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Mechanism for Allocation of Health Budget for Public Hospitals by the Ministry of Health: Current Situation and Solutions

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Abstract

The article investigates the current situation regarding the allocation mechanism of healthcare budget for public hospitals under the Ministry of Health. The authors focus on studying the legal basis of the healthcare budget allocation mechanism for public hospitals and implementing the healthcare budget allocation mechanism for hospitals under the Ministry of Health. The article collects data from 42

public hospitals under the Ministry of Health and analyzes it using statistical tools. The subjects surveyed are classified by gender, education level, and field of work. Based on this, the article evaluates the healthcare budget allocation mechanism for public hospitals and proposes solutions to innovate the healthcare budget allocation mechanism for public hospitals under the Ministry of Health.

Keywords: Mechanism for Allocation of Health Budget, Public Hospitals, Ministry of Health

1. Introduction

For every individual, health is always determined to be an important and decisive factor in life. Our Party and state have affirmed: "Health is the most precious asset of every individual and society as a whole. Protecting, caring for, and improving the health of the people is a humanitarian activity that directly ensures the human resources for the cause of building and defending the country, and is one of the top priorities of the State. Investing in this field is investing in development, reflecting the good nature of the regime". Therefore, taking care of and improving health is a goal that every individual, as well as the State, wants to strive for.

The public hospital system in Vietnam plays a particularly important role in providing healthcare for the people. Public hospitals have gradually adapted to the country's development conditions in each phase. In terms of expertise, hospitals continuously strive to expand and improve the quantity and quality of health services to better meet the needs of the population. In financial management, hospitals have proactively mobilized legal sources of revenue and diversified financial resources for investment, upgrading equipment and infrastructure, and improving the income of workers, partially covering the costs of regular activities of the unit.

Despite achieving many results, public hospitals still face many shortcomings and challenges in financial management, especially in the management mechanism of public hospital finances. The financial management mechanism of public hospitals consists of two groups: the mechanism to attract financial resources and the mechanism to use financial resources.

The resource attraction mechanism group is closely linked to the financial resources of public hospitals, so this group will include: the mechanism for allocating state budget to public hospitals, the mechanism for healthcare insurance payment with public hospitals, and the mechanism for direct payment from healthcare service users to public hospitals. It also includes a mechanism for autonomous responsibility in attracting financial resources for public hospitals.

The article focuses on analyzing the current situation of budget allocation for public hospitals in Vietnam. The budget allocation mechanism for public hospitals has undergone several changes to meet the requirements of social and economic development in each phase. However, alongside the advantages brought by this mechanism, there are still many shortcomings and obstacles. In order for this mechanism to have a positive impact and fully leverage its strengths, overcome existing issues, and bring practical benefits to the public hospital system, there is a need for innovative changes that will drive the development of the system's activities.

2. Theoretical Foundation

Public hospitals are public service units that provide medical services to society and carry out professional medical tasks according to regulations, under the management and control of competent state agencies.

The operating characteristics of public hospitals are similar to those of public enterprises and are linked to the specific nature of hospitals, which provide health services to society. Public hospitals are hospitals owned by the State and allocated in accordance with administrative decentralization by region, territory, and specialized technical lines. The basic purpose of public hospitals is to care for and protect the health of the people, prioritizing healthcare for the people over profit objectives. State budget funding is currently and has been one of the most important resources for public hospitals. Public hospitals need to implement social policies assigned by the State.

The state budget provides funding for public hospitals

According to the Vietnamese dictionary, "budget": the total revenue and expenditure of a unit within a certain period of time." When associated with a specific entity, the budget is linked to that entity, with the state being the entity with a state budget. The state budget is the total revenue and expenditure of the state that has been decided by authorized state agencies and implemented within a year to ensure the fulfillment of the functions and tasks of the state." The main source of the state budget is derived from tax revenue from the people, including those who use health services or do not use health services. The state allocates the state budget to various sectors and industries operating in society. Based on the classification of economic and social sectors and expenditure tasks, the state budget is also determined, and the budget for healthcare is an important budget sector that greatly influences social stability, welfare, equity in healthcare and development of social life. The state budget is the main financial resource for the state to regulate fairness in healthcare and people's access to health services. The state budget is directly allocated to public hospitals as a fundamental resource that contributes significantly to maintaining regular activities and meeting the operational and developmental needs of public hospitals. The rational allocation of budgets pays special attention to poor regions, difficult hospitals with limited development conditions, and ensuring harmonious development within the system of public hospitals. The healthcare budget includes budgets for medical treatment activities, budgets for preventive healthcare activities, budgets for training. Among them, the budget allocated for medical treatment activities with recipients being public hospitals is extremely important and accounts for the highest proportion in the state budget allocated for healthcare. For public hospitals, financial resources from the state budget are always an important and stable source that ensures the fairness and humanitarian nature of healthcare for the people.

The mechanism for allocating state budget to public hospitals

The allocation of resources is always a matter of concern in research, especially how to allocate them in a reasonable and effective manner, particularly with resources from the state budget and this allocation will be limited to the healthcare services provided (preventive services, basic healthcare services, and individual healthcare services...)

and must have the goal of equity in healthcare for the people. Based on the beneficiaries, there are two: direct allocation of financial resources from the state budget to public hospitals and direct allocation of financial resources from the state budget to users of health services.

Allocation of financial resources from the state budget directly to public hospitals is mainly based on input factors or on output results. The allocation based on input factors, along with calculations based on the previous year's implementation estimates, does not have a connection between input factors and output results. On the other hand, the allocation of state budget resources to public hospitals based on output factors starts with determining the desired outputs and results, thereby aiming to calculate the input factors for financial resource allocation, always focusing on determining the ultimate outcome of providing health services, linking these outcomes to input costs and evaluating the effectiveness and efficiency of providing these health services. "Managing based on output results is a system aimed at improving operational outcomes through a continuous process from setting goals for activities to measuring operational outcomes, collecting, evaluating, and reporting information about operational outcomes, and using that information to improve operational outcomes in order to turn long-term goals and direct objectives of the organization into reality."

The allocation of financial resources from the state budget directly to users of health services through the health insurance policy. The state implements funding from the budget to purchase health insurance cards for eligible social beneficiaries as regulated. Those who are provided with cards by the state will be treated equally to other individuals in society who have healthcare needs. Health insurance agencies will enter into contracts with public hospitals based on the capacity of each hospital, and then the public hospitals will focus on fulfilling their function of providing health services to society. This allocation policy will encourage public hospitals to effectively implement self-governance mechanisms, gradually reducing dependence on the state. Public hospitals will ensure both the quality and quantity of health services provided by their own hospitals to ensure fair competition with other public hospitals in the healthcare system.

3. Research Method

Implementing the statistical research method, collecting and analyzing existing documents including policy documents, laws, summary reports, evaluations of the healthcare sector, and financial statements of public hospitals under the Ministry of Health.

In order to evaluate the mechanism of allocating healthcare budgets to public hospitals under the Ministry of Health, the authors conducted a survey to gather assessments and perspectives from relevant groups directly or indirectly involved in this mechanism. Specifically, the authors used survey questionnaires to investigate and compile issues related to the allocation of healthcare budgets to public hospitals in order to gain a deeper understanding of the research topics. The data from the survey questionnaires was processed using SPSS.

The author conducted a survey using 220 samples, classified by gender, educational level, and field of work. The author placed particular emphasis on the classification of samples according to the field of work. Out of the 220 samples, 134

belonged to the university level, accounting for 60.9%, while 62 samples were above university level, accounting for 28.2%. The remaining samples were at a higher vocational and intermediate level. In terms of the respondents' field of work, the group of financial planning officers from hospitals had the highest number with 111 samples, accounting for 50.5%, followed by the group of hospital staff with 41 samples, accounting for 18.6%. There were also 22 respondents who were hospital management leaders, accounting for 10% of the sample rate. The remaining two groups were officials from the Ministry of Finance (16 samples-7.3%) and officials from the Ministry of Health (30 samples-13.6%), who directly advise and develop financial management mechanisms for hospitals.

Table 1: Statistical analysis of the research sample

	Characteristics of the research sample	Quantity of samples	Percentage ratio within the sample
1	Gender	220	100%
	Male	85	38.6%
	Female	135	61.4%
2	Educational level	220	100%
	At university	62	28.2
	University	134	60.9
	Vocational college	5	2,3
	Intermediate level	19	8,6
3	Field of work	220	100%
	Officials from the Ministry of Finance	16	7.3
	Officials from the Ministry of Health	30	13.6
	Officials from the finance and planning department at the hospital	111	50.5
	Leaders and managers at the hospital	22	10,0
	Hospital staff	41	18.6

4. The Current Situation of the Mechanism for Allocating Healthcare Budgets to Public Hospitals in Vietnam

4.1 Overview of Public Hospitals Under the Ministry of Health

In the system of public hospitals in Vietnam, public hospitals under the Ministry of Health are the ultimate level of treatment. These are large hospitals that specialize in complex and modern techniques, receiving patients from provincial/city hospitals. These hospitals are classified as level 1 and special grade (Bach Mai, Cho Ray, Hue Central Hospital) and are responsible for providing professional guidance to lower-level hospitals in healthcare and implementing national health programs. The Ministry of Health-affiliated hospitals are responsible for coordinating with medical universities and colleges to train and retrain medical personnel. They serve as practical training facilities for medical schools and collaborate with universities in medical research. In addition, these hospitals also engage in international cooperation in various fields under the guidance of the Ministry of Health. They are recognized as leading hospitals nationwide, specializing in advanced medical techniques and applying new medical advancements, and have the mission to develop and enhance the country's medical standards to keep up with other countries in the region and the world. As of 2022, there are 42 hospitals under the management of the Ministry of

Health. All these hospitals have developed their own autonomy plans and have been approved by higher authorities according to Decree 43/2006/ND-CP. Public hospitals have implemented this autonomy mechanism and now follow Decree 60/ND-CP dated June 21, 2021, which regulates the financial autonomy mechanism of public service units. Starting in 2022, public service units will implement financial autonomy classification according to the provisions of Decree 60/2021/ND-CP. However, due to the delay in issuing guidelines on certain contents regarding the financial autonomy mechanism of public service units; handling assets and finances during restructuring or dissolution of public service units, as of 2022, public service units under the Ministry of Health have not been able to develop a financial autonomy plan for 2022, the period from 2022 to 2025 as regulated. Therefore, the classification of financial autonomy of units under the Ministry of Health in 2022 will be implemented as follows:

Phase 1: Based on the proposal of the Ministry of Health in document 1667/BYT-KHTC dated April 1, 2022, the Ministry of Finance issued document 3746/BTC-HCSN on April 26, 2022, sending it to the Ministry of Health to unify the classification of financial autonomy for units belonging to the group of units ensuring regular expenditure in 2021 to continue implementing the regulations on autonomy mechanism of group 2 units under Decree No. 60/2021/ND-CP (as stipulated in Clause 5, Article 35). The Ministry of Health has made Decision 1131/QĐ-BYT dated May 10, 2022 to classify the autonomy for units belonging to this group.

Phase 2: Based on Resolution 116/NQ-CP dated September 5, 2022 of the Government on the financial autonomy classification plan of public sector units in 2022; the Ministry of Health has issued Decision 2490/QĐ-BYT dated September 12, 2022 to continue the financial autonomy classification for units in 2022 according to the types of autonomy specified in Decree 43/2006/ND-CP.

Among the 42 hospitals under the Ministry, as of 2022, specifically:

- 3 hospitals are implementing pilot projects according to Decision 33/NQ-CP and Directive 77 on full financial autonomy with and without state budget support (Bach Mai Hospital and K Hospital).
- 30 hospitals belong to group 2 (hospitals with regular self-assured revenue) including the National Obstetrics Hospital, National ENT Hospital, HCMC Eye Hospital, National Eye Hospital, and Hanoi Eye Hospital.
- 8 hospitals belongs to group 3 (BV has regular self-assured revenue to cover part of the expenses)

1 hospital belongs to group 4 (hospital has low revenue, regular expenses covered by assigned functions and tasks ensured by the state budget): National Psychiatric Hospital

In this way, this hospitals line includes a system of hospitals ranging from large hospitals with high revenue to hospitals with very low revenue and geographically distributed throughout the country. The hospital system encompasses all the characteristics of public hospitals and is classified into units according to the classification of public health facilities under Decree 60/2021/ND-CP. This is a hospital line that clearly demonstrates the impact of financial management mechanisms and innovations in financial management.

The finances of public hospitals are under the Ministry of Health

Over the past few years, the total revenue of the hospitals under the Ministry has been increasing rapidly, reaching over 23 trillion dong. However, in 2020 and 2021, due to the heavy impact of the COVID-19 pandemic, revenue has

significantly decreased (the total revenue in 2021 is only 91% compared to 2020 and 75% compared to 2019). In 2022, the revenue of these units is expected to return to a level similar to that of 2019. The regular budget allocation for healthcare facilities (for groups 3 and 4) has been gradually decreasing over the years.

Table 2: Summary of financial resources of hospitals under the Ministry of Health

Unit: 1,000,000 VND

Year	Total revenue	Detailed revenue			The state budget provides regular expenditures (in units of group 3, 4).
		Total revenue from public services state budget	Thursday's career activities are different.	Thursday's revenue from service operations (after deducting service operation costs).	
Year 2022	23,724,889.	19,086,415.	545,620.	4,092,854.	1,045,730.
Year 2021	16,755,865	14,073,575	542,061	2,140,229	1,093,728
Year 2020	19,330,689	15,398,028	513,504	3,419,156	1,200,429
Year 2019	23,529,657	18,551,053	546,242	4,432,366	1,292,192
Year 2018	13,755,261	17,153,152	506,208	3,520,570	1,472,211

Source: Data from the Financial Planning Department-Ministry of Health

4.2 Mechanism for Allocating Healthcare Budget to Public Hospitals

The legal basis for the allocation of healthcare budget to public hospitals

The state budget for healthcare in general and public hospitals in particular is decentralized and managed according to the Budget Law, with funds allocated to hospitals based on the general criteria of the socio-economic region. The state budget law, amended by Law No. 83/2015/QH13 on June 25, 2015, regulates the establishment, implementation, audit, settlement, and supervision of the state budget; tasks and powers of relevant agencies, organizations, units, and individuals in the field of the state budget. Public hospitals under the Ministry of Health are state-funded institutions affected by this document. From 2016 to 2020, the allocation of the state budget for healthcare is adjusted by Decision No. 40/2015/QD-TTg of the Prime Minister on issuing principles, criteria, and norms for allocating investment capital from the state budget for the development phase of 2016-2020.

The mechanism for allocating the state budget and managing the finances of public hospitals has undergone significant changes since the issuance of Decree 43/2006/ND-CP, which replaced the regulations on autonomy, responsibility for task implementation, organizational structure, staffing, and finance of public non-business units. This was followed by Decree 16/2015, which regulates the autonomy mechanism of public non-business units issued on February 14, 2015. And now we have Decree 60/2021/ND-CP dated June 21, 2021, which regulates the financial autonomy mechanism of public career units.

Since 2007, the method of allocating state budget funds has undergone changes towards "stable budget allocation over a 3-year period" - a step towards lump-sum funding, reducing rigid financial regulations for hospitals. Specifically, the central healthcare budget carries out the task of funding healthcare services and investment in development by the Ministry of Health and other managing ministries. Public hospitals under the Ministry of Health receive funding from the state budget. Public hospitals prepare and receive budgets during a "stable period": the first year of the stable period and the following 2 years (financial plan) based on

legal documents regulating standards and norms, guidelines for budget preparation by the Ministry of Health, previous year's budget implementation, as well as development plans and assessments of the hospital's implementation capacity along with socio-economic conditions. The hospital submits this budget proposal to the supervising authority, which is the Ministry of Health. The Ministry of Health consolidates budgets from its subordinate units and sends them to the Ministry of Finance and the Ministry of Planning and Investment.

Based on the budget allocated by the government and the Ministry of Finance, the Ministry of Health directly allocates to public hospitals. The allocation of the regular budget for public hospitals under the Ministry of Health mainly depends on the bed capacity and planned bed numbers, taking into account sector-specific expenses such as overload, staffing ratio, and other emergency tasks. In addition, NSTW allocates to hospitals based on: (1) Specific tasks such as funding for management, implementation of specific projects (projects on infectious disease prevention, pollution control, chemical residue...), Counterpart funds for ODA projects..., Each national target program: National target program on prevention of certain social diseases, National target program on food safety and hygiene, National target program on population and family planning; (2) According to beneficiary groups: Medical examination and treatment for children under 6 years old, medical examination and treatment for the poor... The regular budget allocated to public hospitals under the central budget currently requires these hospitals to strive to increase their self-sufficiency in funding their own expenses from revenue sources other than NSTW's priority allocation from the state budget.

The state budget provides specific funding for public hospitals: funds to ensure regular operations to fulfill their functions (with hospitals partially covering operating costs and the rest being covered by the state budget); funds for scientific and technological tasks; funds for training and development programs for officials and civil servants; funds for national target programs; funds for tasks ordered by competent state agencies; funds for implementing streamlined organizational structures and carrying out authorized emergency tasks; investment capital for basic

construction, equipment procurement, major repairs of fixed assets; counterpart capital for project implementation.

Implement the mechanism for allocating the healthcare budget to hospitals under the Ministry of Health.

In recent years, the state budget for public healthcare facilities has remained stable in absolute terms over the years. However, its proportion in the total financial resources of these facilities, especially those under the Ministry of Health, is decreasing.

Table 3: Total state budget allocated to district-level hospitals under the Ministry of Health

Unit: 1,000,000 VND

Year	Total revenue	Regular state budget expenditure (unit group 3,4)	Proportion
Year 2022	23,724,889	1,045,730	4.4%
Year 2021	16,755,865	1,093,728	6.5%
Year 2020	19,330,689	1,200,429	6.2%
Year 2019	23,529,657	1,292,192	5.5%
Year 2018	13,755,261	1,472,211	10.7%

Source: Data from the Financial Planning Department - Ministry of Health

This source has reduced its proportion from about 10% to 4-5% of the total main source provided to units in groups 3,4... The state budget allocated to affiliated hospitals of the Ministry is based on the number of hospital beds and staffing. The state budget allocated to public hospitals is mainly used for salaries and support for development investment (depending on the financial autonomy of the hospital) and partly for regular expenses. In addition, the allocation of the state budget of the Ministry of Health also takes into account the specific tasks and characteristics of each hospital.

Evaluation of the mechanism for allocating healthcare budget to hospitals

The achieved result:

The mechanism for allocating the budget based on the bed quota and planned bed numbers is a simple and easy-to-implement mechanism. The budget allocation is based on input factors. This allocation method has the strength of simplicity in both planning and budget allocation, as well as easy input control through direct comparison of input factors between years. At the same time, with the stable 3-year budget allocation period and the mechanism of self-responsibility, hospitals have become more proactive in arranging and utilizing financial resources.

Problems and inadequacies of the mechanism:

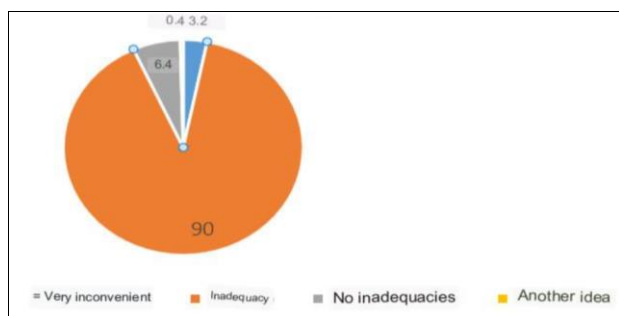


Fig 1: Current budget allocation mechanism for public hospitals (Percentage ratio)

This budget allocation mechanism contains some flaws, as shown by the survey analysis, with 90% of respondents believing that the current budget allocation mechanism for public hospitals is still flawed.

The allocation of the budget mainly relies on the budget resources, which are always limited, while the financial needs for the operation and development of public hospitals are significant. The state budget provided to public hospitals is always insufficient. The financial needs of public hospitals will continue to increase due to various reasons such as the increasing demand for healthcare services in terms of quantity and quality, as well as the rapid development of medical technology leading to higher medical costs. Although there has been an increase in resources from the state budget, it is still insufficient to meet the basic expenditure requirements of hospitals.

The mechanism of allocating state budget to public hospitals on an equal basis without creating incentives for development and improving the quality of healthcare services provided.

The allocation of state budget to public hospitals does not assess the effectiveness of financial resources used by hospitals and does not take into account the results of the hospital's mission, therefore, the effectiveness of using state budget in public hospitals is not high.

Specifically, according to a survey evaluating the shortcomings of the budget allocation mechanism in public hospitals, it was found that "the allocation of state budget resources to public hospitals is still based on the number of beds" accounts for 47.7% and "the budget allocation does not pay enough attention to the quality of healthcare services provided" accounts for 34.5%. Therefore, the allocation mechanism fails to create incentives for the development and improvement of service quality as it primarily focuses on input factors without considering task performance and service quality and without linking to the hospital's operational results, resulting in low efficiency in the use of state budget resources in public hospitals.

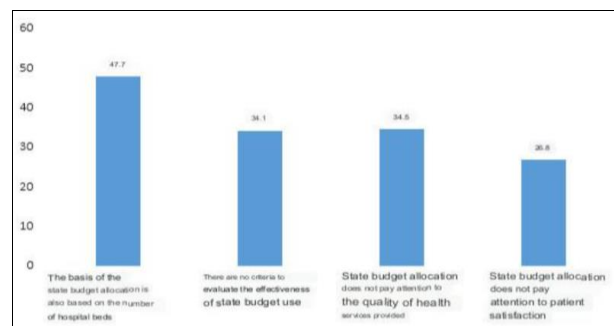


Fig 2: Reasons for the shortcomings in the allocation of the state budget to public hospitals (%)

Until now, there has been no unified criteria system to evaluate the results of task completion and the quality of hospitals. This leads to public hospitals not truly valuing the operational quality of their healthcare services provided to patients.

5. Conclusion and Recommendations

Building a mechanism that ensures public hospitals operate efficiently while also implementing social policies to support access to healthcare services for all social groups in need of healthcare is crucial. The allocation of the state

budget should directly benefit those who use healthcare services rather than be given to public hospitals. State-owned public hospitals should follow the process of ordering and paying for tasks assigned by the government. To directly benefit the beneficiaries, the policies on health insurance and reimbursement between health insurance, hospitals, and healthcare service users, as well as supportive government policies, need to be flexible and adaptable to the socio-economic conditions of each stage. Public hospitals should focus on effective financial management and improving the quality of healthcare services provided to users and their own operations. Only then can these public hospitals meet the needs of healthcare service users, health insurance agencies, and government orders for services and supply activities.

The allocation mechanism for the healthcare budget needs gradual innovation. It is necessary to implement innovative mechanisms for allocating healthcare budget to support beneficiaries and follow the state's ordering method.

The allocation mechanism for healthcare budget for beneficiaries

Direct allocation of healthcare budget to beneficiaries of health services is the utilization of state budget through the provision of support in purchasing health insurance cards for certain social policy groups. At this time, the government will gradually reduce the direct allocation of state budget to public hospitals and instead provide funding directly to individuals with special circumstances who require the attention and assurance of the government. This ensures that these social groups have the means to access basic healthcare services, ensuring fairness in people's healthcare.

The shift from direct budget support to hospitals (supply-side support) to support for purchasing health insurance (demand-side support) ensures that people receive initial healthcare, have access to medical services right in their place of residence, and have the right to health insurance. This approach ensures fairness in budget allocation and reduces the risk of subsidies intended for hospitals being used to increase revenue instead of providing services to patients who cannot afford medical fees. This allocation method increases competition among hospitals in attracting insured patients, setting requirements for the quality of healthcare services provided and effectively utilizing state budget resources. This is particularly important when public hospitals exercise financial autonomy, as it limits the lack of transparency in financial resource utilization and the use of state resources for providing healthcare services to vulnerable groups, thereby increasing general hospital revenue. It is necessary to develop health insurance towards universal coverage as a particularly important policy in implementing healthcare policies. This policy contributes to achieving goals of poverty eradication, reducing inequality, and promoting social justice, helping millions of low-income individuals, poor individuals, and those with serious illnesses receive treatment without significantly affecting their families' economy.

The budget allocation mechanism follows the state's ordering method

To address the existing issues and challenges of the traditional method, the allocation of healthcare budget will be done through the state mechanism of "ordering" healthcare services and implementing targeted programs.

The state must ensure that the funding comes from the state budget, acting as an order, and that the task is carried out by specialized hospitals, particularly those at higher levels. This will facilitate the control and evaluation of the quality of hospital operations. This serves as a basis for hospitals to proactively manage and fulfill their responsibilities with these "orders," provided that there is a mechanism for strict control and monitoring of the quality of their implementation. These "orders" can be allocated based on each service provided by hospitals, or based on service packages/diagnosed cases, or specific programs ordered by the state. As for the prices of healthcare services assigned or ordered by the State according to regulations on bidding, ordering, and assigning tasks for public service provision using the state budget.

Alongside that, there needs to be a system of quantitative and qualitative indicators for the healthcare services provided by public hospitals.

The specific healthcare sector here is the Ministry of Health - the highest state management agency in the industry, which needs to establish a general set of criteria to assess the quality of operations in public hospitals. Based on these general criteria, each public hospital needs to develop its own specific set of criteria to evaluate the quality of operations, which are closely linked to its unique functions. The system of criteria for evaluating the quality of its operations is an effective management tool that each hospital and the state management agency in the healthcare industry need to use to measure output results and monitor the operation process of their own hospital as well as the entire system of public hospitals.

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