

# FINANCIAL AUTONOMY TOWARDS UNIVERSITY AUTONOMY VIA THE SITUATION AT UNIVERSITY OF LAW - HUE UNIVERSITY

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**Abstract.** It is critical for public higher education institutions to enhance financial management when shifting to an autonomous mechanism. Besides, universities shall actively seek out financial resources and allocate them appropriately and effectively. Financial autonomy should be considered and evaluated to develop an implementation plan that ensures long-term development and brings achievements in exercising university autonomy. In this study, the author analyzes the key points of university autonomy, financial autonomy, and the current situation in Vietnam and assesses the strengths and weaknesses of exercising autonomy at the University of Law - Hue University.

**Keywords:** University autonomy, financial autonomy, self-sufficiency situation, higher education, Law University, Hue University, education in Vietnam.

## **1. Stating the problem**

Vietnam is moving towards the goal that by 2030, education will reach the advanced level in the region [2] and better meet the demands of national construction, being toward a comprehensive education. The Party and Government have implemented many policies to renovate higher education and expand the autonomy and self-responsibility of public higher education institutions. University autonomy is considered in different aspects such as

autonomy in organizational structure, autonomy in personnel, academic autonomy, and financial autonomy. In which, financial autonomy plays a vital role in the implementation of university autonomy. The operation of universities is dependent on financial resources to enhance training quality, promote scientific research, and develop human resources.

Before promulgating the Law on Higher Education 2018 [1], amending and supplementing some articles of the Law on Higher Education 2012, the Government had issued many documents related to the autonomy of public universities, such as Decree No. 43/2006/ND-CP [7], Resolution No. 77/2014/NQ-CP, and Decree No. 16/2015/ND-CP to promote autonomy in public higher education institutions. Therefore, the University of Law - Hue University also change to operate under the autonomy mechanism.

## **2. Some contents related to university autonomy and financial autonomy**

### ***2.1. University autonomy***

Clause 11, Article 4, Law amending and supplementing some articles of the Law on Higher Education Law 2018 mentioned that: *“Autonomy is the right of higher education institutions to determine their own goals and choose how to achieve them. Universities make their own decisions and are accountable for their professional activities, academic program, organization, personnel, finance, assets, and other activities under the Vietnamese law and their capacity”*.

In summary, university autonomy is the freedom of universities to decide on their affairs mainly expressed in four aspects: academic program, finance, organization, and human resources.

### ***2.2. Financial autonomy***

Financial autonomy is the initiative in ensuring financial resources for activities in public non-business units. For public higher education institutions,

financial autonomy is an activity related to training and scientific research. It is divided into four levels:

(i) Financial autonomy for the unit that can cover its recurrent expenditures and investment expenditures;

(ii) Financial autonomy for the unit that self-finances recurrent expenditures;

(iii) Financial autonomy for the unit that self-finance a part of recurrent expenditures (because cost and charges of public administrative service have not been fully structured. The unit is ordered by the State and assigned the task of providing public administrative services according to the prices and charges that have not yet included the total costs);

(iv) Financial autonomy for the unit whose recurrent expenditures are provided by the State [5].

### ***2.3. Autonomy mechanism of public non-business units***

Article 3, Decree No. 16/2015/ND-CP dated February 14, 2015, of the Government, stated clearly: “*the autonomy mechanism of public non-business units is the regulations on their autonomy and self-responsibility in performing tasks, organizational apparatus, personnel, and finance.*” Thus, the autonomy mechanism of public non-business units is understood as provisions on autonomy and self-responsibility for tasks within their scope and powers.

*2.3.1. The content of financial autonomy at public higher education institutions.*

Financial autonomy in public non-business units and public higher education institutions is the autonomy in revenue, expenditure, and financial management.

Articles 14 and 15 of the Government’s Decree No. 43/2006/ND-CP dated April 25, 2006, has guided revenue stream and contents of public non-business units, including:

*The revenue stream* is provided by the State Budget for non-business activities, carrying out scientific and technological tasks, training and cultivating programs for staff, national target programs, equipment procurement, repair costs of fixed assets, and other contents under the ordered mechanism.

*The non-business revenue stream of the unit* is collected from charges, service activities suitable to the professional field, contracts for training, supply, and transfer of scientific and technological products, production and business activities, other receivables according to regulations, and other non-business receivables.

*Recurrent expenditures* are expenditures according to functions and tasks assigned by competent authorities, including personal payments, public service expenses, professional expenses, expenses for the purchase and repair of fixed assets, and other operating expenses.

*Irregular expenditures* are expenditures for performing scientific and technological tasks, national target programs, tasks ordered by the State, unexpected tasks assigned by competent authorities, capital construction investment, equipment procurement, primary repair of fixed assets, and other tasks.

According to Decree No. 43/2006/ND-CP, public universities are independent in financial management. They have the right to be autonomous in finding revenue streams and using financial resources.

### *2.3.2. Conditions for exercising financial autonomy*

To be able to exercise autonomy, public higher education institutions must ensure the following conditions:

*In terms of the legislation*, the conditions for a university to exercise financial autonomy are [6]: Firstly, it has established a School Council and has been certified by a competent educational accreditation agency as meeting quality standards. Secondly, it has published regulations on organization and

operation, financial regulations, processes, and other internal management regulations. Finally, its quality satisfies all of the state's criteria.

*In terms of capacity*, a public higher education institution needs to have good management capacity and build working regulations and practical management tools. Its staff is highly qualified and able to develop programs and curricula and teach according to international standards. Its facilities are modern and meet the demands for training and scientific research activities. It can do scientific research, transfer, and provide services to increase its revenue.

#### ***2.4. Criteria for evaluating the level of financial autonomy.***

The financial autonomy of public universities varies in level depending on each school's financial status. Financial autonomy is defined as representing total mobilized resources outside the state budget in total expenditures. Therefore, the self-sufficiency standard for recurrent expenditure will be used to assess the degree of financial autonomy of a public university [5].

Self-sufficiency standard for recurrent expenditure (%) = (Total recurrent financial resources / Total recurrent expenditure) x 100%.

### **3. Factors affecting financial management of public higher education institutions**

Some studies suggest that financial management when exercising autonomy at public universities is influenced by objective and subjective factors [18, pp 28-35], [20, p. 78].

#### ***3.1. Objective factors***

To begin with, the financial management of public universities shall meet the demands of society that provides financial resources for them to get high-quality services. Due to being the primary provider of financial resources, society has the right to require schools to give them the best services.

In addition, the mechanisms and policies of the State have a significant and decisive impact on the operation of public universities. Because a good

financial management system allows units to maximize revenue, satisfy funding for routine activities, and promote initiative and innovation.

Lastly, it is integration in higher education. Integration in education and training creates chances for academic exchange. Moreover, it is a prerequisite for attracting financial resources to support the process of innovating and improving the quality of higher education through research collaboration.

### ***3.2. Subjective factors***

Firstly, it is public universities' growth plan. Therefore, when designing development plans and assigned duties in teaching and scientific research, universities must assess, analyze, and ensure financial resources. Moreover, they shall effectively mobilize them to achieve the set goals and development directions.

Secondly, it is the schools' trademark. The brand serves as a source of strength for them to grow and symbolizes society's acceptance.

Thirdly, it is the flexibility of leaders and managers. This factor plays a vital role in formulating strategies and organizing financial management well, improving the overall performance of schools.

Lastly, it is the professional capacity of the financial management team. If they possess high expertise, they will give good advice to school leaders to make sound and effective financial decisions.

## **4. Situation of financial autonomy at public higher education institutions in Vietnam**

### ***4.1. About mechanism and policy***

Decree No. 43/2006/ND-CP dated April 25, 2006, of the Government has stipulated the right to autonomy and self-responsibility for task performance, organizational apparatus, payroll, and finance of public non-business units. Besides, Resolution No. 77/NQ-CP dated October 24, 2014, of the Government on a pilot program to renovate the operating mechanism for public universities in the 2014-2017 period states that if public schools commit to self-financing the

regular expenses and investment expenditure, they will be autonomous in the structure of the apparatus, deciding the establishment, and defining the functions and tasks of their subordinate units. Moreover, Decree No. 16/2015/ND-CP dated February 14, 2015, has stipulated university autonomy and the financial autonomy mechanism of public non-business units.

The Law amending and supplementing some articles on Law on Higher Education grants greater rights and decentralization of autonomy to educational institutions. Decree No. 99/2019/ND-CP dated December 30, 2019, of the Government, elaborating and providing guidelines for some Articles of the Law on amendments to the Law on Higher Education and stipulating autonomy in professional activities, organization, personnel, finance, and assets continues to emphasize autonomy and accountability.

#### ***4.2. About the preparation and implementation***

Up to now, 23 public higher education institutions nationwide have piloted the autonomy mechanism. Autonomy has been granted in many areas, which has reduced administrative procedures. Therefore, there are more initiative and flexibility in the organization and implementation of school activities. The first stage of implementing autonomy under Resolution 77/NQ-CP has brought some impressive results in terms of operation and financial autonomy in public higher education institutions.

According to the report at the Conference summarizing the pilot program to renovate the operating mechanism for public universities [10], in the first two years of implementing financial autonomy, total revenue (excluding capital construction investment) in the post-autonomous period increased by 16.6% compared to the pre-autonomous one. However, the revenue structure of autonomous public universities has not changed significantly both before and after autonomy.

In terms of financial autonomy, the public universities have ensured financial management, strictly complied with the provisions of the current law,

and implemented uniformly, openly, and transparently. Moreover, financial resources have been used and allocated more proactively and appropriately, creating high efficiency in training activities, scientific research, and improving the lives of officials and employees.

#### ***4.3. Weaknesses and limitations***

The Law on Higher Education amended and supplemented (2018) has created favorable conditions for higher education institutions to promote autonomy. However, this law and other related laws have not been synchronized, making provisions on financial autonomy still limited. Besides the amended and supplemented Law on Higher Education (2018), higher education institutions have to comply with the Law on Public Investment (2019) and the Law on Bidding (2013) [15, pp. 21-31]. Tuition rates for general programs must be implemented following Decree No. 86/ND-CP. Although the government has issued Decree No. 16/ND-CP replacing Decree No. 43/ND-CP to create more favorable conditions for financial autonomy in public non-business units, it cannot be applied due to its practical inadequacies, specifically the regulation on the price mechanism for training services.

In addition, when exercising university autonomy, the funding of universities has increased to ensure regular activities. However, public universities have not taken advantage of resources from foreign partners and international organizations and have not attracted multinational companies to invest in higher education in Vietnam, which is an essential basis for sustainable financial autonomy [19].

Moreover, public universities have not yet mobilized many social resources for higher education. Although the State has given many preferential policies to encourage organizations, businesses, and individuals to invest in education and training activities, it has not issued any regulation yet. Therefore, it is difficult for higher education institutions to exercise financial autonomy and attract investors [17].

Finally, public universities have developed regulations on financial management. However, the setting up and use of funds are not reasonable, and they have not created a real breakthrough to maximize financial resources.

## **5. Financial autonomy at University of Law - Hue University**

### ***5.1. Organizing and exercising financial autonomy***

The University of Law is a public non-business unit, which directly uses the state budget under Hue University. Besides, it is responsible for preparing medium-term and long-term financial planning annually, managing revenue and expenditure, and complying with reporting regimes according to regulations [9], [11], [12].

Regarding organizing, managing, and implementing financial work, the University of Law - Hue University is responsible for making and executing the approved plan for financial revenue and expenditure. Besides, it will check and supervise the process of revenue and expenditure, payment, and settlement of funding sources. It also organizes financial performance and management, inspects and guides to complete this task. Finally, it fulfills the financial disclosure and reporting regime and saves accounting documents according to regulations [11].

### ***5.2. A revenue structure***

The revenue of the University of Law - Hue University is from tuition, training services, state budget, and other sources. However, its primary revenue is the tuition of training systems, accounting for 75% to 85% of total revenue over the years. Only around 10% of its revenues come from the state budget. Moreover, other sources reach less than 8% of its total revenue.

Thanks to the revenue, which is over 90% over the years, the University can be proactive if shifting to financial autonomy and ensure recurrent expenditures and investment expenditures.

**Table 1. Revenue structure from 2016 to 2020**

Unit: thousand dong / %

No.	Revenues	2016		2017		2018		2019		Am
		Amount	%	Amount	%	Amount	%	Amount	%	
1	State budget	7.060	12,6	8.913	10,782	10.644	11,65	9.027	9,04	9
2	Tuition and fees	47.511	84,83	71.733	86,778	77.774	85,13	86.655	86,77	63
3	Training services	782	1,4	1.417	1,714	2.811	3,08	3.633	3,64	6
4	Others	658	1,17	600	0,726	131	0,14	557	0,56	5
	<b>Total revenue</b>	<b>56.011</b>	<b>100</b>	<b>82.663</b>	<b>100</b>	<b>91.360</b>	<b>100</b>	<b>99.872</b>	<b>100</b>	<b>84</b>

(Source: Final accounts from 2016 to 2020 of University of Law - Hue University)

### 5.3. Expenditure structure

Based on strategies and medium and long-term plans, the University has allocated funds in order of priority, creating high efficiency in the process of construction and development.

**Table 2. Expenditure structure from 2016 to 2020**

Unit: thousand dong / %

No.	Content	2016		2017		2018		2019		2020	
		Amount	%								
1	Personal payment	9.632	22,44	16.942	29,31	18.203	29,22	20.250	30,40	11.273	18,20
2	Training, scientific	25.209	58,74	21.104	36,51	25.200	40,45	28.532	42,83	29.400	47,45

	research										
3	Cultivating the team	1.199	2,79	1.521	2,63	1.762	2,83	2.286	3,43	1.221	1,97
4	Capital construction investment and repair costs	2.374	5,53	13.003	22,50	9.922	15,93	12.768	19,17	13.494	21,78
5	Others	4.501	10,50	5.230	9,05	7.208	11,57	2.781	4,17	6.568	10,6
	<b>Total</b>	<b>42.915</b>	<b>100</b>	<b>57.800</b>	<b>100</b>	<b>62.295</b>	<b>100</b>	<b>66.617</b>	<b>100</b>	<b>61.956</b>	<b>100</b>

(Source: Final accounts from 2016 to 2020 of University of Law - Hue University)

*Salary regime for employees:* The University has followed the salary scale and basic salary according to current regulations. The income distribution plan is to increase according to the management coefficient to ensure stability and enhance the actual income of employees under regulations.

*Provision:* After making up for recurrent expenditures, ensuring committed quality, and fulfilling obligations to the State, the difference between revenue and expenditure will be distributed as follows. At least 25% is contributed to the Career Development Fund. The remaining is set aside for the Bonus Fund, Welfare Fund, and Income Stabilization Fund.

*Scholarship fund for students:* The University has deducted 8% to 12% from the tuition of full-time mode to establish a scholarship fund encouraging learning according to the provisions of Circular No. 31/TT-BGDĐT dated August 1, 2013.

*Funding for scientific research activities:* The University has deducted funds for scientific research activities for lecturers and students under the Government's regulations on developing potential and encouraging scientific research in higher education institutions in Decree No. 99/2014/ND-CP on October 25, 2014.

#### **5.4. Conditions of facilities from 2016 to 2020**

The University's facilities are continually upgraded. In 2020, construction items and land area increased by over 30% compared to 2016. In addition, equipment, libraries, and learning materials have been modernized to improve teaching, learning, and scientific research.

**Table 3. Conditions of facilities from 2016 to 2020**

Category	Unit	2016	2020	2016/2020	
				+/-	%
1. Area of land used	ha	7,93	10,99	3,06	38,59
2. Lecture hall	m <sup>2</sup>	6.542	8.977	2.435	37,22
3. Library	m <sup>2</sup>	325	575	250	76,92
7. Hall and multi-purpose room	m <sup>2</sup>	530	730	200	37,74
8. Office area	m <sup>2</sup>	1.055	4.406	3.351	317,67
9. Sports ground and area for clubs	m <sup>2</sup>	6.300	8.300	2.000	31,75
10. Campus	m <sup>2</sup>	1.820	2.530	710	39,01

*(Source: Education Statistical Report from 2016 to 2020 of University of Law - Hue University)*

#### **5.5. The team of employees**

The University's faculty and staff are continually growing in quantity and quality, which is required for financial autonomy. There were 149 officers and workers at the end of 2020. In which, 97 employees and lecturers had

postgraduate qualifications, equivalent to 65.78%. Their qualification is continuously enhanced to fulfill development tasks. The school's funding is used for international publications, strengthening its brand, and stimulating regional and international integration.

**Table 4. The status of the team of employees from 2016 to 2020**

Targets	2016		2020		2016/2020	
	Quantity (people)	%	Quantity (people)	%	+/- (people)	%
<b>Total</b>	<b>108</b>		<b>149</b>		<b>41</b>	<b>37,96</b>
Doctor	11	10,19	22	14,77	11	100,00
Masters	47	43,52	96	57,71	29	61,70
Bachelor	30	27,78	28	25,51	18	60,00
Others	20	18,52	3	2,01	-17	-85,00

(Source: Education Statistical Report from 2016 to 2020 of University of Law - Hue University)

### **5.6. Annual enrollment scale**

This University has consistently met and exceeded the enrollment quotas for many years due to society's high demand for undergraduate and postgraduate training systems.

**Table 5. Enrollment scale from 2016 to 2020**

No.	Mode of training	2016	2017	2018	2019	2020
1	PhD students	0	05	04	03	03
2	Masters student	124	170	288	362	450
3	Student	1.521	1.809	1.713	1.836	1.825
3.1	<i>Long-term full-time</i>	826	1.047	988	1.010	975

3.2	<i>Other modes</i>	695	762	725	826	850
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*(Source: Education Statistical Report from 2016 to 2020 of University of Law - Hue University)*

The school always researches and innovates training programs to suit society's demands and fulfill the goal of enhancing training quality.

Training organization has provided a high-quality human resource, which is highly appreciated by society. The findings of surveys of graduates in recent years indicate that after graduating one year, the number of students getting a job reaches 94.2%. The percentage of students working in the trained professions is 86.6%.

### ***5.7. Some weaknesses in financial autonomy***

Through researching and evaluating the current situation of financial management at the University of Law - Hue University, it can be said that this task is limited in terms of the following aspects.

The first thing is about the management and mobilization of financial resources. The mechanism of state budget allocation under administrative quotas is not appropriate because it has not promoted the process of streamlining the apparatus and improving the quality of the staff.

The second thing is about the management, allocation, and use of financial resources. The allocation and use of state budget funds to support the University's operations have not been associated with output results. This school has not developed criteria to evaluate the use of funds associated with the performance of tasks and the activities of subordinate units.

The third thing is about financial control. Inspecting the use of financial resources has not been seriously monitored and associated with the performance of tasks.

The fourth thing is about the revenue of the University of Law - Hue University. The primary revenue is from tuition, full-time enrollment, and postgraduate training activities.

Finally, in the Central region, all students in special cases under the policy of Vietnamese law studying at the school are exempted from tuition and provided with scholarships. Significantly, they account for 20% to 30% of total students. Therefore, it is a primary factor leading to reduced revenue.

## **6. Some solutions**

### ***6.1. General solution***

Firstly, public higher education institutions shall develop long-term and short-term development plans to orient financial management under university autonomy.

Secondly, additional income shall be built based on work performance and contribution of each person to his position.

Thirdly, it is vital to complete the management mechanism for the existing modes of supplying public training service, including high-quality training, short-term training, and establishing more training sectors.

Fourthly, the organizational structure needs to be streamlined more effectively. In addition, it's essential to pay more attention to training, cultivating, and creating favorable conditions for officials and employees to study and improve their professional qualifications.

Finally, the University needs to mobilize other financial resources from society. In addition, it is crucial to actively coordinate with other organizations and individuals in the direction of training under contracts, cooperation, and joint ventures. Moreover, it should link and expand cooperation with businesses and recruitment agencies to create job opportunities for graduates, contributing to the attraction of more learners.

### ***6.2. Specific solutions***

Firstly, it is about training management. The University should develop training programs associated with the Law sector, including those associated with foreign training institutions and organizations. In addition, it needs to standardize the curriculum and create bridge programs to other universities. Moreover, it's vital to cooperate with the Association of Law Schools for academic exchange, scientific conferences, and knowledge exchange.

Secondly, the University should develop a team of lecturers, which is the core factor of its existence and development. Besides, it's crucial to enhance the quality of lecturers to create products in training, scientific research, and product transfer, building a strong brand. Thanks to that, it can attract more learners, organizations, and investors to diversify financial sources.

Thirdly, it is investing and upgrading facilities. The University needs to modernize facilities and create conditions to strengthen the teaching quality and scientific research. Thereby, it will supply high-quality products and meet social demands.

Finally, it's about perfecting financial management. The University shall determine that renovating the mechanism of financial management when exercising university autonomy is important. To establish strong and stable financial resources, it can apply the following methods:

i) Strongly socializing investment resources by different methods, and calling for investment, investment cooperative, collaborative projects in research and transferring research results, and capital sources of organizations;

ii) Planning to increase revenue from science and technology activities, transferring research products, such as commercializing curricula, materials, and results of cooperation with other training institutions;

iii) Developing an appropriate plan for raising tuition. Building high-quality training programs and affiliate programs with foreign countries to increase tuition;

iv) Financial management must be carried out transparently and clearly to ensure financial resources for the stable development of public non-business units and public universities.

### **Conclusion**

Financial autonomy is a critical mission when public higher education institutions operate under an autonomous mechanism. Therefore, financial management shall be implemented transparently, strictly, and effectively. Furthermore, universities must diversify financial resources, allocate and use them appropriately to ensure their stable operations and progress.

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