

HO CHI MINH NATIONAL ACADEMY OF POLITICS

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**TRANSPARENCY OF THE STATE BUDGET OF
PROVINCIAL LOCAL GOVERNMENTS IN
VIETNAM**

ABSTRACT OF DOCTORAL THESIS

INDUSTRY: ECONOMIC MANAGEMENT

Item No.: 9310110

HANOI - 2026

**The project was completed at
Ho Chi Minh National Academy of Politics**

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Criticism 1:

Critique 2:

Criticism 3:

The thesis is defended before the Academy-level Thesis Grading Council meeting at the Ho Chi Minh National Academy of Politics

In hours Month 2026

The thesis can be found at:

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INTRODUCTION

1. Rationale for the research topic

State budget transparency is a core value of modern public financial governance, a condition for effective budget management, and a foundation of accountability in a law-governed state. Kopits and Craig (1998) defined fiscal transparency as the timely, systematic disclosure of information on the structure and functions of the public sector, fiscal projections and budgetary accounts—a definition still widely cited today. Four complementary theoretical approaches frame the field: public finance (reducing information asymmetry), public governance/new public management (institutional reform), political economy (curbing opportunistic political behaviour), and public administration (transparency as a management function).

In Vietnam, budget transparency is a core content of public finance reform. The State Budget Law No. 83/2015/QH13, together with Circulars No. 343/2016/TT-BTC and No. 90/2018/TT-BTC, first systematized budget disclosure; on that basis, CDI and VEPR/VESS have implemented the Provincial Open Budget Index (POBI) since 2017. However, a literature review reveals two key

gaps: most domestic studies treat transparency only as disclosure output, and no framework integrates the three dimensions of management actor, budget cycle and transparency quality.

The 2025–2030 period brings three major reforms: the State Budget Law No. 89/2025/QH15 (effective 2026); Resolution No. 202/2025/QH15 on rearranging provincial administrative units; and Resolution No. 57-NQ/TW on digital transformation. On these grounds, the candidate selects the topic “*State Budget Transparency of Provincial Local Governments in Vietnam*” (Economic Management, code 9310110), which fills the theoretical and measurement gap while supporting implementation of the 2025 State Budget Law.

2. Research objectives, tasks and questions

Objective. Clarify the theoretical and practical bases of provincial state budget transparency; assess its 2017–2024 status using POBI data and the author’s PBMI; and propose solutions up to 2030.

Tasks. Four tasks matching four chapters: (i) review the literature; (ii) build the theoretical basis and 3×4×4 framework; (iii) assess the 2017–2024 status; (iv) propose orientations and solutions to 2030.

Questions. (1) What is the nature of provincial budget transparency? (2) Which criteria fit the 3×4×4 framework? (3) What is its 2017–2024 status? (4) What does the new context require? (5) Which solutions are appropriate up to 2030?

3. Research subject, object and scope

The *subject* is state budget transparency of provincial local governments in Vietnam as a management activity, analyzed along three dimensions: three actors (Provincial People’s Committee, People’s Council, Department of Finance) × four cycle stages (formulation, execution, settlement, audit/oversight) × four Heald (2012) quality dimensions (openness, accessibility, comprehensibility, comparability). The *object* covers 63 provinces during 2017–2024 and 34 units after rearrangement. The *scope* is spatial (63 provinces), temporal (2017–2024, solutions to 2030) and content-focused on the three provincial actors.

4. Theoretical basis and research methods

The *theoretical basis* is Marxism–Leninism, Ho Chi Minh’s thought and the Party’s lines on building a socialist law-governed state, applying four theories: Agency, Stakeholder, Public Choice, and New Public Management/Governance. *Methods* include literature

review, analysis–synthesis, comparison, descriptive statistics, panel data regression (Pooled OLS, FE, RE and System GMM Arellano–Bond), case studies and the expert method.

5. New contributions

Theoretical: (i) re-conceptualizing transparency from disclosure output to management process, with three functions (planning, implementation, monitoring–oversight–accountability); (ii) developing the integrated 3×4×4 framework, which—unlike POBI or OBI—jointly analyzes transparency’s position in the cycle, each actor’s role and disclosure quality; (iii) proposing the Provincial Budget Management Index (PBMI) with 48 indicators, a weighted formula and a standardized 0–100 scale—the first index in Vietnam to measure all three dimensions simultaneously.

Practical: (i) systematic empirical evidence on 2017–2023 status from POBI (63 provinces) and an illustrative PBMI analysis of 12 provinces (2024), revealing marked gaps between budget-contributing and transfer-dependent provinces; (ii) quantifying eight influencing factors via panel regression, identifying “management levers” (DTI, PCI, PAR); (iii) a system of 14 solutions with assigned

actors, aligned with Law No. 89/2025/QH15, Resolution No. 202/2025/QH15 and digital-government goals to 2030.

6. Theoretical and practical significance

The dissertation fills the theoretical and measurement gap on provincial budget transparency and supports implementing the 2025 State Budget Law, improving budget decentralization, and building digital government at the provincial level during 2026–2030.

7. Structure of the dissertation

Besides the Introduction, Conclusion, list of publications, references and appendices, the dissertation has four chapters: (1) literature overview; (2) theoretical basis and international experience; (3) current state in Vietnam; (4) orientations and solutions in the new context.

CHAPTER 1

OVERVIEW OF RESEARCH RELATED TO THE DISSERTATION TOPIC

1.1. Overview of research works

The dissertation reviews research works along seven thematic groups: (1) the nature and concept of state budget transparency; (2) budget transparency activities; (3) the content of provincial budget transparency associated with the management cycle; (4) transparency assessment

criteria; (5) influencing factors; (6) digital transformation and open data; and (7) budget transparency at the local/provincial level.

Representative international studies reviewed include: Kopits and Craig (1998) on the foundational definition of fiscal transparency; Alt, Lassen and Rose (2006) surveying U.S. states and finding that higher transparency is associated with better fiscal discipline; Heald (2012) proposing four quality dimensions (openness, accessibility, comprehensibility, comparability); Benito and Bastida (2009) analyzing 41 OECD and non-OECD countries; Esteller-Moré and Polo Otero (2012) studying Catalan municipalities using instrumental-variable regression; da Cruz et al. (2016) constructing a Portuguese Municipal Transparency Index; and Cicatiello et al. (2017, 2021) analyzing political factors and the relationship with FDI.

Domestic studies cluster around three axes. The first comprises the POBI reports from 2017 onward, conducted by CDI and VESS in cooperation with Oxfam and partners; this dataset contains standardized scores for 63 provinces and centrally governed cities over seven continuous survey cycles. The second consists of studies using POBI as the dependent variable combined with PCI as an explanatory variable. The third comprises doctoral dissertations during 2015–2024 on provincial public finance. In the context of provincial budget transparency, the dissertation also discusses the related studies of Dr. Phan Thi Thu Hien (Foreign Trade University).

1.2. General assessment and research gaps

On the basis of the review, the dissertation distills seven groups of results already clarified by science and identifies four groups of research gaps requiring further investigation.

Theoretical gap: most prior studies treat transparency as disclosure output and have not fully developed transparency as a management process; there is no theoretical framework integrating simultaneously the three dimensions of management actor, the four-stage budget cycle, and Heald's four quality dimensions. The dissertation argues that this is a genuine scientific gap—relating to theory and measurement methodology—rather than merely a gap in application in Vietnam.

Methodological gap: measurement methods remain one-dimensional, as most indices (POBI, OBI, PEFA) measure only the output dimension; quantitative models of factors influencing provincial budget transparency in Vietnam remain few and simple, mostly limited to descriptive statistics or simple OLS regression.

Data gap: there is a lack of data measuring the other Heald dimensions and measuring each stage of the budget cycle by each management actor; no integrated dataset systematically measures provincial budget transparency along both the output and the process dimensions.

Contextual gap: most existing studies on budget transparency in Vietnam were conducted before the State Budget Law No. 89/2025/QH15 and Resolution No.

202/2025/QH15 on the rearrangement of provincial administrative units.

1.3. Analytical framework of the dissertation

The analytical framework integrates the four foundational theories and four theoretical approaches into a three-dimensional model: the first dimension is the actor (three layers—Provincial People’s Committee, Provincial People’s Council, Department of Finance); the second is the budget cycle (four stages—formulation, execution, final settlement, audit/oversight); the third is quality (Heald’s four dimensions—openness T, accessibility A, comprehensibility U, comparability C). This 3×4×4 framework forms 48 detailed indicator cells, serving as the basis for the PBMI proposed by the dissertation.

The framework of influencing factors is operationalized through a panel data regression model with POBI as the dependent variable for 63 provinces × 7 years = 441 observations. The eight explanatory variables are divided into two groups with a clear rationale: (i) four provincial-level variables reflecting factors within the provincial government’s control—governance capacity (PCI), technical capacity of the Department of Finance (KYNANG), digital transformation (DTI) and administrative reform capacity (PAR Index); and (ii) four non-provincial variables reflecting contextual and structural factors beyond direct control—fiscal dependence, GRDP per capita, FDI/GRDP ratio and local press density. The model is estimated in parallel by four

techniques (Pooled OLS, FE, RE and System GMM Arellano–Bond) to compare robustness and address potential endogeneity.

CHAPTER 2

THEORETICAL BASIS AND INTERNATIONAL EXPERIENCE OF STATE BUDGET TRANSPARENCY OF PROVINCIAL GOVERNMENTS

2.1. Theoretical basis on provincial state budget

In Vietnam, the provincial state budget operates within a nested budget model, differing from the separated model in federal countries. The provincial budget is part of the local budget and simultaneously an intermediate level between the central budget and the commune budget (following the rearrangement of administrative units under Law No. 72/2025/QH15). It involves multiple interwoven management actors: the Provincial People’s Council, the Provincial People’s Committee, and the Department of Finance.

The provincial budget management cycle comprises four stages: formulation, execution, final settlement, and audit/oversight. These four stages form an interconnected chain, each with its own transparency meaning and posing different requirements for the management actors.

2.2. Theoretical basis on provincial state budget transparency

2.2.1. Four foundational theories

The dissertation applies four foundational theories: (i) Agency Theory (Jensen and Meckling, 1976) explains transparency as a mechanism to reduce information asymmetry between principal and agent; (ii) Stakeholder Theory (Freeman, 1984) extends the objects of transparency beyond the bilateral relationship; (iii) Public Choice Theory (Buchanan and Tullock, 1962) explains the political motives that obscure fiscal information; and (iv) New Public Management and New Public Governance (Hood, 1991; Osborne, 2006) situate transparency within governance reform.

2.2.2. Concept and nature of provincial state budget transparency

Operational definition of the dissertation: provincial state budget transparency is the management activity of the provincial government to ensure that budget information is open, accessible, comprehensible and comparable throughout the four-stage budget cycle, with the participation of stakeholders and the accountability of management actors.

The nature of provincial budget transparency is not only output (the disclosure of documents) but, more importantly, process (the management process). This is the core distinction between POBI (measuring output) and the PBMI proposed by the dissertation (measuring process).

2.2.3. The 3×4×4 framework and the PBMI

The integrated framework has a 3×4×4 structure: three actors × four stages × four Heald dimensions, forming 48 detailed indicator cells. The dissertation clarifies the scientific basis for forming this framework—inheriting Heald’s four quality dimensions, the four-stage budget cycle under the State Budget Law, and the three-actor structure of provincial management. The PBMI is built on this framework with a weighted aggregation formula: formulation 25%, execution 30%, final settlement 25%, audit/oversight 20%; within each stage, the weights of the three actors are PPC 40%, the People’s Council 30%, and the Department of Finance 30%. The design of the 48 indicators follows the SMART principle (Specific, Measurable, Achievable, Relevant, Time-bound).

2.3. International experience and lessons for Vietnam

On the basis of analysing the experiences of the Republic of Korea (the dBrain integrated digital budget and accounting system, with “open by default” design, machine-readable formats and integration with parliamentary audit), China (the 2014 amended Budget Law with provincial disclosure and annual transparency scoring), and Indonesia (the Satu Data Indonesia initiative on open-data standardization), the dissertation draws five lessons for Vietnam: (i) institutionalize the “open by default” principle in the budget law; (ii) build an integrated digital platform for real-time disclosure, in line with Resolution No. 57-NQ/TW on digital transformation; (iii)

apply PBMI as a measurement tool complementary to POBI to overcome the “output-only” limitation; (iv) strengthen the role of the Provincial People’s Council and the Vietnam Fatherland Front in oversight and social criticism; and (v) develop machine-readable open-data infrastructure.

CHAPTER 3

CURRENT STATE OF PROVINCIAL STATE BUDGET TRANSPARENCY IN VIETNAM

3.1. Overview of the provincial state budget in Vietnam

During the research period 2017–2024, the legal framework governing provincial budget activity underwent significant changes. The State Budget Law No. 83/2015/QH13 was the dominant framework for most of the period, specified by Circulars No. 343/2016/TT-BTC and No. 90/2018/TT-BTC. The State Budget Law No. 89/2025/QH15, effective from the 2026 budget year, marks a fundamental reform.

3.2. Current state of provincial budget transparency, 2017–2024

Analysis of POBI results, 2017–2023: the average score rose from 30.5 points in 2017 to 70.84 points in 2023—a marked improvement but with signs of slowing from 2020 due to a “low-hanging fruit” effect. This trend is

consistent with the findings of Alt et al. (2006) and Benito and Bastida (2009) on a “design ceiling” phenomenon.

Current state by the four cycle stages: the formulation stage has improved markedly but community consultation remains formalistic; the execution stage has a large volume of data but long disclosure delays; the final settlement stage has a delay of 1.5–2 years; and the audit/oversight stage is the weakest, with only 6 of 63 provinces publishing full-text audit reports.

Application of PBMI to 12 representative provinces in 2024: the average PBMI is 56.2 points—considerably lower than the POBI of 70.84—reflecting the gap between the output and the process dimensions. The 12 provinces are classified into four groups: Group 1 (74.2 points), Group 2 (59.7), Group 3 (51.6), and Group 4 (39.5). A “formal transparency” phenomenon is found in some provinces with high POBI but low PBMI.

Note on the three data layers: the dissertation clearly distinguishes three data layers of differing reliability and does not present them as a single system of results: (i) the POBI 2017–2023 data are observed data already published by CDI/VESS; (ii) the PBMI 2024 data for the 12 representative provinces are data the candidate constructed and applied on a trial basis to illustrate the methodology; and (iii) the PBMI 2025 data for the 34 post-rearrangement units are estimated, simulated data. The results are presented separately, with cautions on interpretation limits, especially for the estimated data for the 34 units.

3.3. Current state of factors influencing transparency

Panel data regression model: with POBI as the dependent variable for 63 provinces \times 7 years = 441 observations; the eight explanatory variables are divided into two groups: four provincial-level variables (PCI – governance capacity; KYNANG – technical capacity of the Department of Finance, measured by the share of staff holding a master’s degree or higher; DTI – digital transformation; PAR Index – administrative reform capacity) and four non-provincial variables (DEPENDENCE – fiscal dependence; GRDP – gross regional domestic product per capita; FDI – FDI/GRDP ratio; PRESS – local press density). The grouping distinguishes the “management levers” within provincial control from contextual factors beyond direct control, directly serving the proposal of solutions in Chapter 4.

Model selection tests: the Hausman test $\chi^2 = 18.42$ ($p = 0.018$) rejects H_0 , so Fixed Effects (FE) is more appropriate than Random Effects. The Breusch–Pagan LM test $\chi^2 = 142.18$ ($p < 0.001$) confirms that the panel model outperforms Pooled OLS. To address potential endogeneity, the author additionally applies System GMM Arellano–Bond; the AR(2) test ($p = 0.284$), the Hansen J test ($p = 0.418$), the reported number of instruments and the use of the collapse technique together confirm the model’s validity and control the risk of instrument proliferation.

Fixed Effects results: the four statistically strongest factors ($p < 0.01$) are DTI ($\beta = 22.18$), DEPENDENCE (β

= -14.62), PCI ($\beta = 0.71$) and PAR ($\beta = 0.44$). A 0.1-point rise in DTI raises POBI by 2.22 points—the strongest effect; a 1-point rise in PCI raises POBI by 0.71 points; a 10% rise in fiscal dependence lowers POBI by 1.46 points—consistent with the fiscal illusion hypothesis. FDI/GRDP is not statistically significant.

Baron–Kenny mediation analysis: applying the three-step Baron–Kenny procedure: (1) PCI \rightarrow POBI: $\beta = 1.18^{***}$ (total effect); (2) PCI \rightarrow DTI: $\beta = 0.032^{***}$; (3) PCI and DTI \rightarrow POBI: PCI $\beta = 0.68^{**}$, DTI $\beta = 22.18^{***}$. The indirect effect = $0.032 \times 22.18 = 0.71$. The Sobel test $z = 4.82$ ($p < 0.001$) confirms DTI as a partial mediator: about 60% of the effect of PCI on POBI is mediated through DTI—a methodological contribution of the dissertation.

3.4. General assessment

Five achievements: (i) a basic legal framework on provincial budget transparency has been formed, combining the State Budget Law with supplementary laws; (ii) the average POBI of 63 provinces has improved markedly over time, from 30.5 in 2017 to 70.84 in 2023; (iii) progressive practices have emerged in leading provinces (dedicated budget-transparency portals, quality Citizen’s Budgets, substantive community consultation); (iv) the oversight role of Provincial People’s Councils has been strengthened through thematic oversight programmes; and (v) an important empirical dataset has been accumulated over seven POBI cycles and the trial application of PBMI.

Six limitations: (i) measuring output but not process; (ii) large disparities across provinces—the gap between the highest and lowest reaches nearly 95 points; (iii) weak public participation; (iv) poor follow-up of audit recommendations—only 6 of 63 provinces publish State Audit results; (v) incomplete open data—most provinces publish PDF documents, with only about 13% providing downloadable CSV/Excel data; and (vi) limited capacity of Provincial People’s Councils.

Four groups of causes (problem-tree model): (i) institutional–legal: unclear sanctions and inconsistent data standards; (ii) capacity–resources: uneven Department of Finance capacity, weak IT infrastructure, shortage of technical staff; (iii) motivation–political: high fiscal dependence, “fiscal illusion”, a closed governance culture; and (iv) participation–oversight: weak public participation, poor People’s Council oversight, thin local press.

Furthermore, the dissertation provides an in-depth analysis of the POBI trend over 2017–2023, identifying the provinces that improved fastest and those that fell in ranking, comparing fiscally self-sufficient provinces with dependent ones, and comparing across economic regions, accompanied by tests of group differences. The quantitative results are linked back to the foundational theories to interpret the effects of each factor group.

CHAPTER 4

ORIENTATIONS AND SOLUTIONS TO STRENGTHEN PROVINCIAL STATE BUDGET TRANSPARENCY IN VIETNAM IN THE NEW CONTEXT

4.1. Context and orientations up to 2030

Three major reform streams shape the 2025–2030 period. The first is the State Budget Law No. 89/2025/QH15, with fundamental innovations in fiscal decentralization and disclosure (abolishing the “control figure” in budget formulation, removing the three-year financial–budget plan, removing the appraisal of district- and provincial-level final settlements, and providing more detailed regulations on budget disclosure and transparency). The second is Resolution No. 202/2025/QH15 on rearranging 63 provincial units into 34 from 1 July 2025, combined with the two-tier local government model under Law No. 72/2025/QH15—creating both challenges (standardizing the disclosure systems of new units of differing scale and characteristics) and opportunities (comprehensively reviewing and improving budget transparency mechanisms). The third is Resolution No. 57-NQ/TW on breakthroughs in science, technology, innovation and national digital transformation, targeting a digital economy contributing 30% of GDP and comprehensive digital government by 2030.

On this basis, the dissertation proposes four orientations: (i) shift from output transparency to process transparency—moving from POBI to PBMI; (ii)

comprehensively digitalize budget disclosure—building a Vietnamese dBrain system; (iii) differentiate transparency by province group—distinct solutions for the four groups A/B/C/D; and (iv) strengthen the role of stakeholders—People’s Councils, the Fatherland Front, the press, enterprises and citizens.

4.2. Viewpoints and objectives

The dissertation sets out five viewpoints (transparency as a constituent of modern public financial governance; shifting from output to process; adhering to the 3×4×4 framework; taking digital transformation as the driver, since DTI has the strongest effect in the model; and promoting the role of stakeholders) and specific objectives up to 2030: (1) 100% of provinces reaching POBI ≥ 75 points; (2) average PBMI of the 34 provinces reaching ≥ 75 points; (3) 100% of provinces having dedicated budget-transparency portals with machine-readable open data; (4) audit-recommendation implementation reaching $\geq 95\%$ (INTOSAI standard); (5) 100% of provinces issuing high-quality Citizen’s Budgets for both the estimate and the final settlement; and (6) reducing the final-settlement disclosure delay to under 12 months.

4.3. System of solutions by the budget cycle

The dissertation proposes 14 synchronous solutions, each with clear objectives, contents, responsible actors and a roadmap, designed on the basis of the quantitative results, the assessment of the current state under the 3×4×4 framework and international lessons; they are prioritized

according to the AHP-style weights of influence and the orientations:

Formulation stage (3 solutions): (1) improve substantive community consultation; (2) disclose the provincial medium-term expenditure framework and macroeconomic assumptions; and (3) issue a high-quality Citizen’s Budget on the estimate.

Execution stage (3 solutions): (4) shorten the disclosure delay of in-year implementation reports; (5) disclose in detail the decisions adjusting the estimate and special expenditures; and (6) build a standardized provincial open-budget data portal integrating TABMIS, the Department of Finance, the State Treasury, the Tax and Customs authorities, with machine-readable formats. Digital transformation is argued as an urgent, priority solution for the period in line with Resolution No. 57-NQ/TW.

Final settlement stage (3 solutions): (7) shorten the final-settlement delay to under 12 months under the new Budget Law; (8) add a systematic estimate–settlement variance analysis; and (9) issue a Citizen’s Budget on the final settlement.

Audit/oversight stage (5 solutions): (10) publish full-text State Audit reports; (11) build a portal to track audit-recommendation implementation; (12) strengthen thematic oversight by the Provincial People’s Council; (13) promote the social-criticism role of the provincial Fatherland Front;

and (14) establish a citizen feedback mechanism on budget matters.

4.4. Some recommendations

The dissertation makes recommendations, closely following Da Nang's—here, provincial—practice and the AHP-prioritized orientations, addressed to: (i) the National Assembly and its Standing Committee (issuing guidance on budget disclosure and transparency under Law No. 89/2025/QH15, specifying open-data standards and sanctions; amending the Law on Access to Information No. 104/2016/QH13); (ii) the Government and the Ministry of Finance (issuing a guiding Decree with a dedicated chapter on disclosure and transparency; replacing Circulars No. 343/2016/TT-BTC and No. 90/2018/TT-BTC to suit the two-tier local government model; building a national open-budget data portal integrating the 34 post-merger provinces); (iii) the State Audit (publishing full-text audit reports; building a public recommendation-tracking system; issuing guidance aligned with INTOSAI ISSAI 100); (iv) provincial governments (applying PBMI for internal self-assessment alongside third-party POBI scoring; implementing the 14 solutions on a three-phase roadmap; assigning dedicated IT and budget-communication staff; issuing a provincial budget disclosure and transparency regulation); and (v) research bodies and civil society (maintaining third-party scoring systems for the 34 provinces; strengthening social oversight and criticism capacity).

CONCLUSION

Provincial state budget transparency is a fundamental requirement of modern public financial management, a mechanism to reduce information asymmetry between local government and stakeholders, and a condition for ensuring the effectiveness and efficiency of allocating and using public resources.

With the objectives, tasks and scope set out, the dissertation has fulfilled its research tasks through four content chapters and achieved the following new results.

1. New theoretical results

First, the dissertation has re-conceptualized provincial state budget transparency, shifting the understanding from the output of information disclosure to the management process.

Second, the dissertation has developed an integrated 3×4×4 analytical framework for studying provincial state budget transparency in Vietnam, comprising three main management actors, four budget-cycle stages and Heald's four quality dimensions.

Third, the dissertation has proposed the Provincial Budget Management Index (PBMI) with an explicit structure of 48 indicators, a weighted aggregation formula, a standardized 0–100 scale and a grouping of provinces.

2. New practical results

First, the dissertation has provided systematic empirical evidence on the current state of provincial budget transparency during 2017–2024, with the average POBI rising from 30.5 in 2017 to 70.84 in 2023, slowing from 2020 due to the “low-hanging fruit” effect; the PBMI of the 12 representative provinces in 2024 reached 56.2 points with clear differentiation.

Second, the dissertation has quantified the impact of eight influencing factors through a panel data regression model, showing DTI and PCI as the two main factors, fiscal dependence as a strong negative factor, and DTI mediating about 60% of the effect of PCI on POBI.

Third, the dissertation has proposed a system of 14 synchronous solutions classified by the four budget-cycle stages, aligned with the State Budget Law No. 89/2025/QH15 and the roadmap for rearranging administrative units.

3. Directions for further research

First, applying PBMI broadly to the 34 post-rearrangement provinces and building a multi-year PBMI dataset for 2026–2030; second, building and estimating a panel data regression model with PBMI as the dependent variable once a sufficient data series is available, enabling comparison of the factors affecting both the output and the process dimensions; third, conducting in-depth qualitative research using a multi-round Delphi method and large-scale in-depth interviews to refine the PBMI indicator set; and fourth, conducting in-depth international comparative

research on local budget transparency between Vietnam and countries with similar political institutions or ASEAN countries.

LIST OF PUBLISHED SCIENTIFIC WORKS

1. Phan Thi Thu Hien and Ngo Thi Thu Hong (2024), “Key factors influencing budget transparency of provincial local governments in Vietnam”, *Journal of Finance and Accounting Research*, No. 261 (4/2024), pp. 34–39.
2. Phan Thi Thu Hien and Nguyen Thi Thuy Thao (2024), “State budget transparency of provincial local governments today”, *Political Theory Journal*, published 19 April 2024.
3. Phan Thi Thu Hien (2024), “The impact of budget transparency on sustainable public finance of provincial local governments”, *State Management Review*, published 19 September 2024.
4. Phan Thi Thu Hien (2024), “State budget transparency in the context of the digital economy”, *State Management Review*, published 10 October 2024.
5. Phan Thi Thu Hien and Ngo Thi Thu Hong (2024), “Impact of budget transparency on human development at provincial local governments in Vietnam”, *Journal of Finance & Accounting Research*, No. 05 (30) – 2024, pp. 5–10.