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ACCOUNTING REGIME FOR ADMINISTRATIVE UNITS IN 2017: RADICAL CHANGES FROM THINKING TO METHODS

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In the context of international economic integration, theVietnamese public accounting system in general and the administrative unitsaccounting in particular must have strong reforms to meet the needs of international organizations, public finance managers. Theadministrative unit accounting regime,issued in 2006 on the basis of adjusted accrual accounting, has revealed many limitations, information collected and provided do not ensure the full coverage of the cashflows for public financial management, not in accordance with international standards. The introduction of Government Circular 107/2007, with the changes in applied accounting base, has reflected the changes inthe way of thinking to accounting methods. The article clarifies the reform of the accounting regime, from which identify issues when apply to come up with appropriate solutions.

***Keyword**: accounting regime, administrative unit, accounting basis.*

1. Overview

In the context of Vietnamese economy's deep integration on a regional and global scale, with the participation and membership of Economic Organizations, Forum, International Economic Agreements (WTO, APEC, AEC...), as well as close relationships to international financial institutions (ADB, WB, IMF...), resulting in requirements for compatibility and accordance with international practices and standards on financial management and governance. Moreover, together with the Party's and Government's guidelines on the implementationof state management apparatus and the transparency of financial activities, they are the basis and motive for the orientation and development of the complete legal framework, unified for financial and public accounting activities.

In recent years, the legal framework for finance-accounting activities of the Vietnamese Public Sector, and specifically for administrative units has been gradually improved and stated in the Laws and Legal documents such as the State Budget Law (2015), the Accounting Law (2015), Decree 16/2015/ND-CP dated 14th February 2015 of the Government regulating the autonomy of the unit public sector has created

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conditions for public service delivery units to transform into public service delivery units and can carry out accounting as businesses. Law on the management and use of public assets (2017) and many other public financial policies have been promulgated and amended in line with the new situation. The purpose of these regulations is to make a strong change in the mechanism of operation, financial mechanism for public service delivery units, gradually shift to the form of order, to provide public services instead. The previous assignments, coupled with the benefits that the unit has made dynamically through the various forms of providing different services, encourage the units to actively increase revenue, gradually reduce the dependence on state budget as at present.

At the same time, the Accounting Law No. 88/2015/QH13 sets forth requirements for the preparation of the State financial statements, on the basis of consolidating financial statements of State management agencies, public service agencies, economic organizations and other related organization in the Public sector, to meet the requirements of public financial management in modern time for the Public sector. The Decree No. 25/2017/ND-CP issued by the Government on 14/03/2017 also requires the State treasury from 2018 to act as the focal point forpreparing State financial statementson the basis ofmeeting international accounting standards (IPSAP) on accrual basis. Viet Nam has set a goal of developing a unified State accounting system based on the application of modern information technology, ensuring budget and financial management requirements; to record, summarize and present the State financial information system in the form of Governmental financial statements, ensuring timeliness, adequacy, transparency and conformity with international practice. As of 1st January 2018, the administrative unit accounting regimeissued under Circular No.107/2017/TT-BTC has replaced the standards issued under Decision No. 19/2006/QD-BTC dated 10/03/2006, amended and supplemented in accordance with Circular No. 185/2010/TT-BTC dated 15 th November 2010. As a result, the new administrative unit accounting regime has changed fundamentally and comprehensively from way of thinking to accounting methods, moving from adjusted accrual accounting basis to fullyaccrual accounting basis and cash basis for two types of financial and budgetary activities; followed by the changes in the accounts system, financial reporting system, budgetsettlement system and accounting method.

In the scope of this article, based on the analysis and assessment of the accounting basis applicable to administrative and non-business units in relation to the current Accounting Law and State Budget Law, the study clarifies characteristics and limitations of the accounting regimeunder Decision No. 19/2006 and the reforms in the accounting regime promulgated under Circular No.107/2017, providing opinions on problems and solutions for administrative and non-business units.when applying the new accounting regime.

2. Research Overview

In Viet Nam, there has been a few researches on accountingfor public sector by Ngo Thanh Hoang (2014), on the basis of assessing limitations, which point outthe need for changesin the accounting base applies to public organizations. The viewpointof transforming the accounting base in administrative units into full accrual basis of Tran Thi Hong Mai (2016), Mai Thi Hoang Minh et al (2017) or Nguyen Thi Hoai (2017) also proposed to convert from adjusted accrual basis to full accrual basis on an appropriate schedule. These studies only mention the need to change to full accrual basis in the administrative units but have not specified solutions for accounting methods. Most recently, Le Thi Thanh

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Huyen (2017) has introduced a number of new points in the regulations on accounting foradministrative units, the general overview of the standard. As such, there is no intensive study on the new accounting regime issued under Circular 107/2017, especially on the basis of applied accounting.

So far in the world there have been many studies on public accounting and accrual basis applied in the public sector. Many studies have shown that converting public accounting from cash basis to accrual basis will help providing more useful and appropriate information for the management of the operation and assets of the units. But there are also the notions that it is not the optimal choice because the accuracy of the basis depends on the judgment and estimation of accounting or in other words highly subjective (Athukorala, 2003). However, the shift to accrual basis is still considered the mainstream in many countries in the world. Le Thi Nha Trang's (2012) study confirmed that the cash basis for future liability was not reflected in the official budget and reports until payment was made. Therefore, Vietnamese public accountants would be better off using accruals basis based on IPSAP. When reviewing 35 published studies from 1997 to 2012 on the basis of accrual accounting in the public sector in the world, RozaidyMahady et al. (2017) found that the majority of studies focused on developed countries like England and Germany and few studies for developing countries (no study on Vietnam). The studies focus more on understanding, explaining, evaluating the acceptance and the use of accrual basis. Subsequently, they study on the effectiveness of accrual basis. Only 2 out of 35 the studies focused on proposing new technique for accrual basis applied in the public sector. This has proven thataccrual basis does have many advantages thus has been adopted by many countries.

These studies have demonstrated the need to apply the accrual basis in accounting for Vietnamese administrative units. However, these studies have not yet been able to analyze the reforms in accounting bases applied in Circular 107/2017.

3. Characteristics and limitations of administrative units accounting regime under Decision 19/2006

The Accounting regime was issued by the Ministry of Finance (MOF) in accordance with Decision No. 19/2006/QD-BTC dated 10 March 2006 and was amended and supplemented in accordance with Circular No. 18/2010 / TT-BTC dated 15th November 2010. The most basic characteristic of this accounting regime is the application of an adjusted accrual basis in accounting or, in other words, there are two accounting basis: cash basis and accrual basis. After more than 10 years of application, this accounting regime has met the basic requirements of providing useful information in asset management, source of funds and funds at administrative units as well as serving the inspection and control the units' obligations to collect, spend and settle the state budget. That is reflected in several aspects:

- The accounting invoice system is designed in accordance with economic operations and the financial management requirements of the organization.

- The accountancy system is built relatively detailed, suitable with the object of accounting in practice.

- The system of accounting books is fully designed with different types of books, from detailed accounting books to general accounting books which are specified for each form of accounting with specific guidance, suitable for every particular organization.

- The financial reporting system presented the basic overview of the receipt and usage of state budget funds in administrative units; meet the state management requirements, in line with the State Budget Law and the financial management policies applicable to administrative units and constituting a component for developing state budget settlement reports for the Congress's budget administration.

However, in the current period, with the need for international integration and in the context of the financial mechanism of administrative units have changed considerably in the level of financial autonomy (fully or partly),an administrative unit is not merely a unit using the state budget but gradually transforms into an economic unit. The non-profit administrative accounting regimeunder with Decision 19 have shown many limitations that are no longer in line with financial management in the new context. Within the scope of this article, we only mention some main limitations as below:

First of all, on the basis of accounting: According to the administrative accounting regime under Decision 19, in order to reflect information of administrative activities and business activities, administrativeunits in Vietnam are allowed to use two types of accounting bases together: cash basis and adjusted surest resources to spend without any restrictions on transfer. Next is short-term financial resources (including short-term receivables and other short-term assets) that may be ready on demand. Long-term financial resources do not serve the current expenditure needs so often they are not focused (Mai Thi Hoang Minh et al., 2017). If the cash basis is chosen, it means that cash is the only financial resource in which earnings and expenses are recognized in the period the cash is actually collected, regardless of whether or not these incomes and expenses are related, or incurred in which period. This may lead to misassessments about the unit's actual spending capacity during the year. For public service agencies, the cost of public services may not be fully calculated. Therefore, in the recent time, the views of the State on the recognition of financial resources have changed and gradually more focused on other short-term financial resources besides money capital. The base to account for these resources is adjustedaccrual basis.

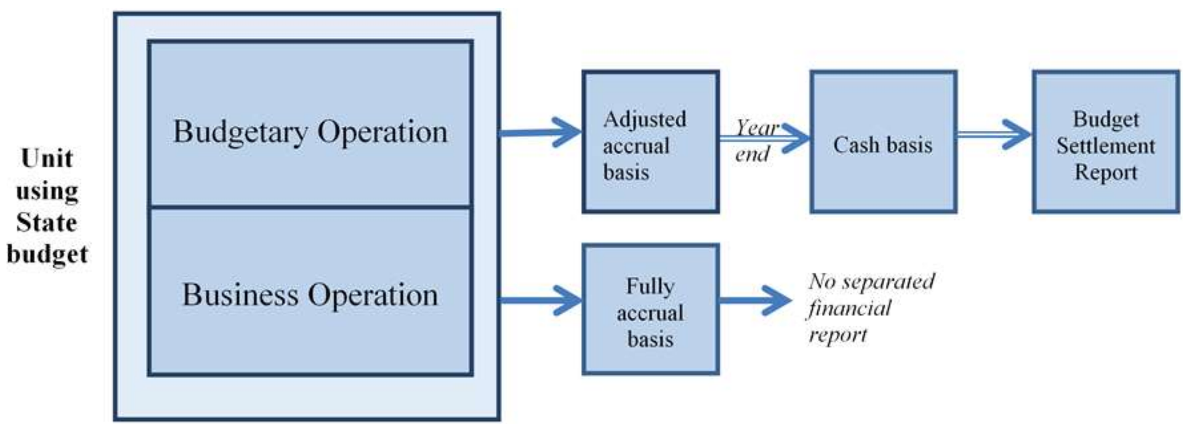

Figure 1: *Characteristic of administrative accounting under Decision 19/2006*

accrual basis (Figure 1). This comes from the perspective about state resources. State agency pays attention only to resources that can meet its current spending needs, first of all the capital in the form of money - the

Whereby:

- For State budgetaryoperation: incomes related to State operation such as budget allocations, charge and fee collections and other revenues are recognized and

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reported on a cash basis. Some expenses such as salaries and wages for civil servants, expenses for supplies, stationery, fixed assets, and expenses for outside services are recognized as soon as they arise in the period, i.e. on accrual basis, but at the end of the period must be reported on adjusted cash basis; unpaid expenses such as salary, wages, allowances, expenses of outside services will be paid to the other party. This does not make the difference between costsrecognized on accrual basis and costs recognized on cash basis. At the same time, due to the application of cash basis, fixed assets formed from the state budget are recorded as operating expenses at the time of putting them into use and settled immediately in the accounting period; depreciation is only calculated at year end. As a result, in the operating budget for subsequent years of the organization do not have any expenses related to these assets. As such, the organization cannot calculate the full cost of operation, as the basis for determining the price of public services. In other words, the matching principle and historical price principleare not mentioned.

- For production and business operation, the accounting regime of administrative unit has been set up using the principle of full accrual basis similar to that of corporations to account for arising economic activities. Turnover from production and business operation (turnover from sales of goods and services, turnover from financial activities and other incomes associated with production and business activities) is recognized when all conditions are met in line with VAS14 - Revenue and other income standard. Expenses for production and business operation (expenses for salaries, wages, expenses for materials, expenses for services purchased, depreciation of fixed assets, financial expenses and other expenses associated with production activities) are recognized when incurred. The authors consider that the accounting basis used in the accounting for production and business operation is reasonable because the purposes of the business and production activities in administrative units are similar to the purposes of production and business activities in corporations.

Second, about the basis for recording:

- For the recognition of the units 'resources, the accounting regimes guiding the recognition of turnover of the units shall also include revenues not under the units' ownership such as charges and fees collection. State Treasury. At the same time, the state budget allocated in the nature of revenue collection is not recognized as revenue.

- For budget expenditures, the accounting regime did not distinguish between financial expenditures and budget expenditures, which led to the recognition of expenditures not reflecting the true nature of the arising business. For example, the source of funds allocated by the State to the unit for purchase of assets shall be included in the unit's total expenditure in the year in which the assets are formed, but the depreciation/amortization expense shall not be included in the operating expenses of the application. Invoices which have not yet been used for the year are still considered to be recognized in the year as a basis for settlement with the state budget.

Third, about the structure of the accounting account system: As the accounting base views apply, there are no meaningful revenue accounts in the system of accounts. The revenue and expenditure accounts, which are allowed to make final balance, revenue and expenses for this year, shall be accounted into the results of the following year on the grounds that this year's administrative procedures have not yet been completed. Therefore, the recognition of revenue and expenses does not reflect the nature of the business, depending on the administrative procedures of the unit.

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Fourthly, on the accounting reporting system: According to the regulations, the financial reports (FTCs) and the budget settlement reports share the same format, differing only in the time of settlement. From the financial point of view, the content of this reporting system mainly serves the state budget finalization and reflects only the budget expenditure data in the year but does not show data on advance payment from budget as well as information. Information about assets, capital of the unit. The basis of recognition and accounting for the preparation of these statements is cash accounting. Therefore, it is impossible to meet the input of the State Audit in the State Financial Statements according to Decree No. 25/2016.

As such, the applied accounting basis has influenced the whole contents of the accounting regime in accordance with Decision 19 as well as the accounting method applied at the administrative and non-business units.

4. Accounting in administrative units under Circular 107/2017 and its reforms

The development of the economy in the context of integration, the process of restructuring the state management apparatus from concentration to decentralization, the formation of more autonomous units with different autonomy for self-management and responsibility, require administrative units to exploit and make use of resources most effectively, leading to a change of view on State resources. Previously, the State's important resources were only money capital and short-term financial resources; nowadays, it covers all economic resources of the unit (MaiThi Hoang Minh &, 2017). In that context, an administrativeunits not only a unit spending State budget but also an economic unit providing public services. With the view that an economic unit of publicsectorneeds to collect revenue to cover its expenses. When the views of resources change, it inevitably leads to a change in the way of thinking in choosing accounting basis. Accounting basis must be changed to suit the nature of the unit operation. In addition, there are some urgent requirements set out in the current context: (1) It is necessary to amend the relevant accounting regime in the State accounting sector in order to meet the management requirements in the period for the public sector, meeting the requirements of public finance management; (2) It is necessary to issue a new accounting reporting system in accordance with the applicable accounting principles.

Accounting regulations in Circular 107/2017/TT-BTC by MOF reflect a breakthrough in thinking compared to the administrative accounting regime issued in conjunction with Decision 19/2006/QD-BTC and the Circular 185/2010/TT-BTC. The revolutionary reforms of the new regime are shown in the following points:

Firstly, in the accounting system there are two parallel accounting bases: the accrual basis applied to the unit's financial operations and the cash basis applied to the budgetary operations (Figure 2).

In financial activities, the accountant records revenue and expenses at the time of incurrence without waiting for the collection or payment. Performing accrual accounting will help units calculate exactly and fully the cost of operation, forming the basis for determination of service prices as required by Decree 16. Financial accounting information on one hand reflects the truenature of cash flows, on the other hand, will enable users to a better understanding of the operation of the unit as well as its ability to create public value.

At the same time, with budgetary activities, due to the distinction of state budget allocating and settling on actual amounts, it is compulsory to apply the cash basis. The simultaneous application of two accounting bases is aimed at separating the financial management from the State budget management. This characteristicincreases the workload of the unit but it ensures the separation of financial information and budgetary information in order to meet different objectives. This is the biggest reform, dominating the other content of the new accounting regime.

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Secondly, from the point of view of the accrual basis, all asset inflows to the unit are considered as revenue, regardless of the origin from budget allocation or borrowed from foreign debt, from fees and charges left over to the unit. On the basis of accrual accounting, it is necessary to follow some principles that have been applied in corporations. Firstly, revenue and cost have to be recognized according tomatching principle. However, due to the relationship with the budget, funding allocation through the State Treasury, only inflows that are eligible (completed procedures, approved by the State Treasury) will be recognized as revenues. Also due to the financial mechanism, expenses which doesnot have corresponding revenue will be reflected in the intermediary account "Temporary Proceeds". Secondly, the historical cost principle is applied almost completelytoall assets of the unit (except tools and equipment). The regime has also implicitly defined the difference in accounting method between exchange revenue and non-exchange revenue arisenin units. Assets formed from different sources are all depreciated into operating expenses. The more detailed accounting accounts, together with many newly introduced accounts have many similarities with the corporate accounting, in order to fully reflect the economic and financial operations that previously not mentioned.

From the point of view of the cash basis, all activities related to the state budget are only recognized when actually collected and spent. Accounting accounts are designed in the form of allocation, process of receiving funds from the State Treasury. These points clearly show the change in the State's view on financial resources and accounting basis.

Thirdly, the financial reporting system, prepared on the accrual basis with 4 reports, has many similarities with the financial reporting system of corporations (name, structure, presentation criteria), to a certain extent unifies the accounting system of the country, contributes to the unified national financial management. More importantly, the financial reports of administrative unitscan be used as a basis for consolidation of the State financialreporting system established in accordance with Government Decree No. 25/2017/ND-CP dated 14th March 2017. Budget settlement reporting systems based on cash basis are not substantially different from reports under Decision 19/2006.

5. Issues when apply the new accounting regime

The new accounting regime in 2017 reflects a breakthrough in thinking and point of view in accounting foradministrativeunits. However, the implementation of this accounting regime since 1st January 2018 also encountered many difficulties and problems that need solving. The major ones are:

- Regarding the time for the adjustment of budget settlementof 2017 and the transfer of books: According to the regulations, from 1st January 2018 all administrative and non-business units must transfer their accounting books. However, the 2017 budget is usually approved from March 2018. This also means that there are some accounts that may need to be adjusted after approval. At the same time, there will also be some difficult-to-determine entrieswhich will be hard for accountants to decide to track in which accounts, such as entriesin accounts 661 - Operating expenses, 461- Operating funds. Regarding this issue, the Ministry of Finance should have more specific instructions for the organizations, in which should focus on the transfer of revenue and expenses detailed by each activity. In our opinion, the nature of budget management, the state allocated enough budget for the organizations to spend on activities; it is common that the budget granted equals (=) the actual expenditure, so the units do not transfer the balanceswaiting for settlement on accounts 461 and 661 to the new accounts, only after the budget is approved, if there are outstanding balances (operating expenses not approved), they will be transferred to accounts 138 - Other receivables.

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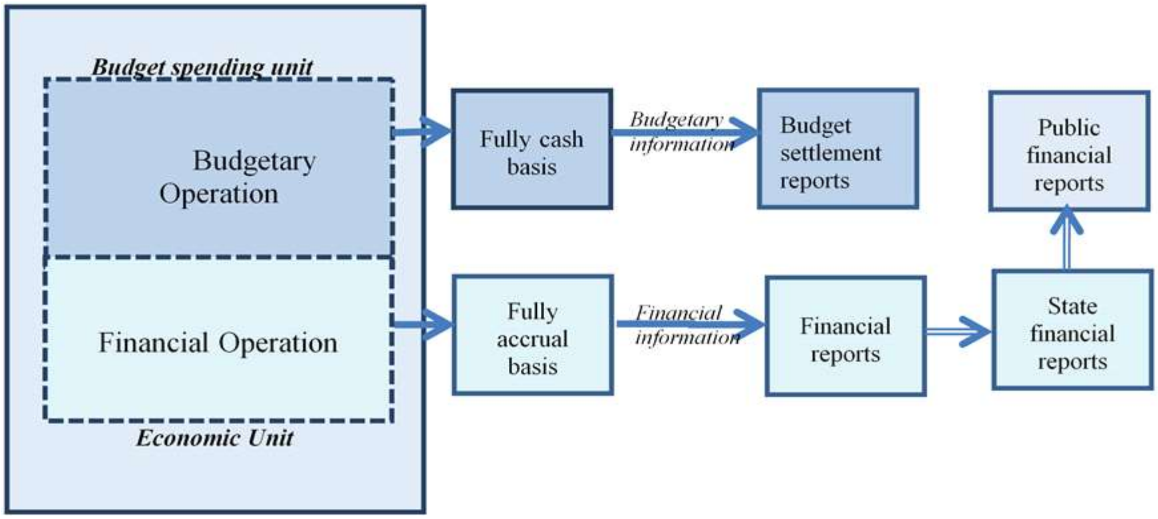

Figure 2: *Characteristic of administrative accounting under Circular 107/2017*

- Regarding the financial management mechanism: although in the last 3 years, the Ministry of Finance has issued new regulations in favor of assigning more permission to administrative units as an intermediate stepto the transfer to full accrual basis. However, the contents in Circular 107 still reveal many difficulties to be solved, for example: the financial autonomy and self-responsibility of the units are not high enough; the calculation and the use of amortization and depreciation of fixed assets; the allocation of state capital to the units.

With these issues, firstly, it is necessary to promulgate new regulations on management, depreciation of fixed assets in replacement of those under Decision No. 162/2014/TT-BTC dated 6th November 2014 which no longer suitable. Thereafter, there should be more specific guidelines on granting financial autonomy and self-responsibility to organizations, allowing organizations to have full use of revenues that are allowed by regulations to maximize the potential of the unit. It is necessary to clearly distinguish service activities and the on-behalf-spending and collecting activities. For example, in public schools, the activities of providing lunch, organizing transportation, picking up students, extracurricular activities, etc. are services or not?

- Regarding asset accounting at the organizations:

For fixed assets: The units are currently using assets formed from the state budget allocated in the previous years. There are two possibilities: (1) the asset has not fully depreciated and (2) the asset has fully depreciated. In any case, to properly calculate the organization's cost it also has to calculate the depreciation, amortization of this asset. For asset type (1), accountants can base on the residual value of assets to calculate depreciation. As for type (2), to calculate the remaining value to be the base for depreciation calculation, it is necessary to value the assets and carry out the procedure of allocating State capital with the same mechanism as which ofcorporations. Which agency is responsible for valuing this very large amount of assets. According to the Public Property Administration Department (2017), there are four types of State assets with high value, including land, buildings, cars and properties valued at VND 500 million or more are subjected to administration. As of 1tsJuly 2016 public service units currently manage the largest number of assets, amount for 64.53% in quantity and 69.06% in value. According to thePublic Property Management and Utilization Law in 2017, the State valuesand allocate the assets to eligible pub-

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lic-service units under the mechanism of allocating capital to corporationsin one of the following forms: self-ensuring regular expenditures and investment expenditure; ensuring regular expenditures; ensuring a part of regular expenditures; and units with regular expenditure assured by State budgets build plans on the effective use of assets, which are decided by the ministers or vice ministers of the central agencies for allocation to the units. However, in practice, the procedures for recognizing financial autonomy in public service units, procedures for asset valuation and submitting them to relevant authorities for allocation to units under the mechanism of capital allocation forcorporations, procedures of planning the use of assets for business activities are very complicated. This also means that it is difficult to determine a specific time for all public service units to fully calculate the cost of services. In other words, it is difficult for authorities to manage these assetsrightfully as well as to fully exploitthem.

In our opinion, we need to organize check and revaluation of all public assets in organizations nationwide to have information on quantity, quality and valuation of assets in accordance with reality. On that basis, speed up the capital allocation for assets, paying special attention to the assets of group (2). At the same time, establish a unit specializes in valuing State properties under the Department of Public Properties, Ministry of Finance with highly qualified professionals in the field.

For equipment and tools (ETs): There are 2 issues that need to be considered: (1) the calculation of buying ETs for administrative purposes because the historical cost principle is not currently followed; and (2) Guidelines for the transfer of unqualified fixed assets into ETs (residual value of large assets) are not sufficient. Regardingissue (1), the Ministry of Finance should have additional instructions to calculate the price of ETs purchased at cost to ensure consistent with the other assets such as materials and goods. Similar to issue (2), it is possible to instruct organizations when transferring assets to also transfer asset origin from account 36621 - Residual value of fixed assets to account 36622 - Raw materials, Equipment and Inventory.

- On the human side: changing the accounting regimeis not simply replacing the accounting accounts, the accounting reports needed to be made but more importantly is to change the thinking of accountants, managers as well as accounting information users. Therefore, these subjects must pay an adequate attention to study the new regulations through self-studying or expert guidance. The organizations also need to invest in research expenses and time for staffs.

- Regarding other tasks: the units must update their software according to the new accounting regime. With the large number of administrative units in our country currently, this is a time consuming task requiring installation, user guidelines and cost.

Above are some of the biggest obstacles that need to be solved in the coming time for MOF, the State Treasury, the software provider. In our opinion, the most important thing is that MOF must quickly supplement financial regulations as a legal basis for units to implement the new accounting regime in the shortest time.

6. Conclusion

The accounting regime promulgated under Circular TT107/2017 is not only a guide for changes in accounting practices but a change in the thinking of accountants and accounting information users. This change affects the accounting, finance department and the entire unit. However, these are necessary changes, which are motivations for the improvement of operation, financial management and decision making in each unit as well as the entire public sector. It should be believed that a better accounting system will lead to better reporting, better information for decision making, and ultimately better use of public resources.◆

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Summary

Trong bối cảnh hội nhập kinh tế quốc tế, đòi hỏi hệ thống kế toán công Việt Nam nói chung, kế toán đơn vị hành chính sự nghiệp nói riêng phải có những cải cách mạnh mẽ để đáp ứng yêu cầu của các tổ chức quốc tế, các nhà quản lý tài chính công. Chế độ kế toán đơn vị hành chính sự nghiệp ban hành năm 2006 được xây dựng trên cơ sở kế toán dồn tích có điều chỉnh đã bộc lộ nhiều hạn chế, thông tin thu thập, cung cấp không đảm bảo phản ánh đầy đủ các dòng tiền cho quản lý tài chính công, không phù hợp với các thông lệ quốc tế. Sự ra đời của Thông tư 107/2007 với việc thay đổi cơ sở kế toán áp dụng đã thể hiện sự thay đổi từ tư duy đến phương pháp kế toán. Bài viết làm rõ những cải cách của chế độ kế toán, từ đó nhận dạng những vướng mắc khi áp dụng để có hướng giải quyết phù hợp.

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