13,656,000	11,607,600	4,062,660	7,544,940	569,000	600
3	CHI HỘI HAI LỘC	553	13,272,000	11,281,200	3,948,420	7,332,780	553,000	600,000
4	CHI HỘI HAI BIÊN	506	12,144,000	10,322,400	3,612,840	6,709,560	506,000	600
5	CHI HỘI HAI ĐOÀ	598	14,352,000	12,199,200	4,269,720	7,929,480	598,000	600
6	CHI HỘI HAI TÂN	703	16,872,000	14,341,200	5,019,420	9,221,780	703,000	600
8	CHI HỘI HAI SƠN	656	15,744,000	13,382,400	4,683,840	8,698,560	656,000	600
9	CHI HỘI HAI PHƯƠNG 1	610	14,640,000	12,444,000	4,355,400	8,088,600	610,000	600
10	CHI HỘI HAI PHƯƠNG 2	646	15,504,000	13,176,000	4,612,440	8,565,560	646,000	600
11	CHI HỘI HAI VĂN	580	13,920,000	11,822,000	4,141,200	7,690,800	580,000	600
12	CHI HỘI HAI HÀ 1	918	22,032,000	18,727,200	6,554,520	12,172,680	918,000	600
13	CHI HỘI HAI HÀ 2	626	15,024,000	12,770,400	4,469,640	8,300,760	626,000	600

Ghi chú: Tính hội phí trên tổng số hội viên thực tế tại các chi hội năm 2022.

CHỦ TỊCH
Nguyễn Thị Tuyết Danh

Picture 8: One of the criteria for developing membership fees of branches under the Women’s Union of Long Hai town publicized in Hai Son residential group

Source: Research team’s field trip

Citizen participation in the budget process

International good practice standards suggest that citizens should participate in the budget process by providing information to the government at all stages of the budget process such as formulation, approval, implementation and supervision. The process of contacting and interviewing a number of people in Ba Ria - Vung Tau shows that they can only participate in the budget process through the representative mechanism. At constituency meetings before and after meetings of People’s Councils at all levels, people (representatives of constituents) in Phuoc Lam hamlet, Phuoc Hung commune and Hai Son residential group, Long Hai town are informed about the budget information; they can give feedback and propose budget-related contents to National

Assembly delegates and People's Council delegates at all levels. Constituents' opinions, recommendations and feedback were compiled into a report by the Standing Committee of the People's Council and the Vietnam Fatherland Front, and this report is presented at the meetings of the People's Council according to a resident of Phuoc Lam hamlet: *"Regarding the budget, we receive information from the People's Council of the commune at constituency meetings. There is a specific, detailed budget report, but we do not remember what exactly."* Thus, it can be seen that if budget information is only disseminated through announcements at meetings, it will limit people's ability to access and use it. This further demonstrates the importance of publicly posting these documents so that they are as close and accessible to people as possible so that their participation and contribution can truly be meaningful.

One of the initiatives for people to participate more deeply in the state governance of the commune is the **"Saturdays of listening to the people"** model that has been implemented in Long Hai town, Long Dien district, Ba Ria - Vung Tau province. Stemming from the fact that people's opinions have not been thoroughly resolved by the government, leading to complaints and lawsuits at higher levels, and that people are still afraid to go to the Committee to meet and interact with the government, the "Saturdays of listening to the people" was started and went into operation in September 2022. Through dialogue sessions to receive contributions from the people, party committee leaders and local authorities can make adjustments in the process of leading and managing local socio-economic development, as well as promptly handle and resolve people's petitions from the grassroots level, limiting those at higher levels. During the implementation process, a number of people's pressing issues arise that fall under the local authority to resolve, then the locality proactively resolves them. For issues falling under the authority of superiors, discussions and work with superior authorities are conducted to guide or resolve and respond to the people. According to Report 103/BC-PNV dated April 10, 2023 of Ba Ria City's Department of Internal Affairs on the implementation of the "Saturdays of listening to the people" model in communes and wards, there have been a total of 81 opinions that people and organizations requested competent authorities to resolve, including 25 opinions related to budget and investment issues, 36 opinions under the authority of the People's Committees of wards and communes, and 45 opinions under the authority of the People's Committee of the city. Although concerns about the sustainability of this model in the future still exist, the implementation of the model by local authorities shows a bright spot in contacting and resolving people's problems, creating opportunities for people to participate, speak up more and be more direct in the management and supervision of state agencies' activities.

**Box 2: “Saturdays of listening to the people” in Long Hai town,
Long Dien district, Ba Ria - Vung Tau province**

The “Saturdays of listening to the people” model started from Mr. Nguyen Thanh Van, Chairman of the People’s Committee of Long Hai town. From the need for an administrative reform model, from the practice of leadership and administration of the Party Committee, the town government realized that there were many issues raised by constituents to the representatives that fell under the authority of the local government to resolve, but had not been considered and promptly and thoroughly resolved. This would cause constituents to make petitions at higher levels because people’s petitions and frustrations are not considered and resolved promptly. Besides, the town government also realized that, in fact, there was still a part of people who were afraid to contact and meet local leaders and held a nervous mentality, being afraid of troubles when going to the local government headquarters. Therefore, he thought of creating a comfortable, friendly and close space so that constituents and townspeople could easily express their opinions, feedback and recommendations to local government leaders and specialized agencies. The model “Saturdays of listening to the people” was born from there. To implement the model, the town developed and implemented Plan 1098/KH-UBND dated September 13, 2022 on organizing the implementation of the “Saturdays of listening to the people” model; the model was launched and implemented starting from September 2022. The town’s dialogue team includes leaders of the Party Committee, People’s Council, People’s Committee, Fatherland Front Committee, leaders of relevant units and town public servants. On Saturdays of the first and third weeks of the month, the dialogue team in turn assigns delegations directly to each residential group to meet and dialogue with people; the dialogue location is chosen to be the residential group headquarters or a nearby location to facilitate people’s participation. At the dialogues, local leaders recognize and resolve pressing issues or recommendations of people living, studying and working in the town to avoid complaints or recommendations beyond the level of authority on issues within local authority; at the same time, they recommend that superiors consider issues that are not within the local authority. The People’s Committee of the town has issued 12 notices on the implementation of the “Saturdays of listening to the people” model and 12 reports on the results of resolving people’s opinions, feedback and recommendations at the conference of implementing the model for 12 residential groups in the town. By May 2023, a total of 13 “Saturdays of listening to the people” sessions had been held in 12/12 residential groups, with a total of over 766 attendants. There were 138 opinions and recommendations from the people, of which 134 were under the authority of the locality and 04 were under the authority of the People’s Committee of the district. Of the 134 opinions and recommendations under the local authority, 114/134 had been resolved, a rate of 85.07%. The remaining 20 were being considered and resolved by the local authority. Of the 04 opinions and recommendations under the authority of the People’s Committee of the district, 02/04 had been resolved.

According to the report of the People’s Committee of the town, the “Saturdays of listening to the people” model in Long Hai town has contributed to expanded democracy and higher consensus in society; the distance between local leaders and people has been shortened, with more sympathy, sharing, and understanding of each other to join hands in successfully implementing local socio-economic development tasks. From the effectiveness of this model, the People’s Committee of the province has directed localities to research and apply it throughout the province.

A challenge to the sustainability of the “Saturdays of listening to the people” model is its organization on days off, when all officials and public servants are mobilized to show up, but there are no allowances or wages for the overtime work. With the spirit and culture of work responsibility, the town’s public servants are always ready to volunteer for political tasks. However, is this really sustainable when such regular participation will affect the time for rest and recovery, personal work and families of the public servants? One suggestion is that the People’s Committee of the town should organize additional “Saturdays of listening to the people” sessions for the People’s Committee officials and public servants so that they can directly propose ideas, recommendations and thoughts.

Source: Research team’s field trip

CHAPTER V. CONCLUSIONS AND POLICY RECOMMENDATIONS

This chapter summarizes important conclusions of the research, based on the analyses and synthesis of information from previous chapters. These conclusions include the legal bases for budget publicity and transparency, accountability of state agencies and citizen participation in the budget process, the correlations between PAPI, PCI and POBI indices, and the results of two field trips in Dien Bien and Ba Ria - Vung Tau. From these conclusions, the research team makes specific policy recommendations to improve and narrow the gap between the legal bases and practical application. In addition, the research team also proposes some suggestions for next steps of research to continue improving the publicity of budget documents and increasing citizen participation in the budget process.

5.1. Conclusions

Regarding the legal bases

It can be seen that the legal bases on budget publicity and transparency, accountability of state governance agencies and citizen participation in the budget process in Vietnam have basically been established from the highest level, the Constitution, to Laws, Decrees and Circulars. It can be briefly summarized as follows:

Firstly, regarding budget publicity and transparency, this issue has been stipulated in the Constitution 2013 and concretized by the promulgation and amendments of laws related to transparency and public access in the budget process, including: Law on State Budget 2015; Law on Public Investment 2019 (Article 14 - Publicity and transparency in public investment); Law on State Audit 2015 (Article 50 - Publicity of audit reports - and Article 51 - Summary report on annual audit results and report on results of implementing audit conclusions and recommendations); Law on Access to Information 2016 (effective from January 1, 2018); Law on the Implementation of Grassroots Democracy 2022; and other guiding Decrees and Circulars. In addition, Vietnam has also improved the efficiency of public debt management with the passage of the revised Law on Public Debt Management in 2017.

Secondly, regarding accountability, although the Constitution 2013 does not specifically stipulate the accountability of state governance agencies to citizens, the issue has been specified through the Law on Anti-corruption 2018 and Decree 59/2019/ND-CP guiding the implementation of the Law on Anti-corruption 2018, which clearly stipulates the contents of account. This includes: (i.) the legal basis for issuing decisions and implementing actions; (ii.) the authority to issue decisions and implement

actions; (iii.) the order and procedures for issuing decisions and implementing actions; and (iv.) the content of decisions and actions.

Thirdly, regarding participation, the Constitution 2013 clearly stipulates people's right to participate directly as well as indirectly in state governance through representative agencies and organizations, to monitor the activities of state agencies and to participate in the social criticism process. However, at the level of Laws and sub-law documents, there are no specific regulations on direct citizen participation in state budget management activities.

Vietnam has also joined international conventions on anti-corruption and international commitments to promote justice, peace and inclusive governance, creating conditions for people to participate and enhance the accountability of state governance agencies to people. Though there is already a legal framework, joined conventions and international commitments, whether the actual implementation and enforcement of policies is in accordance with what has been stipulated and committed by the Constitution and Laws remains to be specifically observed and evaluated in the near future.

Although the legal bases on budget publicity, accountability of state agencies and citizen participation in the budget process are relatively complete, there are many existing gaps as follows:

Regarding budget publicity, current regulations make it impossible to determine the exact timing of publicity of some budget documents (such as draft estimates, reports on the implementation of the budget for the whole year). Online publicity has not been applied to commune budget documents as well as reports on non-budget funds. The regulated time of publicity of commune budget documents at the headquarters of People's Committees of communes for at least 30 days also limits people's access to information. At the provincial level, the Department of Finances of provinces are currently having to publicize the budget in many different forms as required by different regulations, which is costly and inefficient in terms of time and human resources. Lastly, there are no sanctions to handle issues of late/non-publicity of budget information.

Regarding accountability, although the Constitution 2013 does not specifically stipulate the accountability of state governance agencies to citizens, the issue has been specified through the Law on Anti-corruption 2018 and Decree 59/2019/ND-CP guiding the implementation of the Law on Anti-corruption 2018. For accounts related to financial activities and the state budget, Point b, Clause 5, Article 52 of

Decree 163/2016/ND-CP guiding the implementation of the Law on State Budget 2015 clearly stipulates that agencies, units and organizations supervised on budget issues and related agencies are responsible for resolving, explaining and promptly responding to petitions and recommendations of the people and the Vietnam Fatherland Front at all levels.

Regarding citizen participation, the Constitution 2013 clearly stipulates people's right to directly and indirectly participate in the management and supervision of activities of state agencies and to participate in the social criticism process. However, at the level of Laws and sub-law documents, there are no specific regulations on direct citizen participation in state budget management activities, but mainly indirect participation through the representative mechanism. Particularly in the budget sector, people are allowed to participate in the budget process through the representative mechanism stipulated in Article 16 of the Law on State Budget 2015, but there are still no specific and detailed instructions. This regulation is more of a formality than practical application.

Regarding the correlations between PAPI, PCI and POBI indices

Research results show that there is no evidence of a correlation between changes in scores over the years of the PAPI and PCI and changes in scores of the POBI in the period 2018-2021. However, for the budget transparency component index of the PAPI and the transparency component index of the PCI, research results show that there is a positive correlation between changes in scores of these two component indices with changes in scores of the POBI in the period 2018-2021. This result partly supports the research team's hypothesis that the POBI index contributes to improving the scores of budget transparency components in the PAPI and transparency in the PCI of provinces over the years in the period 2018- 2021.

Some noteworthy provinces having high POBI scores but low scores for the PAPI budget transparency and the PCI transparency are: Hai Duong, Hanoi, Ha Giang, Tra Vinh, Vinh Long, Dien Bien, Lai Chau, Vinh Phuc, Quang Nam, Quang Ngai, Binh Dinh, Khanh Hoa, Tay Ninh, Dong Nai, An Giang and Ca Mau.

Similarly, the following provinces should be noted as they have low POBI scores but high scores for the PAPI budget transparency and the PCI transparency: Dong Thap, Thua Thien Hue, Nam Dinh, Thanh Hoa, Ha Tinh, Lao Cai, Quang Binh, Binh Phuoc and Ho Chi Minh City.

Regarding the results of two field trips in Ba Ria - Vung Tau and Dien Bien

The research team believes that the publicity of budget documents is implemented seriously and fully at the provincial level. Meanwhile, at the levels of districts, communes, villages/residential groups, the publicity of budget documents is not really serious and quite incomplete compared to the provisions of the Law on State Budget 2015. especially at the commune/ward/town level. Comparing the implementation of budget publicity between the two provinces, the research team evaluates that Ba Ria - Vung Tau province does somewhat better than Dien Bien province, given that Ba Ria - Vung Tau can balance its own budget and submit to the central budget, while the other has most of its budget supported by the central budget. Ba Ria - Vung Tau can be considered a role model for provincial budget publicity. From the inclusion in the resolution of the Provincial Party Committee to concretization by decisions or directives of the People's Committee of the province, the research team sees that Ba Ria - Vung Tau has initially formed a "transparency culture". However, what the research team expects and is aiming for is the formation of a "transparency culture" not only in Ba Ria - Vung Tau or Dien Bien but in the whole country.

Regarding citizen participation in the budget process at grassroots

The process of contacting and interviewing people in the surveyed areas shows that people are still very unfamiliar with concepts such as state budget "estimates" or "settlements". The grasp of budget information is mainly through elected representatives (People's Council delegates at all levels) at constituency meetings or through heads of villages/residential groups/neighborhoods, but only for informational purposes while there is no real participation in giving comments or criticism on budget issues. Even for those who want to learn about the budget, they still have difficulties accessing budget information and documents because they do not know whom to meet and are very hesitant to ask local officials about this issue. Meanwhile, what people are more interested in or more exposed to is information/issues directly related to them such as issues of compensation, site clearance or subsidies/support from the state budget that they directly receive.

A hypothesis is that in localities where people contribute a lot to the budget, their need for information publicity is higher and vice versa, in localities where the majority of the budget comes from the higher level and people's contributions are low, the need for budget information publicity is lower. The field experience of meeting people in localities also shows that. However, people still have difficulties finding and accessing budget documents. They do not know whom to meet and are often afraid to ask local officials about these issues. Another noteworthy and very important issue is the

revenues and expenditures of non-budget funds. Although there are legal regulations on the publicity of non-budget funds, in reality, people only know how much they are asked to contribute, while they do not know where the collected money goes or how it is spent. In some localities, the collected funds are submitted to the commune budget account; some are submitted to the economic department and the agriculture department of the district (the commune also does not know how these funds are spent); while others are collected and kept by associations for their own spending. Thus, it can be seen that there is arbitrariness in collection and a lack of transparency in the spending of revenues from non-budget funds in the surveyed areas. This is a blurry point in budget publicity at all levels, not only in Dien Bien or Ba Ria-Vung Tau.

5.2. Policy recommendations

From the previous analyses, the research team has several policy recommendations as follows:

Firstly, regarding legal provisions for budget publicity:

- It is important to unify the regulations on budget publicity forms currently guided in Decree 31/2017/ND-CP and Circular 343/2017/TT-BTC as well as the system of state budget publicity portals to minimize the workload for public servants, while ensuring the consistency and accuracy of publicized information.
- It is necessary to amend and specifically regulate the time of publicizing budget documents as currently guided in Circular 343/2017/TT-BTC including draft estimates submitted to People's Councils at all levels and reports on the implementation of the budget for the whole year so that the timing of publicity can be specifically and accurately determined, in order to increase people's ability to access to, comment on and supervise budget documents.
- There should be specific guidance on publicity forms for non-budget financial funds. The management of non-budget funds at localities needs to be unified to avoid arbitrary and non-transparent revenues and expenditures.
- For commune-level budget documents as well as non-budget financial funds, supplemented regulations on online publicity are needed. If the commune level does not meet the infrastructure conditions, the responsibility for publicity shall belong to the district level. It is necessary to extend the time for publicizing commune budget documents at the People's Committee headquarters instead of only at least 30 days as currently prescribed.
- There should be sanctions to handle the problem of late/non-publicity of state budget information and documents as prescribed by the Constitution and Law. Current laws require that the Vietnam Fatherland Front at all levels monitor budget

publicity. However, in reality, the monitoring is only implemented if included in the work program of the Fatherland Front. Therefore, it is necessary to prioritize monitoring and include regulations on the implementing annual monitoring of budget publicity, and at the same time publicize the monitoring results for the people to know. In addition, Clause 3, Article 14 of the Law on the Implementation of Grassroots Democracy 2022 clearly stipulates that the People's Committees of communes must summarize and submit to the Fatherland Front Committee of the same level the process and results of implementing information publicity at the nearest regular meeting to monitor. Therefore, the commune-level Fatherland Front Committee needs to properly carry out its prescribed roles and tasks, and as mentioned above, it is important to publicize the monitoring results to the people at constituency meetings after the People's Council meetings.

Secondly, regarding the publicity of budget documents:

- Localities need to properly publicize budget documents as prescribed by the Law on State Budget 2015 and follow the guidance of decrees and circulars.
- The publicity of the provincial budget and district budget should not only be implemented online but also combined with publicity at the commune-level People's Committee headquarters, or even at community houses in villages/residential groups that are really close and easy to access for people.
- It is necessary to encourage the implementation and publication of *budget reports for citizens* at all budget levels, especially commune budgets.

Thirdly, regarding citizen participation:

- There needs to be specific instructions for people to contribute their opinions on budget issues through the representative mechanism stipulated in the Constitution and legal documents. In addition, it is necessary to supplement legal regulations related to active and direct citizen participation in local policy and governance processes, including the budget process, in accordance with the provisions of the Constitution instead of only indirect participation as currently.
- It is essential to implement and replicate good models and practices of budget publicity as well as increasing citizen participation in the policy process. However, this needs to stem from the actual needs of the people and the specific conditions of each locality. The coercive, rigid replication and application of good models or practices with administrative orders to beautify the indicators to meet the requirements of superiors need to be absolutely avoided.

5.3. Suggestions for next steps

Currently, legal provisions for budget information publicity at all levels are relatively complete. However, the results of this research show that improvements and good practices in budget publicity currently remain at the provincial level - mainly due to competitive pressure on indicators. Therefore, it is necessary to include budget publicity practices at lower levels in assessing the level of transparency of provinces (specifically the district level - possibly in the form of random sampling).

Comparing the two cases of Dien Bien and Ba Ria - Vung Tau, the research team set out the following hypotheses:

1. In localities where people contribute a lot to the budget, their need for information publicity is higher (the “fiscal responsibility” hypothesis).
2. The higher the per capita income (a measure of the level of development), the better the “transparency culture”; or regional factors can lead to the formation of a **“transparency culture”**.

In order to test these hypotheses, further specific studies on a basis of more diverse fieldwork are necessary.

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APPENDICES

Appendix 1. System of legal documents on budget publicity and transparency

[\[See attached excel file\]](#)

Appendix 2. System of legal documents on accountability

[\[See attached excel file\]](#)

Appendix 3. System of legal documents on citizen participation

[\[See attached excel file\]](#)

Appendix 4. POBI results adjusted according to the base year 2018 of 63 provinces/cities across the country in the period 2018-2021

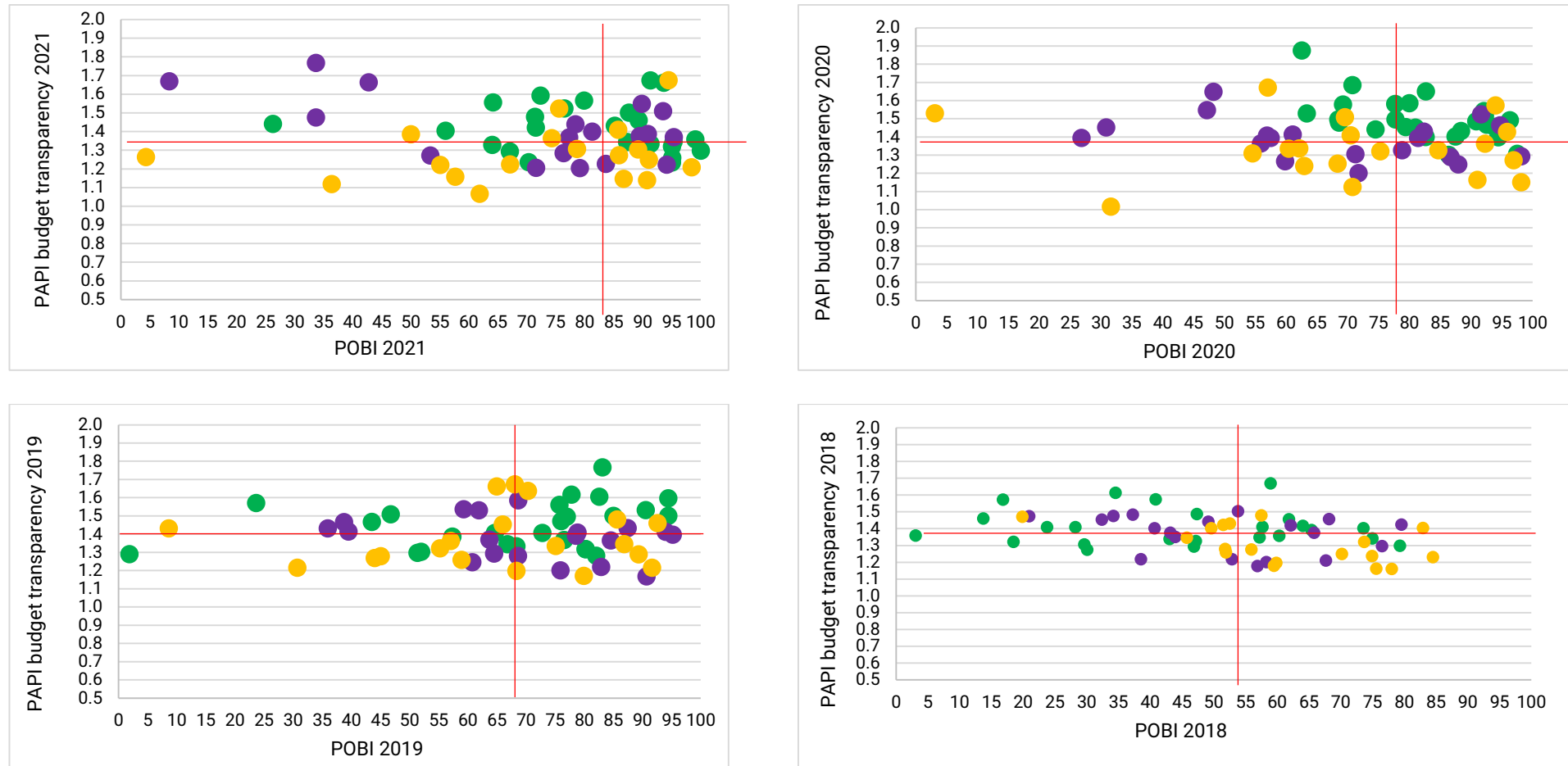
Province	POBI 2018	POBI 2019	POBI 2020	POBI 2021
An Giang	73.74	79.89	68.35	89.19
Bà Rịa - Vũng Tàu	82.98	92.59	95.83	100.00
Bắc Giang	16.80	94.44	88.39	89.78
Bắc Kạn	60.31	77.78	82.69	67.09
Bạc Liêu	59.87	43.98	70.81	85.78
Bắc Ninh	65.41	80.22	77.74	77.44
Bến Tre	57.52	68.06	93.98	90.74
Bình Định	58.33	90.70	94.74	95.06
Bình Dương	52.59	85.63	98.15	94.44
Bình Phước	19.89	64.93	3.07	4.31
Bình Thuận	52.91	78.83	59.87	89.81
Cà Mau	70.20	55.20	84.69	91.04
Cần Thơ	51.52	70.33	60.46	55.06
Cao Bằng	73.59	85.02	96.30	99.07
Đà Nẵng	79.59	93.98	98.15	94.11
Đắk Lắk	43.96	64.48	26.85	77.30
Đắk Nông	53.85	68.61	57.54	71.59
Điện Biên	64.02	76.54	94.44	95.04
Đồng Nai	55.96	57.07	75.30	85.91
Đồng Tháp	25.76	8.63	57.06	67.11
Gia Lai	43.19	68.65	78.85	76.35
Hà Giang	57.69	76.98	74.52	71.56
Hà Nam	57.22	82.56	68.61	64.02
Hà Nội	46.89	82.04	92.26	91.33

Province	POBI 2018	POBI 2019	POBI 2020	POBI 2021
Hà Tĩnh	40.70	35.93	48.26	8.33
Hải Dương	75.00	94.44	97.52	87.30
Hải Phòng	3.07	68.33	63.39	71.41
Hậu Giang	75.61	45.04	70.48	78.67
Hòa Bình	18.48	1.85	90.87	95.33
Hưng Yên	47.20	51.35	82.67	79.89
Khánh Hòa	67.70	82.87	71.76	95.37
Kiên Giang	51.96	30.70	62.96	57.67
Kon Tum	62.17	75.89	61.11	79.17
Lai Châu	61.85	80.22	86.41	95.04
Lâm Đồng	32.41	78.54	71.24	33.63
Lạng Sơn	58.94	23.61	92.56	93.65
Lào Cai	28.22	76.02	69.24	26.20
Long An	51.81	75.09	62.17	50.00
Nam Định	13.72	43.50	68.50	56.00
Nghệ An	49.20	38.70	91.63	90.87
Ninh Bình	47.33	51.98	93.81	76.50
Ninh Thuận	65.85	84.54	81.44	78.37
Phú Thọ	43.04	72.80	80.98	64.19
Phú Yên	38.56	59.26	56.94	53.37
Quảng Bình	20.96	39.48	30.85	93.52
Quảng Nam	76.52	95.20	87.93	81.30
Quảng Ngãi	56.91	60.78	86.70	83.63
Quảng Ninh	58.93	83.13	62.57	92.28
Quảng Trị	68.17	87.46	82.37	89.46
Sóc Trăng	45.80	58.91	31.63	61.85
Sơn La	29.63	64.65	77.76	70.31
Tây Ninh	74.96	86.85	92.26	75.59
Thái Bình	40.87	75.74	79.44	72.35
Thái Nguyên	34.56	57.35	70.80	89.31
Thanh Hóa	34.24	61.87	47.20	33.63
Thừa Thiên - Huế	37.30	63.67	55.96	42.72
Tiền Giang	59.52	68.33	54.57	36.37
TP. Hồ Chí Minh	49.63	66.00	69.56	74.33
Trà Vinh	78.06	89.35	91.04	86.70
Tuyên Quang	23.74	46.76	92.09	87.63
Vĩnh Long	84.56	91.63	96.89	98.44
Vĩnh Phúc	79.30	66.80	87.50	91.33
Yên Bái	30.07	90.57	80.04	85.15

Source: Research team's survey results and calculations from POBI 2018-2021

Appendix 5. Correlation between POBI and component indices PAPI budget transparency and PCI transparency

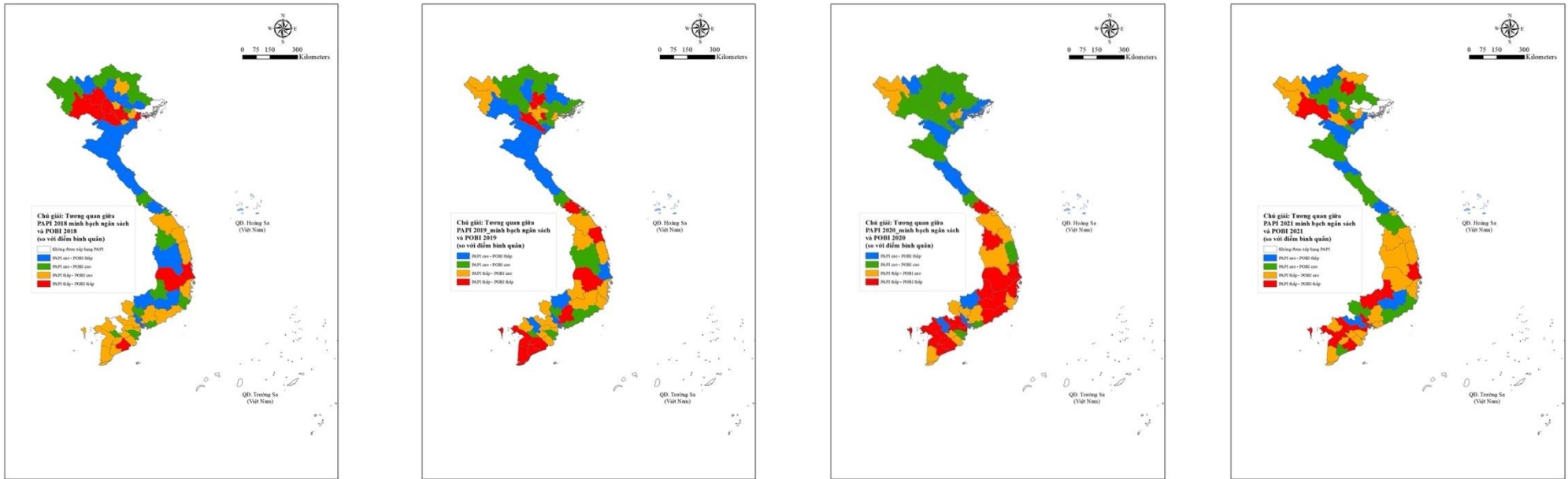
Figure 1: Correlation between PAPI budget transparency and POBI, 2018-2021



Source: Research team's survey results and calculations from PAPI and POBI 2018-2021

Note: ■ Northern provinces ■ Central provinces ■ Southern provinces

Figure 2: Correlation map between PAPI budget transparency and POBI of 63 provinces/cities in the whole country 2018-2021



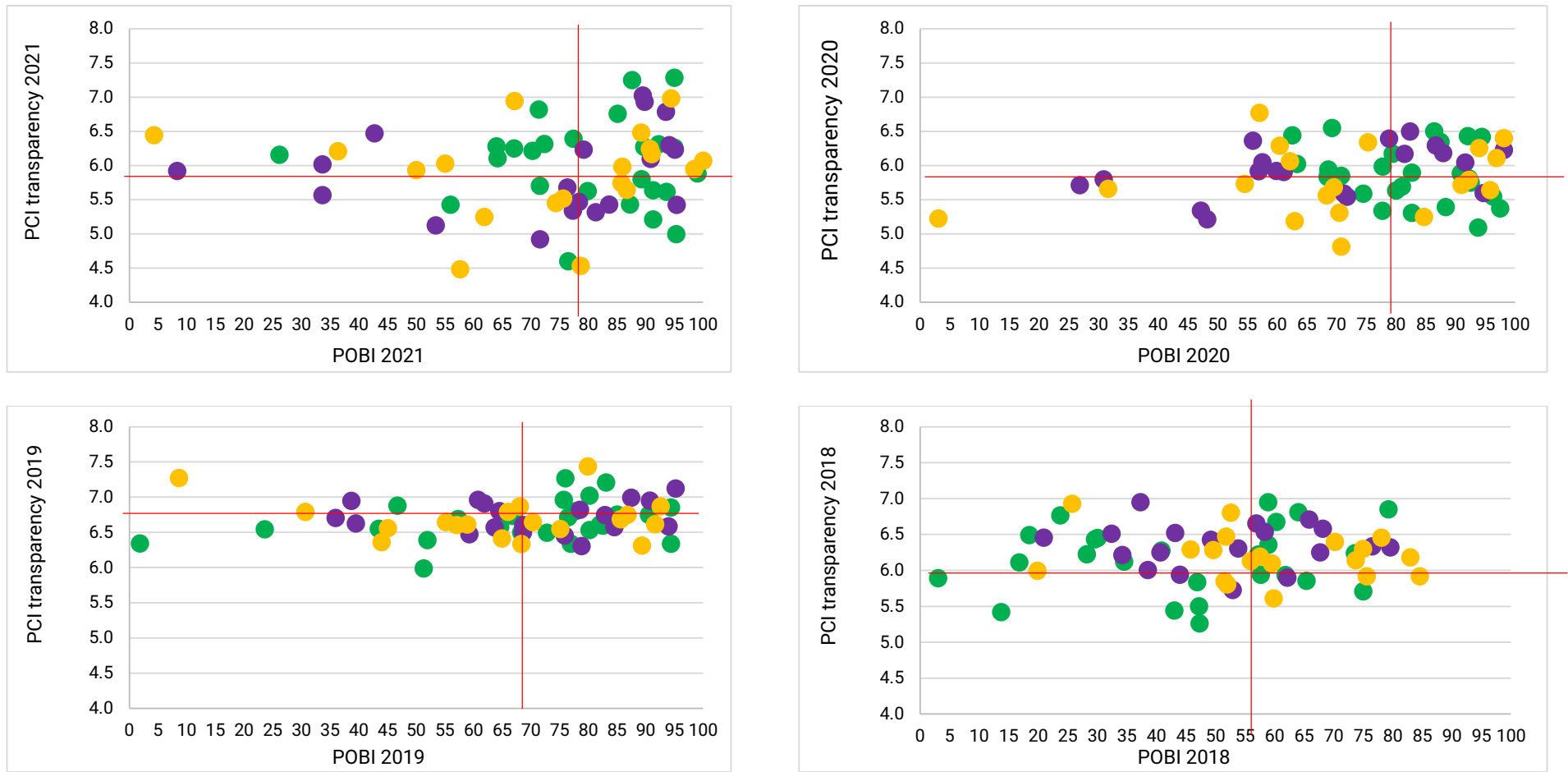
PAPI budget transparency - POBI 2018 PAPI budget transparency - POBI 2019 PAPI budget transparency - POBI 2020 PAPI budget transparency - POBI 2021

Source: Authors' illustrations based on results of PAPI budget transparency and POBI 2018-2021 with ArcGis

Note:

	No PAPI ranking
	High PAPI budget transparency – Low POBI
	High PAPI budget transparency – High POBI
	Low PAPI budget transparency – High POBI
	Low PAPI budget transparency – Low POBI

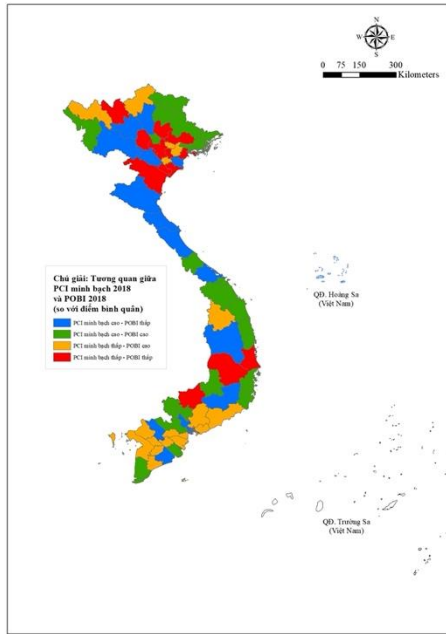
Figure 3: Correlation between PCI transparency and POBI, 2018-2021



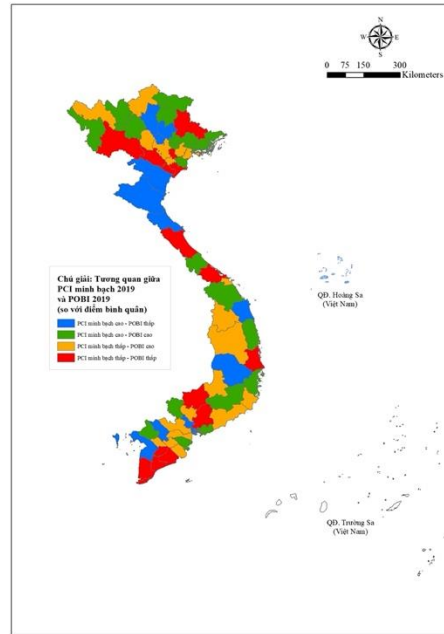
Source: Research team's survey results and calculations from PCI and POBI 2018-2021

Note: ■ Northern provinces ■ Central provinces ■ Southern provinces

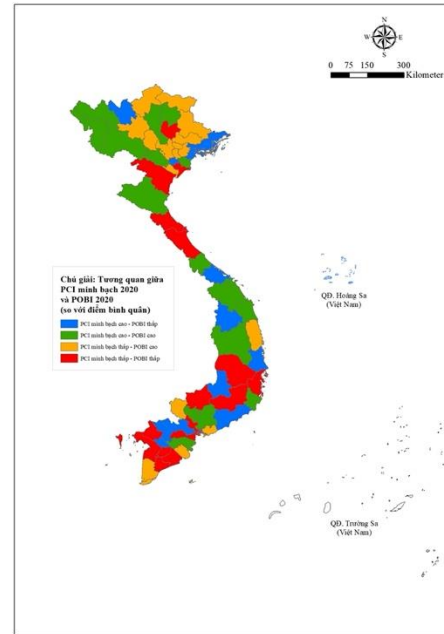
Figure 4: Correlation map between PCI transparency and POBI of 63 provinces/cities in the whole country 2018-2021



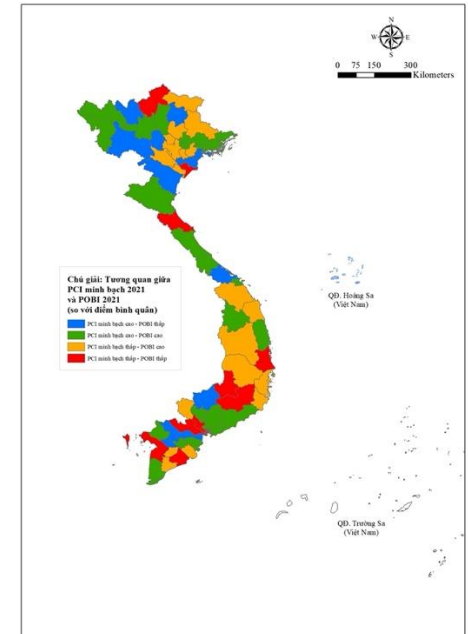
PCI transparency – POBI 2018



PCI transparency – POBI 2019



PCI transparency – POBI 2020



PCI transparency – POBI 2021

Source: Authors' illustrations based on results of PCI transparency and POBI 2018-2021 with ArcGIS

Note:

- High PCI transparency – Low POBI
- High PCI transparency – High POBI
- Low PCI transparency – High POBI
- Low PCI transparency – Low POBI



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