

**MINISTRY OF EDUCATION AND TRAINING
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**FINANCIAL MANAGEMENT AT THE
STATE AUDIT OF VIETNAM**

**Major: Finance – Banking
Code: 9 34 02 01**

SUMMARY OF THE DOCTORAL THESIS

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The thesis has been completed at the Academy of Finance

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PREAMBLE

1. Rationale

The management and use of financial resources at state agencies are activities directly related to socio-economic efficiency. Therefore, there must be management, supervision, and inspection to limit and prevent negative phenomena and corruption in the process of exploiting and using financial resources, while improving the efficiency of their use those financial sources. After more than 29 years of establishment and development, the State Audit (SAV) has gradually affirmed its position and important role in the state financial inspection and control system.

Every year, the State Audit uses a budget of about 1,000 billion VND for regular expenditure tasks and hundreds of billions of VND in public investment capital. Therefore, increasingly improving financial management will help manage funding transparently, economically and effectively. This is an important task in the sustainable development process of the State Audit. Over the past years, basically, financial management at the State Audit has gradually made significant changes. However, financial management at the State Audit still has some shortcomings, so in-depth theoretical and practical research is needed to come up with solutions to overcome the limitations to improve financial management in the coming time.

Therefore, as a State Audit officer, the author chose the issue " *Financial management at the State Audit of Vietnam* " as the research topic for the doctoral thesis.

2. Purpose and task research of the thesis

Purpose of study:

Propose scientifically based and feasible solutions to improve financial management at the State Audit of Vietnam until 2030 and a vision to 2040.

Tasks of study:

Research theoretical issues on financial management at state agencies, from there, research and evaluate the current situation and propose solutions suitable for the unit being studied in practice, the State Audit of Vietnam.

3. Object and scope of the study

3.1. *Object of study:* The research object of the thesis is theoretical and practical issues of financial management at state agencies.

3.2. *Scope of the study*

- Scope of content: Financial management at the State Audit on financial revenue management, regular expenditure management, management of the appropriation and use of the State Audit's funds according to the financial management process including the following contents: financial planning, financial planning implementation, financial settlement and internal financial inspection, examination, and control.

- Spatial scope: Research financial management at the State Audit, focusing on the Office of the State Audit (level I - budgeting unit) and 13 regional State Audits (units using state budget).

- Time scope: Research the current state of financial management at the State Audit in the period 2017 to 2022 since the 2015 State Budget Law took effect. Proposed solutions apply until 2030 and vision to 2040.

4. Methods and research framework of the thesis

The research methodology is based on the theoretical perspective of dialectical materialism and Marxist-Leninist historical materialism.

Specific scientific research methods used include: synthesis, statistics, analysis, comparison, survey.

5. Structure of the study

In addition to the introduction, conclusion, list of references and appendices, the main content of the thesis is structured into 03 chapters as follows:

Chapter 1: Theory and experience in financial management at state agencies

Chapter 2: Current status of financial management at the State Audit of Vietnam

Chapter 3: Improving financial management at the State Audit of Vietnam

CHAPTER 1: THEORY AND EXPERIENCE IN FINANCIAL MANAGEMENT AT STATE AGENCIES

1.1. FINANCE AT STATE AGENCIES

1.1.1. State agencies

A state agency is an organization with state power that is established and has authority according to the provisions of law to perform specific functions and tasks of the State.

1.1.2. Finance at state agencies

Finance at a state agency is the totality of cash revenue and expenditure activities associated with the process of creating and using financial resources to serve the performance of functions, tasks, and provision of public services. of state agencies.

1.2. FINANCIAL MANAGEMENT AT STATE AGENCIES

1.2.1. Concept

According to the author's approach, in terms of the process of creating and using financial resources, financial management at state agencies is the process of creating and using financial resources through planning, organizing the implementation, inspection and control of financial activities according to the State's financial management mechanism to ensure financial resources for the implementation of functions, tasks and achievement of the agency's operational goals.

1.2.2. Content of financial management at state agencies

1.2.2.1. Financial planning

Every year, based on the documents guiding the preparation of estimates from the Ministry of Finance and instructions from superior management agencies, based on the implementation of tasks in the previous year and estimates for the planning year, the State agencies implementing the autonomy regime prepare financial revenue and expenditure estimates in accordance with regulations, which clearly determine and clearly demonstrate the administrative management expenditure estimates proposed for implementation of the autonomy regime and budget expenditure estimates. The assigned budget does not implement autonomy according to the form used for budget-using units to report to superior budgeting units.

1.2.2.2. Implement a financial plan

Level I budgeting units must complete the allocation and delivery of estimates to affiliated budget-using units before December 31 of the previous year. The financial agency at the same level shall check the estimates of level I budget units assigned to budget-using units no later than 10 working days from the date of receiving the allocation report of the budget units. In case of detecting incorrect allocation of total level and details according to each field and task of the assigned budget estimate; If it

is not in accordance with the prescribed policies and regimes, the level I budgeting unit will be required to adjust it.

1.2.2.3. Financial settlement

At the end of the fiscal year, state agencies and budget-using units close accounting books. Review and pay amounts payable to the budget but not yet paid into the state budget; In case the payment has not yet been completed to the current year's budget but is transferred to the next year's budget, it shall be accounted for and settled into the following year's financial resources.

1.2.2.4. Inspect, check and control internal finances

When approving, appraising, inspecting, auditing, and synthesizing annual settlement reports of state agencies, if expenditures are discovered that are not in accordance with the regime or do not meet the conditions for settlement, they will be handled according to their authority or propose to the competent authority to carry out as follows: If the expenditure is incorrect, it must be recovered in full for the budget; If settlement conditions are not met, settlement procedures must be completed according to regulations. The audit and inspection of settlement reports of state agencies are carried out in accordance with the provisions of law on state audit, inspection and the State Budget Law. When receiving recommendations and conclusions from the State Audit agency, inspection agency, and competent agencies, they

must consider and handle them according to the provisions of law.

1.2.5. Criteria for evaluating financial management at state agencies

1.2.5.1. Quantitative criteria:

Rate of implementation of annual financial revenue and expenditure estimates, ratio between approved estimates compared to estimates prepared by units, ratio between finalized amounts and budgeted funds using the settlement proposal, the rate of increase/decrease in the annual financial revenue and expenditure estimate, the amount of regular savings and expenditures for appropriations to the funds.

1.2.5.2. Qualitative criteria:

Compliance with processes and regulations on financial management, Status of publicly implementing financial revenue and expenditure estimates and final settlement approved by competent authorities.

1.2.6. Factors affecting financial management at state agencies

a/ Subjective factors: Organizational structure of state agencies, System of documents on financial management issued by state agencies, Organization of the financial management apparatus, Qualifications of staff, financial management civil servant, Facilities serving financial management.

b/ Objective factors: System of state legal documents on financial management, decentralization of financial management at state agencies, factors on the external environment of financial activities.

1.3. EXPERIENCE IN FINANCIAL MANAGEMENT AT STATE AGENCIES AND LESSONS FOR VIETNAM STATE AUDIT

First, enhance mechanisms, institutions and policies

Second, improve the capacity of staff working in financial management departments and state financial management agencies.

Third, establish a compact and professional financial management apparatus; Strengthen the implementation of regular payments.

Fourth, combine many support solutions for transparent and effective financial management.

Fifth, strengthen the implementation of the operating budget mechanism based on the number of state agencies' quotas to ensure more flexibility in managing regular expenditures and reducing administrative procedures in public agencies. Settlement of regular expenses, increasing the efficiency of regular self-finance savings.

CHAPTER 2: CURRENT SITUATION OF FINANCIAL MANAGEMENT AT THE STATE AUDIT VIETNAM

2.1. OVERVIEW OF VIETNAM STATE AUDIT

2.1.1. The process of formation and development

On July 11, 1994, the Government issued Decree No. 70/CP on establishing the State Audit agency. The State Audit Law was passed by the 11th National Assembly of the Socialist Republic of Vietnam on June 14, 2005, effective from January 1, 2006, opening a new period of development of the State Audit as a specialized agency in The field of State financial inspection was established by the National Assembly, operates independently and only complies with the law; Perform the function of auditing financial statements, auditing compliance, and auditing activities for all agencies and organizations that manage and use the State budget, money and assets.

2.1.2. Organizational structure and operations

Currently, the State Audit agency has a unified centralized organizational structure with 32 affiliated units, including: 8 advisory units, 8 specialized State Audit units, 13 regional State Audit units, 3 public service units.

2.1.3. Main operating results in recent years

In the period 2017-2022, the State Audit proposed to increase revenue and reduce state budget expenditure by 353,733 billion VND; Transfer 20 cases with signs of crime to the Police Investigation Agency for investigation and clarification and handling according to the provisions of law of 02 cases have been reported to the Prime Minister to direct the Ministry of Public Security to investigate and handle; provided 498 records, audit

reports and related documents to agencies of the National Assembly, the Central Inspection Committee, investigation agencies and other competent state agencies; Propose amendments, supplements, replacements, and cancellations of 786 legal documents and administrative documents that are incorrect or inconsistent with general State regulations and practice, contributing to the health of the financial system. national government.

2.2. CURRENT SITUATION OF FINANCIAL MANAGEMENT AT THE STATE AUDIT OF VIETNAM

2.2.1. Current status of legal basis in financial management at the State Audit

- State Budget Law 2015.
- Decree 130/2005/ND-CP dated October 17, 2005 of the Government and Decree 117/2013/ND-CP dated October 7, 2013.
- Joint Circular No. 71/2014/TTLT-BTC-BNV dated May 30, 2014.
- Decree No. 66/2018/ND-CP dated May 12, 2018 regulating priority regimes for officials, civil servants, public employees and employees of the State Audit.
- Circular No. 16/2019/TT-BTC dated March 18, 2019 Guiding the management and use of funds deducted to implement priority regimes for officials, civil servants,

public employees and employees of the Government. State Audit.

- Internal Expenditure Regulations of the State Audit according to Decision No. 1006/QD-KTNN dated June 26, 2017, Decision No. 1991/QD-KTNN dated December 6, 2021.

- Decision No. 1930/QD-KTNN dated December 17, 2019 on Decentralization of authority to purchase, manage, and use public assets of the State Audit.

2.2.2. Current status of financial management apparatus organization at the State Audit

The financial management apparatus at the State Audit consists of 3 departments including the Finance Department, the Accounting Department under the State Audit Office and the Accounting Department at the regional State Audits.

2.2.3. Current status of financial management at the State Audit in the period 2017-2022

2.2.3.1. Financial planning

a/ Revenue estimates

In the total financial resource estimate, the tasks are structured as follows: (1) The 5% non-autonomous budget accounts for the highest proportion in the total state budget expenditure estimate and tends to increase gradually over the years with a ratio from 46 % to 59%. (2) Autonomous and non-autonomous regular expenditures account for the second highest proportion in

the total recurrent expenditure estimate and tend to decrease over the years from 50% to 41% because the 5% budget ratio is not increased autonomy. (3) Foreign debt accounts for a low and stable proportion over the years with a rate between 2% and 3%, the funding source for implementing national target programs is foreign-funded projects, currently, the State Audit also implements and monitors two foreign-funded projects: the Rural Clean Water Sanitation Expansion Program in 21 provinces and the Rural Clean Water Program in 8 provinces in the Red River Delta.

b/ Prepare regular expenditure estimates

The basis for preparing regular expenditure estimates of the budget-using unit is based on the number of payroll assigned in the year and regular expenditure norms according to State regulations and have been specified in the Internal Expenditure Regulations. From 2017 to 2021, the recurrent expenditure estimate will increase slightly, fluctuating between 1.02% and 2.71%, this shows the stability in the regular expenditure tasks of the State Audit in these years.

Particularly for 2022, along with implementing the State's policy, state agencies, ministries and branches must continue to promote strict management and savings in state budget spending to reduce proportion of regular expenditures, contributing to restructuring state budget expenditures to prioritize increasing development

investment spending in the 2021-2025 period towards the goal of gradually reducing the average proportion of regular expenditures to about 62 - 63% of total state budget expenditures, in the organization strives to reduce the proportion of recurrent expenditure to about 60%.

c/ Make plans for appropriation of funds

Emulation and reward fund: In recent years, the State Audit has deducted at a rate of 12%-15% of the total salary fund according to rank and grade of cadres, civil servants, and public employees on the payroll and wages; Contributions from organizations and individuals are almost non-existent, mainly deductions from the total salary fund.

Welfare Fund: Every year, the State Audit usually sets up a Welfare Fund in the range of 11 to 14 billion VND and pays out most of that amount within the year, the remaining balance transferred over the years is insignificant. The welfare fund is spent to support union activities, support holidays, anniversaries, retirement benefits, disability benefits, and support for officials, civil servants and employees on the payroll.

Income stabilization reserve fund: Administrative management funds saved by the State Audit after spending on income supplements for officials, civil servants and workers, and spending on several collective welfare activities. The remaining amount is used to set up

a reserve fund to stabilize the income of officials and civil servants.

2.2.3.2. Implement a financial plan

a/ Revenue estimation

Operating funds are funds to ensure the implementation of activities within the functions and tasks of the State Audit, including regular operating funds and irregular operating funds. In addition to the funding from the state budget, the State Audit has a 5% funding source according to the priority regime of the State Audit. The rate of implementation of estimates in all years is high, reaching over 90% every year.

b/ Implement regular expenditure estimation

The detailed contents of 3 main groups of expenditure tasks include: Payment for individuals, Expenditure on goods and services, and other expenses. In particular, the group's structure is distributed over the years, focusing on two main groups: payments for individuals and expenses for goods and services, accounting for over 94% of total annual regular expenses, the remaining group accounts for a small proportion of less than 6%. In the period 2017-2022, the State Audit is stable in terms of organizational structure and number of payrolls, so personal expenses including salaries, allowances, bonuses and other allowances... do not fluctuate. much over the years.

c/ Implement the use of funds.

- Each year the emulation and reward fund, the amount set aside and the need for use fluctuates from 7 to 9 billion VND, in 2019, the amount used is 10,081 million VND, an increase of 28.68% compared to 2018 because 2019 is the year celebrating the 25th anniversary of the establishment of the State Audit industry, there are more emulation and reward activities to celebrate this holiday.

- The welfare fund depends a lot on the amount deducted during the year, the fund balance is not much. The amount appropriated and used in recent years is relatively stable because the welfare policy of the State Audit in recent years has been quite stable, without much fluctuation.

- The income stabilization reserve fund is deducted from unused savings after spending to supplement employees' income, setting up the Welfare Fund, and is supplemented by the State Audit in addition to income from the Income Supplement Fund. There is still a 5% funding source, so the State Audit does not use this fund much, leading to the fund balance remaining relatively large in each year, the balance at the end of 2022 is 31,879 million VND.

2.2.3.3. Financial settlement

a/ Finalization of revenues

The management, use and settlement of the 5% funding source are implemented in accordance with the

provisions of the State Budget Law and current legal documents.

b/ Final settlement of regular expenses

The settlement acceptance rate of the State Audit is very high, every year the rate is approximately 100%, especially in 2017, it reached 100%. The annual settlement and recovery reduction is very low, in 2017 it was 0, in 2018 it was 87 million VND, in 2019 it was 63 million VND, in 2020 it was 72 million VND, in 2021 it was 109 million VND and in 2022 it was 84 million VND. These reductions in settlement and recovery are due to some personal expenses such as daily expenses and room expenses not yet ensuring payment documents according to regulations, so they must be recovered and reduced in settlement.

c/ Final settlement of funds use

The settlement of funds must ensure the principle that whichever fund comes from the source will be spent on expenditures within the spending scope of that fund, must comply with the norms prescribed by relevant legal documents and other regulations. spending levels in the Internal Expenditure Regulations of the State Audit.

2.2.3.4. Inspect, check and control internal finances

After receiving the settlement report from the State Audit Office and regional State Audits, the Finance Department of the State Audit is responsible for approving the settlement and notifying the results of

settlement approval to lower units. The Finance Committee is responsible for approving the settlement reports of affiliated units, synthesizing, and preparing the settlement reports of the State Audit and sending them to the Ministry of Finance for appraisal of the settlement.

2.3. EVALUATION OF THE STATUS OF FINANCIAL MANAGEMENT AT THE STATE AUDIT OF VIETNAM

2.3.1. Achievements

- Basic financial management has complied with the management process.

- Management of financial revenues and expenditures and basic fund management have followed the norms, time and procedures according to the instructions of the documents.

- The financial management apparatus of the State Audit has been streamlined and basically meets financial management tasks.

- The system of legal documents on financial management is completed, promptly responding to the management work of state agencies.

2.3.2. Limitation and causes

- The estimation work of some budget-using units is not timely, the estimates are not close to reality.

- Management and use of revenues, especially specific revenues, are not economical and effective;

actual revenues are lower than the recommendations of the State Audit.

- The annual regular expenditure savings for Fund appropriations have increased, but not significantly.

- Administrative procedures for payment and settlement work are still complicated, and there is no flexible mechanism for specific activities of the audit industry.

- The internal financial inspection, examination and control work is not comprehensive, and the final settlement report has not been fully disclosed.

- The decentralization of recurrent expenditure management has not yet followed the direction of much decentralization to budget-using units to ensure flexibility.

Chapter 3: COMPLETING FINANCIAL MANAGEMENT AT THE STATE AUDIT OF VIETNAM

3.1. ORIENTATION FOR COMPLETING FINANCIAL MANAGEMENT AT THE STATE AUDIT OF VIETNAM

First, strictly manage specific funding sources of the State Audit.

Second, manage regular expenditures according to the mechanism of increasing block spending and decentralizing more to budget-using units.

Third, increase savings on regular expenses to save funding for Funds.

Fourth, complete internal documents related to financial management.

Fifth, develop the organizational apparatus, including a project to strengthen the Finance Department and improve the quality of human resources and qualifications of staff working in finance and accounting.

Sixth, develop facilities and apply information technology.

3.2. COMPLETE SOLUTIONS FOR FINANCIAL MANAGEMENT AT THE STATE AUDIT OF VIETNAM

3.2.1. Enhance the responsibility of the financial management department in making estimates, ensuring timeliness and closeness to reality

It is necessary to improve the sense of responsibility and qualifications of the accounting department at budget-using units to ensure timely preparation of estimates, close to the actual needs of the unit, eliminating the mentality of making estimates. "higher than actual" estimates so that the appraisal process for the superior estimate unit, the Finance Board, will be more convenient, easier and faster, avoiding the need to adjust or reduce financial revenue and expenditure estimates due to The budget user unit and the lower level estimate unit have prepared it.

3.2.2. Complete management of special revenues, especially revenues from findings and recommendations of the State Audit

Increase the rate of implementation of recommendations of audited units. For units that show signs of procrastination, the State Audit needs to research and develop sanctions if they pay late or do not pay enough of the recommended amount. into the state budget, for example: sanctions are publicizing the list of units that do not implement the recommendations of the State Audit, sanctioning administrative violations corresponding to a proportion of unpaid amounts...

3.2.3. Complete management of regular expenses

To overcome the limitations of not timely transferring documents for payment of per diems of audit teams and teams due to having to constantly move between localities, the audit teams and teams themselves must increase their responsibility in Completing payment documents by proactively contacting and discussing with the unit's Accounting Department to have a safe and secure way to send documents to the Accounting Department through the form of sending staff back. agency, quickly fax, ask the supplier to transfer payment documents directly to the Accounting Department...

3.2.4. Promote savings on regular expenses to increase administrative budget savings and increase Fund appropriations.

To increase the amount of annual appropriation and use of funds, agencies in general and the State Audit in particular must have many measures to thoroughly save administrative management costs. In particular, there must be many popular propaganda measures to raise awareness and responsibility for saving of each officer, civil servant and employee in saving office costs, conference costs, and business trips.

3.2.5. Complete inspection, examination, internal financial control and financial disclosure

- Complete inspection, examination and internal financial control

Inspection, testing, and internal financial control are one of the contents that ensure strict budget compliance, prevent and promptly handle violations, and contribute to healthy finances. nation. Although there are many authorities that inspect, examine, and supervise financial activities, violations of the law still occur.

- Ensuring transparency of financial disclosure: Strictly implement financial disclosure to promote people's ownership, and at the same time create conditions for people's inspection and supervision in the use budget.

3.2.6. Complete the system of financial management documents issued by the State Audit

- Continue research to amend the Internal Expenditure Regulations of the State Audit

In addition to amending the content and spending norms, it is necessary to research and amend payment forms and payment documents to be consistent with the guiding documents of the Ministry of Finance but must also ensure flexibility and In accordance with the operational situation of the State Audit, there are often delegations going on business trips to many localities and for long periods of time, paying special attention in many areas to ensuring correct conditions for invoices and payment documents. If you encounter difficulties in actual calculations, you can research and supplement the form of lump sum payment ...

- Continue research to amend the Regulations on decentralization of procurement authority and cost management

Supplementing and completing documents serving the management of agencies such as Internal Expenditure Regulations and Regulations on decentralization of authority to manage and use public assets also need to be reviewed and amended to more appropriate in the direction of increasing the authority of units under the State Audit to ensure flexibility and initiative in implementing the unit's spending tasks.

3.2.7. Improve the organizational structure and improve the capacity of staff performing financial management tasks

- Strengthen the organization of the financial management apparatus

According to Resolution No. 999/2020/UBTVQH14 on the State Audit Development Strategy to 2030 (period 2021-2030), which has the content "In the period 2021-2025, develop a project and submit it to competent authorities for decision." upgrading the Finance Department currently under the State Audit Office into the Finance Department".

- Improve the capacity of financial management staff

Improving the quality of the financial management staff must be considered the responsibility of State Audit leaders and heads of budget-using units.

3.2.8. Group of other support solutions

- Applying science and technology in financial management.

- Research and apply financial management models based on output results.

- Strengthen research, summary and application of financial management experience through financial audit activities at state agencies.

3.3. PROPOSALS

3.3.1. Proposal to the National Assembly

- Continue to supervise the State Audit in implementing the Project to upgrade the Finance Sector into the Finance Department with the purpose of the Finance Department being a department-level unit

included in the establishment plan to perfect the organization of the State Audit's apparatus in the direction of professional.

- Continue to allow the State Audit to implement specific financial regimes in the direction of adjustment to match the progress of the Job Position Project to promptly motivate officials, civil servants, public employees and workers in the workplace of new conditions.

3.3.2. Proposal to the Government

Proposal that the Government continue to study, amend and complete Decree 130/2005/ND-CP dated October 17, 2005 and Decree 117/2013/ND-CP dated October 7, 2013 of the Government on Regulations a regime of autonomy and self-responsibility in the use of payroll and administrative management funds for state agencies to increase the initiative of agencies, encouraging officials, civil servants, and workers at State agencies work effectively.

CONCLUSION

With the research purpose of proposing scientifically based and feasible solutions to improve financial management at the State Audit of Vietnam until 2030 and a vision to 2040, the thesis has solved the following basic issues:

Firstly, systematize and deepen the theoretical framework of financial management at state agencies.

Secondly, survey, analyze and evaluate the current state of financial management at the State Audit, pointing out the limitations and causes leading to limitations in financial management at the State Audit recently.

Thirdly, research and propose 8 groups of solutions and 2 groups of recommendations to strengthen the financial management of the State Audit in the period up to 2030 and vision to 2040.

With the above suggestions and recommendations, the author hopes that these contents will make positive contributions to improve financial management at the State Audit of Vietnam in particular as well as provide meaningful suggestions and orientation for financial management at state agencies and public service providers in general. The limitations in the thesis will be the basis and suggestions for future researches.

**DANH MỤC CÔNG TRÌNH NGHIÊN CỨU
KHOA HỌC ĐÃ CÔNG BỐ CỦA NCS GUYỄN
THANH HUỆ LIÊN QUAN ĐẾN ĐỀ TÀI LUẬN ÁN**

1. Tên báo cáo: **Accounting and Auditing profession in the industrial revolution 4.0: Issues and implication for Vietnam**, công bố tháng 11/2019 tại Hội thảo quốc tế INTERNATIONAL FINANCE AND ACCOUNTING RESEARCH CONFERENCE. Vai trò của NCS: Thành viên.

2. Tên báo cáo: **Priority state budget management in the State audit office of Vietnam**, công bố tháng 11/2021 tại Hội thảo quốc tế THE THIRD INTERNATIONAL CONFERENCE ON FINANCE AND ACCOUNTING FOR THE PROMOTION OF SUSTAINABLE DEVELOPMENT IN PRIVATE SECTOR (FASPS-3). Vai trò của NCS: Tác giả chính.

3. Tên báo cáo: **Recurrent public expenditure management: Case of the State audit office of Vietnam**, công bố tháng 11/2021 tại Hội thảo quốc tế THE THIRD INTERNATIONAL CONFERENCE ON FINANCE AND ACCOUNTING FOR THE PROMOTION OF SUSTAINABLE DEVELOPMENT IN PRIVATE SECTOR (FASPS-3). Vai trò của NCS: Tác giả độc lập.

4. Tên báo cáo: **Management of the establishment**

and use of financial funds at the State audit office of Vietnam, công bố tháng 8/2022 tại Hội thảo quốc tế PROCEEDINGS THE FIFTH INTERNATIONAL CONFERENCE ON SUSTAINABLE ECONOMIC DEVELOPMENT AND BUSINESS MANAGEMENT IN THE CONTEXT OF GLOBALISATION (SEDBM-5). Vai trò của NCS: Tác giả độc lập.