



Received: 05-08-2023
Accepted: 15-09-2023

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

Financial Autonomy Mechanism at the University of Labour and Social Affairs: Current Situation and Solutions

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Abstract

This article explores the financial autonomy mechanism of public service units in the field of education and training and studies the current status of implementing financial autonomy at the University of Labor and Social Affairs. The article uses statistical, synthesis, comparison and analysis methods to research the current situation of financial autonomy at the University of Labor and Social Affairs in 3 years from 2019 to 2022. From then on, the article The newspaper proposes solutions and recommendations to

improve the effectiveness of financial autonomy at the University of Labor and Social Affairs such as promulgating a comprehensive management document system on financial management in the university; diversifying training forms; changing the tuition mechanism, both aiming to offset training costs and address social policies for students, improving internal spending regulations; enhance cost-saving solutions; increase transparency in financial autonomy.

Keywords: Financial Autonomy, Public University, University of Labour and Social Affairs

1. Introduction

Education and training are one of the specific fields, but they are not outside the general trend of society. Today, not only in Vietnam but also in all other countries in the world, education and training are always considered top priorities in their development. The fact that domestic and international universities exchange and learn while competing to establish each university's position is increasingly strong. Implementing the roadmap towards university autonomy helps universities maximize resources, increase initiative, and also poses challenges for higher education institutions in university governance. To assert ourselves with society and learners about the quality of training, this can be considered an urgent task that determines the existence and development of each higher education institution.

Do Thi Thanh Hoa (2018)^[12] "Solutions to strengthen financial management of the University of Labor and Social Affairs towards promoting financial autonomy mechanism" has systematized the theory of financial management and autonomy. finances of public universities in general and the University of Labor and Social Affairs in particular; learn and analyze the current status of financial management at the University of Labor and Social Affairs in the trend of financial autonomy. The author has pointed out solutions to strengthen the university's financial management in the direction of promoting the new financial autonomy mechanism in the period 2020-2030.

Le Van Binh and Hoang Van Liem (2019)^[14] researched solutions to perfect the financial autonomy mechanism at Hue University. The authors studied the financial autonomy mechanism at Hue University based on secondary and primary data collected from accounting data, statistical reports... and survey results of accounting staff accountants and management staff. Research results show that Hue University has promoted decentralization of financial management and basically well implemented the autonomy mechanism on revenue sources, revenue levels, and use of resources. main, on salaries, wages and additional income, and on the use of financial results during the year and funds. This decentralization has helped Hue University be proactive in managing the unit's finances and assets, using the allocated state budget economically and effectively. At the same time, increasing revenue sources through diversifying non-business activities, production and business, joint ventures, etc. However, the implementation of the financial autonomy mechanism at Hue University still has some difficulties and obstacles. Infected. Based on the assessment of the current status of the financial autonomy mechanism, the authors have proposed a number of methods to improve the financial autonomy mechanism at the unit in the coming time.

Nguyen Dong Xuan Anh (2020) conducted research on "Financial management at public universities under the Ministry of Public Works under the conditions of implementing the financial autonomy mechanism". In this study, the author has clarified basic theoretical issues about financial autonomy and financial management in public universities. At the same time, the author

also surveyed, analyzed and evaluated the current state of financial management at public universities under the Ministry of Industry and Trade, drawing out the results achieved, limitations and causes from which to draw as a basis. The Department proposes solutions to improve financial management at public universities under the Ministry of Industry and Trade in the context of implementing the financial autonomy mechanism in the near future.

Le Quang Nhan and colleagues (2021) [15] researched "Financial autonomy at Hung Vuong University, Phu Tho province". The authors analyzed and evaluated the current state of financial autonomy at Hung Vuong University in terms of revenue sources and use of funds, thereby pointing out the advantages and difficulties in the process of implementing financial autonomy at Hung Vuong University, and at the same time proposing measures to enhance financial autonomy at the university such as building a KPI performance measurement table and strengthening joint venture activities to exploit effectively. Using assets and human resources.

The study "Financial management mechanisms for public higher education in Vietnam in the context of integration and development" by author Dang Thanh Dung (2022) [13] provides a theoretical and practical basis for financial management mechanisms for education and training, especially public higher education. In it, the author has stated the basis of the financial management mechanism, financial sources for public higher education and factors affecting financial management. At the same time, the author has given a theoretical basis. Discussion and practice on financial management mechanisms for education and training, especially public higher education. The author has outlined the basis of the financial management mechanism, financial sources for public higher education and factors affecting financial management.

2. Content of Financial Autonomy at Public Universities

The promulgation of the 2018 Higher Education Law marked the completion of the legal regulations on the university autonomy model, which is systematic and normative on the autonomy of higher education institutions in general and public higher education institutions in particular. According to the Law on Higher Education 2018: public higher education institutions are established by the state, ensure operating conditions and represent the owner. Classified by level of financial autonomy: According to Decree No. 60/2021/NĐ-CP dated June 21, 2021 of the government regulating the autonomy mechanism of public universities, universities have been divided into Publicly divided into 4 groups:

- Public universities cover their own recurrent and investment expenditures.
- Public universities cover their own recurrent expenses.
- Public universities self-guarantee part of their regular expenses.
- Public universities have regular expenses covered by the state budget.

Determine the Level of Financial Autonomy at Public Universities

Based on the total revenue and expenditure sources of the public university, determine the level of autonomy of the university. To determine the self-guarantee level of

recurrent expenditure according to the following formula:

$$\text{Self-guarantee level for regular expenses (\%)} = \frac{A}{B} \times 100\%$$

In there:

A is the total revenue that determines the university's financial autonomy, including:

- Revenue from providing public service activities belongs to the list of public service services used in the state budget.
- Revenue from performing scientific and technological tasks when selected or assigned directly by the Ministry of Labor, War Invalids and Social Affairs according to the provisions of the law on science and technology.
- Fee revenue is left for regular expenses in accordance with the law on fees and charges
- Revenue from property rental; income from bank deposit interest
- Other sources of income as prescribed by law (if any).

b) B is the total expenses that determine the university's level of financial autonomy, including expenses to perform the task of ordering or bidding to provide public service services using the state budget and actual expenses. Implementing policies to exempt and reduce tuition fees according to regulations and regular expenses for fee collection services according to regulations. Expenditures such as: Expenditure on salaries, ranks, positions, salary-based contributions and other expenses allowances for officials and lecturers at Headquarters; Spending on scientific research tasks; Expenses for professional activities; management expenses; Regular maintenance and upkeep of assets, procurement with self-assigned funds and other regular expenses.

Financial Autonomy in Revenue Management

The university's revenue source is the funds that it receives without having to be refunded and used to implement educational and training activities, scientific research and a number of other university activities. Revenue sources for universities include the following:

Revenue allocated by the State Budget includes funding allocated for education and training from the central and local budgets and regular funding allocated for carrying out scientific and technological research tasks from The line ministry selects or directly assigns funds to support regular expenditures after the unit has used the non-business revenue source and the remaining fee revenue to spend on performing tasks and providing public service services under the list of public service services but has not yet guaranteed regular expenditures and other types of funding such as funding for implementing national target programs, funding for training and fostering officials according to approved projects... Revenue from the state budget must be managed and arranged for use according to estimated expenditures and state regulations.

Revenue from public service activities: includes revenue from public service activities; Revenue from production and business activities, joint venture activities, and associations with organizations and individuals according to the provisions of law and appropriate project approval by competent authorities; Revenue from public property rental. Revenue from public service activities is the source of

revenue received to implement teaching activities, scientific research and other ancillary activities, revenue from training and teaching activities accounts for a large proportion. best. Revenue from business is revenue received by universities implementing business activities that do not have to be independently accounted for. Revenue from affiliated units is independently accounted for and submitted according to regulations. Other sources of revenue are revenues outside the scope of the above regulations such as income from investments, donations, interest,...

In addition, in higher education institutions, there are also fee revenue sources that are left to spend according to the provisions of law on fees and charges, aid and sponsorship sources according to the provisions of law and other sources. other revenue.

Revenue from the State Budget is easily managed on the basis of payroll expenditures assigned by competent authorities, norms for allocation of State Budget expenditure estimates, and specific operational expenditures according to the regime. regulations and implementation of the previous year's estimates.

The principle of balancing income and expenditure in university training activities is reflected in the content of Circular No. 14/2019/TT-BGDDT. Specifically, the service price is calculated to cover all costs according to the following formula:

$$\text{Education and training service} = \frac{\text{Salary}}{\text{costs}} + \frac{\text{Material}}{\text{costs}} + \frac{\text{Management}}{\text{costs}} \text{ prices}$$

$$\begin{aligned} & \text{Depreciation cost/fixed asset} && \text{Costs,} \\ & + \text{ wear and tear (investment} && + \text{ other} \\ & \text{ accumulation)} && \text{funds} \end{aligned}$$

Financial Autonomy in Managing Expenditures and using Financial Results

▪ Management of Expenditures at Public Higher Education Institutions

The university's expenses are the costs incurred when implementing teaching activities, scientific research, and other activities. University expenses include:

- Operational expenses: these are costs incurred when a university carries out teaching activities, scientific research, and other auxiliary activities. Operational expenses include basic salary, supplementary salary, other wages, benefits for staff, social insurance fees, scholarships, service fees, professional fees, equipment purchase and repair costs, and other expenses.
- Expenses for carrying out work and services that charge fees as per legal regulations; expenses for service activities in public higher education institutions.
- Business expenses: these are costs incurred to carry out business activities that are not accounted for separately.
- Other expenditures.

▪ Utilizing the Financial Results within the Year

At the end of the fiscal year, after fully accounting for regular revenues and expenditures, depreciation of fixed assets (if any), tax payments and other state budget contributions, setting aside wage reform funds as regulated and the difference between higher revenues and regular expenditures, public universities implement the distribution

of financial results.

Setting up a fund for career development activities.

- For units that self-finance from 70% to less than 100% of regular a minimum of 20% should be set aside.
- For units that self-insure from 30% to less than 70% of regular expenses: a minimum of 15% should be set aside.
- For units that self-insure from 10% to less than 30% of regular expenses: a minimum of 10% should be set aside.

Establishing a Supplementary Income Fund and Additional Income Expenditure: While the government has not yet issued a new salary regime according to Resolution No. 27-NQ/TW dated May 21, 2018 of the seventh Central Executive Committee meeting about salary policy reform for cadres, civil servants, public employees, armed forces, and workers in enterprises, public universities establish a Supplementary Income Fund not exceeding twice the salary fund scale as regulated. If the salary regime changes, public universities will comply with the regulations of the document.

Establishing a Reward Fund and Welfare Fund:

- For units that self-fund between 70% and less than 100% of regular expenses: a maximum of 2.5 months' salary and wages for the year can be set aside at public higher education
- For units that self-fund between 30% and less than 70% of regular expenses: a maximum of 2 months' salary and wages for the year can be set aside at public higher education
- For units that self-fund between 10% and less than 30% of regular expenses: a maximum of 1.5 months' salary and wages for the year can be set aside at public higher education institutions.

Additionally, depending on the scale and characteristics of each university's operations, universities are allowed to allocate various funds as per the law.

3. Research Methodology

Statistical and synthesis methods are used to investigate and collect documents about the financial autonomy mechanism at the University of Labor and Social Affairs through secondary data such as activity reports, revenue reports, expenditure reports, and other related reports of the University of Labor and Society over three years (2020, 2021, 2022).

The method of comparison and analysis: After gathering the data, the author proceeds to study and analyze the implementation of financial autonomy at the University of Labor and Social Affairs. Following this, a comparative method is used to evaluate changes in indicators reflecting the revenue and expenditure activities of the university over the years.

4. The Content of Financial Autonomy at the University of Labour and Social Affairs

4.1 An Overview of the University of Labour and Social Affairs

University of Labour and Social Affairs is a university under the Ministry of Labor, Invalids and Social Affairs, managed by the state in terms of education and training by the Ministry of Education and Training. University of Labour

and Social Affairs has three campuses. Besides the main campus at 43 Tran Duy Hung, Cau Giay district, Hanoi city, there is also Campus 2 at 1018 To Ky, Tan Chanh Hiep ward, District 12, Ho Chi Minh City and the Son Tay Campus under the university. Son Tay Campus is located in Xuan Khanh ward, Son Tay town, Hanoi city. From this point on, University of Labour and Social Affairs has truly become a large university education institution under the Ministry of Labor, Invalids and Social Affairs, standing in the two largest cities of the country, tasked with training high-level human resources for the industry and for the country.

With nearly 60 years of training and development, our institution has always been a reliable destination for training personnel in the fields of labor, war invalids, and social affairs in particular, as well as various economic and social sectors across the country in general. From a university offering intermediate and college-level training, we have now evolved into a multi-disciplinary university. Currently, we are offering undergraduate programs in 15 fields including Social Work, Human Resource Management, Accounting, Insurance, Business Administration, Psychology, Economic Law, Economics, Management Information Systems, Information Technology, English Language, Auditing, Finance - Banking, Insurance - Finance, Tourism and Travel Services Management and Orthopedic Technician; master's programs in 5 specialties including Human Resource Management; Accounting, Social Work, Business Administration and Insurance; and a doctoral program in Human Resource Management.

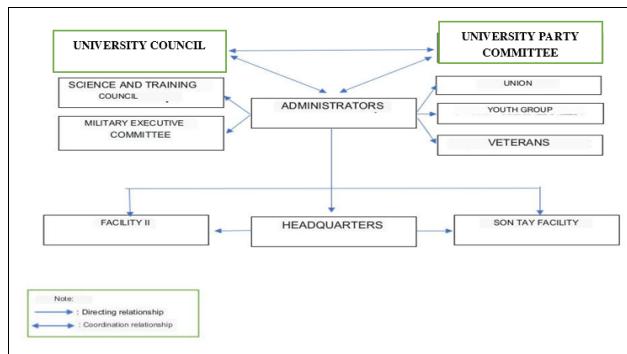


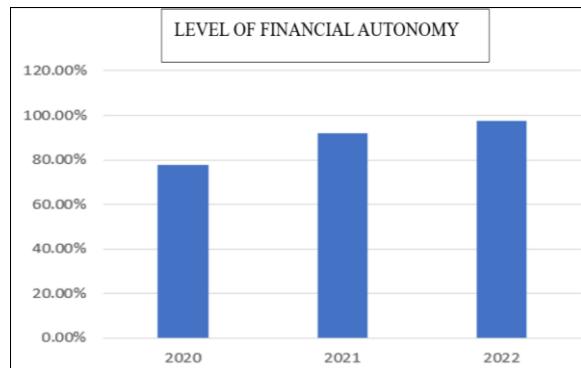
Chart 1: Organizational structure of the University of Labor and Social Affairs

4.2 The current state of financial autonomy at the University of Labor and Social Affairs

- *The level of financial autonomy at the University of Labor and Social Affairs*

The university's revenue primarily comes from the state budget, tuition fees, service fees, and scientific-technological activities. Expenses include basic investments and regular expenditures, with the aim of covering operational costs. In reality, there's an imbalance between income and expenditure. The university has more decision-making power over spending but is limited in its decision-making over income. The sources of income that determine the level of autonomy include: Income from the state budget to compensate for approved programs, projects, and content. This specifically includes: state budget funds to offset tuition fees, state budget funds for scientific research

activities, and funds from the university's income from tuition fees for various training programs, retraining, and improvement studies. The expenses identified in this case include regular autonomous Salary payments, allowances and contributions based on the number of assigned personnel or approved job positions are paid from income sources, as are professional activity expenses, management expenses, regular asset purchases and repairs, and other regular expenses. The analysis results of the university's autonomy level over the past three years (2020, 2021, 2022) were evaluated at 77.94%, 91.91%, and 97.43% respectively. Thus, the university is currently implementing autonomy in Group 3-Public universities self-guarantee part of their regular expenses.

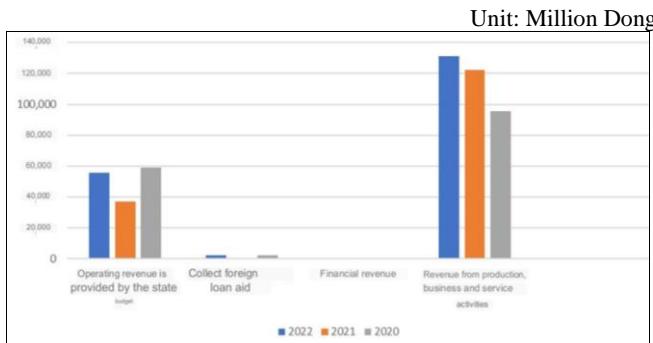


Source: Compiled by the author group

Fig 1: The level of autonomy at the University of Social Labor-Main Campus

- *Managing Revenue Sources*

The revenue from the state budget includes regular and irregular amounts, as well as income from other sources. The funds from foreign aid and loans are unstable and originate from cooperative activities, with our partners providing aid for the university's training and scientific research activities. Revenue from financial activities consists of small amounts from loan interest and is not continuously generated. The largest source of income for the university at its main headquarters comes from its service business operations. This is also the deciding factor in the university's financial autonomy. The university's business operation revenue includes various sources: regular university tuition fees; postgraduate and doctoral tuition fees; part-time study fees; admission and selection fees; supplementary knowledge, conversion, postgraduate exam preparation fees; fees from the Student Service Center; fees from the Information Library Center; hall activity fees; retake, improvement fees; transcript, diploma copy, certificate issuance fees; exam review fees; electricity, water fees; english output standard fees; dormitory fees; health insurance commissions; other fees. Among these revenues, the regular university tuition fee accounts for the largest proportion (83.6% in 2020, 84.5% in 2021, and 89.7% in 2022). Following this are revenues from retakes, improvements, and postgraduate tuition fees which hold a high proportion among the remaining revenues. Analyzing the university's revenue sources reveals that income from service business operations holds the largest share of total revenue.

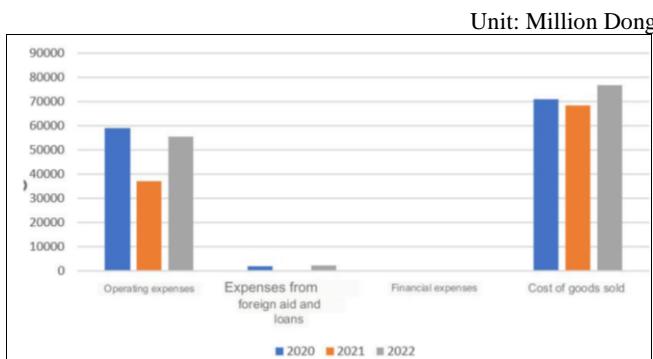


Source: Compiled by the author's team

Fig 2: Compilation of revenues for the University of Labor and Social Affairs-Main Campus for the years 2020-2022

- *Managing Expenditures (using funds)*

University of Labor and Social Affairs primarily focuses on providing undergraduate, master's, and doctoral programs. Therefore, the university's budget is mainly allocated to education and scientific research. For educational activities, the costs include: Direct costs such as lecture hours, graduation practice guidance, and thesis guidance; Training management costs; Training service costs like electricity, water, auditoriums, classrooms; Partner costs; Other costs. For scientific research activities, the expenses include: Scientific labor costs; Article writing costs; Seminar and conference expenses; Purchase of raw materials; Office supplies expenses; Equipment purchases; Travel expenses, per diem allowances, and other costs. For service activities, the expenses include: Salary and wage expenses; Material costs: tools, equipment; Outsourced service costs: electricity, water.



Source: Compiled by the author's team

Fig 3: Summary of expenses of the University of Labor and Social Affairs - Main Campus for the years 2020-2022

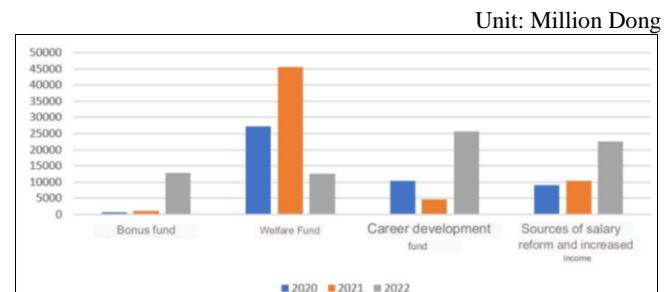
- *Management of Fund Allocation and Usage*

The university's funding is prioritized for programs, projects, plans, and activities that serve educational innovation, improve training quality, and ensure output standards. After offsetting regular expenses and fulfilling obligations to the state, the surplus revenue over expenditure is distributed among units as follows:

- The funds allocated have been gradually increasing over the years for various Welfare Funds.
- Regarding the establishment of the Career Development Fund: The university has allocated over 20% for units that self-finance from 70% to less than 100% of regular expenses.
- Setting up the Supplementary Income Fund and disbursing additional income: While the government

has yet to implement the new salary regime according to Resolution No. 27-NQ/TW dated May 21, 2018, from the seventh Central Executive Committee meeting about salary policy reform, our institution has been proactive in establishing a Supplementary Income Fund. This fund should not exceed twice the salary scale fund as per regulations. We've ensured that the additional income for staff and lecturers is at a level of 157% compared to the salary scale. At the same time, bonuses have been increasing year by year. As base salary policies change, our institution promptly and correctly sets up and disburses funds.

- For the Reward and Welfare Funds, the university ensures a maximum allocation of no more than 2.5 months of salary, which is implemented annually and fully spent on staff and lecturers. Collective activities, tourism, and leisure activities are all regulated and funded by the university according to internal spending regulations.



Source: Compiled by the author's team

Fig 4: Summary of fund extracts from the University of Labor and Society-Main Headquarters for 2020-2022

4.3 Limitations and Causes

During the process of implementing autonomy in parts, the university still encounters limitations that affect both the institution and its workers.

A document management system to manage income and expenditure has been established annually based on internal spending regulations. However, in response to the demand for increasing revenue sources, the university has not yet issued any documents to motivate, promote, and define rights and responsibilities in mobilizing social resources, enhancing the establishment of admission channels. Therefore, staff and teachers have not fully utilized their potential to contribute to the university's overall revenue.

The diversification of our university's revenue sources is still limited, mainly coming from tuition and fees. This is the university's primary income, but it often depends on the annual enrollment results. If we don't meet the enrollment targets, we won't have enough revenue to cover expenses. Even if tuition increases to the maximum allowed level, it only compensates for unmet or decreased enrollment targets compared to the previous year. Income from service activities is very limited, and service revenue accounts for a small proportion of total income. Therefore, the total revenue used for the university's professional activities is reduced. When we have to independently manage investment expenses, it becomes even more challenging to regulate other expenditures.

The university is given autonomy over their expenditures, but their income doesn't quite match up. This leads to the effectiveness of this autonomy being no better than not

having it at all. For a long time, due to the cap on tuition fees, which is usually low, the income doesn't cover the expenses, causing difficulties for educational activities. The university hasn't yet focused on valuing and actively seeking financial resources from project sources, foreign aid funds, research fund sponsorships, consulting activities, and partnerships with businesses.

The university has yet to prioritize diversifying its educational methods in a timely manner to provide the best learning conditions, offering a variety of choices suitable for different individuals.

The university has not yet focused on encouraging, appreciating, and actively seeking to attract financial resources from project sources, foreign aid funds, research fund sponsorships, consulting activities, partnerships with businesses, and technology transfers through scientific research activities.

4.4 Solution to Enhance Financial Autonomy Effectiveness

Solution 1: Implement a comprehensive management system for financial management within the university.

To establish a legal framework that helps workers understand the university's policies and their individual responsibilities within the organization and to provide a basis for self-management aimed at comprehensive financial management, the university needs to issue a financial management document system that suits its conditions. This will motivate workers to grasp and contribute to the university.

Solution 2: Diversify training methods.

Along with ramping up our student recruitment efforts, our university needs to diversify its training fields and methods. We should create conditions for our departments to expand their scale, improve their quality, and diversify their training activities to meet the increasingly high and diverse learning needs of society. Various training methods have been introduced, such as regular and continuous training; centralized and distance learning; professional development; organizing student exchanges abroad; inviting foreign experts to Vietnam for teaching... This helps diversify income sources, increase competitiveness, and expand the market.

Solution 3: Alter the tuition fee mechanism, aiming to both compensate for training costs and address social policies for students.

For the group of fields that have undergone quality education accreditation, the university needs to devise a strategy to establish suitable tuition fees, ensuring enough revenue to cover expenses and generate profit for workers. For training programs that haven't yet implemented quality education accreditation, a roadmap needs to be developed to increase tuition fees through various solutions and services. The university can establish a student loan program, collaborating with commercial banks to roll out student loans for students with the aim of facilitating learners in fulfilling their tuition fee obligations when they are unable to afford them. Additionally, the university mobilizes external resources to participate in student loan activities. Many agencies, businesses, organizations, and individuals participate in directly sponsoring scholarships for students.

Solution 4: Create an open and supportive environment for universities to carry out scientific research services, technology transfer, and other income-generating social

services.

According to the evaluation summary by the Ministry of Education and Training at the Financial Autonomy Conference (2022), currently, the revenue from scientific research activities is quite low (about 3% of total university revenue), due to an unplanned and inconsistent mechanism. Therefore, universities need strong and consistent guidance to perform better. In recent years, the scientific research work of teachers and students at the University of Social Labor has shown significant improvement, although it's still quite modest. Universities need to establish a mechanism for allocating scientific research targets to units, placing orders, and requiring implementation. Doing so not only enhances the research capabilities of teachers and students but also generates additional revenue for universities through technology transfer activities.

Solution 5: Refine the internal spending regulations

Building and implementing an internal spending regulation in accordance with the rules is a crucial step towards financial autonomy at the Social Labor University. This regulation will help the institution establish a clear, strict, and compliant spending management system, ensuring transparency and preventing misuse of financial resources. This should be achieved by gathering policies and regulations related to the university's financial resource usage, including rules on bidding, purchasing, payment, inventory checking, reporting, and financial reform. Moreover, these regulations need to be designed to fit the situation, activities, and organizational structure of the university while adhering to laws related to public financial management and state budget management.

Solution 6: Cost-saving strategies

- The university needs to step up its cost control and closely monitor spending to detect and minimize unnecessary expenses, avoiding waste.
- The university needs to optimize its operations for more effective resource use. This includes efficient use of equipment and facilities, regular maintenance and repairs, process optimization, and productivity enhancement. The university should actively adopt new technological solutions to cut costs and boost operational efficiency.
- The university needs to ramp up training and human resource development to boost efficiency. At the same time, it's important to review the structure and number of staff to avoid wasting resources.

Solution 7: Increase transparency and financial autonomy at the university.

- The university needs to ensure clarity and completeness in accounting records to maintain transparency and prevent the creation of fraudulent expenses.
- The university needs a regular and comprehensive system for financial inspection, monitoring, and evaluation to ensure transparency in financial management.
- The university needs to post its financial information publicly as required, so that anyone can easily access details about the institution's financial management.
- The university should enhance the involvement of specialized units in financial management by organizing meetings, workshops, or public forums to explain details related to the institution's financial management. This will help increase transparency in financial management and build community trust in the

institution's integrity and responsibility in managing finances. Universities need to push for technological innovation to improve accounting processes, asset management, and cost control. New technologies like blockchain and artificial intelligence can also be applied to ensure transparency and efficiency in financial management.

5. In Conclusion

The inevitable and objective trend of financial autonomy and self-responsibility for public university institutions is a must. Over time, the implementation of financial autonomy at public universities in Vietnam has been piloted and achieved initial results. However, it's necessary to continue researching practicalities and innovating to promote this mechanism in the future. Autonomy is an inevitable trend that meets the requirements of development laws. Therefore, universities must adapt and want to survive and develop in this new environment, preparing conditions for full autonomy is essential. It contributes to enhancing the autonomy of universities, clarifying opportunities and challenges and proposing solutions to effectively implement financial autonomy at public universities in Vietnam. Financial autonomy at public university institutions involves managing activities to mobilize, allocate and use financial resources by coordinating different measures. Financial autonomy requires public university institutions to choose and make decisions about managing revenues and expenditures of financial funds for the unit, managing revenues and expenditures of training programs and managing budget estimates for the university. The main goal of financial autonomy at public university institutions mainly focuses on effectively managing and using budget funds from the state budget as well as other investment sources for universities according to legal regulations to provide the best public education services for society. The study at the University of Labor and Social Affairs aims to clarify the status quo, the level of autonomy of the university, analyze the advantages in the conditions of the university and identify limitations from which there are synchronous solutions to help the university implement steps closer to full autonomy actively, sustainably and develop.

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