

## BUDGET ALLOCATION POLICY FOR PUBLIC HIGHER EDUCATION IN VIETNAM: A SHORT RADIOGRAPHY AND FUTURE TRENDS

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### ABSTRACT

*The article main purpose is to find out the appropriate policies to improve the situation of the state budget allocations for the education system of public universities in Vietnam. This article will be based on the annual reports of the Ministry of Education and the Ministry of Finance and will analyze the current state of budget spending allocation policy, highlighting issues such as: budget spending for higher education, the complexity in the budget allocation, the lack of correspondence between the budget allocation and the quality of training, the universities are not self-reliant, the economy of financial activities outside the state budget etc. In the end of the paper, the authors will present some measures in order to increase the budget allocation policy for higher education sector.*

**KEYWORDS:** *budget allocation, higher education, university autonomy.*

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### 1. INTRODUCTION

In the context of international integration, education has an important mission not only to maintain and develop cultural achievements, improve the quality of human resources, but also to create conditions for employees to find, affirm and strengthen their potential, freedom and personal position community and improve the quality of life. More than that, one of the most important vector to improve the performance of SME's (the engine of every economy with great influence over the economic development of every nation) is represented by the education (Cicea et al, 2019). Human capital accumulation through education will facilitate the development of new technology, a new labor force, generating economic and social development. Today, education is considered not only a determinant for progress, but also an economic sector with high investment efficiency. However, education has a great influence over the economic area because education affects people, creating human resources that directly impact the economic process in sustaining economic growth and development. With the stormily development of science and technology, education not only provides human resources for economic development but also is a key factor in the development of science and technology. Therefore, it can be affirmed that investment in education is in-depth development investment, creating a continuous and sustainable socio-economical development and an improvement in human capital formation, with benefit effects on the labour market (Simionescu & Naroş, 2019). More than that, higher education system plays an important role in the economy, because it is responsible for well trained human resources, with high performance (productivity) in the companies (Naroş & Simionescu, 2019).

Higher education plays an important role in the process of training high-quality human resources consistent with requirements of industrialization, modernization and international economic

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integration of the country. Investing in higher education is also investing in high quality human resources.

Under the current limited budget situation, investment to enhance the quality of education must be carefully discussed and analyzed, to have reasonable priority. The way of allocating funds for higher education institutions or social justice policies greatly affects the efficiency of investment in education and training. The mobilization of social resources along with reasonable tuition and study credit policies will help to increase investment resources, additional funding to cover the costs to improve the quality of higher education.

The paper is organized as follows: the first part refers to a brief literature review of several studies, the second part explains the methodology used by authors within this paper, and the third part comprises results and discussion, while the last part concludes and proposes several solutions.

## 2. LITERATURE REVIEW

The purpose of finding an optimal budget allocation policy for the higher education is to increase the performance of this important sector of human activity. It is a well known fact that higher education system has a major role for the economic development of every nation/economy (Saviotti et al., 2016; McMahan, 2018; Cicea & Dobrin, 2007; Neamtu, 2015).

As a derivate objective, the purpose of finding an optimal budget allocation policy is to increase the autonomy of higher education institutions. In particular, financial autonomy and financial autonomy in higher education are an indispensable "ladder" for higher education management in developed countries. This issue has received the attention and research of many international scholars, especially in the early transition to university autonomy in many countries.

For example, Kanchanamukda (2013) studied that, in the 1990s, Thailand began to implement the university autonomy mechanism. University autonomy in Thailand is not so well developed, (the university is still a state institution and receives national subsidies, but works outside the administrative apparatus of the government). The school is free to determine the salary and the number of employees (both teachers and auxiliary personnel). The goal of this policy is to help universities to increase their efficiency in financial use (Liefner, 2003). In comparison, the European universities receive the majority of their funding from government budget; nevertheless, non-state funding universities play a more important role in the market, because they compete to attract funds from different sources, in order to survive on the market. Discussing about autonomy, some authors (Nguyet, 2019; Tuan, 2016) analyze the autonomy mechanism of public universities in order to discover ways to reduce the state control, to get financial autonomy but within the limits of the state regulation. Through the process of surveying educational and higher education management agencies in Vietnam, the limitations of public capital allocation have been found, and author have proposed several ideas to improve the allocation situation, with particular emphasis on autonomy.

Regarding the situation in Vietnam, higher education has been adapted to the mechanism, laws and organizational structure, with strict management from the state agencies; furthermore, many policies have been issued that clearly stipulate and guide the implementation, under the autonomy mechanism in the Government's Decree No. 43/2006 / ND-CP of April 25, 2006 (stipulating the autonomy and self-responsibility for task performance, organizational structure, personnel, finance for public universities). Public universities are classified as financial autonomous entities, according to their ability to self-finance their recurrent spending. According to this, there are 3 types of universities:

- a) self-financing unit with 100% of recurrent expenditure;
- b) partially self-financing unit of recurrent expenditure;
- c) no self-financing unit (the entity has guaranteed recurrent expenditure).

Universities shall pilot the autonomy under the Government's Resolution No. 77 / NQ-CP of October 24, 2014 (regarding the pilot reform of operational mechanism for public higher education institutions in the period of 2014-2017). According to this document the universities have greater financial autonomy in certain areas such as:

- a) higher autonomy in deciding tuition fees;
- b) higher autonomy in dealing with commercial banks (tuition fees and other non-business revenues are deposited at commercial banks);
- c) autonomy in investment and procurement (the units decide regarding the investment projects that use the school's lawful revenue sources and other lawful sources mobilized by the university itself).

Based on the available studies, the article complements and clarifies the situation, provides specific constraints and proposes directions for developing optimal policies on budget allocation for higher education, promotes financial autonomy in higher education institutions.

### 3. METHODOLOGY

In this article, in order to have a comprehensive picture of the state budget allocation for higher education in Vietnam, the author will take the following steps:

Step 1: Authors will collect data related to education, investment in education and investment in public higher education from the websites of Ministry of Education and Training, Department of Statistics, Ministry of Finance and from other specialized sources of information (scientific research output, specialized journals & articles) related to investment in education, budget allocation, and financial autonomy.

Step 2: Authors will filter the data on the state budget allocation education and public higher education, calculating the percentage of state budget investment over the years (2015-2018).

Based on data for the total GDP of each year (2015-2018) and total budget expenditure for the education system in general (and public higher education in particular), authors will calculate the ratio of budget expenditure to GDP of that year, thereby drawing conclusions about the level of state investment.

$$\begin{array}{l} \text{Proportion of state} \\ \text{budget spending for} \\ \text{public higher} \\ \text{education accounted} \\ \text{for in GDP} \end{array} = \frac{\textit{Total budget expenditure for higher education}}{\textit{Total GDP}} \times 100\%$$

Also, the authors will analyze the data from the 2018-2019 statistical report of the General Statistics Office, in order draw conclusions about the ratio of investment for scientific research to GDP.

Step 3: The authors will make an international comparison for the tuition of famous school in South-East Asia (Vietnam, Thailand and Singapore), between 2016-2019, to discover some particularities / characteristics of this geographical area regarding this issue.

Step 4: Through analyzing data and evaluating previous studies, the author draws conclusions and recommends some solutions.

### 4. RESULTS AND DISCUSSION

In Vietnam, the state budget plays a key role in investing in public universities. Across the country there are 170 public universities – 65 of them under the Ministry of Education and Training

authority, 80 of them under other ministries authority, 2 national universities directly under the government authority, and 23 schools under local entities authority.  
 The expenditure on education from the government budget are as follow:

**Table 1. State budget spent on higher education system**

*Unit: billion USD*

Year	2015	2016	2017	2018
<b>Budget for Education system</b>	8,003	8,504	9,355	9,959
<b>Budget for Higher education</b>	0,664	0,850	0,907	0,996
<b>Percentage</b>	8.30%	10%	9.70%	10%

*Source:* Ministry of Finance from Vietnam

Looking at the data table, you can see that, within 4 years, the state budget for higher education ranges from 8% -10% including tuition fees (which is too low for a country that wants to become a middle-income country). Because human resources from higher education are highly skilled and knowledgeable, in the context of globalization and the knowledge economy, the investment (particularly in higher education) represent a major vector for economic development (Vasilescu et al., 2004). This will dominate the lives of people in one country.

**Table 2. The ratio of state budget expenditure for higher education to GDP**

	2015	2016	2017	2018
<b>State budget spending on education and training (billion USD)</b>	8,003	8,504	9,355	9,995
<b>State budget spending on higher education (billion USD)</b>	0,664	0,85	0,907	0,996
<b>GDP (billion USD)</b>	193,2	205,3	223,9	240,5
<b>Ratio of state budget expenditure for education and training to GDP</b>	4,14%	4,14%	4,56%	4,14%
<b>Ratio of state budget expenditure for higher education to GDP</b>	0,34%	0,41%	0,42%	0,41%

*Source:* authors conception using data from Ministry of Education and Training and Ministry of Finance

State budget investment in higher education accounted for 0.41% of GDP in 2018 and this ratio was stable between 2016-2018 (a slight increase of 0.07% can be observed from 2015). It can be said that 2017 was the year of a breakthrough in GDP, a remarkable increase compared to 2016. The increase in GDP in 2017 led to an increase in investment in the education system, from 4.14% of total GDP to 4.56% (in the next year). However, the ratio of budget expenditure for higher education does not follow the ascendant trend establish between 2015 and 2016; this can reflect that the government does not prioritize spending on higher education, but rather on other levels of education such as high school and primary school.

Readily see, Vietnamese higher education institutions have a characteristic that is always governed by agencies. Agencies here are State Agencies responsible for legal, personal and financial of the institution. In term of school administration and appointing leaders, agencies will cause obstacles (somehow barriers) to the institutions while executing assigned work. To a certain extent, agency is

one of the major constraints to the promotion of school autonomy; however, we must also mention that the agency is also providing funding for the school's activity. Except the private schools, all universities and colleges in Vietnam have a managing agency which can be understood as a funding agency. The higher education system has many donors at different levels:

- Government (for 2 national universities).
- Ministries / central branches (including Ministry of Education and Training).
- Political / social unions
- Economic groups, big corporations of the State.
- Provincial People's Committee.
- Departments / departments / branches of the provinces.

The fact that there are too many institutions from central to local level that manages universities, (leading to a fragmented, top-down budget allocation) is difficult to manage and even unfair. Inequality is that the budget will be divided into regions, disadvantaged areas and ethnic minorities will have a limp with more convenient localities in terms of facilities and human resources.

In fact, in recent years, the state budget allocation for public higher education is not associated with the quality of training. The budget allocation will be made at the beginning of the year, when the report of the higher education institutions will include student sizes, faculty sizes, facilities and scientific research cost estimations. These reports are completely unrelated to the quality of training, so there will be cases of inequality between schools (for example, the same budget for schools which have different results in terms of quality of the educational process, graduate percent among students etc.). Furthermore, there is no correlation between the budget allocation process and the main result of an university – the rate of employment for their graduate students; so it happens for an university with bad results (low rate of employment) to have the same budget as the one with a higher rate of employment).

In addition, although the renovation and reform of tuition policies (the roadmap for increasing tuition fees of universities in recent years) is implemented according to Decree No. 86/2015 / ND-CP FROM 2015-2016 to 2020, the implementation of this reform is still limited in terms of tuition fees; right now, the tuition fees are too low, not suitable with sectoral training costs and types of training. On average, each public university student pays only about 500 USD per year as tuition fee.

Therefore, we can say that this is a great difference between Vietnam on the one hand and the other two countries from South Asia (Singapore and Thailand), on the other hand, as we can present bellow.

**Table 3. Comparison table of tuition fees for higher education in Vietnam and in some countries in Southeast Asia**

*Unit: USD*

Country	University/Academy	2016 - 2017	2017 - 2018	2018 - 2019
<b>Vietnam</b>	Hanoi Law University	326	325	318
	Ho Chi Minh City Medicine and Pharmacy University	378,4	460	503
	Da Nang University of Economics	408,5	580,5	623,5
<b>Thailand</b>	Chulalongkarn University	–	–	2500
	Assumption University	–	–	4446
<b>Singapore</b>	National University of Singapore	–	–	3900
	Nanyang Polytechnic	–	–	6629

*Sources:* authors conception using collected data

In the recent period, in the context of globalization and the rapid change of information, it is a crystallized idea of cooperation between universities (Zamfir et al., 2017), and between universities and the economic environment (Veugelers & Cassiman, 2005; Almeida, 2018), in order to enhance the educational performances. This issue is possible due to the similarities / compatibilities between universities, based on the curricula of each entity, on the field of science and ending with tuition fees. From this point of view, analyze the table above, we can observe a great difference between universities from different countries from South-East Asia. While a Vietnamese student only spent 326-623.5 USD for an academic year, the amount of tuition to be paid at universities from Singapore of Thailand ranged from 2500 USD – 6629 USD. This can be also a consequence of the low GDP per capita rate in Vietnam, in comparison with Thailand and especially with Singapore (we can state that the Vietnam's tuition policy is still limited in the limited budget of the state). With limited training quotas prescribed by the Ministry of Education and Training, and a major source of funding from the state, schools have expanded the type of training, in order to expand revenues. In this context, we can distinguish: informal training, part-time training, distance learning, transnational education. However, the number of newly recruited students of this type of training from public universities tends to descend year by year, greatly impacting the school's revenue.

**Table 4. Higher education statistics 2016-2018**

	2016 - 2017		2017-2018	
	Total	Public	Total	Public
<b>Number of School</b>	235	170	235	170
<b>Number of Student</b>	1,767,879	1,523,904	1,707,025	1,439,495
<b>Number of Full-time Student</b>	1,402,683	1,170,060	1,420,509	1,166,285
<b>Number of Part-time Student</b>	283,589	273,909	221,771	209,801
<b>Number of Distance Learning</b>	81,607	79,935	64,742	63,409

*Source:* Ministry of Education and Training

An indispensable activity in universities is scientific research. Notably, the investment capital for this activity has not been focused. Every year, the state investments in scientific research are 2% of total state budget expenditure, equivalent to 0.5% of GDP. Of these, the Ministry of Science and Technology receives only 8% -10% of the invested budget. This funding is spread from central to local levels; so scientific research funding for universities is limited.

## 5. CONCLUSIONS

By looking at the above analysis, we can identify four main problems regarding budget allocation policy.

Firstly, the base of state budget allocation is not flexible, still thinking "inside" the box. It can be understood that the current budget allocation for education is largely based on the total expenditures from the previous year, according to the size of students, faculty and available facilities of each university. Not really tied to the quality of training, priority sectors or high quality of outcome.

Second, the Government has not focused on spending priorities for higher education. In this respect, the government makes no difference between different economic / social sectors of Vietnam which can / must be developed with priority.

Third, there are too many institutions managing universities, making it difficult to manage budgets and budget expenditures. The distribution of budgets from the central to local levels is scattered and unfair.

Fourthly, the universities have not promoted their autonomy even though the Ministry of Education has agreed with the policy since 2015. Revenues are mostly tuition fees and the state budget, has not attracted investment from non-state sources, has not bravely changed tuition, and has not invested sufficient funds for scientific research. The schools still calculate the salary according to the basic salary ratio prescribed by the state, making it difficult to attract lecturers. Also, there is no focus on scientific research.

Most of the studies mentioned financial autonomy as a key element for improvement in the higher education area. However, as a typical socialist country, all economic and social activities are under the control of the state. Based on this reality we can identify some solutions, in order to improve the state budget allocation policy.

Firstly, the fundamentals of budget allocation must be associated with the quality of training, based on the output quality ratio of each school. The allocation method will be delivered directly to each school's orders, which will visually reflect the situation and needs of each school. The Ministry may have a board or a committee to evaluate these orders. Therefore, we can say that the first step to improve the budget allocation policy in higher education in Vietnam is to perform an evaluation of the performance of the organization. Indeed, the evaluation of the universities (both at the individual level and as a whole) represents a critical step for an optimal budget allocation policy (Cicea, 2006).

Secondly, the state must focus on the higher education system; in other words, the priority must be the university, as the center of the education system. The main reason for this is the fact the university trains human resources in the context of "knowledge economy", which represents high quality production forces of each country. In fact, one of the main effects of a "good practice" in knowledge management is the improvement of the satisfaction level of employee in every organization (Popa et. al, 2018). Focusing on higher education to keep up with global trends and reach the world, Vietnam will not stop at the relationship with countries in the role of learning, but will be the relationship of sharing experiences and equal partners.

Thirdly, the government should have a policy to merge medium / low quality universities with key universities and local universities. This will minimize the number of governing bodies, and the budget will focus on more schools with great results in the educational process.

Fourthly, the government needs to loosen regulations, allowing higher education institutions to become more financially autonomous. As a consequence, the universities should focus on major industry groups, opening high quality classes within these industry groups, which will have higher tuition fees. Also, universities should link training with foreign educational institutions, expand the training scale and form of training but still put quality first.

Furthermore, educational institutions must be allowed to operate as a business. Universities can borrow money from the financial markets, buy and sell real estate, or use real estate to carry out service businesses associated with training and research capabilities to increase revenues for operational purposes. The state allows universities to own properties such as land and buildings, and be free to decide on the purchase, sale and use of these properties according to the university's overall strategy associated with the common interests of the training, research and development of facilities. Also, the university must be eligible to make loan transactions from the financial market to meet the university's strategic development needs.

In addition, the government needs to reform administrative procedures to create favorable conditions for public universities in activities such as revenue and expenditure procedures; the current settlement of capital construction of capital provided by foreign organizations and individuals from foreign universities to domestic universities is too complicated, causing difficulties in receiving and using financial resources. Therefore, the relevant departments and the Ministry of

Finance should promptly adjust these regulations to create the most favorable conditions for the universities.

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