VIET NAM 2013 GENERAL HEALTH ACCOUNTS AND DISEASE EXPENDITURES WITH SUB-ANALYSIS OF 2013 HIV/AIDS EXPENDITURE

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We look forward to receiving comments and contributions to improve the quality of the Vietnam Health Account and to provide useful information for researchers, managers and policy makers on health financing in and out of the country for reference and use.

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ACRONYMS

ARVs	Antiretroviral drugs
AIDS	Acquired Immune Deficiency Syndrome
DPF	Department of Planning and Finance
GBD	Global Burden of Disease
GDP	Gross Domestic Product
GGHE	General Government Expenditure on Health
GF	Global Fund
HA	Health accounts
HFG	Health Finance and Governance
HIV	Human Immunodeficiency Virus
ICD-10	International Classification of Disease -10
IEC	Information, education and counseling
M&E	Monitoring and Evaluation
MOH	Ministry of Health
NASA	National AIDS Spending Assessment
NGOs	Non-governmental organizations
NPISH	Non-profit institute serving household
OOPS	Out of Pocket Expenditures
PAC	Provincial AIDS Center
PEPFAR	President's Emergency Plan for AIDS Relief
PLHIV	People Living with HIV
PvtHE	Private Expenditure on health
SHA	System of Health Accounts
THE	Total Health Expenditure
USAID	United States Agency for International Development
VAAC	Vietnam Authority of HIV/AIDS Control
WHO	World Health Organization

PREFACE

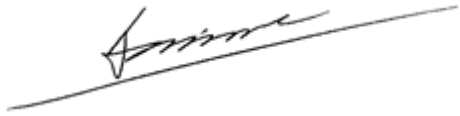
System of Health Accounts (SHA) is a useful tool; through analysis of the system of health financing indicators, it helps to describe systematically the flow of the financial resources relating to the use, the consumption of the health goods and services across the country.

In Vietnam, the Ministry of Health has developed a system of national health accounts for the years from 1998 to 2012, based on the widely-disseminated technical documents of each period, to serve the study requirement of the policy-makers on health financing.

In 2015, with approval of the MOH leaders on the Master Plan for development of the Vietnam Health Accounts – period 2015-2020 using SHA 2011 software; with support and technical consultancy of the Health Finance and Governance Project (HFG), the Ministry of Health (Department of Planning and Finance) had successfully developed the system of national health accounts year 2013 under the SHA 2011. This is the common manual, which was jointly developed by three organizations as OECD, European Union (EU) and World Health Organization (WHO) and was recommended by WHO to be applied uniformly and globally. Data from the system of national health accounts was processed with the new set of tools, which allows for a more detailed analysis on the use of health services and goods by disease group, age, gender and beneficiaries. Other similar criteria, which were used by previous tools, were also provided, with data for multi-dimensional and detailed analysis. The HIV/AIDS sub-account was also established as an integral part of the system of national health accounts year 2013.

With a series of basic indicators of international comparability of the system of national health accounts developed over the past years, combined with detailed data and extracted aggregation from the System of National Health Accounts 2013, which has just been developed under the new toolkit SHA 2011, the Ministry of Health hopes to provide useful information for researchers, managers and policy makers on health financing in and out of the country for reference and use.

CHIEF AUTHOR



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1. BACKGROUND

Informed decision-making requires reliable information on the quantity of financial resources used for health, their sources, and the way they are used. Resource tracking has therefore become internationally recognized as an area of major policy importance. Key issues that many countries, including Vietnam, face today include, among others, regular and timely information on the level and flow of resources in the health sector and understanding the allocation of resources across priority health programs.

As part of addressing this gap in information, countries have been undertaking different resource tracking exercises, although often not as regularly as desired. Vietnam has previously undertaken an HIV/AIDS resource tracking exercise covering the period 2008 to 2010 using the National AIDS Spending Assessment (NASA) methodology and a general health accounts exercise for many years. Since 1998 Vietnam has used different methodologies to organize health expenditure data in a user-friendly format to support policymaking. From 1998 to 2011, fourteen health accounts exercises have been undertaken by the country. Previous health accounts have used the System of Health Accounts (SHA) 1.0 framework to organize data and policy briefs to support decision making.

In 2011, World Health Organization (WHO) and other stakeholders introduced a new resource tracking framework called the SHA 2011. SHA 2011 provides a standard for classifying health expenditures according to the three axes of consumption, provision, and financing. It provides guidance and methodological support in compiling health accounts. More specifically, the purposes of the SHA 2011 are to: i) provide a framework of the main aggregated results relevant for international comparisons of health expenditures and health systems analysis; ii) provide a tool, expandable by individual countries, which can produce useful data in the monitoring and analysis of the health system; and iii) define internationally harmonized boundaries of health care for tracking expenditure on consumption.

This study will provide information about the total expenditures for HIV/AIDS for the Vietnam Authority of HIV/AIDS Control (VAAC), covering government, non-government, private sector, and out-of-pocket expenditures. The study also provides estimates for expenditures on the most important disease categories and overall health system expenditure tracking. For HIV/AIDS expenditure tracking, the study provides the necessary mapping of baseline expenditures to allow for tracking trends in financing for HIV as the country of Vietnam transitions from donor to domestic funds. Information on usage of health insurance, private expenditures, and donor funds will be monitored and reported

on a periodic basis to provide dynamic information on transition progress. Such information will help in the design of policies and interventions that ensure that the cost of financing HIV is not inadvertently shifted toward out-of-pocket payments and will provide evidence for continued and/or increasing government financing.

2. STUDY OBJECTIVES

The main objective of this study is to generate data on health expenditure to inform decision making in the Vietnamese health system. More specifically the study aims to organize the data by source of funding, providers, factors of provision, financing agent, financing scheme, and by provinces. The study provides a comprehensive analysis of HIV/AIDS expenditure and highlights resource flows to some diseases like tuberculosis, malaria, maternal and child health, etc.

3. METHODOLOGY

3.1. System of Health Accounts framework

The 2013 Vietnam health accounts is based on System of Health Accounts (SHA) 2011 framework, and represents the first time the SHA 2011 has been used in Vietnam since it was released in 2011 by WHO.

Because Vietnam has been using the SHA.1.0 for a long period, it is important to highlight the changes and policy relevance of the new framework. SHA 2011 introduces a number of changes and improvements compared with SHA 1.0. First, it reinforces the tri-axial relationship that is at the root of the SHA and its description of health care and long-term care expenditure – that is, what is consumed has been provided and financed. This triangulation maintains the guiding principles of the SHA 1.0 and the associated Producers' Guide. SHA 2011 offers more complete coverage within the functional classification in areas such as prevention and long-term care; a more concise picture of the universe of health care providers with close links to standard industry classifications, and a precise approach for tracking financing in the health care sector using the new classification of financing schemes. In SHA 1.0 "recurrent expenditure on health" and "gross capital formation" were summed to arrive at "total health expenditure (THE)". This aggregate tended to be misunderstood. SHA 2011 recommends keeping "recurrent expenditure on health" and "gross capital formation" separate and discourages the use of the aggregate THE, at least with respect to how it was used in SHA 1.0.

Overall, however, emphasis has been given to the need to preserve the investment and efforts of countries to date in institutionalizing health accounts.

3.2. Overview of approach

The 2013 Vietnam health accounts was conducted according to SHA 2011 methodology, using the health accounts production tool and health accounts analysis tool. The data used to conduct this study combines both primary and secondary data with a focus on secondary (already available) data.

It is essential to identify and catalogue the available data sources along with their main characteristics, and make some assessment of their quality to potentially provide information on the dimensions that they might serve for Vietnam's heath expenditure. This stage involves the construction of a data collection plan, which identifies an exhaustive list of possible actors in the health care system. These various health system actors and institutions may possess reports or records that can be used to construct the health accounts. The SHA 2011 recommends using either a top-down or bottom-up approach for the data collection.

For the current study, a top-down approach is used because most of the health accounts data are taken directly from pre-existing aggregate health expenditure classifications and recording systems, such as from the government, the Vietnam social security, other ministries, etc. This often involves an extensive system of proxies and estimates to break down the aggregated expenditure. The breakdown of aggregate data relies on developing a 'distribution keys' document, which combines services utilization data and disease cost.

A bottom-up approach is used when most of the health accounts information is obtained using detailed information and data sources. For example, the internal reports of health insurance agencies describe both the scope and the values of services contracted with particular health care providers, and reports from Provincial AIDS Centers (PACs) at the provincial level provide details from the Vietnam Authority of AIDS Control (VAAC) and Ministry of Health (MoH) strategic plans on implementation activities that can be linked with financial information or budget data.

A wide range of data and information were collected from various government documents at the national and sub-national level (provinces). In addition to secondary data collection as described above, institutional data collection and a survey of people living with HIV (PLHIV) were conducted to estimate payment made by PLHIV. The Health Accounts technical team, led by the MOH with technical support from the HFG project, was the main actors collecting the data compiled in this work. The following surveys were conducted to complete the health accounts study: donors (bilateral and multilateral), NGO (international and national) and public sector units, and Vietnam social security. (See the table in Annex 1 for details of the data collection sources).

3.2.1. Household expenditure

Household expenditure is an estimation made from 2012 Viet Nam Household Living Standards Measurement Survey. The data have been updated using population growth and the inflation rate. The most recent household survey available is for 2012, which reflects up to date data in comparison to many countries where household data are usually older than five years. The target population for the survey was all the households in the country.

3.2.2. Private health insurance and corporation data

In 2013, the health account team was not able to conduct a survey of private health insurance companies and corporations. Therefore, estimations were made using 2011 survey data to estimate the health expenditure for private health insurance and corporations.

3.2.3. Distribution key development

The new SHA framework requires expenditure distribution according to disease, age, and gender. For disease classification, in the absence of a single international standard classification for collecting data, two alternatives are recommended by SHA 2011 framework: the Global Burden of Disease (GBD) classification (slightly adapted) at a high level of aggregation and the International Classification of Disease (ICD-10) main chapters. In Vietnam, based on the information provided by the MOH health statistics department (DPF), the technical team decided to use the ICD-10 classification. The database provided by the statistics department combines ICD-10 and GBD classifications. Our choice for using the ICD-10 classification is the level of detail. There are several reasons to include a distribution of expenditures by disease, gender and age. First, it helps to capture the entire picture of the source of financing for HIV/AIDS. Second, a number of global health initiatives (including the Global Fund) and several WHO initiatives (on mental health and neglected tropical diseases) are demanding the tracking of health expenditures by various classifications, one of them being by disease. While this can be done for individual diseases such HIV/AIDS (e.g., national AIDS spending assessment (NASA), TB, etc.), tracking holistically as part of the health accounts is more technically sound because all diseases use a standard and comparable way to allocate shared expenditures e.g. health facility expenditures where the interventions are being delivered. It also ensures that disease expenditure estimates are internally consistent with total health expenditures, especially for HIV/AIDS expenditure but also for the other diseases. For example, in the past, there have been instances where disease expenditure estimates done independently exceed the total health spending when added together. Doing expenditure tracking by disease as part of health accounts eliminates this potential for double counting. For HIV/AIDS, based on many experiences at the international level, doing a sub-account resource

tracking exercise usually underestimates certain sources of financing such as the government contribution. NASA studies have also faced challenges.

3.2.4. Definition of concepts

The rows below provide definitions of the various classifications and key definitions use in this report. Understanding them will be useful for the reader to conceptualize the 2013 Vietnam health accounts data and will also be useful for policy makers. The definitions presented below can also be found in SHA 2011 Manual.

3.2.4.1. Classifications and dimensions of health expenditure

Functions (HC): the types of goods and services provided and activities performed within the health accounts boundary.

Providers (HP): entities that receive money in exchange for or in anticipation of producing the activities inside the health accounts boundary.

Financing schemes (HF): components of a country's health financial system that channel revenues received and use those funds to pay for, or purchase, the activities inside the HA boundary.

Financing agents (FA): institutional units that manage health financing schemes.

Financing sources (FS): the revenues of the health financing schemes received or collected through specific contribution mechanisms.

Factors of provision (FP): the types of inputs used in producing the goods and services or activities conducted inside the HA boundary.

Beneficiary characteristics: of those who receive the health care goods and services or benefit from those activities (beneficiaries can be categorized in many different ways, including their age and gender, their socio-economic status, their health status and their location).

Capital formation (HK): the types of the assets that health providers have acquired during the accounting period and that are used repeatedly or continuously for more than one year in the production of health services.

Trade in health: imports of health care goods and services provided to residents by non-resident providers, and exports of health care goods and services provided to non-residents by resident providers.

Products: the various goods and services provided by the providers, including the non-health care goods and services produced and consumed.

3.2.4.2. Health expenditure indicators definition

THE: total health expenditure from all sources including recurrent and capital expenditure.

THE per capita: total health expenditure divided by the Vietnam population in a given year.

4. SUMMARY OF RESULTS AND KEY INDICATORS

4.1. Background

The System of Health Accounts (SHA 2011) is an internationally recognized framework used to track expenditures in a health system. As defined by the SHA 2011 framework, health accounts provide a systematic description of the financial flows related to the consumption of health care goods and services. Their intent is to describe a health system from an expenditure perspective. One high priority is to develop reliable, timely data that is comparable both across countries and over time. This is indispensable for tracking trends in health spending and the factors driving it, which can in turn be used for comparisons across countries and to project how spending will grow in the future.

The new framework provides clear methodology for detailed breakdowns of disease-specific expenditures such as those for HIV/AIDS spending, tuberculosis, reproductive health and non-communicable disease.

This report describes findings from the first use of the SHA 2011 framework in Vietnam. This health accounts exercise was undertaken in 2015 and covering the 2013 period was implemented by the MOH (DPF) with financial support from the United States Agency for International Development (USAID). USAID's HFG project, led by Abt. Associates Inc., provided technical support.

4.2. Key findings for general health accounts

From the processed data and analysis done, there had been increased funding for the overall health system in Vietnam since 2008 from 143,238 billion Vietnamese Dong (VND) in 2008 to 211,966 billion VND in 2013. In 2013, the total health expenditure from all sources summed to 211,966 billion Vietnam dong (197,105 billion VND for recurrent expenditure and 14.9 billion for capital expenditure), equivalent to 10.134 billion USD. In 2013, the country spent 6% of its GDP on health. The same indicator was estimated to 6.0% in 2008 and 6.2% in 2011 (see Table 1).

In 2013, 85.25% of the recurrent health spending was funded by two major sources of revenue. The government provided 37.66%, and household provided 47.59% of the revenue.

For units involved in the management of financing scheme, the government is the main institution mobilizing and managing health financing schemes in Vietnam. Of THE, the government managed 51.4% of funds, followed by household at 38.7%. For the government, most of the funding goes to local governments (25.8%) and social security (19.0%).

For health care providers, the 2013 health accounts spending shows that public health facilities accounted for the largest share of THE (64.8%) with private health facilities accounting for the remainder (35.2%).

For the type of service, curative care consumed the greatest proportion of Recurrent Health Expenditure, 68.35% in 2013, with 40% of curative care going towards inpatient curative care and 28% going towards outpatient curative care. Within inpatient curative care, general inpatient curative care accounts for 40% of Recurrent Health Expenditure, and specialized curative care for 0.4%. For outpatient curative care, general outpatient curative care accounts for 19.5% of expenditures, while specialized outpatient curative care accounts for 8.7% and dental outpatient accounts for 0.01% (see figure 13). Preventive care accounted for 7.13% of Recurrent Health Expenditure and pharmaceuticals and other medical non-durable goods accounted for 17.82%. Table 1 presents health account summary statistics from 2010 to 2013.

Table 1. Health accounts keys Indicators

	Indicators	Health accounts Indicators			
		2010	2011	Estimate 2012	2013
	Total expenditures and by expenditures by category (billion VND)				
1	Total health expenditure	137,256	172,398	201,954	211,966
2	Recurrent expenditure	125,403	158,988	189,612	197,105
3	Capital health expenditure	11,853	13,410	12,341	14,860
4	General government expenditure	63,893	77,976	87,569	74,233
5	Household expenditure	61,541	78,571	83,091	93,799
6	Social security funds (public health insurance fund) (billion VND)	34,973	48,616	44,895	40,223
7	Non-profit institutions serving households (e.g. NGOs) (billion VND)	11,822	15,851	2,972	3,440
	Expenditures per capita				
8	Total expenditure on health / capita (million VND)	1.58	1.96	2.15	2.36

Indicators		Health accounts Indicators			
		2010	2011	Estimate 2012	2013
9	Total expenditure on health / capita at exchange rate (US dollars)	83.40	94.34	109.23	113
	Percentages				
10	Total health expenditure (THE) % Gross Domestic Product (GDP)	6.36	6.2	6.22	6.00
11	General government expenditure on health (GGHE) as % of THE	43.7	42.95	53.88	42.00
12	Social security funds as % of GGHE	55	66	45.39	45.18
13	Private expenditure on health (PvtHE) as % of THE	53.44	54.77	44.47	56.2
14	Household expenditure as % of THE	44.84	45.57	41.14	44.3
15	Household expenditure as % of PvtHE	83.9	83.2	85.96	78.75
16	External resources health expenditure as % of THE	2.85	2.28	1.65	1.8
17	Capital expenditure % total health expenditure	8.64	7.78	6.11	7.01
18	Total expenditure on curative health % total health expenditure	53.23	55	49.70	68.35
19	Total expenditure on drugs and medical supplies % total health expenditure	14.59	19.92	20.69	17.82

Source: *Vietnam 2013 health accounts reports, MOH*

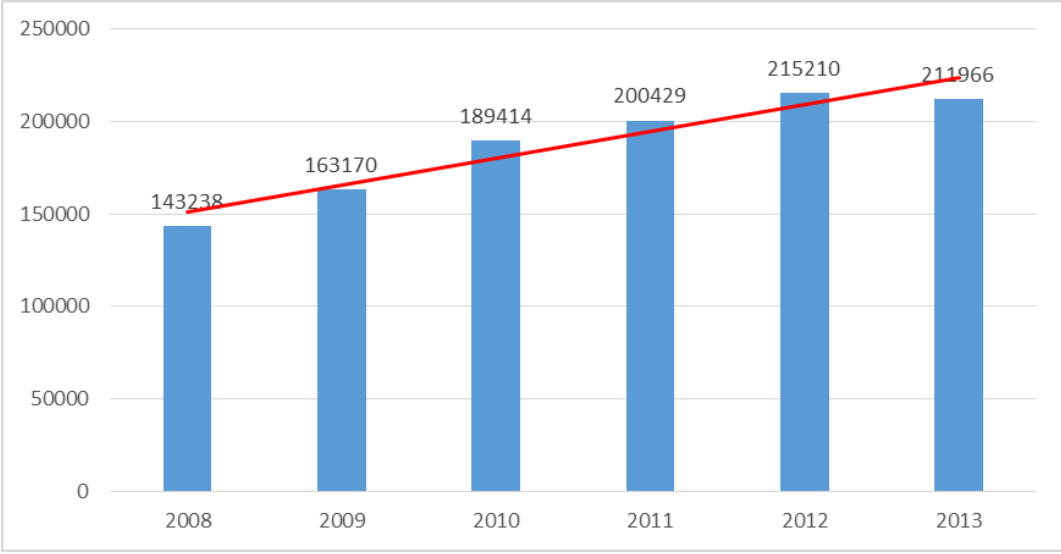
5. DETAILED STUDY RESULTS

5.1. Total health expenditure (THE)

In 2013, total health expenditure in Vietnam from all sources was 211,965.733 billion VND (197,104.816 billion VND for recurrent expenditure and 14,860.918 billion for capital expenditure), equivalent to 10.134 billion USD. The current health expenditure was an estimated 93% of total health expenditure, while capital health expenditure represents 7% of total health spending. Capital expenditure as a percentage of total health expenditure is below the Vietnamese government requirement to allocate almost 20% of the budget to health. If we consider Vietnamese government budget only, capital expenditure represents 16.61% of Vietnamese government spending on health. From 2008 to 2013, total

health expenditure (THE) has increased in constant prices: 14% from 2008 to 2009 and 16% from 2009 to 2010, and 6% from 2010 to 2011 (see Figure 1). From 2011 to 2012, total health expenditures increased 0.76%, but the explanation may be that the total health expenditure in 2012 still reflects an estimation made by the DPF at the MoH. This estimation may also affect THE decrease from 2012 to 2013, which is estimated at 1.51%.

Figure 1. Vietnam total health expenditure in constant prices from 2008-2013 (Billion VND)



Source: *Vietnam 2013 health accounts reports, MOH*

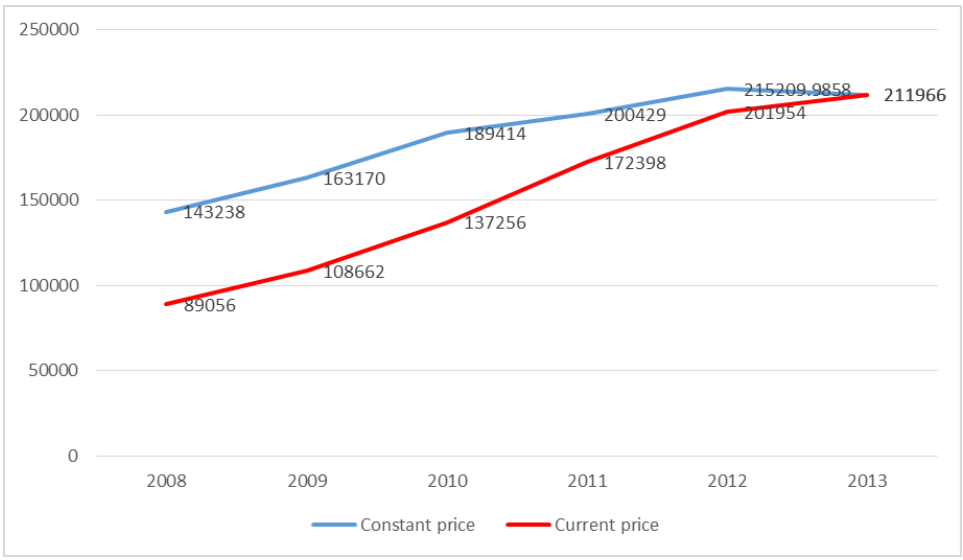
Because the actual profitability of an investment (for health in this study) is determined by the amount earned over inflation, it is crucial to adjust for inflation when doing a health account data analysis. We inflation adjusted all data to reflect constant prices using the Vietnamese consumer price index. However, data presented in constant prices may not be understandable by some policy-actors. Thus, we have shown, in Table 2 and Figure 2, data in both current and constant prices. For comparability purpose, the constant price health expenditure is the most valid.

Table 2. Vietnam total health expenditure in constant and current price from 2008-2013 (Billion VND)

Billion VND	2008	2009	2010	2011	Estimate 2012	2013
Constant price	143,238	163,170	189,414	200,429	215,210	211,966
Current prce	89,056	108,662	137,256	172,398	201,954	211,966

Source: *Vietnam 2013 health accounts reports, MOH*

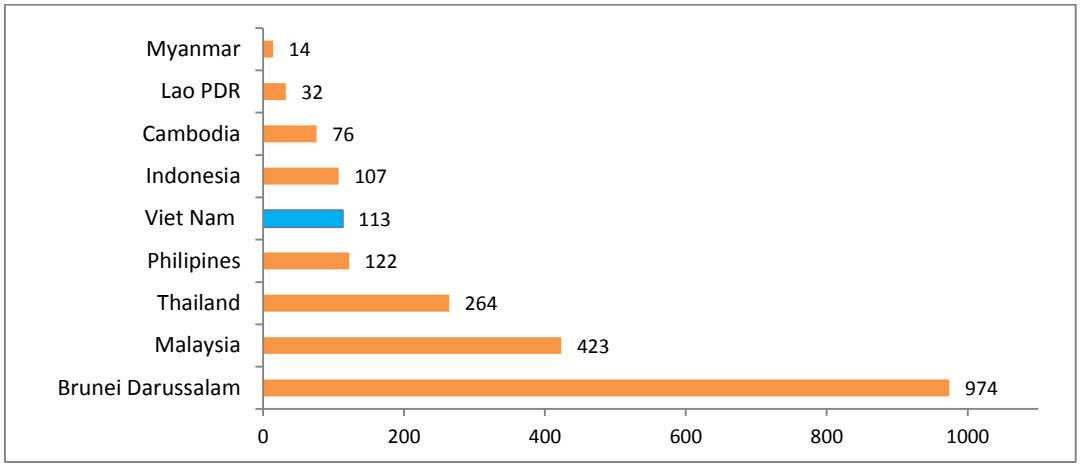
Figure 2. Vietnam total health expenditure in constant and current prices (billion VND)



Source: *Vietnam 2013 health accounts reports, MOH*

To help interpret the total health expenditure sums, we calculate the THE on a per capita basis. Per capita health expenditures measure the total health expenditure divided by the total population. We find that, on average, the total health expenditure per capita is 2,363 thousand VND (113 USD) in 2013 compared to 1,962 thousand VND (94.3 USD) in 2011. At the regional level, total health expenditure per capita in Vietnam is lower than some Asian countries with higher GDP including Brunei Darussalam, Malaysia, and Thailand, and is similar to the Philippines and Indonesia (see Figure 3).

Figure 3. Total health expenditure per capita in 2013 in USD

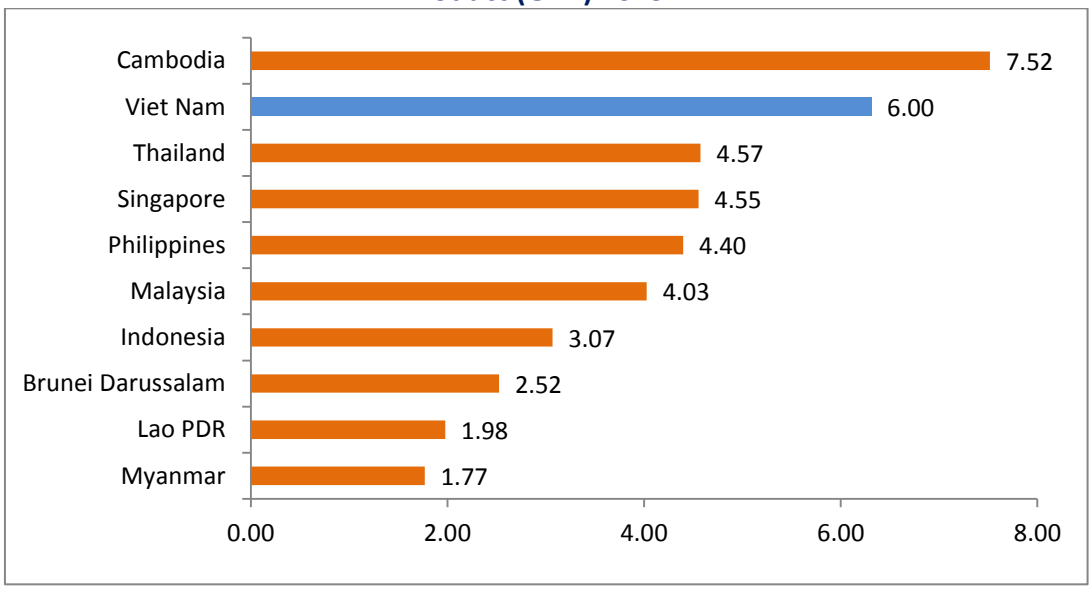


Source: *Vietnam 2013 health accounts reports, MOH for Viet Nam data and Global health expenditure database (WHO, 2013)*

The ratio of total health expenditure to Gross Domestic Product (GDP) shows the magnitude of the sector comprising all the activities dedicated to providing services and the consumption of goods to improve a population's health in comparison to the entire economy. In 2013, Vietnam spent 6.0 percent of its GDP on health. The same indicator was estimated to 6.0 in 2008 and 6.2 in 2011; total health expenditure as a percentage of GDP was quite stable for the period 2006 to 2013.

At the regional level, in 2013, Vietnam spent the second highest proportion of its GDP on health, among countries with available data (see Figure 4). Cambodia was the only country that spent a greater proportion of its GDP on health (7.52%). While comparing health expenditures to GDP is useful for assessing a country's health expenditure as compared to its ability to pay (as measured by GDP), other indicators may further inform this comparison, including THE devoted to drugs expenditure or proportion of THE devoted to curative vs. preventative care, and how does this compare regionally?

Figure 4. Total Health Expenditure (THE) as a percent of Gross Domestic Product (GDP) 2013



Source: Vietnam 2013 health accounts reports, MOH for Viet Nam data and Global health expenditure database (WHO, 2013)

For a more complete understanding of the level of health spending, the health spending to GDP ratio should be considered together with health spending per capita. Countries having a relatively high health spending to GDP ratio might have relatively low health expenditure per capita, and vice versa. For example, Cambodia and Vietnam spent respectively 7.52% and 6.00% of their GDP on health in 2013; however, per capita spending was relatively low 76 USD for Cambodia and 113 USD for Viet Nam in 2013. Changes in the ratio of health

spending to GDP are the result of the combined effect of growth in both GDP and health expenditure.

5.2. Health expenditure by institutional units providing revenues to financing schemes: recurrent expenditure

The data presented below represent recurrent health expenditure. The analyses reflect the types of institutional units providing revenues to the Vietnam health system. Following the concept underlying the design of the Classification of Health Care Functions (ICHA-HC) classification, the boundary contains all activities with the primary purpose of improving, maintaining, and preventing the deterioration of the health status of persons and mitigating the consequences of ill-health through the application of qualified health knowledge.

The health sector in Vietnam obtains funding from the traditional sources: public (government), private firms, households, and donors. As shown in Table 3, Household expenditure accounted for the largest share (47.59%) of current health expenditure in 2013. Household expenditure includes out-of-pocket payments, private assurance mechanism, and contributions to Vietnam social security. Households contributed 47.59% of current THE in 2013, with 41.65% coming from out-of-pocket expenditures.

Table 3. Institutional units providing revenues to financing schemes: recurrent

Institutional units providing revenues : Recurrent	*Dong (VND), Million*	*USD thousands*	*Percentage*
Government	**74,233,222**	**3,549,112**	**37.662%**
Corporations	**21,867,534**	**1,045,493**	**11.094%**
Households	**93,799,869**	**4,484,599**	**47.589%**
NPISH	**3,439,557**	**164,446**	**1.745%**
Rest of the world	**3,764,632**	**179,988**	**1.910%**
Bilateral donors	1,296,834	62,002	0.658%
Australia	36,253	1,733	0.018%
France	3,443	165	0.002%
Germany	28,372	1,356	0.014%
Japan	6,502	311	0.003%
Korea	1,059	51	0.001%
Netherlands	85,031	4,065	0.043%
United States	1,136,174	54,321	0.576%
Multilateral donors	1,155,476	55,244	0.586%
EU Institutions	45,833	2,191	0.023%
GAVI	21,582	1,032	0.011%
Global Fund	759,082	36,292	0.385%
UNFPA	19,838	948	0.010%
UNICEF	8,472	405	0.004%
United Nations	4,293	205	0.002%
Asian Development Bank	26,693	1,276	0.014%

Institutional units providing revenues : Recurrent	*Dong (VND), Million*	*USD thousands*	*Percentage*
World Bank	269,682	12,894	0.137%
Private donors	14,174	678	0.007%
Atlantic Philanthropies	11,619	555	0.006%
Other and Unspecified private donors (n.e.c.)	2,555	122	0.001%
Unspecified rest of the world (n.e.c.)	1,298,149	62,065	0.659%
TOTAL	197,104,815	9,423,638	100.000%

***Source**: Vietnam 2013 health accounts reports, MOH*

In comparison to the most recently available health accounts data from 2011, total contributions to health spending by all the major sources (public, private, and donors) in 2013 were greater than in 2011 in constant price (see Figure 1).

5.3. Health expenditure by institutional units providing revenues to financing schemes: capital expenditure

As defined earlier, capital expenditure refers to the types of assets that health providers have acquired during the accounting period and that are used repeatedly or continuously for more than one year in the production of health services.

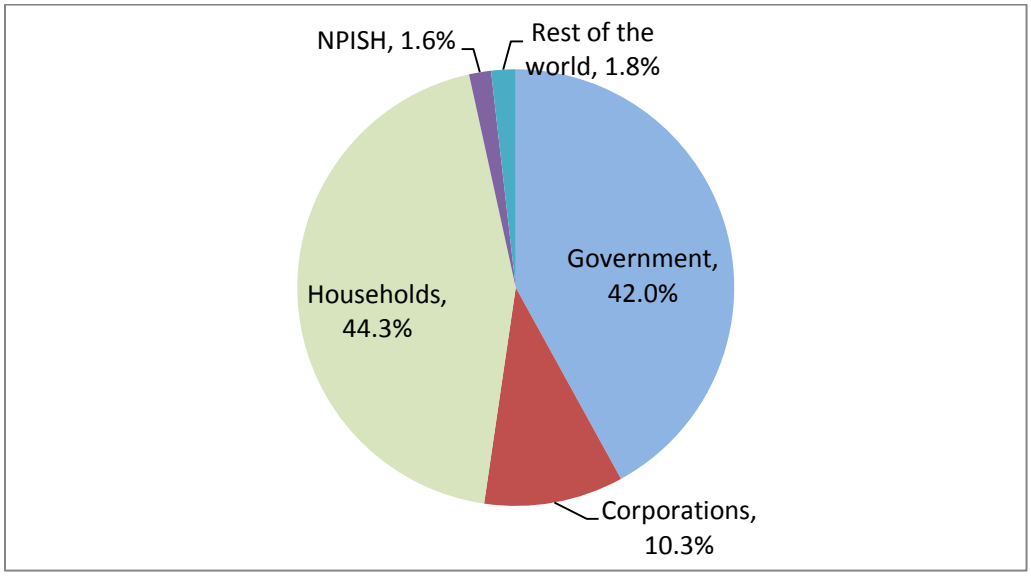
In 2013, the government is the main institutional unit providing revenue to capital schemes, with the government providing 99.5% of capital expenditure. The other source of capital expenditure is bilateral donors, with 0.5% of capital expenditure coming from the United States Government.

5.4. Health expenditure by institutional units providing revenues to financing schemes: recurrent and capital

As mentioned earlier, the total health expenditure (capital and recurrent) is estimated at 211,965.733 billion VND, equivalent to 10.134 billion USD. With regard to the THE, the Vietnam health sector is funded by two main sources: households (44.3%) and government (42%) (see Figure 5 and Table 4). Donors' contributions account for 1.8% of total health expenditure. The private sector contributed 56.2% of THE in 2013, with 10.3% coming from corporations and 44.3% from households and 1.6% from Non-profit institutions serving households (NPISH). Household contributions to health expenditure are channeled through multiple mechanisms that will be described in section 5.6. For policy use purposes, the key message to highlight is household contribution to health expenditure through out-of-pocket payments. Out-of-pocket payments for health can cause households to incur catastrophic expenditures, which in turn can cause financial duress or push households into poverty. The need to pay out-of-pocket can also mean that households do not seek care when they need it.

From 2010 to 2013, both the government and households showed an absolute increase in the amount of total health expenditures, while contributions from the rest of the world and corporations is estimated to be less in 2013 that what it was in 2010 (see Table 5).

Figure 5. Vietnam total health expenditure by institutional units providing revenues



Source: *Vietnam 2013 health accounts reports, MOH*

Table 4. Institutional units providing revenues to financing schemes (recurrent and capital)

Institutional units providing revenues : Recurrent and Capital	Total health expenditure		
	VND millions	USD thousands	*Percentage*
Government	**89,020,465**	**4,256,094**	**42.0%**
Corporations	**21,867,534**	**1,045,493**	**10.3%**
Households	**93,799,869**	**4,484,599**	**44.3%**
NPISH	**3,439,557**	**164,446**	**1.6%**
Rest of the world	**3,838,307**	**183,511**	**1.8%**
Bilateral donors	1,369,952	65,498	0.6%
Multilateral donors	1,155,715	55,255	0.5%
Unspecified rest of the world (n.e.c.)	1,301,021	62,202	0.6%
Total	**211,965,733**	**10,134,143**	**100.0%**

Source: *Vietnam 2013 health accounts reports, MOH*

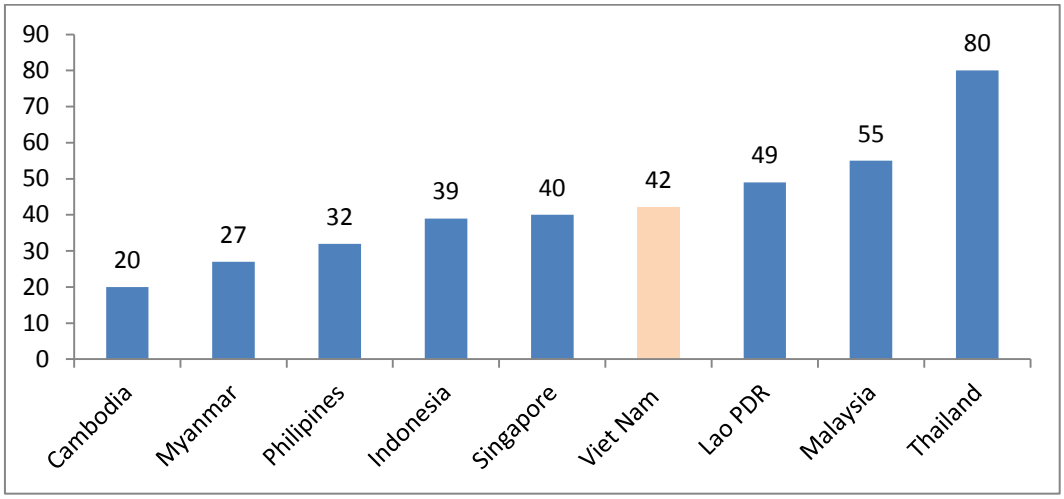
Table 5. Institutional units providing recurrent and capital revenues to financing schemes, 2010 to 2013

	2010			2011			2013		
	VND billions	USD millions	%	VND billions	USD millions	%	VND billions	USD millions	%
Government	59,983	3,168	43.63	73,669	3,541.3	42.95	89,020	4,256	42
Corporations	11,822	624	8.68	16,232	780.27	9.2	21,867	1,045	10.3
Households	61,541	3,251	44.84	78,570	3,776.9	45.57	93,799	4,484	44.3
NPISH	NA	NA	NA	NA	NA	NA	3,439	164,	1.6
Rest of the world	3,910	207	2.85	3,927	188.77	100	3,439	183	1.66
Total	137,256	7250	100	172,398	8,287.2	100	211,965	10,134	100

Source: *Vietnam 2013 health accounts reports, MOH for 2013 data and DPF for 2010 and 2011*

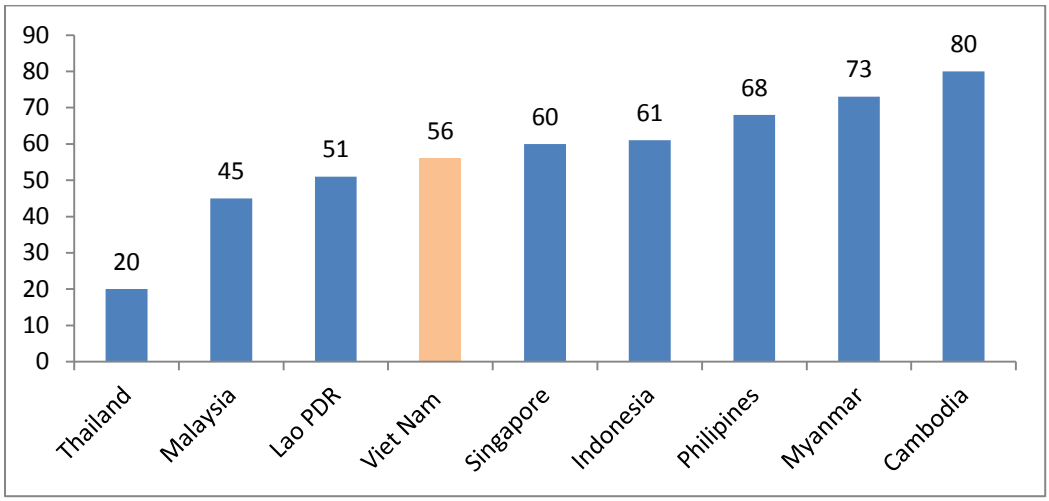
Figures 6, 7 and 8 compare Vietnam with others countries in the regional in terms of: (i) General Government Health Expenditure (GGHE) as % of Total Health Expenditure, (ii) Private Health Expenditure (PvtHE) as % of Total Health Expenditure (THE), and (iii) Household Expenditure as % of Total Health Expenditure (THE).

Figure 6. General Government Health Expenditure (GGHE) as a percentage of Total Health Expenditure (%)



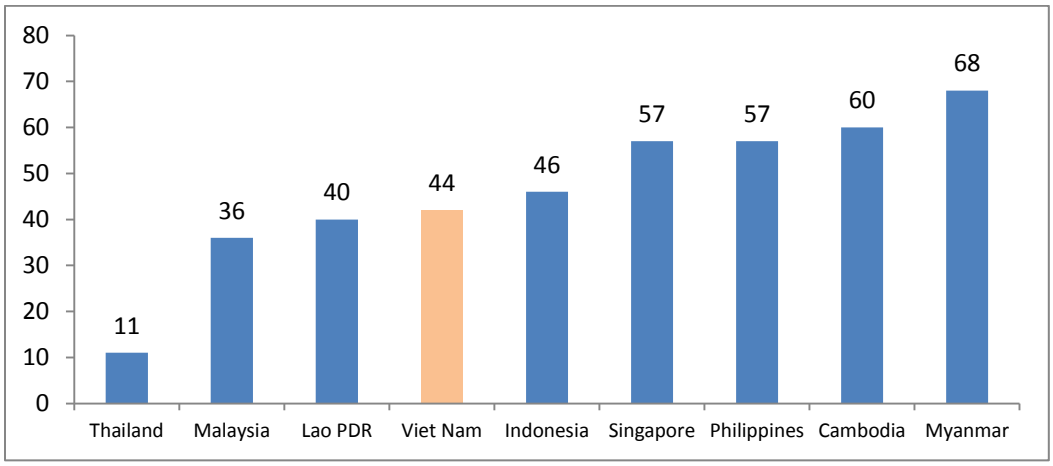
Source: *Vietnam 2013 health accounts reports, MOH for Viet Nam data and Global health expenditure database (WHO, 2013)*

Figure 7. Private Health Expenditure (PvtHE) as a percentage of Total Health Expenditure (%)



Source: *Vietnam 2013 health accounts reports, MOH for Viet Nam data and Global health expenditure database (WHO, 2013)*

Figure 8. Household expenditure as percentage of Total Health Expenditure (%)



Source: *Vietnam 2013 health accounts reports, MOH for Viet Nam data and Global health expenditure database (WHO, 2013)*

5.5. Financing agents (FA): Which institutional units manage health financing schemes?

A financing agent is an institutional unit involved in the management of one or more financing scheme. It may collect revenues, pay for (purchase) services under the given health financing scheme(s), and be involved in the management

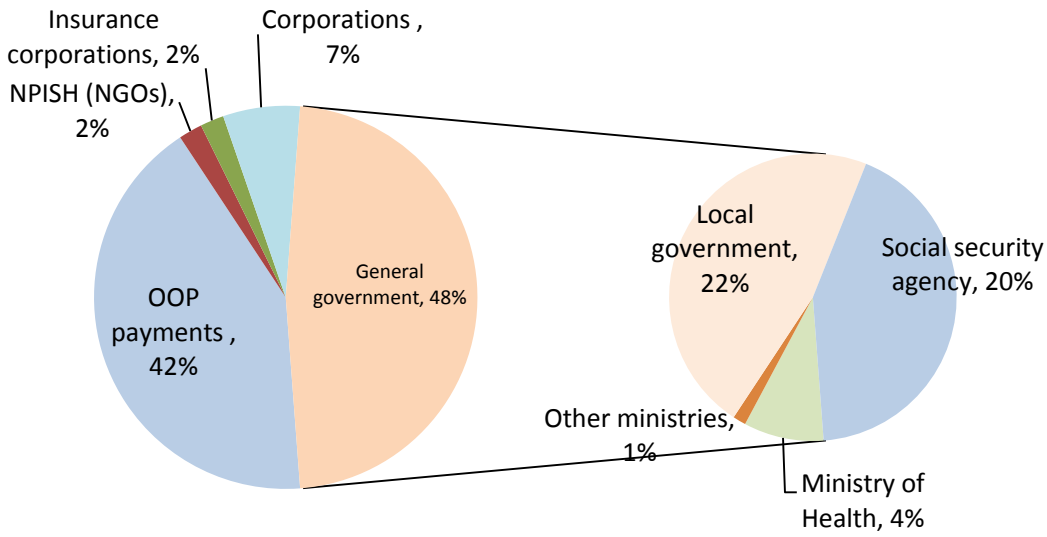
and regulation of health financing. A financing agent may manage the payment for health services and goods in different ways:

- Finance the services produced in its own institutions;
- Purchase services from providers owned by other entities;
- Reimburse the cost of services to the patients who first pay the bill directly to the providers.

Resources mobilized by financing sources pass through financing agents, but the agents are not simply intermediaries; rather they maintain programmatic control over how resources are allocated across providers, i.e. they determine what proportions and which functions will consume the resources mobilized. Financing agents include such entities as the Vietnam MOH and other ministries, parastatal organizations, public and private insurance entities, households (through OOP spending), NGOs, private firms, and rest of the world, including donors.

In 2013, about 52% of recurrent expenditure mobilized by financing sources passed through the private sector (including spending by household, private employer insurance, private firms, and NGOs) with household spending accounting for about 42%. The general government is the second entity mobilizing and managing health financing schemes in Vietnam. Almost 42% of the recurrent health expenditure is managed by the central government (see Figure 9). Among the central government institutions, Vietnam social security accounts for 20% of funds, local government 22% of funds, and the central government for 5% of fund (see also Table 6).

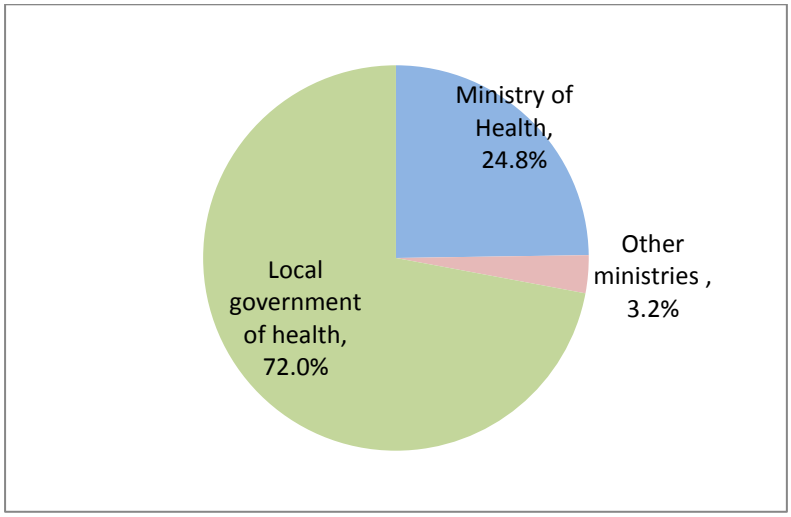
Figure 9. Institutional units managing recurrent health financing schemes (FA)



***Source**: Vietnam 2013 health accounts reports, MOH*

For capital expenditure, the government is again the main institutional unit managing 100% of capital health financing schemes in 2013 (see Figure 10). The largest share of the capital expenditure (72%) is managed by local governments. This is in line with Vietnam policy; the government has implemented several policies including the decentralization of the health sector. This policy has focused on devolving autonomy and accountability to provincial and district social service institutions in terms of organization, rearrangement of administrative apparatus, and the use of labor and financial resources.

Figure 10. Institutional units managing capital health financing schemes (FA)



Source: *Vietnam 2013 health accounts reports, MOH*

For THE (including recurrent and capital expenditure), the government is main financing agent involved in the management of health expenditure (51.4%) followed by households (35.7%). Within the government, most of the funding is managed by local governments (38.7%) and social security (19 %), which are in line with the decentralization and social health insurance policies (see Table 6).

One of the key indicators to evaluate financial protection in a country is the household contribution to health through the financing agent mechanism. Figure 5 and Table 4 shows that the household contribution to the total health expenditure 44.3%. However, this does not assess whether household contributions to health are managed through out-of-pocket payments or through a pooling mechanism such as private or social health insurance. Under social health insurance schemes, members pay a premium to social security in exchange for an agreed claim to a definite health package.

Health insurance permits payments for services to be spread through time and among those insured, implies cross-subsidization between the healthy and the sick, and greatly increases the predictability of household expenditures for health. These characteristics of health insurance have a direct and positive

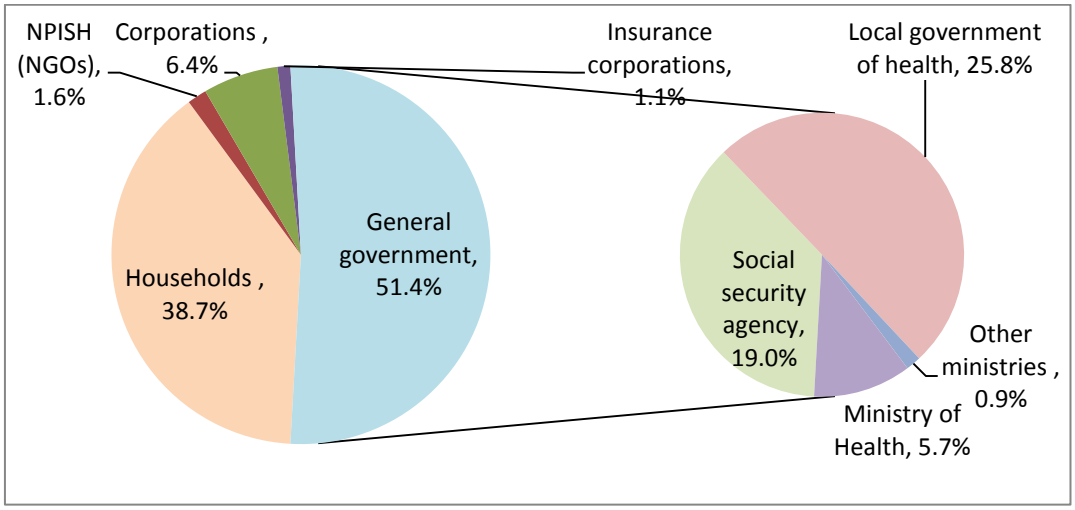
association on the income earning capacity of households. The 2013 health accounts study reveals that there are two pooling mechanism for household expenditure in Vietnam: private insurance and social health insurance. In 2013, household expenditure on health through Out-of-Pocket accounted for 38.73% of THE (Figure 11).

Table 6. Institutional units managing health financing schemes

Financing agents (current and capital				Dong (VND) Million	USD thousands	Percentage
FA.1			**General government**	108,900,588	5,206,569	51.4%
	FA.1.1		Central government	14,017,464	670,179	6.6%
		FA.1.1.1	Ministry of Health	12,158,258	581,290	5.7%
		FA.1.1.2	Other ministries and public units (belonging to central government)	1,859,207	88,889	0.9%
	FA.1.2		State/Regional/Local government	54,660,498	2,613,334	25.8%
		FA.1.2.1	Local government of health	54,660,498	2,613,334	25.8%
		FA.1.2.nec	Other State/Regional/Local government	2,316	111	0.0%
	FA.1.3		Social security agency	40,222,626	1,923,055	19.0%
		FA.1.3.1	Social Health Insurance Agency	40,222,626	1,923,055	19.0%
FA.2			**Insurance corporations**	3,962,524	189,449	1.9%
	FA.2.1		Commercial insurance companies	3,962,524	189,449	1.9%
FA.3			**Corporations (Other than insurance corporations) (part of HF.RI.1.2)**	13,526,000	646,682	6.4%
	FA.3.2		Corporations (Other than providers of health services)	13,526,000	646,682	6.4%
FA.4			**Non-profit institutions serving households (NPISH)**	3,486,791	166,704	1.6%
	FA.4.6		Esther	3,443	165	0.0%
	FA.4.nec		Other Non-profit institutions serving households (NPISH)	3,483,348	166,540	1.6%
FA.5			**Out-of-pocket payments**	82,089,829	3,924,738	38.7%
Total				211,965,733	10,134,143	100.0%

Source: *Vietnam 2013 health accounts reports, MOH*

Figure 11. Institutional units managing total health financing schemes (FA)



Source: *Vietnam 2013 health accounts reports, MOH*

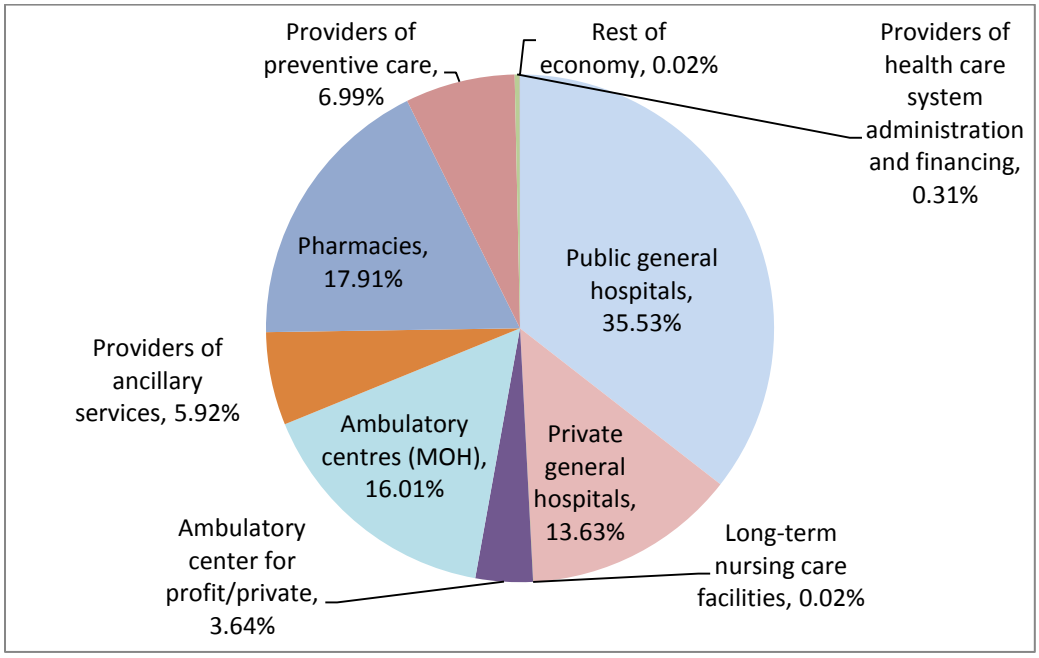
5.6. Providers of health care: who uses health funds to deliver care?

Health care providers encompass organizations and actors that deliver health care goods and services as their primary activity, as well as those for which health care provision is only one of multiple activities. They vary in their legal, accounting, organizational and operating structures. However, despite the differences that exist in the way health care provision is organized, there is a set of common approaches and technologies that all health care systems share, which helps to structure them.

The principal activity exercised is the basic criterion for classifying health care providers. This does not mean, however, that providers classified under the same category perform the same set of activities. For purposes of health accounts, "providers of health care" refers to entities that receive money in exchange for or in anticipation of producing the activities inside the health accounts boundary: these include public and private facilities, pharmacies and shops, traditional healers and community health workers, as well as public health programs and general health activities.

In 2013, public health facilities accounted for the largest share of THE (64.8%), with private health facilities accounting for the remainder (35.2%) (see Figure 12). These proportions are similar to those in 2010 and 2011. In 2010, public health facilities accounted 70.1% of THE, and private health facilities for 29.8%. In 2011, public health facilities accounted 73.31% of THE, and private health facilities for 26.69%.

Figure 12. Total health expenditure distribution by health care providers (HP)



Source: *Vietnam 2013 health accounts reports, MOH*

5.7. Health care functions: what services and/or products are purchased with health funds?

In an accounting sense, a "function" relates to "the type of need a transaction or group of operations aims to satisfy or the kind of objective pursued". The classification of functions refers to groups of health care goods and services consumed by final users (i.e. households) with a particular health purpose.

Health care is consumed as an integrated service package. In fact, a contact with the health system normally includes a personalized mix of services, for example, of preventive, curative or rehabilitative care. Those services may or may not be delivered on an organized programmatic basis. Thus, it may not be possible to separate each of the components of the package distinctly into prevention, cure or rehabilitation consumption when they are not part of a program with specific expenditure records.

Health care can be consumed in two ways: collectively or individually. As health status is an attribute of individuals, most consumption of health services is undertaken by specific individuals, and thus is related to private consumption and individual needs. By contrast, collective services are aimed at the whole population (or sections of the population) and aim to improve overall health standards or the effectiveness and efficiency of the health system with benefits

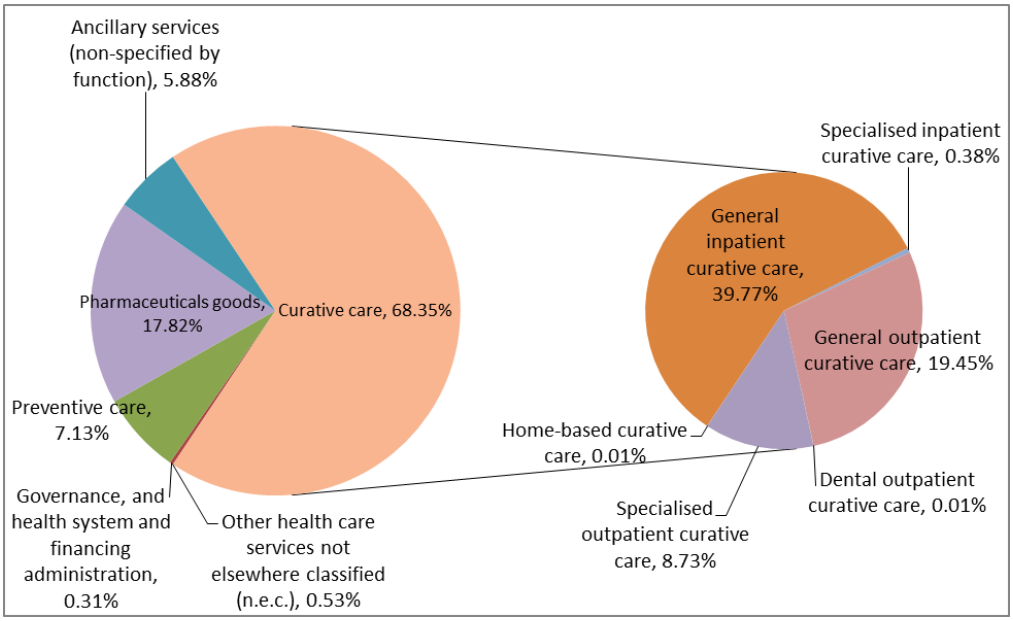
to all users simultaneously. These services are diverse and not directly related to individual users but linked to interventions, on the whole.

Based on the definition above, we present recurrent expenditure disaggregated into functions. The SHA 2011 framework does not recommend disaggregating capital expenditures based on health function.

Curative care consumed the largest share of Recurrent Health Expenditure (68.35%) in 2013, with 59% of curative care devoted to inpatient curative care and 41% for devoted to outpatient curative care (see Figure 13). Preventive care accounted for 7.13% and pharmaceuticals and other medical non-durable goods accounted for 17.82% of recurrent expenditures.

Pharmaceuticals and other medical non-durable goods do not reflect total pharmaceutical expenditure, as might be desired by some policy makers. There are two reasons the health accounts team could not calculate total pharmaceutical expenditures. First, there is a lack of data to disaggregate all expenditures into pharmaceutical vs. other types of expenditures. The second reason is methodological; pharmaceuticals and other medical non-durable goods include all consumption of medical goods where the function and mode of the provision are not specified. Thus, this category: (1) includes medical goods acquired by the beneficiary either as a result of prescription following a health system contact or as a result of self-prescription, but (2) excludes medical goods consumed or delivered by a healthcare contact that are prescribed by a health professional.

Figure 13. Recurrent health expenditure distribution by health functions (HC)



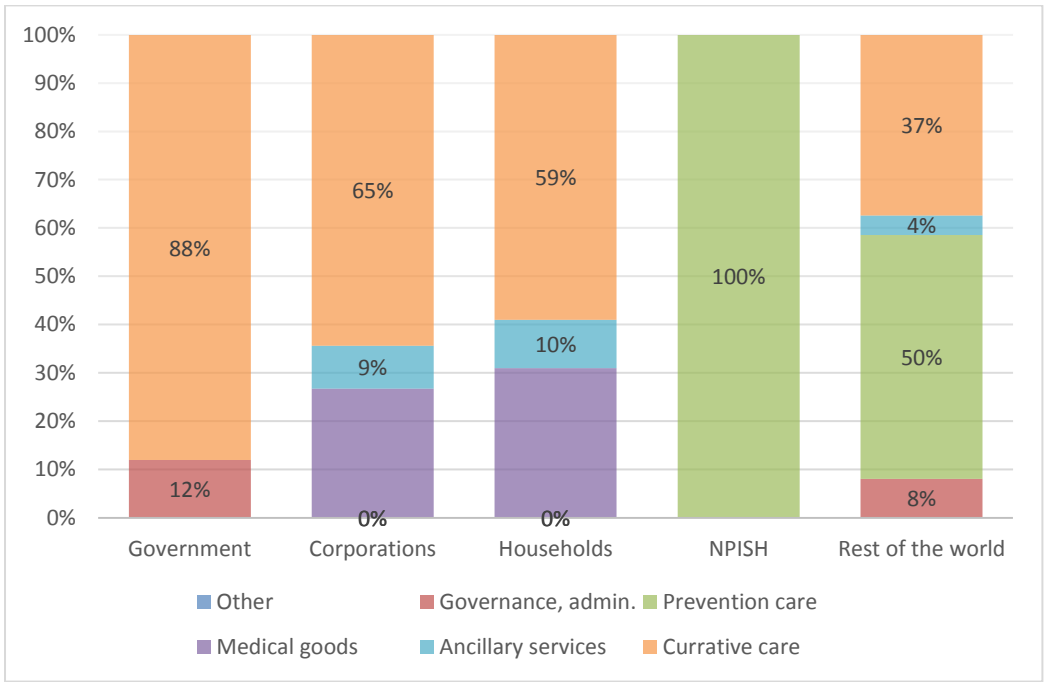
Source: *Vietnam 2013 health accounts reports, MOH*

For more details, Annex 2 presents disaggregated data on expenditure by function and by the main source of funding. The data presented in Annex 4 reflects only the recurrent expenditure, not total health expenditure.

By function, the Vietnam government paid for 88% of the curative care, while the household contribution to curative care was 59% (see Figure 14). For ancillary care services, households paid for 10% of services, corporation 9%, and donors 4 %. However, this does not mean the government did not contribute to ancillary services. Ancillary services are frequently an integral part of a package of services whose purpose is related to diagnosis and monitoring. For inpatient care, day care, and hospital outpatient services, ancillary care is not usually identified as a separate category from other services. Therefore, only a part of the total consumption of ancillary services is made explicit by reporting the consumption of such services in the "non-specified by function" category, such as when the patient consumes the service directly, in particular during an independent contact with the health system.

Households paid for 31% of pharmaceutical goods. For preventive care, the government contributed 12% of funds, with donor contributing an estimated 50%.

Figure 14. Institutional units financing health functions



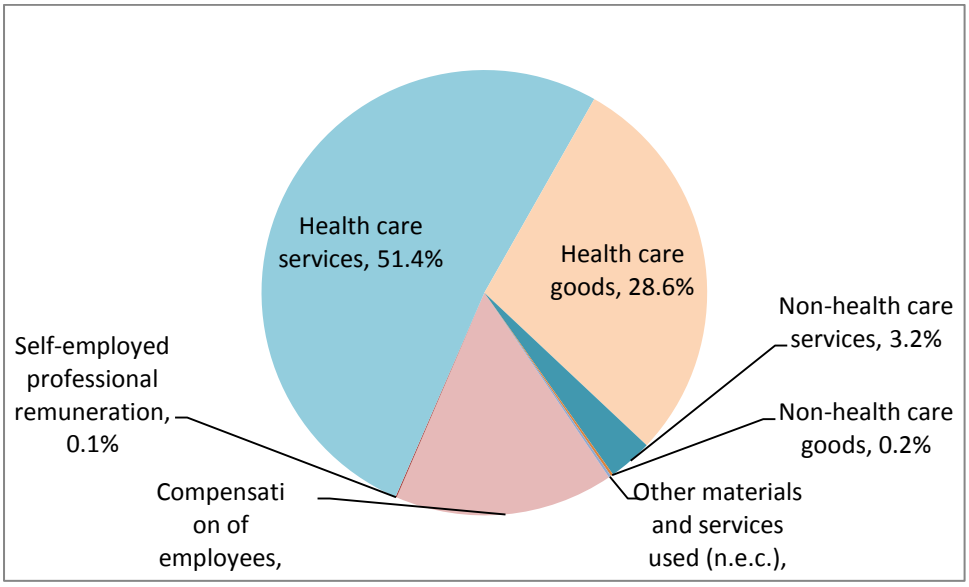
Source: *Vietnam 2013 health accounts reports, MOH*

5.8. Health expenditure distribution by factors of provision

Factors of provision are defined in the SHA framework as the inputs used in the process of the provision of health care. The total of the distribution of expenditure by factors of provision is expected to equal the recurrent expenditure on health.

By factors of provision, health care services accounts for 51.4% of the current health spending, pharmaceuticals expenditure for 28.6% of the current health expenditure (see Figure 15). Annex 5 presents disaggregated data by factors of provision.

Figure 15. Health expenditure distribution by factors of provision



Source: *Vietnam 2013 health accounts reports, MOH*

5.9. Health expenditure distribution by disease and age

For this study, two age categories have been identified: less than five years and more than five years old. Non-communicable diseases accounted for 19.7% of recurrent expenditures, infectious and parasitic diseases 12.3%, reproductive health 7.9% and injury for 1% (see Table 7). Health expenditure on children less than five years old amounted to about 29,126,351 million VND (1.3 billion USD), representing 14.7% of the recurrent health spending. For those more than five years old, the recurrent health expenditure is 167,978,463 million VND (8.03 billion USD) which represent 85.4% of recurrent health spending.

Table 7. Recurrent expenditure by disease and age

	Age *Dong (VND), Million*	AGE.1 < 5	AGE.2 ≥ 5	All AGE	Percentage
DIS.1	**Infectious and parasitic diseases**	**8,550,687**	**15,610,816**	**24,161,503**	**12.3%**
DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	68,729	2,918,437	2,987,166	1.5%
DIS.1.2	Tuberculosis (TB)	5,932	254,227	260,159	0.1%
DIS.1.3	Malaria	107,289	76,835	184,124	0.1%
DIS.1.4	Respiratory infections	5,364,519	6,120,215	11,484,734	5.8%
DIS.1.5	Diarrheal diseases	1,686,882	2,063,412	3,750,294	1.9%
DIS.1.6	Neglected tropical diseases	585,378	982,297	1,567,675	0.8%
DIS.1.7	Vaccine preventable diseases	61,262	117,115	178,377	0.1%
DIS.1.nec	Other and unspecified infectious and parasitic diseases (n.e.c.)	670,697	3,078,278	3,748,975	1.9%
DIS.2	**Reproductive health**	**6,103**	**15,473,278**	**15,479,381**	**7.9%**
DIS.2.1	Maternal conditions	6,103	12,539,095	12,545,198	6.4%
DIS.2.2	Perinatal conditions		1,813,988	1,813,988	0.9%
DIS.2.3	Contraceptive management (family planning)		961,316	961,316	0.5%
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)		158,880	158,880	0.1%
DIS.3	**Nutritional deficiencies**	**10,232**	**246,206**	**256,438**	**0.1%**
DIS.4	**Non communicable diseases**	**3,683,968**	**35,195,919**	**38,879,887**	**19.7%**
DIS.4.1	Neoplasms	248,582	2,675,909	2,924,491	1.5%
DIS.4.2	Endocrine and metabolic disorders	52,780	1,527,458	1,580,238	0.8%
DIS.4.2.1	Diabetes	178	5,153	5,331	0.0%
DIS.4.2.nec	Other and unspecified endocrine and metabolic disorders	52,602	1,522,305	1,574,907	0.8%
DIS.4.3	Cardiovascular diseases	385,597	4,204,809	4,590,406	2.3%
DIS.4.3.1	Hypertensive diseases	118,324	3,205,385	3,323,709	1.7%
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	267,273	999,425	1,266,698	0.6%
DIS.4.4	Mental & behavioral disorders, and Neurological conditions	195,665	2,854,016	3,049,681	1.5%
DIS.4.4.1	Mental (psychiatric) disorders	1,034	15,229	16,263	0.0%
DIS.4.4.nec	Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	194,630	2,838,787	3,033,417	1.5%
DIS.4.5	Respiratory diseases	371,640	2,662,155	3,033,795	1.5%
DIS.4.6	Diseases of the digestive	1,283,216	6,260,677	7,543,894	3.8%
DIS.4.7	Diseases of the genito-urinary system	164,660	3,438,394	3,603,054	1.8%

	Age *Dong (VND), Million*	AGE.1 < 5	AGE.2 ≥ 5	All AGE	Percentage
DIS.4.8	Sense organ disorders	138,402	3,014,270	3,152,672	1.6%
DIS.4.9	Oral diseases	33,514	581,430	614,944	0.3%
DIS.4.nec	Other and unspecified noncommunicable diseases (n.e.c.)	809,912	7,976,799	8,786,711	4.5%
	Injuries	**136,033**	**1,796,341**	**1,932,374**	**1.0%**
	Non-disease specific	**28,110**	**302,601**	**330,712**	**0.2%**
	Other and unspecified diseases/conditions (n.e.c.)	**16,711,217**	**99,353,303**	**116,064,520**	**58.9%**
	TOTAL	**29,126,351**	**167,978,463**	**197,104,815**	**100.0%**

Source: *Vietnam 2013 health accounts reports, MOH*

5.10. Assessment of the national social health insurance scheme

Enrollment in Vietnam's National Social Health Insurance (NSHI) scheme increased from about 38.4 million people in 2008 to 61.8 million people in 2013. This represents an increased in the percentage of the population enrolled in the NHSI from 45% in 2008 to 67% in 2013.

At the same time, expenditures from the fund increased from 9,460 billion VND in 2008 to 40,223 billion VND in 2013. Expenditures per enrolled increased from 251 thousand VND in 2008 to 729 thousand VND in 2013, and increase of 290% over the 6 year period.

In 2013, the National Health Accounts (NHA) estimated that the government provided about 42% of revenues for overall health expenditure, including both expenditure for recurrent and capital items, while household contributed 44.25% of expenditure, and corporations contributed 10.32% of expenditure.

Table 8. Sources of Revenue for total health expenditure

Institutional units providing revenues (Recurrent and Capital)	**Total Health Expenditure**	
	VND millions	**Percentage**
Government	89,020,465	42.00%
Corporations	21,867,534	10.32%
Households	93,799,869	44.25%
NPISH	3,439,557	1.62%
Rest of the world	3,838,307	1.81%
Total	211,965,733	100%

Source: *Vietnam 2013 health accounts reports, MOH*

NSHI payments represented just under 20% of total health expenditure in 2013, despite high enrollment. In 2013, the NSHI paid for pharmaceuticals and other consumables, as well as fees for medical staff. However, the government

continued to directly fund large portions of public health facilities' budgets through salary support, capital investments, etc.

Contributions to NSHI

The government contributes to the NSHI scheme by paying the premiums for selected populations in Vietnam. Corporations contribute by paying part of the premiums for their employees, while households pay premiums to the NSHI to enroll.

The government and corporations contributed a greater percentage of revenues for the NSHI scheme than they did to overall health expenditure. Households contributed 26% to the NSHI scheme, as compared to 44.25% of total health expenditure.

Table 9. Total funding for the NSHI scheme (2013, millions VND)

Source of revenue	Amount	Percentage
Government	24,133,575	60%
Corporations	5,631,168	14%
Households	10,457,883	26%
Total	40,222,626	100%

Source: *Vietnam 2013 health accounts reports, MOH*

Thus, the despite about 2/3rds of the population enrolling in the NSHI, the government remains an important source of funds for the NSHI. On the other hand, among people employed in the formal sector, the NHSI is leveraging funds from corporations to pay for health insurance.

NSHI payments

The majority of payments from NSHI to health providers are incurred at hospitals, roughly comparable with 55% of total health expenditure incurred at hospitals. Private hospitals consumed about 17% of total health expenditure at hospitals, but 5% of NSHI expenditure to hospitals.

Of the remainder of NSHI expenditure, 44% of payments are for ambulatory health care. Again, the vast majority is paid to public facilities. About 3% of NHSI expenditure is absorbed in the social health insurance agency.

Table 10. NSHI payments by type of provider (VND millions)

Type of provider	Amount	Percentage
Public hospitals	21,343,851	53.064%
Private hospitals	1,123,361	2.793%
Private providers of ambulatory health care	532,625	1.324%

All other providers of ambulatory health care	17,221,556	42.816%
Social health insurance agencies	1,233	3%

Source: *Vietnam 2013 health accounts reports, MOH*

The NSHI spent almost 20 thousand billion VND, or about 44% of all expenditure, on non-communicable diseases. Within non-communicable diseases, unclassified diseases, diseases of the digestive system, and cardio-vascular diseases incurred the largest amounts of expenditure. Just over 10 billion VND, or 24% of NSHI expenditure, were for communicable diseases, with over half of those expenditure for respiratory infections.

Table 11. NSHI payments by disease classification (VND millions)

Disease category	Amount	Percentage
Infectious and parasitic diseases	9,512,360	24%
Reproductive health	6,664,685	17%
Nutritional deficiencies	36,199	<1%
Non-communicable diseases	17,701,435	44%
Injuries	892,915	2%
Other and unspecified diseases / conditions	5,415,032	13%

Source: *Vietnam 2013 health accounts reports, MOH*

5.11. Assessment of household expenditures

Household expenditure represent payments made by clients to health service providers with no intermediary. Generally, a higher share of total health expenditures coming from household expenditure may indicate inequality in the receipt of health services because the poor cannot afford to pay as much as wealthier people. In addition, high OOP rates may limit utilization of necessary health services or cause financial hardship to individuals or households. When assessing OOP, two metrics are commonly used:

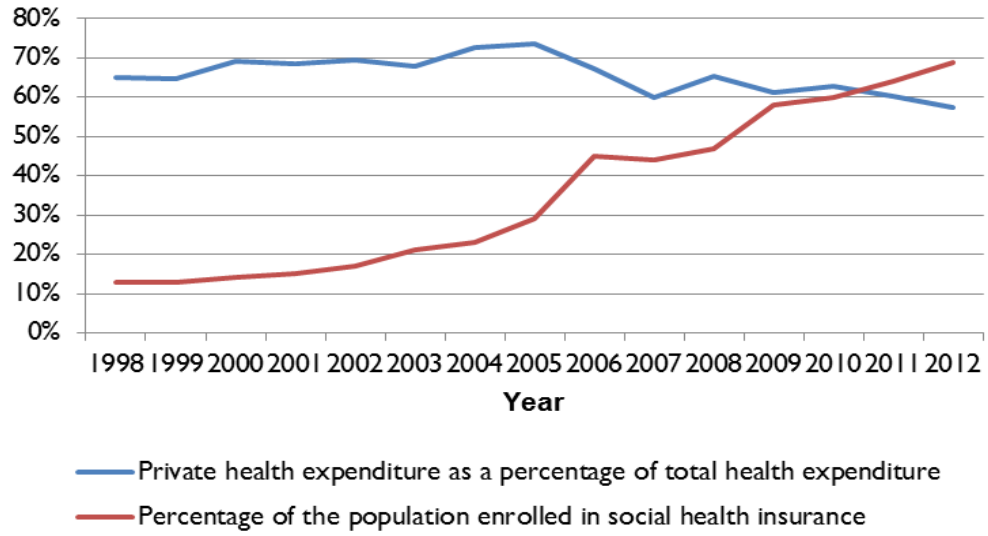
- Catastrophic payments for health indicate that a household has paid, in a year, more than 40% of its overall capacity to pay for health. A household's capacity to pay is measured as expenditures in excess of those needed for basic subsistence.
- Impoverishment payments are payments made by individuals or households that cause them to spend less than the poverty line on goods other than health. This measure only pertains to individuals or households that otherwise would not be considered to be poor.

National Health Accounts (NHA) counts household expenditure as part of private health expenditure. In 1998, private health expenditures were about 65% of total

health expenditures in Vietnam. The NHA assessment for 2013 estimates that private health expenditure fell to about 56% of total health expenditure.

While there is a correlation between the amount of private health expenditure and catastrophic or impoverishment payments, the trends should not be seen as causing each other without more evidence. However, the decline in private health expenditure may, in part be attributable to the increased coverage and use of social health insurance.

Figure 16. Trends in enrollment in social health insurance and private expenditure in health



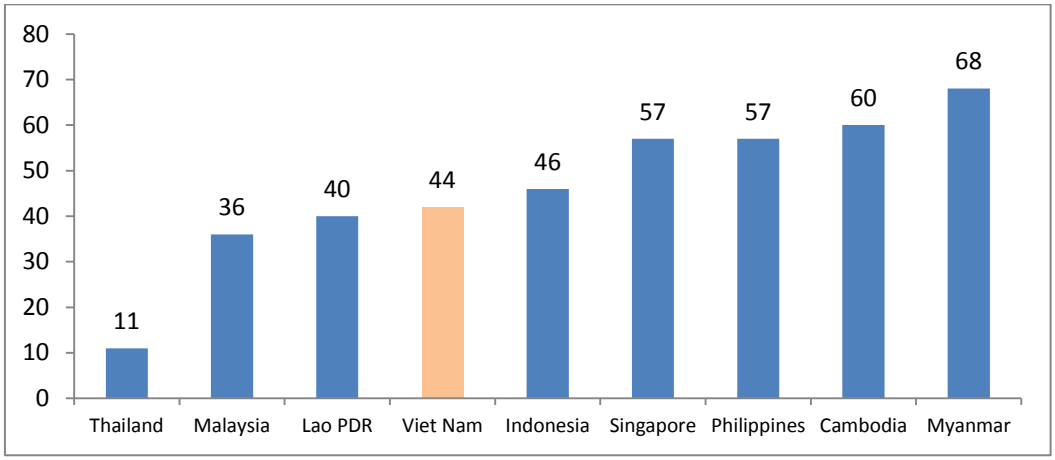
Source: *Minh HV, Oh J, Tran TA, et al. 2015*

As shown in the figure above, increases in the enrollment in social health insurance around 2005 coincided with a decrease in private health expenditures as a percentage of total health insurance; reductions in catastrophic and impoverishment payments were seen starting in about 2010.

Out of pocket payments in the NHA

The 2013 NHA listed OOP as 44.25% of total health expenditure. The NHA used data from a 2012 survey; official estimates list OOP as about 41.14% of total health expenditure. Vietnam incurred a relatively low level of OOP as a percentage of total health expenditure compared with other countries in the region, but still had a much higher percentage than Thailand, which has near universal health insurance enrollment.

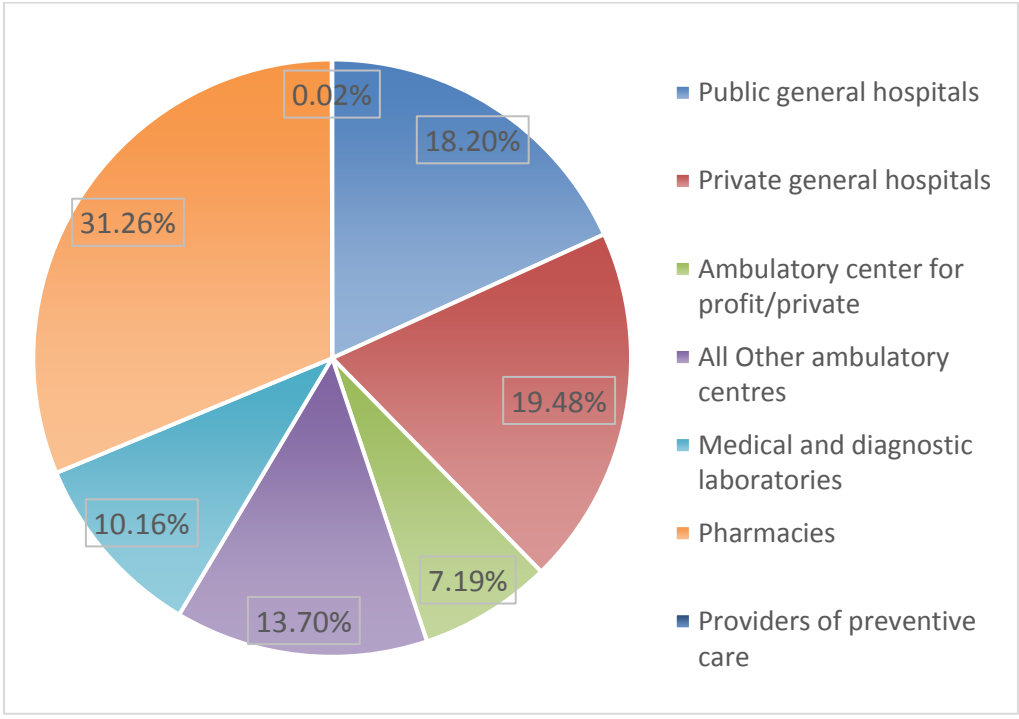
Figure 17. Household expenditure as percentage of Total Health Expenditure in selected countries



Source: *Vietnam 2013 NHA report, MOH for Viet Nam data; WHO Global health expenditure database for other countries*

Two types of providers comprise the largest recipients of OOP: hospitals (37.67%) and pharmacies (31.6%). Private hospitals receive 20% of all OOP, compared with 8.6% of total health expenditures, and 5% of social health insurance payments to hospitals.

Figure 18. Proportion of OOP going to different providers



Source: *Vietnam 2013 National health account report*

The high enrollment in social health insurance and the relatively high level of OOP suggest that some people enrolled in social health insurance may not be receiving reimbursements for services either because they do not pay or because they elect to go to a health provider that is not eligible for reimbursement.

6. OVERVIEW OF HIV HEALTH ACCOUNTS

6.1. Main Findings

Total HIV/AIDS expenditure has increased every year since 2008 (see Table 12), as has HIV/AIDS expenditure per capita. The data for 2012 and 2011 are provisional data that have not been fully approved by the country. Nevertheless, we used these data to show a general trend in the total HIV/AIDS expenditure. The total HIV/AIDS expenditure increased rate from 2012 to 2013 by an estimated 45.3%, in comparison to an estimated increase from 2008 to 2009 of 31.2%. Note that this increase may reflect different methodologies.

The methodology used in 2013 is different from the methodology used in previous years. With the period 2008 – 2012, expense for HIV/AIDS included sources: donors, government (from the National Target Program and the activities of HIV/AIDS program). For the year 2013, in additional to the expenses as in the previous years we also include recurrent health expenditure of HIV/AISD control central, include compensation of employees (6,918,525 USD); Curative care relate to HIV/AIDS (51,063,444 USD); Private HIV/AIDS expenditure (3,927,923 USD). The methodology of calculate for the curative care relate to HIV/AIDS based on developing the distribution keys for diseases by Global Burden of Diseases (GBD). The new methodology also ensure the comprehensiveness of calculate all the expenses from the government for HIV/AIDS include capital expenditures. This explains why the government contribution in 2013 in comparison to 2012 increased by 185%. In absolute numbers, the government contribution increased from 30.3 million in 2012 to 86.5 million in 2013.

Table 12. HIV/AIDS total health expenditure

Unit: USD

Indicators	2008	2009	2010	2011	2012	2013
Total HIV/AIDS expenditure USD	96,208,777	127,374,483	139,252,795	131,179,868	136,109,788	207,781,071
Total population	86,122,000	85,025,000	86,932,000	87,840,000	88,772,900	89,708,900
HIV/AIDS expenditure per capita	$1.12	$1.50	$1.60	$1.49	$1.53	$2.32
Number of people leaving with HIV	231,422	242,557	254,000	267,664	280,113	250,000
Total expenditure per PLHIV	$416	$525	$548	$490	$486	$831

**source 2008 to 2010 Viet Nam NASA 2008-2010 and 2011-2012 NASA 2012 draft report*

*** source 2008 to 2010 Viet Nam NASA 2008-2010 and 2011-2012 NASA 2012 draft report; 2013 UNAIDS*

***Source:** Vietnam 2013 health accounts reports, MOH*

Table 13. HIV/AIDS spending by source of funding

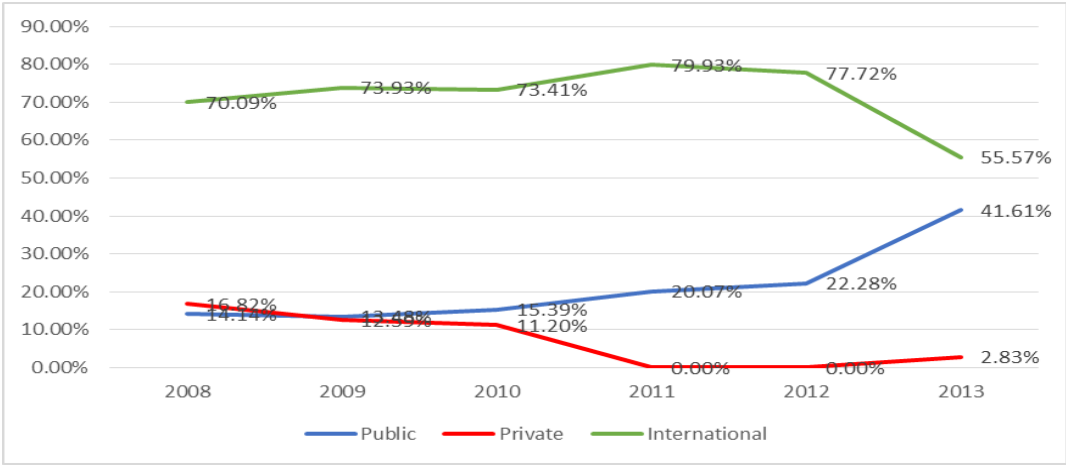
Source (USD)	2008	2009	2010	2011	2012	2013
Public	13,459,880	17,176,061	21,431,087	26,334,003	30,322,679	86,447,791
Private	16,014,322	16,036,519	15,600,379	NA	1,108	5,879,662
International	66,734,575	94,161,903	102,221,329	104,845,865	105,786,001	115,453,618
Total	95,208,777	127,374,483	139,252,795	131,179,868	136,109,788	207,781,071

**source 2008 to 2010 Viet Nam NASA 2008-2010 and 2011-2012 NASA 2012 draft report*

*** source 2008 to 2010 Viet Nam NASA 2008-2010 and 2011-2012 NASA 2012 draft report; 2013 UNAIDS*

***Source:** Vietnam 2013 health accounts reports, MOH*

Figure 19. Institutional units financing HIV/AIDS from 2008 to 2013



***Source**: Vietnam 2013 health accounts reports, MOH*

Table 14. HIV/AIDS summary indicators

	INDICATORS	2013 (USD)	Percentage
A	**Total health expenditure for HIV/AIDS**		
1	Total health expenditure for HIV/AIDS (HIV/AIDS-THE)	207,781,071	100.00%
2	Recurrent expenditure	142,817,268	68.73%
3	Capital expenditure	64,963,803	31.27%
B	**Expenditure per capita**		
1	HIV/AIDS-THE per capita	$2.32	
2	HIV/AIDS-THE per PLHIV	$831	
C	**HIV/AIDS recurrent expenditure by source of funding**	142,817,268	100.00%
1	Government	25,006,410	17.51%
2	Private	5,879,673	4.12%
3	International	111,931,185	78.37%
D	**HIV/AIDS recurrent health expenditure by functions**	142,817,268	100.00%
1	Curative care	51,063,444	35.8%
2	Prevention	66,222,413	46.4%
3	M&E	13,294,655	9.3%
4	Management & capacity building	11,739,673	8.2%
5	Others	497,083	0.3%

Source: *Vietnam 2013 health accounts reports, MOH*

6.2. HIV/AIDS total expenditure by institutional units providing revenues in 2013

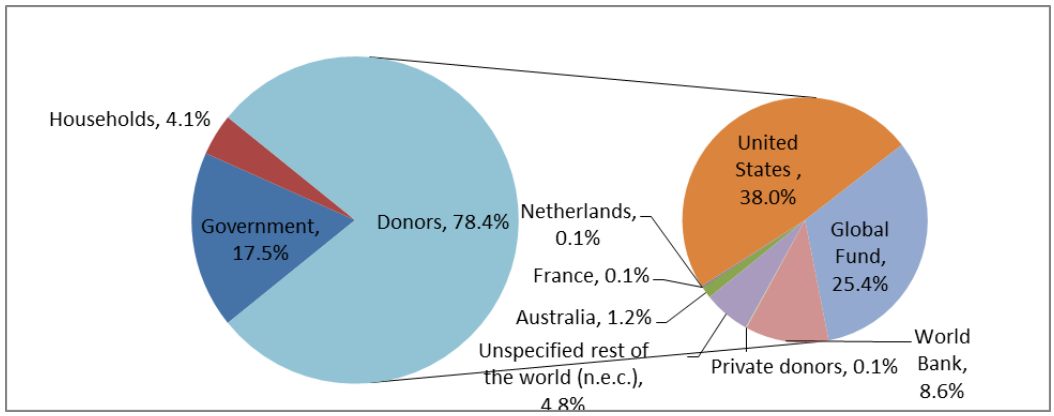
From 2008 to 2013, the cumulative HIV/AIDS expenditure is estimated to be 837 million USD. From that total, the government contribution accounts for 23.3%, private 6.4%, and donors 70.4%. However, in 2008 – 2012 it does not include recurrent and capital expenditure of HIV/AIDS control center. In 2013, taking into account the total HIV/AIDS expenditure, which includes recurrent and capital expenditure, donor's contribution accounted for 56%, government 42%, and private sector 3%. If we consider only the recurrent expenditure, the government contribution falls to 17.5%, donor's contribution increase to 78.4%, and the private sector 4.1% (see figure 20). Private sector contribution mainly comes from households for treatment of opportunistic infections (77.8%) (Inpatient and outpatient).

The distinction between recurrent and capital expenditure is important for a disease like HIV/AIDS. Recurrent expenditure includes all expenditure for which

the primary intent of the activity is to improve, maintain or prevent the deterioration of the health status of individuals. It also includes all other functions such as governance, supervision, and health system administration and its financing for HIV/AIDS. Given the fiscal constraints facing HIV/AIDS programs, it is important to consider the recurrent expenditure for the analysis. This is particularly important so that any budget shortfall does not deprive vulnerable households of needed care or result in their incurring catastrophic payments or other financial distress.

For international donors, two primary sources contribute to HIV/AIDS spending: the United States with 38% of the total recurrent expenditure and the Global Fund with 25.4% of the total recurrent expenditure (see Figure 20). Table 11 provides more details on institutional units providing revenues to recurrent and total HIV/AIDS spending in 2013.

Figure 20. HIV/AIDS recurrent expenditure by institutional units providing revenues in 2013



Source: *Vietnam 2013 health accounts reports, MOH*

Table 15. Institutional units providing revenues to recurrent and total HIV/AIDS expenditure

Recurrent expenditure	*VND millions*	*USD thousands*	*Percentage*
Government	523,034	25,006	17.5%
Households	122,979	5,880	4.1%
Rest of the world	2,341,153	111,931	78.4%
Bilateral donors	1,177,460	56,295	39.4%
Australia	36,253	1,733	1.2%
France	3,443	165	0.1%
Netherlands	1,590	76	0.1%
United States	1,136,174	54,321	38.0%
Multilateral donors	1,017,098	48,628	34.0%
Global Fund	759,082	36,292	25.4%
World Bank	258,017	12,336	8.6%
Private donors	2,555	122	0.1%
Unspecified donors	144,039	6,887	4.8%
Total	2,987,166	142,817	100.0%

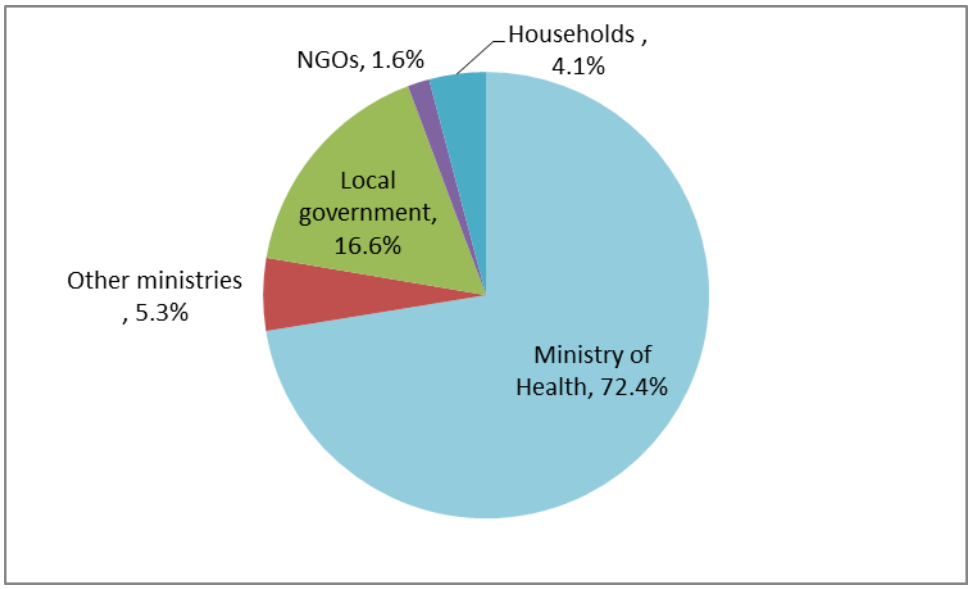
Total health expenditure	*VND millions*	*USD thousands*	*Percentage*
Government	1,808,142	86,448	41.6%
Households	122,979	5,880	2.8%
Rest of the world	2,414,827	115,454	55.6%
Bilateral donors	1,250,578	59,790	28.8%
Australia	36,253	1,733	0.8%
France	3,443	165	0.1%
Netherlands	1,590	76	0.0%
United States	1,209,292	57,817	27.8%
Multilateral donors	1,017,338	48,639	23.4%
Global Fund	759,321	36,303	17.5%
World Bank	258,017	12,336	5.9%
Private donors	2,872	137	0.1%
Unspecified donors	144,039	6,887	3.3%
Total	4,345,949	207,781	100.0%

Source: *Vietnam 2013 health accounts reports, MOH*

6.3. HIV/AIDS expenditure by financing agents

A financing agent is an institutional unit involved in the management of one or more financing scheme. It collects revenues, pay for (purchase) services under the given health financing scheme(s), and can be involved in the management and regulation of health financing. Based on this definition, the proportionate share of HIV/AIDS expenditures handled by different financing agents has changed in 2013 as compared to previous years. In 2013, the government was the main financing agent for HIV/AIDS funding. Roughly 94.3% of HIV/AIDS expenditure is managed by the general government (see Figure 21). The MOH were the agents for about 89% of HIV/AIDS expenditures. The government proportion includes all the resources spent by Provincial AIDS Centers (PACs), as well as administration and management cost spent at the national level by VAAC, HIV/AIDS projects, etc.

Figure 21. HIV/AIDS total expenditure by financing agents in 2013

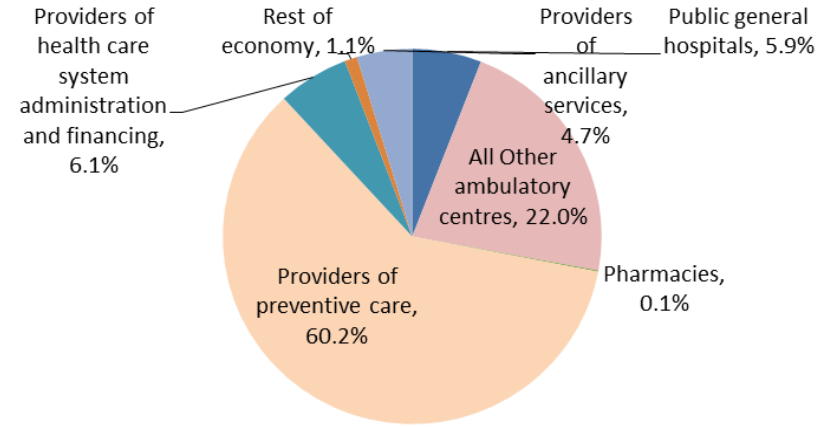


Source: *Vietnam 2013 health accounts reports, MOH*

6.4. HIV/AIDS expenditure by providers

In 2013, 78% of HIV/AIDS expenditures were provided by the non-profit institutions, as compared to 55% in 2010, 63 % in 2011 and 61% in 2012. The private sector and public sector accounted for about 22% of expenditure in 2013 in the provision of HIV/AIDS goods and services.

Figure 22. HIV/AIDS expenditure by providers in 2013



Source: *Vietnam 2013 health accounts reports, MOH*

Table 16. HIV/AIDS expenditure by providers in 2013

HIV Health care providers	*Dong (VND), Million*	*USD thousands*	*Percentage*
Hospitals	**257,264**	**12,300**	**5.9%**
General hospitals	**257,264**	**12,300**	**5.9%**
Public general hospitals	257,083	12,291	5.9%
Ambulatory health care centers	**953,472**	**45,586**	**21.9%**
Non-specialized ambulatory health care centers	1,946	93	0.0%
Ambulatory center for non-profit/private	5,479	262	0.1%
All Other ambulatory centers	946,047	45,231	21.8%
Providers of ancillary services	**205,003**	**9,801**	**4.7%**
Pharmacies	**5,185**	**248**	**0.1%**
Providers of preventive care	**2,614,668**	**125,008**	**60.2%**
Providers of health care system administration and financing	**263,843**	**12,614**	**6.1%**
Rest of economy	**46,514**	**2,224**	**1.1%**
Households as providers of home health care	26,442	1,264	0.6%
All Other industries as secondary providers of health care	20,072	960	0.5%
TOTAL	**4,345,949**	**207,781**	**100.0%**

Source: *Vietnam 2013 health accounts reports, MOH*

6.5. HIV/AIDS expenditure by function

Following the concept underlying the design of the ICHA-HC classification, the boundary for the health accounts contains all activities with the primary purpose of improving, maintaining and preventing the deterioration of the health status of persons, and mitigating the consequences of ill-health through the application of qualified health knowledge. This primary purpose is pursued by the following groups of health care activities:

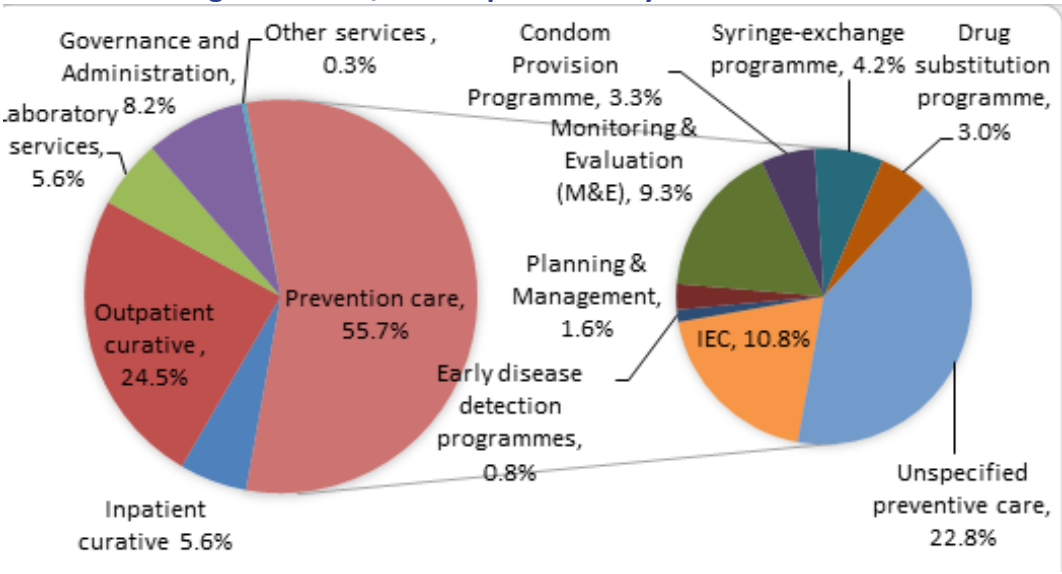
- Health promotion and prevention;
- Diagnosis, treatment, cure and rehabilitation of illness; caring for persons affected by chronic illness;
- Caring for persons with health-related impairment and disability;
- Palliative care;
- Providing community health programs;
- Governance and administration of the health system.

SHA 2011 functional classification definition is similar to what has been defined by the National AIDS Spending Assessment (NASA). The differences are in the level of detail required for the NASA classification and the grouping of activities under the two classifications. Thus, for purposes of comparison with previous

NASA data series of HIV/AIDS expenditures, we first present the data according to SHA 2011 functional classifications and then reorganized the data and present according to the NASA functional classification (factor of provision section).

Figure 23 presents a breakdown of the main HIV/AIDS spending categories in 2013. The percentages reflect total HIV/AIDS spending. The largest share of spending was for prevention (55.7%), which contains a significant amount of monitoring and evaluation (M&E). M&E represents 16.7% of the total prevention expenditure and 9.3% of total HIV/AIDS expenditure in 2013. Curative care and treatment represent 30.1% of the total spending (5.6% and 24.5%, respectively, for inpatient curative and outpatient curative care).

Figure 23. HIV/AIDS expenditure by function in 2013



Source: *Vietnam 2013 health accounts reports, MOH*

The basic spending patterns by function for the years 2009 through 2013 are shown in Table 17. These data are presented despite the methodological differences employed for the 2013 data as compared to previous years; the HIV/AIDS spending from 2009 to 2012 is estimated using the NASA framework while data for 2013 uses the SHA 2011 framework and thus does not include capital expenditure in the functional classification. The other main difference between the two frameworks is the allocation of some governance and administrative cost to preventive care as suggested by the SHA 2011 framework. The major component allocated from governance and administration to preventative care is M&E spending. This change in allocation rules increases the proportion of spending on prevention care and reduces the spending for governance and administration in 2013 as compared to previous years.

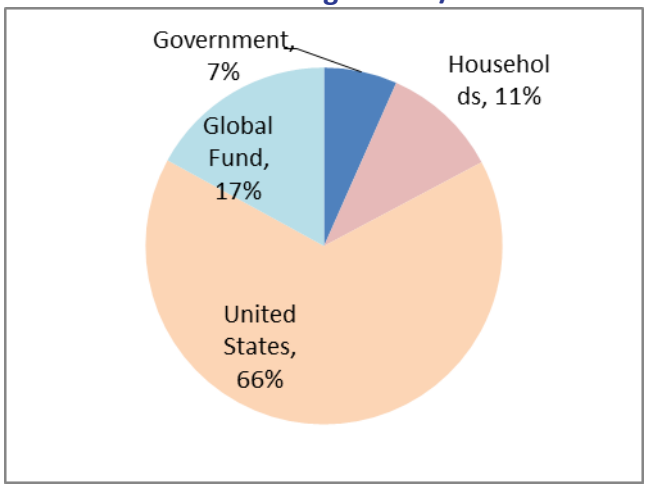
Table 17. HIV/AIDS expenditure by key functional classification

Function	2009	2010	2011	2012	2013
Curative care	26%	30%	19%	20%	35.8%
Preventive care (not including M&E)	31%	33%	25%	23%	46.4%
Governance and administration	31%	26%	41%	43%	8.2%
Others	12%	11%	15%	14%	9.6%
Total	**100%**	**100%**	**100%**	**100%**	**100%**

***Source**: Data for 2013 from 2013 health accounts reports, MOH; data for 2009 to 2012, from NASA study*

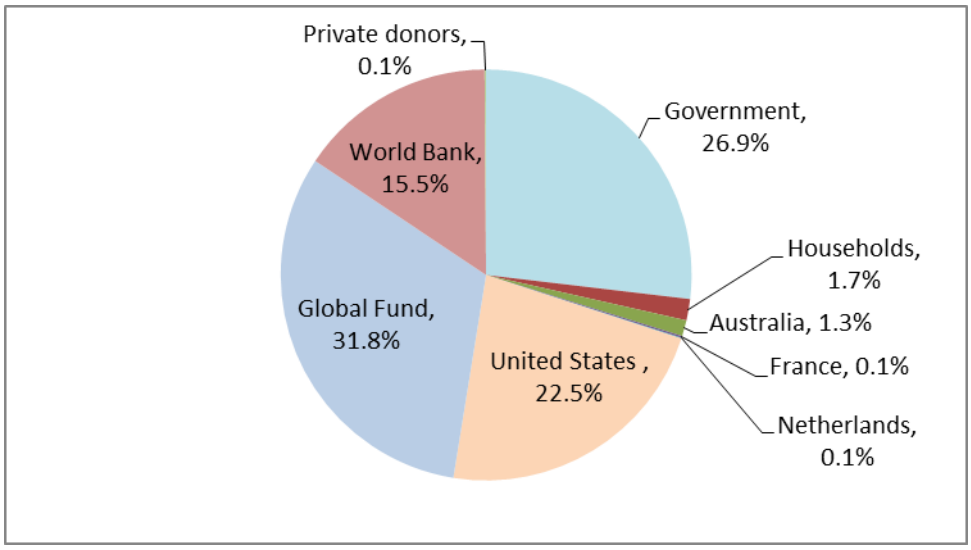
The United States (66%) was the main source of funding for curative care followed by the Global Fund (17%), households (11%) and the government (7%) in 2013 (see Figure 24). For prevention, the Global Fund is the main source of funding (22.5%), followed by the government (26.9%) and the United States (22.5%) for 2013 (see Figure 25). Annex 4 provides more details on who is paying for which function.

Figure 24. Sources of funding for HIV/AIDS curative care



***Source:** Vietnam 2013 health accounts reports, MOH*

Figure 25. Sources of funding for HIV/AIDS preventive care



Source: *Vietnam 2013 health accounts reports, MOH*

6.6. HIV/AIDS expenditure by factor of provision

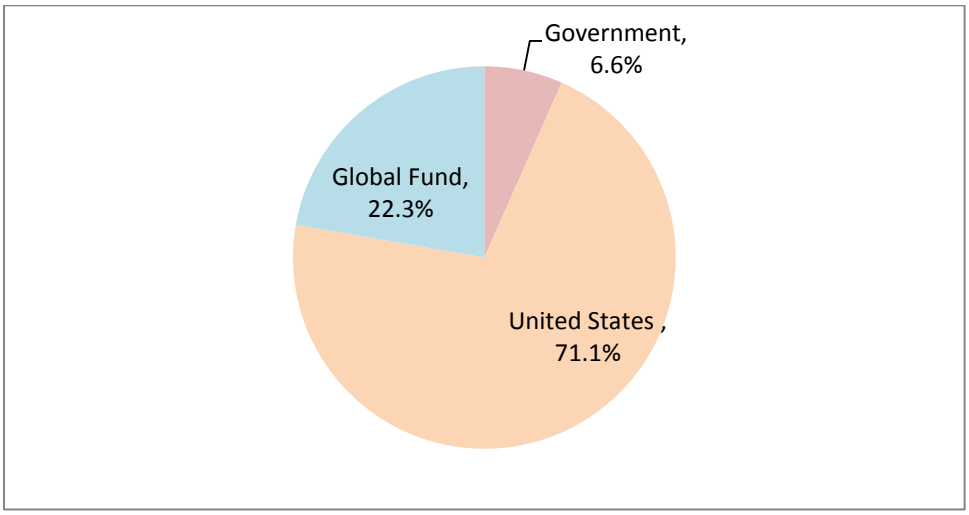
About 82.2% of the total HIV/AIDS spending went for materials and services used, which includes spending for health care goods, which represents 42.1% of total spending (see Table 18). Antiretroviral drugs (ARVs) represented 10.8% of HIV/AIDS recurrent expenditure and 7.4% of the total expenditure in 2013. Previous studies have shown similar proportions of HIV/AIDS spending for ARVs. In 2008 and 2009, expenditures for ARVs represented 6.4% of total HIV/AIDS expenditure, which increased to 9.3% of total HIV/AIDS expenditure in 2010. The United States, through the President's Emergency Plan for AIDS Relief (PEPFAR), was the primary source of funding for ARVs (71%) followed by the Global Fund (22%) and the government (7%) in 2013 (see Figure 26).

Table 18. HIV/AIDS recurrent expenditure by factor of provision

Factors of health care provision	*Dong (VND), Million*	*USD thousands*	*Percentage*
Compensation of employees	**531,567**	**25,414**	**17.8%**
Wages and salaries	474,832	22,702	15.9%
Social contributions	23,474	1,122	0.8%
All Other costs related to employees	33,261	1,590	1.1%
Self-employed professional remuneration	222	11	0%
Materials and services used	**2,455,282**	**117,388**	**82.2%**
Health care services	**301,720**	**14,425**	**10.1%**
Laboratory & Imaging services	**56,199**	**2,687**	**1.9%**
Other health care services (n.e.c.)	**245,522**	**11,738**	**8.2%**
Health care goods	**1,258,748**	**60,181**	**42.1%**
Pharmaceuticals	**1,027,390**	**49,120**	**34.4%**
ARV	322,726	15,430	10.8%
HIV/AIDS Testing drugs/Kits	25,120	1,201	0.8%
Condoms (male and female)	32,109	6,807	4.8%
Methadone maintenance treatment	22,281	1,065	0.7%
Other pharmaceuticals (n.e.c.)	630,368	30,138	21.1%
Other health care goods	231,358	11,061	7.7%
Non-health care services	**697,707**	**33,358**	**23.4%**
Non-health care goods	**197,082**	**9,423**	**6.6%**
Other materials and services used (n.e.c.)	**119**	**6**	**0%**
TOTAL	2,987,166	142,817	100.0%

Source: *Vietnam 2013 health accounts reports, MOH*

Figure 26. ARV recurrent expenditure by source of funding



Source: *Vietnam 2013 health accounts reports, MOH*

Spending on salaries represented about 17.8% of the recurrent expenditure and 12.2% of the HIV/AIDS total expenditure. Global Fund was the largest source of funding for salaries (35.7%), followed by the United States (28.7%) and the government (27.2%) (see Figure 28). Note that there might be an underestimation of the government contribution to salaries expenditure for HIV/AIDS. For more details on source of funding by factors of provision, see Annex 5.

6.7. HIV/AIDS expenditure by beneficiary

As depicted earlier in Figure 21 and Table 15, three sources of funding provided 80% of HIV/AIDS recurrent expenditure (the United States (38.04%), the Global Fund (25.41%), and the government (17.51%)). For this study, the health accounts team, in consultation with VAAC and other stakeholders, has highlighted nine types of beneficiaries of HIV/AIDS expenditure. People leaving with HIV/AIDS account for 38.6% of expenditure, followed the general population (16.3%), IDUs (16.5%) and mothers and children (13.9%) (see Table 19). The general population captures a large share of the government contribution to recurrent expenditure because it is difficult to allocate this expenditure to the other beneficiaries. Another explanation could be the proportion of HIV/AIDS recurrent expenditure devoted to preventive care (prevention accounts 55.7%, including 9.3% for M&E).

HIV/AIDS expenditure on activities for populations most at risk for HIV/AIDS (Sex Workers, Men who have sex with men, and Injecting drug users (IDUs)) accounted for a total of 827.39 billion VND (approximately 40 million USD),

which represented 28% of the recurrent expenditure and 19% of the total HIV/AIDS expenditure in 2013.

Previous NASA studies have shown similar proportions for beneficiary spending. For People living with HIV, the ratio was 28% in 2008 and 2009 and 33% in 2010. For the populations most at risk for HIV/AIDS, the proportion was 13% in 2008; 17% in 2009, and 15% in 2010.

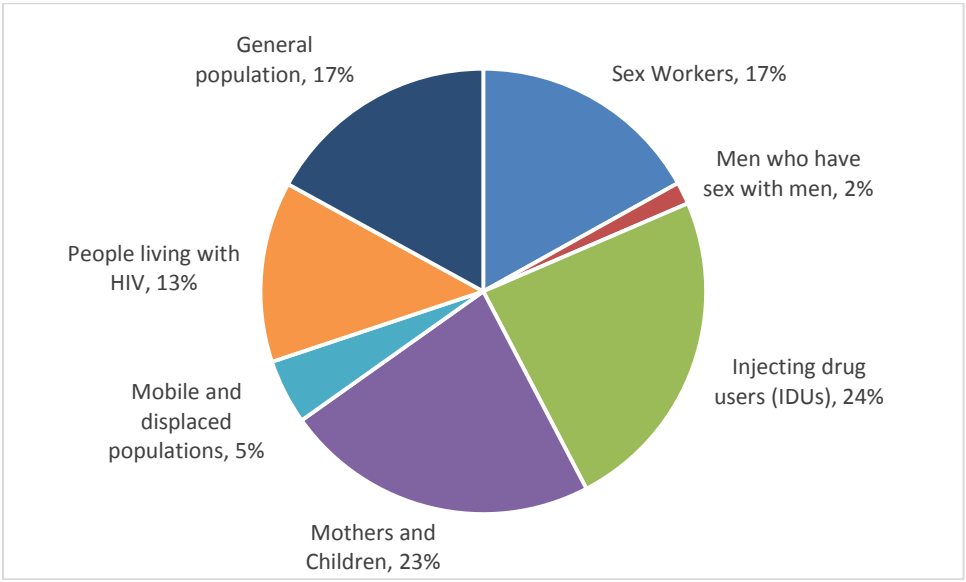
Figures 27, 28, and 29 are graphical representation of the broad HIV/AIDS expenditure by beneficiary by the three main source of funding. Annex 9 provides details on HIV/AIDS spending by beneficiaries and institutional units providing revenues.

Table 19. HIV/AIDS recurrent expenditure by key beneficiary

	Beneficiary	*Millions Dong*	*USD*	*Percentage*
I	**Target Objectives**	**1,345,013**	**64,305,483**	**45%**
1	Sex Workers	289,314	13,832,175	9.7%
2	Men who have sex with men	44,279	2,117,006	1.5%
3	Injecting drug users (IDUs)	493,794	23,608,421	16.5%
4	Mothers and Children	415,921	19,885,300	13.9%
5	Mobile and displaced populations	77,430	3,701,938	2.6%
6	Orphans and Vulnerable Children (OVC)	14,881	711,465	0.5%
7	Other key populations	9,395	449,178	0.3%
II	**People living with HIV**	1,154,540	55,198,881	38.6%
III	**General population**	487,615	23,313,001	16.3%
	Total	**2,987,166**	**142,817,221**	**100.00%**

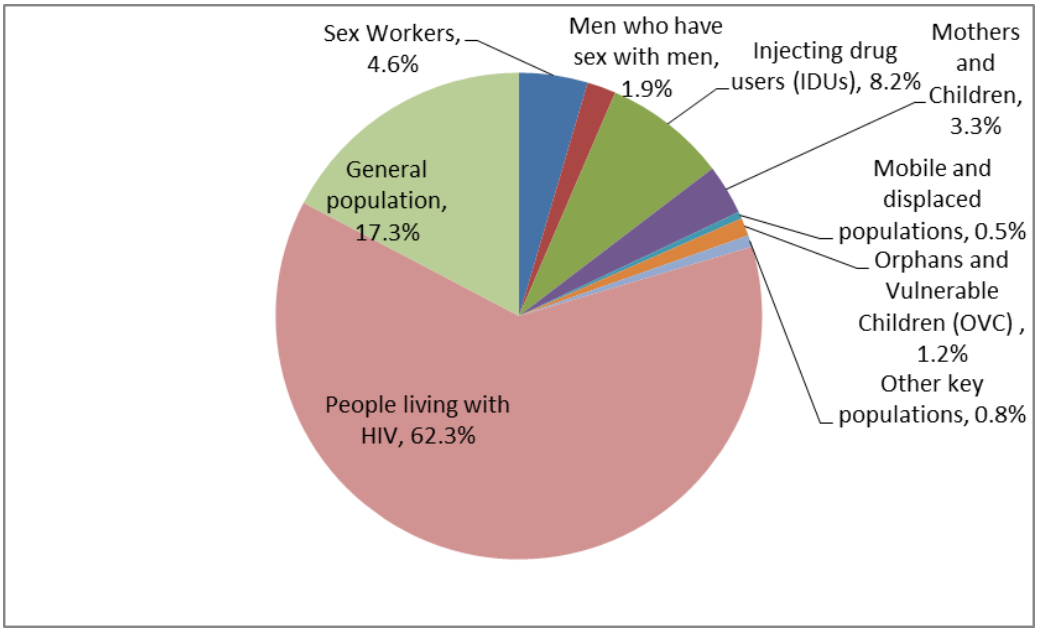
Source: *Vietnam 2013 health accounts reports, MOH*

Figure 27. Government expenditure by beneficiary



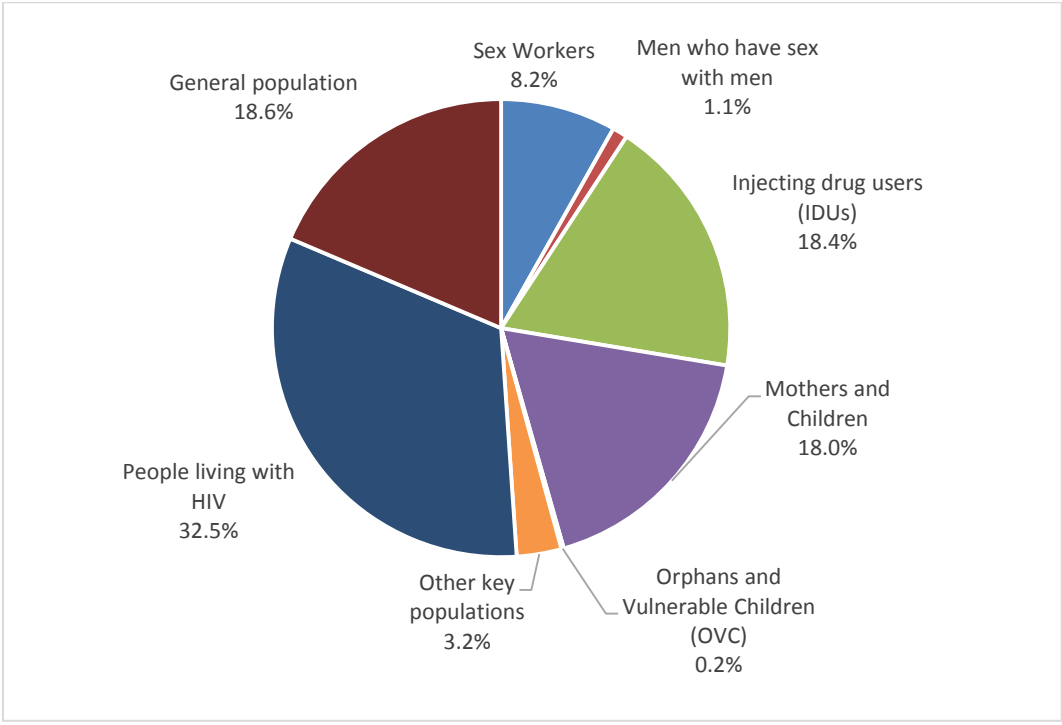
Source: *Vietnam 2013 health accounts reports, MOH*

Figure 28. United States expenditure by beneficiary



Source: *Vietnam 2013 health accounts reports, MOH*

Figure 29. Global Fund expenditure by beneficiary



Source: *Vietnam 2013 health accounts reports, MOH*

6.8. Assessment of the HIV account

In 2013, Vietnam spent almost 4,346 billion VND on HIV-related health services, representing about 1.92% of total health expenditure, over 48,500 VND per person in Vietnam, or 17,821,000 per person living with HIV. Over half of these expenditures were financed by international sources, predominantly the US government and the Global Fund to Fight AIDS, Tuberculosis, and Malaria. When only current, non-capital expenditure are considered, international support comprised over 78% of HIV expenditure.

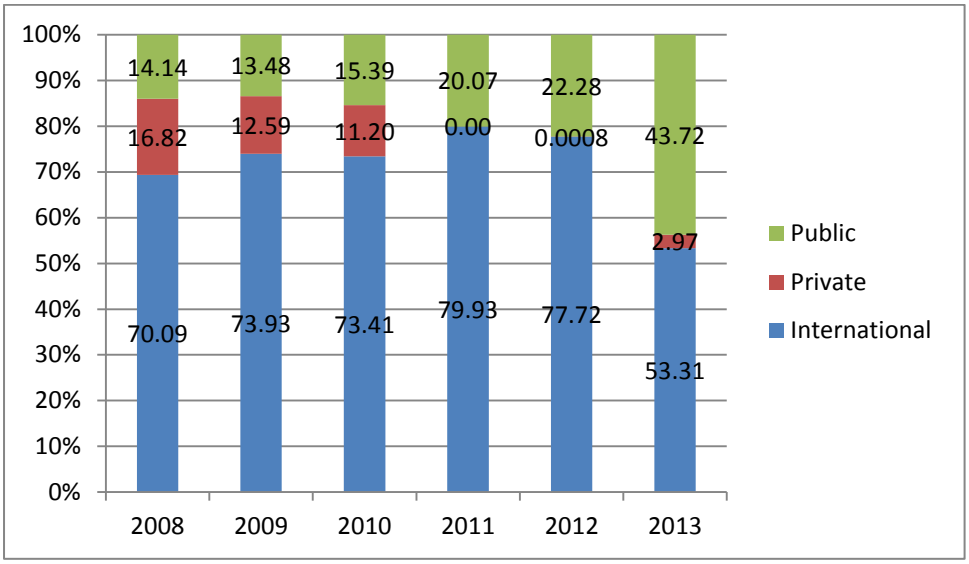
Internationally, development assistance for HIV interventions plateaued in 2010, and there are increasing calls for middle income countries like Vietnam to assume greater technical and financial ownership of their responses to the HIV epidemic.

In this context, assessment of how much is spent on HIV, who provides the funds, who spends it, and the beneficiary populations of HIV expenditure is necessary in order to inform planning of the transition of financing from international sources to domestic sources.

Sources of HIV financing

The data for 2012 and 2011 are provisional data that have not been fully approved. Nevertheless, these preliminary data suggest a general trend in the total HIV/AIDS expenditure. International sources of financing for HIV were relatively constant from 2010 through 2013. The amount of government contribution in 2013 is the result of using a new methodology that better captures expenditure shared across diseases. Thus, it is likely that government contribution did not sharply increase in 2013, but that these expenditures were incurred in previous years, but not captured in assessments from previous years.

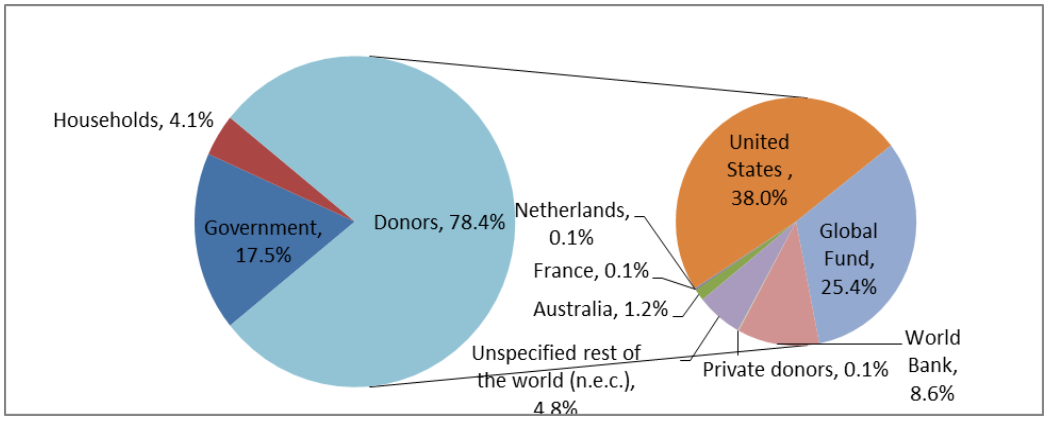
Figure 30. Sources of HIV finance by year (VND millions)



***Source**: Viet Nam NASA 2008-2010; NASA 2012 draft report; Vietnam 2013 national health accounts report, MOH*

Capital expenditure constituted about 31.2% of HIV expenditure in 2013; almost 99% of capital expenditure is funded by the government.

Figure 31. Sources of recurrent HIV expenditure



***Source**: Vietnam 2013 national health accounts report, MOH*

Donors comprised over 72% of recurrent (non-capital) HIV expenditure, which was generally true for the period 2009 through 2013. In 2013, major sources of international financing were the United States, The Global Fund, and the World Bank. Together, these three international sources comprised over 70% of HIV recurrent expenditure, or over 92% of international financing for HIV.

HIV spending by function

The methodology used in the 2013 National Health Accounts also differed from previous estimates in how it determined the function of HIV spending, with some expenditure previously classified under governance and administration shifting to prevention. Thus, the proportion of HIV expenditure devoted to prevention estimated for 2013 is higher than in previous estimations.

However, the proportion of HIV expenditure devoted to curative care has remained relatively constant between 2009 - 2010 and 2013, comprising roughly 26% to 30% of expenditure.

Table 20. HIV expenditure by function

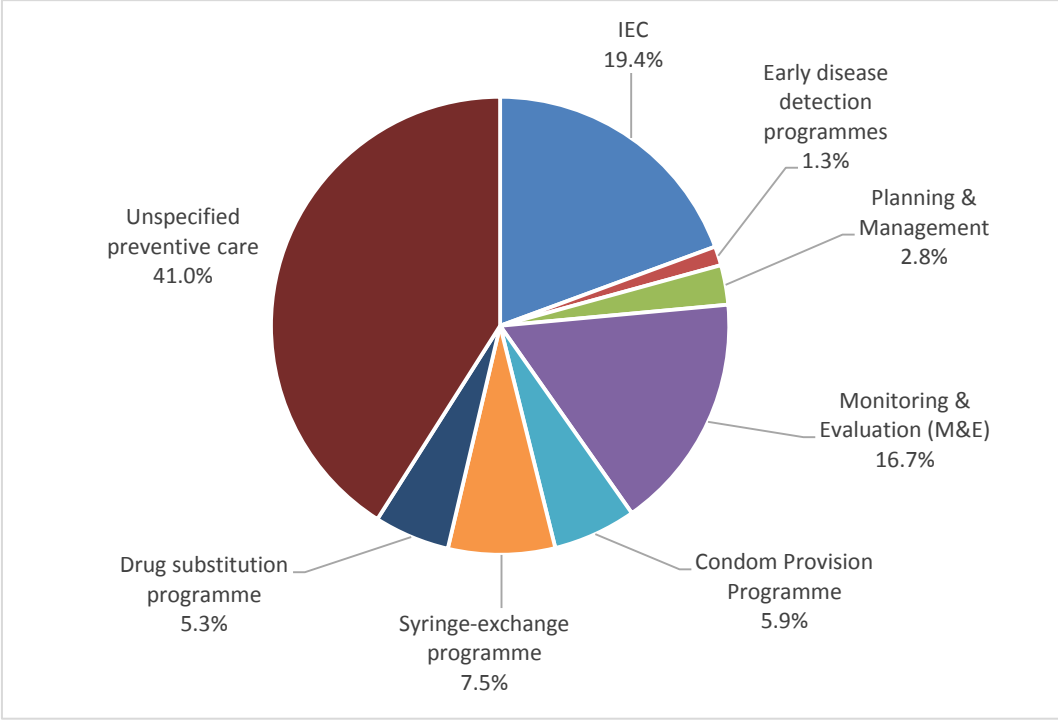
Function	2009	2010	2013
Curative care	26%	30%	35.8%
Preventive care (not including M&E)	31%	33%	46.4%
Governance and administration	31%	26%	8.2%
Others	12%	11%	9.6%

***Source**: Viet Nam NASA 2008-2010; Vietnam 2013 national health accounts report, MOH*

Prevention

About 16.7% of prevention expenditure went to monitoring and evaluation activities in 2013. This reflects the new classification scheme used for the 2013 analysis compared to previous years, when much of this money would have been classified as governance and administration.

Figure 32. HIV expenditure for prevention by function



***Source**: Vietnam 2013 national health accounts report, MOH*

Almost 19.4% of preventive expenditure went to information, education, and communication (IEC), while a further 6% were devoted to condom promotion and distribution. Interventions targeting people who inject drugs comprised about 12.8% of prevention expenditure in 2013, covering needle and syringe exchange programs and opioid substitution programs. The majority (97%) of funding for preventative activities came from four sources: the Global Fund (32.4%) the government (26.87%), the United States (22.54%), and the World Bank (15.51%).

Curative

The United States (65.69%) was the main source of funding for curative care, followed by the Global Fund (17.01%).

Where HIV expenditure is going

Understanding the amount of HIV financing devoted to curative and prevention activities, and who is providing the finance for each, helps to show both the priorities of the HIV response overall and aids in assessing the sustainability of these broad activities. Further details of what is being financed – e.g., salaries, commodity procurement, or health care services – as well as who the beneficiaries of expenditure provide further details on what is being paid for and by whom.

Factors of provision

Salaries comprised about 17.8% of recurrent (non-capital) HIV expenditure; materials and services constituting the remainder.

Table 21. HIV recurrent expenditure by factor of provision (VND millions)

Factor of provision	Amount	%
Compensation of employees	***531,567***	***17.8%***
Wages and salaries	*474,832*	*15.9%*
Social contributions	*23,474*	*0.8%*
All Other costs related to employees	*33,261*	*1.1%*
Materials and services used	***2,455,282***	***82.2%***
Health care services	*301,720*	*10.1%*
Health care goods	*1,258,748*	*42.1%*
Pharmaceuticals	*1,027,390*	*42.1%*
ARVs	*322,726*	*34.4%*
HIV/AIDS Testing drugs/Kits	*25,120*	*10.8%*
Condoms (male and female)	*32,109*	*0.8%*
Methadone maintenance treatment	*22,281*	*4.8%*
Other pharmaceuticals	*630,368*	*21.1%*
Other health care goods	*697,707*	*7.7%*
Non-health care services	*197,082*	*23.4%*
Total	***2,987,166***	***100.0%***

***Source**: Vietnam 2013 national health accounts report, MOH*

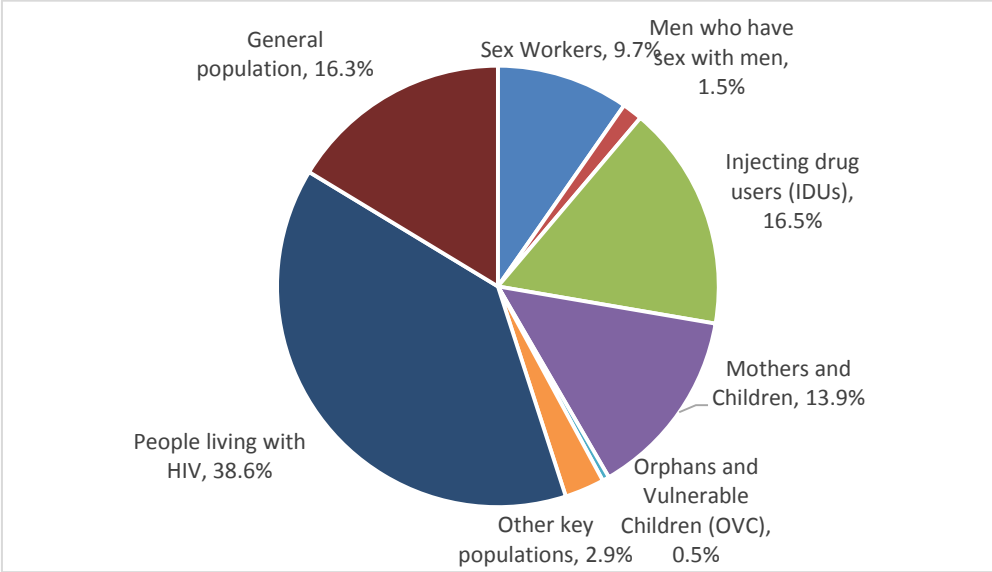
Health care services comprised about 10% of all recurrent HIV expenditure, while health care goods comprised 42.1% of recurrent HIV expenditure. Pharmaceuticals comprised about half of expenditure on health care goods, with about one-third of pharmaceutical expenditure devoted to antiretroviral drugs (ARVs). Non-health care services, which includes training, technical assistance, and purchase of non-health care goods, comprised over 23.4% of recurrent HIV expenditure in 2013.

Beneficiaries

People living with HIV benefited from over 38.6% of recurrent HIV expenditure, the largest of any group and composed mainly of the provision of anti-retroviral

therapy. Expenditure for activities targeting IDUs was the next largest group, comprising about 16.5% of recurrent HIV expenditure.

Figure 33. Recurrent HIV expenditure by beneficiary



***Source**: Vietnam 2013 national health accounts report, MOH*

Three main high risk populations (sex workers, men who have sex with men, and people who inject drugs) benefited directly from 27.7% of recurrent HIV expenditure. Mothers and children, and the prevention of vertical transmission of HIV from mother to child, comprised about 13.9% of expenditure.

Table 22. HIV/AIDS expenditure by Beneficiary Sources

Beneficiary Population	Source of financing		
	Government	Households	Rest of the world
Sex Workers	31%	2%	67%
Men who have sex with men	19%	0%	81%
Injecting drug users (IDUs)	25%	5%	70%
Mothers and Children	29%	0%	71%
Mobile and displaced populations	32%	0%	68%
Orphans and Vulnerable Children (OVC)	0%	0%	100%
Other key populations	0%	0%	100%
People living with HIV	6%	8%	86%
General population	18%	0%	82%

***Source**: Vietnam 2013 national health accounts report, MOH*

With the exception of the general population, which was allocated a substantial share of government expenditure due to a lack of data to perform more accurate allocations, the majority of recurrent HIV expenditure for all beneficiary populations came from international sources in 2013. The government contributed over 31% of recurrent expenditure for sex workers, 25% for people who inject drugs, 29% for mothers and children, and 32% for mobile and displaced populations. International sources comprised over 80% of financing for people living with HIV and men who have sex with men, as well as all funding for orphans and vulnerable children and other key populations.

Conclusions

The 2013 HIV accounts, as part of the national health accounts, provide a snapshot of the financing of HIV at one point in time. The main messages that can be drawn from this picture include:

- HIV expenditure has not grown substantially in real (inflation adjusted) terms since about 2010. While the data above show a sharp increase in expenditure in 2013, this is likely due to the inclusion of capital expenditure in 2013, while it was not included in past years' assessments. Thus, the level of expenditure shown for 2013 is likely also applicable to 2011 and 2012 as well. Given the government of Vietnam's recent commitments to ambitious coverage and treatment goals, further funding is likely necessary if efforts to fight HIV are to expand.
- Expenditure for prevention was about twice as large as expenditure for treatment in 2013. This is a new finding for the year 2013, and likely is the result of different allocation rules used in the 2013 analysis than were used in prior analyses. This finding helps to show that Vietnam's spending priorities are more in line with international recommendations.
- Recurrent HIV expenditure was highly dependent upon donor funding. For example, people living with HIV comprised about 38.6% of recurrent HIV expenditure, and were 86% funded by international sources. Finding ways to increase domestic sources of financing for all vulnerable and most-at-risk of HIV populations is needed to ensure sustainable continuation of Vietnam's past successes in fighting HIV.

ANNEX 1: DAA COLLECTION SOURCE

A	Ministry of health
1	Acupuncture hospital
2	Bach Mai Hospital
3	Can Tho University of Medicine and Pharmacy
4	Cancer hospital
5	Can Tho General Hospital
6	Central Pharmaceutical College Hai Duong
7	Central Preventive Medicine Institutes
8	Cho Ray General Hospital
9	Da Nang C- General Hospital
10	E- cardiology center for general hospital
11	E- General Hospital
12	Endocrine hospital
13	ENT center hospital
14	Food safety Department
15	Food safety quality control
16	Friendship Hospital
17	General Office for Population
18	Hai Phong University of Medicine and Pharmacy
19	Hanoi Dental Hospital
20	Hanoi Medical University
21	Hanoi school of public health
22	Hanoi University of Pharmacy
23	HCM Dental Hospital
24	HCM Public Health Institute
25	Health education and communication Centre
26	Health strategy and policy institute
27	Health strategy and policy institute
28	Elders treatment hospital
29	Ho Chi Minh University of Medicine and Pharmacy
30	Hue General Hospital

B	PAC- HIV/AIDS Data
1	An Giang
2	Ba Ria
3	Bac Giang
4	Bac Kan
5	Bac Lieu
6	Bac Ninh
7	Ben Tre
8	Binh Dinh
9	Binh Duong
10	Binh Phuoc
11	Binh Thuan
12	Ca Mau
13	Can Tho
14	Cao Bang
15	Da Nang
16	Dak Lak
17	Dak Nong
18	Dien Bien
19	Dong Nai
20	Dong Thap
21	Gia Lai
22	Ha Giang
23	Ha Nam
24	Ha Noi
25	Ha Tinh
26	Hai Duong
27	Hai Phong
28	Hau Giang
29	Hoa Binh
30	Hung Yen

A	Ministry of health
31	Institute of drugs quality control
32	Institutes of Hygiene and environment at workplace
33	IT and library
34	IT Department
35	Le Huu Trac burn Hospital
36	leprosy and dermatology hospital
37	Malaria and Parasite Disease Institutes
38	Medical environmental management Department
39	medical expertise institute
40	Medical protectional magazine
41	Ministry of health Office (Central Level)
42	Nam Dinh University of Nursing
43	National Hospital of dermatology
44	National Hospital of Pediatrics
45	National Hospital of Tropical Diseases
46	National Institute of Forensic Medicine
47	Nutrition Institute
48	Obstetrics and gynecology hospital
49	Ophthalmology hospital
50	Other MoH's Institute
51	Pharmaceutical magazine
52	Pharmaceutical Department
53	Preventive medicine Department
54	Psychiatry center hospital
55	Psychiatry hospital
56	Quang Nam General Hospital
57	Quynh Lap Leprosy and dermatology hospital
58	Rehabilitation hospital and nursing
59	Scientific, Technology, Training Department
60	TB and lung disease-hospital
61	Technical College medical devices
62	Technical University of Medicine Da Nang

B	PAC- HIV/AIDS Data
31	Khanh Hoa
32	Kien Giang
33	Kon Tum
34	Lai Chau
35	Lam Dong
36	Lang Son
37	Lao Cai
38	Long An
39	Nam Dinh
40	Nghe An
41	Ninh Binh
42	Ninh Thuan
43	Phu Tho
44	Phu Yen
45	Quang Binh
46	Quang Nam
47	Quang Ngai
48	Quang Ninh
49	Quang Tri
50	Soc Trang
51	Son La
52	Tay Ninh
53	Thai Binh
54	Thai Nguyen
55	Thanh Hoa
56	Thua Thien Hue
57	Tien Giang
58	Tra Vinh
59	Tuyen Quang
60	Vinh Long
61	Vinh Phuc
62	Yen Bai

A	Ministry of health
63	Thai Binh University of Medicine and Pharmacy
64	Thai Nguyen General Hospital
65	The Center Institute of Forensic Psychiatry
66	The National Institute of Hematology and Blood Transfusion
67	Thong Nhat General Hospital
68	Traditional medicine Hospital
69	Traditional medicine drug Institute
70	Traditional Medicine management Department
71	Tuberculosis hospital
72	Underwater Medicine
73	University of Medical Technique Hai Duong
74	National institute for control of vaccine and biologicals
75	Vietnam - Cuba Dong Hoi-general hospital
76	Viet Duc Friendship Hospital
77	Vietnam administration of medical services
78	Vietnam Sweden Uong Bi General Hospital
79	Vietnam university of traditional medicine
D	**Private data**
1	GOS for household data
2	HIV/AIDS household survey
3	Private Insurance (estimation from 2011 data)
4	Corporation health expenditure (estimation from 2011)
E	**Central Level**
1	Vietnam Social Security
2	Vietnam Authority of HIV/AIDS Control
F	**Other ministries**

B	PAC- HIV/AIDS Data
C	**Donors**
1	Asian Development Bank (ADB)
2	Atlantic Philanthropies
3	AusAID
4	Australian Government
5	CDC
6	EC
7	France
8	GAVI
9	Global fund
10	Holland-Gov
11	Holland-Gov
12	International Donor
13	JICA
14	KFW
15	KOICA
16	National target program Family planning
17	National target program Food safety
18	National target program HIV/AIDS
19	Netherlands
20	Other UN Organizations
21	PEPFAR
22	UNAIDS
23	UNICEF
24	UNODC
25	WHO
26	World Bank
24	Environment

A	Ministry of health
1	Ministry of National Defense
2	Ministry of Public Security
3	Ministry of Foreign Affairs
4	Ministry of Justice
5	Ministry of Finance
6	Ministry of Transport
7	Ministry of Construction
8	Ministry of Education and Training
9	Ministry of Agriculture and Rural Development
10	Ministry of Industry and Trade
11	Ministry of Planning and Investment
12	Ministry of Science and Technology
13	Ministry of Natural Resources and Environment
14	Ministry of Information and Communications
15	Ministry of Home Affairs
16	Government Inspectorate
17	State Bank of Vietnam
18	Committee on Ethnic Minority Affairs
19	Government Office
20	Ministry of Labor, War Invalids and Social Affairs
21	Ministry of Culture, Sports and Tourism
22	Local government
23	Fatherland front

B	PAC- HIV/AIDS Data
25	Youth Union
26	Women Union
27	Farmer Union
28	Red Cross
G	**NGO**
1	AIDS Health Care Foundation (AHF)
2	Clinton Health Access Initiative (CHAI, Clinton Foundation)
3	International (FHI360)
4	Harvard Medical School AIDS Initiative in Viet Nam (HAIVN)
5	Management Science for Health (MSH)
6	Medical Committee Netherlands - Viet Nam (MCNV)
7	Pact
8	Program for Appropriate Technology in Health (PATH)
9	Pathfinder
10	Population Services International (PSI)
11	Save the Children
12	World Vision
13	Worldwide Orphans
14	CRS
15	CARE international
16	Pathfinder
17	Bill and Melinda Gates Foundation
18	Ford Foundation

ANNEX 2: RECURRENT HEALTH EXPENDITURE BY FUNCTION

	Institutional units providing revenues to financing schemes *Dong (VND), Million*	FS.RI.1.1 Government	FS.RI.1.2 Corporation	FS.RI.1.3 Households	FS.RI.1.4 NPISH	FS.RI.1.5 Rest of the world	All FS.RI
HC.1	**Curative care**	**64,234,258**	**14,177,818**	**54,924,922**		**1,374,811**	134,711,809
HC.1.1	Inpatient curative care	40,334,781	9,663,217	28,617,982		521,994	79,137,974
HC.1.1.1	General inpatient curative care	39,599,482	9,663,217	28,617,982		510,375	78,391,056
HC.1.1.2	Specialized inpatient curative care	735,300				11,619	746,918
	Outpatient curative care	23,899,476	4,514,601	26,306,940		839,312	55,560,329
HC.1.3.1	General outpatient curative care	15,526,408	2,485,585	19,619,636		710,958	38,342,588
HC.1.3.2	Dental outpatient curative care	16,587					16,587
HC.1.3.3	Specialized outpatient curative care	8,356,481	2,029,016	6,687,304		128,353	17,201,154
HC.1.4	Home-based curative care					13,505	13,505
HC.4	**Ancillary services (non-specified by function)**		**1,888,289**	**9,533,504**		**168,677**	11,590,470
HC.4.1	Laboratory services		1,101,753	4,839,565		168,677	6,109,994
HC.4.2	Imaging services		786,537	4,693,939			5,480,476
HC.5	**Medical goods (non-specified by function)**		**5,801,254**	**29,313,305**			35,114,559
HC.5.1	Pharmaceuticals and Other medical non-durable goods		5,801,254	29,313,305			35,114,559
HC.5.1.1	Prescribed medicines		5,801,254	29,313,305			35,114,559
HC.6	**Preventive care**	**8,679,956**		**27,818**	**3,439,557**	**1,896,801**	14,044,132
HC.6.1	Information, education and counseling (IEC) programs	6,428,101			1,031,867	466,788	7,926,756
HC.6.1.	Other and	6,428,101			1,031,867	466,788	7,926,756

	Institutional units providing revenues to financing schemes *Dong (VND), Million*	FS.RI.1.1 Government	FS.RI.1.2 Corporation	FS.RI.1.3 Households	FS.RI.1.4 NPISH	FS.RI.1.5 Rest of the world	All FS.RI
nec	unspecified IEC programs (n.e.c.)						
HC.6.3	Early disease detection programs	8,193				14,235	22,428
HC.6.5	Epidemiological surveillance and risk and disease control programs	1,095,749		27,818	2,407,690	1,217,439	4,748,696
HC.6.5.1	Planning & Management					46,529	46,529
HC.6.5.2	Monitoring & Evaluation (M&E)	936,821			2,407,690	996,942	4,341,453
HC.6.5.4	Interventions	158,928		27,818		138,872	325,618
HC.6.5.4.2	Condom promotion and distribution	55,302		5,537		37,143	97,982
HC.6.5.4.3	Syringe-exchange program	55,302		22,281		48,146	125,730
HC.6.5.4.4	Drug substitution program	48,324				40,550	88,874
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)					13,033	13,033
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)					35,096	35,096
HC.6.nec	Unspecified preventive care (n.e.c.)	1,147,912				198,339	1,346,251
HC.7	**Governance, and health system and financing administration**	**290,453**	**173**	**321**		**313,948**	604,894
HC.7.1	Governance and Health system administration	289,713				313,948	603,661
HC.7.1.1	Planning & Management	217,285				231,015	448,300
HC.7.1.2	Monitoring & Evaluation (M&E)	72,428				65,969	138,397
HC.7.1.nec	Other governance and Health system administration					16,964	16,964

	Institutional units providing revenues to financing schemes *Dong (VND), Million*	FS.RI.1.1 Government	FS.RI.1.2 Corporation	FS.RI.1.3 Households	FS.RI.1.4 NPISH	FS.RI.1.5 Rest of the world	All FS.RI
	(n.e.c.)						
HC.7.2	Administration of health financing	**740**	**173**	**321**			1,233
HC.9	**Other health care services not elsewhere classified (n.e.c.)**	1,028,555				10,395	1,038,951
TOTAL		74,233,222	21,867,534	93,799,869	3,439,557	3,764,632	**197,104,815**

Source: *Vietnam 2013 health accounts reports, MOH*

ANNEX 3: HEALTH ACCOUNTS EXPENDITURE BY FACTOR OF PROVISION

	Factors of health care provision	*Dong (VND), Million*	*USD thousands*	*Percentage*
FP.1	**Compensation of employees**	**31,145,423**	**1,489,072**	**15.8%**
FP.1.1	Wages and salaries	4,653,509	222,486	2.4%
FP.1.2	Social contributions	3,909,000	186,890	2.0%
FP.1.3	All Other costs related to employees	22,582,913	1,079,696	11.5%
FP.2	**Self-employed professional remuneration**	**175,397**	**8,386**	**0.1%**
FP.3	**Materials and services used**	**164,737,284**	**7,876,137**	**83.6%**
FP.3.1	Health care services	101,327,226	4,844,484	51.4%
FP.3.1.1	Laboratory & Imaging services	9,904,919	473,557	5.0%
FP.3.1.nec	Other health care services (n.e.c.)	91,422,308	4,370,927	46.4%
FP.3.2	Health care goods	56,459,829	2,699,361	28.6%
FP.3.2.1	Pharmaceuticals	55,620,809	2,659,247	28.2%
FP.3.2.1.1	ARV	322,726	15,430	0.2%
FP.3.2.1.6	Male condom (male and female)	26,896	1,286	0.01%
FP.3.2.1.9	HIV/AIDS Testing drugs/Kits	25,120	1,201	0.0%
FP.3.2.1.11	Methadone maintenance treatment	22,281	1,065	0.0%
FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	55,223,787	2,640,265	28.0%
FP.3.2.2	Other health care goods	839,020	40,114	0.4%
FP.3.2.2.nec	Other and unspecified health care goods (n.e.c.)	839,020	40,114	0.4%
FP.3.3	Non-health care services	6,251,353	298,879	3.2%
FP.3.3.1	Training	830,491	39,706	0.4%
FP.3.3.2	Technical Assistance	11,793	564	0.0%
FP.3.3.4	Food supplements	3,228	154	0.0%
FP.3.3.nec	Other non-health care services (n.e.c.)	5,405,842	258,455	2.7%
FP.3.4	Non-health care goods	350,165	16,741	0.2%
FP.3.nec	Other materials and services used (n.e.c.)	348,711	16,672	0.2%
FP.4	**Consumption of fixed capital**	**18,155**	**868**	**0.0%**
All FP		**197,104,815**	**9,423,638**	**100.0%**

Source: *Vietnam 2013 health accounts reports, MOH*

ANNEX 4: HIV/AIDS EXPENDITURE BY FUNCTION AND INSTITUTIONAL UNITS PROVIDING REVENUES

Health care functions	Dong (VND), Million	**Government**	**Corporations**	**Households**	**Rest of the world**	Bilateral donors	United States	Other Bilateral donors	Multilateral donors	Global Fund	World Bank	Others donors	Total
HC.1	**Curative care**	59,620	0	95,161	744,586	591,058	590,758	300	153,018	153,018	0	510	899,367
HC.1.1	Inpatient curative care	19,536	0	49,254	98,066	93,733	93,733	0	4,333	4,333	0	0	166,856
HC.1.1.1	General inpatient curative care	435	0	49,254	98,066	93,733	93,733	0	4,333	4,333	0	0	147,755
HC.1.1.2	Specialized inpatient curative care	19,100	0	0	0	0	0	0	0	0	0	0	19,100
HC.1.3	Outpatient curative care	40,084	0	45,907	633,014	483,819	483,519	300	148,685	148,685	0	510	719,005
HC.1.3.1	General outpatient curative care	34,002	0	45,907	633,014	483,819	483,519	300	148,685	148,685	0	510	712,923
HC.1.3.3	Specialized outpatient curative care	6,082	0	0	0	0	0	0	0	0	0	0	6,082
HC.1.4	Home-based curative care	0	0	0	13,505	13,505	13,505	0	0	0	0	0	13,505
HC.4	**Ancillary services (non-specified by function)**	0	0	0	168,676	160,113	160,113	0	8,563	8,563	0	0	168,676
HC.4.1	Laboratory services	0	0	0	168,676	160,113	160,113	0	8,563	8,563	0	0	168,676
HC.6	**Preventive care**	447,000	0	27,818	1,188,361	399,177	374,908	24,269	787,139	529,122	258017	2,045	1,663,179
HC.6.1	Information, education and counseling (IEC) programs	68,126	0	0	254,256	48,135	43,352	4,783	206,121	128,716	77405	0	322,382
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	68,126	0	0	254,256	48,135	43,352	4,783	206,121	128,716	77405	0	322,382
HC.6.3	Early disease detection programs	8,193	0	0	14,235	9,269	8,252	1,017	4,902	4,902	0	64	22,428
HC.6.5	Epidemiological surveillance and risk and disease control programs	317,955	0	27,818	721,531	204,300	185,831	18,469	517,057	336,446	180612	174	1,067,304
HC.6.5.1	Planning & Management	0	0	0	46,529	46,529	46,529	0	0	0	0	0	46,529
HC.6.5.2	Monitoring & Evaluation (M&E)	159,768	0	0	118,303	57,945	44,957	12,988	60,294	60,294	0	64	278,071

Health care functions	Dong (VND), Million	**Government**	**Corporations**	**Households**	**Rest of the world**	Bilateral donors	United States	Other Bilateral donors	Multilateral donors	Global Fund	World Bank	Others donors	Total
HC.6.5.4	Interventions	158,187	0	27,818	521,604	64,730	59,249	5,481	456,764	276,152	180612	110	707,609
HC.6.5.4.2	Condom promotion and distribution	55,055	0	5,537	37,143	8,957	7,130	1,827	28,131	28,131	0	55	97,735
HC.6.5.4.3	Syringe-exchange program	55,055	0	22,281	48,146	40,813	38,986	1,827	7,278	7,278	0	55	125,482
HC.6.5.4.4	Drug substitution program	48,077	0	0	40,551	1,927	100	1,827	38,624	38,624	0	0	88,628
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)	0	0	0	395,764	13,033	13,033	0	382,731	202,119	180612	0	395,764
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	0	0	0	35,096	35,096	35,096	0	0	0	0	0	35,096
HC.6.nec	Unspecified preventive care (n.e.c.)	52,726	0	0	198,339	137,473	137,473	0	59,059	59,059	0	1,807	251,065
HC.7	**Governance, and health system and financing administration**	16,414	0	0	229,133	16,716	0	16,716	68,378	68,378	0	144,039	245,547
HC.7.1	Governance and Health system administration	16,414	0	0	229,133	16,716	0	16,716	68,378	68,378	0	144,039	245,547
HC.7.1.1	Planning & Management	12,311	0	0	156,323	4,689	0	4,689	43,604	43,604	0	108,030	168,634
HC.7.1.2	Monitoring & Evaluation (M&E)	4,104	0	0	55,848	12,028	0	12,028	7,810	7,810	0	36,010	59,952
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	0	0	0	16,964	0	0	0	16,964	16,964	0	0	16,964
HC.9	**Other health care services not elsewhere classified (n.e.c.)**	0	0	0	10,395	10,395	10,395	0	0	0	0	0	10,395
All HC	**Total**	523,034	0	122,979	2,341,152	1,177,460	1,136,174	41,286	1,017,098	759,082	258017	146,594	2,987,165

Source: *Vietnam 2013 health accounts reports, MOH*

ANNEX 5: HIV/AIDS EXPENDITURE BY FACTOR OF PROVISION

Factors of health care provision	Dong (VND), Million	Institutional units providing revenues to financing schemes										
		Government	**Households**	**Rest of the world**	Bilateral donors	United States	Other Bilateral donors	Multilateral donors	Global Fund	World Bank	other donors	**All FS.RI**
FP.1	**Compensation of employees**	**144,486**	**364**	**386,717**	**155,328**	**152,632**	**2,696**	**230,538**	**189,628**	**40,910**	**1,099**	**531,567**
FP.1.1	Wages and salaries	114,969	202	359,660	138,237	135,815	2,422	220,572	186,908	33,664	1,099	474,832
FP.1.2	Social contributions	16,594		6,880	376	376	0	6,503	2,583	3,921	0	23,474
FP.1.3	All Other costs related to employees	12,922	162	20,177	16,714	16,440	274	3,463	137	3,325	0	33,261
FP.2	**Self-employed professional remuneration**	**222**					**0**				**0**	**222**
FP.3	**Materials and services used**	**378,312**	**122,615**	**1,954,356**	**1,022,132**	**983,543**	**38,590**	**786,481**	**569,374**	**217,107**	**148,050**	**2,455,282**
FP.3.1	Health care services	19,098	93,475	189,148	82,301	53,056	29,245	106,590	67,144	39,446	256	301,720
FP.3.1.1	Laboratory & Imaging services			56,199	46,832	46,832	0	9,367	9,367		0	56,199
FP.3.1.nec	Other health care services (n.e.c.)	19,098	93,475	132,949	35,470	6,224	29,245	97,223	57,777	39,446	256	245,522
FP.3.2	Health care goods	111,854	28,389	1,118,505	449,031	446,465	2,566	525,078	406,971	118,106	146,405	1,258,748
FP.3.2.1	Pharmaceuticals	28,873	27,818	970,699	335,874	335,874	0	492,446	375,944	116,502	142,378	1,027,390
FP.3.2.1.1	ARV	21,400		301,326	229,494	229,494	0	71,832	71,832		0	322,726
FP.3.2.1.9	HIV/AIDS Testing drugs/Kits			25,120	6,904	6,904	0	18,216	18,216		0	25,120

Factors of health care provision	Dong (VND), Million	Institutional units providing revenues to financing schemes										
		Government	**Households**	**Rest of the world**	Bilateral donors	United States	Other Bilateral donors	Multilateral donors	Global Fund	World Bank	other donors	**All FS.RI**
FP.3.2.1.10	Condoms (male and female)		5,537	21,359	506	506	0	20,853	20,853		0	26,896
FP.3.2.1.11	Methadone maintenance treatment		22,281				0				0	22,281
FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	7,474		622,894	98,971	98,971	0	381,545	265,043	116,502	142,378	630,368
FP.3.2.2	Other health care goods	82,981	571	147,806	113,157	110,591	2,566	32,631	31,027	1,604	4,027	231,358
FP.3.2.2.nec	Other and unspecified health care goods (n.e.c.)	82,981	571	147,806	113,157	110,591	2,566	32,631	31,027	1,604	4,027	231,358
FP.3.3	Non-health care services	245,784	751	451,172	312,778	306,099	6,679	137,303	85,255	52,048	1,388	697,707
FP.3.3.1	Training	25,794		133,783	8,780	6,457	2,323	124,023	71,975	52,048	1,168	159,577
FP.3.3.2	Technical Assistance			11,793	6,308	6,308	0	5,485	5,485		0	11,793
FP.3.3.4	Food supplements			3,228	3,228	3,228	0				0	3,228
FP.3.3.nec	Other non-health care services (n.e.c.)	219,991	751	302,369	294,463	290,107	4,357	7,795	7,795		220	523,110
FP.3.4	Non-health care goods	1,576		195,506	178,019	177,920	99	17,487	9,981	7,506	0	197,082
FP.3.nec	Other materials and services used (n.e.c.)			25	2	2	0	23	23		0	25
FP.4	**Consumption of fixed capital**	**15**		**80**			**0**	**80**	**80**		**0**	**94**
All FP		523,034	122,979	2,341,153	1,177,460	1,136,174	41,286	1,017,098	759,082	258,017	149,149	2,987,166

Source: *Vietnam 2013 health accounts reports, MOH*

ANNEX 6: HIV/AIDS EXPENDITURE BY BENEFICIARIES AND INSTITUTIONAL UNITS PROVIDING REVENUES

	Beneficiary	BEN.1	BEN.2	BEN.4	BEN.6	BEN.8	BEN.10	BEN.11	BEN.12	BEN.13	All BEN
Institutional units providing revenues to financing schemes	*Dong (VND), Million*	**Sex Workers**	**Men who have sex with men**	**Injecting drug users (IDUs)**	**Mothers and Children**	**Mobile and displaced populations**	**Orphans and Vulnerable Children (OVC)**	**Other key populations**	**People living with HIV**	**General population**	
FS.RI.1.1	**Government**	88,460	8,447	124,525	119,429	24,640			68,617	88,916	523,034
FS.RI.1.2	**Corporations**									-	-
FS.RI.1.3	**Households**	5,774	64	22,616	37	42			94,446	-	122,979
FS.RI.1.5	**Rest of the world**	195,079	35,768	346,653	296,455	52,748	14,881	9,395	991,477	398,699	2,341,155
FS.RI.1.5.1	Bilateral donors	57,483	22,087	100,527	49,859	7,543	13,594	8,832	710,445	207,090	1,177,461
FS.RI.1.5.1.1	Australia	4,713	290	6,634	10,840	2,103			1,994	9,680	36,254
FS.RI.1.5.1.8	France	582	56	820	786	162	-	-	452	585	3,443
FS.RI.1.5.1.17	Netherlands	269	26	379	363	75	-	-	209	270	1,590
FS.RI.1.5.1.25	United States	51,919	21,716	92,695	37,870	5,203	13,594	8,832	707,791	196,554	1,136,174
FS.RI.1.5.2	Multilateral donors	112,903	11,272	211,364	213,588	38,352	1,287	563	260,711	167,059	1,017,099
FS.RI.1.5.2.8	Global Fund	61,911	8,134	139,583	136,441	23,387	1,287	563	246,520	141,257	759,083
FS.RI.1.5.2.24	World Bank	50,992	3,138	71,781	77,147	14,965			14,191	25,802	258,016
FS.RI.1.5.3	Private donors	332	83	468	118	67			1,424	64	2,556
FS.RI.1.5.3.nec	Other and Unspecified private donors	332	83	468	118	67			1,424	64	2,556
FS.RI.1.5.nec	Unspecified rest of the world (n.e.c.)	24,361	2,326	34,293	32,890	6,786	-	-	18,897	24,487	144,039
All FS.RI		289,314	44,279	493,794	415,921	77,430	14,881	9,395	1,154,540	487,615	2,987,168

Source: *Vietnam 2013 health accounts reports, MOH*

ANNEX 7: SUMMARY INDICATORS OF VIETNAM HEALTH ACCOUNT 2013

1. Classification of Institutional units providing revenues to financing schemes in NHA 2013 compare with NHA of period 2010 – 2012

Unit: Billions VND, %

SOURCE OF FUNDING	2010	2011	Estimate 2012[1]	2013
1. Government	**52,496**	**94,977**	**95,437**	**89,020**
% of Total Health Expenditure	38.25%	37.69%	47.26%	42%
2. Corporations	**16,681**	**21,436**	**19,991**	**21,868**
% of Total Health Expenditure	12.15%	12.43%	8.41%	10.57%
3. Household	**63,936**	**81,638**	**83,091**	**93,800**
% of Total Health Expenditure	46.58%	47.24%	41.14%	44.25%
4. NPISH	**233**	**621**	**2,972**	**3,440**
% of Total Health Expenditure	0.17%	0.36%	1.47%	1.62%
5. Rest of the World	**3,910**	**3,927**	**3,462**	**3,838**
% of Total Health Expenditure	2.85%	2.28%	1.71%	1.81%
Total Health Expenditure	**137,256**	**172,398**	**201,954**	**211,966**
Total %	**100%**	**100%**	**100%**	**100%**

Source: *Vietnam 2013 health accounts reports, MOH*

2. Recurrent and capital expenditure from sources of funding

Unit: Billions VND

Indicators	2010	2011	Estimate 2012	2013
Total Health Expenditure (THE)	**137,256**	**172,398**	**201,954**	**211,966**
Include:				
1/ Total recurrent expenditure on health	**125,403**	**158,988**	**189,612**	**197,105**
- Total recurrent HE from Government	53,455	71,626	87,569	74,233
- Total recurrent HE from Private	68,239	84,397	98,582	119,107
Include: *Household expenditure*	*61,541*	*78,570*	*83,091*	*93,800*
- Total recurrent HE from Rest of the World	3,709	2,965	3,462	3,838
% recurrent/THE	**91.36%**	**92.22%**	**93.89%**	**92.99%**
% recurrent from Government/Recurrent	45.58%	46.92%	46.18%	37.66%

[1] Note: data used the year 2012 in all the tables is estimate data.

Indicators	2010	2011	Estimate 2012	2013
% recurrent from Private/Recurrent	54.42%	53.08%	51.99%	58.68%
% Household / Recurrent	*49.07%*	*49.40%*	*43.82%*	*47.59%*
% recurrent from RoW/Recurrent	*2.96%*	*1.86%*	*1.83%*	*1.91%*
2/ Total Capital health expenditure	**11,853**	**13,410**	**12,341**	**14,861**
% Capital/THE	**8.64%**	**7.78%**	**6.11%**	**7.01%**

Source: *Vietnam 2013 health accounts reports, MOH*

3. Indicators of health finance in NHA 2013 compare with NHA 2010 - 2012

Unit: Billions VND, USD,%

Indicators	2010	2011	Estimate 2012	2013
1. Total Health Expenditure	**137,256**	**172,398**	**201,954**	**211,966**
1.1 Recurrent	*125,403*	*158,988*	*189,612*	*197,105*
1.1.1.Recurrent / THE (%)	*91.36%*	*92.22%*	*93.89%*	*92.99%*
1.2 Capital	*11,853*	*13,410*	*12,341*	*14,861*
1.2.1.Capital / THE (%)	*8.64%*	*7.78%*	*6.11%*	*7.01%*
2. THE / GDP(%)	6.36%	6.20%	6.22%	5.91%
3. Rest of the World (RoW)	**3,910**	**3,927**	**3,462**	**3,838**
4. RoW/ THE (%)	*2.85%*	*2.28%*	*1,83%*	*1.81%*
5. General Government Health Expenditure (GGHE)	***59,983***	***74,049***	**98.899**	**89,020**
6. GGHE / THE (%)	38.25%	37.69%	47.26%	42.00%
7. Social Security	23,579	30,895	44,895	40,223
8. Social security/THE (%)	17.18%	17.92%	22.23%	18.98%
9. Household	63,936	81,438	83,091	93,800
10. Household / THE (%)	46.58%	47.24%	41.14%	44.25%
11. Private Health Expenditure (PvtHE)	**80,850**	**103,695**	**103,054**	**119,107**
12. PvtHE/THE (%)	**58.90%**	**60.03%**	**51.03%**	**56.19%**

Indicators	2010	2011	Estimate 2012	2013
13. Household / PvtHE (%)	79.08%	78.69%	85.96%	78.75%
14. THE per capita (USD)	83.40	94.34	109.23	112.97
15. Prevention care / THE (%)*	28.89%	27.89%	4.57%	7.13%
16. Curative care/ THE (%)*	69.79%	70.79%	65.17%	68.35%
17. Health care goods / THE %*	50.56%	47.39%	20.69%	28.22%
18. Pharmaceutical / THE (%)*	43.56%	35.76%	11.48%	17.82%
19. Compensation of employees/THE (%)*[2]	26.83%	22.25%	22.90%	15.80%

Source: *Vietnam 2013 health accounts reports, MOH*

4. Time series of indicators regarding to Total health expenditure (THE)

Unit: %

Indicators	2004	2005	2006	2007	2008	2009	2010	2011	Estimate 2012	2013
1. THE/GDP	5.52	5.91	6.22	6.21	6.00	6.55	6.36	6.20	6.22	5.91
2. GGHE /THE	25.42	24.82	35.07	36.87	40.64	39.94	38.25	37.69	47.26	42.00
3. Social security/THE	7.88	8.76	12.54	14.18	17.58	17.91	17.18	17.92	22.23	18.98
4. PvtHE/THE	72.55	72.85	63.43	61.85	57.06	57.78	58.90	60.03	51.03	56.19
5. Household /THE	64.51	65.35	57.31	55.55	52.36	50.51	46.58	47.24	41.14	44.25

[2] The indicators (*) for the year 2013 used the Recurrent as a denominator based on recommendation of WHO for SHA 2011

Indicators	2004	2005	2006	2007	2008	2009	2010	2011	Estimate 2012	2013
6. RoW/THE	2.03	2.33	1.50	1.28	1.85	2.28	2.85	2.28	1.71	1.81
7. Preventive care/THE*	13.99	13.53	23.50	22.86	22.28	25.88	28.89	27.89	4.57	7.13
8. Curative care/THE*	84.38	85.07	75.14	75.98	76.59	73.01	69.79	70.79	65.17	68.35
9. Pharmaceutical/THE	53.63	54.33	44.99	40.08	44.58	34.42	43.56	35.76	11.48	17.82
10. Compensation of employees /THE*	19.25	16.53	25.96	27.25	26.50	23.05	26.83	22.25	22.90	15.80
11. Drugs per capita per year/USD	16.4	20.4	20.2	20.7	26.3	30.0	35.0	37.0	12.54	18.71
12. THE per capita/USD	31	38	45	52	64	75	83.40	94.34	109.23	112.97

Source: *Vietnam 2013 health accounts reports, MOH*

Notes: *(1) The total of indicators (2) + (4) + (6) = 100% (total health expenditure).*

(2) ***Expenses for public health insurance*** *(indicator 3) is a component of* ***health expenditure from the government's tax sources*** *(indicator 2).*

(3) ***Household expenditure*** *(indicator 5) is a component of* ***private health expenditure*** *(indicator 4).*

(4) ***External resources*** *(index 6) in Vietnam is a source of budget according to Budget Law, but in particular NHA often broken down for analysis. Where should assess aggregate budget expenditure from sources including taxes, insurance and loans, foreign aid on total expenditure of state budget (as in Table 2), are combine Indices 2 and 6.*

5. Institutional Units Providing Revenues To Financing Schemes as % of Recurrent Expenditure and Total Health Expenditure

Unit: %

Institutional Units Providing Revenues To Financing Schemes	% of Recurrent Expenditure	% of Total Health Expenditure
1. Government	**37.66%**	**42.00%**
2. Corporation	**11.09%**	**10.57%**
3. Household	**47.59%**	**44.25%**
Out-of-pocket payment (OOP)	41.65%	38.73%
Health care insurance financing schemes	5.94%	5.52%
4. NPISH	**1.75%**	**1.62%**
5. Rest of the World	**1.91%**	**1.81%**
Total	**100%**	**100%**

Source: *Vietnam 2013 health accounts reports, MOH*

6. Total health expenditure per capita in USD comparison with a number of countries in regions and world

Unit: USD

Country	2000	2001	2002	2003	2004	2006	2008	2011	Estimate 2012	2013
Vietnam	21	23	23	26	31	45	64	94,3	109	113
Laos	9	10	10	11	17	24	29	25	29	32
Cambodia	3	30	32	33	24	30	43	49	69	76
Malaysia	69	77	80	163	180	259	353	391	418	423
Singapore	824	816	898	964	943	1,017	1,404	2,081	2,287	2,507
Philippine	34	30	28	31	36	52	68	101	115	122
Thailand	72	66	90	76	88	113	164	214	247	264
Indonesia	20	21	26	30	33	39	51	99	108	107
India	29	29	30	27	31	29	45	61	58	61
China	48	52	63	61	70	94	146	274	322	367
Russia	102	128	150	167	245	367	568	895	913	957
Cuba	175	186	197	211	230	362	672	648	558	603
Hungary	326	375	496	684	800	295	1,119	1,105	999	1,056
Korea	513	550	607	705	777	1,168	1,245	1,662	1,724	1,880
Australia	1,831	1,806	1,969	2,519	3,123	3,974	4,180	6,209	6,393	6,110
France	2,061	2,103	2,348	2,981	3,464	3,937	4,966	4,934	4,644	4,864
Canada	2,064	2,124	2,222	2,669	3,038	3,917	4,445	5,695	5,763	5,781
Japan	2,827	2,558	2,476	2,662	2,823	2,759	3,190	4,656	4,787	3,966
Germany	2,398	2,418	2,631	3,204	3,521	3,718	4,720	4,992	4,717	5,006

Country	2000	2001	2002	2003	2004	2006	2008	2011	Estimate 2012	2013
USA	4,539	4,873	5,274	5,711	6,096	6,719	7,164	8,608	8,845	9,146

Source: *Vietnam 2013 health accounts reports, MOH*

7. Household expenditure as % of total health expenditure comparison with a number of countries in regions and world

Unit: %

Country	2004	2005	2006	2007	2008	2009	2010	2011	Estimate 2012	2013
Vietnam	64.51	67.05	57.31	55.60	54.40	50.51	44.82	45.57	41.14	44.25
Laos	61.8	62.5	76.8	68.8	61.8	61.2	61.6	52.6	57.0	40.0
Cambodia	63.4	72.9	76.8	68.8	61.8	61.2	61.6	62.1	60.3	59.7
Malaysia	33.6	38.1	35.6	35.8	34.7	31.5	32.8	35.1	34.9	36.1
Singapore	62.9	69.5	69.2	68.6	65.7	60.7	61.4	61.7	60.1	56.8
Philippine	46.9	51.9	54.0	55.1	56.1	53.3	52.5	57.7	57.6	56.7
Thailand	26.1	27.2	17.4	14.5	14.7	15.4	14.2	12.4	11.6	11.3
Indonesia	44.7	54.6	52.3	49.1	49.1	49.0	47.2	47.4	45.3	45.8
India	70.7	69.4	67.2	65.1	63.1	60.9	59.7	61.1	60.6	58.2
China	53.6	52.2	49.3	44.1	40.4	37.5	35.3	34.8	34.3	33.8
Russia	33.2	31.3	30.0	29.7	40.0	40.9	42.7	42.6	44.9	48.0
Cuba	10.9	8.0	7.7	5.1	4.6	4.2	4.8	5.0	5.8	7.0
Hungary	24.9	25.0	24.2	25.4	25.7	25.3	26.3	27.1	28.3	27.5
Korea	38.3	37.8	36.4	36.0	35.8	34.4	34.0	35.5	35.9	36.6
Australia	18.2	18.5	18.6	18.0	17.9	18.1	18.6	17.9	18.7	19.1
France	7.0	7.1	7.4	7.3	7.6	7.5	7.5	7.5	7.5	7.4
Canada	14.6	14.6	15.0	14.8	14.6	14.2	14.4	14.5	15.0	15.1
Japan	16.2	15.4	17.0	16.1	15.1	15.0	14.4	14.0	14.3	14.4
Germany	13.5	13.5	13.7	13.6	13.3	13.1	13.1	13.1	13.0	12.9
USA	13.5	13.4	13.0	13.0	12.7	12.2	12.0	11.9	11.9	11.8

Source: *Vietnam 2013 health accounts reports, MOH*

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