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### **Improving The Efficiency of State Management on Financial Self Governance in Public Universities of Vietnam**

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#### **Abstract**

Renovating the financial mechanism in the direction of giving autonomy and self-responsibility to public higher education institutions is an inevitable and objective trend. In the past years, the implementation of the financial autonomy mechanism at public universities in Vietnam has been piloted with initial positive achievement, however, it is necessary to continue innovating in order to promote this mechanism in the coming time. The article analyzes the current state of the State's regulations on financial autonomy at public universities and analyzes the financial revenue and expenditure mechanisms to clarify opportunities, challenges and propose some solutions to effectively implement financial autonomy in public universities in Vietnam.

#### **Keywords**

Law, financial autonomy, higher education, public, Vietnam.

#### **Introduction**

University autonomy issue has been a great interest attraction topic in Vietnam, especially to policy makers and higher education institutions. The issue focuses on four main aspects: Organisational autonomy, Financial autonomy; Staffing autonomy and Academic autonomy.

Finance is a fundamental resource to promote the development of education, including higher education. It is the basis to develop other resources such as human, facilities, etc., which determine the quality of education, especially of higher education that requires a huge financial resource. Financial autonomy is an inevitable trend of in Vietnam's public universities currently since the budget for

higher education is quite limited. It enables to use resources effectively and mobilize the resources of the society for the development of higher education as well. The granting of financial autonomy and self-responsibility to public higher education institutions has opened up opportunities for them to improve their positivity, initiative and creativity in financial and asset management of their institutions, to use the allocated state budget more economically and effectively. However, after implementing financial autonomy in some establishments, there have been a number of problems that need to be resolved (Mamghaderi, Khamooshi, & Kwak, 2021).

## Discussion

### The situation of financial revenue and expenditure activities at public universities in Vietnam

Currently, Vietnam's public universities have been complying with regulations on financial autonomy under two mechanisms: firstly, according to Decree No. 43/2006/ND-CP and Decree No. 16 /2015/ND-CP; secondly, according to Resolution No. 77/NQ-CP on piloting innovation of operation mechanism for public higher education institutions in the period 2014 - 2017.

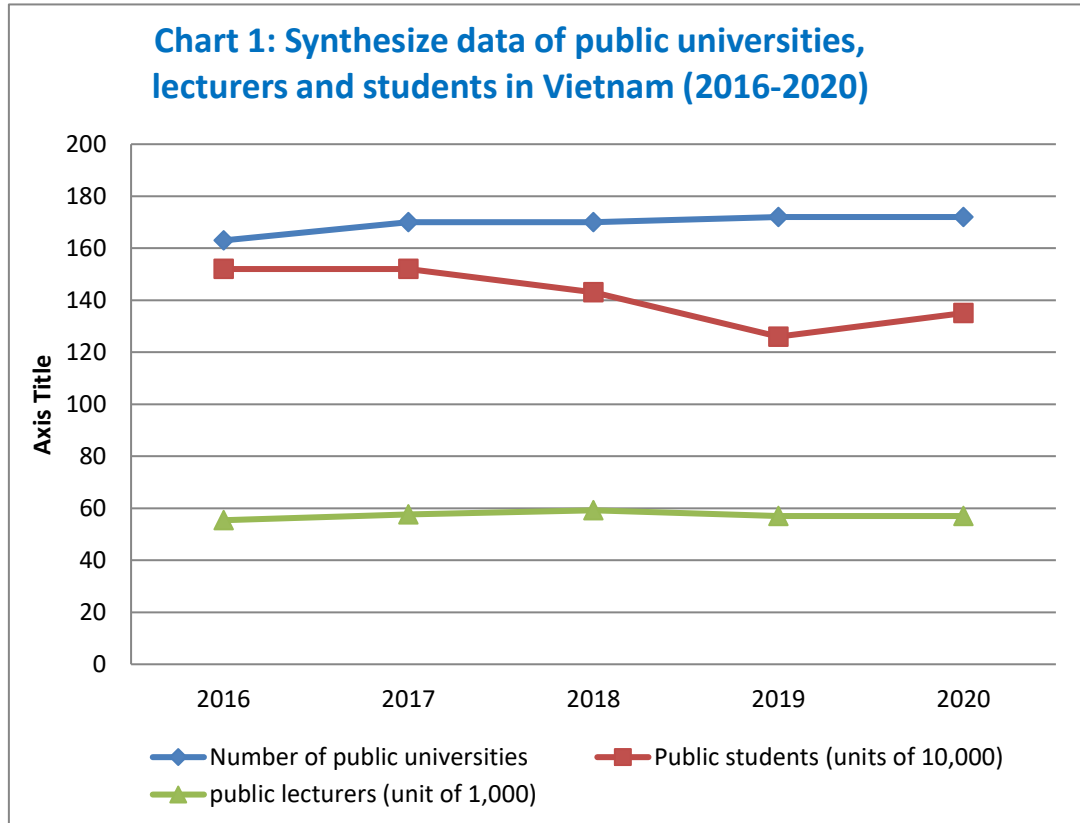
Table 1: Universities in Vietnam

STT		2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020
<b>1.</b>	<b>Total number of universities</b>	<b>223</b>	<b>235</b>	<b>235</b>	<b>237</b>	<b>237</b>
	Public	163	170	170	172	172
	Non-public	60	65	65	65	65
<b>2.</b>	<b>Number of students</b>	<b>1.753.174</b>	<b>1.767.879</b>	<b>1.707.025</b>	<b>1.526.111</b>	<b>1.672.881</b>
	Public	1.520.807	1.523.904	1.439.495	1.261.529	1.359.402
	Non-public	232.367	243.975	267.530	264.582	313.479
<b>3.</b>	<b>Number of graduates</b>	<b>352.789</b>	<b>306.179</b>	<b>320.578</b>	<b>311.599</b>	<b>263.172</b>
	Public	307.760	268.947	281.965	266.970	218.251
	Non-public	45.029	27.332	38.613	44.629	44.921
<b>4.</b>	<b>Number of lecturers</b>	<b>69.591</b>	<b>72.792</b>	<b>74.991</b>	<b>73.312</b>	<b>73.132</b>
	Public	55.401	57.634	59.232	56.985	56.990
	Non-public	14.190	15.158	15.759	16.327	16.142

(Source: Ministry of Education and Training)

- The sources of revenue in the universities: the institutions receiving revenue from the state budget account for 30% - 40% of the total revenue of the public universities every year. In addition, revenue from non-business activities, including revenue from students and other sources, accounts for about 60% - 70% of the total revenue of universities (Motzer, Armellini, & Pelletier, 2020).

- The sources of expenditure in universities: On average, universities can ensure their own regular expenditure balance about 75% from non-business revenue. However, it is impossible to increase investment in facilities and additional income for staff and lecturers every year with this rate (Ministry of Education and Training, 2019).



(Source: Ministry of Education and Training)

- The real cost of training: the average tuition fee of public universities in the period of 2011 - 2015 is over 10 million VND/student, compared to the tuition fee ceiling specified in Decree 49/ND-CP and Decree 86/ND-CP along with limited state budget support will cause many difficulties for universities in providing quality training services to learners.

- The additional income of cadres and employees: most universities can ensure an additional income for their staff every year, with an increase of more than once every year.

- Use of revenues and setting aside funds: universities have actively used their revenues to spend on regular activities and investment expenditures as committed. The larger difference between revenues and expenditures is set aside for funds and set at least 25% of the difference for the fund for development of non-business activities. The amount set aside is decided by the universities and specified in the internal spending regulations of the establishment.

Table 2. Financial report for the 5 years of 2012-2017 of 10 teacher training higher education institutions in Vietnam

<b>No.</b>	<b>Universities</b>	<b>State budget (VND Billion)</b>	<b>Total revenue (VND Billion)</b>	<b>Increase rate</b>
1	Hanoi University of Education	579,6	1635,3	2,86 times
2	Ho Chi Minh City University of Education	560,45	1540,6	2,75 times
3	Hanoi National University of Education No. 2	410,1	859,3	2,10 times
4	University of Arts Education	165,9	323,1	1,95 times
5	Hanoi University of Physical Education and Sports	145,2	219,7	1,51 times
6	Thai Nguyen University of Education	485,2	642,5	1,32 times
7	Can Tho University	566,7	2528,1	4,46 times
8	Quy Nhon University	365	964,9	2,64 times
9	Vinh University	560,4	1644,8	2,57 times
10	Dong Thap University	319,4	669,3	2,10 times

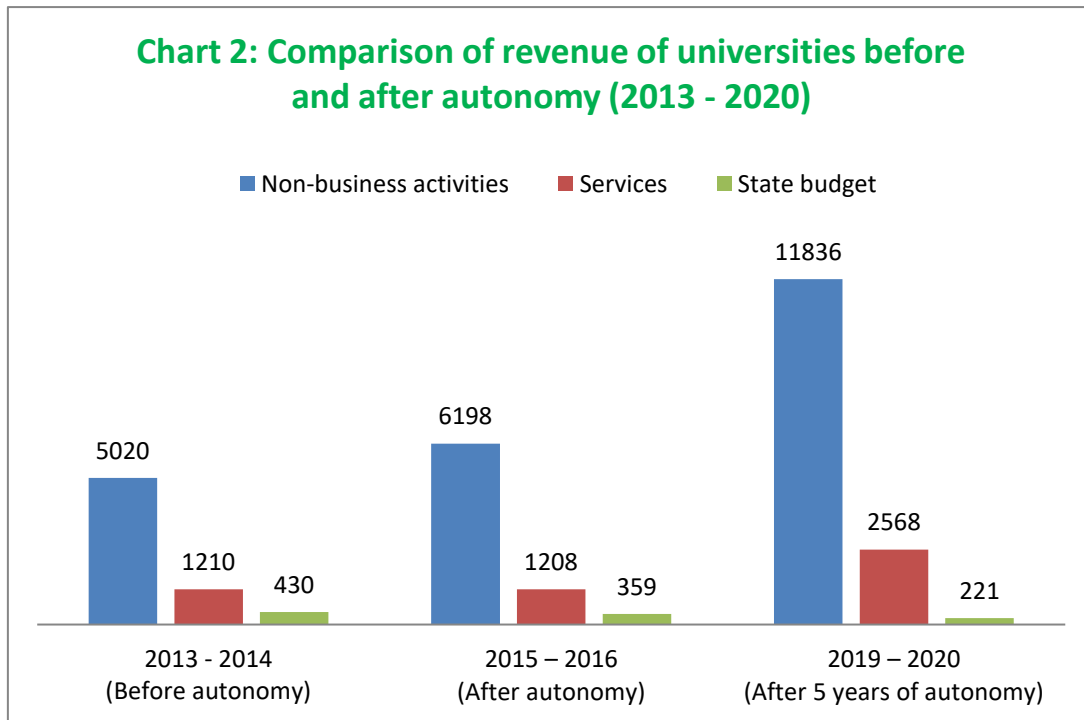
*(Source: Ministry of Education and Training)*

In addition to the mechanism for financial autonomy as prescribed in Decree 43/2006/ND-CP and Decree 16/2015/ND-CP, there are currently 23 institutions registered to pilot the full autonomy mechanism, these follow the pilot financial autonomy mechanism under Resolution 77/2014/NQ-CP. These are the 23 public universities committed to self-financing all 103 regular and investment expenses.

According to the preliminary report of the Ministry of Education and Training on the results of the pilot implementation of the autonomy mechanism of universities according to Resolution No. 77/2014/NQ-CP at the conference on October 24, 2017, piloting financial autonomy in institutions has had many positive results. Through a survey of financial statements of 10 public universities with a pilot period of more than 2 years, including financial statements for the 2013-2014 academic year, the time before autonomy registration, and the 2015-2016 academic year, 1 year after autonomy, these universities ensured all regular expenditure, implemented social responsibility for their learners, exempted and reduced tuition fees for policy beneficiaries, set up incentive scholarship fund according to regulations and had a large difference between revenue and expenses. They have also set up funds for career development, reward and welfare funds, and income stabilization fund. The income of laborers increased remarkably compared to the average income of the previous period. Specifically:

\* In terms of revenue: Total revenue in the 2015-2016 autonomy pilot period was VND 7,765 billion (excluding basic construction investment) compared to that of the 2013-2014 period before autonomy was VND 6,660 billion, increased by 16.6 %, of which: revenue from the state budget for regular and non-regular expenditures decreased by 16.51%; revenue from non-business activities such as tuition, fees and other non-business revenues increased by 23.47%; revenue from

production, business and services (joint training with foreign countries, short-term training, consulting activities, scientific research, training support services and other services) decreased by 0.17% (Mutakyahwa & Marnewick, 2021).



(Source: Ministry of Education and Training)<sup>1</sup>

The structure of revenues of the autonomous universities has not changed significantly before and after the autonomy. Revenue from tuition and fees increased by 4.29% compared to that of the previous period and is still the main source of revenue, accounting for over 70% of the total revenue of the universities. Specifically:

- Total state budget revenue for regular and non-regular activities (excluding capital construction investment and state order funding for the Agriculture, Forestry and Fisheries sectors) decreased by 16.51 % compared to that before autonomy, from VND 430 billion in 2013-2014 to VND 359 billion in 2015-2016 (Ministry of Education and Training, 2017).

- Non-business revenue in 2015-2016 increased by VND 1,178 billion, of which tuition fees increased by VND 1,111 billion (24.1%) and other non-business revenue increased by VND 67 billion (16%).

- Revenue from services: Revenue from service activities (joint training with foreign universities, short-term training, professional development, consulting, training support services, etc.) decreased slightly by - 0.17% (equivalent to VND 2 billion) compared to that of the period before autonomy. Except for revenue from training activities (-6%) and training support services (-14.3%) which tended to decrease, other sources of revenue from services increased sharply: grants and aid increased by 83.3% and consulting, scientific research increased by 40% (Dang Van Dinh, 2020).

<sup>1</sup> The total number of universities, academies do not include the ones in the Security, Defense, and international sectors.

\* In terms of expenditure: According to the report of the Ministry of Education and Training, the total expenditure of 10 autonomous universities over 2 years increased by 11.5%, equivalent to VND 575 billion in 2015-2016 compared to that of 2013-2014 before autonomy. The structure of expenditure has changed: expenditure from services decreased remarkably from 18.65% to 16.62%, state budget expenditure decreased from 7.52% to 6.19%, and the rate of non-business expenditure increased from 73.83% to 77.02% of the total expenditure. The sharp increase in expenditure items of these focused on facility investment (84.4%), scholarship for students (39.5%), sponsorship, aid (35.5%) and scientific research and consulting activities (33.7%) (Ministry of Education and Training, 2019).

According to the data reported by 10 autonomous universities over 24 months (2015-2017) of the Ministry of Education and Training, it shows that, basically, the universities have ensured all regular expenditures, fulfilled their social responsibility towards learners, tuition fee exemption and reduction for policy beneficiaries, set up incentive scholarship funds according to regulations and they all have a large difference between revenue and expenditure. Thanks to the new tuition fee mechanism, universities also have more opportunities and advantages in implementing scholarship and tuition fee policies (increase amount of scholarship, and number of scholarship recipients) for policy beneficiaries.

The autonomous pilot mechanism has created conditions for universities to be proactive in developing short, medium and long-term financial plans and budget estimates. The survey shows that the total expenditure of autonomous institutions over 24 months increased by 13.7%, equivalent to VND 713 billion in 2015-2016 compared to that of 2013-2014 before the autonomy. The structure of expenditure has changed: expenditure from services decreased significantly from 17.8% to 15.6% of the total; the proportion of non-business expenditure and the state budget has increased, in which, that of non-business expenditure is bigger.

Table 4. Distribution of annual revenue and expenditure difference

<b>Financial activities</b>	<b>Type I</b>	<b>Type II</b>	<b>Type III</b>	<b>Type IV</b>
Allocation for professional development fund	> 25%	> 25%	> 15%	> 5%
Allocation for additional income fund	Unlimited	Maximum 3 times *	Maximum 2 times *	Maximum 1 time *
Allocation for the reward fund	< 3 months **	< 3 months **	>2 months **	< 1 month**
Expenditure for additional income for employees; Expenditure for rewards and welfare	The amount of expenditure is decided by the Rector	The amount of expenditure is decided by the Rector	The amount of expenditure is decided by the Rector	The amount of expenditure is decided by the Rector

(Source: According to Dang Van Dinh, 2020)

The structure of funds set aside in autonomous universities for more than 24 months is also noticeably differentiated. Along with increasing tuition fees under

the financial autonomy mechanism and attracting lecturers and students, the institutions also increased their funds to 45.5% since their autonomy. Meanwhile, reward fund and professional development fund increased, welfare fund and income stabilization fund both tended to decrease, -17% and -14% respectively. Some universities decreased the most are the Open University of Ho Chi Minh City decreased by VND 25.5 billion and University of Economics Ho Chi Minh City reduced VND 21.8 billion in income stabilization fund since the autonomy.

### **Some problems in financial autonomy**

According to the data of pilot implementation at university registered for autonomy under Resolution No. 77/2014/NQ-CP and other public universities, it can be seen that universities have made many positive changes in their financial activities in revenue, expenditure and fund allocation. However, there have remained some inadequacies as follows:

\* Regarding the sources of revenue:

- Firstly, the financial support from the state budget for public universities is too limited and allocated on the principle of average, which has not yet shown the output quality criteria, resulting in a lack of competition among universities.

- Secondly, the source of universities' revenue comes mainly from tuition fees, which currently is not much, unable to help them strengthen their internal resources for development. The reasons include the tuition fee reform policy has not been improved yet, the tuition fee is still low, the enrollment scale and the tuition fee policies of the institutions are controlled by the provisions of the law under Decree 49/2010/ND-CP and Decree No. 86/2015/ND-CP on the tuition fee ceiling and Circular 32/2015/TT-BGDĐT on determining the total student number of a university under 15,000 students.

- Thirdly, the mobilization of capital from credit institutions, individuals and organizations to support education and training services according to the needs of universities is still limited due to the lack of specific regulations.

- Fourth, the service revenues of public universities from joint training, scientific research, technology transfer, etc., are still low and tend to decrease sharply over the years because the legal policies about higher education have changed.

\* Regarding the sources of expenditure:

- Firstly, even though they are financially autonomous, when using their own funds, they have to comply with current technical regulations, economic ration and professional standards. Especially when implementing investment projects with their own funds, universities still have to make medium-term and long-term investment plans and submit them to competent authorities for approval in accordance with the Law on Public Investment.

- Secondly, according to the current regulations of Decree 43/2006/ND-CP and Decree 16/2015/ND-CP, when the State adjusts to raise the minimum wage, universities must ensure their own non-business revenue to raise salaries, ranks and positions for lecturers. Therefore, they will have to cut other expenditures to

ensure salary increases.

- Thirdly, the investment in the purchase of fixed assets for teaching and practice during the academic year is not counted as a regular expense and cannot use tuition fees to pay.

\* Regarding the investment activities of universities

- For investment and procurement: Investment and procurement is an important activity in the construction and development of the institutions. The autonomy allows them to be more proactive, but it also poses some difficulties in this field. According to the current statistics of 16 universities, they are implementing over 200 investment and procurement projects with a total investment of over 5,800 billion VND. Those with the largest total investment in procurement are Vietnam National University of Agriculture, National Economics University and University of Economics of Ho Chi Minh City. The ones that self-finance from their own fund for investment programs and projects are Ton Duc Thang University, the University of Economics of Ho Chi Minh City and the Electricity University.

After being autonomous, most universities only have investment sources from the state budget for unfinished investment programs and projects. Therefore, they are forced to maximize their resources to supplement the implementation of investment and procurement activities according to regulations. However, some units have encountered difficulty in implementing projects because the University Council has not yet been established. The approval of investment policies and procedures must be submitted to the governing body in accordance with the provisions of the Law on Public Investment and the Law on Bidding. Some others, although entitled to autonomy to invest in projects with legitimate sources of income, still have to comply with the state's regulations as before autonomy. It is explained that there are no specific guidelines for autonomous universities; pilot decisions are all under the Law on Public Investment and the Law on Bidding, therefore they have to do so. In some universities, the governing body requires them to comply with regulations. Surveys on the use of assets, brand values, and facilities of universities for lease and joint training in establishments show that the implementation is only within the scope of using brands to sign joint training contracts. The job has faced many barriers due to state regulations such as Law No. 09/2008/QH on management and use of State-owned assets (Law No. 15/2017/QH14 on management and use of public assets was approved by the National Assembly on June 21, 2017 and took effect from January 1, 2018). However, the new Law on Management and Use of Assets has not created favorable conditions (no separate regulations) for autonomous universities in investment, procurement, management and use of assets; in business, services, joint training; Decree No. 52/2009/ND-CP dated June 3, 2009 and Decree No. 04/2016/ND-CP amending and supplementing Decree No. 52/2009/ND-CP detailing and guiding the implementation a number of articles of the Law on Management and Use of State owned Property; Circular 23/2016/TT-BTC dated February 16, 2016 guiding a number of contents on management and use of state assets in public units.



- For investment from the state budget: After being granted autonomy under Resolution 77, some universities still have a number of ongoing projects with funding from the state budget. According to the survey, currently 6 institutions are having support from the state to implement 16 projects with a corresponding budget of about VND 359 billion. Of these six units, the Vietnam National University of Agriculture and Ho Chi Minh City University of Law are the two receiving the most state budget (VND 142,149 billion and VND 140 billion, respectively).

- Investment from their own revenue: 9/12 universities spent about VND 1,604 billion from their own revenue to spend on investment and procurement activities, accounting for about 32.7% of the total for programs and projects. In addition to capital from the state budget, universities can mobilize a number of other sources such as ODA (Vietnam National University of Agriculture) or stimulus loans (University of Economics, Ho Chi Minh City). The one that spends the most from its revenue on investment and procurement activities is Ton Duc Thang University (Project of the Faculties of Social Sciences and Humanities, Industrial Fine Arts, Medicine and Practice Area - more than VND 213 billion), University of Economics, Ho Chi Minh City (Compensation for site clearance and investment in university construction in the New Urban Area in the South of the city - more than VND 440 billion) and Electricity University.

### **Research results**

Firstly, it is necessary to renovate the method of state management of higher education, shifting from a centralized management mechanism to a decentralized one and expanding the autonomy for universities. The state should change from the role of "the ferryman" to the orientation role for development, from control to supervision through quality assurance policy and budget allocation. Accordingly, the state will ensure the effectiveness and efficiency in the performance of its management role.

Secondly, develop specific guidelines on expenditures on science and technology according to Decree No. 99/2014/ND-CP and Decree No. 73/2015/ND-CP (for example, salary for researchers, the leading scientists, potential young scientists, spending on infrastructure investment, etc.). It is necessary to improve the expenditure management on items in the direction of increasing the autonomy and self-responsibility of the project managers, encouraging the application of the contracting mechanism based on the outputs of scientific research. Encourage universities to establish science and technology enterprises to connect scientific research and practice; strengthen the capacity to commercialize the university's scientific research results and works.

Thirdly, amend and supplement Decision No. 67/2004/QĐ-BTC dated 142 August 13, 2004 of the Ministry of Finance on promulgating the Regulation on financial and accounting self-inspection at agencies and institutions that use state budget funds to match non-business units with self-financed recurrent expenditures and investment expenditures by establishing a Financial Control

Board under the University Council, whose personnel appointed by the Council. This enhances the supervisory role of the Council while ensuring the openness, transparency, and financial accountability of the Rector to the unit, officers, employees, and learners. Furthermore, develop a circular guiding the use of mobilized financial sources and other sources of revenue, and at the same time identify the amounts that need to be taxed and the ones that do not. Develop and improve tax incentives for higher education institutions as well as preferential policies for socialized units according to Decree No. 69/2008/ND-CP such as value-added tax exemption, corporate income tax on the collection of tuition fees and other fees etc. Transfer of assets to universities in accordance with the provisions of Law No. 09/2008/QH on management and use of state assets (replaced by Law No. 15/2017/QH14 on management and use of state assets effective from January 1, 2018) so that the establishments can be proactive in joint training and capital contribution with other units and organizations. Form a state capital management company at public higher education institutions to preserve capital at these (similar to the abolishment of state-owned enterprises previously).

Fourth, adjust the tuition fee aiming at covering the necessary training costs to achieve the required quality; transfer tuition fees from the fee list to the service charge one. Develop guidelines for the implementation of the higher education service charge mechanism in accordance with the Law on Fees and Charges No. 97/2015/QH13, effective from January 1, 2017 on the principle that the fees must fully account for salaries, direct costs, administrative costs, depreciation costs of fixed assets and have accumulation. For other services of education and training (Public non-business services funded by the state budget and the ones not funded), it is necessary to guide the autonomous institutions to collect the fees with a reasonable service charge mechanism.

Fifth, implement and guide the state-ordered training method, step by step towards the implementation of the training bidding method from the state budget in order to create a fair competition among universities according to the criteria of quality, fairness and efficiency, beneficial to the state and learners. This is in accordance with the spirit of the Law on Higher Education and Decree No. 69/2008/ND-CP on policies to encourage socialization for activities in the fields of education, vocational training, health, culture, sports and environment.

Sixth, Review and assess the suitability of the Law on Public Investment with the Higher Education autonomy mechanism. The investment for institutions should apply the package and project-based mechanism. For large-scale projects that need state support, the Ministry of Planning and Investment needs to guide autonomous institutions to propose investment projects for appraisal and integration into public medium-term investment plans to submit to competent authorities for approval according to regulations and annually arrange investment capital plans for autonomous institutions for implementation.

Seventh, develop mechanisms/regulations on the use of public assets of public higher education institutions when establishing joint venture with other

organizations, individuals and businesses to organize production, business and service activities associated with training on the principle of preserving capital and state assets, offsetting costs and accumulating.

### **Conclusion**

Over the past years, university autonomy has been promoted by the Vietnamese government with many expanded mechanisms and policies, the legal framework has also been gradually improved, especially mechanisms and policies on financial autonomy, creating favorable conditions for higher education institutions in exploiting, managing and using financial resources more effectively. However, there have been some shortcomings in the legal documents, mechanisms and policies in practice, resulting in unsustainable financial sources for autonomous higher education institutions.

The process of globalization and economic integration is an objective trend, bringing both cooperation for development and great challenges. The process has made science – technology, education and training become the driving force and foundation for the development of society. Educational reform, including higher education, has also taken place on a global scale, requiring universities in Vietnam to have a comprehensive change to integrate with the general trend of the whole world. This heavy task requires strengthening of financial autonomy by diversifying financial sources and effective financial autonomy in higher education. It is both the requirement and the condition for the development of higher education in Vietnam.

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