

## BRIEF INFORMATION

### ABOUT THE NEW CONCLUSIONS OF THE DOCTORAL THESIS

**1. Thesis topic:** "*Control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation in Vietnam*".

**2. Major:** Finance - Banking                      *Code : 09.34.02.01*

**3. Full name of NCS:** Hoang Thi Thu Khanh

**4. Full name of the scientific supervisor:**

**1. Nguyen Van Binh**

**2. Bui Tien Hanh**

**5. New conclusions of the thesis:**

*In terms of theory:* The thesis systematizes, analyzes, and clarifies the basic theoretical issues regarding the control of state budget expenditures through the State Treasury in the context of digital transformation in Vietnam, such as: the concept, characteristics, principles, content, process, and features of controlling state budget expenditures through the State Treasury in the context of digital transformation. The thesis identifies evaluation criteria and factors influencing the control of state budget expenditures through the State Treasury in the context of digital transformation. In particular, the thesis focuses on clarifying the process, content, tools, and methods of controlling state budget expenditures through the State Treasury in the context of digital transformation.

*In practice:* Through studying international experiences in controlling state budget expenditures through the State Treasury under the digital transformation conditions of several representative countries, the thesis has drawn lessons learned for controlling state budget expenditures through the State Treasury under the digital transformation conditions in Vietnam. Based on the current state of state budget expenditure control through the State Treasury under the digital transformation conditions in the 2021-2025 period, the thesis has synthesized, analyzed, evaluated, and provided comments and conclusions on the achievements, limitations, and causes of limitations of the current state of state budget expenditure control through the State Treasury according to the contents: control of advance payments, control of state budget expenditure payments, and control of state budget expenditure payments through the State Treasury, associated with the requirement to accelerate digital transformation in the 2021-2025 period, through the qualitative and quantitative indicators proposed by the author. Based on theory, current situation, and experience, the thesis proposes objectives, perspectives, and directions for improving the control of state budget expenditures through the State Treasury in the context of digital transformation up to 2030, with a vision to 2045. The perspectives, solutions, and recommendations proposed to improve the control of state budget expenditures through the State Treasury in the context of digital transformation are scientifically grounded in theory and practice, and are consistent with the requirements for accelerating digital transformation in Vietnam.

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