# FACTORS AFFECTING FINANCIAL AUTONOMY IN PUBLIC HOSPITALS UNDER THE MINISTRY OF HEALTH IN VIETNAM

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**Abstract:** Implementing the financial autonomy mechanism has created opportunities for public hospitals in Vietnam in general and public hospitals under the Ministry of Health in particular to be proactive in managing finances and assets, using the state budget allocated economically and efficiently, and increasing extra-budgetary revenue through diversifying the medical examination and treatment activities of their units. However, the requirement of financial autonomy in public hospitals has raised numerous issues, ranging from management mechanisms and policy systems to the creation and effective use of financial resources. The authors collected survey data from 42 public hospitals under the Ministry of Health, with 84 survey questionnaires distributed and 75 collected, and used SPSS 22 software to assess the level of influence of factors on the current status of financial autonomy in public hospitals under the Ministry of Health. The results indicate that the state's financial policy mechanism, the qualifications of medical staff, employees, and facilities positively influence the level of financial autonomy. Based on these findings, the group of authors proposes several solutions to enhance the financial autonomy mechanism for public hospitals under the Ministry of Health in the future.

*Keywords: public hospitals under the Ministry of Health, financial autonomy, influencing factors*

## 1. Introduction

Taking care of people's health is one of the greatest and most important tasks, bringing common and long-term benefits to the entire society. Under the motto of building a sustainable and comprehensively developed socialist society, the health sector plays a crucial role, with the health network expanding widely throughout the country. Medical qualifications have improved. Timely innovation in policies and financial mechanisms in the health sector has achieved this. In 2006, the government issued Decree 43/2006/ND-CP, granting autonomy and self-responsibility in performing tasks, organizational structure, payroll, and finance for public service units.

Accordingly, public medical examination and treatment facilities must face the pressure of autonomy and self-responsibility to a certain extent. In 2012, the government issued Decree 85/2012/ND-CP, which outlined the operating and financial mechanisms for public health service units, as well as the prices for proactive medical examination and treatment services. Decree 85/2012/ND-CP sets higher operating and financial standards for public health service units, thereby enabling public hospitals to proactively address challenges in funding medical examination and treatment, purchasing equipment and supplies, and delivering improved medical services. Public hospitals have a duty to prioritize the health of the people. In 2021, the government issued Decree 60/2021/ND-CP regulating the autonomy mechanism of public service units, including public service units in the health sector. The Law on Medical Examination and Treatment 2023, which regulates autonomy for state medical examination and treatment facilities such as public hospitals and state medical centers, will come into effect on January 1, 2024. These policies have created a legal corridor to enhance autonomy for public hospitals in general and public hospitals under the Ministry of Health in particular. Researching the factors affecting the financial autonomy of hospitals under the Ministry of Health is considered a key task and has special significance in the period when the autonomy mechanism is increasingly being perfected, helping these hospitals have a scientific basis to influence factors to effectively promote financial autonomy.

Luong Van Hai (2011) investigated the state's role in expanding the autonomy of public universities in Vietnam. The study showed that university autonomy includes six basic areas: academic autonomy, financial autonomy, personnel autonomy, enrollment and training autonomy, scientific and technological autonomy, and autonomy in international relations. The study also identified two categories of factors that influence the autonomy mechanism of universities.

Vu Thi Thanh Thuy and Vu Thi Anh Tuyet (2014) conducted a study to identify macro- and micro-factors that influence the financial autonomy mechanism at universities. Legal policies and the national situation are among the macro-factors. The group of microfactors includes the following: school development strategy, training scale and field, assigned tasks, and management level of leaders.

Tran Duc Can (2012) studied perfecting the financial autonomy mechanism of Vietnamese public universities. The study demonstrates that six criteria assess the financial autonomy mechanism: effectiveness, efficiency, flexibility, fairness, organizational binding, and community acceptance. The financial autonomy mechanism is influenced by three key factors: The three factors that influence the financial autonomy mechanism are: (1) the development goals of higher education; (2) the financial mechanisms and policies of the state; and (3) the financial mechanisms of each university.

Nguyen Chi Huong (2017) researched financial autonomy at the Ho Chi Minh National Academy of Politics. Research shows that factors affecting the level of financial autonomy include: Management capacity, Policy mechanisms, Facilities, Staff qualifications, Functions and tasks, Apparatus organization. Of which, 4 factors: management capacity, policy mechanisms, facilities, and staff qualifications have the same impact on the level of financial autonomy with corresponding beta coefficients of 0.421, 0.156, 0.305, 0.220, two factors, functions, tasks and organizational structure have a negative influence on the level of financial autonomy with beta coefficients of 0.277 and 0.093.

Truong Tuan Linh and Nguyen Phuong Thao (2021) used descriptive statistical and comparative methods to investigate the current status of financial autonomy at the Viet Tri University of Industry and analyze the factors affecting the results of financial autonomy implementation at the school, including policy mechanisms, financial management capacity, staff qualification, and the school's infrastructure. Based on the findings, the authors propose four solutions to help the school improve its financial autonomy.

Cao Thi Cam Van and Nguyen Viet Phuong (2021) studied the factors affecting the effectiveness of public health care units' financial autonomy in Ho Chi Minh City. This study uses a combination of qualitative and quantitative research methods and survey data collected from 296 subjects belonging to public health care units in Ho Chi Minh City. They employed various testing methods such as descriptive statistics, Bartlett, KMO, extracted variance test, and EFA exploratory factor analysis. The research results show that there are six factors affecting the effectiveness of financial autonomy, including investment and procurement control, financial control, personnel control, management control, accountability, and human resource qualification.

Research by Selin Arslanhan and Yaprak Kurtsal (2010) examined how lack of financial autonomy affects the innovation performance of Universities in Türkiye. The two men examined the relationship between universities' autonomy and their competitiveness, thereby explaining innovation effectiveness based on the following conditions: (1) Ownership of facilities and equipment; (2) Ability to borrow capital; (3) Decide on budget spending according to goals; (4) Decide on the curriculum framework, structure and content of subjects; (5) Ability to hire and fire faculty; (6) Be proactive about salary; (7) Decide on the enrollment scale yourself; (8) Decide your own tuition fees.

After conducting an overview of research works on factors affecting financial autonomy in public service units, the authors discovered that no study had specifically focused on factors affecting the autonomy mechanism in public hospitals under the Ministry of Health. Therefore, the authors found a gap in their research.

## 2.  Theoretical basis

According to Decree 60/2021/ND-CP, a public health service unit is an organization established and managed by a competent state agency in accordance with the provisions of the law, having legal status, a seal, an account, and an accounting apparatus in accordance with the provisions of the law on accounting to perform the task of providing public services or serving state management in specialized medical fields such as: Preventive medicine; medical examination and treatment; nursing and rehabilitation; medical, forensic, and forensic psychiatric examination; traditional medicine and pharmacy; testing of pharmaceuticals, cosmetics, and medical equipment; food safety and hygiene; population - family planning; reproductive health; health education communication.

Clause 1, Article 3 of Decree 60/2021/ND-CP clearly states that "the financial autonomy mechanism of a public service unit is the regulations on the right to autonomy, self-responsibility in implementing the regulations on the list of public services, prices, fees, and roadmap for calculating prices of public services. It also classifies the level of financial autonomy, autonomy in using financial resources, autonomy in joint venture activities, association, management, use of public assets, and other related regulations."

Decree No. 60/2021/ND-CP classifies public health service units into 4 groups based on their level of financial autonomy:

+      Hospitals that have self-guaranteed revenue for all regular and investment expenditures. These are public hospitals with significant revenues from providing medical services that can self-guarantee both regular operating expenses and development investment expenses. These hospitals do not receive funding from the state budget, but all expenses, from regular expenses to development investment expenses, are based on the hospital's revenue and other sources of capital mobilized by the hospital itself. Organization, labor, operation, and finance autonomy allow these hospitals to set service prices within the prescribed price range.

+      Hospitals that have self-guaranteed revenue for all regular expenses. These are hospitals with relatively large revenues that can self-guarantee all of their regular expenses. The state budget does not have to provide funding for the hospital's regular operations; it only has to guarantee capital for infrastructure and equipment so that these hospitals have sufficient conditions to perform professional tasks within the scope and functions of the assigned unit.

+      Hospitals that have self-guaranteed revenue for a portion of their regular expenses. These hospitals have low revenues and can only guarantee a portion of their regular expenses. The state budget must cover the remaining portion of regular expenditures. In particular, the state budget covers the costs of regular maintenance and repair of fixed assets, as well as salaries, allowances,

and contributions based on salaries. The price of medical services does not include these expenses. The state budget provides the capital for development investment.

+       Hospitals with low or no revenue. The state budget must provide all funding for regular operations and development investment in these hospitals, as they have very low or even no revenue.

## 3.   Research method

The authors used quantitative research to identify factors affecting financial autonomy in public hospitals under the Ministry of Health. The authors analyzed data on SPSS 22 software using the following tools: The authors utilized Cronbach's alpha to assess the measurement scale's reliability, as well as exploratory factor analysis, correlation analysis, and regression analysis.

There are currently 42 public hospitals under the Ministry of Health. The number of survey questionnaires distributed was 84, sent to 42 hospitals, and the number of questionnaires collected was 75, reaching 89.3% of the questionnaires distributed. All the questionnaires collected met the necessary information requirements. The study had 15 variables, so the number of questionnaires received met the sample size requirements. The survey subjects included managers, doctors, and workers in public hospitals under the Ministry of Health.Drawing from previous theoretical studies, we propose the following hypotheses:

*Hypothesis 1: The State's financial policy mechanism positively impacts financial autonomy.*

Decree No. 60/2021/ND-CP, dated June 21, 2021, of the Government, has regulated the financial autonomy mechanism for public service units in general or public hospitals under the Ministry of Health. The Decree outlines the groups' entitlement to autonomy and self-responsibility regarding their financial resources, the allocation of autonomous and non-autonomous regular expenditure items, and the sharing of financial outcomes. The Law on Medical Examination and Treatment 2023 stipulates that medical examination and treatment facilities implement financial autonomy in accordance with the law.

*Hypothesis 2: Professional qualifications of staffshave a positive impact on financial autonomy*

The internal capacity of public hospitals is the staff - physicians, doctors, etc. necessary for medical examination and treatment. The medical team needs to have sufficient quantity, quality, and ratio, which is a key factor in creating development for the hospital; The management team provides quality medical examination and treatment so that the hospital can operate well.

*Hypothesis 3: Management capacity of leaders has a positive impact on financial autonomy.*

The leader's capacity and vision are also important factors in implementing autonomy in each unit. The transition to an autonomous regime changes the scope, capacity, and management responsibilities of managers at all levels. This change process is essentially a shift from operational management and supervision of tasks assigned by superiors to proactively developing the unit to achieve the set goals. Management under conditions of financial autonomy includes the scope of management, the necessary capacities for the manager, and the responsibility of the manager.

*Hypothesis 4: Infrastructure and equipment have a positive impact on financial autonomy.*

Public hospitals can hardly achieve financial autonomy in conditions of limited infrastructure, public hospitals can't achieve financial autonomy. If hospitals are autonomous in medical examination and treatment, they must ensure a minimum infrastructure to have enough hospital beds, wards, and medical examination and treatment equipment, thereby increasing revenue, taking the initiative in arranging expenses, and ensuring efficient spending. To achievePublic hospitals require autonomy, particularly in terms of finances.

The level of self-insurance for regular expenses expresses the dependent variable "financial autonomy": A/B x 100%. A encompasses the state budget's orders or bids for public service services, regular expenses based on tasks assigned by the state, regular expenses for science and technology, career collection, fees set aside for expenses, and other income. B includes regular expenses granted autonomy, excluding expenses for providing public service services that do not use the state budget. The group of authors converted the percentage level to a 5-level Likert scale: level 1 (level of self-insurance of regular expenses < 10%); level 2 (10% < level of self-insurance of regular expenses < 30%); level 3 (30% < level of self-insurance of regular expenses < 70%); level 4 (70% < level of self-insurance of regular expenses < 100%); level 5 (level of self-insurance of regular expenses >= 100%).

We inherited the scales for this study from Nguyen Chi Huong (2017), Tran Duc Can (2012), Vu Thi Thanh Thuy and Vu Thi Anh Tuyet (2014), Michael Mitsopoulos and Theodore Pelagidis (2008), Selin Arslanhan and Yaprak Kurtsal (2010), and the Decree 60/2021/ND-CP issued by the Government of Vietnam on June 21, 2021. Table 1 displays the details of the scale. The questions use a 5-point Likert scale. 1: strongly disagree; 2: disagree; 3: neutral; 4: agree; 5: strongly agree.

**Table 1. Scale description table**

| No | Factor | Code | Variables |
|----|--------|------|-----------|
| 1 | **State financial policy (SFP)** | SFP1 | - The financial policy is systematically and adequately built |
| | | SFP2 | - The financial policy is synchronous and consistent |

| | | SFP3 | - The financial policy is updated in a timely manner |
|---|---|---|---|
| | | SFP4 | - The financial policy is in line with reality |
| 2 | **Professional qualifications of staff (PQS)** | PQS1 | - The team of doctors and nurses is sufficient in quantity and quality |
| | | PQS2 | - The team of doctors and nurses is enthusiastic about their work |
| | | PQS3 | - The team of doctors and nurses is updated with new knowledge and techniques |
| 3 | **Management capacity of leaders (MCL)** | MCL1 | - Have participated in specialized management training |
| | | MCL2 | - The dynamism of the leader |
| | | MCL3 | - Financial management capacity |
| | | MCL4 | - Have problem-solving skills |
| 4 | **Infrastructure and equipment (IAE)** | IAE1 | - Equipment for medical examination and treatment |
| | | IAE2 | - Works for medical examination and treatment |
| | | IAE3 | - Auxiliary works for medical examination and treatment |
| 5 | **Financial autonomy (FIA)** | FIA | - Level of self-sufficiency of regular expenses |

## 4. *Research results*

4.1 Overview of public hospitals under the Ministry of Health

Public hospitals under the Ministry of Health are the last-line hospitals in Vietnam's public hospital system, also known as the central line in the treatment hierarchy. These are large hospitals that perform highly specialized techniques using complex, modern methods, and they receive patients who have been transferred from provincial or city hospitals. These hospitals are identified as leading hospitals in the country, performing highly specialized techniques and applying new advances in medical technology, with the task of developing and improving the level of medicine in the country in order to keep pace with countries in the region and around the world. As of the end of 2023, there are 42 hospitals under the Ministry of Health's management. The superior authority has approved the plans for autonomy and self-responsibility developed by all public hospitals under the Ministry of Health, in accordance with Decree 43/2006/ND-CP. All public hospitals have implemented this mechanism of autonomy and self-responsibility, and now Decree 60/ND-CP, dated June 21, 2021, specifies the mechanism of financial autonomy for public service units. However, the Ministry of Health categorizes the financial autonomy of public hospitals under its jurisdiction as follows:

+ According to Resolution 33/NQ-CP and Decree 77, there are three hospitals implementing the pilot program, such as Bach Mai Hospital and K Hospital, are fully autonomous in regular and irregular expenditures.

+ There are thirty hospitals in Group 2 have self-guaranteed revenue for regular expenditures, such as Central Maternity Hospital, ENT Hospital, Ho Chi Minh City Dental Hospital, Central Eye Hospital, Hanoi Dental Hospital, etc.

+ There are eight hospitals in Group 3 have self-guaranteed revenue for a portion of their regular expenditures.

+ The Central Mental Hospital, one of the hospitals in Group 4, has low revenue and relies on the state budget to ensure regular expenditures in accordance with its assigned functions and tasks.

Usually, these hospitals have a scale of 500 to more than 2,000 beds. The general situation of hospitals under the Ministry of Health is that they are always overloaded, as reflected in the very high bed occupancy rate in both inpatient and outpatient areas. The bed occupancy rate at hospitals under the Ministry of Health is very high; in many places, it is over 100%. All hospitals experience an average overload of 25-30%, with the most overloaded specialized hospitals for cancer, pediatrics, and obstetrics sharing beds with 2-3 patients each. The Ministry of Health has maintained, consolidated, and developed public hospitals, investing in, upgrading, and building new ones, initially resolving the issues of degradation and hospital bed shortage. Many new pieces of equipment have been put into use, soThe Ministry of Health has successfully implemented various diagnostic, treatment, and care techniques, including open heart surgery, heart valve replacement, limb reattachment, kidney transplantation, liver transplantation, and in vitro fertilization. long with a team of highly specialized professionals in many hospitals, have contributed to saving the lives of many patients with serious illnesses, and there have been more and more great successes in the field of medicine recognized by the world.

Professional and technical staff working in hospitals make up about 70% of the total career establishment in the health sector. Along with the effective implementation of line management and technical transfer to lower levels, many hospitals have improved their professional capacity, diagnosis, and treatment quality. Vietnamese medicine has successfully implemented many new and complex techniques, gradually advancing to a level comparable to other countries in the region, thereby aiding in the treatment and saving the lives of many seriously ill patients. Before 2002, most hospitals were units receiving the state budget, with a part of the budget collected from hospital fees. To date, all 42 hospitals under the Ministry of Health are implementing a financial autonomy mechanism. The conversion of the financial mechanism to a spirit of self-reliance and self-responsibility, along with changes in the state budget allocation mechanisms, is causing initial shifts in both the quantity and quality of medical

examination and treatment services provided. These favorable conditions facilitate the implementation of mechanisms that attract financial resources and foster autonomy and self-responsibility in hospital financial management.

Thus, this hospital system, which ranges from large hospitals with high revenues to hospitals with very low revenues and is geographically distributed throughout the country, possesses all the characteristics of a public hospital. It is adequately classified into groups of units based on the criterion of ensuring regular and irregular operating costs.

## 4.2. Evaluate the reliability of the scale

### Table 2. Reliability Statistics

|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|---|---|---|---|---|
| Cronbach's Alpha = .843 |  |  |  |  |
| SFP1 | 10.91 | 1.572 | .607 | .833 |
| SFP2 | 10.92 | 1.669 | .612 | .828 |
| SFP3 | 11.00 | 1.514 | .717 | .784 |
| SFP4 | 11.01 | 1.446 | .784 | .753 |
| Cronbach's Alpha = .781 |  |  |  |  |
| PQS1 | 7.71 | .859 | .715 | .594 |
| PQS2 | 7.64 | 1.071 | .526 | .799 |
| PQS3 | 7.59 | .921 | .626 | .697 |
| Cronbach's Alpha =.785 |  |  |  |  |
| MCL1 | 10.81 | 1.667 | .649 | .702 |
| MCL2 | 10.84 | 1.596 | .653 | .699 |
| MCL3 | 10.89 | 1.853 | .595 | .733 |
| MCL4 | 10.89 | 1.880 | .480 | .787 |
| Cronbach's Alpha =.640 |  |  |  |  |
| IAE1 | 7.60 | .973 | .396 | .614 |
| IAE2 | 7.47 | .955 | .419 | .584 |
| IAE3 | 7.41 | .786 | .542 | .404 |

The results of the analysis of the Financial policies, Professional qualifications of doctors, Management capacity of leaders, Facilities factor groups show that the Cronbach's Alpha coefficient of the scale is .843, .781, .785, and .640, respectively. These coefficients are all greater than 0.6, and the total variable correlation coefficients of the observed variables in the scale are all greater than 0.3. Therefore, all observed variables are accepted and will be used in the subsequent factor analysis.

## 4.3 Exploratory factor analysis

The authors put 4 factors into EFA analysis, to analyze the convergent value and discriminant value of these factors. According to data in table 3, KMO coefficient = 0.547>0.5 proves that the study has enough observed variables to constitute a factor. Significance level Sig.=0.000<0.05% shows that the Barlett test is statistically significant and shows that factor analysis is appropriate.

### Table 3. KMO and Bartlett's Test

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .547 |
|---|---|---|
| Bartlett's Test of Sphericity | Approx. Chi-Square | 429.579 |
| | df | 91 |
| | Sig. | .000 |

### Table 4.Rotated Component Matrix[a]

| | Component | | | |
|---|---|---|---|---|
| | 1 | 2 | 3 | 4 |
| SFP1 | .747 | | | |
| SFP2 | .768 | | | |
| SFP3 | .865 | | | |
| SFP4 | .892 | | | |
| PQS1 | | | .869 | |
| PQS2 | | | .779 | |
| PQS3 | | | .828 | |
| MCL1 | | .831 | | |
| MCL2 | | .819 | | |
| MCL3 | | .786 | | |
| MCL4 | | .641 | | |
| IAE1 | | | | .694 |
| IAE2 | | | | .727 |
| IAE3 | | | | .827 |

### Table 5. Total Variance Explained

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | |
|---|---|---|---|---|---|---|
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 2.974 | 21.244 | 21.244 | 2.974 | 21.244 | 21.244 |
| 2 | 2.827 | 20.191 | 41.436 | 2.827 | 20.191 | 41.436 |
| 3 | 1.973 | 14.089 | 55.525 | 1.973 | 14.089 | 55.525 |
| 4 | 1.522 | 10.872 | 66.397 | 1.522 | 10.872 | 66.397 |
| 5 | .942 | 6.726 | 73.123 | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6 | .782 | 5.587 | 78.710 | | | | |
| 7 | .687 | 4.908 | 83.617 | | | | |
| 8 | .593 | 4.237 | 87.855 | | | | |
| 9 | .487 | 3.478 | 91.333 | | | | |
| 10 | .368 | 2.626 | 93.958 | | | | |
| 11 | .327 | 2.339 | 96.297 | | | | |
| 12 | .249 | 1.782 | 98.079 | | | | |
| 13 | .166 | 1.189 | 99.268 | | | | |
| 14 | .103 | .732 | 100.000 | | | | |

The results of EFA analysis with the standard value Eigenvalues > 1, there are 4 factors extracted with a total variance extracted of 66,397% (>50%). All factor loading coefficients > 0.5. The variables all satisfy convergent and discriminant validity, so the scales have high values for evaluating the corresponding variables.

## 4.4 Multivariate regression analysis

The sig results of the Pearson correlation test between the 4 independent variables SFP, PQS, MCL, IAE and the dependent variable show that only 3 independent variables, SFP, PQS, IAE, have sig values less than 0.05. Thus, there is a linear relationship between these independent variables and the dependent variable FIA.

### Table 6. Correlations

| | | FIA | PQS | MCL | IAE | SFP |
|---|---|---|---|---|---|---|
| FIA | Pearson Correlation | 1 | .154 | .096 | .523** | .366** |
| | Sig. (2-tailed) | | .186 | .411 | .000 | .001 |
| | N | 75 | 75 | 75 | 75 | 75 |
| PQS | Pearson Correlation | .154 | 1 | -.159 | -.033 | .012 |
| | Sig. (2-tailed) | .000 | | .173 | .781 | .921 |
| | N | 75 | 75 | 75 | 75 | 75 |
| MCL | Pearson Correlation | .096 | -.159 | 1 | .165 | .064 |
| | Sig. (2-tailed) | .411 | .173 | | .157 | .583 |
| | N | 75 | 75 | 75 | 75 | 75 |
| IAE | Pearson Correlation | .523** | -.033 | .165 | 1 | .146 |
| | Sig. (2-tailed) | .000 | .781 | .157 | | .211 |
| | N | 75 | 75 | 75 | 75 | 75 |
| SFP | Pearson Correlation | .366** | 0.012 | 0.064 | 0.146 | 1 |
| | Sig. (2-tailed) | 0.001 | 0.921 | 0.583 | 0.211 | |
| | N | 75 | 75 | 75 | 75 | 75 |

### Regression analysis

The results of the linear regression analysis are shown in Table 7. The adjusted coefficient of determination R square = 0.352 shows that the independent variables explain 35.2% of the variation in the dependent variable. Table 7 also provides the Durbin–Watson value to assess the phenomenon of first-order autocorrelation. The DW value = 1.848, which is between 1.5 and 2.5, so the result does not violate the assumption of first-order autocorrelation. The ANOVA table shows the F test result to evaluate the hypothesis of the adequacy of the regression model. The F test sig value is 0.000 < 0.05, so the regression model is adequate. The Coefficients table shows that the VIF coefficient is < 2, so there is no multicollinearity. Thus, it can be concluded that the model is consistent with the actual data.

### Table 7. Results of regression analysis

#### Model Summary[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-----|----------|-------------------|----------------------------|----------------|
| 1 | 0.622a | 0.387 | 0.352 | 0.369 | 1.848 |

#### ANOVA[a]

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 6.016 | 4 | 1.504 | 11.048 | 0.000b |
| | Residual | 9.530 | 70 | 0.136 | | |
| | Total | 15.547 | 74 | | | |

#### Coefficients[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -0.073 | 0.704 | | -0.104 | 0.917 |
| | PQS | 0.169 | 0.094 | 0.171 | 1.799 | 0.000 |
| | MCL | 0.027 | 0.103 | 0.025 | 0.260 | 0.796 |
| | IAE | 0.504 | 0.100 | 0.481 | 5.024 | 0.000 |
| | SFP | 0.319 | 0.104 | 0.292 | 3.082 | 0.003 |

The results in Table 7 show that the values in the Sig column of the variables PQS, IAE, SFP are all <5%, indicating that the 3 independent variables all have a statistically significant impact on the dependent variable. The relationship between the variables is shown in the following equation:

$$FIA = 0.481\ IAE + 0.292\ SFP + 0.171\ PQS$$

## 5. Conclusion

The results of the Pearson correlation test and the linear regression analysis support the three hypotheses. Infrastructure and equipmenthave a positive impact on financial autonomy; the results of the regression analysis show that, with Sig. = 0.000 (<0.05), there is a positive relationship between infrastructure and financial autonomy. The author's research findings on this factor show that it has the strongest influence on the level of financial autonomy of public hospitals under the Ministry of Health ($\beta = 0.481$). This is entirely consistent with the reality that hospitals find it difficult to achieve financial autonomy with limited infrastructure.The State's financial policy mechanism has a positive impact on financial autonomy: regression analysis results show that Sig.=0.003 (<0.05), there is a positive relationship between policy mechanism and autonomy. finance. The author's research results on this factor show that this is the second most influential factor on the financial autonomy of public hospitals under the Ministry of Health ($\beta= 0.292$). When the policy mechanism is positive and supports financial autonomy, it creates favorable conditions for public hospitals under the Ministry of Health to build a system of financial autonomy within their units.The capacity of officials, physicians, and physicians positively impacts financial autonomy: The internal capacity of public hospitals under the Ministry of Health is a team of highly qualified and enthusiastic medical staff and doctors. Enthusiastic about work, always actively updating new knowledge and techniques... This is very necessary for medical examination and treatment work.

Using the insights from the aforementioned research results, the authors propose the following solutions to enhance the autonomy of public hospitals under the Ministry of Health. Implement synchronously and fully the state's regulations and policies, including sanctions and regulations promoting financial autonomy. These serve as the foundation for public hospitals under the Ministry of Health, enabling them to proactively develop and implement strategies to boost revenue, while also enhancing autonomy and self-responsibility within public universities. Tasks, organizational structure, staffing, and finance are all based on reducing relevant regulatory barriers.

The goal is to truly develop financial management according to the autonomy mechanism. To fully utilize its effectiveness and practicality in each unit, it is necessary for the staff, doctors, and workers to understand the benefits of the new mechanism, as well as its impact on each employee and his or her individual. whole unit. Encouraging units and employees to fully utilize their talents and intelligence can lead to the provision of increasingly high-quality services. Therefore, public hospitals under the Ministry of Health must continue to disseminate and increase awareness among civil servants, public employees, and unit workers to enhance their understanding of the policy of autonomy, particularly in financial management. Focus on investing in improved facilities in public hospitals under the Ministry of Health to improve medical examination and treatment conditions.The Ministry of Health requires public hospitals to develop internal spending regulations, promptly update them with newly issued policies and regimes, and establish spending norms for each funding source, fund, etc. To encourage individuals to complete their tasks well, ensure that income distribution is fair. In

addition, hospitals need to have policies to support workers to improve their professional qualifications.Public hospitals under the Ministry of Health must pay close attention to staff planning, with a focus on professional qualifications and management capacity standards.

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