

**MINISTRY OF EDUCATION AND TRAINING    MINISTRY OF FINANCE**  
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**STATE BUDGET RECURRENT EXPENDITURE  
MANAGEMENT FOR HEALTH IN VIETNAM**

*Major: Finance - Banking*

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**SUMMARY OF THE DOCTORAL THESIS**

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**The thesis has been completed  
at the Academy of Finance**

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**The thesis will be defended at the Council of thesis assessment at  
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## PREAMBLE

### 1. Rationale

Health is an important factor in human life, the socio-economic development of the nation and the survival of mankind. Therefore, health is used as a key to protect, care and improve human health. The developed or developing nations all over the world regard health care as the speciality concerned sector.

In Vietnam, health is one of the top priority fields in the national socio-economic development strategy. The Party and State always invest first for people's health care, ensuring the rate increase for the state budget spending on health is at least 10%, higher than the average increase rate of state budget expenditure. In the contents of the state budget spending on health, recurrent expenditure on health directly impacts the domain and contents of the State's health service provision and the health care quality for people. In the past time, recurrent expenditure of the state budget has actively contributed to the implementation of the health sector's tasks according to universal health care coverage, disease prevention, examination and treatment, health service provision, ensuring achieve the sustainable development goals in health.

Besides the achieved results, the state budget expenditure management for health still has some limitations such as unreasonable budget allocation between preventive health and examination, treatment; the primary health has not been concerned and developed, medical equipment management is less regulation,...

Due to limited state budget resources and the requirement of innovative mechanism policy, improving the recurrent expenditure management of the state budget for health is a necessary task. Therefore, the selection of the thesis title: *"State budget recurrent expenditure management for health in Vietnam"* has urgent significance both in theory and practice.

## **2. Overview of the research reality related to the Thesis title**

In Vietnam and other nations, there are many quite comprehensive and profound research works on the state budget expenditure management, financial policy for health and financial management in public hospitals. However, the content of the previous research has not been studied in terms of the theory and practice of the state budget recurrent expenditure management for health in Vietnam. The previous research has been mentioned in several studies but they have not been fully systemic, intensive, general for expenditure management of the state budget for health in Vietnam. Therefore, the thesis title "*State budget recurrent expenditure management for health in Vietnam*" has not been mentioned before, ensuring science, right for applicable regulations.

## **3. Purpose and task research of the thesis**

*Purpose of study:* the thesis proposes several viewpoints, orientations, solutions, to improve the state budget recurrent expenditure management for health and contribute to promoting the equitable and effective development of the health sector in Vietnam.

### *Tasks of study*

i) Systematize and clarify basic theoretical issues on the State budget recurrent expenditures management for health in Vietnam

ii) The summary experience of other countries in state budget expenditures managing for health to draw lessons for Vietnam's reference

iii) Synthesize, analyze and evaluate the current situation, limitations and causes of the state budget expenditure management for health in Vietnam in the period 2017 - 2020.

iv) Propose viewpoints, orientation, solutions to improve the state budget expenditures management for health care in Vietnam by 2025, with a vision to 2030.

## **4. Object and scope of the study**

**4.1. Object of study:** Theoretical and practical issues in recurrent expenditures management of the state budget for health in Vietnam

### **4.2. Scope of the study**

*Regarding research content:*

The thesis focuses on the following topics: Decentralization in the state budget recurrent expenditure management for health, budgeting, budget execution, budget settlement, monitoring and evaluating the state budget expenditures for health under the financial agency perspective

The State budget studied are included the central budget and the local budget; “Health” researched is the health field.

*Regarding research space and time:*

The thesis studies in Vietnam in the period 2017 - 2020. This is the period for budget stability according to Resolution No. 266/2016/UBTVQH14, dated October 4, 2016, of the National Assembly Standing Committee.

The thesis builds viewpoints, orientation and proposes solutions in Vietnam applied to 2025, a vision to 2030.

The thesis studies the experience of three countries in the world, including the United Kingdom, Singapore and New Zealand, which have the modern method in recurrent expenditure managing of the state budget for health and the outstanding achievements in providing the people with health services and health care.

## **5. Methods and research framework of the thesis**

The thesis uses a combination of other research methods such as: Dialectical and historical materialism methodology, documentary research method, analytical - statistical - descriptive method, method of summarizing - comparison, logical analysis method.

## **6. The new contributions of the thesis:**

*Theoretical of the study,* The thesis has systematized and clarified the basic theories of recurrent expenditure management of the state budget for health in the following aspects: concept, objectives, principles, management method; management content; evaluation criteria and factors affecting recurrent expenditures management of the state budget for health.

*The practical significance of the study,* The thesis draws several practical lessons that can be applied to recurrent expenditure management of the state budget for health in Vietnam through the experience of several countries in the world. Besides, The thesis generalizes the health system and legal basis for the state budget recurrent expenditure for health in Vietnam. In addition, the thesis analyzes and clarifies the achieved results, limitations and causes of restrictions in the recurrent expenditure management of the State budget for health in the period 2017-2020.

*Regarding proposals and recommendations,* The thesis offers several solutions and recommendations to improve and perfect mechanisms and policies for the recurrent expenditure management of state budget for health in Vietnam until 2025, with a vision to 2030, based on a theoretical basis associated with reality, according to the reformation of public financial management and the people's health care requirement in the new normal period.

## **7. Structure of the study**

*Chapter 1:* General theory of the recurrent expenditure management of the state budget for health and international experience

*Chapter 2:* Reality of the recurrent expenditure management of the state budget for health in Vietnam

*Chapter 3:* Improving the recurrent expenditure management of the state budget for health in Vietnam

## Chapter 1

# GENERAL THEORY OF RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH AND INTERNATIONAL EXPERIENCE

## 1.1. HEALTH AND RECURRENT EXPENDITURE OF THE STATE BUDGET FOR HEALTH IN VIETNAM

### *1.1.1. Overview of health*

#### *1.1.1.1. Definition of health*

Health means the diagnosis, treatment and prevention of diseases, injuries, physical and mental impairments of people; helps improve and enhance people's health both physically and mentally.

#### *1.1.1.2. Health activity and health service*

Health activities are activities of the health sector to create health services to protect and improve people's health. Health activities are divided into two main contents: disease prevention; examination and treatment.

#### *1.1.1.3. Characteristics of health services*

*Firstly*, the value of health services is human health.

*Secondly*, the demand for health care is unpredictable.

*Thirdly*, the requirement to ensure fairness in health services is very high.

*Fourthly*, asymmetry information.

*Fifthly*, the cost of health care services tends to increase.

#### *1.1.1.4. Health system*

## 1.1.2. Recurrent expenditure of the state budget for health

### *1.1.2.1. Definition and role of recurrent spending of the state budget on health*

#### *Definition of recurrent spending of the state budget on health*

In terms of manifestation, recurrent expenditure of the state budget on health is all expenditures of the State that are estimated and

implemented within a certain period, decided by a competent state agency to ensure the performance of the annual tasks on protection and health care of the people.

According to the state budget cycle, recurrent spending of the state budget on health is the process of allocating and using financial resources that are concentrated in the state budget to meet the expenditure needs of annual tasks on protection and health care of the people.

*The role of recurrent expenditure of the state budget for health:*

**Firstly**, recurrent expenditure of the state budget for health helps reduce direct out-of-pocket payments for health care, which is an investment in poverty alleviation.

**Secondly**, recurrent expenditure of the state budget for health helps to realize universal health care coverage goals.

**Thirdly**, recurrent expenditure of the state budget for health ensures the fairness of the health system and reduces the negative impacts of the market.

#### ***1.1.2.2. Characteristics of recurrent expenditure of the state budget for health***

**Firstly**, recurrent expenditure of the state budget on health is stable.

**Secondly**, recurrent expenditure of the state budget on health has the nature of investment and development.

**Thirdly**, the result of recurrent expenditure of the state budget on health is difficult to measure.

#### ***1.1.2.3. Classification of recurrent expenditure of the state budget on health***

*The first, classification by budget level.*

Recurrent expenditure of the state budget on health includes recurrent expenditure of the central budget for health and recurrent expenditure of the local budget for health.



*The second, classification by the health sector's activities.*

Recurrent expenditure of the state budget on health includes recurrent spending of the state budget for disease prevention and recurrent spending of the state budget for examination and treatment.

## **1.2. RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH**

### **1.2.1. Definition, objective, principle and method of recurrent expenditure management of the state budget for health**

#### ***1.2.1.1. The concept of recurrent expenditure management of the state budget for health***

Recurrent expenditure management of the state budget for health means the governments at levels use instrument and method management to impact on the process of the decision on the budget estimate; estimate implementation; settlement; examination and evaluation of the performance of annual expenditure tasks of the State on protection and people's health care to achieve the objectives in management.

#### ***1.2.1.2. Objective of recurrent expenditure management of the state budget for health***

The objectives of recurrent expenditure management of the state budget for health include: fiscal discipline, allocational efficiency and operational efficiency.

#### ***1.2.1.3. Principle of recurrent expenditure management of the state budget for health***

Principle of estimate

Principle of the correct regime, standard and norm

Principles of annuality

Principles of transparency

Principles of result

#### ***1.2.1.4. Methods of recurrent expenditure management of the state budget for health***

Method of input management

Method of results management

#### **1.2.2. Content of recurrent expenditure management of the state budget for health**

Recurrent expenditure management of the state budget for health can be approached from many different perspectives. According to the state budget cycle, recurrent expenditure management of the state budget for health includes three main contents: budgeting, budget execution, budget settlement. In addition, the decentralization of the state budget management for health is an important content that impacts budget estimation, budget execution and budget settlement. Besides the state budget settlement, examination and evaluation are meaningful in supporting and improving the efficiency of the state budget expenditure management. Therefore, recurrent expenditure management of the state budget for health includes the following basic terms:

i) Decentralization of recurrent expenditure management of the state budget for health;

ii) Budgeting of recurrent expenditure of the state budget for health;

iii) Budget execution of recurrent expenditure of the state budget for health;

iv) Budget settlement of recurrent expenditure of the state budget for health;

v) Examination and evaluation of recurrent expenditure of the state budget for health.

### **1.2.3. Evaluation criteria for recurrent expenditure management of the state budget for health**

*1.2.3.1. Credibility of recurrent expenditure of the state budget for health*

*1.2.3.2. Accordance of recurrent expenditure of the state budget for health with objectives, priority strategy and health development policy*

*1.2.3.3. Budgeting recurrent expenditure of the state budget for health in association with medium-term vision*

*1.2.3.4. Budgeting, budget execution and settlement of recurrent expenditure of the state budget for health in association with a result*

*1.2.3.5. Transparency*

### **1.2.4. Factors affecting recurrent expenditure management of the state budget for health**

*1.2.4.1. Group of objective factors*

Objective factors affecting recurrent expenditure management of the state budget for health include the State budget resources, characteristics of health service, natural and social condition, a change of disease structure, science and technology development.

*1.2.4.2. Group of subjective factors*

Subjective factors affecting recurrent expenditure management of the state budget for health include the national socio-economic development strategy and plan, target for health sector development; mechanisms, organizational structure and management capacity of recurrent expenditures management of the state budget for health.

### **3. INTERNATIONAL EXPERIENCE ON RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH AND LESSON FOR VIETNAM**

#### **1.3.1. International experience**

##### ***1.3.1.1. United Kingdom Experience***

##### ***1.3.1.2. Singapore Experience***

##### ***1.3.1.3. New Zealand Experience***

#### **1.3.2. Lessons for Vietnam**

*Firstly*, health service is special goods, related to people's health. To ensure equity and efficiency in health care for the people, the state budget plays an important role in recurrent spending on health. However, the state budget is limited, therefore, recurrent spending of the state budget on health should focus on basic health services such as primary care, disease prevention; vulnerable group protection.

*Secondly*, recurrent expenditure management of the state budget for health needs to innovate the management method according to results associated with improvement of health service quality, the autonomy of public hospitals.

*Thirdly*, promoting decentralization in recurrent expenditure management of the state budget for health between the central government and government local in association with assigned tasks.

## **Chapter 2**

### **REALITY OF RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH IN VIETNAM**

#### **2.1. HEALTH SYSTEM AND LEGAL BASIS OF RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH IN VIETNAM**

##### **2.1.1. Vietnam's health system**

##### **2.1.2. Legal basis for recurrent expenditure management of the state budget for health**

#### **2.2. REALITY OF RECURRENT EXPENDITURE AND RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH IN VIETNAM**

##### **2.2.1. Reality of recurrent expenditure of the state budget for health**

##### *2.2.1.1. Scale and speed of recurrent expenditure of the state budget for health*

##### *2.2.1.2. Structure of recurrent expenditure of the state budget for health*

##### **2.2.2. Reality of recurrent expenditure management of the state budget for health**

##### *2.2.2.1. Management apparatus and decentralization reality of recurrent expenditure management of the state budget for health*

##### *2.2.2.2. Reality budgeting of recurrent expenditure of the state budget for health*

***Budgeting foundation of recurrent expenditure of the state budget for health***

*Allocation norm of recurrent expenditure budgeting of the state budget for health to provinces*

Recurrent expenditure of the state budget for health annually allocated to the provinces is determined by the population and the allocation norm of recurrent expenditures of the state budget in the budget stability period promulgated by the Prime Minister.

*Allocation norm of recurrent expenditure of the state budget for health*

People's Councils decides on the allocation norm of recurrent expenditure and the plan of the budget allocation for health in their localities according to the budget stability period. The allocation norm of recurrent expenditure estimates of the local budget for health includes allocation norm of the local budget for examination and treatment, allocation norm of the local budget for preventive health, allocation norm of the local budget for commune health station.

***Budgeting of recurrent expenditure of the state budget for health***

***Firstly***, budgeting of recurrent expenditure of the state budget for health ensure correct process, budget ceiling; promote the autonomy of budget levels and using budget units.

***Secondly***, the credibility of recurrent expenditure estimate of the state budget for health is high level.

***Thirdly***, the role of health management agencies in budgeting is still limited, information in recurrent expenditure management of the state budget is not connected and complete.

*Fourthly*, the budgeting of recurrent expenditure of the state budget for health lacks connection to the national health development strategy and sector development plan; the budget - financial plan in medium-term for health has not been completed.

#### ***2.2.2.3. Reality of budget allocation of the state budget recurrent spending on health***

***The reality of recurrent expenditure estimates allocation of the State budget for health to provinces.***

Allocating recurrent expenditure of the State budget for health to provinces based on the norm according to population criteria and several additional criteria such as the norm coefficient of population scale, supporting subjects buying health insurance, supplement for provincial hospitals on regional missions.

***The reality of recurrent expenditure estimates allocation of the state budget to support the poor and the priority subjects to accessing and using health services.***

Examination and treatment funds and health insurance for the poor, the priority subjects have significantly reduced the pocket expenses of patients, increased access capability to health services of this group and expanded coverage of health insurance in recent years. This expresses the equity policy in people's health care for the and national humanity.

***The reality of recurrent expenditure estimates allocation of the local budget for health.***

*Recurrent expenditure estimates allocation of the local budget for health services and examination and treatment.*

The ratio of preventive spending in health administrative expenditure has not reached the minimum of 30% according to Resolution No. 18/2008/QH12 of the National Assembly.

*Recurrent expenditure estimates allocation of the local budget for commune health station*

The proportion of expenditure on commune compares to the administrative expense according to population is still low. Commune health stations have enough funds to spend the salary and administration.

*The reality of recurrent expenditure funding of the state budget for public health facilities*

The state budget will be funded directly to public health facilities (hospitals/public health facilities) according to the norms and payment of health insurance to priority subjects indirectly.

*The state budget grants directly to public health facilities based on input factors*

For examination and treatment facilities, the budget provides according to the number of hospital beds and the number of staff in each hospital, with different coefficients, classes and hospital lines. The top hospital gets the most funding.

*Financial mechanism autonomy for public health facilities.*

Financial autonomy helps to reduce the burden of direct spending from the state budget on health facilities, ensure fairness and efficiency in using the health state budget and is consistent with the innovation of state budget management according to output results.

*The state budget funds indirectly to public health facilities through health insurance payments.*

This is a change in the tendency of the state budget allocation to examination and treatment facilities, which reduces direct funding and transfer this funding to the insurance receipt. This method ensures equity in people's health, increase welfare for society.



#### ***2.2.2.4. Reality of recurrent expenditure settlement of the state budget for health***

Recurrent expenditure settlement of the state budget for health comply with the settlement process of the 2015 State Budget Law, including four steps: Making settlement report of the state budget recurrent expenditure for health; Appraisal and confirmation the settlement report of the state budget recurrent expenditure for health; Summary settlement report of the state budget recurrent expenditure for health; Approval settlement of the state budget recurrent expenditure for health

#### ***2.2.2.5. Reality of recurrent expenditure examination and evaluation of the state budget for health***

The examination is mainly external inspection of the State Treasury agencies, the Finance agencies and the superior management agencies according to the input factors. Internal inspection and control have not been concerned. In addition, the monitoring and evaluation of the state budget expenditure for health are still discrete among health insurance agencies, health facilities, financial agencies and state management agencies in health. Therefore, this assessment reflects a part or separate activities from the state budget.

### **2.3. OVERAL ASSESSMENT ON RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH IN VIETNAM**

#### **2.3.1. Achieved results**

*Firstly*, significant decentralization for the local governments in recurrent expenditure management of the state budget for health.

*Secondly*, budgeting of recurrent expenditure of the state budget for health ensures fiscal discipline, high reliability, transparency and equity.

*Thirdly*, transfer the method of recurrent reoperation funding for examination and treatment facilities to direct funding for beneficiaries health services; focus on allocating the state budget for preventive health and facility health.

*Fourthly*, there is close cooperation with agencies and units in budgeting, synthesizing and appraising the settlement reports of the state budget recurrent expenditure for health.

*Fifthly*, ensuring discipline and compliance in the inspection and assessment of the state budget recurrent expenditure for health

### **2.3.2. Limitations and inadequacies**

*Firstly*, the appropriateness between resources and tasks of the local government level in the decentralization of recurrent expenditure of the state budget for health is not guaranteed.

*Secondly*, budgeting for the recurrent expenditure of the state budget for health still focuses on input factors, lacking in connection with the national health development strategy and the sector's development plan; planing middle-term finance is incomplete.

*Thirdly*, the allocation of recurrent expenditure management of the state budget for health is inefficient.

*Fourthly*, the settlement for the recurrent expenditure of the state budget for health is quite complicated, not connecting resources and results.

*Fifthly*, monitoring and evaluating the recurrent spending of the state budget on health is fragmentary and lack connections between agencies.

### **2.3.3. Causes of limitations and inadequacies**

#### ***2.3.3.1. Objective reasons***

*Firstly*, balancing resources and spending needs. Balance the state budget for health with many other spending needs is a challenge for the state budget management at levels.

*Secondly*, the characteristics of health are directly related to human health. Health expenses are necessary and urgent. Meanwhile, the change of disease structure is a cause that the government is unpredictable a rising health cost.

#### ***2.3.3.2. Subjective reasons***

*Firstly*, legal documents are still limited and not adaptable to real chance.

*Secondly*, the staff capacity of financial agencies and health agencies is restricted.

*Thirdly*, the application of information technology in recurrent expenditure management of state budget is not synchronous.

## **Chapter 3**

### **IMPROVING RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH IN VIETNAM**

#### **3.1. OBJECTIVE OF HEALTH DEVELOPMENT AND ORIENTATION FOR PERFECT THE REGULAR EXPENDITURE MANAGEMENT OF THE STATE BUDGET IN VIETNAM UNTIL 2025, A VISION TO 2030**

##### **3.1.1. Health development objective in Vietnam**

###### ***3.1.1.1. General objective of the health sector with a vision to 2030***

###### ***3.1.1.2. Specific objective of the health sector***

### **3.1.2. Viewpoints and orientation for recurrent expenditure management of the state budget for health in Vietnam**

#### ***3.1.2.1. Viewpoints for recurrent expenditure management of the state budget for health in Vietnam***

*Firstly*, investment in protection, care and improvement of people's health is an investment in development.

*Secondly*, continuing to increase the recurrent expenditure of the state budget for health every year, focus on developing preventive health, primary health and other beneficiaries in remote areas ensuring the equity, efficiency and development direction.

*Thirdly*, the orientation for managing recurrent expenditures of the state budget for health according to modern public financial management.

#### ***3.1.2.2. Orientation for recurrent expenditure management of the state budget for health in Vietnam***

*The first*, strengthening decentralization in the state budget recurrent expenditure management for health and ensuring the commitment of resources associated with the assigned tasks; improving accountability of the state budget levels.

*The second*, enhancing allocation efficiency in the state budget recurrent expenditure management according to the goal, task and priority in health development.

*The third*, recurrent expenditure management of the state budget for the health sector is associated with the results-based state budget expenditure management method.

*The fourth*, strengthening controlling, transparency in recurrent expenditure management of the state budget for health

## **3.2. SOLUTIONS TO IMPROVE RECURRENT EXPENDITURE MANAGEMENT OF THE STATE BUDGET FOR HEALTH IN VIETNAM**

### **3.2.1. The group of solutions to complete the decentralization of recurrent expenditure management of the state budget for health**

#### ***3.2.1.1. Improving the decentralization mechanism of the state budget in the health sector***

The decentralization of recurrent expenditure from the state budget for health needs to ensure the commitment of resources associated with the accountability of the state budget levels. The central budget plays a decisive role. The local budget raises the sense of initiative. The district health centres and commune health level are important, therefore they can be assigned to district level manage and the Health department just manages their profession.

#### ***3.2.1.2. Regulations on specific responsibilities of health management agencies***

The role of health agencies in managing the recurrent expenditure of the state budget for health should be specified when coordinating with financial agencies in budgeting, setting allocation norms, examination and evaluating the assigned tasks.

### **3.2.2. The group of solutions for budgeting the state budget recurrent expenditure for health**

#### ***3.2.2.1. Allocation norms of the state budget recurrent expenditure for health***

*Firstly*, allocation norms of the state budget recurrent expenditure for health is a priority for difficult and extremely difficult areas.

*Secondly*, innovation in allocation norm of the local budget recurrent expenditure for health according to the results.

### ***3.2.2.2. Strengthening to associate the state budget recurrent expenditure budgeting for health with the sector development plan***

*Firstly*, the health sector objective should be expressed clearly, specifically in each plan year; towards the long-term development strategy of the health sector.

*Secondly*, the state budget is allocated in priorities order.

*Thirdly*, enhancing the role of health management agencies in setting the state budget expenditure estimates for health.

*Fourthly*, establishing a unified planning framework and estimate framework for localities.

### ***3.2.2.3. Improve the reliability of medium-term and annual budget expenditure plans of the health sector***

*Firstly*, strengthening the coordination between financial authorities and health authorities.

*Secondly*, clearly define the tasks of each government level from central to local.

*Thirdly*, raising the reliability of the medium-term budget spending plan of financial authorities

*Fourthly*, enhancing the direction and supervision role of the National Assembly, Government, People's Councils and People's Committees at all levels.

### **3.2.3. The group of solutions for recurrent expenditure budget execution of the State budget for health**

#### ***3.2.3.1. Improving the allocating mechanism of the state budget recurrent expenditure for health***

*Firstly*, priority the state budget allocation for preventive health, ensuring the minimum allocation rate.

*Secondly*, priority the state budget allocation for primary health and difficult localities.

*Thirdly*, completing the allocation policy and supporting the poor in examination and treatment.

#### ***3.2.3.2. Completing the state budget funding method for public health facilities***

The set of criteria is built based on factors such as safety, effectiveness, centred-patient, timeliness, efficiency and fairness.

### **3.2.4. The group of solutions for recurrent expenditure settlement of the state budget for health**

Setting settlement report needs to fully express the analysis, assessment, and clear results in association with the results using the allocated state budget.

### **3.2.5. Solutions for monitoring and evaluating the state budget recurrent spending on health**

#### ***3.2.5.1. Strengthening to coordinate, inspect and supervise agencies and units***

- Strengthening the inspection and supervision of financial authorities
- Strengthen financial self-inspection in units within the health sector

### ***3.2.5.2. Enhancing monitoring and evaluating of the state budget recurrent expenditure for health***

Evaluation of the state budget recurrent expenditure for health needs to evaluate effectiveness and efficiency. To evaluate the effectiveness of the state budget recurrent expenditure for health according to the results should develop a monitoring and evaluation framework based on the results. Evaluating the effectiveness of the state budget recurrent expenditure for health needs to consider the strict implementation with the legal documents.

### **3.2.6. The group of solutions for supporting**

#### ***3.2.6.1. Enhancing publicity and transparency in the state budget recurrent expenditure for health***

#### ***3.2.6.2. Encouraging socialization to increase investment resources for health***

#### ***3.2.6.3. Improving salary policy for health staff***

#### ***3.2.6.4. Applying 4.0 technology in health management***

#### ***3.2.6.5. Strengthening management capacity***

### **3.3. RECOMMENDATIONS**

#### **3.3.1. Recommendations to the National Assembly**

#### **3.3.2. Recommendations to the Government**

#### **3.3.3. Recommendations to local authorities**



## CONCLUDE

Health is the most valuable asset of people and society. Investment in health is an investment in development, expressing the good nature of society. Health has been one of the priority fields of the Party, the State and society. In recent years, the recurrent expenditure of the state budget play an important role in performing the health sector's tasks in terms of preventive health, primary health care and examination, treatment for the people and ensuring equity in health. However, the recurrent expenditure of the state budget for health has certain limitations. Due to limited state budget resources, change of people's health care requirement, recurrent expenditure management of the state budget for health is necessary to ensure a sustainable health financial system, enhance health care quality. Through using research methods to systematize the theory, analyze and evaluate the practice of recurrent expenditure of the state budget for health, the thesis has the following contributions:

*Firstly*, the thesis has systematized the basic theoretical issues of health, recurrent expenditure of the state budget for health and recurrent expenditure management of the state budget for health. The thesis draws three lessons in recurrent expenditure management of the state budget for health in Vietnam through doing researching international experience.

*Secondly*, the thesis has analyzed, evaluated and get the achieved results, limitations and causes of restrictions in recurrent expenditure management of the state budget for health in Vietnam from 2017 to 2020. This assessment is carried out based on studying mechanisms, policies,

and data of budget decentralization, budgeting, budget execution, budget settlement, inspection and evaluation of the state budget recurrent expenditure for health in Vietnam.

*Thirdly*, the thesis has established points of view, orientation and six groups of solutions to improve recurrent expenditure management of the state budget for health in Vietnam until 2025, with a vision to 2030. In addition, the thesis proposes several recommendations to central agencies and local authorities to ensure practicality and efficient solutions.

The results of the thesis are based on the synthesis and inheritance of the previous studies. These research results reflect the author's viewpoint of the object and research scope in the thesis.

**LIST OF PUBLICATIONS RELATED TO THE DISSERTATION  
WRITTEN BY THE DOCTORAL CANDIDATE**

1. Pham Thi Lan Anh (2019), Co-Chair of the Academy-level project: “*State budget expenditures management for health in Vietnam*”, Academy of Finance.
  
2. Pham Thi Lan Anh (2020), “*State budget allocation for health - The problems raised*”, Journal of Finance and Accounting Research, No.7/2020, Financial Publisher.
  
3. Pham Thi Lan Anh (2020), “*State budget expenditure towards sustainable health development in Vietnam*”, Journal of Finance and Accounting Research, No.11/2020, Financial Publisher.