

SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Doctoral thesis title: Decentralization of state budget management in Attapeu province, Lao PDR

2. Major: Finance - Banking **Code:** 9.34.02.01

3. PhD student's full name: Kham Phan Keo Ma Ny

4. Scientific research supervisors' full names:

1. Prof., Dr. Nguyen Cong Nghiep

2. Dr. Vo Thi Phuong Lan

5. New conclusions of doctoral thesis:

Firstly, theoretically:

Systematization sheds more light on the theoretical basis of decentralization of state budget management. The theoretical framework developed includes: (1) State budget and state budget system. (2) Theory of decentralization of state budget management including such specific contents as: Concept, models, bases, contents, principles, advantages and disadvantages of decentralization, measurement of decentralization level and factors affecting decentralization.

In order to clarify the theoretical judgments about decentralization of state budget management, the doctoral thesis includes research on decentralization of state budget management in some countries in the world, experience in decentralization of state budget management in some provinces in Lao PDR, and lessons drawn for decentralization of state budget management in Attapeu province.

Secondly, practically:

The doctoral thesis includes an overview and analysis of advantages and disadvantages of natural and socio-economic conditions in Attapeu province affecting decentralization of state budget management.

Based on regulations on legal framework, sources of materials from the provincial government of Attapeu province and other sources, the doctoral thesis analyzes the real situation of decentralization of state budget management in the province in the period of 2011 - 2017, including 2 issues: (1) Central government's decentralization to the province including 3 basic contents: (a) Decentralization of authority to issue laws and policies, (b) Decentralization of state budget revenues, expenditures and additional funding, (c) Decentralization of implementation process of state budget management; (2) Decentralization among levels of local authorities in Attapeu province with the major content of decentralization of state budget revenues, expenditures and additional funding. The doctoral thesis then assesses results and shortcomings in decentralization of state budget management in Attapeu province in the period of 2011 - 2017, and also points out causes of the shortcomings. Assessing the real situation and causes of the shortcomings in decentralization of state budget management in Attapeu province is a practical basis for me to propose solutions to decentralization of state budget management in the coming time.

Thirdly, regarding solutions and recommendations:

On the basis of assessing the real situation of decentralization of state budget management in Attapeu province in the period of 2011 - 2017, orientations and objectives of decentralization of state budget management in Attapeu province for the period of 2017 - 2020 with a vision to 2030, I propose 13 solutions to decentralization of state budget management in Attapeu province and make a number of recommendations to implement solutions.

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