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Science Instructor:

1. TS. Nguyen Van Binh

2. TS. Bui Tien Hanh

Criticism 1:
.....

Criticism 2:
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.....

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**MINISTRY OF EDUCATION AND
TRAINING**

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HOANG THI THU KHANH

**CONTROL RECURRENT EXPENDITURE
STATE BUDGET THROUGH THE STATE TREASURY
IN THE CONDITIONS OF DIGITAL TRANSFORMATION IN
VIETNAM**

Discipline: Finance - Banking

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ABSTRACT OF DOCTORAL THESIS IN ECONOMICS

HANOI - 2026

REPRESENTATIONS

I assure you that this is my own research; The documents, data and research results are honest and clearly sourced.

Hanoi, May 2026

Author

Hoang Thi Thu Khanh

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INTRODUCTION

1. The urgency of the research topic

In Vietnam, the State Treasury is a unit under the Ministry of Finance (BTC), which has the function of advising and assisting the Minister of the Organizing Committee in the state management of the state budget fund and is the subject of controlling the state budget through the State Treasury. SDNS units are objects and records and documents of state budget expenditures... are subjects in the control of state budget projects through the State Treasury.

During the period of 2021-2025, as the subject of state budget expenditure control, the State Treasury has always affirmed its important role in contributing to improving the quality and efficiency of state budget fund management. According to the provisions of Clause 5, Article 56 of the Law on State Budget No. 83/2015/QH13 and guiding documents, the State Treasury shall check the legality of necessary documents in accordance with the provisions of law and make budget expenditures when the state budget expenditures are already included in the assigned budget estimates. For state budget corporations through the State Treasury, they must ensure compliance with the regimes, standards and norms of budget expenditure prescribed by competent state agencies; in case agencies and units have been permitted by competent authorities to comply with the mechanism of autonomy and self-responsibility for the use of payrolls and funds, they shall comply with the internal expenditure regulations and in accordance with the estimates assigned autonomously. On June 25, 2025, the 15th National Assembly officially passed the State Budget Law No. 89/2025/QH15 replacing the State Budget Law No. 83/2015/QH13 and taking effect from the 2026 budget year, abolishing contents that are no longer suitable for reality, reducing and simplifying procedures in the stages of estimating, observing the state budget and making state budget settlements; followed by Decree No. 73/2026/ND-CP dated March 10, 2026 detailing and guiding the implementation of a number of articles of the

Law on the State Budget, which has simplified the process and simplified procedures for controlling state budget expenditures, the State Treasury "Based on the dossier of expenditure request of the head of the SDNS unit, The State Treasury checks the dossier, compares it with the estimate assigned to the unit and makes payment as requested."

Along with that, the transformation of the organizational model of the State Treasury is implemented according to the model of 02 levels and is rearranged and reorganized into 20 regional State Treasuries in Decision No. 385/QD-BTC dated February 26, 2025 of the Ministry of Finance regulating the functions, tasks, powers and organizational structure of the State Treasury; followed by Decision No. 2020/QD-BTC dated June 11, 2025, amending and supplementing a number of articles of Decision No. 385/QD-BTC dated February 26, 2025 of the Ministry of Finance stipulating the functions, tasks, powers and organizational structure of the State Treasury; human resources are the key factor of all keys, the driving force and the main important factor to help operate the state apparatus, the Government, the financial sector and the State Treasury sector in particular. In particular, in the context of international integration and globalization, Industry 4.0 brings both great opportunities and challenges for countries, especially developing countries including Vietnam. When digital transformation is not only a trend but also a "vital factor" for sustainable development in the digital era, Vietnam clearly identifies four important pillars: digital institutions, digital environment, digital economy and digital society, in which, the digital institution pillar is a platform for the other three pillars. "Digital transformation, starting from digital technology breakthroughs, but digital transformation is not only digital technology, but more importantly, digital transformation is accepting the new, therefore, digital transformation is more of a revolution in thinking, awareness, and policy institutions than a revolution in technology". Joining the flow of national digital transformation, the State Treasury promotes digital transformation, builds a digital platform, strengthens the integration, connection, sharing and interconnection of

state budget expenditure data, implements the full process of digital transformation, integrates with the accounting software of the SDNS unit, electronizes the entire control process, etc research on the implementation of electronic archiving, etc. Accordingly, in the conditions of digital transformation, the reciprocal relationship between the State Treasury and SDNS units will be more and more automated, transparent and effective and towards a modern administration, improving service quality.

Therefore, the author chose the topic "*Control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation in Vietnam*" as his doctoral thesis. The study of this topic contributes to meeting the practical requirements of promoting the digital transformation of state budget management through the State Treasury.

2. Overview of research related to the thesis topic

2.1. Studies related to the thesis topic

2.1.1. Studies on control of state budget expenditure commitments through the State Treasury in the context of digital transformation

2.1.2. Studies on the control of state budget expenditure advances through the State Treasury in the conditions of digital transformation

2.1.3. Studies on modernization, digitization and digital transformation of state budget expenditure payment control through the State Treasury

2.2. Evaluation of relevant research and thesis research orientation

2.2.1. Evaluation of research related to the thesis topic

In theory, the above-mentioned studies have systematized the research on state budget expenditure control in general.

In terms of practice, studies have synthesized and analyzed the practice of controlling state budget expenditures in some countries and the practice of controlling state budget expenditures through the State Treasury in Vietnam.

Regarding solutions, studies have proposed a system of solutions to improve the control of state budget corporations through the State Treasury.

2.2.2. Gaps of research related to the thesis topic

Firstly, relevant studies have not systematized the theory of controlling the state budget through the State Treasury in the conditions of digital transformation.

Secondly, there is no study that has stated the characteristics of controlling state budget projects through the State Treasury in the conditions of digital transformation.

Thirdly, relevant studies have not focused much on solutions to improve the control of state budget corporations through the State Treasury in the conditions of digital transformation; there is no solution associated with practical requirements when arranging administrative units and operating the 2-level local government organizational model.

2.2.3. Research orientation of the thesis

The research orientation of the thesis topic of NCS is to study theoretical and practical issues and solutions to improve the control of state budget projects through the State Treasury in the conditions of digital transformation; propose a system of solutions associated with the requirements of digital transformation, new legal regulations related to the contents, processes and procedures for controlling state budget projects through the State Treasury; meet the new institutional breakthrough requirements in the State Budget Law No. 89/2025/QH15 and associated with the reality when arranging administrative units and operating the 2-level local government organizational model in Vietnam.

2.3. Research Questions

Firstly, are there any studies in the field of controlling state budget utilities through the State Treasury in the context of digital transformation? In particular, what research results have been achieved by relevant studies on completing the control of state budget corporations through the State Treasury in the conditions of digital transformation? What are research gaps?

Secondly, what are the contents of controlling the state budget through the State Treasury in the condition of digital transformation? What are the principles

of controlling state budget funds through the State Treasury in the condition of digital transformation? What are the criteria to assess the level of digitization of state budget management through the State Treasury? What are the factors affecting the control of state budget projects through the State Treasury in the conditions of digital transformation?

Thirdly, in the context of the Industrial 4.0 movement that is taking place strongly, how have countries around the world made digital transformations to state budget expenditure control and what lessons can Vietnam learn for the control of state budget expenditures through the State Treasury in the context of digital transformation?

Fourthly, with the inevitable trend of digital transformation and the arrangement and streamlining of the organizational apparatus and implementation of the 2-level government model, especially with the institutional breakthroughs of the State Budget Law in 2025, how will it impact the organization of the implementation of the task of controlling the State Budget through the State Treasury in the conditions of digital transformation? What is the current situation of controlling state budget projects through the State Treasury in the conditions of digital transformation in the 2021-2025 period? What are the results of controlling the state budget through the State Treasury in the conditions of digital transformation in the 2021-2025 period, what are the achievements, limitations and what are the reasons for those limitations?

Fifth, the control of state budget projects through the State Treasury in the conditions of digital transformation to 2030, with a vision to 2045, what are the goals, viewpoints and orientations? What solutions need to be implemented to improve the control of state budget enterprises through the State Treasury in the conditions of digital transformation to 2030, with a vision to 2045?

Sixth, what conditions are needed to complete the control of state budget enterprises through the State Treasury in the conditions of digital transformation?

3. Research objectives and tasks of the thesis

3.1. Research objectives of the thesis

Develop views, orientations and propose solutions with scientific and practical basis, with high feasibility to improve the control of state budget projects through the State Treasury in the conditions of digital transformation to 2030, with a vision to 2045 in Vietnam.

3.2. Research tasks of the thesis

Firstly, an overview of domestic and foreign studies related to state budget expenditure control in the context of digital transformation.

Secondly, systematization and analysis clarify the basic theory of controlling state budget funds through the State Treasury in the conditions of digital transformation.

Third, study domestic and international experiences on controlling state budget corporations through the State Treasury in the conditions of digital transformation.

Fourth, synthesize and analyze the current situation and clarify the results, limitations and causes leading to the limitations of the current situation of controlling state budget projects through the State Treasury in the conditions of digital transformation in the period of 2021-2025 in Vietnam.

Fifth, proposing objectives, viewpoints, orientations and a system of feasible solutions to improve the control of state budget projects through the State Treasury in the conditions of digital transformation to 2030, with a vision to 2045 in Vietnam.

4. Object and scope of research of the thesis

4.1. Research objects of the thesis

The research object of the thesis is the theoretical and practical issues of controlling the state budget through the State Treasury in the conditions of digital transformation.

4.2. Scope of research of the thesis

Scope of research content: The thesis focuses on the theory and practice of institutions, mechanisms, policies, and professional processes for controlling state budget securities through the State Treasury in the conditions of digital transformation in Vietnam according to three contents: (1) Regular control of the State Treasury; (2) Control of state budget advances; (3) Controlling the payment of state budget companies.

Scope of the research space: The thesis studies the practice of controlling state budget expenditures through the State Treasury in the conditions of digital transformation in Vietnam, referring to the experiences of some countries on controlling state budget expenditures through the Treasury in the conditions of digital transformation.

Research period: Experiences on controlling state budget expenditures of some countries in the conditions of digital transformation and the practice of controlling state budget expenditures through the State Treasury in the conditions of digital transformation in the period of 2021-2025. Objectives, viewpoints, orientations and solutions to improve the control of state budget enterprises through the State Treasury in the conditions of digital transformation to 2030, with a vision to 2045.

5. Research methods of the thesis

On the basis of the methodology of dialectical materialism and historical materialism, during the research process, the author has used a combination of the following specific research methods: Data statistical method; Methods of analyzing, synthesizing and summarizing experiences; Historical statistical methods; Comparison method; Survey methods, collecting expert opinions.

6. New contributions 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.

7. Structure of the thesis

In addition to the Introduction, Conclusion, List of published works of the

author related to the thesis, List of references and Appendices, the structure of the Thesis consists of 3 Chapters:

- Chapter 1. Theory and experience in controlling state budget recurrent expenditures through the State Treasury in the conditions of digital transformation;

- Chapter 2. The current situation of controlling state budget recurrent expenditures through the State Treasury in the conditions of digital transformation in Vietnam;

- Chapter 3. Completing the control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation in Vietnam.

CHAPTER 1

THEORY AND EXPERIENCE OF CONTROLLING STATE BUDGET RECURRENT EXPENDITURES THROUGH THE STATE TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION

1.1. STATE BUDGET RECURRENT EXPENDITURES

1.2. CONTROL OF STATE BUDGET RECURRENT EXPENDITURES THROUGH THE STATE TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION

1.2.1. Concepts, characteristics and principles of control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

1.2.1.1. Concept of control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

State budget control through the State Treasury in the condition of digital transformation is the process by which the State Treasury agency inspects and considers the state budget expenses of SDNS units with an automated expenditure control process based on digital technology and a centralized digital data platform to ensure safe state budget management. real-time efficiency.

1.2.1.2. Characteristics of controlling state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

First, digitize records.

Second, digitize the process.

Third, sharing and interconnecting digital data.

Fourth, online trading.

Fifth, spending control is based on digital platforms, digital data with the process of automation and interconnection of digital data.

Sixth, transparency and real-time.

1.2.1.3. Principles of control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

1.2.1.4. Tools to control state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

1.2.1.5. Methods of controlling state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

First, the pre-inspection method.

Second, the post-inspection method.

1.2.2. Process and contents of control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

1.2.2.1. Control of expenditure commitments

1.2.2.2. Advance control

1.2.2.3. Payment control

1.2.3. Criteria for assessment and control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

1.2.4. Factors affecting the control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation

1.3. INTERNATIONAL EXPERIENCE IN CONTROLLING STATE BUDGET RECURRENT EXPENDITURES IN THE CONDITIONS OF DIGITAL TRANSFORMATION AND LESSONS FOR VIETNAM

1.3.1. International experience in controlling state budget recurrent expenditures in the conditions of digital transformation

1.3.2. Lessons learned for Vietnam

First, innovating the control mechanism and shortening the administrative procedure

Second, strengthen the autonomy and accountability of SDNS units

Fourth, focus on cyber information security in the control of state budget transactions through the State Treasury in the conditions of digital transformation.

Fifth, complete the organizational structure of the state budget control apparatus through the State Treasury in the conditions of digital transformation.

Sixth, promote non-cash electronic payments

CHAPTER 2
THE CURRENT SITUATION OF CONTROLLING STATE BUDGET
RECURRENT EXPENDITURES THROUGH THE STATE
TREASURY IN THE CONDITIONS OF DIGITAL
TRANSFORMATION IN VIETNAM

2.1. OVERVIEW OF THE STATE TREASURY AND THE
CURRENT SITUATION OF RECURRENT STATE BUDGET
EXPENDITURES THROUGH THE STATE TREASURY IN THE
CONDITIONS OF DIGITAL TRANSFORMATION IN VIETNAM

2.1.1. Overview of the State Treasury and the apparatus for controlling
state budget recurrent expenditures through the State Treasury

2.1.1.1. Overview of the State Treasury

2.1.1.2. Apparatus for controlling state budget recurrent expenditures
through the State Treasury

First, the period before March 15, 2025.

Second, the period from March 15, 2025 to now.

2.1.2. State budget recurrent expenditures through the State Treasury
in the 2021-2025 period

2.2. THE CURRENT SITUATION OF CONTROLLING STATE
BUDGET RECURRENT EXPENDITURES THROUGH THE STATE
TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION
IN VIETNAM IN THE PERIOD OF 2021 - 2025

2.2.1. Current situation of legal regulations on control of state budget
recurrent expenditures through the State Treasury

2.2.2 Current situation of control of expenditure commitments

Administrative CKC procedures for controlling state budget expenditure commitments through the State Treasury are no longer very meaningful in practice; at the same time, they reveal some limitations such as: (i) Managing state

budget expenditure commitments after the contract is signed is not significant in limiting the of state budget debt obligations; (ii) When adjusting the budget or contract, the budget-using unit must adjust state budget expenditure commitments, leading to the creation of administrative procedures; (iii) Monitoring and controlling state budget expenditure commitments is only carried out at the State Treasury to serve the state budget management process, increasing the workload and slowing down the payment process of state budget expenditures; (iv) The implementation of state budget expenditure commitments only meets the expenditure needs according to the fiscal year, and does not forecast expenditure needs up to a specific point in time, thus not serving the purpose of forecasting cash flow and managing state funds.

Table 2.2. Regular CKC balance transferred to the state budget next year

Member: Million VND

Year	CKC balance transferred next year	CKC Balance (Source: NSTW)	CKC Balance (Source: NSDP)
2021	935.928	495.945	439.983
2022	913.816	441.459	472.357
2023	821.860	363.451	458.409
2024	388.642	136.002	252.640
2025	291.492	129.749	161.743
Plus	3.060.246	1.436.857	1.623.389

Source: Report on expenditure and repayment of state budget loans according to the State Treasury's State Budget Index (Form No. B3-03/BC-NS/TABMIS)

2.2.3. Current situation of advance control

The process of recovering advances is sometimes delayed because the TABMIS system does not yet support tellers in tracking advances disbursed from deposit accounts. This is also a limitation of the information system that does not

support the management and tracking of advances disbursed from deposit accounts and needs to be improved when developing VDBAS.

Table 2.4. The balance of state budget advances through the State Treasury carries over to the next year

Member: Billion VND

Year	CTX Advance Balance	Balance of advances on public investment expenditures	Total balance of state budget expenditure advances
2021	84.083	140.150	224.233
2022	71.265	185.540	256.805
2023	36.657	222.020	258.677
2024	13.402	238.894	252.296
2025	28.437	203.182	231.619
Plus	205.407	786.604	992.011

Source: Report on expenditure and repayment of state budget loans according to the State Treasury's State Budget Index (Form No. B3-03/BC-NS/TABMIS)

2.2.4. Status of payment control

The State Treasury performs the task of controlling the payment of recurrent expenditures from the state budget through the State Treasury in accordance with the provisions of Clause 5, Article 56 of the Law on State Budget No. 83/2015/QH13; Clause 5 and Point b, Clause 8, Article 34 of Government Decree No. 163/2016/ND-CP dated December 21, 2016, detailing the implementation of a number of articles of the Law on State Budget; Circular No. 62/2020/TT-BTC dated June 22, 2020, guiding the control and payment of recurrent expenditures from the state budget through the State Treasury; and Circular No. 17/2024/TT-BTC dated March 14, 2024, guiding the control and payment of recurrent expenditures from the state budget through the State Treasury.

Table 2.5. The rate of disbursement of CTX through the State Treasury compared to the assigned CTX estimate

Year	Total estimates of state budget projects through the State Treasury (billion VND)	State budget through the State Treasury	
		Total (billion VND)	Compared to the total estimate (%)
2021	1.073.457	1.061.316	98,87
2022	1.111.194	1.034.250	93,10
2023	1.172.295	1.085.600	92,60
2024	1.259.631	1.190.300	94,50
2025	1.589.140	1.580.717	99,46

Source: Report on expenditure and repayment of state budget loans according to the State Treasury's State Budget Index (Form No. B3-03/BC-NS/TABMIS)

From the 2026 fiscal year, the State Treasury will control the payment of recurrent state budget expenditures through the State Treasury in accordance with the provisions of Clause 4, Article 58 of the State Budget Law No. 89/2025/QH15 and its implementing guidelines; with a breakthrough reform to reduce over 80% of administrative procedures, specifically simplifying 21 out of 25 administrative procedures as stipulated in Decree No. 347/2025/ND-CP dated December 29, 2025, on administrative procedures in the field of the State Treasury, in order to meet the requirements of accelerating digital transformation in controlling recurrent state budget expenditures through the State Treasury.

2.2.5. The current situation of digital transformation in the control of state budget recurrent expenditures through the State Treasury

The State Treasury has accelerated the digital transformation of controlling recurrent state budget expenditures through the State Treasury, successfully

implementing the inter-agency payment process for recurrent state budget expenditure records through the State Treasury by connecting three information systems of the State Treasury: DVCTT, TABMIS, and the electronic payment system with banks. This has contributed to standardizing digitized document data right from the budget-using unit's side, perfecting the complete electronic expenditure control process, and aiming towards digitizing the entire process of controlling recurrent state budget expenditures through the State Treasury.

Table 2.10. Results of receipt and processing of state budget control dossiers through the State Treasury on the State Treasury's full DVCTT integrated on the national DVC portal

Participant: Profile

Year	Overdue dossiers	Documents that are overdue for processing	Notice of rejection by GDV	Notice of rejection by the Treasury Leader	Total dossier via DVCTT
2021	564.216	79.968	533.048	61.900	20.447.030
2022	140.956	40.488	411.881	46.481	21.148.582
2023	47.442	27.288	306.161	44.652	28.672.710
2024	36.602	18.891	305.648	46.541	26.785.993
2025	35.748	13.260	355.029	49.356	24.771.340
Plus	824.964	179.895	1.911.767	248.930	121.825.655

Source: Statistical report on the receipt and processing of dossiers on the annual State Treasury's full-process DVT (2021-2025)

2.3. ASSESSMENT OF THE CURRENT SITUATION OF CONTROL OF STATE BUDGET RECURRENT EXPENDITURES THROUGH THE STATE TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION IN THE PERIOD OF 2021 - 2025

2.3.1. Results achieved

2.3.2. Limitations that exist

First, the regulation of CKC after the SDNS unit signs the contract is not appropriate, the management of the CKC is not associated with the responsibility to monitor and implement the report of the SDNS unit.

Secondly, the State Treasury has not proactively and promptly urged SDNS units to strictly comply with the regulations on the advance payment period, the TABMIS system has not met the requirements for monitoring and managing the deadline for payment of state budget advances through the State Treasury.

Thirdly, the expenditure control process has gone through many control steps, and there is still a delay in processing state budget payment control dossiers through the State Treasury.

Fourthly, the process of payment for state budget CTX through the State Treasury has not expanded the implementation of automatic payment for other CTX services of SDNS units.

2.3.3. Causes of limitations

2.3.3.1. Objective causes

First, the mechanisms and policies for the control of state budget corporations through the State Treasury still have many limitations that are not consistent, and have not fully ensured the legal corridor to meet the requirements in the conditions of digital transformation

Secondly, the objective reason is that the State Treasury does not have a software application program to support civil servants to monitor and manage advance payments to SDNS units.

Thirdly, the objective reason is that the current state budget data through the State Treasury sent by SDNS units to the State Treasury is mostly electronized data from paper versions.

2.3.3.2. Subjective causes

First, the subjective cause of the quality of digital human resources.

Secondly, the subjective reason is that the State Treasury has not expanded

the subjects of authorization of automatic payment.

Thirdly, the subjective reason is that some ministries, sectors and localities have not yet complied with the deadline for allocating and assigning budget estimates as prescribed.

Fourth, subjective causes: technological infrastructure and business processes have not been really paid attention to promoting digital transformation.

Fifth, the subjective cause has not really stepped up the internal inspection and supervision of the State Treasury

Sixth, the subjective cause has not strengthened coordination.

CHAPTER 3

COMPLETING THE CONTROL OF STATE BUDGET RECURRENT EXPENDITURES THROUGH THE STATE TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION IN VIETNAM

3.1. DEVELOPMENT ORIENTATIONS OF THE STATE TREASURY AND VIEWPOINTS AND ORIENTATIONS FOR COMPLETING THE CONTROL OF STATE BUDGET RECURRENT EXPENDITURES THROUGH THE STATE TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION IN VIETNAM TO 2030, WITH A VISION TO 2045

3.1.1. Orientations for the development of the State Treasury in 2030, with a vision to 2045

3.1.2. Viewpoints and orientations for completing the control of state budget recurrent expenditures through the State Treasury to 2030, with a vision to 2045

3.1.2.1 Perspectives

3.1.2.2. Orientation

3.2. SOLUTIONS TO IMPROVE THE CONTROL OF STATE BUDGET RECURRENT EXPENDITURES THROUGH THE STATE TREASURY IN THE CONDITIONS OF DIGITAL TRANSFORMATION IN VIETNAM BY 2030, WITH A VISION TO 2045

3.2.1. To advise and propose improvement of mechanisms and policies

3.2.1.1. *Completing the mechanism for controlling expenditure commitments*

3.2.1.2. *Formulation and application of risk management framework in expenditure control:*

3.2.1.3. *Amendments to legal provisions on a number of contents and measures to implement in the digitization of dossiers and results of*

administrative procedures in the electronic environment (Circular No. 01/2023/TT-VPCP dated 05/4/2023)

3.2.2. Complete the process of controlling state budget recurrent expenditures through the State Treasury by the "post-inspection" method through specialized inspection of state budget expenditures through the State Treasury based on the results of quality assessment and risk classification of SDNS units transacting with the State Treasury

3.2.2.1. Proposal to develop a set of criteria for assessing and classifying risks of SDNS units transacting with the State Treasury

3.2.2.2. Proposal to complete the organizational structure of the state budget control apparatus through

3.2.3. Solutions to build a digital treasury ecosystem for the control of state budget recurrent expenditures through the State Treasury

3.2.3.1. Digitization solutions from sources for records of control of state budget recurrent expenditures through the State Treasury in the conditions of digital transformation in Vietnam

First, digitize the state budget control dossier through the State Treasury.

Second, digitize the process of controlling state budget funds through the State Treasury.

Thirdly, solutions for safety and security, risk provision to ensure safety, improve the efficiency of the electronization of the entire process of controlling the state budget through the State Treasury, as follows:

3.2.3.2. Bbuilding digital archives to store, preserve and manage electronic data and digitized dossiers and documents to control state budget recurrent expenditures through the State Treasury

3.2.3.3. Solutions to build an open data connection and sharing platform for the control of state budget recurrent expenditures through the State Treasury

3.2.4. Solutions for digital human resource development for state budget recurrent expenditure control in the context of digital transformation

3.2.5. Other complementary solutions

Firstly, implement specialized post-expropriation inspection (post-inspection) to check the implementation of assigned estimates and compliance with state budget expenditure conditions of SDNS units through the State Treasury, ensuring that the task of expense control continues to be carried out throughout the spending process at SDNS units.

Secondly, promote remote monitoring of electronic transactions to prevent risks in the condition of reducing "pre-inspection" when implementing digital transformation, simplifying the process of controlling state budget corporations through the State Treasury.

Thirdly, developing the internal audit function is an extension arm of the State Audit, helping SDNS units improve the quality and efficiency of management and use of state budget capital.

3.3. RECOMMENDATIONS

3.3.1. Proposals to the Government

3.3.2. Proposals to the Ministry of Finance

3.3.3. Recommendations to local administrations

3.3.4. Recommendations to estimating units

CONCLUSION

In the context of Industry 4.0 taking place strongly with the current inevitable trend of digital transformation, it can be affirmed that the State Treasury has performed well in the task of digital transformation. The thesis has closely followed the objectives, tasks, objects, research scope and applied synthetically research methods to assess the current situation of proposing a system of solutions, the thesis has made the following contributions:

Firstly, theoretically, the systematization and analysis of the thesis contribute to enriching a number of basic theoretical issues about state budget management and control of state budget projects through the State Treasury such as concepts, principles, contents, processes, evaluation criteria and factors affecting the control of state budget projects through the State Treasury in the conditions of digital transformation.

Secondly, the thesis summarizes the experience of controlling state budget projects through the State Treasury in the conditions of digital transformation of some countries; thereby drawing lessons learned for perfecting the control of state budget projects through the State Treasury in the conditions of digital transformation in Vietnam.

Thirdly, in terms of practice, the thesis provides an overview of the state treasury and the current situation of state budget recurrent expenditure through the state treasury in the conditions of digital transformation in Vietnam; presents the current situation of controlling state budget recurrent expenditures through the state treasury in the conditions of digital transformation in Vietnam in the period of 2021 - 2025; general thesis, analyze and evaluate and draw a number of conclusions about the achieved results, limitations and causes of the current situation of controlling the state budget through the State Treasury in the conditions of digital transformation in the period of 2021-2025.

Fourthly, the thesis presents the development orientation of the State Treasury in 2030, the vision to 2045 and the viewpoint and orientation of completing the control of state budget recurrent expenditures through the State Treasury to 2030, with a vision to 2045; proposing a system of solutions and recommendations to ensure the good implementation of solutions to improve the control of the State Treasury State budget through the State Treasury in the condition of digital transformation.

With seriousness and efforts during the process of learning and researching, NCS hopes that the proposed solutions are in line with reality and will be considered and applied to improve the control of state budget projects through the State Treasury in the condition of digital transformation for the coming time./.

**LIST OF SCIENTIFIC WORKS BY THE AUTHOR
PUBLISHED RELATED TO THE THESIS TOPIC**

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2. Hoang Thi Thu Khanh (2024), "*Controlling CTX in the State Treasury Development Strategy to 2030*", pp. 63-65, Finance Journal, Issue 1 - July 2024 (No. 828)-2024.

3. Hoang Thi Thu Khanh (2024), "*Solutions to implement risk assessment and rating for SDNS units in the process of transactions with the State Treasury*", pages 9-13, Journal of Financial and Accounting Research, Term 1 - August (No. 269)-2024.

4. Pham Thi Hoang Phuong and Hoang Thi Thu Khanh (2024), "*Current status of digital state treasury development in Vietnam*", pp. 66-74, Sustainable economic development and business management in the context of globalization (SEDBM7), August 2024.

5. Do Dinh Thu and Hoang Thi Thu Khanh (2025), "*Controlling state budget funds through the State Treasury according to the electronic treasury model at the State Treasury Exchange*", pp. 14-18, Journal of Financial and Accounting Research, Issue 1 - March (No. 283)-2025.

6. Hoang Thi Thu Khanh (2025), "*Solutions to implement the control and payment of state budget recurrent expenditures according to the Law on the State Budget No. 89/2025/QH15 in the conditions of digital transformation*", pp. 9-12, Journal of Financial and Accounting Research, Issue 2 - December (No. 302)-2025.

