



RESEARCH ARTICLE

National State Budget Expenditure and Human Development Index in Vietnam

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ARTICLE INFO	ABSTRACT
Received: May 22, 2024	<p>This study aims to examine relationship between national state budget expenditure and human development index (HDI) in Vietnam. The ordinary least squares (OLS) panel data analysis has been used in estimating the effects of state budget expenditures (including central state budget supplement to provinces, budget from foreign sources, budget allocation for important tasks) on HDI. The provincial level datasets were collected from 63 provinces/cities in the period 2016 – 2021. The research shows that the increase of central state budget allocated to important tasks such as education, health care, poverty reduction, and rural development has positive significant association with HDI, whereas central budgets which were allocated additionally to localities have a statistically significant negative relationship with HDI scores. The implication that is drawn from the research is Vietnam’s budget allocation policy needs to increase expenditures for education and healthcare, especially for provinces which cannot effort to balance their budget for spending.</p>
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INTRODUCTION

The Human Development Index (HDI) is one of the synthetic indicators measuring the socio-economic development of a country, territory or locality. It was initiated by the United Nations Development Program (UNDP) in 1990 and is calculated and announced annually by many countries and territories. The HDI is a summary measure of average achievement in key dimensions of human development: a long and healthy life, being knowledgeable, and having a decent standard of living. The HDI is one of the best tools for monitoring a country’s level of development because it combines all the major social and economic indicators responsible for a nation’s economic development. The HDI uses values from zero to one, where higher values represent better human capital development for a given country (UNDP, 2024).

Table 1: Human development indexes of ASEAN countries

Countries	HDI					Ranking				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021

Singapore	0.93 2	0.93 5	0.938	0.939	0.939	9	9	11	10	12
Brunei Darussalam	0.85 3	0.84 5	0.838	0.830	0.829	39	43	47	49	51
Malaysia	0.80 2	0.80 4	0.810	0.806	0.803	57	61	62	61	62
Thailand	0.75 5	0.76 5	0.777	0.802	0.800	83	77	79	64	66
Philippines	0.69 9	0.71 2	0.718	0.710	0.699	113	106	107	113	116
Indonesia	0.69 4	0.70 7	0.718	0.709	0.705	116	111	107	116	114
Viet Nam	0.68 7	0.69 3	0.703	0.710	0.703	119	118	117	113	115
Timor-Leste	0.62 5	0.62 6	0.606	0.614	0.607	132	131	141	140	140
Lao PDR	0.60 1	0.60 4	0.613	0.608	0.607	139	140	137	142	140
Cambodia	0.58 2	0.58 1	0.594	0.596	0.593	146	146	144	148	146
Myanmar	0.57 8	0.58 4	0.583	0.600	0.585	147	145	147	145	149

Source: Human Development Reports, UNDP

Vietnam is one of the countries that significantly achieved human development, particularly during the period 2017 to 2022. The HDI composite index increased from 0.687 in 2017 to 0.703 in 2021 and 0.726 in 2022. From 1990 to 2022, Vietnam witnessed a remarkable surge in its HDI value, escalating from 0.492 to 0.726, representing an increase of almost 50% or 1.23% annually. According to UNDP's HDI division, Vietnam's HDI has moved from the average group in 2016 - 2018 to the high group in 2019 - 2022. As a result, Vietnam's HDI ranking increased from position 119 in 2017 to position 107 in 2022 out of 180 countries and territories in the world (Kim Anh, 2022).

Despite the increase, Vietnam's HDI is still lower than the average level of Southeast Asian countries. From the years 2017 - 2019, Vietnam's HDI did not improve its ranking in the region, consistently ranking 7th out of 11 Southeast Asian countries. It was only above Timor-Leste, Laos, Cambodia, and Myanmar and lower than Singapore, Brunei, Malaysia, Thailand, the Philippines and Indonesia. Compared to other countries in the region, Vietnam's HDI has improved since 2020. Particularly in the years 2022 and 2023, Vietnam's HDI was ranked above Timor-Leste, Laos, Cambodia, Myanmar, Philippines and Indonesia.

Among varieties of factors, the state budget expenditure is considered one that significantly influences the level and achievement of human development indexes because it plays an important role in financing public services (healthcare and education), especially in mountainous, rural and remote areas. According to ActionAid Vietnam and Central Institute Economic Management (2016), the state budget expenditure on healthcare and education has been on an upward trend, helping expand the coverage of these services. Annually, the state budget spends several billion VND¹ on healthcare and education, especially for population under six years old, the poor, and the pro-poor. In the period 2021-2025, total investment capital from the state budget for the health sector

¹ One USD = 25,470 VND (Vietcombank.com.vn, 30 May 2024)

(including medium-term and recovery program investments) amounts to 38,135 billion VND, not including health expenditures integrated into National Targeted Programs (Poverty reduction, New rural countryside construction, and Development of mountainous areas). Annual recurrent spending on health accounts for 6.81% of the total recurrent spending of the state budget (General Statistical Office, 2022). Alongside health care, education development is prioritized in the system of public policy. The Vietnamese government has regulated that 20% of total state budget spending is allowed for education annually. However, health insurance only covered a small proportion (55%) of the poor group, even though they are entitled to up to 70% of health insurance value. Schools in mountainous, remote and difficult areas still need investment to improve equipment and physical facilities, particularly contemporary teaching facilities.

So far, a number of studies have shown relationships between public spending or government expenditure and human development or HDI particularly. Miranda-Lescano et al. (2024) indicated that public spending has an important redistributive impact on human development outcomes related to life expectancy, years of schooling, and income per capita. Others researches have stated that public expenditure on human development is a key policy tool for the government to pass on the benefits of economic growth to the economically deprived segments of the society and improve socioeconomic performance (Anand and Ravallion, 1993). Furthermore, high expenditure on human development will improve not only human development, but also economic indicators (Qureshi, 2009). Viewed in this light, a variety of publications have shown that central and local government spending have a significant influence on and a positive relationship with HDI (Priya Ranjan & Prasant Kumar Panda, 2021; Farida Rahmawati & Meirna Nur Intan, 2020; Veronika Linhartová, 2020; Pahlevi, 2017; Baldacci et al., 2008). On the contrary, other scholars observed that HDI cannot be improved by sufficient government expenditure for education and healthcare alone. They found an insignificant association between public expenditure and human development (Agu et al., 2024; Bhanumurthy et al., 2016; Mukherjee & Chakraborty, 2010). Agu et al. (2024) indicated that government expenditure on administration and social community services are major determinants of HDI in Nigeria. These authors recommended that the Nigerian government should increase budgetary allocations for education, healthcare, electricity and other social and community services in order to improve HDI in the country.

In Vietnam, literature focusing on analyzing the relationships between HDI and public expenditure or government budget allocations is limited. Based on the secondary data collected from different sources, this research aims to examine the effects of national budget allocation by locations and sector on the HDI of provinces and country as a whole in Vietnam, then to draw relevant policy recommendations for human development.

RESEARCH METHODOLOGY

Vietnam comprises 63 provinces and cities under the central government (hereinafter referred to as provinces) which are distributed across six economic regions. This study attempts to address relationships between HDI and state expenditure in the provinces and further discusses policy implications needed to increase the HDI scores of all 63 provinces. This study employs panel data analysis on provincial-level datasets in the period from 2016 to 2021. The datasets were obtained from the Ministry of Finance, the General Statistical Office, and Vietnam Human Development Reports for the selected time period.

The study use ordinary least squares (OLS) panel data analysis in estimating the effects of associated factors on HDI. To conform to normal distribution and satisfy OLS assumptions, all variables are transformed into logarithm form except for dummy variables. Therefore the econometric model employed in this study is as follows:

$$\begin{aligned} \ln HDI_{i,t} = & \beta_0 + \beta_1 \ln Add_{i,t} + \beta_2 \ln Add_{i,t} + \beta_3 \ln Foreign_{i,t} + \beta_4 \ln Imp_{i,t} + \beta_5 Budget_{i,t} \\ & + \beta_6 Region_{i,t} \end{aligned}$$

The detail definitions and measurements of the variables are presented in Table 2.

Table 2: Variable definitions and measurements

Variable label	Variable definition and measurement
HDI _{i,t} (lnLP)	Value of HDI by province i at year t during period 2016-2021
Add _{i,t} (lnAdd)	Added capital from government for the province i at year t during period 2016-2021 in million VND
Foreign _{i,t} (LnForeign)	Foreign capital invested in development programs the province in each year (2016-2021) in million VND
Imp _{i,t} (LnImp)	Budget/capital from government for important tasks in province i at year t during period 2016-2021 in million VND
Budget _{i,t}	Dummy variable – equal to 1 if province i can be balanced the budget by itself at year t during period 2016-2021
Region _{i,t}	Dummy variable – equal to 1 if province i is in flat/favorable regions (ĐBSH, ĐNB, ĐBSCL), 0 for otherwise (or for province in unfavorable regions (MNPB, BTB, Tayngyen)

RESULT AND DISCUSSION

Mechanism for State Budget Allocation in Vietnam

State budget allocation has essentially met socio-economic development tasks of both the central and local governments. The main principles of state budget allocation in Vietnam are transparency, fairness, and equality (Vu Nhu Thang, 2015). The UNDP has developed criteria to evaluate the effectiveness of budget expenditure allocation by determining the ratio between the increases in HDI compared to total budget expenditure in a certain period (IMF, 2017).

The budget process in Vietnam is specified in the Budget Law issued by National Assembly in 2015 and amended in 2020. Vietnam has a hierarchical administrative structure from central government to province, then district and commune levels. The budget system is a nested model with local budgets (provincial, district, and commune-level budgets) subordinate to upper-tier budgets. The State budget comprises the central government budget and the consolidated provincial-district-commune budgets. The National Assembly approves the State budget, including the central budget (for central state agencies), and the aggregate revenue and expenditure for each provincial budget. The local budget (district and commune) at each level are approved by the relevant people's councils

and by the upper-tier provincial people's committees. The combination of top-down and bottom-up approaches in making state budget estimation is presented in the Diagram 1 and Diagram 2.

Annually, the budget process concludes with the approval by the National Assembly of the outline budget no later than November 15th, which serves as the basis for the Prime Minister's apportionment of revenue and expenditure mandates for each ministry and the overall allocations to each province by November 20th. Thereafter, the provinces and lower-level governments finalize their detailed budgets. All budget expenditure will be made only when the budget has been approved by the relevant authorities, including National Assembly, Prime Minister, ministries, people's councils, and people's committees.

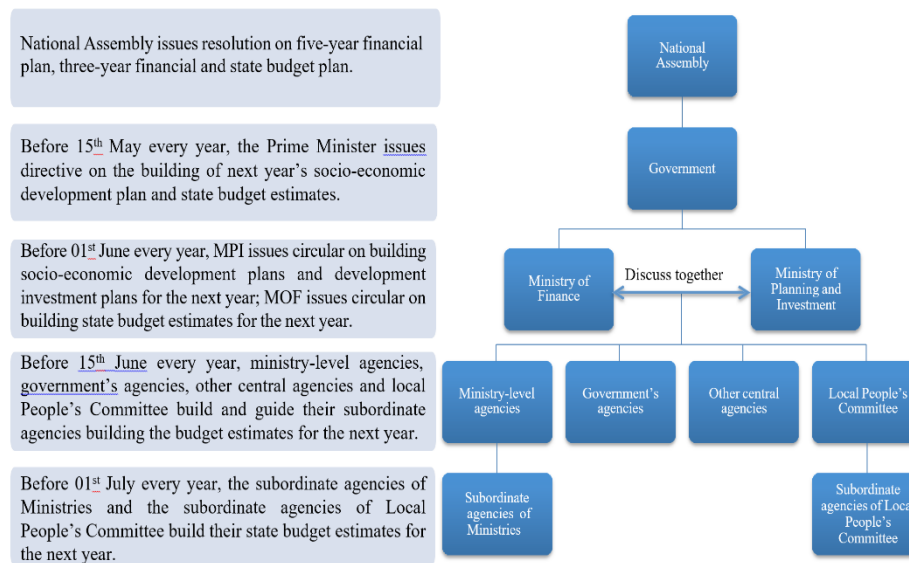


Figure 1: Making state budget estimates by "top-down" approach

(^o): MPI is denoted for Ministry of Planning and Investment; MOF is denoted for Ministry of Finance.

The state budget is allocated for localities and sectors. From 2017-2021, 8 to 16 provinces and cities were able to cover their spending and contributed to the central budget, while more than 50 others received balanced subsidies from the central state because they could not balance their budgets. According to the State Budget Law, the percentage of revenue sharing between budgets at all levels is determined in the first year of the new budget stabilization period, based on the state budget revenue and expenditure estimates (determined under the provisions of the system of principles, criteria, and norms for allocation of investment expenditures and regular expenditures of the state budget). At the same time, the Law also stipulates that "after each period of budget stabilization, localities must increase their ability to balance themselves and develop the local budget in order to reduce the supplement from the central state budget compared to the aggregate local budget expenditure or increase the percentage which has to be paid to the central state budget for revenues" (National Assembly, 2020).

The Committee of the National Assembly has promulgated expenditure estimates for local budget balances for the years, in terms of principles, criteria, and norms for allocation of recurrent state budget expenditure estimates, in compliance with regulations on principles, criteria, and norms for allocation of state budget public investment capital for the particular period (Table 3).

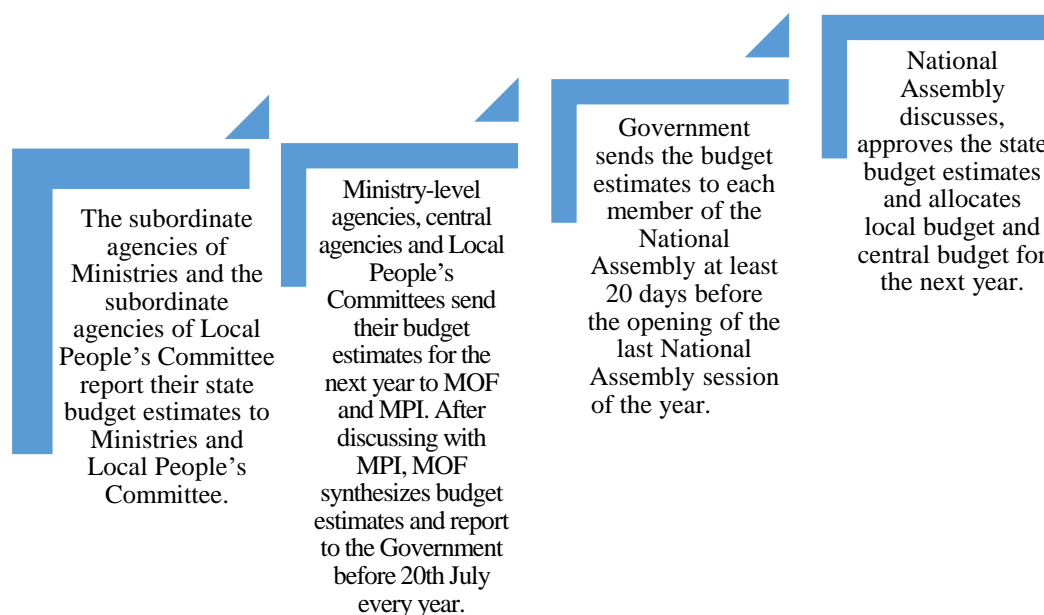


Figure 2: Making state budget estimates by “bottom-up” approach

Table 3: National budget expenditure for provinces/cities in the period 2017 – 2021

Unit: Billion VND

Years	Max	Mean	Min
2017	20,489	5,089	285
2018	19,319	5,357	355
2019	20,209	5,595	445
2020	22,203	6,051	394
2021	19,237	5,505	421
Growth rate/year (%)	98.44	101.98	110.25

Source: Calculated from Data provided by MOF

Apart from localities, the state budget expenditure is allocated for specific sectors. General and recurrent expenditures for each sector are determined by several factors, including quantity civil servants, public employees and salary levels in the public sector. Development investment expenditure is state budget spending on infrastructure construction, technology development, human resource development, and policy formulation. This type of expenditure usually accounts for about 30% of the total state budget spending in Vietnam (Ngo & Nguyen, 2021).

The Resolution No.37/2004/NQ-QH11 and Education Law 2019 stipulate that education spending must account for at least 20% of total state budget expenditure. However, over the past 5 years, budget spending on education and training has ranged from 15.09 to 17.52%, which falls far below the minimum regulated level of 20%. Recurrent expenditure for education has only occupied

between 3.13% and 4.30% of the total. The budget expenditure remains modest in comparison to the demands of the sector, and the allocation of budget expenditure on public education is not closely aligned to actual demand. The low budget expenditure for education has more or less negatively affected educational quality in most provinces.

Table 4: Structure of Budget Expenditure in the period 2017 – 2021

Unit: %

Categories of Expenditure	2017	2018	2019	2020	2021	Growth rate/year
Total state budget expenditure	100.0 0	100.0 0	100.0 0	100.0 0	100.0 0	105.43
1. Supplemental spending for provinces and others	41.58	44.07	47.67	45.41	46.31	115.59
2. Spending on sectors	58.42	55.93	52.33	54.59	53.69	103.22
Of which:						
- Recurrent expenditure	68.25	68.68	70.20	63.56	66.86	102.69
3. State expenditure on Education	15.09	15.36	15.57	14.15	17.52	105.52
Of which:						
+ Recurrent expenditure	4.06	4.30	3.81	3.83	3.13	96.36
4. State expenditure on Health care*	10.00	10.00	10.00	8.00	9.00	103.29
Of which:						
+ Recurrent expenditure	1.80	3.54	2.71	3.12	7.33	145.92

Source: Ministry of Finance

(*) Data extracted from Global Health Expenditure Data Base, WHO.

Vietnam's nearly 10% share of health in total government expenditure is similar to that of Brazil and the EAP average, and slightly higher than the LMI (Low and Middle Income countries) average, but substantially lower than Thailand (JLN DRM Collaborative, 2021). Table 4 shows that the share of total government expenditures on education is higher than on health. With the successful mobilization of public financing for health and relatively high share of GDP spent on health, Vietnam has made steady progress on its UHC (Universal Health Coverage) index of essential service coverage over 2000–2019, having improved faster than the average for EAP (The Eastern Partnership) countries and remaining above the average for LMI countries over the entire period. Although the statistical data on budget expenditure on healthcare in Vietnam are not updated on a timely basis,

the annual estimates can show the shortage of investment and spending. The limitation of state budget causes insufficiency in providing public healthcare for people in difficult and poor regions.

Effect of National State Budget Allocation on Human Development Index in Vietnam

The statistical data indicates that most provinces had higher HDI scores in 2021 than in 2017. Some localities achieved significant increase in HDI, such as Hanoi, Hai Phong, Ba Ria - Vung Tau, and Ho Chi Minh City. Notably, in recent years, many provinces with initially low HDI score experienced high growth rates. Consequently, the HDI gap among localities has gradually narrowed. In 2021, the average HDI scores of the top 10 localities was 0.782, reflecting a 3.8% increase compared to 2016. Meanwhile, the average HDI of the bottom 10 localities was 0.634, showing a 6.34% increase. The difference in average HDI between the top 10 and bottom 10 localities decreased from 26.38% in 2016 to 23.5% in 2021. According to UNDP's categorization, among 63 provinces, Vietnam has 4 provinces with HDI classified as very high (with HDI \geq 0.800), including Hanoi, Hai Phong, Ba Ria - Vung Tau and Ho Chi Minh City in 2021. At the same time, Vietnam also does not have any locality classified in the lowest level (with HDI $<$ 0.550).

Table 5: Local HDI scores in Vietnam from 2017 to 2021

Country and regions	2017	2018	2019	2020	2021
Whole country	0.693	0.703	0.706	0.726	0.737
1. Northern midland and mountainous region	0.645	0.652	0.659	0.666	0.679
2. Red river delta region	0.732	0.741	0.746	0.755	0.767
3. North central and Central coastal region	0.683	0.693	0.696	0.706	0.718
4. Central highland	0.637	0.647	0.653	0.669	0.680
5. Southeast region	0.730	0.740	0.741	0.746	0.761
6. Mekong delta region	0.660	0.669	0.673	0.680	0.692
Max values among 63 provinces	0.794	0.799	0.799	0.809	0.821
Min values among 63 provinces	0.565	0.576	0.582	0.591	0.600

Source: GSO, Vietnam

These results have been achieved thanks to the implementation of synchronous and effective guidelines, policies, plans and solutions by localities, following the economic development model of Vietnam. This model does not solely prioritize economic development but also emphasizes ensuring human rights in three key areas: healthcare, education, and income per capita.

The random effect model for panel data was utilized to estimate the effect of independent variables (or predictors) on the dependent variable HDI. The variation across years is assumed to be random

and uncorrelated with the predictor or independent variables included in the model. The results of estimated model are presented in Table 6.

Table 6: OLS data regression on 63 provinces in Vietnam 2016-2021

Random_Effects GLS regression			Number of obs = 378			
Group variable: Year			Number of groups = 6			
R_sq:			Obs per group:			
Within	= 0.5696		Min	= 63		
Between	= 0.6620		Avg	= 63.0		
Overall	= 0.5386		Max	= 63		
Corr (u_i, x)	= 0 (assumed)		Wald chi2 (5)	= 457.02		
			Prob > chi2	= 0.0000		
Ln_hdi_1	Coef.	Std.Err.	z	P> z	[95% Coef.	Interval]
ln_add	-.0122684	.0023559	-5.21	0.000	-.0168859	-.0076509
ln_foreign	.0015235	.0010613	1.44	0.151	-.0005567	.0036037
ln_imp	.019082	.0060622	3.15	0.002	.0072004	.0309636
region-dummy	.0276199	.0039752	6.95	0.000	.0198287	.035411
self-balance	-.1013546	.0404549	-2.15	0.012	-.1906449	-.0220644
_cons	-.8357771	.0918941	-5.83	0.000	-.7158863	-.355668
sigma_u	0.00527871					
sigma_e	0.4743638					
rho	0.1223171	(fraction of variance due to u_i)				

Source: Own calculation with STATA 21.0

In the estimated model, the number of Prob>Chi2 = 0.000 indicates that the estimated model is statistically significant at the 99% confidence level. The overall R_squared value of 0.5386 means that the independent variables can explain 53.86% of the dependent variable. Additionally, 1.22% of the variance in the HDI is explained by the difference across year (rho value = 0.0122).

If the added expenditure for the province in year t increased by 1%, then the HDI of the province in that year will decline by 0.01226%. This is statistically significant at 99% confidence level (or at $p < 0.01$). This result is quite similar to the findings of Agu et al. (2024) where the authors indicated that government expenditure on administration has a significant negative impact on HDI in Nigeria. This finding implies that the central state budget, which is annually allocated to locations as supplements, is mostly spent on administration rather than directly on the key sectors of human development such as health and education. The result is also consistent with the data that is presented in Table 4, where state budget for education and health occupy small parts of the total expenditure and tend to reduce.

The variable of foreign capital for the province does not have a statistically significant effect on the HDI of the province (since $p > 0.1$), whereas state spending for important tasks such as poverty reduction, job creation, rural development, and infrastructure construction is statistically significant at the 99% confidence level (or at $p < 0.01$). The data in Table 6 shows that if the capital for important tasks for the province in year t increases by 1%, then the HDI of the province will increase by 0.019% in that year. The significance of these results indicates a strong relationship between state spending on important tasks and HDI in locations of Vietnam. This finding is consistent with the findings of Agu et al. (2024) and Madaki et al. (2020), where they indicated a strong relationship between government expenditures on education, health, electricity, and other social and community services and human development in Nigeria.

As mentioned in section 3.1, approximately 8 to 16 provinces/cities can manage their own budget for all public spending, while the remaining provinces have to rely on supplement from the central state budget. The results of the regression model shows that the provinces capable of balancing their budget independently in year t will have higher HDI scores, with the statistically significant at the 95% confidence level (or at $p < 0.05$). This is due to the fact that (i) income per capita of the self-balanced budget provinces is much higher, ranging from 1.5 to 1.8 times higher than that of the remaining provinces; and (ii) the shares of total local state budget expenditures for education and healthcare meet and exceed the requirements regulated in the Budget Law (at least 20 percent). Similarly, the region variable shows the provinces which locate in the plain and core regions have higher HDI scores, with the statistically significant at 99% confidence level (or at $p < 0.01$).

CONCLUSION

This research has revealed significant positive and negative relationships between central state budget expenditure and HDI scores in Vietnam. To evaluate the impact of state budget expenditure on HDI scores, a dynamic panel regression model for 63 provinces and cities in Vietnam for the period from 2016 to 2021 was employed. The regression results indicate that the supplements from the central state for local budgets have negative associations with HDI scores, with statistic significance. Conversely, state spending on important tasks including poverty reduction, healthcare, education, and national targeted programs is positively associated with HDI scores, with statistical significance at 99%. Specifically, if the capital for important tasks for the province in year t increased by 1%, then the HDI score of the province will increase by 0.019% in that year. Based on these findings, recommendations and solutions are prosed to enhance the efficiency of central state budget expenditure for local economic growth in Vietnam. Moreover, it is suggested that Vietnam's budget allocation policy needs to increase expenditures for education and healthcare, especially for provinces that cannot afford to balance their budget for spending.

Due to limitations in data collection, the analysis was conducted using data collected only from the period 2016 to 2021. Additionally, the number of independent variables used in the analysis was

limited. These shortcomings should be addressed by future endeavors by considering longer time periods and incorporating a wider range of variables for a more comprehensive analysis.

Ethical considerations: The authors declare that the all secondary data which have been used in the research have been cited clearly sources.

Conflict of interest: There are no conflict of interest relating to this research.

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