EFFICIENCY ASSESSMENT OF THE PUBLIC EXPENDITURE ON THE UNIVERSITY EDUCATION IN EGYPT

[1]SAMY EL SAYED FATHY, [2]AMANY A. GHAFFAR AHMED ALI

[1]Professor and Chairman, Department of Economics, Faculty of Economics and Political Science, Cairo University, Egypt
[2]PhD. Candidate, Faculty of Economics and Political, Science, Cairo University, Egypt,
E-mail: amany_loux5@hotmail.com

Abstract - Some of the official documents issued in 2006 to improve the quality of university education in accordance with international standards, with the obligation of the state to allocate sufficient percentage of GDP spent on university education, this requires the provision of adequate financial resources for the efficiency and fairness of the distribution of public expenditure. Therefore, the research focused on evaluating the efficiency of public expenditure on higher education in the past 10 years (2006/2007-2015/2016), to determine the appropriateness, efficiency and fairness in the distribution of public expenditure on higher education, the results of the study showed that there is a difference between the financial stocks for universities and public spending commensurate with the number of university students. In addition to differences in the expenses of the student, this shows that public expenditure on higher education lacks justice in distribution between universities, in addition to the decline in the number of students during the period (2010 to 2014) because of the years of the vacuum and increasing the rates of inflation, the aggravation of the political events that led to the fluctuations in the volume of public expenditure on higher education, which refers to the inadequate financial allocations for university research that the lack of investment expenditure in most universities are dominated by the issue of wages, including the lack of efficiency of public expenditure and losses in the equitable distribution of allocations between universities, which may hinder the process of the development of university education in the future.

Keywords - Assessment of the General Expenditure, Expenditure Efficiency, Expenditure Sufficient, University Education.

I. INTRODUCTION

Expenditure on university education in Egypt is an investment in human capital which has a positive return on individual income as well as on national income, and at the economic, social, political and developmental levels[Falah,2013], . The significance of the university education is considered to be the main determinant of coping with the global development and its advanced technology. [H. A.Sherbini, 2003].

Despite the importance of university education, funding remains one of the issues that greatly limit the achievement process of the development objectives, especially with the suffering of the poor resources and the budget deficit with the requirements of providing high quality educational services in the Egyptian universities [H. Hindawi , 2000], . the case requires the integrated role of the private sector to spend on university education.

This study addresses the expenditure policies on university education in Egypt in the light of social and economic changes in the current decade. The subject of expenditure on university education is a complex issue that is discussed by this study within the umbrella of the limited resources and budget deficit due to the high costs of university education in the light of the consistent interest in quality and society eagerness to obtain knowledge and skills and what is available resources form finances in universities, as well as increasing of expenditure on scientific research and innovation under the international competition umbrella for excellence[A. Aziz 2000, Or add 'El' to the ignorEl-Behairy 2004, Al-araby, 2010].

II. LITERATURE REVIEW

A talk has been growing about the necessity for an integrated reform for the university education since 2006 by the issuance of a number of official means, the most significant is (law no.82/2006) by establishing the National Authority for Quality Assurance of Education and Quality Accreditation, which is the quality of all elements of the educational process, what is meant by authorization is the authority reporting that the educational institution meets certain level of quality criteria as it committed to submit to obtain the certificate of accreditation as it was issued at the beginning of 2014 Constitution of the Arab Republic of Egypt [Presidency- Constitution 2014], in which the state is committed to allocate a share from the public expenditure for university education not less than (2%) from the gross domestic income, (GDP).

The government announced in 2015 the sustainable development strategy “Egypt Vision 2030” which aimed at achieving high quality education in 2030 and it is available to all without distinction within a framework of a fair and equitable institutional system [Ministry of Planning, 2015].

The control of absorptive energy in the higher education stages is not subject to objective controls but to the decisions of the central authority, which is obliged to increase educational opportunities based on a political necessity driven by the urgent societal response or to gain the society satisfaction without

considering the proportion of the increase in the number of enrolled in higher education with the real potentials of the country. In addition, it is noted that the official departments have been working diligently to improve human development indicators in the search frame for improvement of the international rank [Nur al-Din Dokki 2015].

[Al-Beltagy, 2010] believes that to solve the problems of university education in Egypt, particularly to provide other funding sources, some policies should be followed in order to improve the efficiency of expenditure on education, such as improving the financial resources allocations to restore balance between different regions, in addition to follow the needed policies to provide additional resources such as encouraging new ideas for the education development through popular initiatives to participate, and encouraging businessmen to establish educational institutions compete among themselves to provide a distinguished educational service, and maximize the use of international grants and loans provided by the international organizations.

Analyzing of the efficiency of public expenditure on education in Egypt, [A.araby, 2010] showed the existence of a high degree of inefficiency of public expenditure on education in Egypt, as the vast majority of this expenditure is directed to the current expenditure rather than investment, the wages and labors' compensations acquire the part of the expenditure. In addition to large part that is directed to the administrators and non-academics, which accumulate in the various governmental education institutions.

Al-Sadafi [2002] reached to some recommendations that contribute to create new alternatives to finance university education in Egypt, including the issuance of laws by the state to allow universities to act freely and to invest their financial allocations, and to adopt new non-traditional forms of low-cost education, the state may exempt the universities' donors from taxes with the encouragement of national banks to loan students without profitable returns, and to follow modern methods to market the research results and scientific innovations of the global markets with starting with charged training programs for training of employees of the different institutions. The main document of the fifth ministers' conference responsible for higher education and scientific research in the Arab world concluded to some of the trends that proved to be efficient in university education. The most significance of these is that the strategy of higher education should include the principle of the productive university and the calculation of cost and return, and the use of non-typical financial alternatives such as competitive funds and to link the universities fund to performance and addressing the education process of as a productive process with inputs, outputs and operating process governed by the economic logic with the need to increase the efficiency of universities and their efficiency in rationalizing the use of available resources [Nur al- Din Dokki 2015].

Many studies in various countries of the world have shown that the control degree over the government performance and the fight against corruption lead to an advancement of the university education sector performance, the higher the expenditure rates, eventually leading to improve the efficiency levels of public expenditure, while corruption leads to the low efficiency of this expenditure because it leads to wasting public money. The more degree of corruption increase, the less expenditure efficiency. Therefore, confronting and combating corruption and providing a good government that respects and enforces laws ultimately helps to increase the efficiency of public expenditure and increases efficiency as the government becomes increasingly accountable for its effective monitoring on a continuous performance [El-Baz, 2016].

The current research aims at identifying the main orientations of public expenditure on university education in Egypt in the last years (2006/07 - 2015/16) and identifying the mechanism by which the priorities of this expenditure are prioritized, as well as the benefiting groups from its programs. In general, the research attempts to assess the efficiency of public expenditure on university education in Egypt in the light of three basic criteria: competency, efficiency and justice.

III. DATA AND METHODOLOGY

This study adopted a descriptive approach to the provision of data by some of the official governmental bodies represented by (Ministry of Finance, Ministry of Planning, Ministry of Higher Education, Supreme Council of Universities, Central Statistical Organization and others ...) The research methods included analyzing the general budget of the State in terms of expenditure on education to estimate the public expenditure volume, the share of the student and the graduate, and the proportion of expenditure to gross domestic product to determine the adequacy of expenditure, in addition to analyzing the structure of expenditure on university education to determine the pattern of allocation of expenditure on different sections, The capitalist to determine the efficiency of this expenditure and also expenditure analysis to determine the fairness of the distribution of Egyptian universities in different geographical areas to determine the share of each university and the share of students.

IV. EMPIRIEL EVIDENCE

A. The Adequacy of Public Expenditure on University Education

The adequacy of public expenditure on university education is measured by determining this

expenditure volume and its percentage of Gross domestic product, as well as its share of the gross public expenditure of the State, as well as the student's share of expenditure, in the period from 2006/07 to 2015/16.

1) The volume of public expenditure on university education.

Table (1) shows a growth in the volume of public expenditure on university education during the period (2006/07 - 2015/16), which increased from 5.749 billion LE in 2006/07 to 17.669 billion LE with a growth rate of 207%.

The annual growth rate of expenditure reached about 5.1% in 2008/09 and doubled nearly three times in 2009/10 and then decreased in 2010/11 to 7.6% and rose again during the next three years, recording the highest growth rate in 2013/2014 where it reached to (37.9%). The decline in 2014-2015 was recorded by 11.2% and the decline in 2015-2016 was recorded at 6.6%. Consequently, the increase lost stability in the annual growth rate over the period of time as it showed fluctuation reached to decline is the annual growth rate is low during 2015/16. Despite the increase in public expenditure on university education during the period 2006 / 07-2015 / 16, it is a misleading increase, which is not true, for two reasons: the high rate of inflation in recent years. Which leads to erosion of the purchasing power of money, which means stability of the real value of public expenditure or the something decline and the other reason is the existence of the gap during the period of high inflation rate(from 2010 to 2014), which showed a continuous increase in growth rate recorded the highest misleading figures. The reason for this gap is due to the inability of the financial resources prevailing in 1988 and the difficulty of allocating additional public resources for education. The Egyptian government resorted to rationalizing the expenditure allocated to education by abolishing the sixth grade of basic education and the return of it in 2004, This led to a gap as the number of students during the four years was less in (2010 to 2014), which led to the availability of high growth rate in some of these years despite the increase of the decline (7.6%) during 2010/11 due to the political events of the revolution of January 2011. Taking into consideration, the decline in the number of students in the four years with the increase in the rate of inflation and political events, it is possible to achieve semi-stability in public expenditure volume on university education in these four years, but the continuation of the decline in the last two years (2014/15, 2015/16) shows the insufficiency of the finances' allocation public expenditure on university education to improve the education quality.

2) Public expenditure on university education as a percentage of GDP

When measuring the adequacy of public expenditure on education, it is customary to measure the percentage allocated to it from the general budget to the gross domestic product, which is the percentage of the gross domestic product that is derived from economic and social activity during the year. The public expenditure on university education as a percentage of GDP is a good indicator of the commitment of policymakers to the university education quality.

Years	* GDP (LE)	State pub exp (LE)	Univ exp (LE)	Growth rate %	Univ exp / GDP %	Univ Exp / State %
2006/07	744.8	222	5.8	--	0.77	2.6
2007/08	895.5	282	6.1	5.8	0.68	2.2
2008/09	1042.2	353	6.4	5.1	0.61	1.8
2009/10	1206.6	366	7.4	14.9	0.61	2
2010/11	1371.1	402	7.9	7.6	0.58	2
2011/12	1656.6	471	8.7	10.1	0.53	1.8
2012/13	1843.8	588	10.8	24.1	0.59	1.8
2013/14	2101.9	702	14.9	37.9	0.71	2.1
2014/15	2429.8	789	16.6	11.2	0.68	2.1

Table (1) shows the evolution of the distribution of public expenditure on university education during the period from (2006 / 07-2015 / 16) Value by billion

Source: The table was calculated by the researcher using data from Ministry of Planning Information Center 2017, Statistical Yearbook 2015, 2016, 2017, Central Agency for Public Mobilization and Statistics, September 2015, 2016.

Egypt in Figures Central Agency for Public Mobilization and Statistics, March 2017, p. Ministry of Finance - State Budget for various years until 2016/2017.

***GDP: Gross Domestic Product.**

Table (1) shows the fluctuation of public expenditure on university education in the gross domestic product. In 2006/07, it reached (0.77%), after which it decreased for five years to a low of 0.53% in

2011/12, the two following years registered 0.71% during the year 2013/14 and then decreased by 0.65% in 2015/16. In other words, the proportion of public expenditure on university education from GDP is short of growth over a long period of time (10 years), so that it fluctuates to a retreat rather than continuing to increase.

Article (21) of the Constitution of 2014 stipulates that the state shall commit to allocate a proportion of the government expenditure for university education not less than 2% of the gross national product. Since the allocation for university education as a percentage of gross national product is still low and less than (0.8%) as shown in Table (1), thus less than half of the gross national product determined by the Constitution as a percentage of gross national product. This is due to the weakness of the general budget of the state as a result of the economic conditions experienced by the country in recent years, which usually reduces the proportion of expenditure on education as a result of interest in expenditure on food and support the security components, as we mentioned before, and resulted in this reduction in allocations to the low level of university education for a what spent on it On the one hand, as well as the use of a large proportion of public expenditure on university education as salaries and bonuses and to spend on research and development, it will be mentioned later.

3) Public expenditure on university education as a proportion of the gross public expenditure of the State.

Assessing the extent of the government's commitment to university education is more accurate if it is measured by the share of the percentage allocated to university education from the gross public expenditure. This allocation is used to identify the rate of growth or decline in the allocation of university education from one year and another Table (1) shows a decline in public expenditure on university education from the gross public expenditure in the general budget of the State in the period from 2006/07 to 2015/16, from(2.6%) in 2006/07 to (2%) by 2015/16. That is, the general trend of this ratio is the decline.

4) Average student and graduate share from expenditure on university education.

Table (2) shows the gradual increase in the average student share from expenditure on university education for enrolled students, as it increased from 3810 LE in 2006/07 to 11482 LE in 2015/16 with a growth rate of 201%. The annual growth rate of the student's share of expenditure has fluctuated between the decline and the rise for a year after year until it reached the highest rise of 36.2% in 2013/14 and then the decline increased in 2014/15 to the lowest growth rates where it reached to (4%) and then returned to rise to 11.8% in 2015/16. The student's share of public expenditure on university education lacks of cumulative growth of long-term. As it fluctuated strongly with a strong pull to decline at an annual rate (-4%) in 2014/15 instead of increasing, The increase in the student's share of university spending, particularly during the four years from 2010/11 to 2013/14, does not represent a real increase, butt is a misleading increase due to the increase in inflation rates and the effect of the gap during that period, this is reflected in the decrease in the number of students enrolled during these four years (Table 2). This is reflected in the decrease in the annual rate of growth of the student's share of expenditure in the first year after Four years mentioned in 2014/15, and thus it can be reached that the student's share of the expenditure on university education in a steadily in decline during the period from 2006/07 until 2015/16 Unlike the values mentioned in the table (2), and this leads to the impact on the education quality. On the other hand, Table (2) also shows the share of graduates in the expenditure on university education, it is similar to rate of growth of students share and reach the maximum growth rate (153%) in 2013/2014, a vacancy year. It can be concluded that the graduate share from the public expenditure on university education also decreased during the period from 2006/07 to 2015/2016, except for graduates in 2013 / 2014 as opposed to the absolute values showing for this average of the graduate's share, which helps to clarify the decline in the education quality as well.

Based on all the above, it is clear from the indicators of measuring expenditure on university education and the student's share of it and its percentage of the gross domestic product or of the gross public expenditure on insufficient public expenditure on university education, which usually leads to shortages and deterioration in the university education system and inconsistent with what successive Egyptian governments declare from the need to master the quality of university education to the global rates, as evidenced by the delay of the government's commitment to what was approved in the official documents (Constitution, Law, State Strategy and the policy of university education) from the pledges to develop university education and improve its quality, The decline in the role of the government is due to insufficient expenditure due to the application of fiscal austerity policies that aimed at reducing the state budget deficit by reducing expenditure as education competing for government resources with other sectors [Zayton, 2005].Thereof, government has responsibility for expenditure on university education by its respect for the principles of education stipulated in the constitution, which necessitates the government to provide the necessary financial resources and the need to seek additional resources to finance university education alongside with the governmental funding.

5) Efficiency of public expenditure on university education.

The term efficiency can be used in different ways but economically it is said that resources are efficiently distributed if they cannot be reallocated without reducing the output level [Abdeen, 2000]. The efficiency of public expenditure has a strong impact on availability of classrooms, teaching staff, assisting authority, and educational materials [UNICCO, 2009]. The pattern of allocation of expenditure on the different sub-sectors has a significant impact on the efficiency levels. Therefore, the search for a suitable combination that would improve the efficiency of expenditure on the sector is important, as the proportion increase allocated the invest expenditure on the university education sector often leads to increased sector performance and expenditure efficiency. [EL-Baz, 2016]. The efficiency of public expenditure on university education can be judged by analyzing the structure of expenditure and the development of the relative weight of its components, in particular determining the percentage of wages and compensation for employees from the gross public expenditure on university education, as well as determining the proportion of current expenditure and capital expenditure.

6) Distribution of public expenditure for university education on the sections of expenditure in the budget.

The government expenditure on university education is divided into six sections, three of which are the most relevant to the educational process and the largest share of public expenditure and the most influential.

years	Gross university expenditure		Number of students enrolled		Number of graduates		Student enrolled expenditure			graduate expenditure		
	Million (LE)	%	Student	%	graduate	%	LE	%	Growth rate (%)	LE	%	Growth rate (%)
2006/07	5749	100	1509037	100	272672	100	3810	100	---	21084	100	---
2007/08	6084	121	1533767	102	281352	103	3967	104	4.1	21624	117	2.6
2008/09	6396	111	1595490	106	290101	106	4009	105	1.1	22047	105	2
2009/10	7348	128	1612579	107	286326	105	4557	120	13.7	25663	122	16.4
2010/11	7907	157	1365857	85	300511	110	5789	152	27	26312	142	2.5
2011/12	8709	134	1358322	99	294657	108	6412	168	10.8	29556	124	12.3
2012/13	10805	211	1374720	91	299030	110	7860	206	22.6	36133	192	22.3
2013/14	14905	259	1392444	92	162952	60	10704	281	36.2	91469	434	153.1
2014/15	16579	288	1614125	107	215866	79	10271	270	-4	76802	364	-16
2015/16	17669	307	1538871	102	258170	95	11482	301	11.8	68439	325	-10.9

Table (2) The share of student and graduate from public expenditure on university education during the period from 2006/2007 to 2015/2016.

Source: The table was prepared by the researcher of the Statistics Center of the Supreme Council of Universities for various years.

These sections are the wages and compensation, the purchase of goods and services and the purchase of non-financial assets (investments) its rate will be shown to the gross public expenditure, this is clear in Table (3) that the three most-mentioned sections accounted for 95.5% of the gross public expenditure in 2006/07 and increased to 98% or more during the rest of the study years, wages and compensation section acquired most of the expenditure as His share of expenditure started by the rate of (66.7%) for the year 2006/07 and recorded the highest percentage (76.2%) during the year 2013/14.

Years	Section (1)		Section (2)		Section (3)	Section (4)	Section (5)	Section (6)	
	Wages & salaries	% to total expenditure	Purchase of goods and services	% to total expenditure	Benefits	Support grants	Other expenses	Purchasing of non-financial	% to gross expenditure
2006/07	3836.7	66.7	828.7	14.4	3.2	52.7	197.7	830	14.4
2007/08	4319.3	71	830.3	13.6	3.3	53.2	42.8	836	13.7
2008/09	4687.3	73.3	894.1	14	1.8	55.3	72.5	685	10.7
2009/10	5385	73.3	990.2	13.5	1.2	67.8	57.4	846	11.5
2010/11	5817.2	73.6	1022	12.9	0.9	67	84.1	916	11.6

2011/12	6394.2	73.4	1140.6	13.1	1	72	96.8	1004	11.5
2012/13	7687.5	71.1	1319.1	12.2	1	81.2	119.2	1597	14.8
2013/14	11353.9	76.2	1440.5	9.7	1	85	227.1	1797	12.1
2014/15	12573.7	75.8	1573.8	9.5	0.8	83.1	244	2103	12.7
2015/16	13066.5	74	1746.3	9.9	0.6	93.2	239.3	2523	14.3

Table (3) Distribution of public expenditure on university education on the sections of expenditure in the general budget of the State in the period from (2006 / 2007-2015 / 2016). Value by million
Source: The table was calculated by the researcher based on data from the Ministry of Finance - General Budget for various years.

The share of purchasing goods and services recorded the highest percentage of (14.4%) of the gross public expenditure during 2006/2007 , and the percentage remained more than 12.2% since 2007/08 until 2012/13 and then decreased to less than 10% during the last three years from 2013/14 to 2015/16, and as this section is one of the important items for the education quality, the decline in share allocations leads to influence the education quality , while investments' share out of gross expenditure has been less than 15% and more than 11.5% during the years of study. It recorded 14.4% during the year 2006/07 and then directly decreased to reach 11.5% in 2011/12 and rebounded to record the highest rate (14.8%) in 2012/13 to fall directly in 2013/14 to 12.1% and rise again over the next two years to study even it recorded 14.3% in 2015/16. As the investment expenditure is mainly directed to investment projects such as buildings, facilities provision of and major maintenance, so it is difficult to provide high quality education as a result of the continuous increase in the number of students enrolled in the university with the lack of facilities. As shown before recorded the highest percentage of (14.4%) of the gross public expenditure during 2006/07, and the percentage remained more than 12.2% since 2007/08 until 2012/13 and then decreased to less than 10% during the last three years from 2013/14 to 2015/16, and as this section is one of the important items for the education quality, the decline in share allocations leads to influence the education quality , while investments' share out of gross expenditure has been less than 15% and more than 11.5% during the years of study. It recorded 14.4% during the year 2006/07 and then directly decreased to reach 11.5% in 2011/12 and rebounded to record the highest rate (14.8%) in 2012/13 to fall directly in 2013/2014 to 12.1% and rise again over the next two years to study even it recorded 14.3% in 2015/16. As the investment expenditure is mainly directed to investment projects such as buildings, facilities provision of and major maintenance, so it is difficult to provide high quality education as a result of the continuous increase in the number of students enrolled in the university with the lack of facilities. As shown before in Table (3) wages and compensations acquired most of the public expenditure on university education, and this acquisition increases over time, which may devour the other allocations for education. The main problem is the high proportion of wages for the gross public expenditure on university education, that it does not only reflect the high wages of the teaching staff and assisting body members but also reflects the high proportion of administrators and non-academics for the gross number of workers in the field of university education in Egypt over the acceptable limits, which consequently reflects a high degree of waste and inefficiency in public expenditure on university education.

7) Share of current expenditure and capital expenditure (investment) of university education from public expenditure.

It is important to determine the share of investment expenditure (capital) and the current expenditure of the gross government expenditure on university education to determine the percentage of capital expenditure as there is a direct relationship between the financial resources allocated by the government to capital expenditure to improve the education quality as explained in Table (4) proportion of both of current expenditure and the capital to the governmental university education in the period from (2006/07-2015/16), In parallel, the current expenditure allocation pattern complemented the investment expenditure to reach 100% of public expenditure. In other words, the higher the percentage of capital expenditure, the lower of the current expenditure. The current expenditure records the highest rate (89.3%) in 2008/2009 that showed the lowest expenditure rate of 10.7%.

It is clear from the above that the current expenditure acquires for the vast majority of public expenditure, was more than 85% of the gross public expenditure on university education, which confirms what was reached previously when analyzing public expenditure and stating the various ratios of expenditure items. [Saleh, 2007].

8) Assessment of the public expenditure on university education in Egypt from the perspective of justice.

Expenditure justice is permeably concerned with the search for equal distribution of resources and non-discrimination for any reason. This means ensuring

that no student will not be prohibited accessing to university education due to gender differences, geographical area in which he resides or because of his financial incapacity, with the difference of the student's share from expenditure, the State guarantees the universities' independence to achieve linkage between him and the society needs and production. [Al-Zonfoli, 2017].

The data available through the general budget of the country within the limits of this research to follow up the extent of the equitable allocation of financial allocations between the university and its geographical distribution, i.e., to clarify whether the distribution of public expenditure on university education between universities is aligned with another university, which is presented in Table (5) for the academic year 2015 / 16 and includes three points: Estimating the share of each university and each geographical sector of the gross public expenditure on university education.

Table (5) shows the share of the five geographical sectors (Delta Universities, East Delta, West Delta, Greater Cairo and South of the Valley) and the share of each university in each sector by the public expenditure on university education and their share for the number of students enrolled during the fiscal year 2015/2016. It is clear from the table the lower share of the Greater Cairo, Delta and South Valley sectors from the expenditure (34.8%, 25.9% and 19.9%, respectively) than that share of students that is 35.6%, 28.9% and 20.8%, respectively, while the expenditure shares in the West Delta and East Delta universities were higher (11.8%, 7.1%) than their students' shares(10.9% and 3.7%, respectively) and the most variance is clear in the East Delta universities. For the universities in each sector, the share of public expenditure rose from the students share in Cairo, Ain Shams, Alexandria, Sadat, Menoufia, Damietta, Suez Canal, Port Said, Suez, Asyut, Minya, Fayoum and Aswan universities while the rest of the universities, their share of expenditure decreased to students' share in other universities like Helwan, Banha, Tanta, Al Mansoura, Al Zagazig, Damanhur, Kafr El Sheikh, Sohag, Beni Suef and South Valley University.

Among the most prominent cases in the relationship between the expenditure share of universities and students' share expenditure are Cairo and Helwan

Years	Gross univ.exp. LE	Current exp. LE	Capital exp. LE	Current expenditure / gross univ. exp. %	capital exp. / gross univ. exp. %
2006/07	5749	4919	830	85.6	14.4
2007/08	6084	5248.9	836	86.3	13.7
2008/09	6396	5711	685	89.3	10.7
2009/10	7348	6501.6	846	88.5	11.5
2010/11	7907	6991.2	916	88.4	11.6
2011/12	8709	7704.6	1004	88.5	11.5
2012/13	10805	9208	1597.1	85.2	14.8
2013/14	14905	13107.5	1797.3	87.9	12.1
2014/15	16579	14475.4	2103.4	87.3	12.7
2015/16	17669	15145	2522.7	85.7	14.3

Table (4) Percentage of current and capital expenditures to public expenditure(exp.) on University (univ.) education. Value by million
Source: The table was calculated by the researchers based on the balance sheet data of the

Universities, the first gets 15.1% out of the public expenditure as its students represents about 13.7% from the total of the enrolled students in the governmental universities, while the second university (Helwan) acquires about 7.4% of the students who get about 5.2% of public expenditure. Although this is an apparent bias may have a clear indication, it should be noted that the number of students enrolled is not the only criterion for distributing the public expenditure on universities but also there are other criteria like specialties and rate of the honored students and etc. from the criteria which are integrating with the private traditional standard by number of the students enrolled in each university, and thus the standard of the number of the enrolled students lacks justice in distribution.

Student share of expenditure on university education.

Table (5) also shows the student's share from expenditure on university education in Egyptian universities. It is clear from the table that the student's share of public expenditure in the number of ten universities is less than the student's share of expenditure on the level of Egyptian universities (It is calculated at 8936 LE per the Republic level) like Helwan, (6281 LE), Banha (7357 LE), Tanta (7811 LE)El-Mansoura (6975 LE), El-Mansoura (6975 LE), Al Zagazig (7700 LE), (Damanhour 5938 LE), (Kafr Al Shaikh 7662 LE) (Sohag 5637 LE) Beni Suef (6151 LE)and the least El Wadi (5366 LE). While the student's share of public expenditure in the number of thirteen universities increased from the student's share in the Republic, that is ranging from 22,987 LE

/student at the University of Suez to 9,167 LE / student of El mania University. All universities in the West Delta and East Delta are characterized by high student share from the public expenditure, while only two universities (Damietta and Menoufia) from seven universities in the Delta sector are the highest student's share from the public expenditure, and the student's share of public expenditure is very high to nearly double of the average student's share all over the republic Universities or more in West Delta (Suez Canal 15494 LE), (Port Said 16668 LE) and (Suez 22987 LE).

Accordingly, and consistently with the disparity between the universities from the financial share of each university from the public expenditure on university education in proportion to the number of enrolled students and geographical distribution. There is also a markedly large variance in the student's share of expenditure. This indicates that the public expenditure on university education lacks justice of distribution among universities.

The fairness of public expenditure on university education from a social gender perspective.

The data available in Table (5) indicate a significant improvement in the indicators of university education for woman, such as those related to the percentage of females to males for all the enrolled students. There is also no clear evidence of discrimination against female according to public expenditure on university education as the female rate reached to (63%) and more from the total of the enrolled students in the Universities of Damietta,(69%), Damanhour (63%) Aswan (63%) and South of the Valley (61%), El Minya and Fayoum (60%).

On the other hand, the percentage of females is less than 50% of the gross number of students in only four universities, including Benha University and Port Said, where the percentage of females reaches about 49%, approaching half of the students, while Beni Suef University (43%) Al Sadat (36%) as the proportion of female is low, Al-Araby indicated before (2010) that more than 75% of the students enrolled in the first degree is restricted in theoretical disciplines, and the percentage of female students enrolled in this degree is concentrated in these majors, and the rise of the female rate enrolled in these majors are not commensurate with the actual reserves of the competitive labor market what makes them more likely to be unemployed after graduation compared to their male counterparts.

The Variance may be found in the number teaching staff and their efficiency in the universities and geographical areas of the Republic.

University	**university spending (million LE)**	**(%) of total university expenditure**	**Number of students**		**Females (%)**	**(%) students / total students**	**Student's share of spending "LE"**	**Number of students /teaching staff**	**Number of students /one Supporting body**
			Male	**Female**					
Cairo	2626	15.1	121765	143579	54.1	13.73	9898	36	54
Ain Shams	1873	10.8	82612	108474	56.8	9.89	9804	28	47
Helwan	897	5.2	65546	77199	54.1	7.38	6281	62	105
Banha	658	3.8	45752	43719	48.9	4.63	7357	40	57
[1]G. C. T	6055	34.8	315675	372971	54.2	35.62	8792	37	58
Alexandria	1784	10.3	83341	101468	54.9	9.56	9655	56	70
Sadat	273	1.6	17850	9819	35.5	1.43	9860	88	135
[1]T.W.D	2057	11.8	101191	111287	52.4	10.99	9681	58	75
Tanta	821	4.7	48772	56387	53.6	5.44	7811	44	64
Mansoura	967	5.6	61793	76804	55.4	7.17	6975	43	61
Zagazig	1056	6.1	63491	73608	53.7	7.09	7700	38	61
Damietta	238	1.4	6676	14581	68.6	1.1	11193	48	48
Menoufia	792	4.6	30687	33252	52.0	3.31	12387	31	45
Damanhour	277	1.6	17205	29495	63.2	2.42	5938	101	88
Kafr Sheikh	348	2.0	19472	25917	57.1	2.35	7662	72	133
[3]T.D	4499	25.9	248096	310044	55.5	28.87	8060	44	63
Suez	576	3.3	15675	21518	57.9	1.92	15494	20	30

Canal									
Suez	292	1.7	5831	6888	54.2	0.66	22987	40	60
Port Said	364	2.1	11062	10783	49.4	1.13	16668	31	47
[4]**T.E.D**	1233	7.1	32568	39189	54.6	3.71	17179	25	38
Asyut	1043	6	37544	45192	54.6	4.28	12611	34	47
Menia	631	3.6	27734	41104	59.7	3.56	9167	30	52
Sohag	372	2.1	29016	36951	56	3.41	5637	41	40
Fayoum	413	2.4	14101	20893	59.7	1.81	11813	31	42
Bani Sweif	396	2.3	36505	27944	43.4	3.33	6151	57	56
Aswan	234	1.3	8089	13455	62.5	1.11	10876	40	42
SouthValley	341	2	24823	38711	60.9	3.29	5366	93	86
[5]T.S.V	3431	19.9	177812	224250	55.8	20.8	8534	41	51

Table (5): The share of universities from public expenditure, students, teaching staff and assistant staff for 2015/2016
Source: The table was prepared by the researchers using data from the Statistics Center of the Supreme Council of Universities and the Central. Agency for Public Mobilization an Statistics, 2017.
1G.C.T: Greater Cairo Total; 2 T.W.D:Total West Delta.; 3 T.D: Total Delta;4 T.E.D: Total East Delta.; 5 T.S.V: Total Southern Valley.

The Variance may be found in the number teaching staff and their efficiency in the universities and geographical areas of the Republic. For example, in terms of the number of students per teaching staff or the supporting body, it has the highest number in the West Delta region, where an average there are about 58 students per each teaching staff member, 75 students per supporting body member (Table 5). The highest numbers were found in Sadat University, Kafr El-Sheikh and Helwan for the number of students for the associate of teaching staff (135, 133 and 105 students respectively), while the largest number of each teaching staff was registered at Damanhour University (101 students) South of the Valley (93 students) and Sadat University (88 students), which is most from the low universities in the percentage of gross university expenditure compared to the percentage of the students' number of the gross students.

CONCLUSION AND RECOMMENDATION

The results of the research concluded that the real value of the public expenditure volume on university education and the student's share of it shows a false misleading increase for two reasons: Firstly, the high rate of inflation and the budget weakness due to the economic conditions in recent years, leading to eroding the purchasing power of money and thus the stability of the real value of public expenditure, secondly, is the existence of a vacancy due to the return of the sixth grade in 2004, which appeared in the enrollment of students in the universities during the four years (2010-2014), which reduced the number of enrolled students, which showed an increase in the students share with eroded purchasing power of money. It showed the Public expenditure distributed across the various sections with distortions in the acquisition of wages and compensation of workers on the majority of expenditure, indicating the low efficiency of public expenditure on university education, as well as the lack for justice of the public expenditure on university education with reference to the geographical distribution of universities, this clear variance appeared within the allocated finances for each University in each geographical area from the public expenditure in relation to the number of students enrolled and the number of students per teaching staff in each university. The evaluation of public expenditure on university education during the period 2006/07 to 2015/16 shows a degree of low sufficiency, efficiency and justice that may lead to the deterioration of university education on the one hand, and consequently failure to fulfill the right of the members of communities to high quality university education, on the other hand and in contravention of the of successive Egyptian governments' pledges to improve the level of university education and its development. The research recommends by the following:

1. Activating the independence of universities in order to control the absorptive capacity for the number of those students enrolled in university education with the real facilities of the state away from the political and demographic factors, especially in view of the public expenditure policy for the unprecedented pressure to provide additional resources to improve salaries and to support the security and counter terrorism components.

2. Assessing the actual needs of university education and estimating the necessary financial resources and allocating them to the expenditure sections in the light of objective criteria, leading to the balance between the universities in the different geographic regions, applying accountability and processing measures to combat corruption, thus achieving the sufficiency, efficiency and justice of public expenditure.

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