



# Governance and Participation

A Series of Policy Discussion Papers

REVIEW OF DISTRICT BUDGET DISCLOSURE IN 2023

AND

A CASE STUDY OF BUDGET DISCLOSURE IN PUBLIC EDUCATIONAL INSTITUTIONS  
IN LANG SON AND BA RIA - VUNG TAU PROVINCES



November, 2024



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***[Unofficial translation]***

The series of Governance and Participation Policy Discussion Papers is commissioned by the Governance and Participation Team at UNDP in Viet Nam. The series aims to analyse trends in Viet Nam regarding the implementation processes and options in specific public administration reform areas. 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 the 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.

**Citation:** Viet Nam Center for Strategic Economic Studies (VESS), Center for Development and Integration Social Enterprise (CDISE); and United Nations Development Program (2024). **Review of district budget disclosure in 2023 and A case study of budget disclosure in public educational institutions in Lang Son and Ba Ria-Vung Tau provinces.**

A Joint Policy Research Paper on Governance and Participation commissioned by the Viet Nam Center for Strategic Economic Studies (VESS), Center for Development and Integration Social Enterprise (CDISE), and the United Nations Development Program (2024). Hanoi, Viet Nam: November 2024

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## **IMPLEMENTING ORGANIZATIONS**

**VIETNAM CENTER FOR ECONOMIC AND STRATEGIC STUDIES (VESS)** was established in September 2020. VESS has legal status, registered as a non-profit social enterprise under Viet Nam's laws, headquartered at 7th Floor, Thang Long Metal Building, No. 1 Luong Yen, Hai Ba Trung District, Hanoi. As an independent, not-for-profit research center, VESS's goal is to conduct economic and strategic analysis to help policy makers, businesses, international organizations and interest groups improve the quality of decisions, based on an understanding of the nature of economic movements and international relations.

**CENTER FOR DEVELOPMENT AND INTEGRATION SOCIAL ENTERPRISE (CDISE)** was established in July 2023. CDISE has legal status, registered as a non-profit social enterprise under Viet Nam's laws, headquartered at 3/29/1099 Bat Khoi Street, Village 4, Dong Du Commune, Gia Lam District, Hanoi City, Viet Nam. CDISE conducts research, builds capacity, and participates in policy making to promote openness, transparency, accountability of state agencies, and citizen participation in the budget process in Viet Nam.

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## ACKNOWLEDGEMENTS

The study "**Enhancing Citizen Participation and Transparency in State Budget Management**" conducted by the Viet Nam Center for Economic and Strategic Studies (VESS) in collaboration with the Center for Development and Integration Social Enterprise (CDISE) has been completed with the help and support of individuals and organizations. In 2024, the report "**Review of district budget disclosure in 2023 and A case study of budget disclosure in public educational institutions in Lang Son and Ba Ria - Vung Tau provinces**" was completed with the help and support of many individuals and organizations.

We sincerely acknowledge and respectfully thank the People's Committees, Departments of Finance, Departments of Education of Lang Son and Ba Ria - Vung Tau provinces, Lang Son City People's Committee, the Departments of Finance - Planning, Department of Education of Lang Son City, Vinh Trai Ward People's Committee, Parents of students in Vinh Trai Ward, Board of Directors and Teachers of Lien Co Kindergarten, Vinh Trai Primary School, Vinh Trai Secondary School, Viet Bac High School (Lang Son City), Vung Tau City People's Committee, the Departments of Finance - Planning and Department of Education of Vung Tau City, Ward 8 People's Committee, Parents of students in Ward 8, Board of Directors and Teachers of Truc Xanh Kindergarten, Truong Cong Dinh Primary School, Nguyen Van Linh Secondary School, Vung Tau High School (Vung Tau City) for taking the time to participate in the survey.

We would like to thank the United Nations Development Programme (UNDP) in Viet Nam for accompanying and supporting the research team members while conducting the report and publishing the results.

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The efforts of experts and colleagues, together with the enthusiastic cooperation of localities, have helped us complete this report. However, the report is inevitably limited and lacking. We look forward to receiving contributions from readers so that the group of authors has the opportunity to learn and improve in the following works.

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## LIST OF ABBREVIATIONS

CDISE	Center for Development and Integration Social Enterprise
MOBI	Budget transparency index of ministries and central agencies
PAPI	The Vietnam Provincial Governance and Public Administration Performance Index
POBI	Provincial budget transparency index
UNDP	United Nations Development Programme
VESS	Viet Nam Center for Economic and Strategic Studies

## EXECUTIVE SUMMARY

**“Review of district budget disclosure in 2023 and A case study of budget disclosure in public educational institutions in Lang Son and Ba Ria - Vung Tau provinces”** is part of a series of thematic studies *“Enhancing citizen participation and transparency in state budget management”*, implemented by the Viet Nam Center for Economic and Strategic Studies (VESS) in collaboration with the Center for Development and Integration Social Enterprise (CDISE) and the United Nations Development Program from 2022<sup>1</sup>. The study consists of four chapters, focusing on the following tasks: (i) reviewing the legal framework on district budget disclosure in Viet Nam, (ii) reviewing district budget disclosure on websites/portals of 705 districts nationwide and (iii) studying the case of budget disclosure in the education and training sector.

The main findings and proposed recommendations of the study are summarized as follows:

### Main findings

#### Insufficient Implementation of District Budget Disclosure

The research team reviewed the implementation of district budget transparency on the portals/webpages of 705 district-level People’s Committees across the country, in accordance with Article 13 of Circular No. 343/2016/TT-BTC, which mandates the publication of budget documents on these platforms. The results indicate that the average score for the district budget disclosure in 2023 nationwide is 21.93 points on a scale of 0 to 100, corresponding to a “Low” level of transparency. Among the 705 districts, only 12 (1.7%) were rated as having good transparency of budget documents (scoring between 75 and 100 points). In contrast, 272 districts (38.6%) had low transparency levels (scoring below 25 points), and notably, 168 districts (23.8%) did not disclose any budget documents.

The results also show that 52 out of 63 provinces and centrally governed municipalities had average Provincial Open Budget Index (POBI) scores above 50, yet their district budget disclosure scores were below 50. This outcome reflects a lack of uniformity in budget transparency implementation across different levels of government in 2023. The practical research also revealed that the provincial-level guidance, monitoring, and supervision of district-level budget transparency regulations remain insufficient and ineffective, primarily limited to document checks and reviews of reports submitted by districts.

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<sup>1</sup> This research series is funded by the Australian Department of Foreign Affairs and Trade, the Embassy of Ireland in Vietnam through the UNDP Provincial Governance and Public Administration Index (PAPI) Program in Vietnam.

Provinces and cities (50 out of 63) with below-average district budget disclosure scores (under 50 points) also have a below-average proportion of respondents in the 2023 Provincial Governance and Public Administration Performance Index (PAPI) survey indicating that budget revenues and expenditures at commune/ward/township levels were disclosed (less than 50% of respondents noted transparency at the commune-level People's Committee). Thus, the 2023 district budget transparency survey results partly explain why the PAPI survey recorded low levels of budget disclosure for commune-level finances. If district-level authorities fail to comply with budget transparency, it becomes challenging for them to set an example for commune authorities or to enforce transparency regulations at that level.

### **Non-Standard Disclosure of Budget Documents**

**Availability:** Availability of budget documents is determined by whether they are disclosed on district-level People's Committee portals/webpages, irrespective of the completeness of the required templates. The review indicates that fewer than 50% of districts disclosed budget documents. Only 20.1% of districts published the 2023 annual budget performance report, which is a very low rate. Similarly, only 21.1% of districts disclosed the draft budget estimate for 2024 submitted to the district-level People's Council, despite its importance.

**Timeliness:** The percentage of districts publishing budget information in a timely manner is still low. The highest compliance was seen with the 2022 district budget settlement report, yet only 32.2% of districts published this document in a timely manner. Only 8.2% disclosed the full 2023 annual budget performance report promptly. For the 2024 draft budget estimate submitted to the district-level People's Council, only 13.6% of districts met the timely disclosure requirement, failing to allow sufficient time for citizens, businesses, and social organizations to review and contribute feedback.

**Completeness:** The proportion of districts fully publishing the required budget document templates is very low. For example, only 8.1% of districts disclosed all 12 templates required for the draft district budget estimate submitted to the district-level People's Council. The highest compliance in terms of template completeness was for the 2022 district budget settlement report, yet only 32.8% of districts met this standard.

**Convenience:** Out of 705 districts, 516 (73.2%) had a budget disclosure section or an equivalent section such as "information disclosure," "financial disclosure," or "information access." However, only 26.4% had budget sections organized by document type or year. Less than 20% of districts disclosed budget documents in a user-friendly format.

**Continuity:** Continuity in budget document disclosure was examined for three consecutive years, from 2022 to 2024, for draft and approved district budget estimates. Additionally, continuity in publishing budget performance reports was assessed over three years, from

2021 to 2023, as well as for the district budget settlement report over three years, from 2020 to 2022. The review shows that only 28.1% of districts continuously posted the approved district budget estimates on their portals/webpages for three years. The proportion of districts consistently disclosing draft budget estimates over three years was the lowest, at only 8.9%.

### **Lack of Citizen Participation and Government Accountability**

A “Q&A” section was reviewed on the portals/webpages of district-level People’s Committees nationwide to assess the level of citizen participation in budget discussions and the local government’s accountability for district budgets. The review reveals that 73.3% of the 705 districts nationwide had a Q&A section on their portals/webpages. However, only 34.5% of these sections showed a history of interaction, with citizens asking questions and receiving responses from government agencies.

In addition, an email contact check was conducted to assess district-level People’s Committees’ accessibility. The review shows that 534 districts (75.7%) had a working email address available, 87 districts (12.3%) listed an email that returned an error, and 84 districts (12%) did not list any email contact on their portals/webpages. Emails were sent from June 21 to June 26, 2024, but as of July 23, 2024 (about a month later), none of the districts had responded.

### **The surveyed localities and public educational institutions in Lang Son and Ba Ria - Vung Tau provinces have relatively well complied with budget disclosure regulations, while the Department of Education and Training of the two provinces and the Department of Education and Training of the two cities of Lang Son and Vung Tau have not been very transparent**

To assess the effectiveness of budget disclosure activities of the education sector at the local level, the research team conducted a review in Lang Son and Ba Ria-Vung Tau provinces in 2024 and found that the Departments of Education and Training of the two provinces, the Departments of Education and Training of the two cities of Lang Son and Vung Tau, as well as the surveyed educational institutions lacked dedicated folders for budget disclosure on their websites; instead, relevant documents were scattered in many different sections, making access inconvenient. More significantly, the Departments of Education and Training in both provinces have not fully disclosed the required documents online as required.

Although not yet publicly disclosed on the websites, the surveyed public educational institutions said that they had fully disclosed the content and timeliness of budget documents as required by regulations through announcements at meetings, through the messaging system (e.g. via Zalo), or the internal electronic document system iOffice. A good practice worth mentioning is that, when publicly posting at the headquarters (school bulletin board), these units have minutes of implementing the public posting and minutes of ending the public posting of budget documents.

## **Recommendations**

Based on the findings of the study as well as during the process of reviewing documents and going to the field, the research team proposes some recommendations as follows:

### **Recommendations to the Ministry of Finance:**

- Amendments are needed to clarify the specific timeline for disclosing draft budget documents submitted to the district-level People's Council. Specifically, it is proposed to revise and supplement Point c, Clause 1, Article 15 of the Law on State Budget as follows: "c) Every state budget estimate must be published within 05 working days from the day on which the government sends it to members of the National Assembly or by the People's Committee to the People's Council".
- The Ministry of Finance should issue guidelines on the process for posting public disclosure documents as required under Point a, Clause 1, Article 15 of the 2015 Law on State Budget. These guidelines should ensure that the documents are displayed prominently at the offices of relevant agencies, organizations, and units.

### **For Provincial People's Committees and Departments of Finance:**

- Provincial People's Committees alongside Departments Finance must closely monitor compliance levels concerning mandated disclosures among budgeting units supported via state budgets. Inspections should be thorough verifying publication status across official portals/webpages/electronic platforms rather than solely relying upon document counts/digital records alone.
- Provincial Departments of Finance should advise Provincial People's Committees to issue guidelines for DPCs as well as local budgeting units on how to establish a budget disclosure directory on their online information portals/webpages as regulated in Circular No. 90/2028/TT-BTC.

### **For 705 District People's Committees:**

- District People's Committees must adhere to budget disclosure regulations, ensuring that all required budget contents be posted timely on their portals/webpages as stipulated in Article 51 of Decree No. 163/2016/ND-CP and Article 13 of Circular No. 343/2016/TT-BTC.
- Budget documents should be easily accessible on DPC webpages. They should be organized within clearly marked folders categorized either by year or document type to ensure usability maximization. For enhanced usability, documents should be available in Word format for explanatory reports and Excel for budget forms, rather than scanned or image files hindering conversion/useability efforts overall.

**For Departments of Education and Training and public educational institutions in Lang Son and Ba Ria-Vung Tau provinces:**

- **The Department of Education and Training should establish a dedicated budget disclosure section on its online portal/webpage.** This section should ensure comprehensive disclosure, with documents organized by year and by document type. Explanatory reports should be disclosed in Word format, while budget templates should be made available in Excel format.
- Educational institutions with existing online portals/webpages must create a dedicated budget disclosure section and strictly implement the disclosure of financial and budget information on their platforms.
- Public educational institutions must strictly adhere to personal data protection regulations stipulated under Decree No. 13/2023/ND-CP dated 17 April 2023 when disclosing details about salary and income expenses following guidelines outlined within Circular No. 09/2024/TT-BGDDT accordingly.

**For other relevant stakeholders:**

- The Viet Nam Fatherland Front (VFF) Committees at the district level should actively fulfil their oversight role concerning the state budget, with particular emphasis on budget disclosure. The district-level VFF Committees should incorporate oversight of budget disclosure in their reports to district People’s Council representatives prior to each session, thereby allowing for timely guidance and adjustments to ensure compliance with budget transparency laws.
- The review of district budget transparency should be continued in the coming years, progressing towards the development of a **District Open Budget Index (DOBI)**. The establishment of a DOBI index will contribute to enhancing the transparency of district budget documents, ensuring adherence to the Constitution and Viet Nam’s regulations regarding budget transparency across all levels of government.
- The cases surveyed in Lang Son and Ba Ria-Vung Tau provinces largely represent exemplary practices in budget disclosure. To achieve a more comprehensive understanding of compliance with budget disclosure in public educational institutions, it is recommended that a broader survey be conducted to assess budget transparency across these institutions.

# CHAPTER 1: INTRODUCTION

## 1.1. Research context

In Viet Nam, budget transparency is mandated by law at all government levels, including the district level. The 2022 Law on Grassroots Democracy further underscores the importance of district-level budget transparency, requiring timely and accessible budget disclosures and promoting public engagement in the budget process. However, a recent study, *Policies and Practices on State Budget Publicity and Citizen Participation in the Budget Process*, found that while provincial budget transparency is relatively robust, district and commune levels often fall short. The study also identified a notable lack of research on the implementation of district-level budget transparency in Viet Nam, which represents a critical gap given the essential role districts play in delivering public services (BTAP & UNDP, 2023).

Furthermore, budget transparency in the education sector is particularly important as it provides insight into the sector's performance and efficiency. In addition to the State Budget Law and its accompanying circulars, the education sector must also comply with separate legal regulations such as Circular No. 09/2024/TT-BGDDT. on transparency in the operations of educational institutions in the national education system. Circular 09/2024/TT-BGDDT replaces Circular 36/2017/TT-BGDDT on promulgating regulations on transparency for educational and training institutions in the national education system. Therefore, research on this issue can take advantage of timely opportunities to provide valuable contributions, contributing to the development of budget transparency practices in the education sector.

Evaluating district-level budget transparency and identifying effective practices in education budget disclosure is essential for advancing transparency, governance, and public service delivery, especially in education. Firstly, it can help identify areas where budget disclosure falls short and guide targeted interventions to enhance these practices. Secondly, it can raise awareness among education managers, local officials, teachers, and citizens about the value of budget transparency. This can lead to increased demand for budget disclosure and improved accountability. Third, assessing budget disclosure can help inform the development of policies and regulations on budget disclosure. This is particularly important in the context of the Law on Grassroots Democracy, which creates new opportunities to enhance budget transparency at all levels of government, including different types of budgets that require transparency.

This study aims to assess the implementation of district-level budget disclosure in Viet Nam and provide good practices in education budget disclosure to identify areas for improvement. The results of the study will be used to propose recommendations for

improving district-level budget disclosure in Viet Nam. The recommendations will be tailored to the specific needs and challenges in Viet Nam's context.

## **1.2. Research questions**

This study proposes the following two main objectives, which help to conduct the research effectively:

**Objectives. 1. To assess budget transparency in 705 districts of Viet Nam. The main research questions include:**

- What is the current status of budget disclosure on district websites, and how is information provided upon public request?
- What improvements are needed to better align district-level transparency with the 2015 State Budget Law?
- How responsive are district-level People's Committees to budget information requests from citizens and businesses?

**Objective 2. Survey on good practices in education budget disclosure.**

Due to limited resources, the survey on good practices in publicizing the education budget only focuses on surveying publicizing budget practices related to the following contents: (i) regular expenditures of the state budget for the education and training sector (budgets of the Department of Education and Training and public preschool and general education institutions) and (ii) tuition fees and services serving and supporting educational activities other than tuition fees are managed and collected and spent by public educational institutions according to the Resolution of the Provincial People's Council and the consensus of parents. Other education budget contents not mentioned in this survey include: (i) management of revenues and expenditures of the Parents' Representative Board implemented according to Circular 55/2011/TT-BGDDT dated November 22, 2011 of the Ministry of Education and Training on promulgating the charter of the Parents' Representative Board, (ii) management and use of funding for educational institutions according to Circular No. 16/2018/TT-BGDDT dated August 3, 2018 of the Ministry of Education and Training regulating funding for educational institutions in the national education system, (iii) investment expenditure in the field of education and training and regular expenditure in the field of education and training of units not belonging to the education and training sector and (iv) results and impacts of implementing regulations on budget disclosure in the field of education and training.



*The main research questions include:*

- What is the status of publicizing education budgets at the provincial level?
- What are the capacity gaps (knowledge, attitudes and skills to use information on education budgets and the level of participation in the budget cycle) for the Provincial/District Department of Education and Training, local authorities, civil society organizations, teachers, school principals, parents and students in effectively participating in the state budget cycle?
- What are some good practices in provincial budget transparency that can be replicated?

### **1.3. Research methodology**

#### **1.3.1. Desk research**

The research team began by reviewing existing laws, regulations, and policies related to budget disclosure at the district level. From there, we developed a research instrument and systematized the assessment criteria into groups, such as availability, timeliness, comprehensiveness, adequacy, and convenience of published documents. Due to the complexity of the assessment, we eliminated one criterion from the list (originally with 6 criteria according to international standards), namely reliability. We then identified data collection methods for each criterion. Throughout the process, we consulted budget experts, legal experts, and experts in public finance management and governance to ensure the comprehensiveness and relevance of the criteria.

#### **1.3.2. Webpage/Portal Review**

Quantitative data were collected through a survey of 705 district websites to determine whether they disclose budget information in a comprehensive, accessible, and timely manner. Additional information was also collected through email requests for information on budget disclosure. The collection and evaluation process was divided into three phases, including:

1. *Survey*, which involves several steps such as data collection, classification based on criteria, cross-checking among surveyors and filling out the report according to the form for each district.<sup>2</sup> This step was carried out by the surveyors.
2. *Check*, senior surveyors randomly checked reports to ensure classification was done correctly.
3. *Consultation* was the final step. The team sent the reports to 705 districts for feedback.

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<sup>2</sup> The survey questionnaire is available upon request.

### **1.3.3. Field surveys**

To examine good practices in education budget disclosure, we conducted in-depth interviews with stakeholders in Ba Ria – Vung Tau and Lang Son provinces. In the two provinces, the research team conducted discussions with representatives of the Department of Finance, the Department of Education and Training of the province; the People's Committee, the Department of Education and Training, the Department of Finance and Planning of Vung Tau city and Lang Son city; representatives of the principals and teachers of preschools and general education institutions (01 high school, 01 middle school, 01 primary school and 01 kindergarten) in Vung Tau city, Lang Son city and representatives of parents whose children are studying at educational institutions participating in the survey.

### **1.4. Study structure**

The study consists of four chapters. The main contents of the chapters are as follows:

- Chapter 1: Introduction to the research context, research questions and research methods.
- Chapter 2: Detailed presentation of the results of the review of budget disclosure on the portal/webpage of the People's Committees at the district level in Viet Nam in 2023, including the general assessment results and details of the disclosure of budget documents according to the criteria of availability, timeliness, completeness, convenience and continuity. Accountability and people's participation in the steps in the district budget cycle will also be analyzed in Chapter 2.
- Chapter 3: Presentation of the results of a case study on public education budget disclosure at some public educational institutions in the two provinces of Lang Son and Ba Ria-Vung Tau.
- Chapter 4: Conclusions and recommendations. Recommendations will be proposed separately for each group of agencies, organizations and different stakeholders related to the main contents presented in Chapters 2 and 3 of the report.

The study also includes an Appendix presenting a summary of the legal framework on district budget transparency in Viet Nam. The district budget transparency survey questionnaire will also be attached to the report.

## CHAPTER 2: RESULTS OF THE DISTRICT BUDGET DISCLOSURE SURVEY IN 2023

This chapter will present a summary of the results of district budget disclosure in 2023 on the portals/webpages of 705 district-level People's Committees nationwide. Based on the survey results, the research team assessed the level of disclosure using five categories: (i) high transparency (districts scoring between 75 and 100 points), (ii) moderate transparency (districts scoring between 50 and below 75 points), (iii) average transparency (districts scoring between 25 and below 50 points), (iv) low transparency (districts scoring between 0 and below 25 points), and (v) non-disclosure (districts with no score). The scoring results were based on the review of mandatory documents required to be disclosed according to Viet Nam's laws in the budget sector, including:

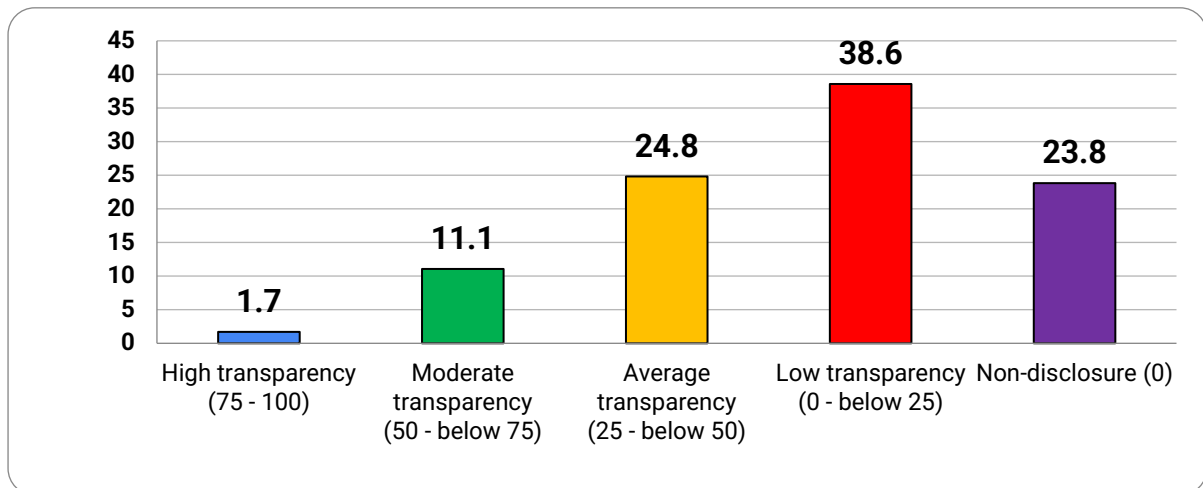
1. Draft Budget Proposal submitted to the District People's Council for 2024
2. Budget Proposal approved by the District People's Council for 2024
3. District Budget Implementation Report for the first quarter of 2023
4. District Budget Implementation Report for the first 6 months of 2023
5. District Budget Implementation Report for the first 9 months of 2023
6. District Budget Implementation/Estimated Implementation Report for 2023
7. District Budget Settlement Report for 2022
8. List of Public Investment Projects using state budget in the district in 2024

In addition, the research team also ranked the transparency of district budgets based on socio-economic regions and provinces, using the average scores of districts within each region and province. These findings will provide an overview of budget transparency on the portals/webpages of 705 district-level People's Committees in Viet Nam in 2023.

### 2.1. General assessment of the results of district budget disclosure in 2023

The average District budget disclosure score for 2023 nationwide is **21.93** out of 100, indicating a low level of transparency. Among the 705 districts nationwide, only 12 districts, equivalent to 1.7%, were evaluated to have a good level of transparency in budget documents (scoring between 75 and 100 points). In contrast, a sizable number of districts, 272 (38.6%), had a low level of transparency (scoring below 25 points), **and notably, 168 districts (23.8%) did not disclose any budget documents at all.**

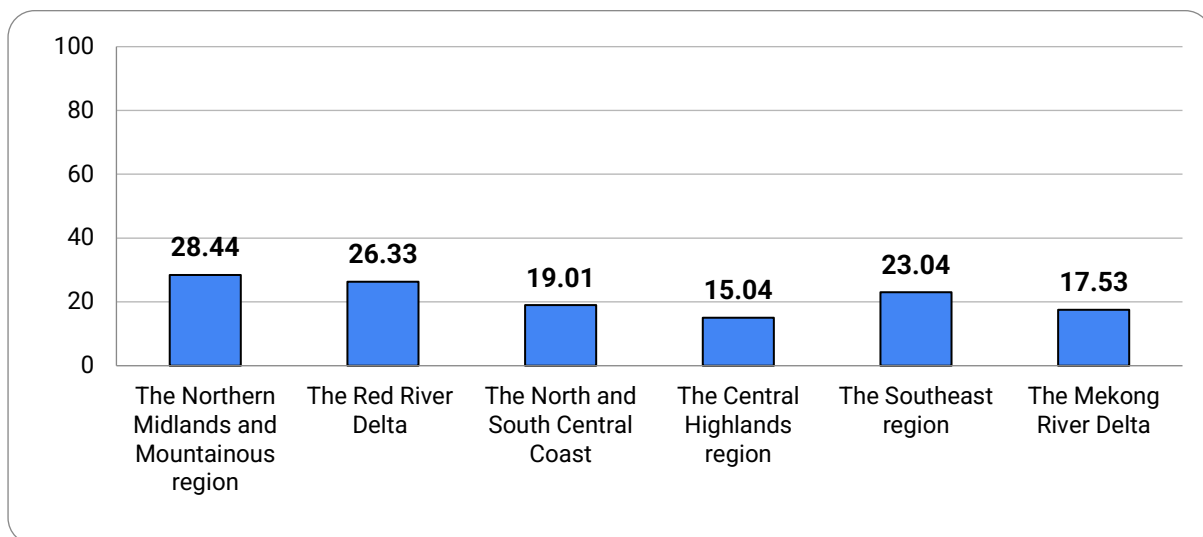
**Figure 1: Level of district budget transparency nationwide, 2023 (% of districts)**



Source: District budget disclosure survey results in 2023

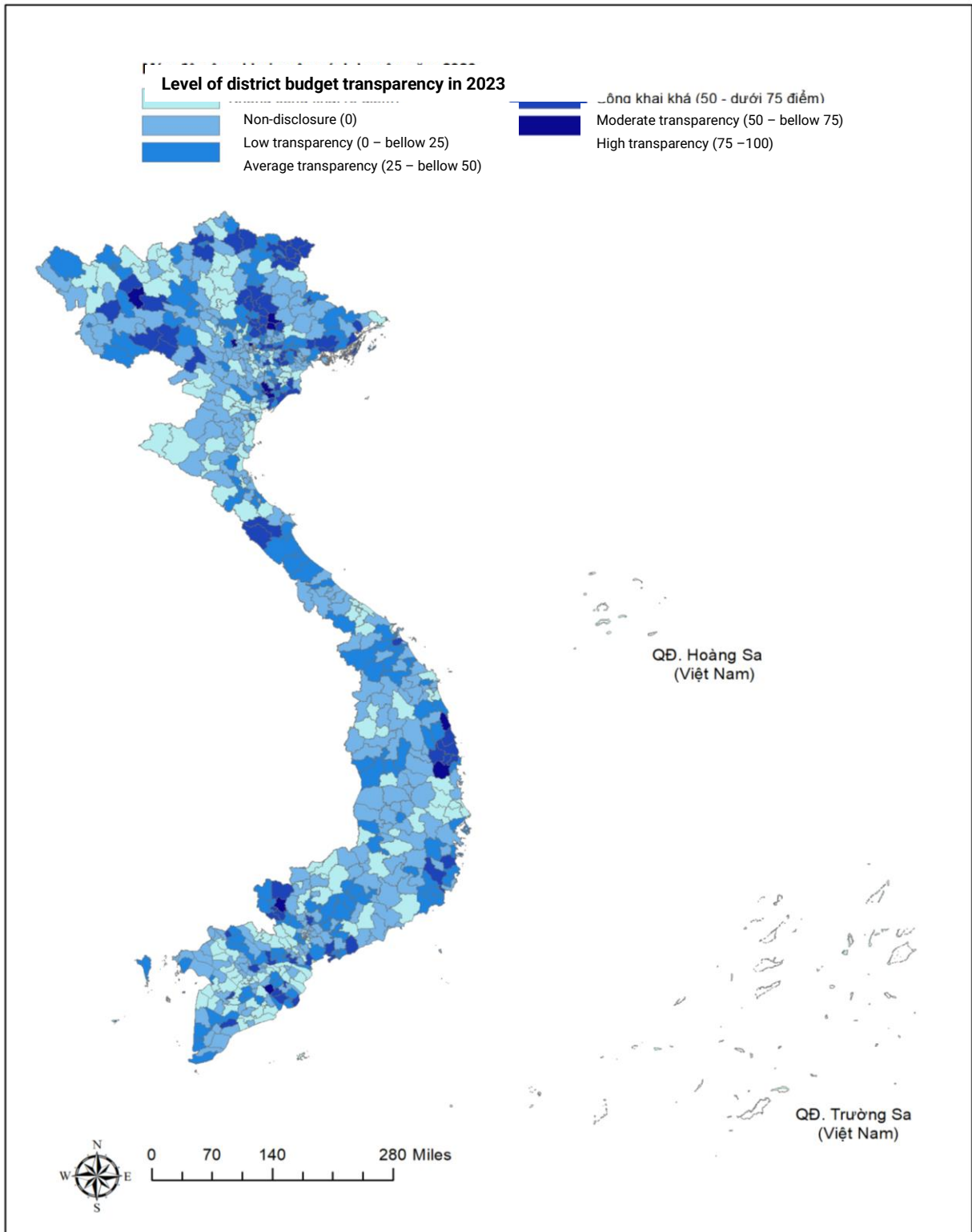
The Northern Midlands and Mountainous region have the highest average district budget transparency scores in the country, but they only reach 28.44 points. The Red River Delta ranks second with 26.33 points, followed by the Southeast region with 23.04 points. The Central Highlands region has the lowest average scores for district budget transparency, at just 15.04 points.

**Figure 2: District budget disclosure average score in 2023 by socio-economic regions**



Source: District budget disclosure score survey results in 2023

**Figure 3: Map of district budget transparency levels nationwide, 2023**

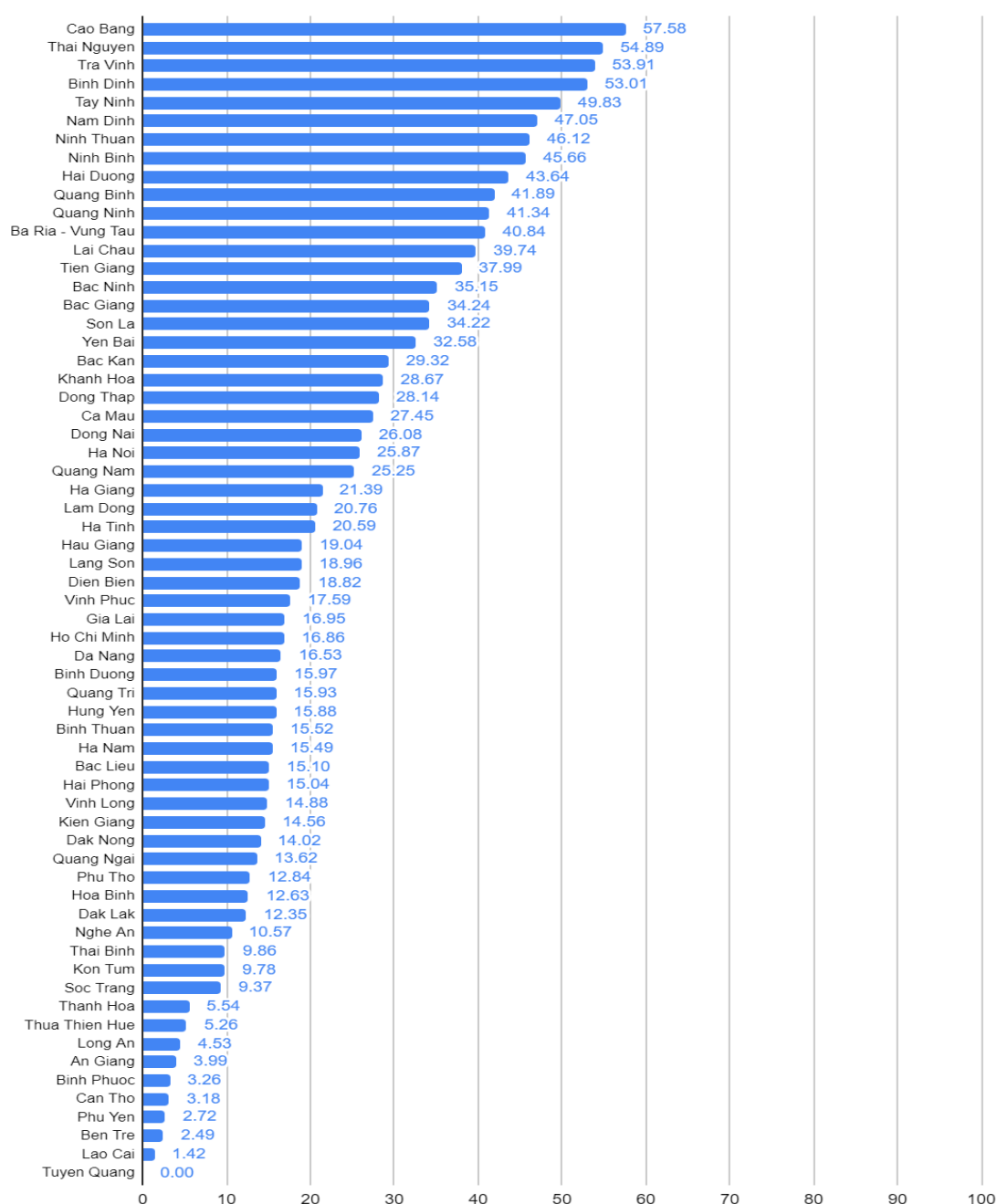


Source: Author draws from District budget disclosure score results in 2023 using ArcGis software

## 2.2. Ranking of district budget transparency by province

Cao Bang province has the highest average district budget transparency score nationwide, achieving 57.6 points. Tuyen Quang province is the only province in the country that does not have any districts with scores for budget transparency. This means there are no publicly available budget directories, no Q&A directories, and no publicly disclosed district budget documents on the electronic information portals of the districts.

**Figure 4: Results of ranking the average score of district budget disclosure of 63 provinces/cities nationwide in 2023**

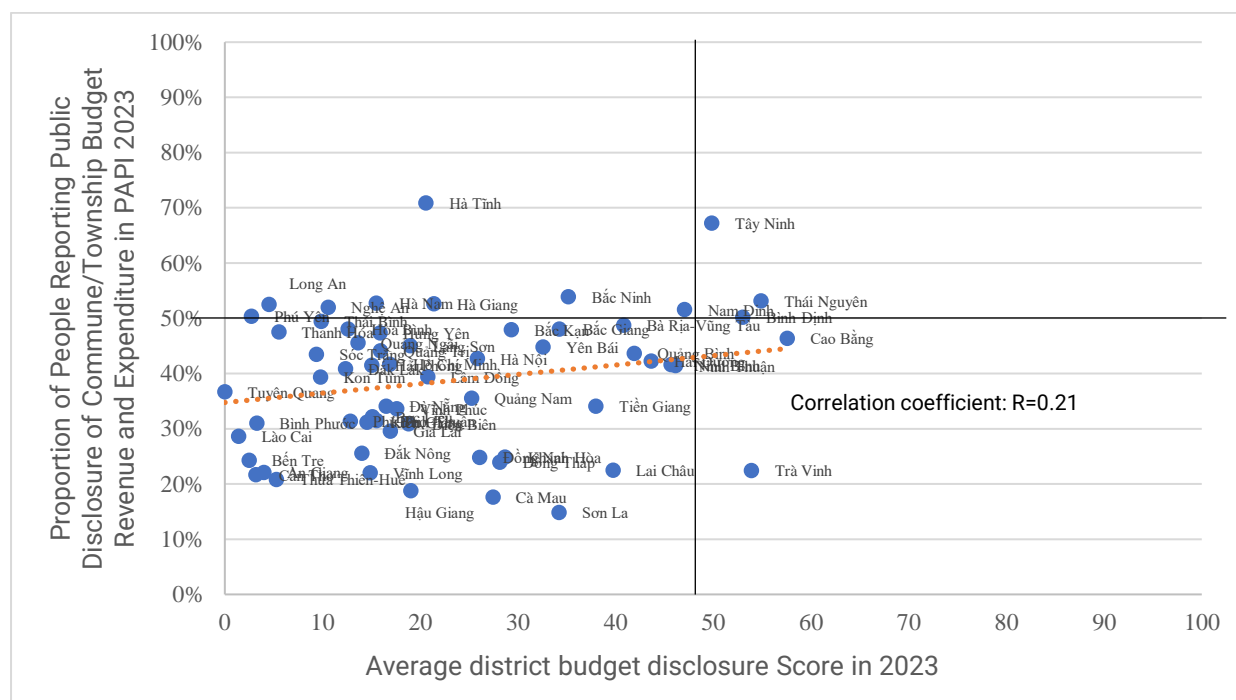


Source: District budget disclosure score survey results in 2023



commune/ward/town level in the PAPI 2023 survey remains low. When district-level governments fail to seriously implement the disclosure of budget documents, they cannot set an example for commune-level governments nor effectively direct them to comply with regulations on budget disclosure.

**Figure 6: Correlation between the proportion of respondents stating that commune/ward/town budget revenue and expenditure are public in the PAPI survey and the average district budget transparency score of 63 provinces/cities nationwide in 2023**



Source: PAPI 2023 and District budget disclosure score survey results in 2023

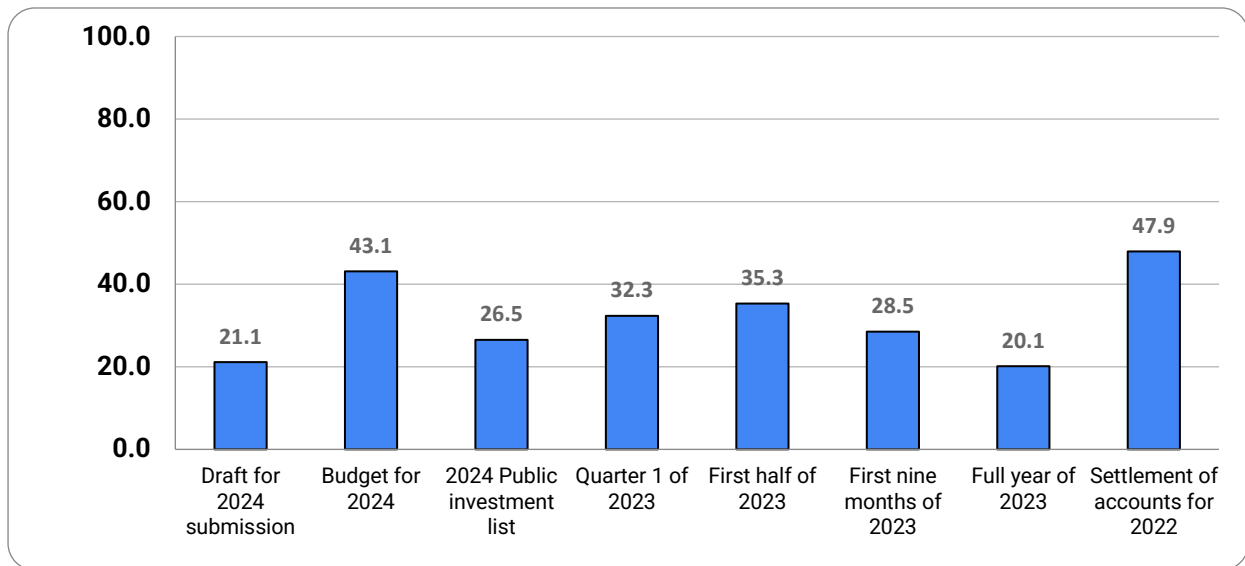
## 2.3. Publicity of budget documents

### 2.3.1. Availability

The availability of budget documents refers to whether these documents are publicly disclosed on the portal/webpage of the district People's Committees, without considering the full disclosure of the required forms. The survey results show that the proportion of districts publicly disclosing budget documents is relatively low, all below 50%. The lowest is the report on the implementation of the district budget for the entire year 2023, with only 20.1% of districts disclosing this document. The Draft Budget Proposal for 2024 submitted to the district People's Council for decision-making is also only disclosed by 21.1% of districts, despite this is an important document.



**Figure 7: Proportion of districts disclosing document types in 2023 (%)**

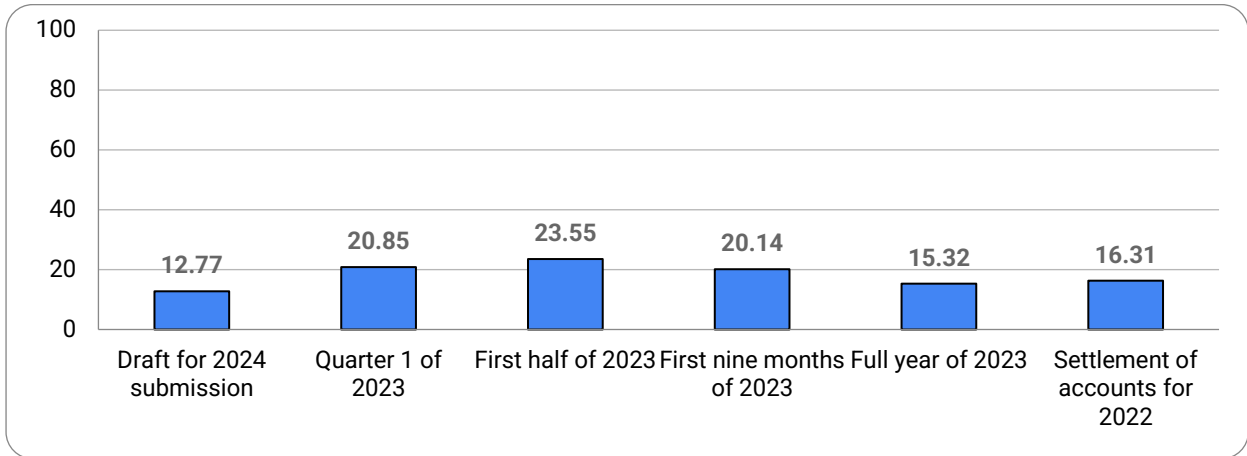


Source: District budget disclosure score survey results in 2023

Budget document transparency must be accompanied by explanatory reports (except for the Draft Budget Proposal). The survey results show that the proportion of districts that disclose budget documents along with explanatory reports is very low, all below 25%. Among them, the lowest is the Draft Budget Proposal for 2023 submitted to the district People's Council, with only 12.8% of districts disclosing it with an explanatory report. Although budget documents are typically complex and require a certain level of financial knowledge to understand, the inclusion of explanatory reports allows not only the district People's Council deputies but also citizens, businesses, and interested organizations to have a better understanding of terms, budget indicators, including the basis for budget estimates and priority areas in the budget allocation. This enables their participation in the monitoring and implementation process.

Therefore, when disclosing budget documents, localities need to comply with the requirement of including explanatory reports as stipulated. Currently, there is no mandatory regulation to disclose the Citizen Budget Reports (a simple version of budget documents, more visual and accessible to individuals without financial expertise), but the Ministry of Finance and several provincial Finance Departments have implemented the compilation and publication of such documents. These are good practices that should be applied and implemented at lower levels of budget administration in the near future.

**Figure 8: Proportion of districts disclosing explanatory reports for budget document types  
(% of total 705 districts)**

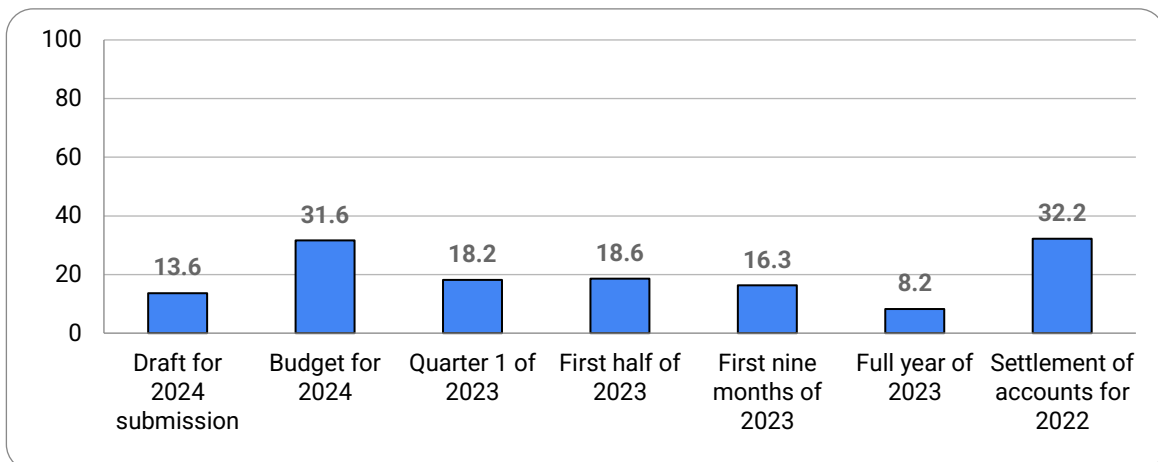


Source: District budget disclosure score survey results in 2023

### 2.3.2. Timeliness

The Law on State Budget 2015 and Circular 343/2016/TT-BTC have specific regulations regarding the time for budget document disclosures. However, the proportion of districts that disclose budgets in a timely manner remains low. The document with the highest proportion of timely disclosures is the District Budget Settlement Report for 2022, with only 32.2% of districts disclosing it on time. Meanwhile, the report on the implementation of the District Budget Year-End Report for 2023 has the lowest proportion of timely disclosures, at only 8.2% of districts. Another important document, the Draft Budget Proposal for 2024 submitted to the district People's Council, is also disclosed on time by only 13.6% of districts. This does not ensure that people, businesses and other social organizations have enough time to study and contribute their opinions.

**Figure 9: Proportion of timely disclosure of document types (% of total 705 districts)**

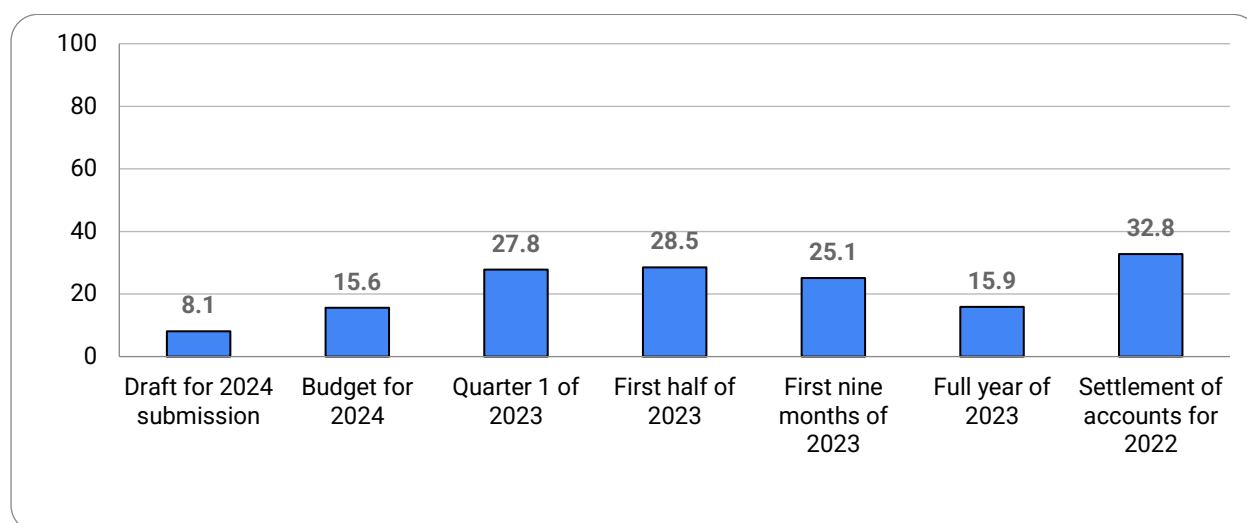


Source: District budget disclosure score survey results in 2023

### 2.3.3. Comprehensiveness

Circular 343/2016/TT-BTC specifically stipulates the form and number of mandatory tables to be publicly disclosed for each type of budget document. Specifically, the Draft Budget Proposal has 12 forms from form number 69/CK-NSNN to form number 80/CK-NSNN, the Budget Proposal approved by the district People's Council has 12 forms from form number 81/CK-NSNN to form number 92/CK-NSNN, the Budget Implementation Reports include three forms from form number 93/CK-NSNN to form number 95/CK-NSNN, and the Budget Settlement Report has six forms from form number 96/CK-NSNN to form number 102/CK-NSNN. However, the survey results show that the proportion of districts that fully disclose the required number of forms for budget documents is very low. For example, the Draft Budget Proposal submitted to the district People's Council is fully disclosed by only 8.1% of districts according to the prescribed 12 forms. For indicators without information due to the lack of budget allocation from higher levels, such as expenditures for National Target Programs, or no budgetary transactions during the year, such as crude oil revenue, the forms still need to be disclosed according to regulations and the accounting principle is applied with a value of "0".

**Figure 10: Proportion of districts fully disclosing the required number of forms for budget documents (% of the total of 705 districts)**



Source: District budget disclosure score survey results in 2023

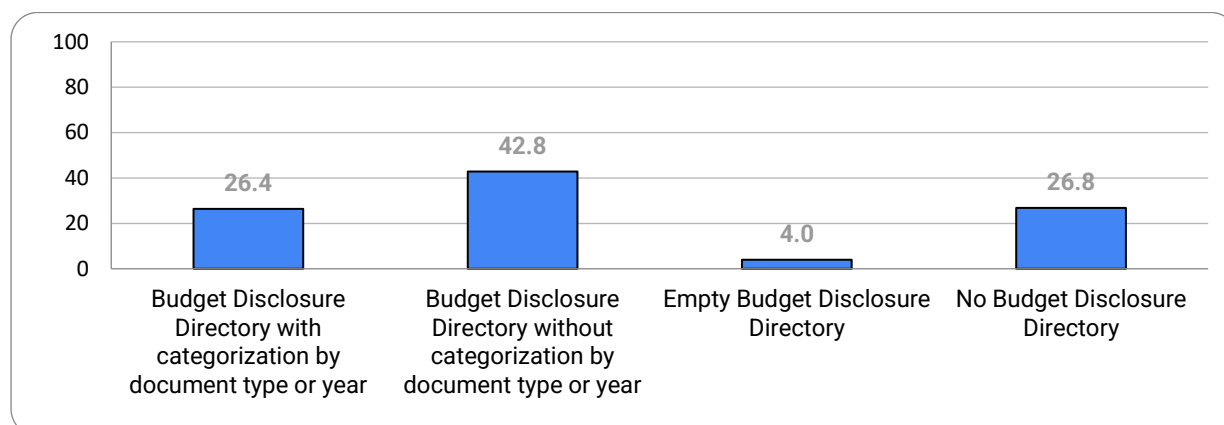
### 2.3.4. Convenience

#### Budget Disclosure Directory

Out of the 705 districts nationwide, 516 districts have a budget disclosure directory or other equivalent directories such as an information disclosure directory, financial disclosure directory, or information accessibility directory. This accounts for 73.2%. Among these, only 26.4% of districts have a budget disclosure directory that is

categorized by document type or year. Particularly, 4% of districts have a budget disclosure directory but do not have any publicly uploaded documents, and a significant 26.8% of districts do not have a budget disclosure directory or equivalent directories.

**Figure 11: Proportion of districts classified by the convenience level of the State budget disclosure directory on the portals/webpages of the People's Committees at the district level in 2023 (%)**



Source: District budget disclosure score survey results in 2023

**Box 1: Building a shared budget disclosure infrastructure for districts in Hanoi**

The survey conducted by the research team shows that the Hanoi Department of Finance has established a separate public budget website for districts within the city based on the Department’s electronic public budget infrastructure of at the address: <https://congkhaingansach.sotaichinh.hanoi.gov.vn/>. On this website, budget documents are specifically categorized by year and document type, with all relevant information fields including report names, report years, forms, published decision/document numbers, publication dates, and full-text document links. However, at the time of the research survey (May 2024), **only six out of a total of 30 districts/urban districts/towns in Hanoi were utilizing this infrastructure to disclose budget documents**. These districts include Hai Ba Trung, Thanh Xuan, Bac Tu Liem, Son Tay town, Soc Son district, and My Duc district. This means that the remaining 24 districts/urban districts have not utilized this infrastructure for budget disclosure, although several districts have already disclosed on their own district-level electronic information portals.

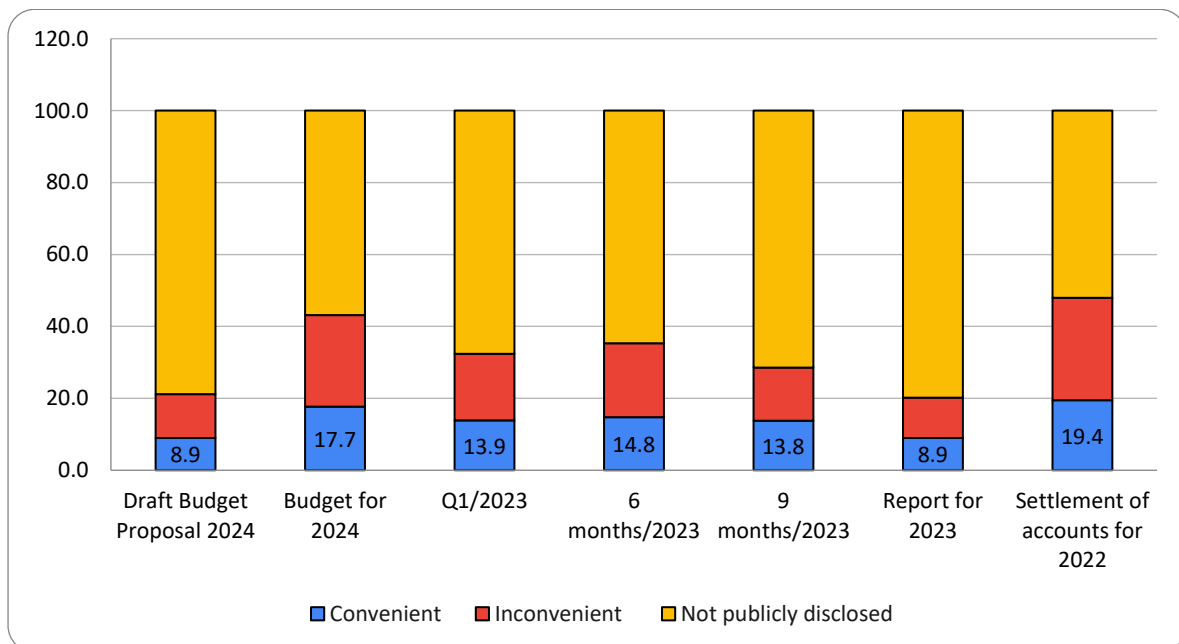
The Hanoi Department of Finance's approach serves as a good example of supporting the development of electronic infrastructure for budget information disclosure, benefiting citizens, agencies, and businesses. However, there needs to be consistency in implementation across localities, specifically in the districts/urban districts within the city, to progress towards implementing budget disclosure for

commune/ward/township levels on electronic platforms. To achieve this, direction from the city People's Committee, instructions from specialized departments under the Department of Finance, and proactive adoption and implementation by districts/urban districts/towns are necessary to maximize resources, save time and effort, avoid waste, and bring budget disclosure closer to the people.

### Document format

In addition to the availability of budget documents, the format of these documents, when disclosed, plays a key role in facilitating easy usage for individuals with demands. The convenience of the format of budget documents is determined by whether the documents are in Word/Excel format or PDF format that can be easily converted or copied. Documents in PDF format as images or scans (not easily convertible or copyable) are considered inconvenient. The survey results indicate that the proportion of districts disclosing budget documents in a user-friendly format is very low, below 20% for most types of documents.

**Figure 12: Proportion of districts classified by convenience of budget document format in 2023 (%)**



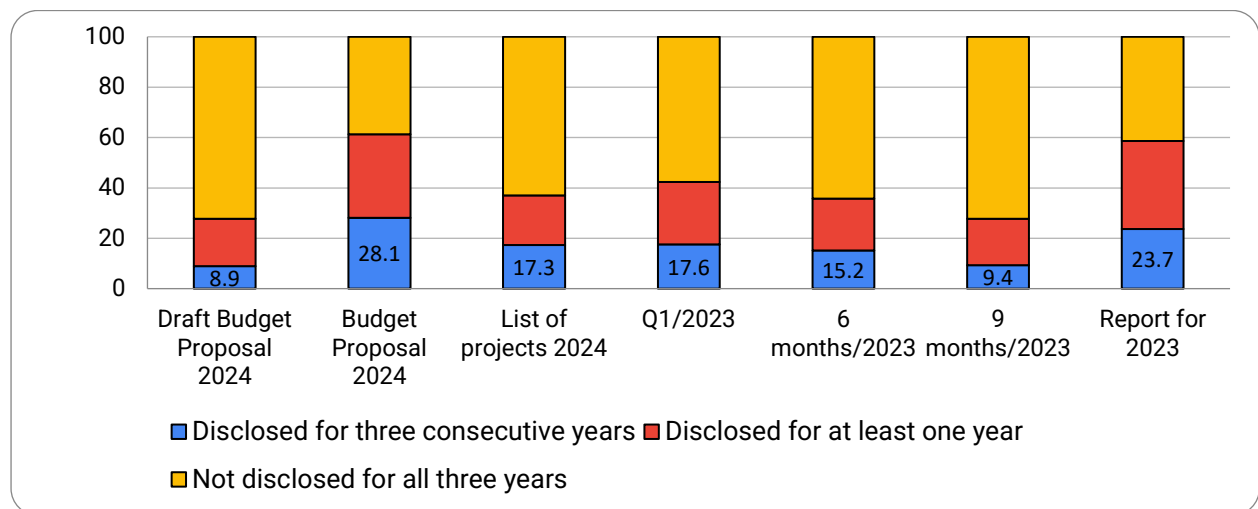
Source: District budget disclosure score survey results in 2023

### 2.3.5. Continuity

Continuity is a crucial pillar in the budget documents disclosure. It allows citizens, businesses, and interested organizations to easily track and verify the reliability of budget documents over time. The DISTRICT BUDGET DISCLOSURE SCORE 2023 survey on district budget disclosure assessed the continuity of budget documents over three

consecutive years: 2024, 2023, and 2022 for the Budget Proposal submitted to and approved by the District People's Council. The Budget Implementation Reports applied continuously for the years 2023, 2022, and 2021. The Budget Settlement Report was applied continuously for the three years 2022, 2021, and 2020. The survey results indicate that the document with the highest proportion of districts disclosing continuously over three years is the approved Budget Proposals, reaching only 28.1%. The Draft Budget Proposal has the lowest proportion of districts disclosing continuously over three years among all the documents, only 8.9%.

**Figure 13: Proportion of districts classified by the level of continuous disclosure of each type of document in 2023 (%)**



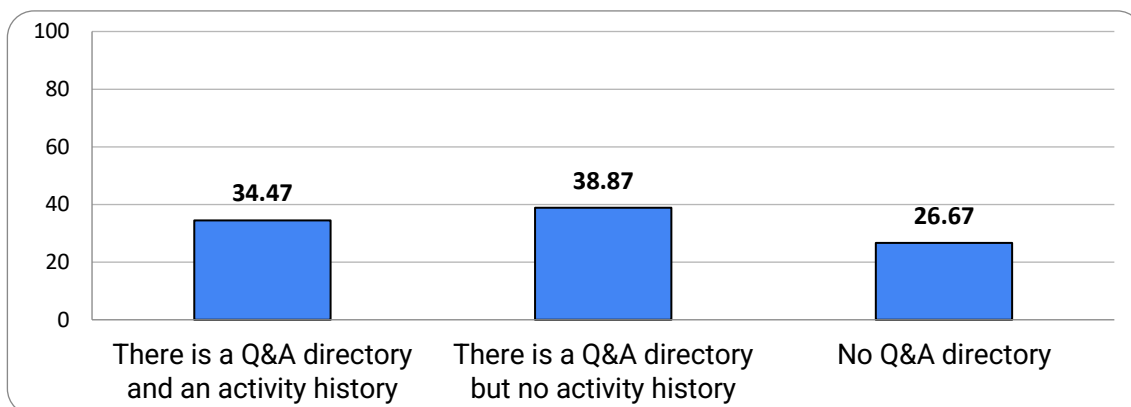
Source: District budget disclosure score survey results in 2023

## 2.4. Accountability and participation

### Question and Answer (Q&A) Directory

The Q&A folder on the portals/webpages of the People's Committees at the district level nationwide was reviewed to understand the level of citizen participation in discussions and the accountability of local authorities towards the district budget. The Question and Answer Directory is one of the important directories on government's portals/webpages, especially those of state management agencies. Citizens can raise questions and concerns about state regulations and policies through this directory. Management agencies can fulfill their accountability and obligation to provide explanations to citizens, businesses, and interested organizations. The results show that 73.3% out of a total of 705 districts nationwide have Q&A directories on the websites of the district People's Committees. However, only 34.5% of these districts' Q&A directories have an active history, meaning that there are questions from citizens and responses from management agencies.

**Figure 14: Proportion of districts with Q&A folders on the District People's Committee's webpages in 2023 (%)**

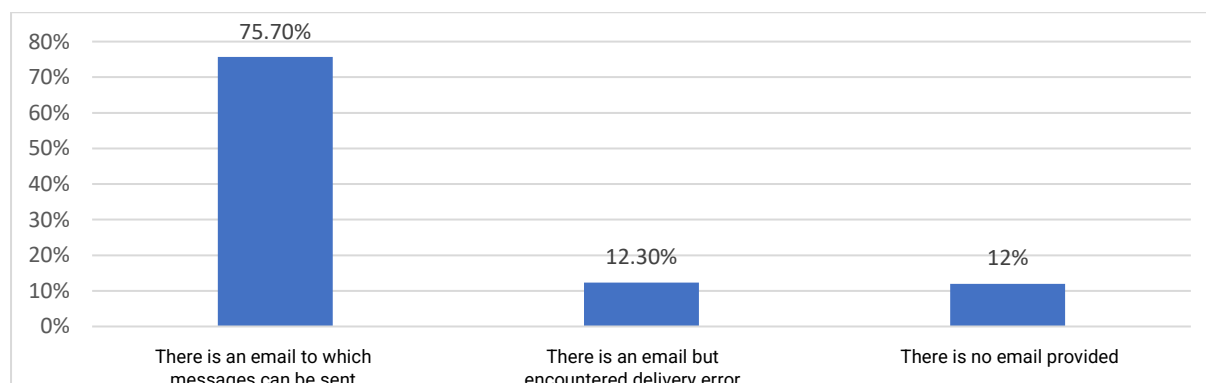


Source: District budget disclosure score survey results in 2023

### **Email response results from districts**

The research team conducted an outreach effort to contact district-level People's Committees across Viet Nam, using publicly available emails listed on their official websites. In total, the team found emails for 534 districts (75.7%) and successfully sent messages. However, emails sent to 87 districts (12.3%) encountered delivery errors, and 84 districts (12%) did not provide any contact emails online. This email outreach took place between June 21 and June 26, 2024, but as of July 23, 2024, none of the contacted units had responded. During fieldwork in Ba Ria - Vung Tau province, the research team discovered a technical issue: official emails ending in ".gov.vn" could not receive emails from outside the government system. This limitation is a significant barrier, as it prevents both citizens and external organizations from communicating directly with state agencies via email. Addressing this issue would improve accessibility and responsiveness, enabling the public to submit feedback and inquiries effectively to government entities.

**Figure 15: Status of emails provided on district-level People's Committee portals/websites nationwide in 2023 (%)**



Source: District budget disclosure score survey results in 2023

## 2.5. Conclusions of Chapter 2

Chapter 2 shows the panorama of publicizing district budget documents on the websites of 705 district People's Committees across the country. The results show that compliance with district budget disclosure regulations is still limited. The average District budget disclosure score for 2023 nationwide is **21.93** out of 100, indicating a low level of transparency. Among the 705 districts nationwide, only 12 districts, equivalent to 1.7%, were evaluated to have a good level of transparency in budget documents (scoring between 75 and 100 points). In contrast, a sizable number of districts, 272 (38.6%), had a low level of transparency (scoring below 25 points), **and notably, 168 districts (23.8%) did not disclose any budget documents at all.** Cao Bang province has the highest average district budget transparency score nationwide, achieving 57.6 points. Tuyen Quang province is the only province in the country that does not have any districts with scores for budget transparency.

The survey results also reveal that **the current disclosure of budget documents does not facilitate public participation and contribution** to the budget processes, especially during the preparation of the draft budget estimate document. Only 21.1% of districts publicly disclosed the draft 2024 district budget estimate submitted to the district People's Council. Additionally, the percentage of districts that disclose information within the prescribed time is very low, at only 13.6%.

The survey also highlights that there is no consensus in directing compliance with state budget disclosure between the provincial and district levels. 80% of provinces with above-average scores on the provincial budget transparency index have below-average scores on the district budget transparency. Poorly-performed budget disclosure at the district level partly explains why there is a low percentage of people reporting that budget revenue and expenditure documents at the commune/ward/town level are publicly announced in the 2023 PAPI survey (about 80% of provinces across the country have average district budget disclosure scores below the national average; additionally, in these provinces, less than 50% of people surveyed in the PAPI 2023 survey reported that revenue and expenditure documents at the commune/ward level are publicly announced).



### **CHAPTER 3: CASE STUDY OF PUBLIC BUDGET DISCLOSURE AT PUBLIC EDUCATIONAL INSTITUTIONS IN LANG SON AND BA RIA-VUNG TAU PROVINCES**

Education and Training is a top national policy, a priority of the Party, the State, and the entire people. Investing in education is investing in development, and it is prioritized in socio-economic development programs and plans. Resolution No. 29-NQ/TW of 2013 affirms: "The State plays a leading role in investing in the development of education and training; the state budget for education and training is at least 20% of the total state budget; and focus is on improving the efficiency of using the state budget." And Clause 1, Article 96 of the Education Law of 2019 stipulates: "The State prioritizes the allocation of the education budget, ensuring that the state budget for education and training is at least 20% of the total state budget." Disclosure and transparent education budgeting is the basis for improving budget efficiency.

This report will analyze the case of practicing education budget disclosure regulations in Ba Ria - Vung Tau and Lang Son provinces. In these two provinces, the research team conducted discussions with representatives of the Provincial Departments of Finance, Provincial Departments of Education and Training; People's Committees, Education and Training Departments, Finance and Planning Departments of Vung Tau City and Lang Son City; representatives of principals and teachers of preschool and general education institutions (one high school, one middle school, one primary school, and one kindergarten) in Vung Tau City and Lang Son City; and representatives of parents whose children are studying at educational institutions participating in the survey.

The content of Chapter 3 focuses on presenting the results of a survey of good practices in publicizing education budgets in Lang Son city and Vung Tau city, including the following contents: (i) regular expenditures of the state budget for the field of education and training (budgets of the Department of Education and Training and public preschool and general education institutions) and (ii) tuition fees and services serving and supporting educational activities other than tuition fees are managed and collected and spent by public educational institutions according to the Resolution of the Provincial People's Council and the consensus of parents. Other education budget contents not mentioned in this survey include: (i) management of revenues and expenditures of the Parents' Representative Board implemented according to Circular 55/2011/TT-BGDDT dated November 22, 2011 of the Ministry of Education and Training on promulgating the charter of the Parents' Representative Board, (ii) management and use of funding for educational institutions according to Circular No. 16/2018/TT-BGDDT dated August 3, 2018 of the Ministry of Education and Training regulating funding for educational

institutions in the national education system, (iii) investment expenditure in the field of education and training and regular expenditure in the field of education and training of units not belonging to the education and training sector and (iv) results and impacts of implementing regulations on budget disclosure in the field of education and training.

### **3.1. General assessment of the budget disclosure situation of Lang Son province and Ba Ria – Vung Tau province**

The survey results indicate that the Departments of Finance in Lang Son and Ba Ria-Vung Tau provinces have fully disclosed information regarding state budget expenditures for education, training, and vocational education in accordance with Circular No. 343/2017/TT-BTC. In Vung Tau City, Ba Ria-Vung Tau Province, and Lang Son City, Lang Son Province, budget information for education and training has been disclosed through various means, including announcements during meetings organized by the city People's Committee, postings at the headquarters of the city People's Committee, notifications via the iOffice system to relevant organizations and individuals, and publication on the city's official e-portal. However, neither Vung Tau City nor Lang Son City has established a dedicated budget disclosure section on their e-portals, making it inconvenient for users to access and utilize budget information.

The survey also found that the Departments of Education and Training in Ba Ria-Vung Tau and Lang Son provinces have disclosed their departmental budgets. The disclosed information includes state budget revenue and expenditure estimates, data and explanatory notes on the implementation of state budget estimates (quarterly, semi-annual, and annual), as well as data and explanations on finalized state budget accounts approved by the relevant authorities. The primary methods of disclosure include announcements during departmental meetings, postings at the headquarters of the Departments of Education and Training, and written notifications via the iOffice system to relevant organizations and individuals.

However, according to Article 51 of Decree No. 163/2016/ND-CP and Article 5 of Circular No. 61/2017/TT-BTC, entities with e-portals or websites are required to disclose information online. The survey results indicate that the Departments of Education and Training in Ba Ria-Vung Tau and Lang Son provinces **have not fully and promptly disclosed their budget information online**, as required by regulations. At the time of the survey, the Lang Son Department of Education and Training's e-portal contained only one disclosed document: Decision No. 17/QD-SGDĐT, dated January 11, 2021, issued by the Director of the Department of Education and Training, regarding the public disclosure of the department's 2021 state budget estimates. Meanwhile, the e-portal of the Ba Ria-Vung Tau Department of Education and Training did not contain any publicly disclosed budget

documents. Furthermore, neither department's e-portal has established a dedicated budget disclosure section as outlined in Circular No. 90/2018/TT-BTC.

To promote compliance among affiliated units and educational institutions in their respective localities, both the Ba Ria-Vung Tau and Lang Son Departments of Education and Training have issued directives to encourage adherence to disclosure regulations as specified in Circular No. 61/2017/TT-BTC, Circular No. 90/2018/TT-BTC, and Circular No. 36/2018/TT-BGDĐT. Additionally, these departments have incorporated the inspection of budget disclosure practices at educational institutions into their inspection plans for the departments and district-level education offices in towns, cities, and districts. These directives, guidelines, and inspections by the Departments of Education and Training in Ba Ria-Vung Tau and Lang Son, as analyzed here, have prompted the surveyed public educational institutions in the two provinces to comply with the budget disclosure regulations, as further elaborated in the subsequent analysis.

**Box 2: Promoting budget transparency of public service units under the Department of Education and Training of Ba Ria - Vung Tau province and Lang Son province**

In Ba Ria - Vung Tau province, to promote budget disclosure in the education sector, the Department of Education and Training has issued documents directing the departments of education and training of districts, towns, cities, and public units under the Department, such as Official Letter No. 2389/SGDDT-KHTC dated 15/8/2022 on implementing the provincial People's Committee's document on rectifying the implementation of public disclosure of the 2022 budget proposal and the 2021 state budget revenue and expenditure settlement; Official Letter No. 1729/SGDDT-KHTC dated 23/5/2023 on rectifying the implementation of financial disclosure and evaluating the situation of public disclosure of the state budget revenue and expenditure proposal up to the third and fourth quarters of 2022, disclosure of the state budget revenue and expenditure proposal in the third and fourth quarters of 2022, the last 6 months of 2022, the whole year of 2022, and the state budget revenue and expenditure proposal for 2023; Official Letter No.438/SGDDT-KHTC dated 25/1/2024 on implementing the results of POBI 2022 and continuing to study, review, and overcome existing shortcomings and limitations.

Besides issuing the above documents, the Department of Education and Training of Ba Ria - Vung Tau province also guides districts, towns, cities, and public non-business units under the Department on implementing the regulations on budget disclosure in Circular 61/2017/TT-BTC, Circular 90/2018/TT-BTC, and Circular 36/TT-BGDĐT in the guidance documents on the implementation of financial management at the beginning of the

school year. Based on these guidelines, the departments of education and training of districts, towns, and cities continue to issue documents to guide subordinate units.

In Lang Son province, the provincial Department of Education and Training issued Official Letter No. 2599/SGDDT-KHTC dated October 12, 2018 on implementing Circular 36/2017/TT-BGDDT in the province. The provincial Department of Education and Training and the departments of education and training of districts, towns, and cities include the content of inspecting the implementation of regulations on public disclosure in the education sector in the inspection plans of the Department of Education and Training and the departments of education and training for preschool education, continuing education, and general education in the province.

### **3.2. Public budget disclosure at public preschools and general education facilities in Vung Tau City and Lang Son City**

In Vung Tau city and Lang Son city, the survey team conducted meetings, interviews, and observations at public preschools and general education institutions at four levels, including 01 high school, 01 secondary school, 01 primary school, and 01 kindergarten in each city. The survey results showed that there were no significant differences in the implementation of budget disclosure among the surveyed educational institutions. The most significant difference between Vung Tau city and Lang Son city is that all surveyed educational institutions in Vung Tau city have their own electronic portals, while in Lang Son city, only Viet Bac High School has an electronic portal.

#### **Contents of public disclosure of state budget in the education sector according to the guidance of Circular 61/2017/TT-BTC and Circular 90/2018/TT-BTC:**

Circulars 61/2017/TT-BTC and 90/2018/TT-BTC provide detailed guidance on the contents of budget disclosure. Accordingly, the content of budget disclosure for budgetary units using the budget, which are educational institutions (high schools, secondary schools, primary schools, and kindergartens), includes: (i) Disclosure of the state budget proposal, including any reductions or supplements (if any) approved by the competent authority and other sources of funding; (ii) Disclosure of explanations and data on the status of implementation of the state budget estimate (quarterly, 6 months, annually) that has been approved; and (iii) Disclosure of explanations and data on the state budget settlement that has been approved by the competent authority.

The survey results indicate that the educational institutions surveyed in Vung Tau city and Lang Son city have effectively implemented the regulations on budget disclosure as guided by Circular 61/2017/TT-BTC and Circular 90/2018/TT-BTC. There were no significant differences in the content of budget disclosure among educational institutions

in both Vung Tau city and Lang Son city. The state budget proposal, including any reductions or supplements (if any) approved by the competent authority and other sources of funding, as well as explanations and data on the status of implementation of the state budget proposal (quarterly, semi-annually, annually) approved, have been implemented by the educational institutions in accordance with Forms 2 and 3 issued together with Circular 90/2018/TT-BTC.

Regarding the disclosure of explanations and data on the state budget settlement that has been approved by the competent authority, the surveyed educational institutions in Vung Tau city and Lang Son city have exceeded the requirements of Circular 90/2018/TT-BTC. Form 4 accompanying Circular 90/2018/TT-BTC only requires the disclosure of total settlement figures for budget expenditures related to education, including: total administrative management expenditures (divided into two sub-items: funding for autonomy and funding for non-autonomy) and total expenditures for education, training, and vocational training (divided into 2 sub-items: funding for regular tasks according to functions and funding for non-regular tasks).

However, the survey results show that the surveyed educational institutions in Vung Tau city and Lang Son city have practised disclosing detailed settlement figures for administrative management expenditures and expenditures for education, training, and vocational training, according to each sub-item of the budget table. In cases where educational institutions disclose settlement figures for budget revenue and expenditure in accordance with the guidance of Form 4 accompanying Circular 90/2018/TT-BTC, they have also prepared additional appendices detailing expenditures for each budget sub-item. This good practice helps officials, teachers, staff, and parents better understand the school's revenue and expenditure, going beyond just the total figures as suggested in the comment below:

*"The accountant had explicitly uploaded file on "Gia đình" (family) zalo group, clearly stating how much was assigned, income and expenditure, it's clear. I was also surprised, no longer have to waver and curious."*

– A teacher at an educational institution in Vung Tau city.

*"The school also prepares detailed explanations in addition to prescribed forms to explain to staff and employees. The school's sources of revenue are limited, and the allocated budget at the beginning of the year is always communicated immediately, informing everyone about the total amount received, the amount spent on personnel, and the amount spent on operations. Based on the budget law, to*

ensure timely compliance with forms and procedures, accountants must be experienced and work scientifically. All forms and policies must be handled promptly.”

– A principal of an educational institution in Vung Tau city.

“We should make the financial settlement more detailed according to the form. That way, we won’t have to explain a lot, and the teachers won’t have any questions. The more detailed, the better. If we have time, we should be careful and thorough so that the disclosure is more transparent. These documents will be made public on the bulletin board and at meetings.”

– An accountant at an educational institution in Lang Son city.

Photo 1: Budget settlement data of an educational institution in Vung Tau city

Số TT	Nội dung	Tổng số liệu báo cáo quyết toán	Tổng số liệu quyết toán được duyệt	Chênh lệch	Quyết toán được duyệt chi tiết
1	Nguyên ngân sách trong nước	12.154.876.663	12.154.876.663		
2	Chi quản lý hành chính				
3	Chi sự nghiệp khoa học và công nghệ				
3	Chi sự nghiệp giáo dục, đào tạo và dạy nghề	12.154.876.663	12.154.876.663		
3.1	Kinh phí thường xuyên	11.323.248.544	11.323.248.544		
	Mục 6000: Tiền lương	4.697.951.072	4.697.951.072		
	Tiểu mục 6001: Lương theo ngạch, bậc	4.697.951.072	4.697.951.072		
	Mục 6050: Tiền công trả cho vị trí lao động thường xuyên	209.212.000	209.212.000		
	Tiền công trả cho vị trí lao động thường xuyên	209.212.000	209.212.000		
	Mục 6100: Phụ cấp lương	2.379.772.573	2.379.772.573		
	Phụ cấp chức vụ	67.786.818	67.786.818		

Photo 2: Budget settlement data of an educational institution in Lang Son city

Vật tư văn phòng	40.433.600	40.433.600
+ Tiêu mục 6551: Văn phòng phẩm	11.312.000	11.312.000
+ Tiêu mục 6552: Công cụ dụng cụ VP	27.561.600	27.561.600
+ Tiêu mục 6599: Vật tư văn phòng khác	1.560.000	1.560.000
Thông tin, tuyên truyền, liên lạc	5.435.500	5.435.500
+ Tiêu mục 6605: Cước phí Internet	5.435.500	5.435.500
Công tác phí	12.283.000	12.283.000
+ Tiêu mục 6701: Tiền vé máy bay, tàu, xe	3.640.000	3.640.000
+ Tiêu mục 6702: Phụ cấp công tác	4.600.000	4.600.000
+ Tiêu mục 6703: Thuê phòng ngủ	4.043.000	4.043.000
Sửa chữa, duy tu tài sản phục vụ công tác chuyên môn và các công trình cơ sở hạ tầng	2.500.000	2.500.000
+ Tiêu mục 6921: Đường điện, cấp thoát nước	2.500.000	2.500.000
Mua sắm tài sản phục vụ công tác chuyên môn	12.500.000	12.500.000
+ Tiêu mục 6956: Các thiết bị công nghệ thông tin	12.500.000	12.500.000
Chi phí nghiệp vụ chuyên môn	11.075.000	11.075.000
+ Tiêu mục 7012: Chi phí hoạt động nghiệp vụ chuyên ngành	11.075.000	11.075.000
Mua sắm tài sản vô hình	23.000.000	23.000.000
+ Tiêu mục: 7053: Mua, bảo trì phần mềm công nghệ thông tin	23.000.000	23.000.000
Chi khác	25.983.000	25.983.000

### Budget disclosure content according to the guidance of Circular 36/2018/TT-BGDĐT

Circular 09/2024/TT-BGDĐT, which regulates public disclosure in the operations of educational institutions under the national education system, came into effect on July 19, 2024, replacing Circular 36/2017/TT-BGDĐT. However, this survey will focus on evaluating the implementation of financial disclosure regulations in educational institutions in Vung Tau City and Lang Son City, following the guidelines of Circular 36/2018/TT-BGDĐT.

Circular 36/2018/TT-BTC stipulates the content of public disclosure of financial revenues and expenditures for preschool institutions (Clause 3, Article 4) and general and specialized education institutions (Clause 3, Article 5). In addition to the disclosure of

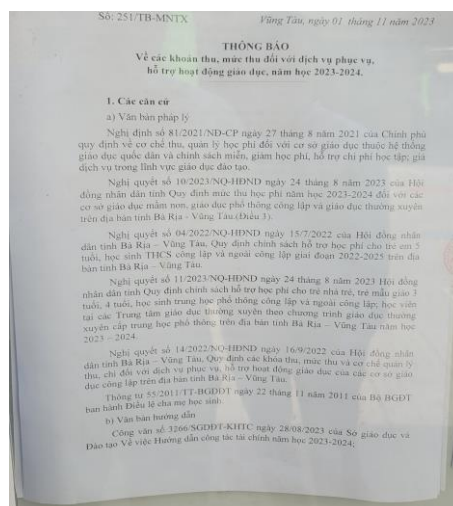
financial information as prescribed by current regulations for budgetary units as guided by Circular 61/2017/TT-BTC and Circular 90/2018/TT-BTC, preschool institutions and general education institutions must also disclose: Funds from the state budget and funds from public contributions; Tuition fees and other fees from learners; Annual expenditures: salaries, professional allowances, meeting costs, conferences, domestic and international study tours; the monthly income of teachers and administrators (highest, average, and lowest); per-student regular expenditure; investment in construction, repair, and equipment purchase; Policies and annual implementation results of policies on allowances, tuition waivers, and reductions for learners entitled to social policies.

The survey results show that public preschool and general education institutions in Vung Tau city and Lang Son city fully comply with the disclosure of financial revenues and expenditures as stipulated in Circular 36/2018/TT-BGDDT.

Photo 3: Disclosure of information according to Circular 36/2018/TT-BGDDT of educational institutions in Lang Son city



Photo 4: Public disclosure of the beginning of the school year revenue of educational institutions in Vung Tau city



The survey results reveal that teachers and staff at preschools and general education institutions are most interested in the disclosure of information directly related to their salaries and benefits, followed by administrative expenses and the provision of educational services to learners. Parents, on the other hand, are most interested in tuition fees and other agreed-upon charges/service fees. These results indicate that different stakeholders have varying priorities regarding the information they want to see disclosed. Therefore, in addition to fully disclosing budget revenue and expenditure information as required, educational institutions should provide more detailed and clear information to meet the specific information needs of each group.

A noteworthy point is that preschools and general education institutions participating in the survey have publicly disclosed personal information of teachers and staff of

educational institutions such as full name, bank account number, salary level, salary level; publicly disclosed personal information of learners who are entitled to social policies such as disabled students, poor students who are entitled to tuition fee exemption and reduction policies, and subsidies on the general newsletter of educational institutions. The disclosure of such personal information by educational institutions participating in the survey in Lang Son City and Vung Tau City does not ensure proper implementation of regulations on personal data protection as prescribed in Decree No. 13/2023/ND-CP dated April 17, 2023.

Vietnamese is the common language used to disclose budget and financial information in preschools and general education institutions in Vung Tau city and Lang Son city. The survey results show that the use of Vietnamese in budget-related documents and information does not hinder access for ethnic minority parents living in or whose children are studying at the surveyed educational institutions.

### **Forms of budget disclosure**

Clause 1, Article 51 of Decree 163/2016/ND-CP stipulates that the disclosure of the state budget shall be carried out through one or more of the following forms: announcement at the session, posting at the headquarters of agencies, organizations, units; publishing publications; notifying in writing to relevant agencies, organizations, units, and individuals; posting on the electronic portal; announcing on the mass media. For organizations, agencies, and units that have an electronic portal, they must disclose the budget through the electronic portal of their organization, agency, or unit.

Article 8 of Circular 36/2018/TT-BGDĐT stipulates that educational institutions must disclose on the educational institution's electronic website and post publicly at the headquarters of the educational institution. For tuition fees and other fees collected from learners, in addition to disclosure on the electronic portal and posting, educational institutions must also disclose by means of dissemination or distributing documents to parents.

Survey results show that preschools and general education institutions in Lang Son city and Vung Tau city use various methods to disclose budget information. Public preschools and general education institutions in Lang Son City and Vung Tau City use the ioffice system to send documents (disclosure content) to the upper management agency such as the Department of Education and Training, and to the school's staff and teachers; publicly post on the general bulletin board and internal bulletin board of preschools and general education institutions; disseminate or distribute documents to parents during parent-teacher meetings, and announce publicly in school meetings, including general meetings of all staff, teachers, and employees.

At the time of the survey, all four surveyed educational institutions in Vung Tau city had disclosed their budget on the educational institution's electronic portal, but none of the



four electronic portals of the surveyed educational institutions had established a budget disclosure section on the unit's electronic portal. Viet Bac High School was the only unit among the 4 educational institutions surveyed in Lang Son city that had an electronic portal, but at the time of the survey, it had not established a budget disclosure section and had not disclosed budget documents on the unit's electronic portal.

Circular 61/2017/TT-BTC and Circular 36/2018/TT-BGDĐT mandate the public posting of budget information at the headquarters of budgetary units and educational institutions, but they do not provide specific guidelines on how to implement this posting. Survey results indicate that to comply with these regulations, educational institutions in Vung Tau city and Lang Son city have created posting minutes and closing minutes for each budget document. These minutes are prepared with the participation of the principal, accountant, trade union, people's inspection board, and youth union representatives. This practice demonstrates a strong commitment to budget transparency, as the minutes provide clear evidence of compliance and encourage the involvement of all stakeholders in the disclosure process. Moreover, it motivates school principals and accountants to adhere to the regulations on financial disclosure.

According to the provisions of Circular No. 36/2018/TT-BGDĐT, public disclosure documents at educational institution headquarters must be posted continuously for at least 30 days from the date of posting (Point b, Clause 1, Article 8). This regulation restricts access to information for the general public, including parents of students, as not everyone can access the information within this timeframe or possesses adequate facilities or infrastructure to search for the information on social media platforms or the official websites of educational institutions. Monitoring compliance with the disclosure regulations through posting at public educational institutions has also proven to be challenging. The use of posting minutes or closure minutes has not been officially regulated or guided.

Although considered good practices, the current methods observed at the surveyed educational institutions remain spontaneous, resulting in inconsistent implementation. In practice, verifying the accuracy of these types of documents is difficult. At some educational institutions visited during the field survey, documents appeared to have been newly printed and posted as a formality. In reality, such practices might not necessarily violate the regulations. To address these issues and improve access for the public and parents, the regulation on the minimum posting period for public disclosure documents at educational institutions must be revised. Extending the posting duration, implementing online disclosure concurrently, and issuing unified guidelines for preparing posting and closure minutes are recommended. These guidelines should involve the participation and signatures of parent representatives from the respective educational institutions to enhance transparency and trust.

Survey results also indicate that, aside from the prescribed disclosure methods, preschools and general education institutions in Vung Tau City and Lang Son City have employed other methods to disclose financial and budgetary information. All eight surveyed educational institutions use the Zalo application to send information on financial revenues and expenditures to teachers and parents. These institutions have established Zalo groups for communication between the administration and homeroom teachers, the administration and all teachers, and between teachers and parents for each class. According to administrators, teachers, and parents, Zalo is the fastest and most convenient channel for sharing educational and financial information.

Photo 5: Use QR code with link to budget document in Newsletter of an educational institution in Lang Son city

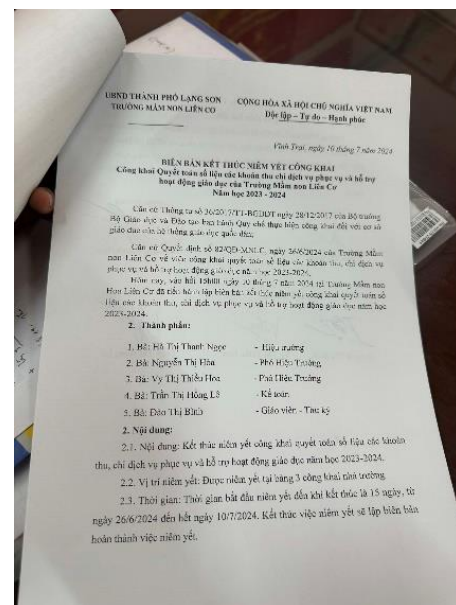


Photo 6: Using zalo to consult and inform parents about contents related to education budget in Vung Tau city



Photo 7: Several documents were still very new when the research team came to survey a public preschool in Vung Tau city.

Photo 8: The minutes of the closing ceremony were publicly posted at a public kindergarten in Lang Son city but were not witnessed by the students' parents.



## **Challenges and difficulties in implementing financial and budget transparency at public educational institutions**

The survey results revealed that the participating public educational institutions encountered only a few challenges:

- Lack of specialized IT personnel to manage the institution's website: The survey found that secondary, primary, and preschools in Vung Tau city did not have dedicated IT staff. The responsibility of managing and updating the website was assigned to one or more teachers. These teachers, lacking specialized IT training, faced difficulties in managing the website, such as creating a budget disclosure section.
- Discrepancy between the "academic year" and the "fiscal year": According to Article 14 of the 2015 Budget Law, the fiscal year begins on January 1st and ends on December 31st. Therefore, regulations and guidelines for budget disclosure are based on fiscal years, quarters, and half-years. However, Circular 36/2018/TT-BGDDT instructs the disclosure of financial information based on the academic year (points b, c, and d of Clause 3, Article 4 and Clause 3, Article 5). Consequently, school accountants need to compile data from two years (the current year and the previous year) to disclose financial and budget information by June each year as instructed in Circular 36/2018/TT-BGDDT.

### **3.3. Parent involvement in the preparation of budget proposals for educational supporting services beyond tuition fees**

Decree No. 24/2021/ND-CP, dated March 23, 2021, governing the management of public preschools and general education institutions, stipulates that educational institutions are responsible for explaining *"enrollment activities, educational activities, financial and asset management, organizational structure and personnel of the educational institution; ensuring the participation of families, organizations, and individuals in educational activities"* (Clause 2, Article 12). The decree also states that families have the responsibility to *"Cooperate with educational institutions in managing and using social resources, contributing to improving the quality of care, nurturing, educating students and ensuring the safety of students in accordance with the law"* (Clause 4, Article 15) and to *"Supervise the activities of educational institutions as prescribed in this Decree and other relevant laws"* (Clause 5, Article 15). Therefore, Decree No. 24/2021/ND-CP provides a legal basis for the involvement of parents in developing plans for the collection and expenditure of funds for extracurricular services.

According to Clause 3, Article 4 of Decree 81/2021/ND-CP dated August 27, 2021, which regulates the mechanism for collecting and managing tuition fees for educational institutions within the national education system, as well as policies on tuition

exemptions, reductions, and support for learning costs; and the prices of services in the field of education and training, it is stipulated that *"The Province People's Committee of shall submit to the Province People's Council a decision on the framework or level of tuition fees for public preschools and general education; detailed regulations on the list of fees and the level of fees, and the mechanism for managing the collection and expenditure of fees for educational supporting services for public educational institutions under its jurisdiction for application at the local level».*

Based on Decree 81/2021/ND-CP, the People's Council of Lang Son province issued Resolution No. 10/2021/NQ-HDND dated July 17, 2021, stipulating the level of fees for educational supporting services beyond tuition fees for public educational institutions in Lang Son province. The resolution stipulates the principle of collection as follows: *"Collecting accurately and collect enough to spend, using for the intended purpose, economically and efficiently; before collecting, there must be an proposal of the revenue and expenditure of each fee; **must be agreed to in writing by parents on a voluntary basis, with the consensus of the school board and the approval of the direct higher management agency (according to the management decentralization)**".*

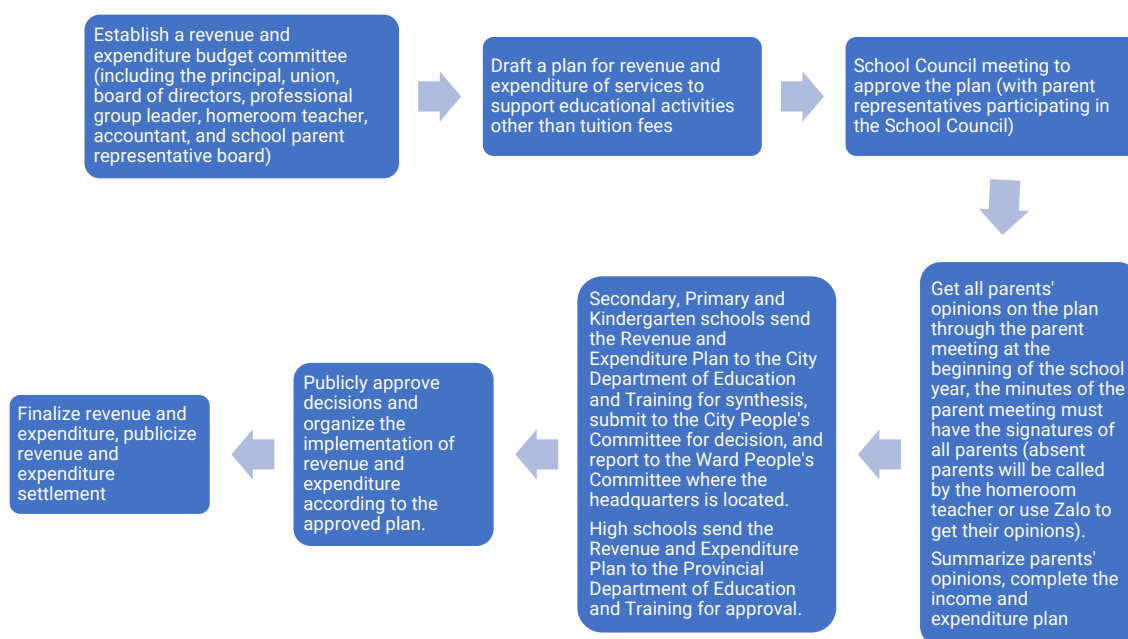
The People's Council of Ba Ria - Vung Tau province has issued Resolution No. 14/2022/NQ-HDND dated September 16, 2022, stipulating the fees, fee levels, and mechanism for managing the collection and expenditure of fees for educational supporting services beyond tuition fees for public educational institutions in Ba Ria - Vung Tau province, stipulating the management mechanism for collection and expenditure as follows: *"Annually, based on the fees and fee levels as prescribed in this Resolution, educational institutions shall develop a plan for the collection and expenditure of educational supporting services. Depending on the specific situation of each unit, educational institutions may determine the level of fees for educational supporting services in the plan of collection and expenditure lower than the level prescribed in Article 2 of this Resolution **on the basis of agreement with parents**".*

Thus, it can be seen that a common point in Resolution No. 10/2021/NQ-HDND of the People's Council of Lang Son province and Resolution No. 14/2022/NQ-HDND of the People's Council of Ba Ria - Vung Tau province is that they both stipulate that public educational institutions must agree with parents on the plan for the collection and expenditure of fees for educational supporting services beyond tuition fees. However, the resolutions do not provide guidance on the process and methods to reach an agreement between educational institutions and parents.

Survey results indicate that, despite the lack of specific guidelines, public educational institutions in Vung Tau city and Lang Son city have adopted similar practices in mobilizing parental involvement in the development and implementation of plans for

collecting and spending fees for extracurricular services. Figure 17 provides a summary of the process for developing and implementing plans for collecting and spending fees for educational supporting services in Lang Son city and Vung Tau city.

**Figure 16: Process for developing and implementing plans for collecting and spending fees for educational supporting services beyond tuition fees in Lang Son city and Vung Tau city**



Based on the province People's Council's resolution and guidance from the Department of Education and Training, the Parent Representative Committee will collaborate with the School Board to develop and approve a plan for collecting and spending fees for educational supporting services beyond tuition fees. After approval by the School Board, this plan will be disseminated to teachers and staff for parent feedback during the first parent-teacher meeting of the academic year.

Homeroom teachers will represent the school in sending the fee plan to parents via Zalo (as analyzed in the content on public disclosure of financial information according to Circular 36/2018/TT-BTC) and will read the entire content of the plan at the parent-teacher meeting. Parents attending the meeting will provide feedback and sign the meeting minutes indicating their agreement or disagreement with the fees. Educational institutions require 100% of parents to provide feedback on the plan for collecting and spending fees for educational supporting services. If parents are absent from the first parent-teacher meeting, homeroom teachers are responsible for contacting them by phone or Zalo to seek their opinions.

The meeting minutes will be submitted to the school administration for compilation and archiving according to regulations. After approval by the competent authorities, educational institutions will announce the plan to parents and proceed with collection and expenditure as per the approved plan, and publicly disclose the settlements at the end of the academic year. Thus, parents of students at educational institutions surveyed in Lang Son city and Vung Tau city have had a high level of participation in the process of developing and implementing plans for collecting and spending fees for educational supporting services. Parents, teachers, and school administrators participating in the survey reported that due to the public, transparent, and detailed nature of the planning and implementation process, educational institutions have not recorded any questions or objections from parents related to the implementation of spending as per the approved plan.

Photo 9: Parents' opinions on different fees and service fees, educational support activities of an educational institution in Vung Tau city

2.4	Giấy thi, giấy nhập phục vụ kiểm tra tập trung	18.000 đồng/hs/năm	12.000 đồng/hs/năm	42	0
2.5	Tiền vệ sinh trường lớp	13.000x đ/hs/tháng x9 tháng	11.500đ/hs/tháng x 9 tháng	42	0
2.6	Học tiếng Anh với giáo viên là người Việt Nam lớp 1.2	11.000 đồng/tiết	10.000đồng/tiết	/	/

2. Các ý kiến khác:

- Hài phụ huynh lớp đồng ý nhất trí với các khoản chi thu của nhà trường.

- Thu học phí để nghỉ thu tiền về sinh 1 lần của 7 tháng cuối (bắt đầu từ tháng 11 đến tháng 5 năm 2023)

Photo 10: Parent's signature agreeing to other fees and service fees, educational support activities of an educational institution in Lang Son city

4	Trịnh Khánh Duy	Trịnh T. Thu Nguyễn	Nhất trí	Thủy
5	Nghiêm Hà Giang	Trần Thị Thủy	Nhất trí	Thủy
6	Hoàng Trung Hải	Hoàng Minh Thiệp	Nhất trí	Thủy
7	Đặng Tuấn Hùng	Vy Thu Lan Hùng	Nhất trí	Thủy
8	Lê Văn Hùng	Lê Văn Ý	Nhất trí	Thủy
9	Vy Mạnh Hùng	Vy Đức Thuận	Nhất trí	Thủy
10	Lăng Thanh Hương	Lăng Thanh Ngọc	Nhất trí	Thủy
11	Lương Quỳnh Hương	Trần Thị Thu	Nhất trí	Thủy
12	Nguyễn Thái Khang	Bà Nguyễn Thị Di	Nhất trí	Thủy

### 3.4. Conclusions of Chapter 3

Chapter 3 provides an overview of the results of budget disclosure by public educational institutions and the participation of parents in managing revenues and expenditures for services supporting educational activities beyond tuition fees in the two provinces of Lang Son and Ba Ria-Vung Tau.

The survey results indicate that the institutions surveyed in these two provinces have implemented budget disclosure in accordance with the guidelines outlined in Circular No. 343/2016/TT-BTC, Circular No. 61/2017/TT-BTC, Circular No. 90/2018/TT-BTC, and Circular No. 36/2017/TT-BGDĐT. Budget disclosures have been carried out mainly through announcements during meetings, via the Zalo messaging system, or through the iOffice internal electronic document system. The Departments of Education and Training (DoET) in both provinces have not yet established budget disclosure directories or fully and promptly disclosed budget information on their official portals or websites. Some

public educational institutions in the two surveyed provinces have established websites but have not created budget disclosure directories.

One of the challenges reported is the lack of specialized information staff to manage the websites of these educational institutions. Additionally, the discrepancy between the "academic year" and the "fiscal year" creates difficulties for school accountants in compiling data and budget-related information to ensure timely disclosure in accordance with regulations.

Regarding parental involvement, the survey results show that although there are no specific procedural guidelines, public educational institutions surveyed in Vung Tau City and Lang Son City share relatively similar practices in engaging parents in the development and implementation of plans for revenues and expenditures for services supporting educational activities beyond tuition fees.

## CHAPTER 4. CONCLUSIONS AND RECOMMENDATIONS

### 4.1. Conclusions

In general, the legal framework for ensuring transparency and publicity of district budgets and district-level budgets is adequate. The 2013 Constitution addresses this issue, and it is further detailed by the enactment and amendment of various laws related to the publicity and transparency of the state budget information, including district-level budgets. Key legislation includes the State Budget Law 2015 (Article 15 - Publicity of state budget); Public Investment Law 2019 (Article 14 - Publicity and transparency of public investment); Law on Access to Information 2016. Decree 163/2016/ND-CP detailing the implementation of a number of articles of the State Budget Law (Clause 2, Article 47) and Circular 343/2016/TT-BTC (from Article 11 to Article 14). However, compliance with the regulations on publicizing district budgets continues to have significant limitations, as outlined below:

The average District budget disclosure score in 2023 is **21.93** out of 100, indicating a low level of transparency nationwide. **Among the 705 districts surveyed, only 12 districts (equivalent to 1.7%) achieved a good rating for budget document disclosure** (within the score range of 75 to 100 points). Conversely, 272 districts (38.6%) had low transparency scores (below 25 points), and **168 districts (23.8%) did not disclose any budget documents at all. Current disclosure practices do not effectively facilitate public engagement** in the budget process, particularly in reviewing the Draft Budget Estimate document. In 2024, only 21.1% of districts publicly disclosed their Draft Budget Estimate document to the District People's Council, and only 13.6% of districts made public announcements in a timely manner.

Survey findings also reveal a lack of consistency in state budget transparency between provincial and district levels. Notably, 80% of provinces with above-average transparency scores for provincial budgets have districts with below-average transparency scores. This discrepancy at the district level helps explain the low percentage of citizens in the 2023 PAPI survey who reported that commune, ward, and town budget revenue and expenditure documents are publicly accessible. Approximately 80% of districts with below-average transparency scores show similar results in public awareness, as reflected in the 2023 PAPI survey.

In the surveyed localities and educational institutions, compliance with legal regulations on budget disclosure has been relatively well implemented. The primary disclosure methods in some units include announcements during meetings, through the Zalo messaging system, or via the iOffice internal electronic document system. For public educational institutions, disclosures made at the institution's premises (such as the



school bulletin board) are accompanied by documentation of the posting process and records of the conclusion of the disclosure of budget documents. However, a limitation is that some schools, and even the Departments of Education and Training in the two surveyed provinces, although possessing official websites, have not created budget disclosure directories. Budget documents are not disclosed on these websites but rely mainly on the abovementioned direct methods. Regarding revenues for services supporting educational activities (as agreed upon between parents and schools) beyond tuition fees, the localities have established specific regulations on fee levels and implementation procedures. These processes, from the preparation stage to issuance, involve the participation and consultation of parents.

## **4.2. Recommendations**

Based on the findings of the study, as well as during the process of reviewing documents and going to the field, the research team proposes some recommendations as follows:

### **Recommendations to the Ministry of Finance:**

- Amendments are needed to clarify the specific timeline for disclosing draft budget documents submitted to the district-level People's Council. Specifically, it is proposed to revise and supplement Point c, Clause 1, Article 15 of the Law on State Budget as follows: "c) Every state budget estimate must be published within 05 working days from the day on which the government sends it to members of the National Assembly or by the People's Committee to the People's Council".
- The Ministry of Finance should issue guidelines on the process for posting public disclosure documents as required under Point a, Clause 1, Article 15 of the 2015 Law on State Budget. These guidelines should ensure that the documents are displayed prominently at the offices of relevant agencies, organizations, and units.

### **For Provincial People's Committees and Departments of Finance:**

- Provincial People's Committees alongside Departments Finance must closely monitor compliance levels concerning mandated disclosures among budgeting units supported via state budgets. Inspections should be thorough verifying publication status across official portals/webpages/electronic platforms rather than solely relying upon document counts/digital records alone.
- Provincial Departments of Finance should advise Provincial People's Committees to issue guidelines for DPCs as well as local budgeting units on how to establish a budget disclosure directory on their online information portals/webpages as regulated in Circular No. 90/2028/TT-BTC.

#### **For 705 District People's Committees:**

- District People's Committees must adhere to budget disclosure regulations, ensuring that all required budget contents be posted timely on their portals/webpages as stipulated in Article 51 of Decree No. 163/2016/ND-CP and Article 13 of Circular No. 343/2016/TT-BTC.
- Budget documents should be easily accessible on DPC webpages. They should be organized within clearly marked folders categorized either by year or document type to ensure usability maximization. For enhanced usability, documents should be available in Word format for explanatory reports and Excel for budget forms, rather than scanned or image files hindering conversion/useability efforts overall.

#### **For Departments of Education and Training and public educational institutions in Lang Son and Ba Ria-Vung Tau provinces:**

- **The Department of Education and Training should establish a dedicated budget disclosure section on its online portal/webpage.** This section should ensure comprehensive disclosure, with documents organized by year and by document type. Explanatory reports should be disclosed in Word format, while budget templates should be made available in Excel format.
- Educational institutions with existing online portals/webpages must create a dedicated budget disclosure section and strictly implement the disclosure of financial and budget information on their platforms.
- Public educational institutions must strictly adhere to personal data protection regulations stipulated under Decree No. 13/2023/ND-CP dated 17 April 2023 when disclosing details about salary and income expenses following guidelines outlined within Circular No. 09/2024/TT-BGDDT accordingly.

#### **For other relevant stakeholders:**

- The Viet Nam Fatherland Front (VFF) Committees at the district level should actively fulfil their oversight role concerning the state budget, with particular emphasis on budget disclosure. The district-level VFF Committees should incorporate oversight of budget disclosure in their reports to district People's Council representatives prior to each session, thereby allowing for timely guidance and adjustments to ensure compliance with budget transparency laws.
- The review of district budget transparency should be continued in the coming years, progressing towards the development of a **District Open Budget Index (DOBI)**. The establishment of a DOBI index will contribute to enhancing the transparency of district

budget documents, ensuring adherence to the Constitution and regulations regarding budget transparency across all levels of government.

- The cases surveyed in Lang Son and Ba Ria-Vung Tau provinces largely represent exemplary practices in budget disclosure. To achieve a more comprehensive understanding of compliance with budget disclosure in public educational institutions, it is recommended that a broader survey be conducted to assess budget transparency across these institutions.

## References

### Legal documents:

1. Constitution of the Socialist Republic of Viet Nam 2013.
2. State Budget Law 2015.
3. Law on Access to Information 2016.
4. Law on Public Investment 2019.
5. State Audit Law 2015.
6. Decree 163/2016/ND-CP guiding the implementation of a number of articles of the State Budget Law 2015.
7. Circular 343/2016/TT-BTC guiding the implementation of State budget transparency for all budget levels.
8. Decree No. 24/2021/ND-CP dated March 23, 2021 regulating management in public preschools and general education institutions.
9. Decree 81/2021/ND-CP dated August 27, 2021 stipulating the mechanism for collecting and managing tuition fees for educational institutions in the national education system and policies on tuition exemption, reduction, support for learning costs; service prices in the field of education and training.
10. Circular 36/2018/TT-BGDĐT guiding the public disclosure of financial contents by school year.

## Appendices

### Appendix 1: Legal framework on transparency of district and district-level budgets in Viet Nam

No.	Document	Year of issue	Terms/Conditions	Content
1.1	Constitution of the Socialist Republic of Viet Nam	2013	Clauses 1 and 2, Article 55	Regulations on the disclosure of the budget, national reserves, state financial funds and other public financial sources.
1.2	State Budget Law	2015	Article 15, Clause 1	Regulations on content, responsibilities, forms and timing of information disclosure.
1.3	Law on Access to Information	2016	Article 9, Article 17 and Article 18	Responsibility for providing information, right of access to information, information accessed and forms of information disclosure.
1.4	Law on Public Investment	2019	Article 14	Publicity and transparency in public investment.
1.7	Decree 163/2016/ND-CP	2016	Articles 46 to 51	Guidance on the implementation of a number of articles of the State Budget Law, including the disclosure of the state budget and the results of the implementation of recommendations of the State Audit.
1.9	Circular 343/2016/TT-BTC	2016	Articles 11 to 14	Guidelines for implementing the disclosure of district and district-level budgets.

Source: Author's own synthesis



## Co-implementing agencies



## Co-sponsoring agencies



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