

SUMMARY NEW CONCLUSIONS OF DOCTORAL THESIS

1. Topic: "Management of State budget expenditure in Vientiane province, Lao's PDR"

2. Major: Finance - Banking

3. Code: 09.34.02.01

4. Full name of PhD student: Vilakoun Khamla

5. Full name of scientific advisor: 1. Assoc. Prof., Dr. Le Xuan Truong

2. Dr. Bui Tien Hanh

6. New conclusions of the thesis

The thesis has made the following new contributions in theoretically and practically.

Firstly, in theoretically, the thesis has systematized and analyzed, contributing to enriching some basic theoretical issues about state budget expenditure and state budget expenditure management.

Secondly, the thesis has studied the experiences of some localities in the management of state budget expenditures in Lao PDR and Vietnam. From there, draw 04 lessons learned on management of state budget expenditures for Vientiane province.

Thirdly, the thesis analyzes and comprehensively evaluates the current state of state budget expenditure management in Vientiane province in the 2016-2020 period.

Fourthly, the thesis has proposed 2 groups of large solutions with many specific solutions and 2 recommendations to improve the management of state budget expenditures in Vientiane province by 2025, with a vision to 2030, in which, notably: solutions: Improve the budget management capacity of the apparatus and decentralize management; review and perfect the regimes, policies and norms in the making of expenditure estimates and the observance of state budget expenditures; forming a multi-year economic policy framework and perfecting the socio-economic development strategy as a basis for formulating long-term budget estimates; allocate budget in order of priority in accordance with

planning objectives, socio-economic development plans of the province; expand the autonomy of state budget beneficiaries; improve the results of inspection, inspection, management and use of the provincial budget.

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