

## INFORMATION ON DOCTORAL THESIS

**1. Thesis topic:** *The Management of Commune Budgets in Hai Duong Province*

**2. Major:** Finance - Banking

Code: 62.34.02.01

**3. Full name of PhD student:** Tran Duc Nguyen

**4. Full names of supervisors**

1. Assoc. Prof., PhD Pham Van Lien

2. Assoc. Prof., PhD Le Hung Son

**5. New conclusions of the thesis**

In the thesis, the author has:

Studied, systemized and raised the theory on commune budgets, managing commune budgets to a new height. Reviewed the experience of commune budget management in some advanced countries and in some domestic localities in order to draw valuable lessons to be applied in the management of commune budgets in Hai Duong province.

Done research on the current status, achievements, shortcomings, and the causes of those shortcomings in the commune budget management in Hai Duong province.

The author has identified the views, orientations for perfecting the commune budget management. The author has proposed these nine feasible, strategically valuable solutions which are decisive to the perfection of the commune budget management in Hai Duong province:

- Perfecting the decentralization of the commune budget management
- Perfecting the regulations, criteria and norms of commune budget revenues and expenditures.
- Managing the commune budgets based on the quality of the output.
- Perfecting and seriously implementing the bases for making commune budget estimates.
- Strengthening the management and supervision of the process executing of budget estimation, settlement and transparency of commune budgets.
- Preventing and resolving definitely the debts of capital construction investment from commune budgets.

- Perfecting the mechanism of coordination of commune budget management in Hai Duong province.

- Modernizing technology, implementing the administrative reform of commune budget management;

- Training fostering the capacity of the commune budget management staff.

Finally, the author has proposed recommendations to the State authorities and sectors on the contents to ensure favorable conditions to implement solutions to perfecting the management of commune budgets in Hai Duong province to achieve high efficiency.

*The scientific significance of the topic:* The core issues of scientific theory, focus, strategy of commune budget and commune budget management, essential issues of management organization, making budget estimates, realizing budget estimates, settlement and transparency of public budget of the commune are systemized to ensure the optimal management of commune budget.

*Practical meaning of the topic:* The current status, achievements, shortcomings and the causes of the shortcomings in commune budget management in Hai Duong province are analysed. Solutions to improve commune budget management in Hai Duong province are suggested and recommendations to the State agencies are made for the above solutions to bring the highest effectiveness.

*Ha Noi, June 10<sup>th</sup>, 2017*

**Supervisor 1**

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**Tran Duc Nguyen**