

**HO CHI MINH NATIONAL ACADEMY OF POLITICS**

**VO QUANG HOP**

**MANAGEMENT OF STATE BUDGET REVENUE  
AND EXPENDITURE FOR THE HEALTH SECTOR  
IN DAK NONG PROVINCE**

**DOCTORAL DISSERTATION SUMMARY**

**MAJOR: ECONOMIC MANAGEMENT**

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***Academic Supervisor: Assoc. Prof. Dr. Bui Van Huyen***



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## INTRODUCTION

### 1. Rationale for the Research Topic

In pursuing sustainable development under the principle of “leaving no one behind,” the Party and State of Vietnam affirm that public health is a vital social asset requiring protection through equity and social security. Strengthening investment in health protection and care is essential. Thus, increasing state budget allocations, promoting public-private partnerships, and effectively managing budget revenue and expenditure in the health sector are crucial to improving system capacity and service quality.

However, management of state budget revenue and expenditure in healthcare remains limited. Inspections in 54 of 61 provinces/cities revealed violations. In Dak Nong-a border province in the Central Highlands with a small, largely ethnic minority population and weak infrastructure-efforts have been made to mobilize resources, though both public and private investment remain modest. The province has allocated 8-10% of its total local budget to health, with revenue and expenditure reaching VND 6,692 billion (2016-2024), or VND 743 billion annually, in line with regulations.

Nonetheless, challenges persist: poor-quality budget planning, limited compliance with estimates, uniform allocation, weak financial autonomy, lack of online finalization or treasury payments, low-quality reporting, and ineffective oversight and enforcement.

Amid global and domestic shifts, including pandemic risks, rising disease burdens, and declining central health funding, Dak Nong must boost healthcare autonomy, diversify resources, and modernize its health sector. Policy changes also demand new approaches to provincial budget management. Given these theoretical and practical needs, the PhD candidate selected the topic “*Management of state budget revenue and expenditure for the health sector in Dak Nong Province*” for this doctoral dissertation in Economic Management.

### 2. Research Objectives, Tasks, and Questions

\* **Research Objective:** The objective of this dissertation is to propose orientations and key solutions to improve the management of state budget revenue and expenditure for the health sector in Dak Nong Province by 2030, with a vision toward 2035.

\* **Research Tasks:**

- Review domestic and international studies related to the management of state budget revenue and expenditure in the health sector; identify theoretical and practical gaps in existing literature.

- Systematize, supplement, and clarify the theoretical foundations for managing state budget revenue and expenditure in the provincial health sector; analyze the nature, objectives, principles, contents, evaluation criteria, and influencing factors.

- Analyze the experiences of general and provincial-level health sector budget management in selected localities; draw lessons applicable to Dak Nong.

- Assess the current situation of state budget revenue and expenditure management in Dak Nong's health sector; evaluate achievements, limitations, and their causes.

- Analyze new contextual developments, development goals, and orientations for the health sector; forecast state budget resource availability to propose directions and solutions for improving state budget management in the health sector in Dak Nong through 2030, with a vision to 2035.

### **3. Research object and scope**

- \* **Research object:** The object of this dissertation is the theoretical and practical issues related to the management of state budget revenue and expenditure for the health sector in Dak Nong Province.

- \* **Scope of research**

- *Management entity:* The key entities responsible for managing state budget revenue and expenditure for the public health sector in Dak Nong Province are the People's Council and the People's Committee. Supporting agencies, especially the Department of Health, assist in implementing and coordinating this management function.

- *Research content:* The dissertation focuses on theoretical and practical aspects of managing state budget revenue and expenditure for the provincial health sector, covering the entire budget cycle: estimation, implementation, finalization, inspection, supervision, and handling of violations.

- *Geographical scope:* The research examines the management of state budget revenue and expenditure for the public health sector in 7 districts and 1 city in Dak Nong Province. It excludes private health services, the Health Insurance Fund managed by the Social Security Agency, special public health units, and centrally-managed agencies operating in the province.

- *Temporal scope:* The study analyzes the current state of budget management during the period 2015-2023 and proposes solutions for improvement through 2030, with a vision to 2035.

### **4. Theoretical Basis, Research Approach, and Methodology**

- \* ***Theoretical basis:***

The dissertation is grounded in the theoretical foundation of Marxism-Leninism (dialectical and historical materialism), modern economic theories, and public economic management theories (including public management, public financial management, and welfare economics). It also incorporates the viewpoints of the Communist Party and the policies of the State at various levels regarding the management of state budget revenue and expenditure for the health sector.

- \* **Research approach:** The study adopts a systems approach, functional approach, interdisciplinary approach, sectoral approach, and welfare-oriented approach.

**Research methodology:** A combination of multiple research methods is applied, using both primary and secondary data.

## **5. Scientific Contributions of the Dissertation**

\* **Theoretical:** Defines budget management components, criteria, and factors for provincial health sectors.

\* **Practical:** Assesses Dak Nong's budget management, identifies limitations, and proposes actionable solutions.

## **6. Structure of the Dissertation**

In addition to the introduction, conclusion, list of references and appendix, the main content of the thesis is structured into 4 chapters and 12 sections.

# **Chapter 1**

## **LITERATURE REVIEW**

### **1.1. STUDIES RELATED TO THE DISSERTATION TOPIC**

#### **1.1.1. Studies on the Management of State Budget Revenue and Expenditure; and the Management of State Budget Revenue and Expenditure for the Health Sector at the Provincial Level**

##### ***1.1.1.1. Studies on Revenue Management and State Budget Revenue for the Health Sector***

***state budget revenue management*** : J. Stiglitz (1995), *Public financial management* ; World Bank (2018), *Budgeting for high efficiency in Malaysia*, To Thien Hien (2015), Ngo Doan Vinh (2021), State budget management associated with economic, political and social policies in each period, Vu Sy Cuong (2017), *Mobilizing state budget revenue in Vietnam towards sustainability*, Vuong Thi Thu Hien (2020), *Positive impact of state budget revenue structure on state budget sustainability*, Tran Xuan Hai (2012), *Strengthening public financial management in Vietnam under current conditions*, Hoang Thi Thuy Nguyet (2017), *Textbook of Public Financial Management Theory*, pointed out: public management, state budget revenue management play an important role in sustainable socio-economic development. Effective state budget management is associated with economic, political and social policies; economical and efficient use of state budget is the core, minimizing market distortions; decentralization of the state budget, determination of revenue and expenditure at each level; leading role of the central government, proactive role of the local government, according to the Constitution; autonomy, fairness...

\* **Research related to state budget revenue management for the health sector:** Ileana Vilcu (2016) in *Transferring the state budget to the Health Insurance Fund (HIF) for universal health insurance* points out the institutional model and

insurance challenges for the private sector. In Eastern Europe, it will be difficult to transfer health care from government provision to social health insurance. Vu Thi Tam Thu (2022), *State budget revenue structure towards sustainable state budget revenue in Vietnam*, sustainable state budget revenue structure and Nguyen Nhat Hai (2016), *Financial policy for developing public health in a market economy in Vietnam*, identifies the role of the state budget revenue structure and social insurance; indicators for assessing the state budget revenue structure, financial policies associated with socialization and autonomy; experience in dealing with COVID-19..., ensuring sustainable health care.

### ***1.1.1.2. Studies on the Management of State Budget Expenditure at Various Levels and for the Health Sector***

**\* Research related to the management of state budget expenditures at all levels:** Bui Tien Hanh (2018), Souvankham Soumphonphakdy (2014), Dinh Thi Nga (2013), who emphasized core principles of expenditure management, overall financial discipline, strategic prioritization in allocation, and efficiency in spending. Nguyen Thi Thuy (2021), Le Hung Son (2023), Nguyen Thi Thanh Mai (2017) also contributed to this area. International experiences from countries such as Australia, Denmark, the United Kingdom, Norway, Italy, Poland, and South Korea show that budget management in the health sector must be results-oriented, with clear prioritization, enhanced public service effectiveness, accurate and timely information, a medium- to long-term vision, and performance-based budgeting for projects and public institutions. Le Van Nghia (2018), *State budget expenditure management in Dak Lak province*, must comply with the law, promote autonomy in local state budget revenue and expenditure, develop a socialist-oriented market economy, and integrate internationally.

#### ***\* Studies on state budget expenditure management for the health sector:***

Morritz Piatti Funfkirchen (2018): *What is government spending on health in East and Southern Africa?* J. Stiglitz (1995), *Public financial management: The state has reasonable spending solutions, providing public goods, supporting health, education, defense, implementing social security policies...*; universal health care increases public spending. Pham Thi Lan Anh (2022), *Management of recurrent expenditure (CTX) of the State budget for health in Vietnam*, believes that it is necessary to complete the cycle of managing recurrent expenditure (CTX) of the State budget for health care by 2025, with a vision to 2030.

### ***1.1.1.3. Studies on the Integrated Management of State Budget Revenue and Expenditure for the Health Sector***

Studies by WHO and various scholars highlight financial policy as a tool to mobilize and use public-private resources for equitable and efficient health development. Research also emphasizes the importance of health finance reforms, program-based budgeting, PPP models, and transparent, accountable, results-based health spending-especially in low- and middle-income countries.

## **1.1.2. Studies on Accounting, Finalization, and Budget Balancing at All Levels and for the Health Sector**

### ***1.1.2.1 Studies on Finalization and Balancing of State Budget Revenue and Expenditure at All Government Levels***

Dang Van Du (2015) and Hoang Thi Thuy Nguyet (2016) explored state budget revenue accounting, budget management, and public debt. Le Hung Son (2023) emphasized full-cycle budget control for science research funding. International cases show the importance of performance-based budgeting. Other studies (Nguyen Thi Thanh Mai, Ngo Doan Vinh, Vu Duc Hoi) highlight improving budget efficiency through full-cycle implementation, outcome focus, and fiscal decentralization.

#### ***1.1.2.2 Studies on Finalization and Budget Balancing in the Health Sector***

Bui Thi Yen Linh (2014) emphasized scientific organization, legal compliance, and modernization in accounting and budget finalization at public health facilities. Antohi (2022) analyzed Romania's fiscal indicators during the pandemic, highlighting budget vulnerability. Tran Vu Hai (2017) advocated full financial autonomy for public hospitals, with reforms in health finance, transparency, and accountability.

## **1.1.3. Studies on Inspection and Supervision of State Budget Revenue and Expenditure at All Levels and in the Health Sector**

### ***1.1.3.1 Studies on Inspection and Supervision of State Budget Revenue and Expenditure at All Levels***

J. Buchanan and Allen Schick highlighted the expanding nature of public spending and its socio-economic and political impacts, stressing the need for improved budget cycles, spending limits, and transparency. South Korea's Ministry of Strategy and Finance emphasized efficiency, savings, and anti-waste in its Financial Information Management System, enhancing budget management.

#### ***1.1.3.2 Studies on Inspection and Supervision of State Budget Revenue and Expenditure in the Health Sector***

The Vietnamese Government (2020) noted that COVID-19 severely impacted state budget revenues and expenditures, especially in health, causing deficits and rising public debt-highlighting the need for better budget management. The Ministry of Finance (2021) emphasized flexible fiscal policies, including tax reductions and deferrals, to support the economy.

## **1.1.4. Studies on Evaluation Criteria and Influencing Factors in State Budget Revenue and Expenditure for the Health Sector**

### ***1.1.4.1. Studies on Evaluation Criteria***

Dinh Thi Nga (2013), in *Public Spending - Major Principles and Practices in Vietnam*; Nguyen Thi Thuy (2021), in *Theoretical Foundations and Experiences in Output-Based Budget Management*; and Pham Thu Thuy (2018) highlighted the Government's effective implementation of key principles: overall fiscal discipline,

prioritization of resource allocation, output-based management, efficiency, timeliness, and completeness in public spending.

Nguyen Anh Phuong (2024), in her study on *Audit Criteria in Performance Auditing*, emphasized the role of performance auditing in measuring the efficiency of economic operations and socio-economic development programs, including those in the health sector. She also stressed the need for reliable, objective, and useful evaluation indicators.

#### ***1.1.4.2. Studies on Influencing Factors***

Pham Thi Lan Anh (2022) and Pham Thu Thuy (2018), in their work on *Reforming State Budget Expenditure Mechanisms for Science and Technology in Vietnam*, argued that policies on health finance should take into account a variety of contextual factors. These include geographic and demographic characteristics, socio-economic conditions, population health status, healthcare service capacity, available resources, political environment, ethics, and legal frameworks. Reforming the expenditure management mechanism is essential to ensure the effectiveness of public spending.

### **1.2. GENERAL EVALUATION OF EXISTING STUDIES**

#### **1.2.1. Theoretical Aspects:**

Both international and domestic studies have examined state budget management in various public sectors. While some focus on specific aspects or units, comprehensive research on a theoretical framework for managing state budget revenue and expenditure in the provincial health sector remains limited.

#### **1.2.2. Practical Aspects:**

Several studies on countries like Australia, the UK, and South Korea provide valuable lessons for managing health sector budgets. Research in science, education, and healthcare highlights the role of fiscal decentralization and autonomy, but comprehensive analysis of the full budget cycle in the health sector remains limited and in need of further exploration.

### **1.3. THEORETICAL AND PRACTICAL GAPS TO BE ADDRESSED IN THE DISSERTATION**

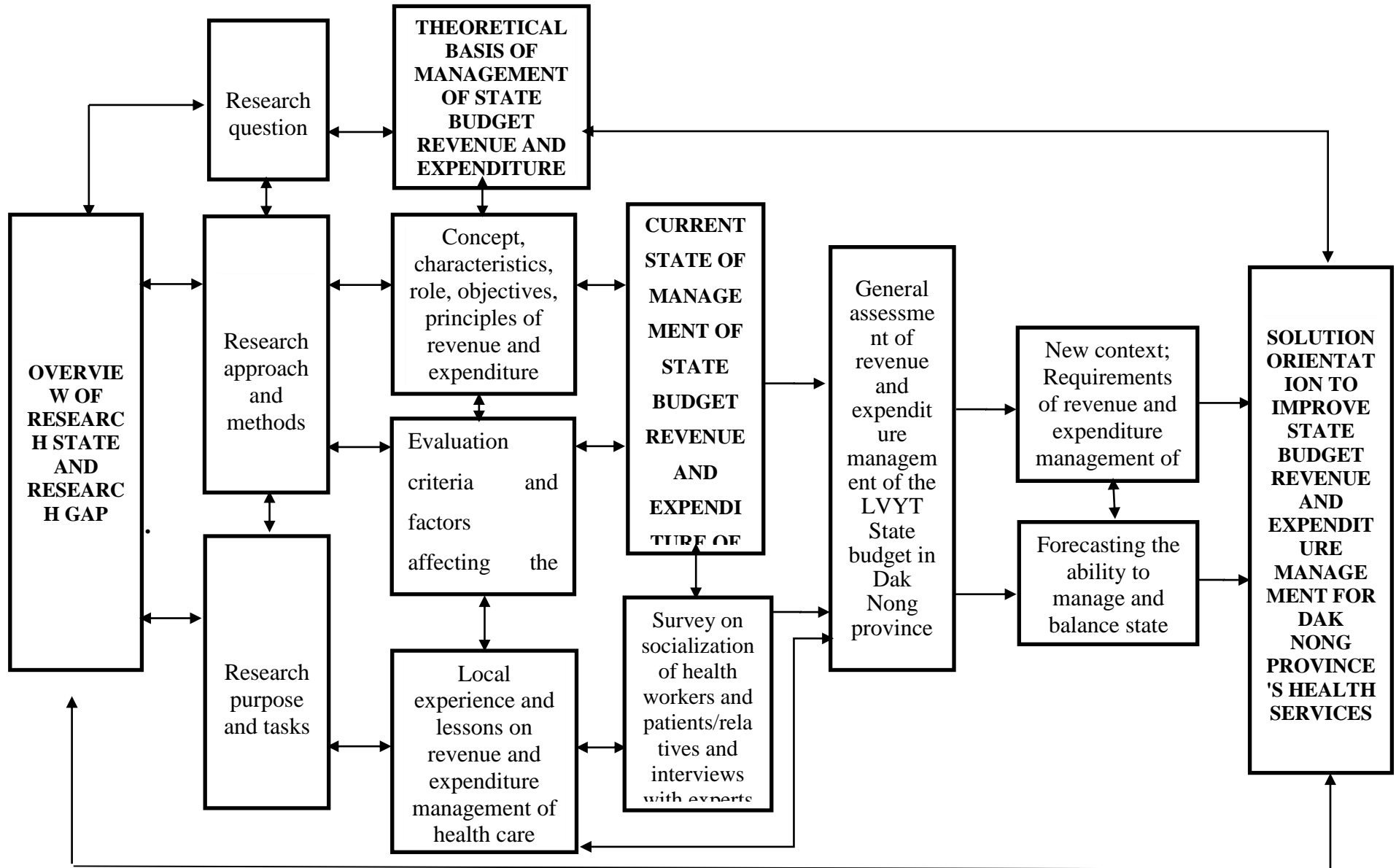
#### **1.3.1. Theoretical Gaps**

Current research lacks comprehensive analysis of provincial-level state budget management for the health sector, especially regarding output-based budgeting, evaluation criteria, and influencing factors. It also fails to address the challenges posed by global pandemics, fiscal autonomy, rising public debt, and the urgent need for financial reform aligned with sustainable development.

#### **1.3.2. Practical Gaps**

There is a lack of comprehensive research on Dak Nong's state budget management for the health sector (2016-2024), including future forecasts and strategic solutions. This gap is critical amid digital transformation, institutional reform, and global integration. The dissertation proposes a theoretical framework to address these issues (see Diagram 1.1).





*Analytical framework - Thesis author (2025)*

## Chapter 2

# THEORETICAL AND PRACTICAL BASIS FOR THE MANAGEMENT OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE PROVINCIAL HEALTH SECTOR

## 2.1. OVERVIEW OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE PROVINCIAL HEALTH SECTOR

### 2.1.1. Concept of state budget and state budget revenue and expenditure for the provincial health sector

#### 2.1.1.1. *State budget*

The state budget is the total amount of funds the State plans to collect and spend in a fiscal year; it includes all revenues and expenditures of the State that are decided by competent state authorities at all levels and implemented during the year to ensure the fulfillment of the State's functions and duties. The budget is divided into two components: the central budget and the local budget. The decentralization of the state budget defines the levels of revenue entitlements and expenditure responsibilities of each level of government.

#### 2.1.1.2. *State budget revenue and expenditure for provincial health sector*

The provincial health sector comprises government-led activities such as medical care, disease prevention, sanitation, nutrition, and health workforce training. It includes preventive care, specialized services, treatment, rehabilitation, and human resource development.

State budget revenue refers to funds received by provincial public health units from central/local budgets, aid, and legal service income. Expenditure involves allocating these funds to perform regular tasks and develop the health sector on a non-reimbursable basis. Spending is classified by sector, activity, economic category, funding source, and administrative level (province, district, commune).

### 2.1.2. Characteristics of state budget revenue and expenditure for the provincial health sector

#### 2.1.2.1. *Characteristics of state budget revenue for the provincial health sector*

*First*, revenues are sourced from various entities and origins: state budget allocations; investment capital, aid, sponsorships, loans; and self-generated revenue.

*Second*, these are redistributive revenues when allocated from the central budget to the local budget and then to the health sector.

*Third*, depending on the entity, the revenue may be of equivalent or non-equivalent value.

*Fourth*, revenues are closely associated with the socio-economic conditions of the locality.

### ***2.1.2.2. Characteristics of state budget expenditures for the provincial health sector***

*First*, these are recurrent expenditures, stable in nature, used for current consumption, and have a special accumulation function.

*Second*, expenditures are intended to simultaneously address two issues: social security and social protection; and to fulfill the duties of the health sector and its agencies.

## **2.2. MANAGEMENT OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE PROVINCIAL HEALTH SECTOR**

### **2.2.1. Concept, characteristics, objectives and principles of state budget revenue and expenditure management for the provincial health sector**

#### ***2.2.1.1. Concept of state budget revenue and expenditure management for the provincial health sector***

Managing state budget revenue and expenditure for the provincial health sector involves the local government using specific tools and methods to direct budget operations, aiming to maintain and develop healthcare services effectively. The Provincial People's Council and People's Committee are the managing entities, while the Department of Health and related agencies implement decisions. This management focuses on achieving set goals, ensuring efficient use of resources, and meeting rising local healthcare demands through deliberate budget planning and execution.

#### ***2.2.1.2. Characteristics of state budget revenue and expenditure management for the provincial health sector***

The management of state budget revenue and expenditure is conducted by the provincial financial management system, including the People's Council, People's Committee, and the Department of Health with its internal divisions (Planning-Finance, Medical Affairs, Inspection, Personnel, etc.) and affiliated units. Revenue and expenditure policies are guided by financial autonomy, healthcare-specific regulations, workforce development, and public health goals. Standards for recurrent and capital spending are set by the Provincial People's Council, based on central and local budgets, and are planned stably through medium-term frameworks and autonomy plans for public health units.

#### ***2.2.1.3. Objectives of state budget revenue and expenditure management for the provincial health sector***

*Firstly*, to ensure compliance with legal regulations in the management of state budget revenue and expenditure for the health sector.

*Second*, to organize the mobilization and allocation of revenues and expenditures

effectively, ensuring rational structuring.

*Third*, to ensure that the distribution, allocation, and use of budget resources for the health sector are conducted rationally, economically, and efficiently.

*Fourth*, to ensure the balance of state budget revenue and expenditure for the health sector.

*Fifth*, to achieve social equity and fairness.

#### ***2.2.1.4. Principles of State Budget Revenue and Expenditure Management for the Provincial Health Sector***

*First*, strictly comply with the regimes, policies, standards and norms issued by the State.

*Second*, the principle of accountability.

*Third*, budget management

*Fourth*, revenue and expenditure must ensure thrift and efficiency.

*Fifth*, control revenue and expenditure through the State Treasury system.

#### **2.2.2. Contents of state budget revenue and expenditure management for the provincial health sector**

##### ***2.2.2.1. Estimation of State Budget Revenue and Expenditure for the Provincial Health Sector***

The basis for preparing state budget estimates for the provincial health sector includes: objectives and tasks for socio-economic and health sector development of the locality; state policies and laws at all levels; revenue assignment and expenditure responsibilities; revenue-expenditure standards and norms; performance of the previous year's revenue and expenditure; and medium- and long-term plans, etc.

##### ***2.2.2.2. Execution of State Budget Estimates for the Provincial Health Sector***

Budget execution is based on legal regulations, practical needs, and internal spending rules. Health agencies must ensure effective, economical use of funds, comply with financial discipline, fulfill tax duties, and submit estimates to the State Treasury as required.

##### ***2.2.2.3. Finalization of State Budget Revenue and Expenditure for the Provincial Health Sector***

State budget finalization for the health sector follows guidance from the Ministry of Finance and provincial authorities. Units close accounts, prepare reports per regulations, and submit them to the Department of Health for consolidation and reporting to financial and relevant agencies.

##### ***2.2.2.4. Inspection, supervision and handling of violations in state budget revenue and expenditure in the provincial health sector***

The Provincial People's Council and Committee oversee inspections-regular or ad

hoc-via direct or inter-agency teams. These cover all budget stages. The Inspectorate concludes and handles violations or recommends legal actions against individuals and organizations.

### **2.2.3. Criteria for evaluating the management of state budget revenue and expenditure in the provincial health sector**

Evaluation criteria for state budget revenue and expenditure management are measured in percentages or absolute numbers.

#### ***2.2.3.1. Criteria for evaluating the preparation of state budget revenue and expenditure estimates for the provincial health sector***

Level of compliance with budgeting regulations; Level of publicity, transparency, and compliance with budgeting procedures; Level of consistency between revenue and expenditure estimates and the provincial and unit health development plans; Level of full satisfaction of LVYT development goals; Level of consistency in determining the structure of revenue sources, expenditure structure, and priority goals.

#### ***2.2.3.2. Criteria for assessing compliance with state budget revenue and expenditure estimates for the provincial health sector***

Evaluation criteria include the completeness and timeliness of budget allocations, actual vs. estimated revenue, and adherence to collection and spending regulations. It also assesses transparency, consistency with budget plans, and compliance with norms for recurrent and development investment expenditures.

#### ***2.2.3.3. Criteria for evaluating the settlement of state budget revenue and expenditure for the provincial health sector***

Assessment is based on legal frameworks and oversight by competent agencies. It evaluates the completeness, clarity, and accuracy of financial reports, documentation, compliance with accounting rules, regular guidance for staff, and transparency of settlement results.

#### ***2.2.3.4. Criteria for evaluating, inspecting, monitoring and handling violations of state budget revenue and expenditure in the provincial health sector***

Assessment is based on Party and State policies and sectoral requirements. It considers the scientific and appropriate basis for inspection and supervision, timely and complete implementation, and the transparency of inspection and violation handling results.

#### ***2.2.3.5. Criteria for evaluating state budget revenue and expenditure management through results achieved in the health sector***

Assessment is based on socio-economic indicators: rising life expectancy, increased ratios of doctors, pharmacists, hospital beds, national standard communes; improved vaccination coverage; reduced child malnutrition and mortality; and higher public satisfaction with health services.

### ***2.2.3. Criteria for evaluating state budget revenue and expenditure management through patient satisfaction***

Evaluation is based on: the actual investment of the state budget in general, and the management of state budget revenue and expenditure for the health sector in particular, in improving the capacity of local healthcare facilities; the degree of coverage and benefits gained by the people from the achievements and advances in healthcare.

### **2.2.4. Main factors affecting the management of state budget revenue and expenditure in the provincial health sector**

#### ***2.2.4.1. Objective factors***

*First*, the Party's viewpoints and guidelines and the State's legal policies.

*Second*, regulations on decentralization of management between the central and local levels.

*Third*, the mechanism and policies on finance, investment and organization of the health sector.

*Fourth*, the economic development of each locality.

*Five is* the characteristics of epidemics, population growth rate and disease incidence among the people.

*Sixth*, the scope and level of state subsidies for LVYT.

#### ***2.2.4.2. Subjective factors***

*First*, the quality of the management of state budget revenue and expenditure for provincial-level health facilities

*Second*, intervention of superior agencies towards subordinate agencies

*Third*, human resources directly responsible for revenue and expenditure management at public health service agencies or in public health service units.

*Fourth*, coordination between agencies managing state budget revenue and expenditure for provincial-level health facilities.

*Fifth*, facilities and equipment for provincial health activities.

*Sixth*, organize the accounting apparatus and organize the unit's accounting.

*Seventh*, the system of inspection and control of local finances and the health sector.

## **2.3. EXPERIENCE IN MANAGING STATE BUDGET REVENUE AND EXPENDITURE IN THE HEALTH SECTOR IN SOME LOCALITIES AND LESSONS FOR DAK NONG PROVINCE**

### **2.3.1. Experience of some localities in managing state budget revenue and expenditure in the health sector**

#### ***2.3.1.1. Experiences in Estimating State Budget Revenue and Expenditure for the Health Sector***

The experiences of Lam Dong, Kon Tum, and Ninh Thuan provinces show the importance of actively and proactively innovating the estimation process in accordance

with the realities of socio-economic development and using accurate data; strictly complying with laws, mechanisms, policies, norms, and standards; and promoting financial autonomy.

### ***2.3.1.2. Experiences in Executing State Budget Estimates for the Health Sector***

The experiences of Dak Lak and Binh Duong provinces emphasize improving quality and thoroughly understanding the estimates when executing state budget revenue and expenditure for the health sector; complying with financial laws and mechanisms. Revenues and expenditures must be carried out efficiently and economically; with internal spending regulations, public asset management regulations, and economic and technical norms in place. These localities also stress the importance of fostering proactiveness in the execution of budget estimates for the health sector by local governments and Departments of Health.

### ***2.3.1.3. Experiences in Finalization and Balancing of State Budget Revenue and Expenditure for the Health Sector***

Experiences from Dak Lak and Lam Dong provinces show the importance of finalizing and balancing state budget revenue and expenditure in accordance with the planned schedule. This must be based on the budget estimates and actual execution. It is necessary to carry out inspections and prepare periodic financial reports. All costs must be fully recorded in accordance with current financial regulations. Finalization and consolidation must be conducted through the State Treasury, along with promoting digital transformation.

### ***2.3.1.4. Experience in inspecting, supervising and handling violations in the management of state budget revenue and expenditure in the health sector***

Experiences from Dak Lak, Lam Dong, and Kon Tum provinces highlight the need to strengthen inspection, supervision, and violation handling in managing state budget revenue and expenditure for the health sector. This can be conducted through various forms-direct or indirect; by establishing inter-agency inspection teams or conducting internal inspections; closely following each stage in the management cycle to carry out inspection, supervision, and handling of violations.

## **2.3.2. Lessons Learned for Managing State Budget Revenue and Expenditure for the Health Sector in Dak Nong Province**

Key lessons include: (1) Proactively reform budget estimation. (2) Improve the quality of budget execution. (3) Ensure timely finalization of revenue and expenditure, aligned with Treasury requirements and new conditions. (4) Strengthen inspection, supervision, and violation handling. (5) Train personnel, streamline the financial management apparatus, enhance autonomy, promote transparency and efficiency, and encourage socialization of medical equipment and supplies.

## Chapter 3

# CURRENT SITUATION OF STATE BUDGET REVENUE AND EXPENDITURE MANAGEMENT FOR THE HEALTH SECTOR IN DAK NONG PROVINCE

## 3.1. OVERVIEW OF THE DEVELOPMENT SITUATION OF THE HEALTHCARE SECTOR AND THE CURRENT STATE OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE HEALTHCARE SECTOR IN DAK NONG PROVINCE

### 3.1.1. Natural and socio-economic conditions affecting the management of state budget revenue and expenditure in the health sector of Dak Nong province

#### 3.1.1.1. *Natural conditions*

Dak Nong is located in the Central Highlands, bordering Dak Lak, Binh Phuoc, Lam Dong, and the Kingdom of Cambodia. By 2023, the population will be 684,000 people, mostly ethnic minorities. The terrain is mainly hills and mountains, with a dense network of rivers and streams. The natural land area is 651,561 hectares. The climate is tropical highland; there are rainy and dry seasons.

#### 3.1.1.2. *Socio-economic conditions*

From 2018-2022, GDP growth reached 6.77%/year, GRDP was 59.61 million VND/person. GRDP at comparable prices in 2010, in 2022 will reach 22,400.2 billion VND. Agriculture, forestry, fishery 37.64%; Industry-construction 19.61%; services 38.55%; Product tax minus subsidies 4.21%... Health underdeveloped. Average life expectancy is 72.5 years old (2023). Income reaches 68 million VND/person/ year (2023). Poverty rate drops to 7.97%.

### 3.1.2. Overview of the development and organization of the state budget revenue and expenditure management apparatus for the health sector in Dak Nong province

#### 3.1.2.1. *Development of the Health Sector*

As of 2023, the province has 81 public health facilities, all of which meet the conditions for providing health insurance-covered medical services; including 3 provincial-level, 8 district-level, and 71 commune-level facilities. The total number of hospital beds is 1,370, equivalent to 20.2 beds per 10,000 population. A total of 92.75% of the population participates in health insurance, with 86.96% using medical services at public health facilities.

#### 3.1.2.2. *Organizational Structure for State Budget Revenue and Expenditure Management in the Health Sector in Dak Nong Province*

The management apparatus includes the People's Council, the Provincial People's



Committee and the supporting advisory agencies: the People's Committee Office and the Departments (Health, Finance, Construction, Planning and Investment, State Treasury at all levels, Provincial Inspectorate). *Public health* has 3 levels: Provincial level has 6 units; District and town level: 8 health centers and Commune (ward) and town level: 71 health centers under the district/town health centers. Consulting and assisting the Provincial government in management, directly by the Department of Health (*Diagram 3.1*).

### **3.1.3. Current status of state budget revenue and expenditure in the health sector of Dak Nong province**

#### ***3.1.3.1. Current status of state budget collection in the health sector of Dak Nong province***

From 2015-2023, the state budget revenue for LVYT will reach 6,673 million VND, an average of 741 billion VND/year (65% allocation; service revenue, fees about 35%). Revenue from medical examination and treatment services is 94%, mainly health insurance revenue is 85%, the rest is collected from patient payments, fees, and others. Total revenue increases (2023 is 2.3 times higher than 2015): State budget allocation increases: average period 65%, 75% in 2015 alone; service revenue in 2023 increases 1.5 times compared to 2015. Revenue from state budget for CTX: 41%; service revenue (hospital fees, others): 35%. State budget revenue (ODA): 24% of development investment expenditure.

#### ***3.1.3.2. Current status of state budget expenditure for the health sector in Dak Nong province***

From 2015-2023, total expenditure on health care reached 6,692 billion VND, average 743 billion VND/year: Investment 1,594 billion VND, nearly 23.8 %; CTX source of state budget is 2,773 billion VND, reaching 41.4 % (preventive medicine 731 billion VND); career expenditure 2,325 billion VND achieved 34.7 % . Central budget expenditure on public health services (ODA): Development investment 1,593 billion VND, increased by 73.8% /year . Central budget investment is about 90%, CTX is 41.43%/total expenditure. *Regular expenditure* accounts for 41.43%/total state budget expenditure: State budget expenditure on public health services is 73 billion VND, accounting for 1.1%; Health care revenue, 38.7%, accounting for 93.4% of the State budget; Other expenses: about 1.7%; Expenditure on implementing the National Target Program: 0.9%; Other support expenses: 0.8%. *Expenses from retained revenue sources* : *Expenses from health insurance revenue*: 85%; Expenditure from patient-paid revenue: 2015 was 18.40%. 2023 decreased to 7.14%; Expenditure from other revenue sources tends to increase by about 6.15%.

## **3.2. CURRENT STATE OF STATE BUDGET REVENUE AND EXPENDITURE MANAGEMENT IN THE HEALTH SECTOR IN DAK NONG PROVINCE IN THE PERIOD 2015 - 2024**

### **3.2.1. Current Situation of Budget Estimation for Revenue and Expenditure in the Health Sector of Dak Nong Province**

#### ***3.2.1.1. Determination of Bases for State Budget Estimation***

The province bases its estimates on: (1) Party guidelines, state laws, and decisions on medium-term investment plans; (2) Socio-economic and health development plans; (3) National Target Program implementation; (4) Financial and specific policies; (5) Government-issued CTX norms, budget capacity, and previous year's performance; (6) Quantitative health indicators; (7) Legal regulations and documents from the People's Council and People's Committee; (8) Classification of autonomous public units and budget balance capacity; (9) Other relevant regulations.

#### ***3.2.1.2. Procedure for preparing state budget revenue and expenditure estimates***

The People's Council and People's Committee regulate the health budget estimation process: (1) Units submit proposed estimates; the Department of Health reviews and compiles them; (2) Conducts negotiations and defends estimates with the Departments of Finance and Planning and Investment; (3) These departments propose estimates to competent authorities for approval. Survey results: 50.6% rated transparency and compliance as good/very good; 46.1% rated reference to relevant documents and coordination positively; 41.7% rated alignment between estimates and actual financial conditions as good/very good. Around 8-15% assessed various aspects as not good or not very good.

### **3.2.2. Current Situation of Budget Execution for Revenue and Expenditure in the Health Sector**

#### ***3.2.2.1. Current status of implementation of state budget revenue estimates***

From 2015-2023, Dak Nong's provincial health revenue rose significantly: (1) Allocated state budget increased from 396 to 888 billion VND (224% growth); (2) ODA funding reached 452.3 billion VND, peaking in 2019; (3) Health insurance revenue was the largest, totaling 537 billion VND, growing 21.3% annually. Health staff survey results showed: 45.6% rated compliance, transparency, and accountability in revenue management as good/very good; 51.4% rated revenue inspection planning and public disclosure positively; 50.1% assessed revenue management based on unit capacity as good/very good; 50% rated state budget revenue management at health facilities similarly.

#### ***3.2.2.2. Current status of implementation of state budget expenditure estimates for the health sector***

The Department of Health (level I budget unit) allocates state budget expenditure estimates to affiliated level III units. Administrative spending follows the annual

provincial decision (per Resolution 16/2021/NQ-HĐND), while from 2022, health units weren't assigned financial autonomy estimates (starting 2023). Budget adjustments comply with regulations; unexpected expenses require proposals submitted to the Department of Health. From 2015-2023, 28.23% of the budget was reserved-nearly meeting Resolution 18/2008/QH12. Spending on ODA-funded infrastructure, medical equipment, and national programs increased. Survey results showed over 45% rated budget procedures as good/very good in compliance, transparency, allocation appropriateness, and information disclosure.

### **3.2.3. Current Situation of Finalization and Balancing of State Budget Revenue and Expenditure for the Health Sector in Dak Nong Province**

#### ***3.2.3.1. Current Practice of Preparing and Reporting Financial Statements and Final Accounts at Units under the Department of Health***

Based on laws and guidelines, the Department of Health instructs affiliated units on asset inventory, revenue-expenditure recording, accounting closure, and financial reporting. Survey results show 90% rated settlement work as good or satisfactory. Revenue-expenditure transparency and staff guidance were also rated mostly good or satisfactory by health workers.

#### ***3.2.3.2. Current Practice of Reviewing Final Accounts at Budget-Estimating Units and Consolidation of Final Accounts by the Department of Health***

Financial report reviews are conducted by an interdisciplinary team, focusing on budget estimates, execution, finalization, and implementation methods. Reports may require clarification or revision. The Department of Health compiles settlement reports using Misa software per Circular 107/2017/TT-BTC, integrating data via email or digital platforms.

#### ***3.2.3.3. Current Situation of Revenue and Expenditure Balancing in the Health Sector of Dak Nong Province***

Budget planning involves identifying revenue sources and projected expenditures; monitoring revenue and expenditure; evaluating the effectiveness of spending on the community; and adjusting the budget based on monitoring and evaluation outcomes. Practical inspections reveal that balancing between state budget revenues and expenditure demands for the health sector in Dak Nong Province shows significant discrepancies in all health facilities across the province. Furthermore, there is notable disparity and imbalance between health facilities and across administrative levels.

### **3.2.4. Current Situation of Inspection and Supervision of State Budget Revenue and Expenditure for the Health Sector in Dak Nong Province**

From 2015 to 2023, Dak Nong conducted 15 inspections on state budget revenue and expenditure, with a total of VND 159.9 billion in recommendations (VND 1.3

billion recovered, VND 49 billion deducted from future budgets, VND 109.6 billion in other financial handling). 27 cases involved responsibility sanctions, including 2 referred to the police. Recovery accounted for a small share, but financial handling recommendations reached 2.37% of total expenditures. The ultimate goal is to improve health sector capacity and service quality. Surveys showed over 80% patient satisfaction with admission procedures, cost transparency, facilities, and the professionalism and attitude of medical staff.

### **3.3. OVERALL ASSESSMENT OF THE STATE OF BUDGET REVENUE AND EXPENDITURE MANAGEMENT FOR THE HEALTH SECTOR IN DAK NONG PROVINCE DURING THE PERIOD 2015-2023**

#### **3.3.1. Achievements in the management of state budget revenue and expenditure for the health sector in Dak Nong province**

##### ***3.3.1.1. Achievements in Budget Estimation***

- The estimation of state budget revenue and expenditure for the health sector has been linked to socio-economic development goals and tasks; aligned with standards and norms for recurrent expenditures during each period; ensuring effectiveness, suitability, equity, and strict compliance with the policies issued by competent authorities.

- The structure of revenue sources has been determined relatively appropriately, taking into account the context of a poor province like Dak Nong; the appropriateness of expenditure structure and prioritization has also been reasonably established.

##### ***3.3.1.2. Achievements in Budget Execution***

Provincial health units have executed budget revenue and expenditure in line with legal regulations, ensuring timely, efficient, and prioritized fund use. Health insurance funds were managed according to national standards. Budget execution improved service quality, met allocation requirements, and ensured full, regulated payments for salaries and allowances.

##### ***3.3.1.3. Achievements in Budget Finalization***

Revenue and expenditure finalization has followed the planned schedule and met the legal requirements of the Accounting Law and accounting standards. Accounting entries have been recorded using accounting software. Since 2019, the Department of Health has successfully implemented software for consolidating final accounts and financial reports, creating a shared data system, and is currently deploying an online accounting system.

##### ***3.3.1.4. Achievements in Inspection and Supervision of State Budget Revenue and Expenditure for the Health Sector at the Provincial Level***

Inspection and supervision of state budget revenue and expenditure for the

provincial health sector have been conducted regularly, targeting the right objectives and subjects, promptly detecting shortcomings in state budget management for healthcare in order to make necessary corrections, ensuring fairness, transparency, effectiveness, and economy in budget use.

### ***3.3.1.5 Achievements in Budget Management through Health Sector Indicators***

The results of budget revenue and expenditure management have positively impacted public health care, as reflected in health indicators. Most health indicators have improved or exceeded those of the previous period (except for the expanded immunization rate). This demonstrates the leadership of local authorities, increased public awareness, and has helped foster public satisfaction and trust in the health sector and the provincial government of Dak Nong.

### **3.3.2. Limitations in the management of state budget revenue and expenditure in the health sector of Dak Nong province**

#### ***3.3.2.1. Limitations in making estimates of state budget revenue and expenditure***

- Not tight, lack of information, need to adjust the budget.
- Mainly by item, not focusing on making estimates based on output results and medium-term financial framework.
- The quality of budget preparation is not high, not fully reflecting the requirements for performing tasks.

#### ***3.3.2.2. Limitations in implementing the state budget revenue and expenditure estimates***

- Budget implementation still has many limitations in each content item.
  - The method of financial allocation and management is still inadequate.
- district health centers faces a lot of pressure in balancing revenue and expenditure.

#### ***3.3.2.3. Limitations in state budget settlement***

- Accounting work still has many shortcomings, is not timely, and does not comply with the requirements of the governing body.
- The process of preparing, reporting on finance and finalizing accounts at affiliated budget units is still slow, has many errors, lacks forms; corrects accounting sources after being approved by competent authorities.

#### ***3.3.2.4. Limitations on inspection and supervision of state budget revenue and expenditure***

Many inspections and audits by competent authorities have discovered errors and violations in the management of revenue and expenditure of the provincial health sector, but they have not been thoroughly handled. Inspections and examinations of the regime and policies on salaries, allowances, socialization, joint ventures and associations have not discovered many errors. The examination and approval of

financial reports and state budget settlement reports of health sector are still slow and of low quality.

### ***3.3.2.5 Limitations in implementing health sector targets***

Some hospital bed targets assigned in 2023 are still much lower than the national average (the national average is 31 GB/10,000 people). Hospital bed capacity tends to decrease.

### **3.3.3. Causes of limitations in the management of state budget revenue and expenditure for the health sector in Dak Nong province**

#### ***3.3.3.1. Objective causes***

*Firstly*, the Government and central ministries have not yet issued specific norms and criteria for allocating state budget expenditures for each route.

*Second*, there are no clear regulations on financial management mechanisms for autonomous hospitals in terms of deciding on the use of revenue sources, deciding on expenditure levels, salary payment levels, deciding on investment and purchasing, and setting up development investment funds as well as support funds for poor patients.

*Third*, the mechanism and criteria for allocating capital from the central government still have many shortcomings.

*Fourth*, the regulations on health insurance are still cumbersome, causing difficulties for people and the quality of medical examination and treatment activities.

#### ***3.3.3.2. Subjective causes***

*Firstly*, the quality of human resources is not high; the capacity of the financial and accounting departments at the units for LVYT is still inadequate; the awareness of medical staff and people towards the health insurance fund as a non-budgetary fund, so there is still a situation of abuse and profiteering of the health insurance fund.

*Third*, the vision and ability to forecast the development of local health care when making investment projects is not high.

*Fourth*, the implementation of the financial autonomy mechanism of medical units still has many problems.

*Fifth*, medical equipment and working facilities at hospitals are still outdated and not uniform.

*Sixth*, the application of IT is still slow and of low quality.

*Seventh*, socialization of LVYT is not very effective.

*Eighth*, coordination between Departments and Branches in managing, monitoring and evaluating state budget expenditures for LVYT is still not tight.

## Chapter 4

# ORIENTATION AND KEY SOLUTIONS TO IMPROVE THE MANAGEMENT OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE HEALTH SECTOR IN DAK NONG PROVINCE

### 4.1. NEW CONTEXT, FORECAST AND ORIENTATIONS FOR IMPROVING THE MANAGEMENT OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE HEALTH SECTOR IN DAK NONG PROVINCE BY 2030, VISION 2035

#### 4.1.1. New context and situation affecting the management of state budget revenue and expenditure in the health sector of Dak Nong province

Rapid advances in medical science and emerging diseases demand efficient health budget management. Vietnam's limited healthcare resources and Dak Nong's underdeveloped, ethnic-majority context present challenges. Ongoing administrative reforms, legal updates, and new health policies create both opportunities and pressures for effective provincial health budget management.

#### 4.1.2. Objectives and Development Orientation of the Health Sector in Dak Nong Province to 2030, with a Vision Toward 2035; forecast of revenue potential and state budget expenditure needs

Dak Nong aims to build an equitable, high-quality, and sustainable health system by enhancing primary care, improving medical services, and reforming finance and administration. From 2025-2035, projected state budget needs for healthcare reach over 16,000 billion VND, focusing on disease reduction, service quality, and universal access.

#### 4.1.3. Objectives and directions for completing state budget revenue and expenditure for the health sector in Dak Nong province by 2030, with a vision to 2035

State budget management for healthcare in Dak Nong must ensure efficiency, balance, and fairness. Key directions include: building an output-based management framework; increasing revenue and autonomy; prioritizing expenditure; and aligning budget spending with socio-economic development goals.

### 4.2. KEY SOLUTIONS TO IMPROVE THE MANAGEMENT OF STATE BUDGET REVENUE AND EXPENDITURE FOR THE HEALTH SECTOR IN DAK NONG PROVINCE

#### 4.2.1. Group of solutions to complete the management cycle of state budget revenue and expenditure in the health sector

##### 4.2.1.1. *Perfecting and improving the quality of state budget revenue and expenditure estimates for the health sector*

Develop standards and norms for recurrent expenditure and budgetary support for procurement, repair, and special operations, ensuring unified application; properly

formulate the medium-term financial plan; define budget allocation tasks and contents based on outputs, especially for preventive medicine and population-related health services; and formulate financial autonomy plans for each period for public health service units.

***4.2.1.2. Completing the implementation of the state budget revenue and expenditure estimates for the health sector***

Promote administrative reform in budget control for health; issue expenditure control procedures; enhance State Treasury staff capacity; ensure close coordination with the Department of Finance; and require public health units to strictly comply with disbursement and payment conditions.

***4.2.1.3. Innovation and improvement of state budget revenue and expenditure settlement for the health sector***

Enhance the process of finalizing state budget revenues and expenditures for the local health sector; strengthen the application of information technology and digital transformation.

***4.2.1.4. Improve and strengthen inspection, supervision and handling of violations in the management of state budget revenue and expenditure in the health sector.***

Develop a unified inspection plan; renew inspection methods; strengthen supervision of procurement and investment; ensure compliance with spending norms; enhance staff capacity and ethics; conclude inspections objectively; and strictly handle violations in health budget management.

**4.2.2. Group of solutions to perfect the organization, economic management staff, directly the staff managing state budget revenue and expenditure in the health sector**

Build and train competent personnel to carry out inspection and supervision tasks at the provincial level (Provincial Inspectorate, sector-specific inspectors) to ensure transparency, fairness, and accountability at all levels, especially with the Provincial People's Council and Fatherland Front; train policy-making personnel who are responsible, qualified, and capable of establishing expenditure standards and norms for Dak Nong Province.

**4.2.3. Group of solutions to modernize the management of state budget revenue and expenditure in the health sector**

Modernize the health sector; deploy and apply information technology in the management systems of the entire public health network as well as private medical establishments throughout the province.



#### **4.2.4. Group of solutions to implement socialization in the field of state budget revenue and expenditure for the health sector**

To promote socialization in managing state budget revenue and expenditure in the health sector, it is necessary to: Base policies on the orientation for developing general technical services, balancing resources for procurement of medical equipment and supplies with low profitability; formulate economic-technical norms, standards, and pricing frameworks; provide guidance on developing specific joint venture or partnership proposals; issue specific implementation guidelines for the socialization process.

#### **4.2.5. Some necessary conditions to ensure the implementation of proposed solutions**

*The first*, Continue to have close attention and direction from Party committees at all levels, local authorities, especially district and city authorities in health management work.

*Second*, well implement Resolution No. 23-NQ/TW dated October 6, 2022 of the Politburo on socio-economic development orientations and ensuring national defense and security in the Central Highlands region to 2030, with a vision to 2045.

*Third*, ensure balanced state budget investment in the health system .

### **4.3. SOME RECOMMENDATIONS**

#### **4.3.1. For the National Assembly**

Amend, supplement, and perfect regulations on financial and budget management, including the Law on State Budget and related sub-law documents, to ensure maximum promotion of local autonomy and creativity, as well as financial and budget management of state budget-using units.

#### **4.3.2. For the Government, Ministry of Finance**

Summarize and evaluate the implementation of the Law on Health Insurance; propose the National Assembly to amend and supplement the Law on Health Insurance in accordance with the amendments to the Law on Medical Examination and Treatment. Complete the law on public hospital autonomy; allocate the State budget to prioritize disadvantaged areas, border areas, and islands; Increase the allocation of the State budget for preventive medicine. Ensure the effectiveness and efficiency of the career accounting regime. Develop and submit to the Government a Decree on State budget management based on output results...

#### **4.3.3. For the Ministry of Planning and Investment**

Implement solutions to allocate the State budget for LVYT according to legal regulations - Resolution 20-NQ/TW and Resolution No. 18/2008/QH12; Coordinate with the Ministry of Health and relevant agencies to issue policies to promote

mobilization of non-budgetary capital for public hospitals; centralized bidding mechanism, negotiating prices of drugs, chemicals, medical supplies, etc.

#### **4.3.4. For the Ministry of Health and Vietnam Social Security**

(1) Proactively and coordinate with the Ministry of Finance, the Ministry of Planning and Investment... to review, revise, supplement, and issue documents on health insurance under their authority. (2) Complete the calculation of correct and sufficient medical service costs; issue financial autonomy policies in line with reality. (3) Coordinate with Vietnam Social Security to resolve problems related to the settlement of health insurance medical examination and treatment costs. (4) Issue economic and technical norms, unit prices for medical examination and treatment services, and prices for public health services. (5) Coordinate with Vietnam Social Security to continue to improve the professional processes prescribed in Decree No. 146/2018/ND-CP.

## **CONCLUSION**

Effective management of state budget revenue and expenditure for the health sector is essential for improving healthcare services and ensuring sustainable socio-economic development. At the provincial level, this process must comply with legal regulations, enhance accountability, ensure efficiency, and be monitored through the state treasury system. The budget management cycle includes four stages: estimation, execution, finalization, and inspection—each affected by both objective and subjective factors.

In Dak Nong, a border province in the Central Highlands with limited infrastructure and a predominantly ethnic minority population, public health faces many challenges. Although the province has made efforts to mobilize financial resources and improve budget management, limitations remain. These include low-quality budget estimates with limited focus on outcomes, inadequate financial autonomy, ineffective finalization processes, and weak enforcement of regulations.

To address rising healthcare demands and unpredictable epidemics, Dak Nong must strengthen budget management from now to 2030, with a vision to 2035, through five key solution groups: (1) Improve all phases of the budget management cycle; (2) Reform and streamline organizational structures and personnel in economic and budget management; (3) Modernize financial management, especially digital transformation; (4) Promote the socialization of healthcare financing; and (5) Ensure necessary conditions for effective implementation. These measures will help enhance the health sector's capacity and better serve the population's healthcare needs.

**AUTHOR'S PUBLISHED WORKS RELATED  
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