



**Government of the Socialist Republic of Viet Nam**

**Ministry of Education and Training  
General Statistical Office**



# **Education Financing in Viet Nam, 2009-2013**

*Following the National Education Accounts methodology*



**Global and Regional Activities Programme  
Education Financing**

**Development of methodologies to improve national reporting on financial flows**

**Hanoi, July 2016**



## **Education Financing:**

### **Improving the national reporting system on financial flows**

The UNESCO Institute for Statistics (UIS), the International Institute for Educational Planning (IIEP) and the IIEP-Pôle de Dakar have joined their expertise to provide technical support to GPE countries to develop and implement sustainable methodologies to collect, produce, report and use quality education finance data.

This activity has been funded by the Global and Regional Activities program of the Global Partnership for Education.

Eight GPE countries (5 in sub-Saharan Africa, and 3 in Asia) have participated and developed tools to collect and analyse data on expenditure on education in a way which can both inform sector planning and allow for regular reporting at national and international levels.

Partner agencies have worked with those countries focussing on areas of education financing on which there is currently limited data coverage due to lack of well-defined and common methodologies and comprehensive information systems:

- 1) Allocation of resources within the system (**Guinea** and **Zimbabwe** with IIEP Pôle de Dakar);
- 2) Household expenditures (**Côte d'Ivoire** and **Viet Nam** with UIS);
- 3) external resources (**Lao PDR** and **Senegal** with IIEP);
- 4) in two countries (Nepal and Uganda), a comprehensive education finance information system was built around the National Education Accounts (NEAs) approach.

This document presents the results of this project in Viet Nam. It constitutes one of the outputs of the project, in addition to other outputs at national and international level.

Detailed information on the results and the tools developed are available on UNESCO UIS and IIEP websites.

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## Acronyms

ADB	Asian Development Bank
ASEAN	Association of Southeast Asia Nations
DBOET	District Bureau of Education and Training
DOET	Departments of Education and Training (provincial level)
DOF	Department of Finance
DOLISA	Department of Labor, Invalids and and Social Affairs
ECCE	Early Childhood Care and Education
EFA	Education for All
FY	Financial Year
GDP	Gross Domestic Product
GDVT	General Department of Vocational Training (MOLISA)
GER	Gross Enrolment Rate
GFS	Government Finance Statistics
GNI	Gross National Income
GPE	Global Partnership for Education
GPI	Gender Parity Index
GSO	General Statistics Office
HDI	Human Development Index
ISCED	International Standard Classification of Education
MDGs	Millennium Development Goals
MOET	Ministry of Education and Training
MOF	Ministry of Finance
MOLISA	Ministry of Labor, Invalids and Social Affairs
NEA	National Education Account
NER	Net Enrolment Rate
NESP	National Education Strategic Planning

OECD	Organization for Economic Co-operation and Development
PISA	Programme for International Student Assessment
PER	Public Expenditure Review
PPC	Provincial People Committee
SEDS	Socio-Economic Development Strategy
SDG	Sustainable Development Goal
SNA	System of National Accounts
U5MR	Under-five mortality rate
VLHSS	Viet Nam Household Living Standards Survey



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## 1. Steering committee

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## INTRODUCTION

Financing of education is a key issue at national and international levels to achieve quality long life learning for all. Governments need accurate and regular data on financing for effective education monitoring and policy planning, and to link certain types of spending to education outcomes. How money flows to students from different backgrounds will also need to be monitored to evaluate whether or not resources are distributed equitably. At global level, even though the Sustainable Development Goal 4 (SDG 4) “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” doesn’t have a specific target related to financing education, it will still be necessary to monitor whether sufficient resources are spent in order to reach the goal and targets, and whether they are allocated equitably and effectively. For the education sector specifically, countries have signed up to the Education 2030 Framework for Action, for which the main financing indicator ‘Education expenditure per student by level of education and source of funding’, implies coverage of all sources of financing (government, households and international) and a disaggregation, at a minimum, by level of education.

Despite these needs, tracking education expenditure flows is challenging, and sustainable national data collection mechanisms are needed. To be efficient, these systems must be based on a sound methodology which can serve multiple needs. The National Education Account (NEA) is such a methodology, designed to track expenditure to assess equity and efficiency of a country’s education system, estimate private expenditure and external contributions to education, all important dimensions that national policy-makers need to take into account to improve the country’s quality of education. The NEA exercise’s objective is to provide a comprehensive picture of the full cost of education in Viet Nam, by providers, level of education, and type of expenditure.

Viet Nam’s education achievements can be seen in many different areas. The most recent assessment of Viet Nam’s achievements was gathered for the 2015 EFA review<sup>1</sup>. Not only more children enter and participate in education, the quality of the education has also improved. Over the years, the government has implemented many relevant and effective policies with the intention to have a more inclusive system; such as the Decision 2123/QĐ-TTg of the Prime Minister where children of ethnic minority groups in disadvantaged areas can benefit a lunch and support for learning costs program and the Law on People with Disabilities endorsed in July 2010.

Viet Nam’s achievements benefited from important investments in education, with education expenditure between 16% to 20% of total government expenditure over the 2009-2013 period. As stated in their 2015 EFA review, “policies regarding free tuition, reduction in tuition fees, scholarships, school loans and other support to students have brought about positive changes, social justice and high quality human resource development. Similarly, policies to encourage and provide timely support for disadvantaged people enabled them to overcome obstacles to access to education” (idem, p. 56).

The rates of government expenditure on education as a percentage of GDP has also been maintained between 5.1% and approximately 6.0% over the 2009-2013 period, indicating a growing financial commitment to increase access to education and improving its quality.

While the NEA methodology was used as a basis for the production of the data found in this report, Viet Nam focused on two of the 3 main providers of education financing: the government (central and local) and households (students and parents), excluding for the moment international (or donor) expenditure

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1 Published on the UNESCO Bangkok web page at <http://unesdoc.unesco.org/images/0023/002327/232770e.pdf>

but including on-budget support or those included as state budget's revenue (although these could not be identified separately). The results of the analysis of data compilation for 2009 to 2013 shows:

- What was the level of investment from central and local governments during the period?
- What is the part of the financing coming from parents vs government?
- Which levels of education receive the most support?
  - ❖ From Government
  - ❖ From households (students and parents)
- What are households spending on and how does spending differ between wealth quintiles and between regions?

Once the full picture of the distribution of the resources on education are well established, by level of education, policy-makers can assess the financing mechanisms and how the resources are allocated and define and implement new policies for an even more effective education system.

The report is organized as follows. The Viet Nam context is introduced in Chapter 1, including the mechanisms for financing education in Viet Nam. Chapter 2 presents the National Education Methodology (NEA), as well as which sources of data were used and how they were processed. Chapter 3 presents the main findings from this exercise, while Chapter 4 analyses these findings a bit further. Finally, Chapter 5 addresses ways to improve not only financial allocations, but also present some recommendations on the mechanisms and data collection of education finance data to facilitate these sorts of analysis in the future.

# CHAPTER 1

## OVERVIEW OF EDUCATION AND ITS FINANCING MECHANISMS

### 1.1. Socio-economic context

1. Viet Nam is a country located in Eastern Indochina Peninsula, bordering China in the north, Lao PDR and Cambodia in the west, and the Pacific Ocean in the east. Geographically categorized as South-Eastern Asia affiliated with Association of Southeast Asia Nations (ASEAN)<sup>2</sup>, the 330,957 km<sup>2</sup> area includes 90.73 million<sup>3</sup> people as of 2014, of which 67 per cent<sup>4</sup> live in rural areas. Designating Ha Noi as its capital city since the reunification of North and South on 2 July 1976, Viet Nam is divided into 63 provinces and municipalities with 54 different ethnic groups, of which 90 per cent comprised of Kinh (Viet) people using Vietnamese as the official language.

2. Viet Nam has progressed exceptionally fast among the developing countries in terms of economic growth. Classified as one of the lowest income economy with less than \$100 Gross National Income (GNI) per capita in the 1980s, political and economic reforms (Doi Moi) implemented after reunification of north and south successfully transformed Viet Nam from such position into a lower-middle income in 2015<sup>5</sup>. Viet Nam's Gross Domestic Product (GDP) growth rate has also averaged 6.2 per cent for the last decade<sup>6</sup>, although it has slowed down recently to 6 per cent in 2014.

3. Viet Nam has made very impressive progress towards achieving the Millennium Development Goals (MDGs) and has been successful in some goals such as poverty reduction, education and gender equality. Viet Nam may be the country who made the most significant progress on Millenium Development Goal 1 (MDG 1), on poverty reduction, from a rate of 49.2 per cent in 1992 to 3.2 per cent in 2012<sup>7</sup>. Proportion of population living under the national poverty line declined as well reaching 17.2 per cent in 2012<sup>8</sup>, but inequalities between urban (5.4 per cent in 2012) and rural (22.1 per cent in 2012) areas still exist. Following the MDGs, the Sustainable Development Goals (SDGs) were adopted in September 2015 and Viet Nam's efforts and commitments on reducing inequities will continue, especially in line with the SDG 4 on education.

4. Despite this overall progress, poorer groups, ethnic minorities and rural populations have seen their share in economic progress unchanged. Income growth has been concentrated mainly around the large cities and in areas with export oriented economic activities. This has exacerbated income inequalities. The income share held by the highest 20 per cent of the population is 43 per cent in 2012 (44 per cent in 1993) while the lowest 20 per cent of the population is at 7.03 per cent (8 per cent in 1993)<sup>9</sup>. Also, the Gini index gradually increased from 35.7 per cent in 1993 to 39.3 per cent in 2010 although it bounced back to 35.6 per cent in 2012<sup>10</sup>.

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2 ASEAN Member States: Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Viet Nam (as of July, 2015).

3 Source: World Bank database, accessed in July, 2015.

4 Source: UN ESCAP database, accessed in July, 2015. Estimation from World populations prospects 2012.

5 Lower-middle income economies are those with a GNI per capita of more than \$1,045 but less than \$4,125. Source: World Bank country and lending groups, accessed in July, 2015.

6 Average from 2005 to 2014. Source: World Bank database, accessed in July, 2015.

7 Poverty headcount ratio at \$1.90 a day (2011 PPP, % of population). Source: World Bank database, accessed in October, 2015.

8 Source: World Bank database, accessed in July, 2015.

9 Source: World Bank database, accessed in August, 2015.

10 Gini index measures the extent to which the distribution of income or consumption expenditure among individuals or households within an economy deviates from a perfectly equal distribution. A Gini index of 0 represents perfect equality, while an index of 100 implies perfect inequality.

5. Viet Nam's investment not only expanded economic aspects but also human and social aspects such as improving health, education, water and sanitation. Indeed, the Human Development Index (HDI) increased dramatically from 0.476 in 1990 to 0.638 in 2013<sup>11</sup>, indicating that more people are having a longer and healthier life. Under-five mortality rate (U5MR) has successfully decreased about half, reaching 23.8 per thousand in 2013 from 50.6 per thousand in 1990<sup>12</sup>.

6. The government's Socio-Economic Development Strategy (SEDS) 2011-2020 is in accordance with the country's growth emphasizes structure reforms, environmental sustainability, social equity, and emerging issues of macroeconomic stability.

## 1.2. Education development context

### 1.2.1. Overview of changes in education structure and training

7. Achieving EFA, the MDGs and improving Viet Nam's HDI are fundamental targets in using education as means of enabling balanced development, economic growth and broader poverty reduction. Since 1945, several education reforms have transformed the education, bringing it to what it is today:

- **The first education reform (1950):** *From the Independence Day to the Victory of the First Indochina War (1945-1954).* Once Viet Nam gained its independence from France in 1945, the government transformed the structure of the general education into eight years of education with three levels: primary education of four years; lower secondary education of two years; and upper secondary education of two years.
- **The second education reform (1956):** *During the Viet Nam War (1955-1975).* When the country split into north and south, the educational activities in the two areas developed different characteristics. In the north, the general education systems changed into a 10 years programme with four years of primary education, three years of lower secondary education, and three years of upper secondary education. In the south, under the Saigon governments' management, the education methodology gradually transitioned from French-influenced to North American-dominated education. The general education experienced several changes with the components of primary education (five years), lower secondary education (four years), and upper secondary education (three years).
- **The third education reform (1981):** *Since the reunification (1976-1985).* After the reunification of north and south in 1975, the Ministry of Education started the preparation of education reform to unify the north and south systems, including large scale anti-literacy campaigns, and the revision of the school curriculum into 12 years of general education with primary and lower secondary education combined, and preparation was made for streaming in upper secondary schools.
- **Education reform (1986-2005).** During that period, difficulties in providing sufficient public resources for the education system led to a decline in quality<sup>13</sup>. To solve this, the government allowed the collection of tuition fees at all levels of education with the exception of primary education. Also, permission was given to open private kindergartens, and semi-public and people-founded classes/schools at all levels. For primary education level, various programmes

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11 Source: UNDP database, accessed in July, 2015.

12 Source: UNICEF global database, accessed in August, 2015.

13 Source: Education in Viet Nam – Development history, challenges and solutions, World Bank.

were also developed for ethnic minority children and disadvantaged children to introduce more flexible classes.

- The comprehensive reform of education and training (since 2013): This reform was implemented through the Resolution No. 29-NQ/TW dated 4th November 2013 at the 8th Vietnam Communist Central Party conference, Session XI. This reform emphasizes the achievements of the previous education reforms, with the spirit of keeping education and training as the top national policy, the cause of the Party, the State and the society; investing in education as a key development and a first priority among social economic development plans and programs; undertaking fundamental and comprehensive education and training reforms focusing on key major and urgent issues, from management to objectives, content, methodologies, mechanisms, policies and implementation; shifting from academic education to comprehensive learners' competency-based education; ensuring strong linkages between the development of education and training and the need for socio-economic development; and pursuing international integration actively for education development.

8. With Viet Nam's continuous effort, the education sector had experienced positive development and gained considerable achievements over these periods of reforms and development. The size of the education system expanded with an increase of the total number of students studying at primary schools from 8.1 million in 1986 to 10.2 million in 1996<sup>14</sup>. Moreover, at the end of 1996, Vietnamese leaders conducted a 10 year review of the educational reform to identify strategic plans for the next century. Finally in 2013, the net enrolment rate (NER) in primary education was 98.3 per cent while the rate for lower secondary was at 88.0 per cent<sup>15</sup>.

### **1.2.2. Legal and policy framework**

9. The Constitution of the Socialist Republic of Viet Nam (1992) stipulates that education is not only a right but also an "obligation of citizens". Every citizen has equal rights of access to learning opportunities, through support from the State (Article 10, Education Law 2005). Also, the 5 grades of primary education are free and compulsory for all children aged 6 to 14 (Law on the Universal Primary Education, 1991). Lower secondary is to become universal, as stipulated in Article 11 of the Education Law of 2005. The 2013 Constitution re-affirms this point, including children of age 5 under the universalization of pre-schooling.

10. The education Law of 2005 states that "the goals of education are to train Vietnamese into comprehensively developed persons who possess moral qualities, knowledge, good health, aesthetic sense and profession, and are loyal to the ideology of national independence and socialism; to shape and foster personality, quality and capacity of citizens, satisfying the national construction and defense requirements" (Chapter 1, Article 2).

11. In Article 9 of the Education Law of 2005, education is clearly linked to the socio and economic development of the country, putting education as the first national priority with a view to improving people's knowledge, training manpower, and fostering talents.

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14 Source: UIS data centre, accessed in August, 2015.

15 EFA 2015 Review of Viet Nam, Tables 5 and 11.

### 1.2.3. Current structure and organization of education and training

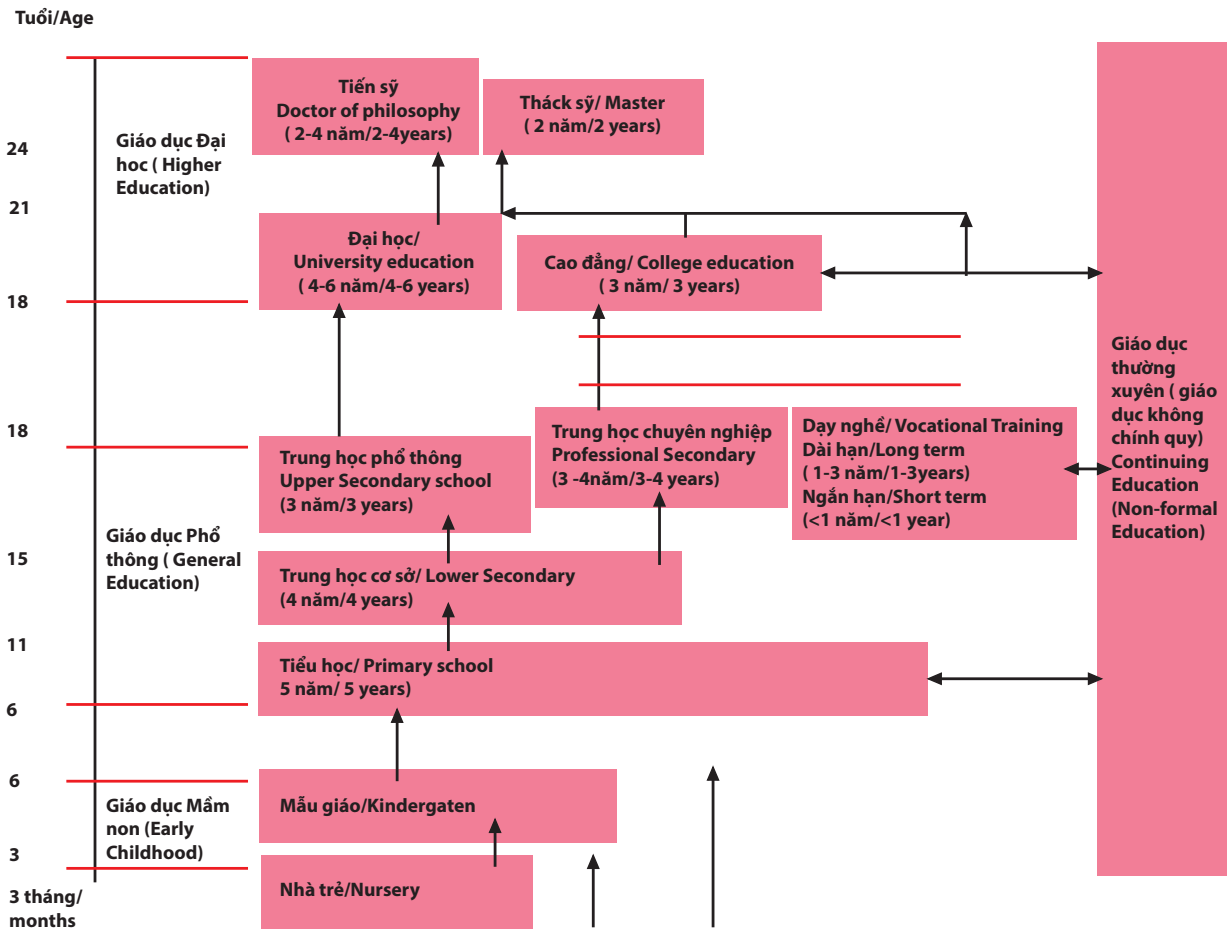
12. In 1990, the Ministry of Education and Training (MOET) was created, merging the Ministry of Education and the Ministry of Higher Education and Secondary Technical Education. The MOET became the main agency responsible of education matters: drafting the education planning strategies, the management of education budget and human resources, as well as the formulation of laws and policies for all levels of education. In coordination with other line ministries, the MOET leads in determining the curriculum, but also participating in making policies on education investment. Since 1998 vocational education has been managed by the Ministry of Labor, Invalids and Social Affairs (MOLISA), with the General Department of Vocational Training (GDVT) in MOLISA takes responsibility and administrative management of vocational training.

13. The management of schools, teachers and financial resources has been progressively decentralized. The MOET and other central government Ministries are now mainly only managing universities, colleges and professional schools under their direct responsibilities. At the district and commune levels, the district bureau of education and training (DBOET) (Phong Giao Duc) are accountable on state management to their local people's committee and to the provincial department of education (So Giao Duc); the provincial departments of education are accountable to the provincial people committee (PPC), as well as to the MOET. The DBOET manage school districts for levels of education lower than upper secondary. The provincial departments of education and training (DOET) manage upper secondary education and colleges, professional schools and local universities under the responsibility of the provincial people's committee management; they also advise and implement national policies and manage resources. The DOET are under the joint supervision of the provincial people's committee (PPC) and MOET.

14. The provincial People's committees, the district and communal People's committees are responsible for ensuring financial conditions on education and vocational training at the level of the province with all the funds disaggregated and spent as regulated by the State Law; it is the provincial People's councils who approve provincial budget estimates and final settlement as well as tuition norms and administration fees for public educational institutions in each province according to proposal sent by the PPC.

15. The government encourages the development of non-state (or private) schools, 'people founded' school (dan lap) and self-sufficient private (tu thuc) schools in view of reducing the state budget for education and training. Under this 'socialization' policy, where the burden on the government budget was expected to be reduced, by 2010 (since 2010 there were no longer people-founded schools) those semi-public institutions were established at all levels of education, from early childhood to higher education. The same regulations on state management are applied in both types of institutions. The permission for establishment of the non-state institutions are as follow: at the district level, for level of education from crèche to lower secondary, the chairman of the district People's committee has the authority; for upper secondary schools and vocational upper secondary school under the management of the provincial administration, the chairman of the provincial People's committee has the authority; other vocational upper secondary schools and vocational training, those under the management of line-ministries or state agencies, the ministers or the head of the state agencies have the authority; the MOET has the authority for the colleges under his management; finally, it is the Prime Minister who make the decision for universities.

**Figure 1: Current structure of the education system in Viet Nam**



Source: Viet Nam National Education for All 2015 Review, 2015.

16. Pre-primary education is divided into two: crèches for children from 3 months to 3 years old and kindergartens for children from 3 years to 5 years old.

17. Primary education lasts for 5 years and is intended for children aged 6-11 years old. At the end of the cycle, successful students receive a certificate of primary completion from the school's principal. Secondary education is comprised of two levels. First, lower secondary which lasts for 4 years is intended for children aged 11-14 years old. Successful students receive a certificate issued by the DBOET. Students who completed primary can also choose to enroll in vocational training courses of one to three years in vocational training schools.

18. To enter the second cycle, upper secondary education students who graduated lower secondary education have to pass an entrance examination. Upper secondary lasts 3 years. At the end of the cycle, successful students can sit for the final examination and those who pass are awarded the diploma of secondary school graduation issued by the DOET. After lower secondary, students can otherwise choose to go enroll in vocational education for 3 to 4 years. Successful students are awarded the diploma of vocational secondary education. Both upper secondary diplomas grant access to higher education (subject to entrance examination); students from the vocational track tend to enroll more in junior colleges.



19. Higher education includes universities and colleges. To be able to enter university, students who have graduated from secondary education must pass an entrance examination (since 2015 the graduation and entrance examination are combined in the national secondary education graduation test, and students who want to continue to higher education use these results to enroll in universities and colleges). Colleges offer three years of professional programmes and students are awarded a college diploma (or 'associate degree'). Universities, which are under the authority of the Prime Minister and administered by MOET and other line Ministries (such as Ministry of Health, Ministry of Finance, Ministry of Defense) offers bachelor, master and doctoral programmes of respectively 4 to 6, 2 and 3 years. s

#### **1.2.4. Some education achievements<sup>16</sup>**

20. Over the last 15 years, Viet Nam has achieved remarkable progress in education. As the country promotes the universalization of early childhood care and education (ECCE) for children at the age of five, the enrolment rate for five-year old children reached 98.0 per cent in 2013. As a result of this increasing enrolment in pre-primary education, the percentage of children in grade 1 who have ECCE experiences increased dramatically from 62.0 per cent to 92.4 per cent between 2002 and 2013, making sure that all children entering primary are well prepared.

21. Viet Nam has been committed to achieving universal primary education (EFA goal 2). In 2013, the net enrolment rate (NER) was 98.3 per cent, depicting access to primary education level quite inclusive. Policies targeting ethnic minority children, such as lunch support and education expenditure support were effective. The transition rate from primary to lower secondary education was high at 98.9 per cent in 2012. The lower secondary NER was 88.0 per cent in 2013.

22. Gender disparities in participation in education have been reduced during the last decade. The Gender Parity Index (GPI) of primary gross enrolment rate (GER) was 0.99 and lower secondary GER 0.97 in 2013, reaching gender parity. In terms of youth literacy rate, the GPI was 0.99 in 2012.

23. The share of ethnic minority students has increased in pre-primary to lower secondary education. The most significant progress was seen in lower secondary education where the share increased from 11.3 to 15.9 per cent between 2000 and 2013. Likewise, for access to education among disabled children, 62.3 per cent of all preschool-aged disabled children participated in inclusive education in 2013.

24. The country's commitment to education have also resulted in high literacy rates as well as learning outcomes. The literacy rate of the youth population aged 15-25 years<sup>17</sup> was 96.8 per cent in 2012. Great progress was especially seen among ethnic minorities where the rate increased from 78.7 per cent to 90.2 per cent between 2002 and 2012. Progress was also made in rural areas where the youth literacy rate was 96.1 per cent in 2012. These achievements are not surprising considering that promotion of learning and respect for teachers are one of the traditional values of the Vietnamese people<sup>18</sup>.

25. The results of the PISA exam of 2012 ranked Viet Nam in the top 20 national and regional economic benchmark areas and above the OECD average. The 15-year-olds students in Viet Nam did better than the average score of students in OECD countries in PISA 2012 for all 3 main subjects test (reading, mathematics and science). Specifically, in Viet Nam, the average performance in reading was 508 points, compared to an average of 496 points in OECD countries. In mathematics, the main topic of PISA 2012, the average score was 511 points, compared to an average of 494 points in OECD countries. In science

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16 Data presented here are from the "Education for All 2015 National Review Report: Viet Nam", 2014, if not stated differently.

17 National definition of youth.

18 Source: Education in Viet Nam – Development history, challenges and solutions, World Bank.

literacy, Viet Nam was ranked 8 out of 65 countries. Students scored 528 points compared to an average of 501 points in OECD countries.

26. The PISA 2012 results shows that Viet Nam has not only improved access to education but also that Viet Nam quality of education can be ranked among the countries with the highest quality of education in the world. This may be the results of a quality teaching done by qualified teachers. The percentage of trained teachers who meet the national standard reached 96.6 per cent in pre-primary education, 99.7 per cent in primary education, and 99.3 per cent in lower secondary education in 2013. Nonetheless, it should be acknowledged that education in Viet Nam still faces many challenges and shortcomings: overall education quality has not met social requirements, especially in terms of human resource quality through higher education; the changes in teaching and learning methodology has not reached needs; and financial resources and school infrastructures in education have only modestly satisfied the demand. Therefore, Viet Nam is currently implementing a fundamental and comprehensive reform of education and training.

### **1.3. Education financing mechanisms**

27. The education system went through some changes after the Budget Laws of 1996 and of 2002 as administration with authorization was made more decentralized to localities. Indeed, provinces have now more leverage about how to manage education spending, even though they still need to meet the centrally determined norms. In 2006, Decree 43/2006/ND-CP by the Government even targets further decentralization of budget spending and encourages schools to expand their own non-budgetary sources of income.

28. The general objectives of the National Education Development Strategy (NESP) to 2020 is to reform education completely by standardization, modernization, socialization and international integration. All aspect of education quality will be improved. This strategy is set up by particular objectives for each education level. Viet Nam suggests particular solutions to conduct NESP to 2020: (i) to reform education management, (ii) to develop and improve teachers capacity, (iii) to reform the content and methodology of teaching, (iv) to increase the resources of investment for reforming financial mechanism for education, (v) to improve the link between training and labor market, (vi) to improve support for education in difficult areas, (vii) to improve educational science, (viii) to expand and improve international cooperation in education.

29. "The Vietnamese tradition of honouring education will continue to guide policy and investment in education and training. Education efforts will focus on building a learning society with guaranteed conditions for lifelong learning, mass education, diversification, globalization, integration and cooperation, to achieve international standards in education." (Viet Nam National Education for All 2015 Review, 2015, page 64)

30. Viet Nam has implemented a policy of "education socialization" with the objective to mobilise all society to participate in educational activities, in order to promote a "learning tradition" and encourage human capacity to develop a modern education which is managed by the Government. Socialization includes 2 components, (i) developing a learning society, meaning all are expected to attend education regularly; (ii) that all people contribute to education. "Education socialization" creates favourable conditions and advocates the participation of all people and organisations at different levels, in order to expand education in scale and develop education to reach high quality. This solution is seen as important to reach social equity and reduce the burden on the stage budget.

31. Government expenditure on education increased, but was not sufficient to meet the needs; therefore, “education socialization” was implemented to fill the funding gap. Semi-public schools (which were legally established before 2010 and no longer exist after 2010 in accordance with Education Law 2010) are schools that are financed by a combination of state subsidies and tuition fees, and in addition, can collect voluntary contributions such as construction ‘contributions’, medical insurance, water and sanitation, etc. Students’ fees and contributions for the development of their school reduced the burden on the government. It may also have increased the quality of the instruction (like for TVET training). On the other hand, not all students can afford the tuition fees and other expenditures, which may create inequalities in access and opportunities. Therefore, the government has implemented support policies towards disadvantaged groups.

32. The State Treasury, under the Ministry of Finance, is mandated to control all budgetary expenditures as regulated. The budget is only disbursed upon having all necessary conditions on budget estimate, budget level and approved by an authorized person. In addition, the State Treasury is mandated to monitor the revenues to be collected, such as tuition fees from public schools. Once the budget is approved, the ministries, the lower levels of administration and beneficiary agencies can allocate their resources at their discretion to their affiliate units, but all detailed budget estimates must be sent to a higher financial agency (Ministry of Finance, DOF, BOT and Bureau/Department of Finance). Financial agencies at all levels then have to consolidate all detailed allocations, and advise on the implementation and monitoring of budget estimates. The MOF then has to consolidate all the details of budget allocation and spending, and report to the government and the national assembly.

33. Education recurrent budget allocations to each province are determined by the province’s population size aged 0 to 18 years old (for the education budget) and the population of remaining groups (for the training budget). The budget allocation norm is calculated per head and by level of priority among regions with different socio-economic realities. In addition, in the provinces with high student per population ratio, such norm may not cover all needs, therefore the government will allocate an additional amount of at least 20% of total expenditures for school operations (excluding compensation for personnel). This is stipulated in the Decision No.59/QG-TTg. The budget for development investment is separately allocated and by government programs and projects.

34. In addition to the State budget, the Government also mobilises ODA, grants from governments and NGOs for the development of education and training. The education sector has received support from many other countries and selected agencies, including the World Bank (WB), the Asian Development Bank (ADB), UNESCO, UNICEF, World Vision, Save the Children, etc.

## CHAPTER 2

# METHODOLOGY, APPROACH AND DATA SOURCES

### 2.1 The National Education Accounts methodology

35. The methodology used for collecting, processing and consolidating the education financing data presented in this report is that of National Education Accounts (NEA). While Viet Nam did not produce a full set of accounts this time, the project nonetheless used the principles and classifications of the NEA methodology to the extent possible. Rather than producing a full set of accounts covering all sources of funding, the focus was on currently accessible sources of financing: the government and households. As the classification developed and methodology used follows the NEA principles, the exercise can be reproduced in the future to eventually produce a full set of education accounts.

36. National Education Accounts (NEA) represent a comprehensive approach to education financing data collection, processing and analysis covering the different sources of funding (government, private, and donors), where it goes (public or private schools, etc.) and what it is being spent on (salaries, other current expenditure such as teaching materials, infrastructure). They find their origin in National Accounts, which measure the economic activities of a country in a comprehensive way, for example calculating the GDP. Satellite accounts use the same broad framework to produce sub-accounts for specific sectors (e.g. health, tourism, environment, agriculture, etc.), providing more detail and specific categories. The methodology draws heavily on existing international standards such as:

- The System of National Accounts (SNA)
- The Government Finance Statistics manual (GFS)
- The International Standard Classification of Education (ISCED)

37. The rationale behind the NEA is that to obtain a complete picture of the economy of the education domain, data from many different sources must be consolidated into a coherent whole. This can be challenging, since various sources may be inconsistent, come in diverse formats, and follow different classifications.

38. Beyond collecting the data from these various sources, an important part of putting an NEA together is to process data through a common classification framework so that it can be consolidated. An NEA will therefore offer an overview of all financial flows occurring within the education system. It can serve as a complement to other statistical information such as enrolment data, human resources, and infrastructures.

### 2.2. Scope and coverage

39. A complete NEA as described above would require coverage of all sources of funding as well as all providers and levels of education. In the context of a first implementation of the NEA method in Viet Nam however, the data collected and presented in this report is not that of a full NEA. Instead, the focus was on household expenditure as well as government funding of education.

40. More precisely, data presented in this report covers:

- Expenditure on education and training by central and local governments, as well as households
- Expenditure on all levels of education and training, from pre-primary to higher education, including vocational training
- Expenditure by all ministries and departments funding education
- Expenditure for public and non-public providers (contribution of households)
- Years covered are from 2009 to 2013
- The reference period is the financial year which runs from January to December (and not the school year which runs from September to May)
- Data is for actual expenditure

### 2.3. Dimensions and classifications of education expenditure

41. Although the exercise did not cover the full scope of an NEA, a full classification according to the methodology was nonetheless developed, so that in the future as more data becomes available, it can be added in a coherent way. The structure of the classification is based on the NEA principles and dimensions, but the specific categories reflect the national system. The classification system is based on five dimensions, each including a series of categories:

1. **Financing units** are the institutional units authorised, as regulated by the Budget Law, to receive and allocate finance to education, without carrying out the educational programmes themselves, such as the Ministry of Education and Training, local PPCs, Ministries and sectors managing schools, or individuals, organizations financing education, including donor, philanthropists, and households. They are divided into the three main sectors of the National Accounts and NEA framework: the general government sector, the private sector, and the rest of the world.

For this report, the central governments and local governments (provinces and districts together) are included under the **general government** category, as well as state-owned enterprises that in practice are part of the government even though they have a degree of autonomy. Data collected by the MOF include education expenditure data from provinces and districts, although these funds are managed by provincial departments of education and training (DOET) or finance (DOF) and supervised by each province's People Committee. Central government expenditure on education includes expenditure from the Ministry of Education and Training (MOET) as well as expenditure from 41 other Ministries and state-owned enterprises directly funding education and training institutions. Although local governments' income comes mostly from the central Ministry of Finance, the transfers are general in nature, therefore the expenditure is recorded as coming from local governments.

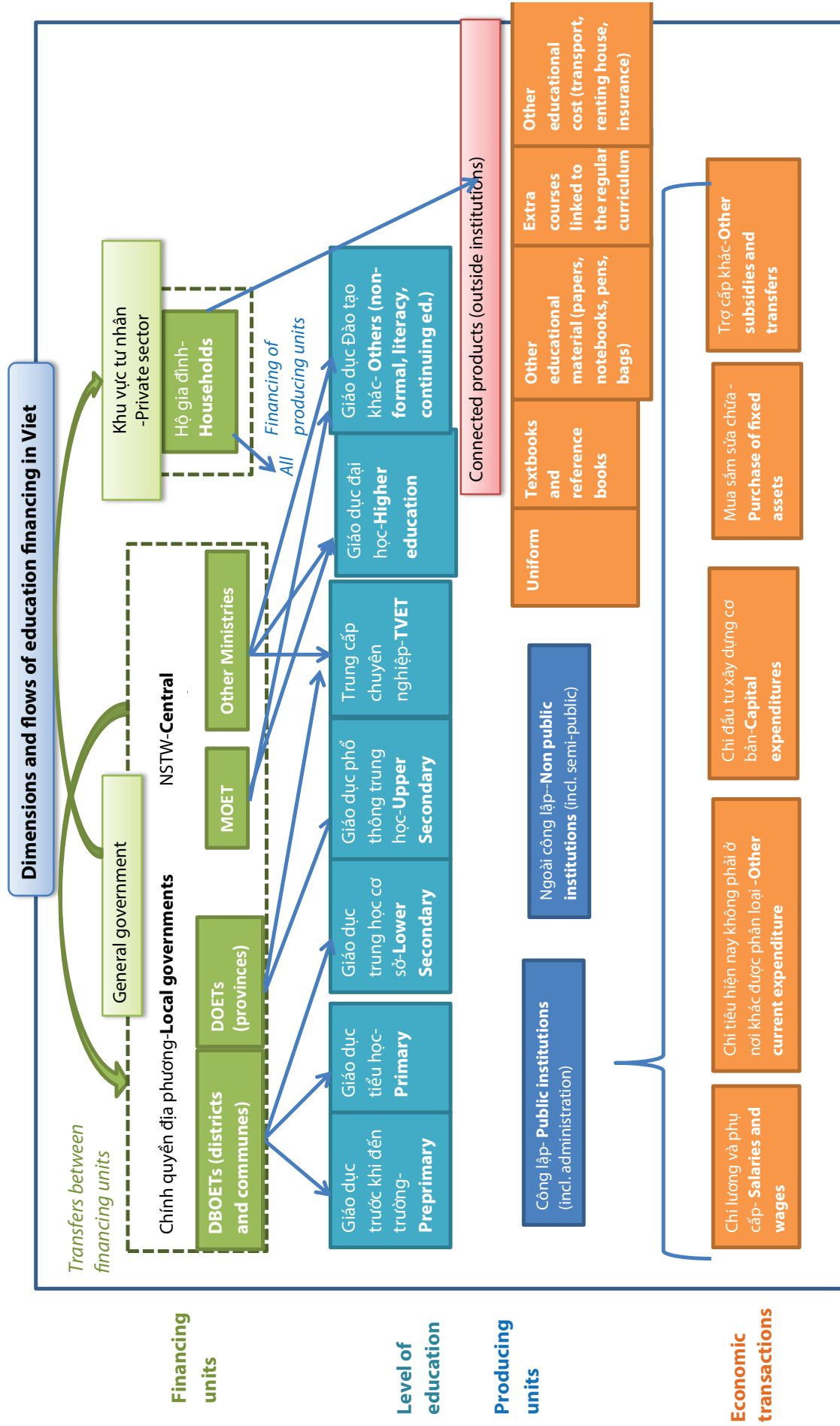
For the **private sector**, only households have been included, as it was not possible to collect data on corporations and non-profit institutions' expenditure on education.

The **rest of the world** also finances education in Viet Nam, such as through foreign donors and NGOs. Sometimes this funding goes through the budget, but because of the decentralized nature of education expenditure in Viet Nam, it was not possible to identify the share of provincial budgets which may be funded by foreign donors. In addition, donors also fund off-budget projects, but without access to a database compiling expenditure from these sources, it was not possible to integrate them in the current exercise.

2. **Producing units** are those that receive funding from the financing units and carry out the education activities for the benefits of students. In the education sector producing units are the public and private schools, universities, training centres operating in the country, but also administrative offices providing education supporting services.

In Viet Nam producing units are subdivided between **public** and **non-public educational institutions**. Non-public institutions, within the assessment period of this report, also include 'semi-public' institutions that receive some degree of support from the government, although this type of school has been transitioned to the public system. Administrative offices should be considered as separate producing units, but because data does not allow for separating spending on administrative offices from what is spent on schools, they are grouped together with public institutions.

3. The **level of education** is another dimension of the NEA, in that all data is disaggregated between pre-primary, primary, lower-secondary, upper-secondary, technical and professional training, higher education, non-formal/continuing/other type of education and training.
4. The **economic transaction** is the final dimension, with data disaggregated between staff compensation, other current expenditure, purchase of fixed assets, capital expenditures, and other subsidies and transfers. Even though an NEA classification would normally require a separation of teaching and non-teaching staff compensation, as well as textbooks and teaching materials from other current expenditure, available data did not allow for this level of detail at this stage.



## 2.4. Data sources, processing and consolidation

### 2.4.1. Government expenditure

42. The following sources were used for government expenditure

- For Financial Years (FY) 2009-2012: Data was received from the Ministry of Finance (MoF) in the context of the Public Expenditure Review (PER) conducted in 2014-2015, including data on total central government expenditure disaggregated by economic transaction and level of education, as well as data disaggregated by provinces and level of education.
- For FY 2013, estimations were done by the MoET Technical Team, with the methodology approved through consultation with the budget department of the MoF, based on available partial data and past trends and implementation. Data is, as for 2009-2012, disaggregated between the central and local governments, by level of education, and by economic transaction, however it is not available by province.

43. The data was compiled into a database format with some minor reclassifications to match more closely NEA categories, although many of the desired classifications could not be used, such as how much specifically is spent on teaching materials, or a separation of teachers vs non-teachers' compensation.

### 2.4.2. Household education expenditure

44. Household education expenditure was estimated using the results of the Viet Nam Household Living Standards Surveys (VLHSV) 2008, 2010 and 2012 conducted by the General Statistics Office (GSO), and which includes a section asking detailed education expenditure for each member of the household. These surveys, conducted every two years with a sample of 45,000 households, of which the sub-sample of expenditure is 9,200 households. The following four steps were followed to process the data:

1. Only household members who are currently or have attended school in the past 12 months at the survey time were selected.
2. From the first selection, only household members who have reported any education expenditure during the last 12 months are included in the sub-sample.

In the VHLSS questionnaire, the expenditure items include:

- o School fees: primary school is free in Viet Nam in public schools, although non-public schools may charge fees. At other education levels, fees are charged following official rules. Parents may also report paying fees since various contributions can be asked (see below).
- o Additional fees for attending school outside the pupil's districts
- o Contribution to school construction fund: a contribution from parents to develop infrastructure, repair equipment, etc.
- o Contribution to parent fund, pupil fund, or class fund.
- o Uniform: in Viet Nam pupils are required to wear a uniform and compulsory clothes for particular days
- o Textbooks and reference books



- o Other educational material (papers, notebooks, pens, bags)
  - o Extra courses linked to the regular curriculum
  - o Other educational cost: transportation, renting house, insurance
  - o Other vocational, or training costs: language course, typing course, makeup course (this category was not included as these types of course do not fit the definition of education)
3. From the sub-sample, average education expenditure was estimated for each category of expenditure and by students attending each level of level of education and by type of school (public and non-public). When there were less than 25 observations for a sub-category, the results were excluded since each classification did not have a large enough number to be statistics significant.
  4. Average education expenditure for each sub-category was then multiplied with the total number of students for the given level and type of school to estimate total household expenditure for the whole country.

45. To avoid double-counting, scholarships sourced from the budget and declared by households in the survey were deducted from the totals from all related sources, since these are transfers from one financing unit (the government) to another (the household), and are also reported by the government as an expense.

### **2.4.3. Additional and supporting data collected**

46. Additional data collections were carried out with the hope of providing more sources for data consolidation and to provide background data, although not all data these sources were used due to lack of coverage, quality and/or consistency with government expenditure data:

- Provincial reports received by the MOET were analyzed, although ultimately the data could not be used as the quality and completeness was too low, and not compiled in a standardized way;
- Financial reports of higher education institutions under the responsibility of the MOET were also collected but also not ultimately used;
- A specific data collection on expenditure on scholarships and other support for students;
- Data on number of students by level, type of education provider, and province for 2009-2013 as available in the MOET database.

## **2.5. Limitations**

### **2.5.1. Government expenditure data**

47. There are several limitations to the data and results that follow. Collecting data on education expenditure is a challenge in Viet Nam due to lack of a consolidated and open system providing detailed and complete data. The high degree of decentralization means that very little information is available to the MOET. When available, data tends not to be very detailed and categories do not necessarily match international standards, therefore the NEA methodology could only be approximately followed.

### 2.5.2. Household expenditure data

48. The VHLSS is a very useful source of data to estimated household expenditure, nonetheless the data can only be seen as rough estimations because of the following limitations:

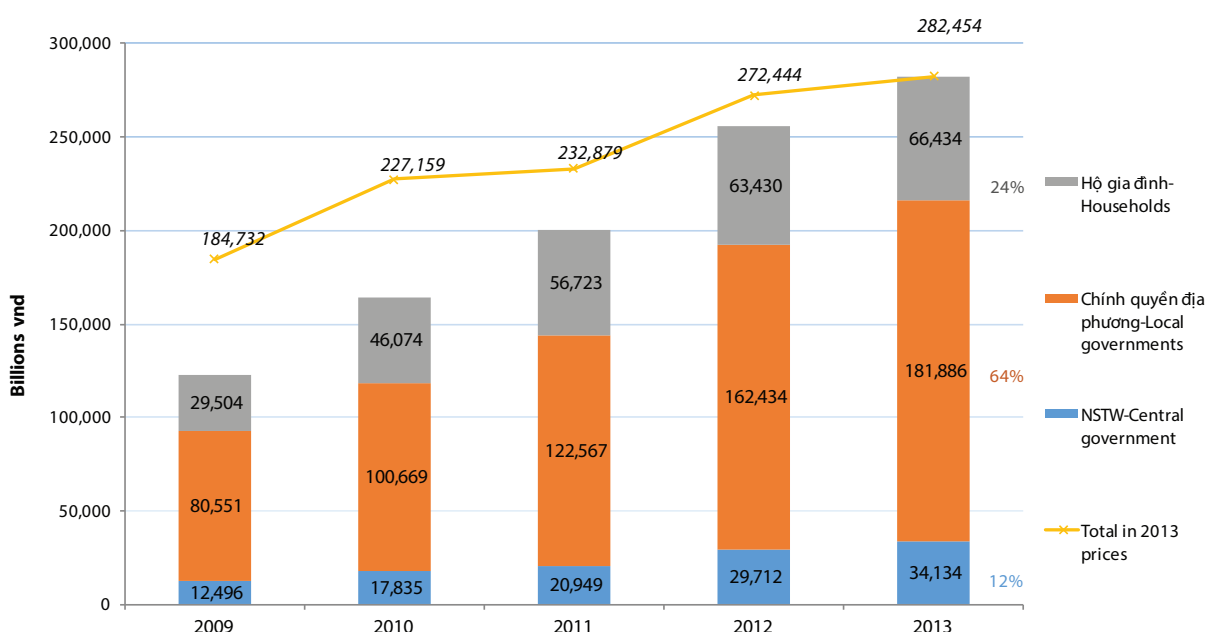
- The survey is not designed specifically for collecting education expenditure, and categories in the questionnaire do not match exactly what is needed in a comprehensive education expenditure analysis exercise such as an NEA. For example, there are two 'other' categories where expenses may be reported that in principle should not be considered as education expenses.
- Because it is not designed specifically for education, the samples for specific subcategories (eg. the amount spent on textbook for a vocational student in a non-public school) are quite small, to the point where in some cases calculations were not possible. Also, the survey asks an adult member of the household to provide detailed information about the money spent on each member of the household for his/her education with a great degree of details, which may be difficult to do with accuracy because respondents may not always recall exactly how much they have spent on different items.

## CHAPTER 3: RESULTS--- EXPENDITURE ON EDUCATION IN VIET NAM

### 3.1 Expenditure from all sources 2009-2013

49. Compiling all the data collected, Figure 2 shows the evolution of expenditure on education in Viet Nam from government and household sources between 2009 and 2013. Overall, spending has been steadily increasing in nominal terms (i.e. without taking into account inflation), with an important jump in 2012. Local governments are by far the biggest contributors, as they are mandated to manage and allocate the state budget, making up 64% of total spending in 2013. The central government contributed 12%, and households 24%. The share of each source stayed relatively stable between 2009 and 2013.

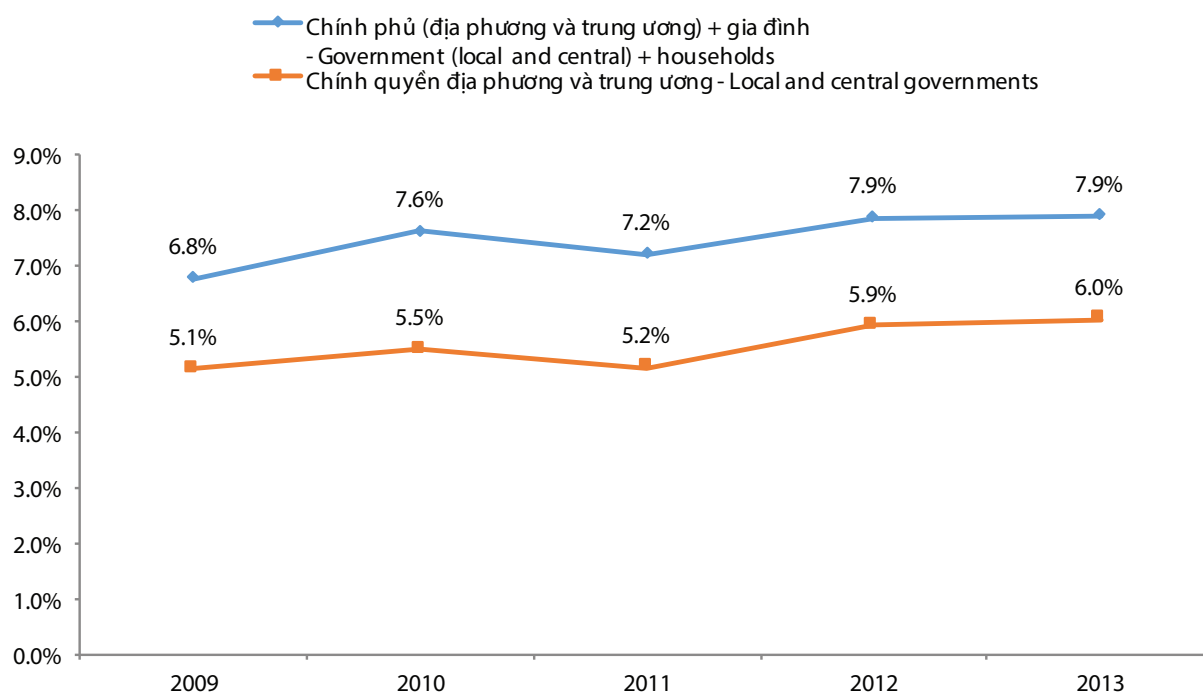
**Figure 2: Expenditure on education from government and households, 2009-2013**



Source: Technical team calculations based on MoF figures for 2009-2012, MoF and MoET estimations for 2013, VLHSS 2008, 2010, 2012

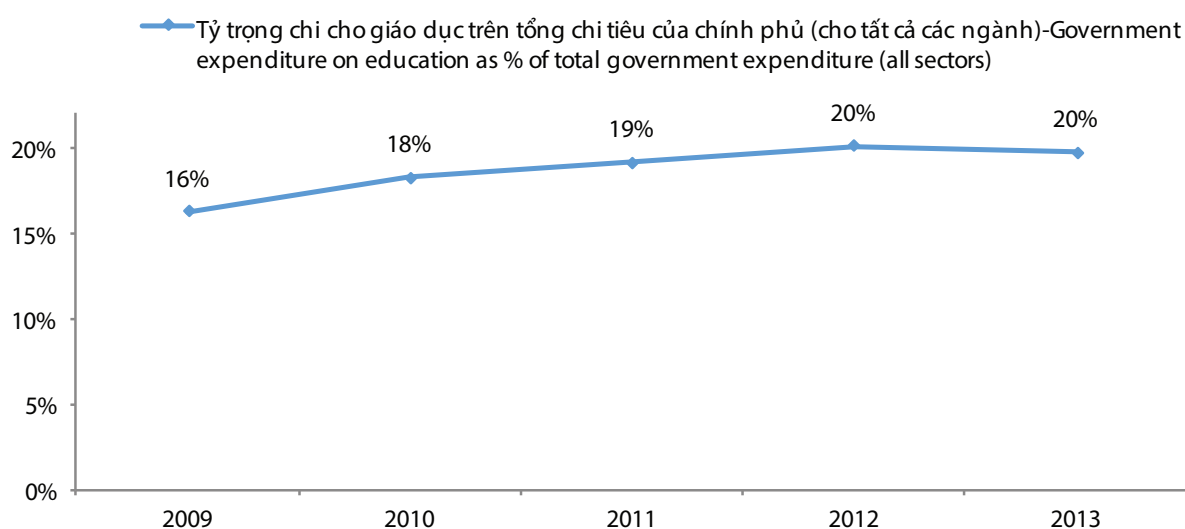
50. Looking at expenditure data compared to Gross Domestic Product (GDP) and total government expenditure gives us a little more perspective. Both in absolute terms and in relation to GDP, or the size of the whole economy, education spending has been increasing. Looking at governments' contributions (central and local), education spending increased slightly from 5.1% in 2009 to 6.0% of GDP in 2013. When households are added, the share increases to 7.9% in 2013. Considering government spending from the perspective of the whole of the government budgets, or spending on all sectors combined, the proportion spent on education has been on an upward trend since 2009, reaching 20% in 2013, showing a continuing high commitment from the government to education.

**Figure 3: Expenditure on education as % of GDP, 2009-2013**



Source: Technical team calculations based on MoF figures for 2009-2012, MoF and MoET estimations for 2013, VLHSS 2008, 2010, 2012, World Bank World Development Indicators database for GDP

**Figure 4: Government expenditure on education as % of total government expenditure, 2009-2013**

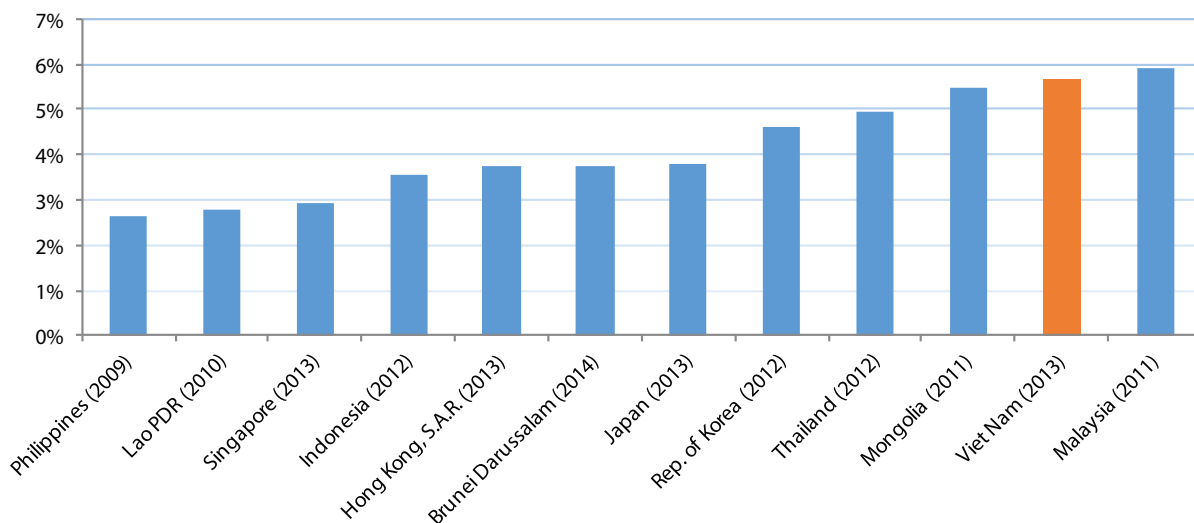


Source: Technical team calculations based on MoF figures for 2009-2012, MoF and MoET estimations for 2013, International Monetary Fund World Economic Outlook database for total general government expenditure

51. Education is an essential pillar of development, and as shown through Chapter 1, has always been a cornerstone of Viet Nam's strategy and vision. But is the government spending at the level of its ambition? Comparing government expenditure as a share of GDP with other countries on the region,

Viet Nam is among those which spend the most, suggesting that investment in education is a priority, in both theory and in practice. While a direct link between spending and results is always hard to establish, it should be noted that Viet Nam’s high spending is correlated with its impressive results in terms of enrolment, literacy, and in PISA (where Vietnamese students scored above the OECD average, as described in Chapter 1). However, it must be noted that although the share of education in GDP is high, the financial resources have not met the development requirement of education, since the GDP of Viet Nam is still quite small.

**Figure 5: Government expenditure as % of GDP, selected Asian countries**



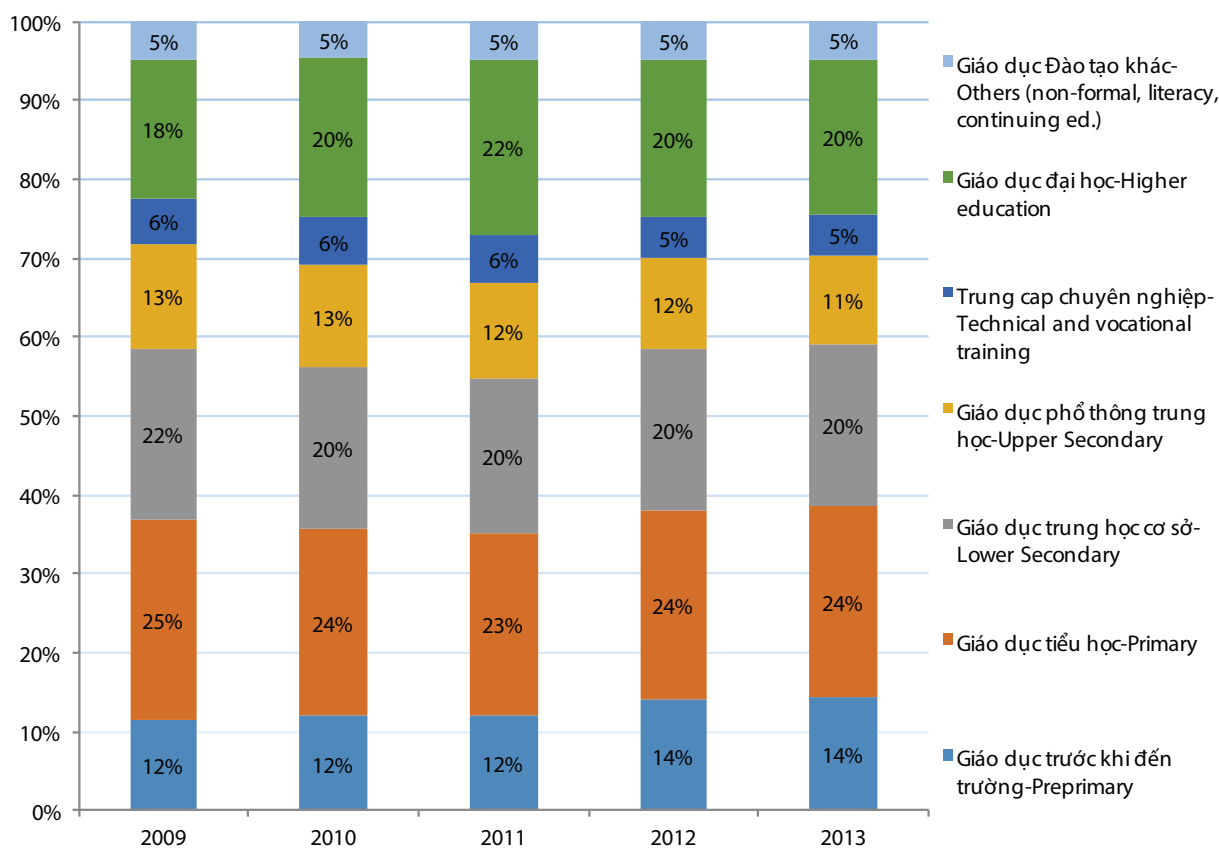
Source: UNESCO Institute for Statistics for other countries, current NEA for Viet Nam

Note: to be comparable with UIS data from other countries, only expenditure on formal education is included here, so that the share of education expenditure out of GDP is 5.7% for Viet Nam in 2013, compared to 6.0% in Fig. 3

### 3.2. Expenditure by level and by student

52. Expenditure from pre-primary to secondary makes up the most important share of spending on the sector, on average 70% of the total between 2009 and 2013. Pre-primary appears to be a particularly high priority for both the governments and households, with its share rising from 12% in 2009 to 14% in 2013. As the chapter will show, this is an unusually high share, showing that in Viet Nam, commitment to education starts at the earliest age (as shown through the policy of universal pre-schooling for 5 years old children, which started in 2010).

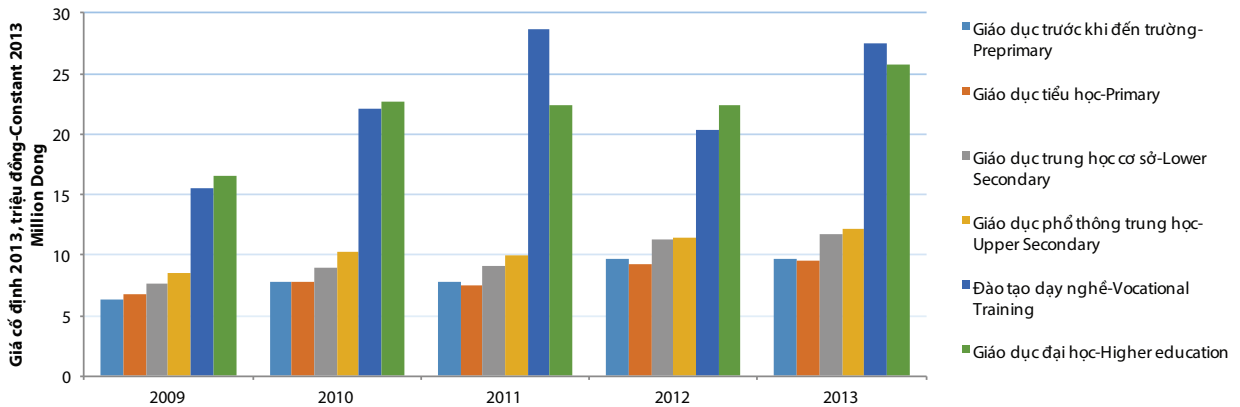
**Figure 6: Government and household expenditure by level of education, 2009-2013**



Source: Technical team calculations based on MoF figures for 2009-2012, MoF and MoET estimations for 2013, VLHSS 2008, 2010, 2012

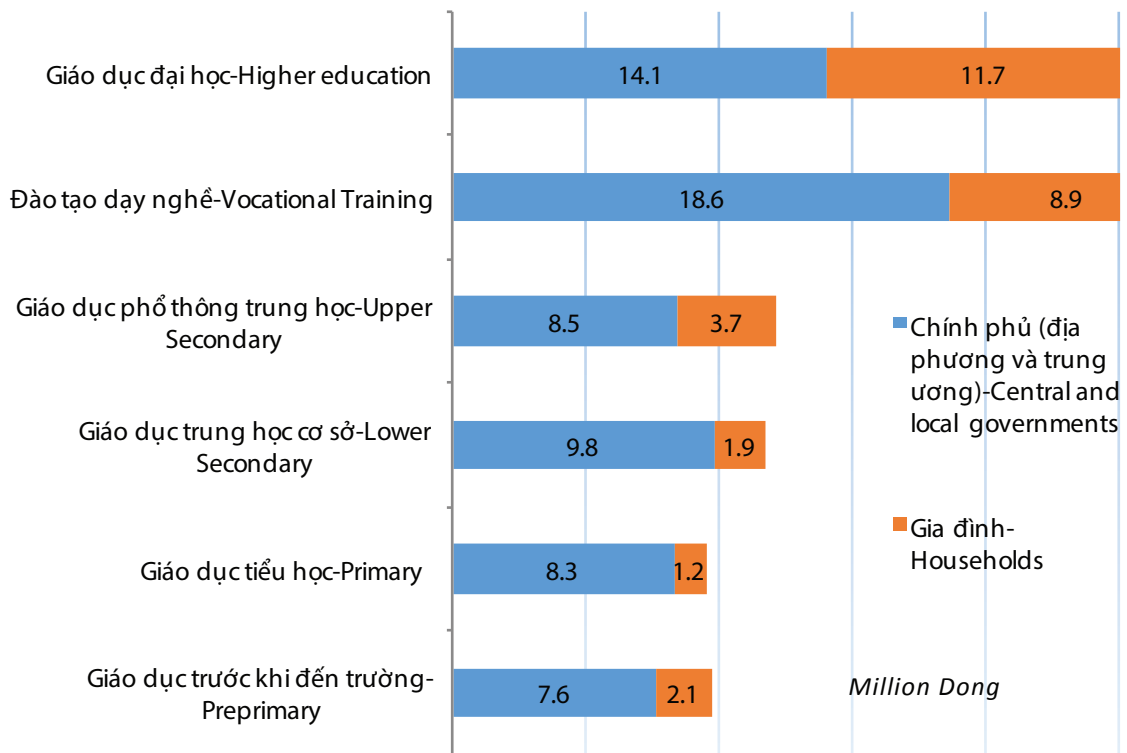
53. Considering average expenditure per student, the relative equality between levels is also apparent. Government expenditure per student is almost equal between pre-primary, primary, lower and upper secondary, at around 7-9 million Dong per student in 2013. Expenditure by higher education student is slightly higher, with only vocational training costing significantly more per student. When household contributions are added to the mix, the average from pre-primary to upper-secondary increases to 9-12 million Dong per student in 2013, and 24 and 25 million Dong per student for vocational and higher education respectively (Figure 7 and 8). Higher education is the level where households contribute the most, proportionally (45%), while primary is where they contribute the less (13%) (Figure 8).

**Figure 7: Government and household expenditure per student, by level of education, 2009-2013**



Source: Technical team calculations based on MoF figures for 2009-2012, MoF and MoET estimations for 2013, VLHSS 2008, 2010, 2012

**Figure 8: Expenditure by level of education and source of funding, 2013**

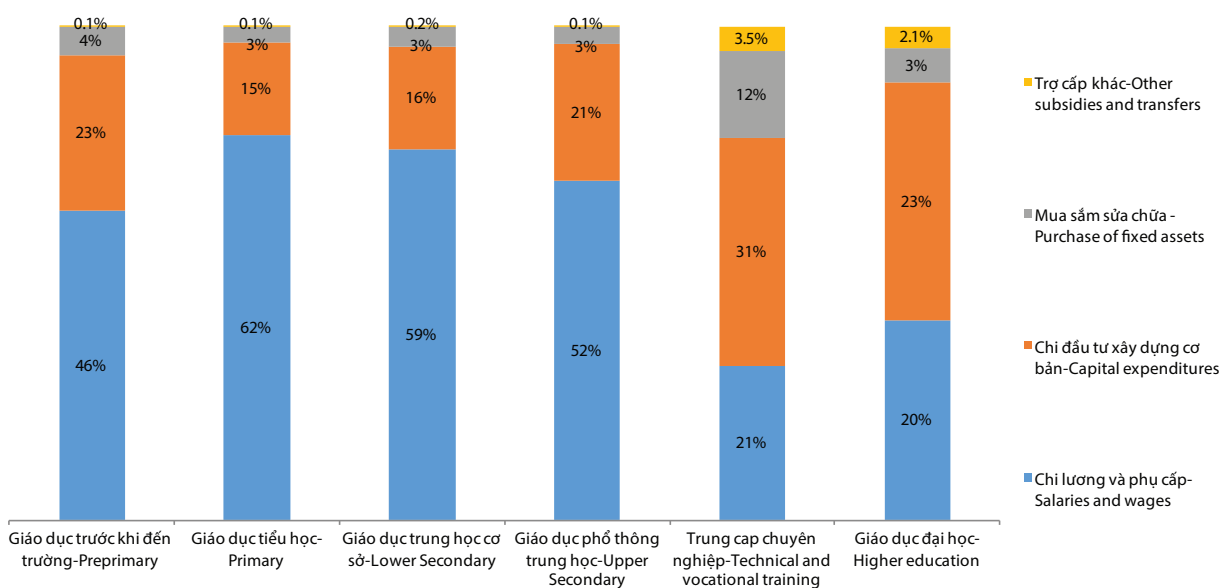


Source: Technical team calculations based MoF and MoET estimations, VLHSS 2012

### 3.3. Focus on government expenditure

54. The figure below 9 shows how education expenditure is disaggregated in terms of economic transaction for central and local governments combined. With the exception of higher education, staff compensation (salary and other benefits) is the highest spending items at all levels, reaching 62% (of recurrent and capital expenditures) in primary education. This is not necessarily surprising, as in all education systems, staff compensation makes up the largest share of the budget. The much lower proportion of expenditure going to salaries at vocational and higher education levels (below 25%) should be interpreted with caution, since this is the perspective of the financing unit (the government) disbursing the funds. In practice, educational institutions (the producing units) at these levels may spend the funds differently and use some of what they receive as ‘other current expenditure’ to pay for their staff’s salaries. There is also a significant proportion of spending going to capital expenditure and purchase of fixed assets, particularly at vocational training level, where it reaches 39% of total education expenditure (Figure 9). This is often the case when the purchase of equipment and materials to support learning is important for vocational training.

**Figure 9: Total local and central government expenditure, by level and economic transaction, 2013**



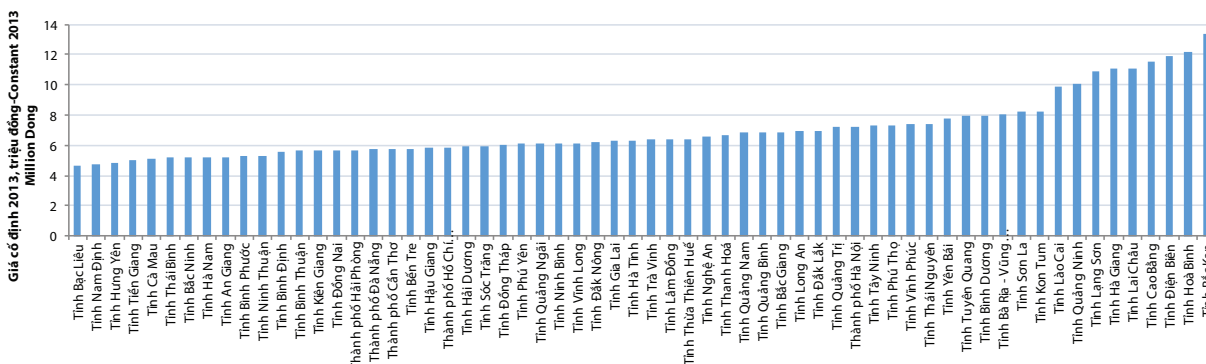
Source: Technical team calculations based on MoF figures

55. Following a policy of decentralization, the responsibility for funding and implementing general education has been devolved to local governments (provinces and districts). Decentralization may sometimes lead to inequities between regions, however in Viet Nam funding for education is determined by an allocation based on the population, which should therefore minimize potential inequities in funding between provinces. Figures 10 and 11 below show average expenditure per student by local governments in primary and lower secondary education in the 63 provinces. For primary, expenditure is relatively equal, between 4 and 6 million Dong per student, with a group of 9 provinces spending significantly more (up to 10 million Dong per student). For lower-secondary education there is more of a variation between provinces, with the largest spender spending more than twice on average compared to those that spend the less. These figures show that in mountainous provinces, average expenditure per primary and lower-secondary student is higher than others. At first glance, it could be interpreted as an inequality in budget allocations. However this is because mountainous provinces have to spend



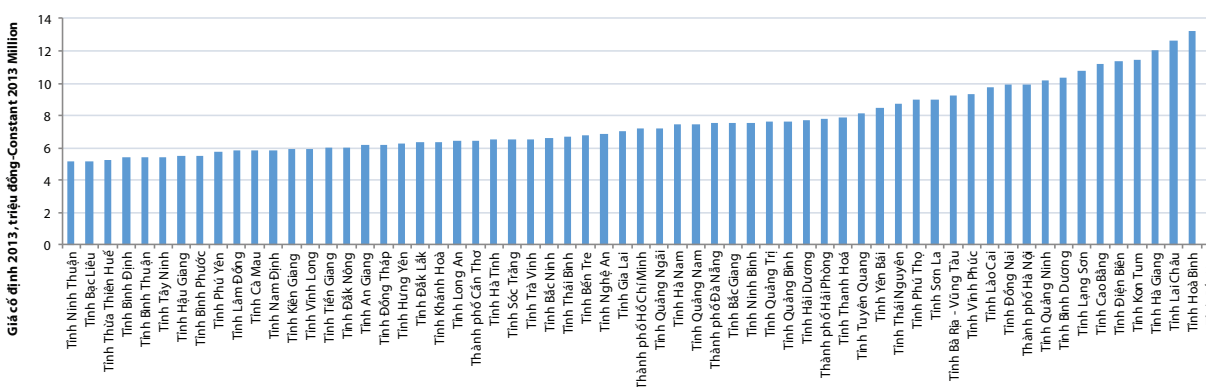
more on regional support, human resource attraction allowances, DSA or higher expenditures for school construction and equipment purchases than other provinces.

**Figure 10: Local government expenditure per primary student by province, 2009-2012 average**



Source: Technical team calculations based on MoF figures

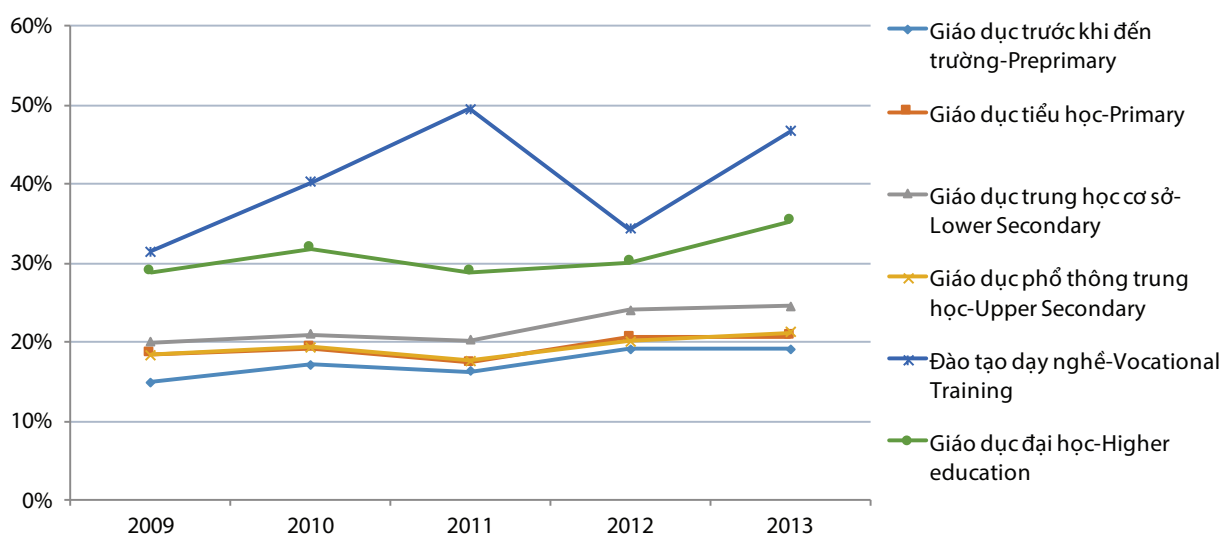
**Figure 11: Local government expenditure per lower secondary student by province, 2009-2012 average**



Source: Technical team calculations based on MoF figures

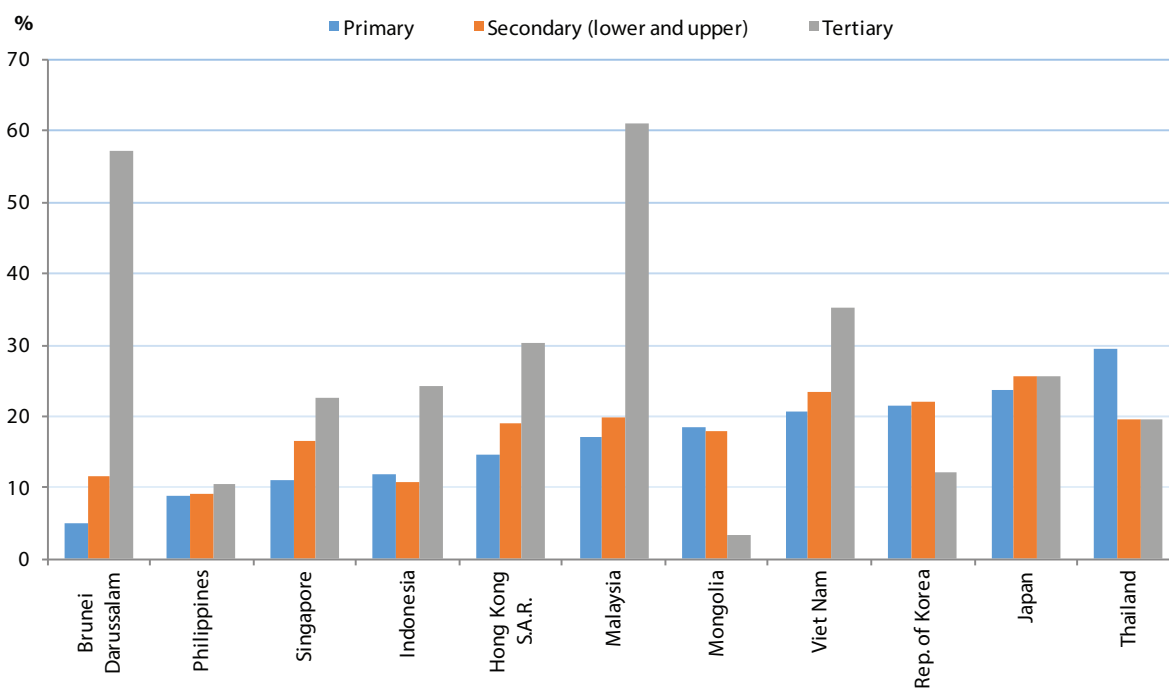
56. Showing government expenditure by student as a share of GDP per capita gives an indication as to, in relation to average income per person, how much a country invests in each student (Figure 12). Often, tertiary (or higher) education costs more per student than lower levels, and when only a small proportion of the population (often the richest) reaches that level, spending may become inequitable between different population groups. However, government spending is highly equal between levels in Viet Nam. Comparing government expenditure as % of GDP per capita with other countries in Asia, only Thailand and Japan show a similarly equal pattern between levels (Figure 13). At higher education levels, students contribute a higher proportion of total funding.

**Figure 12: Government expenditure per student as % of GDP per capita, by level of education, 2009-2013**



Source: Technical team calculations based on MoF figures for 2009-2012, MoF and MoET estimations for 2013, VLHSS 2008, 2010, 2012, World Bank World Development Indicators database for GDP per capita

**Figure 13: Government expenditure per student as % of GDP per capita in selected Asian countries, closest available year**



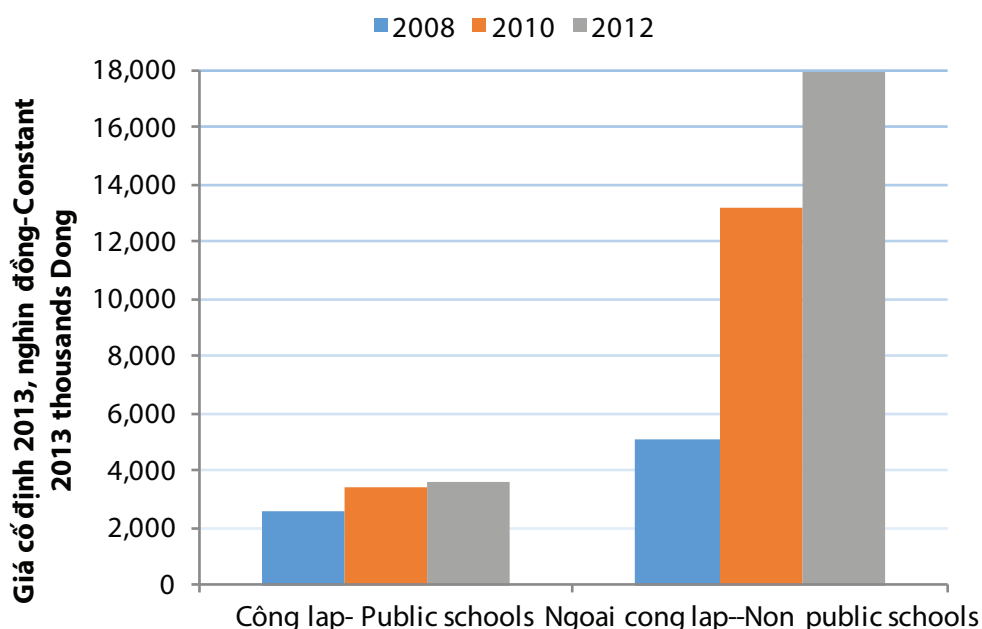
Note: Countries are ranked by ascending order based on the percentage for primary students

Source: UNESCO Institute for Statistics data center, accessed January 2016, for other countries, current NEA exercise for Viet Nam

### 3.4. Focus on household expenditure

57. As shown in the overall picture, only looking at government expenditure would give a very partial view of expenditure on education in Viet Nam, as households contribute around a quarter of total spending. Using data from the VLHSS allows for a detailed view of parents and students' contributions to their education. First, unsurprisingly, households spend significantly more on students in non-public schools compared to those in public schools. In addition, the figure below shows that while total household education spending per student has remained relatively stable since 2008 in public schools, the average costs paid by parents and students in non-public schools rose massively, with the average in 2012 being more than 3 times higher than in 2008. Total household expenditure on education is not only for tuition fees, but also for textbooks, uniforms, extra classes and so on.

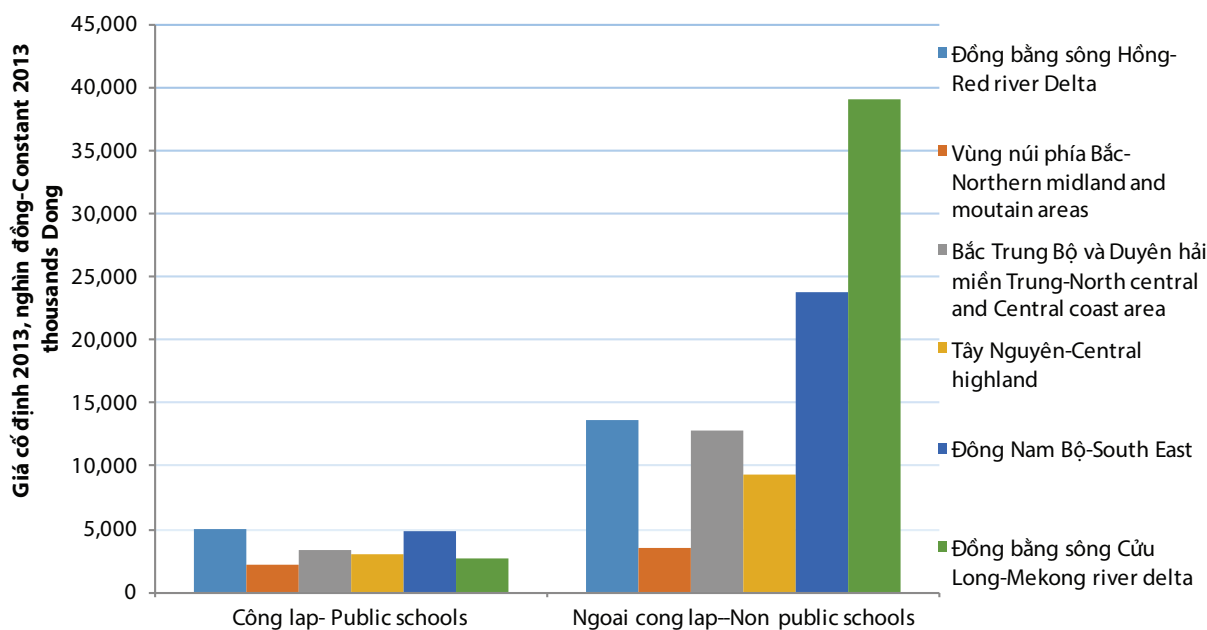
**Figure 14: Household average expenditure per student, all levels of education, 2008, 2010 and 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

58. The VLHSS also allows for a disaggregation by region, although given the much smaller samples, the results should be interpreted with caution. Nonetheless, this rough estimation show that parents and students spent much more in non-public schools in the South East and Mekong River Delta regions than in the rest of the country. In fact, the increase in the average household spending in non-public schools in driven in large part by a 10-fold increase in the Mekong River Delta region.

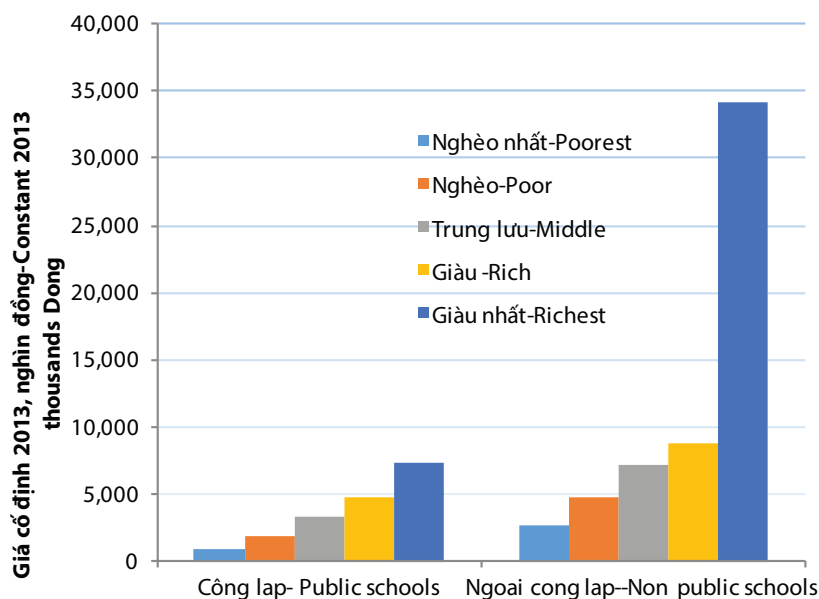
**Figure 15: Household average expenditure per student, all levels of education, by region, 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

59. Disaggregating by income quintile (again with small samples the results are only rough estimations), there is a drastic difference with the 20% richest households, who spend about 6 times more per non-public school student compared to the rest of the population - over 30 million Dong annually per student. The difference between the other 4 quintiles is much less pronounced, and so is the difference between all quintiles in public schools.

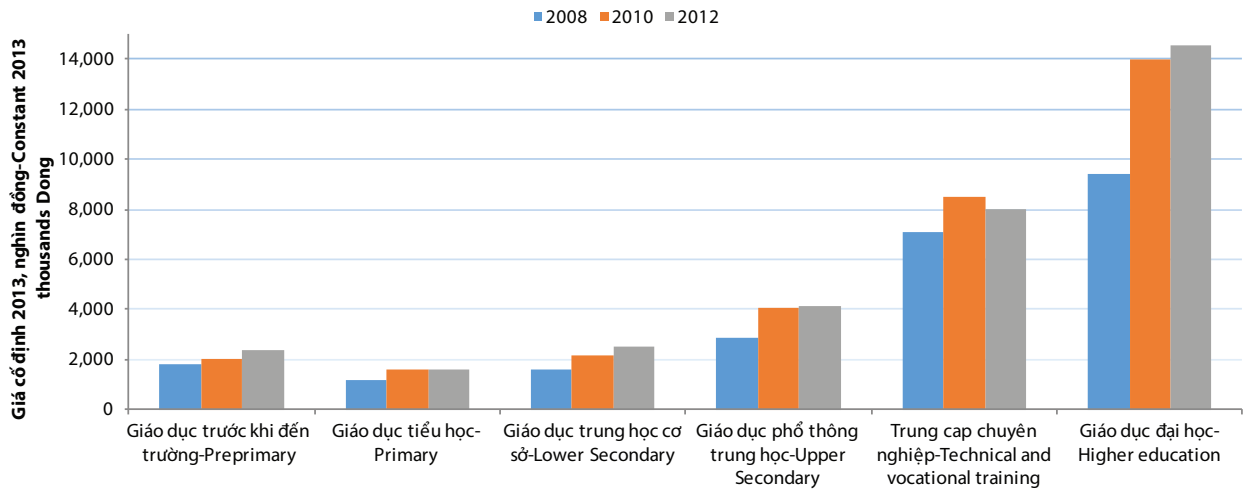
**Figure 16: Household average expenditure per student, all levels of education, by income quintile, 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

60. Looking by level of education, vocational and higher education cost significantly more than general education, with a marked increase for higher education in 2010 and 2012

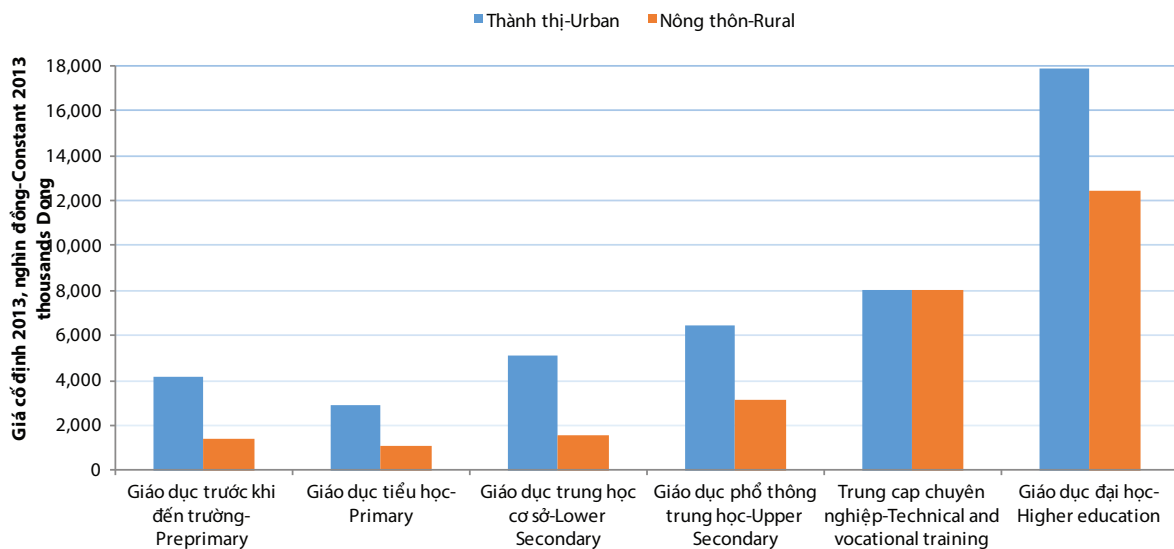
**Figure 17: Household average expenditure per student, by level of education, 2008, 2010 and 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

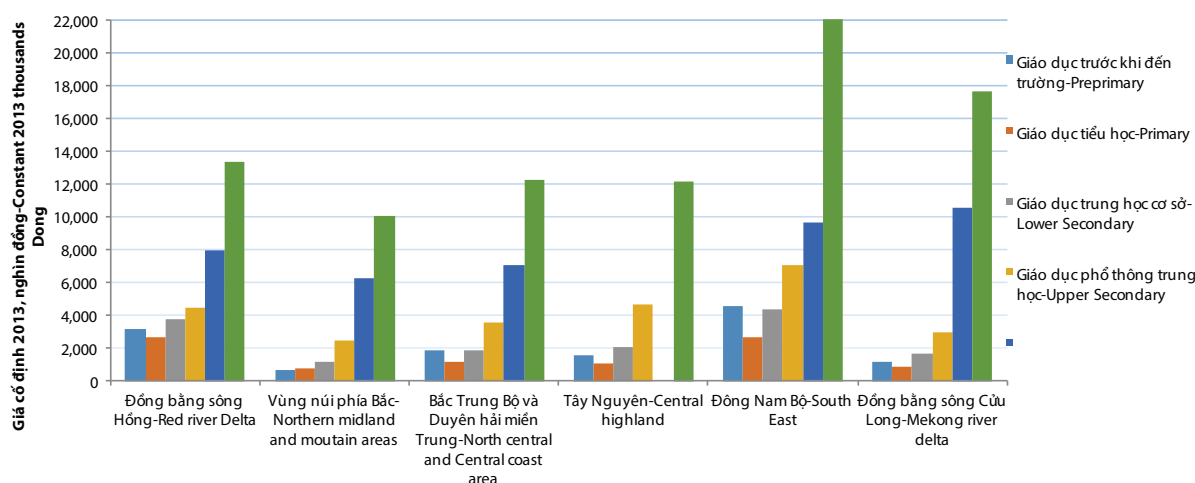
61. When looking by rural or urban location however, the difference is more marked for general education levels than for vocational and higher education. More than 3 times on average is spent by household on children attending pre-primary schools in urban than in rural areas. Although sample sizes are too small to disaggregate between public and non-public schools, this lightly reflects the fact that there are more pupils attending non-public schools—which cost more—in urban than in rural areas.

**Figure 18: Household average expenditure per student, by level of education and location, 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

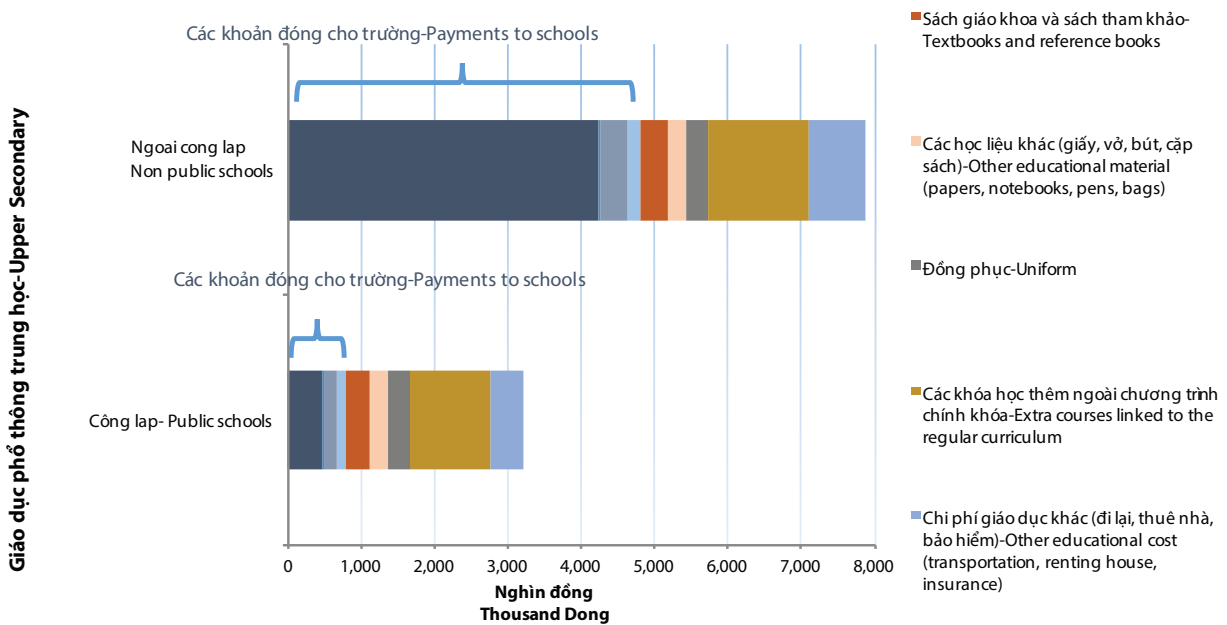
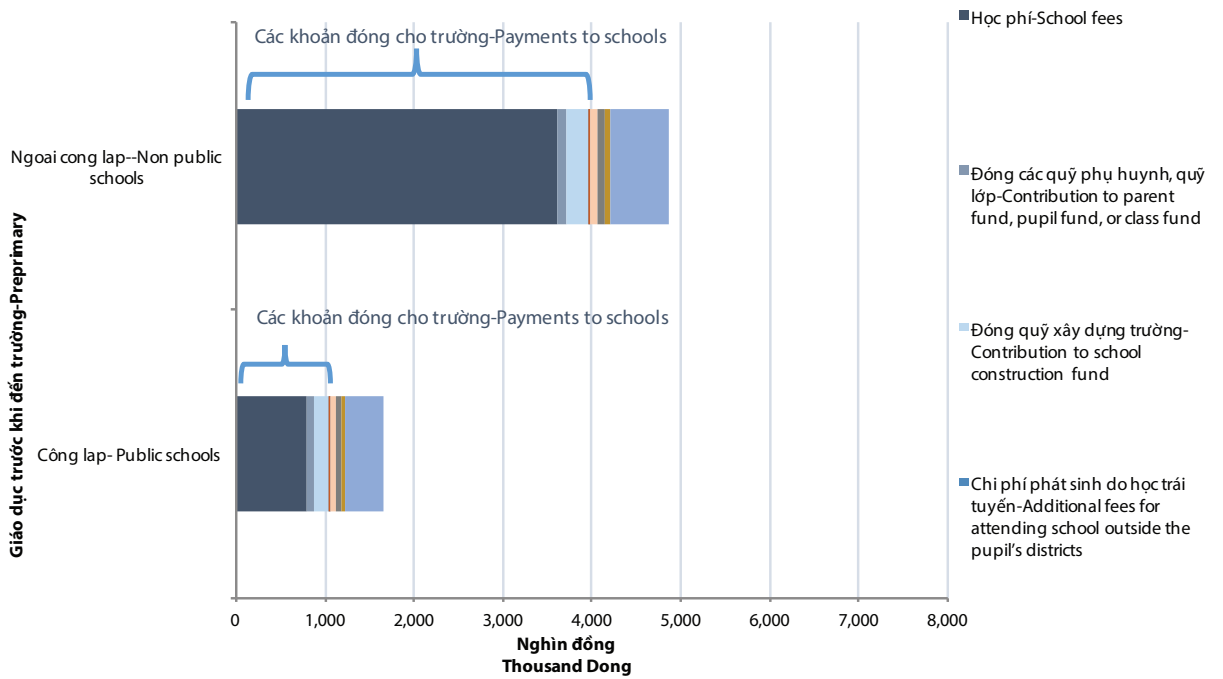
**Figure 19: Household average expenditure per student, by level of education and region, 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

62. What are households spending on? The figures below contrast the portrait between pre-primary and upper-secondary education. At preprimary level, parents spend mostly on various fees or contributions paid to schools. This is even the case in public schools, although the cost of school fees is more than 4 times higher in non-public schools. Considering that parents also make other contributions, such as to the school's construction fund, they contribute significantly to the running costs of the school at pre-primary level. At upper-secondary level, the portrait is different. The amount paid in fees is much lower in public schools, however in both public and non-public schools, parents pay 1.01 and 1.3 million Dong respectively to provide their children with additional classes or private tutors. In public upper-secondary schools, this 'supplementary education' makes up 35% of household expenditure on education.

**Figure 20: Household average expenditure per student, preprimary and upper secondary, 2012**



Source: Technical team calculations based on VLHSS 2008, 2010, 2012

## CHAPTER 4

# CONCLUSIONS AND RECOMMENDATIONS

### 4.1. Policy and financing

63. Viet Nam has reached impressive successes in education, such as a 96.8% youth literacy rate, near universal enrolment in both ECCE (98%) and primary (98.3%) education (see section 1.2.4), and results on the PISA test which have attracted the envy of policy-makers around the world. This has been made possible at least in parts by a high commitment from the government towards education spending, where at approximately 6% of GDP, is high in the Asia region and even the world. To continue to achieve success, it will be important to maintain this strong commitment to education, even when other priorities and sectors might be competing for resources.

64. Even though the share of education out of GDP is high, because of the small scale of GDP, the actual budget has met requirements only modestly. Currently teaching and learning facilities and materials at all levels face difficult circumstances, leading to the pressure to allocate more funding to satisfy the development plan of education and training.

65. This pressure on the government budget has led to the policy of socialization of financial resources, where parents and communities are expected to contribute financially at certain levels of education. This is visible when looking at household spending, which increases as a proportion of total spending at higher education levels. It will be important to keep a close eye on equity issues with this policy however, as richer households are able to contribute much more to their children's education, and poorer households may not be able to afford the additional costs.

### 4.2. Education finance data reporting and collection system

66. As stated in the methodology section, this report presents the results of a partial NEA exercise in Viet Nam. A number of data gaps prevent, at the moment, the presentation of a full picture. This section presents some recommendations on what could be done so that, in the future, Viet Nam could undertake and implement a more complete NEA.

#### **Data on government expenditure**

##### ***The situation***

67. At present, the following steps are followed when it comes to education finance data reporting from local governments:

- 1: Pre-primary to lower secondary schools report to their district's education and training OR planning and finance departments
- 2: The districts send their data to their province's Departments of Finance (DOF) which compiles the data as well as data received from schools at upper secondary and vocational level or from DOETs
- 3: The consolidated data is submitted to the province's People's Committee, which approves it before it is sent to the MOF at the central level



- 4: The MOF compiles financial data from 63 provinces for all sectors, including education
- 5: The MOF reports financial data to the Government expects its approval by National Assembly before making it public

68. There is therefore a process of consolidation in place. However it suffers from several problems:

- 1 The decentralisation of education management in Viet Nam, as regulated by the Budget Law, delegates decision-making at provincial level to Provincial People's Council (PPC); therefore there are many types of financial management systems. In some provinces the PPC delegates to financial management units, in others to educational units, and in others to schools directly. Thus, there is no agreement on the reporting channel and system, and no agency can get full and timely financing information, leading to delays in reporting.
- 2 Due the above dispersed decentralisation, there is no clear and common classification of education statistical indicators which can serve the needs of overall policy monitoring and planning, and which would be used by all provinces as well as central government ministries.
- 3 At school level, education expenditure is in fact compiled and reported with a fair amount of details. During the course of the project, meetings with primary and secondary school officials revealed that they track the finances of their schools and prepare detailed reports which are sent to their district officials. However, schools only know about the resources under their management. Therefore the data on education spending from schools does not reflect all financial resources for education.
- 4 Data from the MOF mainly cover public finances, other sources are not included. Figures published by the MOF are normally via the annual budget final settlement report, and sometimes appear with a 3 years' delay and are not automatically available disaggregated by level of education or economic transaction. This means the data does not meet the management requirements of the education sector, is not up to international standards, and is generally difficult to use.
- 5 There seems to be several reporting process happening simultaneously, but each using a different format and classification, and with little consolidation and quality assurance. In addition to the 'MOF route', some financial data is also reported by provinces to the MOET. However, the reports do not follow a common standard, and there is no data cleaning and quality assessment process. After several attempts at using this data for this report, the technical team had to abandon because the data was too inconsistent and difficult to use. .

69. This situation is not unusual for a highly decentralized education system. Nonetheless, even though education expenditure is mostly the responsibility of provinces, Viet Nam at national level must also be able to have a portrait of the situation for the whole country, and to establish some national targets. The lack of details available to the MOET means that, not only is it difficult to monitor spending, it is also difficult to understand what is included in the total and therefore to assess the completeness and quality of the data. A consolidated portrait of education financing flows would be an important part of national policy-planning and monitoring. Similar weaknesses can be seen at DOETs (provincial) and BOET (district) levels.

## ***A proposed course of action***

70. There is a clear need for a more streamlined and efficient system of reporting government expenditure data on education in Viet Nam. However rather than starting a parallel data collection system, at first the MOET should actively engage with the Ministry of Finance and discuss to reach agreement on reforming the education financing management system.

71. Concretely and as an outcome of this first 'partial' NEA exercise in Viet Nam, it is recommended to the MoET to:

- a) Make a recommendation to the MOF to report to the government for the approval by the National Assembly of a reasonable revision of education financing management decentralisation. The strong decentralisation is a good point, but there must be a unified principle in delegation to PPCs so as to ensure that all educational management levels know the level of financing for all education activities. A suitable reporting mechanism should also be available to facilitate the monitoring and evaluation of education activities.
- b) Make a recommendation to the MoF about a classification system for education finance expenditure towards international standards, building on the NEA methodology which is already based on standards like the SNA, GFS and ISCED.
- c) Make a recommendation about the institutional process of data reporting and consolidation between schools, districts, provinces, the MoF and the sharing of the data with the MoET on an annual basis
- d) Following a consultation with the central MoF as well as provincial departments of education and training and of finance, a revised data reporting and sharing system should be put in place to increase efficiency and ensure that the education sector has the right data needed for policy-making and monitoring. This system should, to the extent possible, be compatible with existing international standards, and once in place should be institutionalised through the various national laws implicated in education financing statistics (for ex. Statistics law, Accounting law, State budget law).
- e) This system should, to the extent possible, include both public and non-public education institutions so that the situation of the whole sector can be assessed.

72. Once a more efficient data reporting and consolidation system is in place, Viet Nam would be well-placed to undertake a full National Education Accounts exercise, building the methodology developed through the current project. This would require an active engagement and participation of the provincial Departments of Education and Training. The education sector could learn from the experience of the health sector in Viet Nam, where National Health Accounts have been implemented several times already.

## **Data on private expenditure**

### ***The situation***

73. The situation of data on private expenditure is somewhat better. The GSO conducts every two years a household expenditure survey, which includes a detailed section asking questions on household expenditure on education, and the data is disaggregated by type of school and level of education.

The questionnaire includes questions on different types of expenditure on education incurred by households, providing important information on how much students are paying in fees and other expenses in public and non-public schools. The existence and regularity of this data collection from the GSO is a very positive element for the analysis of total expenditure on education in Viet Nam.

74. However the information from the VLHSS should be used with caution, since respondents may not always recall exactly how much they have spent on different items. In addition, for some sub-categories the sample sizes are very small and extracted data can only be rough estimations. Some of the questions are also difficult to categorize in an overall expenditure framework such as an NEA, particularly the category 'other' which includes lodging and transport but also residual expenditure. It represents between 10% and 25% of total household education expenditure.

### ***A proposed course of action***

75. Although the situation regarding household expenditure is broadly positive, the understanding on private expenditure on education could be still improved with the following actions

1. The MOET could suggest some small modifications to the GSO for the questions asked within education expenditure section of the VLHSS so that data can be more easily used. For example, expenditure on transport and lodging could be its own category, and an 'other' category should be avoided. The questions should be clearly designed to include only what is considered as education expenditure according to international standards, so that data can eventually be compared to other countries. An example of how questions could be slightly modified is presented as an annex to this report.
2. The MoET could organise a survey of expenditure in private institutions in collaboration with GSO, in order to have additional source of data to compare with the VLHSS.

### **Data on external sources**

#### ***The situation***

76. The Vietnamese education system receives funding from international sources such as bilateral and multilateral donors, international NGOs and so forth. Sometimes these sources fund schools directly, while other times they do so by supporting directly either the central or provincial government's budgets. However the current system of reporting and data consolidation about education expenditure makes it very difficult to identify how much international sources are funding education in Viet Nam, and even to what extent this support may or may not be included in the figures published by the MoF for education expenditure. As for government expenditure, this partly arises from a decentralized system when the funding often goes directly to provinces and become hard to track at national level.

### ***A proposed course of action***

77. A proposed revised data and information system on education financing in Viet Nam (as described above) should include a separate classification of international sources where their contributions in known to provinces of central government ministries. As for the rest, the NEA classification should serve as the basis to separate, where possible, donor support by level of education, type of school, and economic transaction.



Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	38,459	200,487	43,664	18,201	127	300,939
Trung cap chuyen nghiep-Tech-nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	259,482	469,640	438,706	220,457	43,888	1,432,175
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,592,314	4,263,277	2,546,008	360,785	5,584	8,767,968
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	242,465	669,350	28,496	20,461	640	961,411
<b>Tổng cộng-Grand total</b>		<b>2,195,416</b>	<b>6,060,068</b>	<b>3,528,594</b>	<b>661,382</b>	<b>50,574</b>	<b>12,496,034</b>

							300,939
							1,432,175
							8,767,968
							961,411
							<b>12,496,034</b>

**Đơn vị cấp kinh phí-  
Financing unit**

**Chính quyền địa phương-Local governments**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng - Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units							Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
	Đơn vị thực hiện-Producing unit)	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa-Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
Cấp giáo dục-Level of education								
Giáo dục trước khi đến trường-Pre-primary	Cong lap, Ngoại cong lap-Public and non-pu-blic	4,993,622	2,454,790	2,707,373	423,293	42,019	10,621,097	
Giáo dục tiểu học-Primary	Cong lap, Ngoại cong lap-Public and non-pu-blic	16,553,907	4,520,151	4,153,593	787,542	131,472	26,146,665	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoại cong lap-Public and non-pu-blic	12,786,841	4,182,692	3,852,091	819,357	125,851	21,766,832	
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoại cong lap-Public and non-pu-blic	5,275,546	2,497,953	2,506,029	562,334	22,172	10,864,035	
Trung cấp chuyên nghiệp-Tech-nical and vocational training	Cong lap, Ngoại cong lap-Public and non-pu-blic	593,328	1,005,407	906,026	454,144	127,674	3,086,579	
Giáo dục đại học-Higher education	Cong lap, Ngoại cong lap-Public and non-pu-blic	892,846	1,268,892	760,273	184,106	11,718	3,117,836	

Tổng kinh phí nhận được-Trans-fers received	Tổng cộng-Grand total
Cấp kinh phí từ CP-Financial aid from government	10,621,097
	26,146,665
	21,766,832
	10,864,035
	3,086,579
	3,117,836

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap--Public and non-pu- blic	1,106,506	2,593,206	754,715	454,442	39,039	4,947,909
<b>Tổng cộng- Grand total</b>	<b>42,202,596</b>	<b>18,523,091</b>	<b>15,640,100</b>	<b>3,685,220</b>	<b>499,946</b>	<b>80,550,952</b>	

		4,947,909
		80,550,952

**Đơn vị cấp kinh phí-  
Financing unit**

**Hộ gia đình-Households**

**Nội dung kinh tế-Economic transaction**

<b>Đơn vị: Triệu đồng - Mil. of VND</b>		<b>Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units</b>						<b>Tổng cộng- Grand total</b>
<b>Cấp giáo dục-Level of education</b>	<b>Đơn vị thực hiện- Producing unit)</b>	<b>Chi lương và phụ cấp- Salaries and wages</b>	<b>Chi về hàng hóa dịch vụ- Goods and services</b>	<b>Chi đầu tư xây dựng cơ bản-Capital expendi- tures</b>	<b>Mua sắm sửa chữa -Purchase of fixed assets</b>	<b>Trợ cấp khác-Other subsidies and trans- fers</b>	<b>Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units</b>	
Giáo dục trước khi đến trường-Pre- primary	Công lập- Public		928,101				928,101	
0	Ngoại công lập--Non public		1,788,267				1,788,267	
Giáo dục tiểu học-Pri- mary	Công lập- Public		1,033,982				1,033,982	
0	Ngoại công lập--Non public		-				-	

<b>Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connect- ed goods outside producing units</b>				<b>Tổng kinh phí nhận được-Trans- fers received</b>	<b>Tổng cộng- Grand total</b>
<b>Sách GK và sách tham khảo-Text- books and reference books</b>	<b>Các học liệu khác (bút, giấy, vở, cặp xách)-Other educational materials</b>	<b>Đồng phục- Uniform</b>	<b>Khóa học thêm gắn với chương trình chính khóa-Ex- tra courses linked to the regular curricu- lum</b>	<b>Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)- Other educatio- nal cost</b>	
12,028	52,648	47,138	97,907	329,317	1,066,452
16,017	66,628	46,020	232,488	343,024	2,471,356
637,850	615,162	563,992	1,034,606	539,924	3,952,846
-	-	-	-	-	-

721,069	672,744	610,540	1,319,279	364,186	(664,571)	4,488,448
9,654	9,436	10,976	27,479	25,673	(34,977)	232,843
439,795	369,823	362,699	1,124,052	455,403	(302,146)	3,480,065
126,160	99,356	95,641	322,453	160,154	(15,902)	1,662,861
120,957	86,492	44,106	48,246	741,116	(171,424)	1,806,931
35,361	21,660	7,164	8,118	160,790	(9,022)	728,809
601,459	372,388	81,708	408,524	3,098,027	(269,274)	8,042,035
83,865	50,186	10,627	65,815	413,397	(14,172)	1,571,583
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,804,217	2,416,523	1,880,611	4,688,968	6,631,011	(2,375,938)	29,504,228

1,465,201	1,465,201	1,465,201	1,465,201	1,465,201	1,465,201	1,465,201
184,603	184,603	184,603	184,603	184,603	184,603	184,603
1,030,439	1,030,439	1,030,439	1,030,439	1,030,439	1,030,439	1,030,439
875,000	875,000	875,000	875,000	875,000	875,000	875,000
937,437	937,437	937,437	937,437	937,437	937,437	937,437
504,738	504,738	504,738	504,738	504,738	504,738	504,738
3,749,202	3,749,202	3,749,202	3,749,202	3,749,202	3,749,202	3,749,202
961,864	961,864	961,864	961,864	961,864	961,864	961,864
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,458,836	13,458,836	13,458,836	13,458,836	13,458,836	13,458,836	13,458,836



**Đơn vị cấp kinh phí-  
Financing unit**

**NSTW + Chính quyền địa phương-Total central government and local governments**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng -Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers	Tổng cộng đạt-Trans- fers received	
Cấp giáo dục-Level of education	Cong lap, Ngoai cong lap-Public and non-pu- blic	5,036,945	2,455,587	2,727,395	423,293	42,319	10,685,540	10,685,540
Giáo dục trước khi đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	16,569,006	4,897,872	4,567,384	791,681	131,472	26,957,415	26,957,415
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	12,791,115	4,261,486	3,889,997	856,696	125,886	21,925,180	21,925,180
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	5,314,005	2,698,441	2,549,693	580,535	22,299	11,164,974	11,164,974
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	852,810	1,475,047	1,344,732	674,602	171,563	4,518,754	4,518,754
Trung cấp chuyên ng- hiệp-Tech- nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu- blic	2,485,160	5,532,169	3,306,280	544,892	17,302	11,885,803	11,885,803
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu- blic							

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu- blic	1,348,971	3,262,557	783,211	474,903	39,678	5,909,321
<b>Tổng cộng- Grand total</b>	<b>0</b>	<b>44,398,012</b>	<b>24,583,159</b>	<b>19,168,694</b>	<b>4,346,601</b>	<b>550,520</b>	<b>93,046,986</b>

**Đơn vị cấp kinh phí-  
Financing unit**

Tổng tất cả các nguồn-Total all sources

Nội dung kinh tế-Economic transaction

Đơn vị: Triệu đồng - Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						
	Đơn vị thực hiện- Producing unit)	Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
Giáo dục trước khí đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	5,036,945	5,171,955	2,727,395	423,293	42,319	13,401,908
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	16,569,006	5,931,854	4,567,384	791,681	131,472	27,991,397
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	12,791,115	5,911,290	3,889,997	856,696	125,886	23,574,984

-	5,909,321
-	93,046,986

Đơn vị: Triệu đồng - Mil. of VND	Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connect- ed goods outside producing units				Tổng kinh phí nhận được-Trans- fers received	Tổng cộng- Grand total
	Sách GK và sách tham khảo-Text- books and reference books	Các học liệu khác (bút, giấy, vở, cặp xách)-Other educational materials	Đồng phục- Uniform	Khoá học thêm gắn với chương trình chính khóa-Ex- tra cours- es linked to the regular curricu- lum		
	28,045	119,277	93,157	330,395	(421,777)	14,223,347
	637,850	615,162	563,992	1,034,606	(472,671)	30,910,261
	730,723	682,179	621,516	1,346,758	(699,549)	26,646,471

Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	5,314,005	4,603,880	2,549,693	580,535	22,299	13,070,412
Trung cap chuyen nghiep-Tech-nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	852,810	2,917,223	1,344,732	674,602	171,563	5,960,930
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,485,160	10,243,235	3,306,280	544,892	17,302	16,596,869
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,348,971	3,262,557	783,211	474,903	39,678	5,909,321
<b>Tổng cộng-Grand total</b>		<b>44,398,012</b>	<b>38,041,994</b>	<b>19,168,694</b>	<b>4,346,601</b>	<b>550,520</b>	<b>106,505,821</b>

	565,955	469,178	458,340	1,446,505	615,556
	156,318	108,152	51,270	56,364	901,906
	685,325	422,574	92,336	474,339	3,511,424
	-	-	-	-	-
	<b>2,804,217</b>	<b>2,416,523</b>	<b>1,880,611</b>	<b>4,688,968</b>	<b>6,631,011</b>

	(318,048)
	(180,446)
	(283,446)
	-
	<b>(2,375,938)</b>

	16,307,900
	7,054,493
	21,499,421
	5,909,321
	<b>122,551,214</b>

Đơn vị cấp kinh phí-  
Financing unit

NSTW-Central government

Nội dung kinh tế-Economic transaction

Đơn vị: Triệu đồng - Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	Tổng kinh phí nhận được-Transfers received	Tổng cộng-Grand total
	Đơn vị thực hiện-Producing unit)	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa-Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers			
Giáo dục trước khi đến trường-Pre-primary	Cong lap, Ngoai cong lap-Public and non-pu-blic	44,345	32,385	415,711	-	615	493,056		493,056
Giáo dục tiểu học-Primary	Cong lap, Ngoai cong lap-Public and non-pu-blic	16,928	384,589	472,089	21,559	-	895,165		895,165
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	5,579	201,433	225,638	127,289	45	559,984		559,984
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	40,160	203,437	165,344	18,375	396	427,711		427,711
Trung cấp chuyên nghiệp-Technical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	284,424	1,132,292	494,621	258,622	62,569	2,232,529		2,232,529
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,660,065	6,864,440	3,056,395	375,859	8,130	11,964,890		11,964,890

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu- blic	401,565	640,833	89,697	71,476	58,060	1,261,632
<b>Tổng cộng- Grand total</b>		<b>2,453,067</b>	<b>9,459,408</b>	<b>4,919,495</b>	<b>873,180</b>	<b>129,816</b>	<b>17,834,966</b>

	1,261,632
	17,834,966

**Đơn vị cấp kinh phí-  
Financing unit** Chính quyền địa phương-Local governments

Nội dung kinh tế-Economic transaction

Đơn vị: Triệu đồng -Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidi- es and trans- fers		
Giáo dục trước khi đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	6,151,274	3,311,742	4,166,014	563,867	54,057	14,246,955	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	19,338,529	5,962,467	6,079,495	850,704	146,527	32,377,722	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	14,747,111	5,275,976	5,252,373	848,512	123,189	26,247,160	
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	6,226,488	3,167,496	3,419,381	558,416	24,561	13,396,342	

Tổng kinh phí nhận được-Trans- fers received	Cấp kinh phí từ CP-Finan- cial aid from government						14,246,955	32,377,722	26,247,160	13,396,342
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Trung cấp chuyên nghiệp-Technical and vocational training	Cong lap, Ngoai cong lap-Public and non-public	713,965	1,307,489	1,181,693	541,022	179,664	<b>3,923,833</b>
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-public	1,155,823	1,697,275	982,532	239,426	12,059	<b>4,087,115</b>
Giáo dục Đào tạo khác- Others (non-formal literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-public	1,350,787	3,318,709	1,126,803	521,502	71,933	<b>6,389,733</b>
<b>Tổng cộng-Grand total</b>		<b>49,683,976</b>	<b>24,041,153</b>	<b>22,208,290</b>	<b>4,123,450</b>	<b>611,990</b>	<b>100,668,859</b>


	3,923,833
	4,087,115
	6,389,733
	<b>100,668,859</b>

**Đơn vị cấp kinh phí- Financing unit**

**Hộ gia đình-Households**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng -Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
	Đơn vị thực hiện-Producing unit)	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers	
Cấp giáo dục-Primary education	Giáo dục trước khi đến trường-Pre-primary						
	Công lập-Public		1,349,408				<b>1,349,408</b>

<b>Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connected goods outside producing units</b>	Sách GK và khảo-Text-books and reference books	Các học liệu khác (bút, giấy, vở, cặp sách)-Other educational materials	<b>Đồng phục-Uniform</b>				
	24,211	92,251	73,062	20,527	344,389		
<b>Tổng cộng-Grand total</b>							<b>1,365,718</b>

<b>Tổng kinh phí nhận được-Transfers received</b>	Cấp kinh phí từ CP-Financial aid from government	(538,132)
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3,548,803
5,915,020
-
6,373,726
250,324
5,531,054
2,058,146
2,500,351
1,238,342
10,738,856
6,553,588
-

(28,323)
(578,217)
-
(801,088)
(42,163)
(369,129)
(19,428)
(202,367)
(10,651)
(404,882)
(21,310)
-

19,299	81,678	50,675	99,761	513,214
822,323	796,976	782,086	1,858,972	712,100
-	-	-	-	-
876,420	807,200	730,940	2,406,888	594,819
10,543	10,305	11,987	30,010	28,037
594,209	482,987	526,858	2,239,935	621,641
108,558	87,453	98,474	517,675	131,910
160,104	117,111	67,084	48,757	994,401
100,105	44,042	35,292	14,759	290,307
769,467	496,639	211,453	360,539	3,976,285
149,112	91,540	70,098	68,876	686,549
-	-	-	-	-

0	Ngoại công lập--Non public	2,812,498	2,812,498	2,812,498
0	Công lập- Public	1,520,780	1,520,780	1,520,780
0	Ngoại công lập--Non public	-	-	-
0	Công lập- Public	1,758,548	1,758,548	1,758,548
0	Ngoại công lập--Non public	201,605	201,605	201,605
0	Công lập- Public	1,434,552	1,434,552	1,434,552
0	Ngoại công lập--Non public	1,133,504	1,133,504	1,133,504
0	Công lập- Public	1,315,260	1,315,260	1,315,260
0	Ngoại công lập--Non public	764,488	764,488	764,488
0	Công lập- Public	5,329,354	5,329,354	5,329,354
0	Ngoại công lập--Non public	5,508,721	5,508,721	5,508,721
0	Công lập- Public	-	-	-

	Ngoại công lập-Non public									
0		-								
<b>Tổng cộng- Grand total</b>		<b>23,128,717</b>								<b>23,128,717</b>

-										
3,634,353		3,108,183		2,658,009		7,666,700		8,893,654		

-	
(3,015,689)	

-	
46,073,927	

**Đơn vị cấp kinh phí-  
Financing unit**

**NSTW + Chính quyền địa phương-Total central government and local governments**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triều đồng - Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units		
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers				
Giáo dục trước khí đến trường-Pre- primary	Công lập, Ngoại công lập-Public and non-pu- blic	6,195,619	3,344,127	4,581,725	563,867	54,672				14,740,010
Giáo dục tiểu học-Pri- mary	Công lập, Ngoại công lập-Public and non-pu- blic	19,355,457	6,347,056	6,551,583	872,263	146,527				33,272,887
Giáo dục trung học cơ sở-Lower Secondary	Công lập, Ngoại công lập-Public and non-pu- blic	14,752,690	5,477,409	5,478,011	975,801	123,234				26,807,144
Giáo dục phổ thông trung học-Upper Secondary	Công lập, Ngoại công lập-Public and non-pu- blic	6,266,648	3,370,933	3,584,724	576,791	24,957				13,824,053
Trung cấp chuyên ng- hiệp-Tech- nical and vocational training	Công lập, Ngoại công lập-Public and non-pu- blic	998,389	2,439,780	1,676,314	799,645	242,234				6,156,362

<b>Tổng kinh phí nhận được-Trans- fers received</b>	
Cấp kinh phí từ CP-Finan- cial aid from government	
-	
-	
-	
-	
<b>Tổng cộng- Grand total</b>	<b>14,740,010</b>
	<b>33,272,887</b>
	<b>26,807,144</b>
	<b>13,824,053</b>
	<b>6,156,362</b>



Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-public	2,815,888	8,561,715	4,038,928	615,285	20,189	16,052,005
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-public	1,752,352	3,959,542	1,216,500	592,978	129,993	7,651,364
<b>Tổng cộng-Grand total</b>		<b>52,137,043</b>	<b>33,500,561</b>	<b>27,127,785</b>	<b>4,996,630</b>	<b>741,806</b>	<b>118,503,826</b>

-	-
-	-
-	-

16,052,005	7,651,364	118,503,826
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**Đơn vị cấp kinh phí-  
Financing unit**

Tổng tất cả các nguồn-Total all sources

Nội dung kinh tế-Economic transaction

Đơn vị: Triệu đồng - Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						
	Đơn vị thực hiện-Producing unit)	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa-Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
Giáo dục trước khi đến trường-Pre-primary	Cong lap, Ngoai cong lap-Public and non-public	6,195,619	7,506,032	4,581,725	563,867	54,672	18,901,916
Giáo dục tiểu học-Primary	Cong lap, Ngoai cong lap-Public and non-public	19,355,457	7,867,836	6,551,583	872,263	146,527	34,793,667

Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connected goods outside producing units	Sách GK và sách tham khảo-Text-books and reference books	Các học liệu khác (bút, giấy, vở, cặp sách)-Other educational materials	Đồng phục-Uniform	Khóa học thêm gắn với chương trình chính khóa-Ex-tras courses linked to the regular curriculum	Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)-Other educational cost
822,323	796,976	782,086	1,858,972	712,100	

Tổng cộng-Grand total	19,654,531	39,187,907
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Tổng kinh phí nhận được-Transfers received	Cấp kinh phí từ CP-Financial aid from government	(566,454)	(578,217)
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Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	14,752,690	7,437,561	5,478,011	975,801	123,234	28,767,297
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	6,266,648	5,938,989	3,584,724	576,791	24,957	16,392,109
Trung cap chuyên ng-hiep-Tech-nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	998,389	4,519,528	1,676,314	799,645	242,234	8,236,110
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,815,888	19,399,790	4,038,928	615,285	20,189	26,890,080
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,752,352	3,959,542	1,216,500	592,978	129,993	7,651,364
<b>Tổng cộng-Grand total</b>		<b>52,137,043</b>	<b>56,629,278</b>	<b>27,127,785</b>	<b>4,996,630</b>	<b>741,806</b>	<b>141,632,543</b>

886,963	817,505	742,927	2,436,897	622,856
702,767	570,441	625,333	2,757,610	753,551
260,209	161,154	102,376	63,516	1,284,708
918,579	588,179	281,551	429,415	4,662,835
-	-	-	-	-
<b>3,634,353</b>	<b>3,108,183</b>	<b>2,658,009</b>	<b>7,666,700</b>	<b>8,893,654</b>

(843,251)	(388,557)	(213,017)	(426,192)	-
<b>(3,015,689)</b>				

33,431,194	21,413,253	9,895,055	33,344,448	7,651,364
				<b>164,577,753</b>

Đơn vị cấp kinh phí- Financing unit		NSTW-Central government					Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
Đơn vị: Triệu đồng -Mil. of VND	Nội dung kinh tế-Economic transaction	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa-Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers		
Cấp giáo dục- Level of education	Đơn vị thực hiện- Producing unit)	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa-Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
Giáo dục trước khi đến trường-Pre-primary	Cong lap, Ngoại cong lap-Public and non-pu-blic	72,689	19,968	527,582	-	1,600	621,839	
Giáo dục tiểu học-Pri-mary	Cong lap, Ngoại cong lap-Public and non-pu-blic	29,313	394,330	492,908	57,275	-	973,826	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoại cong lap-Public and non-pu-blic	16,498	279,390	654,116	146,466	65	1,096,535	
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoại cong lap-Public and non-pu-blic	58,568	255,637	208,993	24,310	496	548,004	
Trung cấp chuyên nghiệp-Technical and vocational training	Cong lap, Ngoại cong lap-Public and non-pu-blic	588,384	1,118,554	690,734	281,698	79,426	2,758,796	
Giáo dục đại học-Higher education	Cong lap, Ngoại cong lap-Public and non-pu-blic	2,271,217	6,599,763	3,981,078	387,068	13,289	13,252,415	

Tổng kinh phí nhận được-Trans-fers received	Tổng cộng- Grand total
Cấp kinh phí từ CP-Financial aid from government	621,839
	973,826
	1,096,535
	548,004
	2,758,796
	13,252,415

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu- blic	437,024	563,053	482,901	78,828	135,801	1,697,607
<b>Tổng cộng- Grand total</b>		<b>3,473,693</b>	<b>9,230,695</b>	<b>7,038,312</b>	<b>975,645</b>	<b>230,677</b>	<b>20,949,022</b>


<b>Đơn vị cấp kinh phí- Financing unit</b>	<b>Chính quyền địa phương-Local governments</b>	
	Nội dung kinh tế-Economic transaction	

		Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						
<b>Đơn vị: Triệu đồng -Mil. of VND</b>	<b>Đơn vị thực hiện- Producing unit)</b>	<b>Chi lương và phụ cấp- Salaries and wages</b>	<b>Chi về hàng hóa dịch vụ- Goods and services</b>	<b>Chi đầu tư xây dựng cơ bản-Capital expendi- tures</b>	<b>Mua sắm sửa chữa -Purchase of fixed assets</b>	<b>Trợ cấp khác-Other subsidies and trans- fers</b>	<b>Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units</b>	
<b>Cấp giáo dục-Level of education</b>								
Giáo dục trước khi đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	7,939,375	4,898,537	4,711,387	627,746	79,176	18,256,221	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	22,689,659	8,100,798	6,031,405	784,156	196,368	37,802,386	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	16,792,043	7,246,841	5,508,219	778,807	193,330	30,519,239	
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	7,341,302	4,173,874	3,098,985	501,368	42,872	15,158,400	

<b>Tổng kinh phí nhận được-Trans- fers received</b>		
<b>Cấp kinh phí từ CP-Finan- cial aid from government</b>		
<b>Tổng cộng- Grand total</b>		

Trung cấp chuyên nghiệp-Technical and vocational training	Cong lập, Ngoại công lập-Public and non-public	867,870	1,800,862	1,585,189	565,734	204,988	<b>5,024,643</b>
Giáo dục đại học-Higher education	Cong lập, Ngoại công lập-Public and non-public	1,441,314	4,600,076	1,557,536	180,679	23,796	<b>7,803,400</b>
Giáo dục Đào tạo khác- Others (non-formal literacy, continuing ed.)	Cong lập, Ngoại công lập-Public and non-public	1,699,631	4,447,368	1,279,702	518,340	57,817	<b>8,002,857</b>
<b>Tổng cộng-Grand total</b>		<b>58,771,193</b>	<b>35,268,354</b>	<b>23,772,423</b>	<b>3,956,830</b>	<b>798,347</b>	<b>122,567,146</b>

	5,024,643
	7,803,400
	8,002,857
	<b>122,567,146</b>


**Đơn vị cấp kinh phí-  
Financing unit**

**Hộ gia đình-Households**

**Nội dung kinh tế-Economic transaction**

Đơn vị- Triều đồng- -Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
<b>Đơn vị thực hiện- Producing unit)</b>	<b>Chi lương và phụ cấp- Salaries and wages</b>	<b>Chi về hàng hóa dịch vụ- Goods and services</b>	<b>Chi đầu tư xây dựng cơ bản-Capital expenditures</b>	<b>Mua sắm sửa chữa- Purchase of fixed assets</b>	<b>Trợ cấp khác-Other subsidies and transfers</b>		

**Đơn vị cấp kinh phí-  
Financing unit**

**Hộ gia đình-Households**

**Nội dung kinh tế-Economic transaction**

Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connected goods outside producing units	Khóa học thêm gắn với chương trình chính khóa-Extracurricular courses linked to the regular curriculum	Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)-Other educational costs
Sách GK và sách tham khảo-Text-books and reference books	Các học liệu khác (bút, giấy, vở, cặp sách)-Other educational materials	Đồng phục-Uniform

<b>Tổng cộng- Grand total</b>			
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<b>Tổng kinh phí nhận được-Transfers received</b>	Cấp kinh phí từ CP-Financial aid from government
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Giáo dục trước khi đến trường-Pre-primary	Công lập-Public	2,087,077							<b>2,087,077</b>
0	Ngoại công lập--Non public	2,608,705							<b>2,608,705</b>
Giáo dục tiểu học-Primary	Công lập-Public	1,840,764							<b>1,840,764</b>
0	Ngoại công lập--Non public	-							<b>-</b>
Giáo dục trung học cơ sở-Lower Secondary	Công lập-Public	1,993,993							<b>1,993,993</b>
0	Ngoại công lập--Non public	239,242							<b>239,242</b>
Giáo dục phổ thông trung học-Upper Secondary	Công lập-Public	1,753,710							<b>1,753,710</b>
0	Ngoại công lập--Non public	979,873							<b>979,873</b>
Trung cấp chuyên nghiệp-Technical and vocational training	Công lập-Public	1,525,367							<b>1,525,367</b>
0	Ngoại công lập--Non public	973,901							<b>973,901</b>
Giáo dục Đại học-Higher education	Công lập-Public	6,982,150							<b>6,982,150</b>
0	Ngoại công lập--Non public	7,815,573							<b>7,815,573</b>

37,447	142,680	113,003	31,749	532,654
17,901	75,760	47,003	92,533	476,027
995,347	964,666	946,643	2,250,115	861,932
-	-	-	-	-
993,761	915,273	828,803	2,729,137	674,457
12,512	12,228	14,225	35,612	33,272
726,408	590,442	644,073	2,738,274	759,943
93,844	75,600	85,127	447,511	114,032
185,680	135,819	77,801	56,545	1,153,252
127,526	56,107	44,959	18,802	369,829
1,008,102	650,662	277,031	473,353	5,209,453
211,555	129,874	99,453	97,719	974,051

(688,989)
(36,263)
(674,282)
-
(928,685)
(48,878)
(417,417)
(21,969)
(255,256)
(13,435)
(436,258)
(22,961)

<b>2,255,619</b>
<b>3,281,666</b>
<b>7,185,186</b>
-
<b>7,206,739</b>
<b>298,213</b>
<b>6,795,433</b>
<b>1,774,019</b>
<b>2,879,208</b>
<b>1,577,691</b>
<b>14,163,493</b>
<b>9,305,264</b>

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Công lập- Public	-	-	-	-	-	-	-	-	-	-	-
<b>Tổng cộng- Grand total</b>		<b>28,800,356</b>										<b>28,800,356</b>

-	-	-	-	-	-	-	-	-	-	-	-	-
4,410,083	3,749,112	3,178,120	8,970,352	11,158,901	-	-	-	-	-	-	-	-

-	-	-	-	-	-	-	-	-	-	-	-	-
56,722,531												

**Đơn vị cấp kinh phí-  
Financing unit**

**NSTW + Chính quyền địa phương-Total central government and local governments**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng - Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidiies and trans- fers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
Giáo dục trước khi đến trường-Pre- primary	Cong lập, Ngoại công lập-Public and non-pu- blic	8,012,064	4,918,505	5,238,969	627,746	80,776	18,878,060	
Giáo dục tiểu học-Pri- mary	Cong lập, Ngoại công lập-Public and non-pu- blic	22,718,972	8,495,128	6,524,313	841,431	196,368	38,776,212	
Giáo dục trung học cơ sở-Lower Secondary	Cong lập, Ngoại công lập-Public and non-pu- blic	16,808,541	7,526,231	6,162,335	925,273	193,395	31,615,774	
Giáo dục phổ thông trung học-Upper Secondary	Cong lập, Ngoại công lập-Public and non-pu- blic	7,399,870	4,429,511	3,307,978	525,678	43,368	15,706,404	

Tổng kinh phí nhận được-Trans- fers received	Cấp kinh phí từ CP-Finan- cial aid from government	-	-	-	-	-	-
<b>Tổng cộng- Grand total</b>		<b>18,878,060</b>	<b>38,776,212</b>	<b>31,615,774</b>	<b>15,706,404</b>		

Trung cấp chuyên nghiệp-Technical and vocational training	Cong lập, Ngoại công lập-Public and non-public	1,456,254	2,919,416	2,275,923	847,432	284,414	<b>7,783,439</b>
Giáo dục đại học-Higher education	Cong lập, Ngoại công lập-Public and non-public	3,712,531	11,199,839	5,538,614	567,747	37,085	<b>21,055,815</b>
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lập, Ngoại công lập-Public and non-public	2,136,655	5,010,421	1,762,603	597,168	193,618	<b>9,700,464</b>
<b>Tổng cộng-Grand total</b>		<b>62,244,886</b>	<b>44,499,049</b>	<b>30,810,735</b>	<b>4,932,475</b>	<b>1,029,024</b>	<b>143,516,168</b>

-							<b>7,783,439</b>
-							<b>21,055,815</b>
-							<b>9,700,464</b>
-							<b>143,516,168</b>

**Đơn vị cấp kinh phí-  
Financing unit**

Tổng tất cả các nguồn-Total all sources

**Nội dung kinh tế-Economic transaction**

<b>Đơn vị: Triệu đồng - Mil. of VND</b>	<b>Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units</b>							<b>Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units</b>
Cấp giáo dục-Level of education	<b>Đơn vị thực hiện-Producing unit)</b>	<b>Chi lương và phụ cấp-Salaries and wages</b>	<b>Chi về hàng hóa dịch vụ-Goods and services</b>	<b>Chi đầu tư xây dựng cơ bản-Capital expenditures</b>	<b>Mua sắm sửa chữa-Purchase of fixed assets</b>	<b>Trợ cấp khác-Other subsidies and transfers</b>		
Giáo dục trước khi đến trường-Pre-primary	Cong lập, Ngoại công lập-Public and non-public	8,012,064	9,614,286	5,238,969	627,746	80,776	23,573,842	

<b>Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connected goods outside producing units</b>	Sách GK và sách tham khảo-Text-books and reference books	Các học liệu khác (bút, giấy, vở, cặp xách)-Other educational materials	<b>Đồng phục-Uniform</b>	Khóa học thêm gắn với chương trình chính khóa-Extra courses linked to the regular curriculum	Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)-Other educational cost	55,348	218,440	160,006	124,281	1,008,681

<b>Tổng kinh phí nhận được-Transfers received</b>	Cấp kinh phí từ CP-Financial aid from government	(725,252)								24,415,345
<b>Tổng cộng-Grand total</b>										



Giáo dục tiểu học-Primary	Cong lap, Ngoai cong lap-Public and non-pu-blic	22,718,972	10,335,892	6,524,313	841,431	196,368	40,616,976
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	16,808,541	9,759,467	6,162,335	925,273	193,395	33,849,010
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	7,399,870	7,163,095	3,307,978	525,678	43,368	18,439,988
Trung cấp chuyên nghiệp-Technical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,456,254	5,418,684	2,275,923	847,432	284,414	10,282,707
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	3,712,531	25,997,561	5,538,614	567,747	37,085	35,853,537
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,136,655	5,010,421	1,762,603	597,168	193,618	9,700,464
<b>Tổng cộng-Grand total</b>		<b>62,244,886</b>	<b>73,299,405</b>	<b>30,810,735</b>	<b>4,932,475</b>	<b>1,029,024</b>	<b>172,316,525</b>

995,347	964,666	946,643	2,250,115	861,932
1,006,273	927,501	843,027	2,764,750	707,729
820,252	666,042	729,201	3,185,785	873,974
313,206	191,926	122,760	75,348	1,523,081
1,219,657	780,536	376,484	570,072	6,183,504
-	-	-	-	-
<b>4,410,083</b>	<b>3,749,112</b>	<b>3,178,120</b>	<b>8,970,352</b>	<b>11,158,901</b>

(674,282)				
(977,564)				
(439,386)				
(268,691)				
(459,219)				
-				
<b>(3,544,394)</b>				

45,961,398				
39,120,726				
24,275,857				
12,240,338				
44,524,571				
9,700,464				
<b>200,238,699</b>				

**Đơn vị cấp kinh phí-  
Financing unit**

NSTW-Central government

Nội dung kinh tế-Economic transaction

Đơn vị: Triệu đồng -Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers		
Giáo dục trước khi đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	84,483	125,113	552,578	-	9,125	771,299	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	55,636	568,776	526,884	60,143	-	1,211,438	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	159,302	451,035	704,902	150,140	35,165	1,500,544	
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	63,582	263,977	281,213	32,710	724	642,206	
Trung cap chuyên ng- hiệp-Tech- nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu- blic	679,838	1,234,041	765,005	318,567	129,859	3,127,310	
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu- blic	3,211,458	11,725,194	4,197,252	405,394	607,142	20,146,440	

Tổng kinh phí nhận được-Trans- fers received	Tổng cộng- Grand total
Cấp kinh phí từ CP-Finan- cial aid from government	771,299
	1,211,438
	1,500,544
	642,206
	3,127,310
	20,146,440

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu- blic	606,845	826,048	524,380	97,865	257,817	2,312,956
<b>Tổng cộng- Grand total</b>		<b>4,861,145</b>	<b>15,194,184</b>	<b>7,552,214</b>	<b>1,064,819</b>	<b>1,039,832</b>	<b>29,712,194</b>

**Đơn vị cấp kinh phí-  
Financing unit** Chính quyền địa phương-Local govern-  
ments

Nội dung kinh tế-Economic transaction

Đơn vị: Triệu đồng -Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
	Đơn vị thực hiện- Producing unit)	Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidi- es and trans- fers	
Giáo dục trước khí đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	12,669,752	7,215,753	5,743,837	1,077,902	27,076	26,734,319
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	33,034,745	11,078,767	7,092,549	1,063,285	43,759	52,313,105
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	24,692,898	9,829,964	5,941,959	1,122,461	49,342	41,636,623
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	10,180,834	5,253,255	3,537,600	490,847	11,356	19,473,892

		2,312,956	29,712,194
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Tổng kinh phí nhận được-Trans- fers received	Cấp kinh phí từ CP-Finan- cial aid from government		26,734,319	52,313,105	41,636,623	19,473,892
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Trung cấp chuyên nghiệp-Technical and vocational training	Cong lập, Ngoại công lập-Public and non-public	1,169,922	1,875,440	1,655,782	640,507	203,136	<b>5,544,786</b>
Giáo dục đại học-Higher education	Cong lập, Ngoại công lập-Public and non-public	2,007,266	2,601,782	1,540,788	315,360	11,285	<b>6,476,480</b>
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lập, Ngoại công lập-Public and non-public	2,308,079	5,656,708	1,352,124	907,092	30,416	<b>10,254,420</b>
<b>Tổng cộng-Grand total</b>		<b>86,063,496</b>	<b>43,511,669</b>	<b>26,864,639</b>	<b>5,617,454</b>	<b>376,368</b>	<b>162,433,625</b>

	5,544,786
	6,476,480
	10,254,420
	<b>162,433,625</b>

**Đơn vị cấp kinh phí- Financing unit**

**Hộ gia đình-Households**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng -Mil. of VND	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units							Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
	Đơn vị thực hiện-Producing unit)	Chi lương và phụ cấp-Salaries and wages	Chi về hàng hóa dịch vụ-Goods and services	Chi đầu tư xây dựng cơ bản-Capital expenditures	Mua sắm sửa chữa-Purchase of fixed assets	Trợ cấp khác-Other subsidies and transfers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
Cấp giáo dục-Level of education	Công lập-Public							
Giáo dục trước khi đến trường-Pre-primary	Ngoại công lập-Non public		3,083,996					<b>3,083,996</b>
0			3,559,514					<b>3,559,514</b>

Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connected goods outside producing units	Sách GK và sách tham khảo-Text-books and reference books	Các học liệu khác (bút, giấy, vở, cặp sách)-Other educational materials	Đồng phục-Uniform	Khóa học thêm gắn với chương trình chính khóa-Extra courses linked to the regular curriculum	Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)-Other educational cost	Tổng cộng-Grand total	
	53,798	209,270	180,617	109,738	1,287,807	(1,008,310)	
	15,679	71,205	79,171	55,852	586,204	(53,069)	

Tổng kinh phí nhận được-Transfers received	Cấp kinh phí từ CP-Financial aid from government	(1,008,310)	(53,069)
<b>Tổng cộng-Grand total</b>		<b>3,916,917</b>	<b>4,314,556</b>



**Đơn vị cấp kinh phí-  
Financing unit**

**NSTW + Chính quyền địa phương-Total central government and local governments**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng - Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện- Total expenditure in producing units	
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers	Tổng cộng- Grand total		
Giáo dục trước khí đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	12,754,235	7,340,865	6,296,415	1,077,902	36,201	27,505,618	Cấp kinh phí từ CP-Finan- cial aid from government	27,505,618
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	33,090,382	11,647,543	7,619,432	1,123,428	43,759	53,524,543	-	53,524,543
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	24,852,200	10,281,000	6,646,861	1,272,601	84,507	43,137,168	-	43,137,168
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	10,244,417	5,517,231	3,818,814	523,557	12,080	20,116,099	-	20,116,099
Trung cấp chuyên ng- hiệp-Tech- nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu- blic	1,849,760	3,109,481	2,420,787	959,074	332,995	8,672,096	-	8,672,096
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu- blic	5,218,724	14,326,975	5,738,040	720,754	618,426	26,622,920	-	26,622,920

Tổng cộng- Grand total	Tổng kinh phí nhận được-Trans- fers received
27,505,618	Cấp kinh phí từ CP-Finan- cial aid from government
53,524,543	-
43,137,168	-
20,116,099	-
8,672,096	-
26,622,920	-

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu- blic	2,914,924	6,482,756	1,876,505	1,004,958	288,233	12,567,376
<b>Tổng cộng- Grand total</b>		<b>90,924,641</b>	<b>58,705,852</b>	<b>34,416,853</b>	<b>6,682,273</b>	<b>1,416,200</b>	<b>192,145,819</b>

-	-
12,567,376	192,145,819

**Đơn vị cấp kinh phí-  
Financing unit**

**Tổng tất cả các nguồn-Total all sources**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng - Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
Giáo dục trước khí đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	12,754,235	13,984,376	6,296,415	1,077,902	36,201	34,149,128	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	33,090,382	13,553,026	7,619,432	1,123,428	43,759	55,430,027	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	24,852,200	13,202,627	6,646,861	1,272,601	84,507	46,058,795	

Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connect- ed goods outside producing units	Sách GK và sách tham khảo-Text- books and reference books	Các học liệu khác (bút, giấy, vở, cặp xách)-Other educational materials	Đồng phục- Uniform	Khóa học thêm gắn với chương trình chính khóa-Ex- tra cours- es linked to the regular curricu- lum	Các chi phí giáo dục khác (đi nhà, bảo hiểm)-Oth- er educa- tional cost	Tổng kinh phí nhận được-Trans- fers received	Tổng cộng- Grand total
	1,125,643	1,181,864	1,282,602	2,132,932	1,358,304	(931,858)	61,579,514
	1,075,716	984,743	1,080,967	3,055,301	1,168,775	(1,333,069)	52,091,227


Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	10,244,417	8,715,998	3,818,814	523,557	12,080	23,314,865
Trung cap chuyen nghiep-Tech-nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,849,760	5,685,964	2,420,787	959,074	332,995	11,248,579
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	5,218,724	26,721,674	5,738,040	720,754	618,426	39,017,618
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,914,924	6,482,756	1,876,505	1,004,958	288,233	12,567,376
<b>Tổng cộng-Grand total</b>		<b>90,924,641</b>	<b>88,346,421</b>	<b>34,416,853</b>	<b>6,682,273</b>	<b>1,416,200</b>	<b>221,786,388</b>

873,178	718,703	816,284	3,110,076	1,275,817
337,863	195,845	139,448	126,111	1,565,356
1,370,088	879,420	440,430	679,816	8,943,973
-	-	-	-	-
<b>4,851,965</b>	<b>4,241,049</b>	<b>4,019,520</b>	<b>9,269,825</b>	<b>16,186,235</b>

(562,953)	(396,687)	(493,207)	-	(4,779,154)
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29,545,969	13,216,515	50,838,137	12,567,376	<b>255,575,829</b>
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Năm-Year:  
2013

**Đơn vị cấp kinh phí-  
Financing unit**

**NSTW-Central government**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng - Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers		
Giáo dục trước khí đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	95,465	131,694	663,098	20	9,581	899,858	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	62,312	650,604	637,529	66,157	2,141	1,418,743	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	183,197	511,960	810,637	178,560	37,626	1,721,980	
Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	71,212	305,323	357,455	32,055	684	766,729	
Trung cap chuyên ng- hiệp-Tech- nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu- blic	765,736	1,334,312	943,400	369,377	135,160	3,547,985	

Tổng kinh phí nhận được-Trans- fers received	Tổng cộng- Grand total
Cấp kinh phí từ CP-Finan- cial aid from government	899,858
	1,418,743
	1,721,980
	766,729
	3,547,985

	Cong lap, Ngoai cong lap-Public and non-pu- blic	3.688,558	13,177,792	5,159,532	559,674	636,978	23,222,534
Giáo dục đại học-Higher education							
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing education)	Cong lap, Ngoai cong lap-Public and non-pu- blic	679,665	818,847	669,290	112,553	275,888	2,556,243
<b>Tổng cộng- Grand total</b>		<b>5,546,145</b>	<b>16,930,532</b>	<b>9,240,941</b>	<b>1,318,396</b>	<b>1,098,058</b>	<b>34,134,072</b>

	23,222,534
	2,556,243
	<b>34,134,072</b>

**Đơn vị cấp kinh phí-  
Financing unit** Chính quyền địa phương-Local govern-  
ments

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triều đồng -Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers		
Giáo dục trước khi đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	14,669,350	8,147,020	6,777,727	1,346,250	29,980	30,970,327	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	37,518,792	11,224,570	8,450,133	1,485,235	47,783	58,726,513	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	27,919,028	9,983,240	6,952,092	1,290,830	51,268	46,196,458	

Tổng kinh phí nhận được-Trans- fers received							30,970,327
Cấp kinh phí từ CP-Finan- cial aid from government							58,726,513
							46,196,458

Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	11,430,982	5,269,137	4,280,496	564,474	13,918	<b>21,559,007</b>
Trung cap chuyen nghiep-Tech-nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	1,308,467	1,935,184	2,123,322	794,968	207,396	<b>6,369,338</b>
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,248,699	2,555,830	1,895,169	471,893	11,406	<b>7,182,997</b>
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,556,346	5,732,254	1,552,545	1,007,651	32,442	<b>10,881,238</b>
<b>Tổng cộng-Grand total</b>		<b>97,651,665</b>	<b>44,847,235</b>	<b>32,031,484</b>	<b>6,961,301</b>	<b>394,194</b>	<b>181,885,878</b>


	21,559,007
	6,369,338
	7,182,997
	10,881,238
	<b>181,885,878</b>

**Đơn vị cấp kinh phí-  
Financing unit**

**Hộ gia đình-Households**

**Nội dung kinh tế-Economic transaction**

<b>Đơn vị: - Mil. of VND</b>	<b>Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units</b>						<b>Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units</b>
<b>Đơn vị thực hiện-Producing unit)</b>	<b>Chi lương và phụ cấp-Salaries and wages</b>	<b>Chi về hàng hóa dịch vụ-Goods and services</b>	<b>Chi đầu tư xây dựng cơ bản-Capital expenditures</b>	<b>Mua sắm sửa chữa-Purchase of fixed assets</b>	<b>Trợ cấp khác-Other subsidies and transfers</b>		
<b>Cấp giáo dục- Level of education</b>							
Giáo dục trước khi đến trường-Pre-primary							
0		3,823,779					<b>3,823,779</b>
Giáo dục tiểu học-Primary							
0		2,904,667					<b>2,904,667</b>
Giáo dục trung học cơ sở-Lower Secondary							
0		2,060,775					<b>2,060,775</b>
Giáo dục phổ thông trung học-Upper Secondary							
0		278,235					<b>278,235</b>
		2,061,590					<b>2,061,590</b>

<b>Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connected goods outside producing units</b>				<b>Khóa học thêm gắn với chương trình chính khóa-Extras linked to the regular curriculum</b>	<b>Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)-Other educational cost</b>
Sách GK và sách tham khảo-Text-books and reference books	Các học liệu khác (bút, giấy, vở, cặp xách)-Other educational materials	<b>Đồng phục-Uniform</b>			
66,703	259,469	223,943	136,062	1,596,724	
12,794	58,105	64,606	45,576	478,360	
1,217,380	1,278,182	1,387,131	2,306,759	1,469,001	
-	-	-	-	-	
1,119,715	1,024,130	1,123,281	3,180,182	1,193,946	
14,551	14,221	16,543	41,417	38,694	
804,442	679,228	767,466	2,861,612	1,114,356	

<b>Tổng kinh phí nhận được-Transfers received</b>	<b>Cấp kinh phí từ CP-Financial aid from government</b>
(1,055,249)	
(55,539)	
(973,549)	
-	
(1,311,838)	
(69,044)	
(556,071)	

<b>Tổng cộng-Grand total</b>	
<b>5,051,431</b>	
<b>3,508,569</b>	
<b>8,745,680</b>	
<b>9,134,442</b>	
<b>334,617</b>	
<b>7,732,623</b>	

0	Ngoại công lập--Non public	1,248,673							<b>1,248,673</b>
Trung cấp chuyên nghiệp-Technical and vocational training									
0	Công lập-Public	1,435,804							<b>1,435,804</b>
Giáo dục đại học-Higher education									
0	Ngoại công lập--Non public	1,132,631							<b>1,132,631</b>
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)									
0	Công lập-Public	8,968,811							<b>8,968,811</b>
0	Ngoại công lập--Non public	3,964,892							<b>3,964,892</b>
Tổng cộng-Grand total		<b>30,684,883</b>							<b>30,684,883</b>

99,363	64,697	77,461	357,548	206,162
188,472	127,684	85,732	100,148	1,101,906
148,311	65,251	52,287	21,867	430,105
1,184,507	795,021	387,984	600,734	7,804,645
255,405	131,058	75,274	1,14,418	1,598,970
-	-	-	-	-
-	-	-	-	-
5,111,644	4,497,047	4,261,708	9,766,322	17,032,868

(29,267)	
(167,913)	
(8,838)	
(658,339)	
(34,649)	
-	
-	
(4,920,295)	

<b>2,024,637</b>
<b>2,871,833</b>
<b>1,841,615</b>
<b>19,083,362</b>
<b>6,105,368</b>
-
-
<b>66,434,177</b>

**Đơn vị cấp kinh phí-  
Financing unit**

**NSTW + Chính quyền địa phương-Total central government and local governments**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng - Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers	Tổng cộng- Grand total		
Cấp giáo dục-Level of education	Cong lập, Ngoại công lập-Public and non-pu- blic	14,764,815	8,278,714	7,440,825	1,346,270	39,561	31,870,185	Cấp kinh phí từ CP-Finan- cial aid from government	31,870,185
Giáo dục trước khí đến trường-Pre- primary	Cong lập, Ngoại công lập-Public and non-pu- blic	37,581,104	11,875,174	9,087,662	1,551,392	49,924	60,145,256	-	60,145,256
Giáo dục tiểu học-Pri- mary	Cong lập, Ngoại công lập-Public and non-pu- blic	28,102,225	10,495,200	7,762,729	1,469,390	88,894	47,918,438	-	47,918,438
Giáo dục trung học cơ sở-Lower Secondary	Cong lập, Ngoại công lập-Public and non-pu- blic	11,502,194	5,574,460	4,637,951	596,529	14,602	22,325,736	-	22,325,736
Giáo dục phổ thông trung học-Upper Secondary	Cong lập, Ngoại công lập-Public and non-pu- blic	2,074,203	3,269,496	3,066,722	1,164,345	342,556	9,917,323	-	9,917,323
Trung cấp chuyên ng- hiệp-Tech- nical and vocalational training	Cong lập, Ngoại công lập-Public and non-pu- blic	5,937,257	15,733,622	7,054,701	1,031,567	648,384	30,405,531	-	30,405,531
Giáo dục đại học-Higher education	Cong lập, Ngoại công lập-Public and non-pu- blic								

Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu- blic	3,236,011	6,551,101	2,221,835	1,120,204	308,330	13,437,481
<b>Tổng cộng- Grand total</b>		<b>103,197,810</b>	<b>61,777,767</b>	<b>41,272,425</b>	<b>8,279,697</b>	<b>1,492,252</b>	<b>216,019,950</b>

-	13,437,481
-	216,019,950

**Đơn vị cấp kinh phí-  
Financing unit**

**Tổng tất cả các nguồn-Total all sources**

**Nội dung kinh tế-Economic transaction**

Đơn vị: Triệu đồng -Mil. of VND	Đơn vị thực hiện- Producing unit)	Chi tiêu ở các đơn vị thực hiện-Expenditure in Producing units						Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units
		Chi lương và phụ cấp- Salaries and wages	Chi về hàng hóa dịch vụ- Goods and services	Chi đầu tư xây dựng cơ bản-Capital expendi- tures	Mua sắm sửa chữa -Purchase of fixed assets	Trợ cấp khác-Other subsidies and trans- fers	Tổng chi tiêu ở các đơn vị thực hiện-Total expenditure in producing units	
Giáo dục trước khi đến trường-Pre- primary	Cong lap, Ngoai cong lap-Public and non-pu- blic	14,764,815	15,007,160	7,440,825	1,346,270	39,561	38,598,631	
Giáo dục tiểu học-Pri- mary	Cong lap, Ngoai cong lap-Public and non-pu- blic	37,581,104	13,935,949	9,087,662	1,551,392	49,924	62,206,031	
Giáo dục trung học cơ sở-Lower Secondary	Cong lap, Ngoai cong lap-Public and non-pu- blic	28,102,225	13,578,462	7,762,729	1,469,390	88,894	51,001,700	

Hàng hóa và dịch vụ liên kết bên ngoài đơn vị thực hiện-Connect- ed goods outside producing units	Sách GK và sách tham khảo-Text- books and reference books	Các học liệu khác (bút, giấy, vở, cặp xách)-Other educational materials	Đồng phục- Uniform	Khóa học thêm gắn với chương trình chính khóa-Ex- tra cours- es linked to the regular curricu- lum	Các chi phí giáo dục khác (đi lại, thuê nhà, bảo hiểm)-Oth- er educa- tional cost	Tổng kinh phí nhận được-Trans- fers received	Cấp kinh phí từ CP-Finan- cial aid from government
	1,217,380	1,278,182	1,387,131	2,306,759	1,469,001	(1,110,788)	
	1,134,266	1,038,351	1,139,824	3,221,598	1,232,641		40,430,186
						(973,549)	68,890,936
						(1,380,882)	57,387,498

Tổng cộng- Grand total	40,430,186
	68,890,936
	57,387,498

Giáo dục phổ thông trung học-Upper Secondary	Cong lap, Ngoai cong lap-Public and non-pu-blic	11,502,194	8,884,723	4,637,951	596,529	14,602	25,635,999
Trung cap chuyen nghiep-Tech-nical and vocational training	Cong lap, Ngoai cong lap-Public and non-pu-blic	2,074,203	5,837,931	3,066,722	1,164,345	342,556	12,485,758
Giáo dục đại học-Higher education	Cong lap, Ngoai cong lap-Public and non-pu-blic	5,937,257	28,667,324	7,054,701	1,031,567	648,384	43,339,233
Giáo dục Đào tạo khác- Others (non-formal, literacy, continuing ed.)	Cong lap, Ngoai cong lap-Public and non-pu-blic	3,236,011	6,551,101	2,221,835	1,120,204	308,330	13,437,481
<b>Tổng cộng-Grand total</b>		<b>103,197,810</b>	<b>92,462,650</b>	<b>41,272,425</b>	<b>8,279,697</b>	<b>1,492,252</b>	<b>246,704,833</b>

903,805	743,925	844,928					
336,784	192,935	138,019					
1,439,912	926,080	463,258					
-	-	-					
<b>5,111,644</b>	<b>4,497,047</b>	<b>4,261,708</b>	<b>9,766,322</b>	<b>17,032,868</b>			

(585,337)						
(176,750)						
(692,988)						
-						
<b>(4,920,295)</b>						

32,082,995						
14,630,770						
55,594,261						
13,437,481						
<b>282,454,127</b>						





**EDUCATION FINANCING IN VIET NAM,  
2009-2013**