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MODERN APPROACHES TO MANAGING FINANCIAL RESOURCES IN UKRAINE'S HEALTH PROTECTION BODIES

Abstract. The process of financing health care institutions which has gained considerable importance in the field of health care of Ukraine has been investigated. Positive and negative aspects of this process have been identified, the current legislation on the mechanism of financial security regulation has been analyzed and the focus has been made on the most problematic issues of the primary financing (medical-sanitary), secondary (specialized), tertiary (highly specialized) medical care.

The urgency of the management of financial resources of health care institutions in the conditions of implementation medical reform in Ukraine has been proved. The structure of revenues to health care institutions by sources of financing has been analyzed and peculiarities of implementation of the modern model of their financing have been revealed. The necessity of revision of the nature of financial relations and the formation of new requirements for the management of financial resources in the sphere of financing of health care institutions in Ukraine has been established. The characteristic features of financial resources in health care institutions are substantiated and their definition has been proposed. The role of financial flows in shaping current and future incomes and expenditures of health care institutions has been revealed, the necessity of introduction of new methods of financial management has been proved. The classification of financial resources and financial flows in health care institutions has been formed. A modern approach to the management of financial resources in health care based on the disclosure of financial flow parameters and the idea of ordering for different kinds of medical services establishments is proposed. It was determined that the optimality of the formed model of financial resources management is possible on the assumption that the financial flows parameters are evaluated in the appropriate time interval in the form of the types of medical services. It is established that the state and prospects of development of health care institutions are determined by the ability to function effectively under conditions of managerial and financial autonomy taking into account the requirements of the institutional society.

Keywords: medical reform, financing, financial resources, financial flows, health care institutions.

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СУЧАСНІ ПІДХОДИ ДО УПРАВЛІННЯ ФІНАНСОВИМИ РЕСУРСАМИ В ЗАКЛАДАХ ОХОРОНИ ЗДОРОВ'Я УКРАЇНИ

Анотація. Досліджено процес фінансування закладів охорони здоров'я, який набув значного масштабу у сфері охорони здоров'я України, визначено позитивні і негативні аспекти цього процесу, здійснено аналіз чинного законодавства щодо механізму регулювання фінансового забезпечення і зосереджено увагу на найбільш проблемних питаннях процедури фінансування первинної (медико-санітарної), вторинної (спеціалізованої), третинної (високоспеціалізованої) медичної допомоги.

Доведено актуальність питань управління фінансовими ресурсами закладів охорони здоров'я в умовах реалізації медичної реформи в Україні. Проаналізовано структуру надходжень до закладів охорони здоров'я за джерелами фінансування та розкрито особливості реалізації сучасної моделі їх фінансування. Установлено необхідність перегляду характеру фінансових відносин і формування нових вимог до управління фінансовими ресурсами у сфері фінансування закладів охорони здоров'я України. Обґрунтовано характерні риси фінансових ресурсів у закладах охорони здоров'я і запропоновано їх визначення. Розкрито роль фінансових потоків у формуванні поточних і майбутніх доходів і витрат закладів охорони здоров'я, доведено необхідність упровадження нових методів управління фінансами. Сформовано класифікацію фінансових ресурсів і фінансових потоків у закладах охорони здоров'я. Запропоновано сучасний підхід до управління фінансовими ресурсами в закладах охорони здоров'я на основі розкриття параметрів фінансових потоків та ідеї упорядкованості за різними видами медичних послуг. Визначено, що оптимальність сформованої моделі управління фінансовими ресурсами можлива за умови оцінки параметрів фінансових потоків у відповідний часовий відрізок у розрізі видів медичних послуг. Установлено, що стан і перспективи розвитку закладів охорони здоров'я визначаються спроможністю ефективно функціонувати в умовах управлінської та фінансової автономії з урахуванням вимог інституційного суспільства.

Ключові слова: медична реформа, фінансування, фінансові ресурси, фінансові потоки, заклади охорони здоров'я.

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СОВРЕМЕННЫЕ ПОДХОДЫ К УПРАВЛЕНИЮ ФИНАНСОВЫМИ РЕСУРСАМИ В УЧРЕЖДЕНИЯХ ЗДРАВООХРАНЕНИЯ УКРАИНЫ

Аннотация. Выявлены характерные черты финансовых ресурсов в учреждениях здравоохранения и предложены их определения. Проанализирована структура поступлений в учреждения здравоохранения в разрезе источников финансирования и раскрыты особенности реализации новой модели их финансирования. Установлено, что состояние и перспективы развития учреждений здравоохранения определяются способностью эффективно функционировать в условиях управленческой и финансовой автономии. Раскрыта роль финансовых потоков в формировании текущих и будущих доходов и расходов учреждений здравоохранения. Разработана классификация финансовых ресурсов и финансовых потоков в учреждениях здравоохранения. Предложен современный подход к управлению финансовыми ресурсами в учреждениях здравоохранения на основе раскрытия параметров финансовых потоков и идеи упорядоченности по различным видам медицинских услуг.

Ключевые слова: медицинская реформа, финансирование, финансовые ресурсы, финансовые потоки, учреждения здравоохранения.

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Introduction. Modern socio-economic and demographic situations in the Ukrainian economy determine the necessity of setting new tasks to the state, which can be solved by developing new organizational and methodological principles of financial support for the activities of health care institutions. The determining factor for providing accessible and high-quality medical services to the population is the amount of financial resources necessary to provide such services. The introduction of a new financing model for the health care system, which involves the transition to paying for the activities of health care providers on the basis of concrete results of their work, requires a fundamental change in the nature of the relationship between the provider of services and their customer — the manager of budget funds. A prerequisite for the introduction of results-oriented contracts for the strategic procurement of medical services, and, together with them, and results-oriented methods of payment for suppliers, is to provide the latter with the sufficient level of managerial and financial autonomy necessary to obtain the right to conclude contracts and to organize its own activities flexibly and independently of other parties to achieve the results set by these treaties. The introduction of such a model of mutual relations requires the provision of state and municipal health care management and financial autonomy. Taking into account the world experience, autonomy is supposed to be ensured through the reorganization of such health care institutions in the full range of business entities — state and municipal non-profit enterprises. [1]. All this leads to the need to review the nature of financial relations and defines new requirements for the management of financial resources in health care facilities. The formation of tools for managing financial resources is of particular importance, which, based on the integration of institutions' finances with the system of market relations, will ensure the consistency of financial management methods and their conformity with modern realities.

Analysis of research and problem statement. The development of the theory and practice of financial resources management in health care institutions is dedicated to the work of L. Lessard, J. Solomon [2], S. Collins, P. Rasmussen, M. Doty, S. Beutel [3], J. Wheeler, S. Singh [4], [5], V. Gorin [6], V. Zagorsky [7], M. Malovanyi [8]. Despite the thoroughness of the work of scholars, the main aim of the management of financial resources in health care institutions should be the creation of appropriate tools that will ensure the formation of an optimal structure for all sources of funding in accordance with the current legislation.

The purpose of the article is to substantiate theoretical and practical aspects of the effective implementation of management of financial resources in health care institutions identified by the reform of the health care financing system in Ukraine.

Research results. The current state of Ukraine's economy is characterized by the rapid development of integration and globalization processes, which determine the reform of all spheres of public life. To a large extent this also applies to the healthcare sector, which forms individual values of a person and is the basis for increasing the life expectancy of Ukrainians. As a result, key

issues are the dual nature of the issues of financial provision of health facilities and the availability of medical services for every person.

The state-sponsored health financing model does not meet the current requirements of institutional society and reduces the efforts of management to find optimal management models and rational methods for the formation and use of financial resources. Ukraine's health care system consumes a total cost of about 8% of GDP in the country, which exceeds the figures of some EU countries. However, in terms of public spending on health care financing, Ukraine continues to yield much to the vast majority of countries in the European region. This state of affairs requires not only increased funding, but also the effective use of financial resources.

According to Article 18 of the Law of Ukraine "Fundamentals of the Ukrainian legislation on health care", financial security of health care may be provided at the expense of the State Budget of Ukraine and local budgets, funds of legal entities and individuals, as well as from other sources not prohibited by law. Receipts of financial resources to the health care system for 2010-2015 were carried out from three main sources: state funds, which include the consolidated budget and social insurance; private households, employers, non-profit organizations serving households; funds of international donor organizations. It should be noted that during 2010-2011 the share of public funds in financing health care decreased from 56.3% in 2010 to 55.3% in 2011. However, in 2012 it has increased by almost 2% compared with 2011. During 2013-2014, the share of public funds in financing health care was reduced from 56.2% to the lowest level in the last six years to 48.7% in 2015. This was largely due to the further reduction in funding allocated to health care from the state budget from 15% in 2013 to, respectively, 12% in 2014 and 10.3% in 2015. It should also be noted that the overall amount of funding allocated to health from local budgets is decreasing. On average, in the EU member states, the share of public expenditures in the structure of total health care expenditures was 76%, in Ukraine, in 2015, state expenditures in this area amounted to only 48.7% [9].

It should be noted that the share of revenues to the health care system from private sources of funding gradually increased over 2010—2015 from 43.2% to 50.9%. In 2015, these costs reached the highest level (50.9%) over the past six years, with 97% of them being household health expenditure. The cost of health care for employers and non-profit organizations serving households during 2010—2015 was respectively 3—6% and 0.02—0.07%. The share of donor health financing is negligible and is less than one percent [9]. Thus, the results of the analysis of the structure of revenues to the health care system by sources of funding make it possible to establish an important feature of the modern system of financing health care in Ukraine, which is based on a significant dependence of financial support from private sources of funding (almost 50% of total revenues).

It is worth pointing out that in order to find the optimal structure of health financing sources in 2017, the Law of Ukraine "On State Financial Guarantees of Medical Care of the Population" [10] was adopted, which regulates the application of the new mechanism for funding health care institutions. This Law defines the state financial guarantees for the provision of medical services (medical services) and medicines of the proper quality necessary to patients at the expense of the state budget of Ukraine under the program of medical guarantees.

The 2019 budget is focused on healthcare financing reforms. Physicians from primary care since 2018 switched to a new payment principle — for every real patient the state will compensate for a fair rate. In order to ensure these tariffs, the expenditures of the State Budget to the primary link will increase in 2019 almost 2 times compared with 2018. The state budget for 2019 provides for the first time funds for financing pilot projects on the implementation of state guarantees of medical care of the population under the program of medical guarantees for secondary (specialized) medical care in the amount of 2966785,8 thousand UAH.

The expenditures of the State Budget for health care in 2018 will total 86 billion UAH, which is 9.1% of the state budget and 2.6% of GDP. At the same time, the 2018 budget will focus on reforms. Primary care physicians in 2018 will switch to a new payment principle — for each real patient, the state will compensate for a fair rate. In order to ensure these tariffs, the expenditures of the State Budget to the primary link will grow in the year 2018 by 36.9% and will amount to UAH

13.28 billion. An additional UAH 1 billion will be directed to the development of rural medicine. Financing of secondary, tertiary and emergency medical care will increase by 10.8% to UAH 53.9 billion.

Table 1

Distribution of expenditures of the State Budget on health care

CPCE	Name in accordance with departmental and program classification of expenditures and lending to the state budget	2018 year	2019 year	Diviation, thousand. UAH
2300000	Ministry of Health of Ukraine	26543770,0	39350075,6	12806305,6
2301000	The apparatus of the Ministry of Health of Ukraine	18168580,8	19981229,1	1812648,3
2307000	State Service for Drugs and Drug Control	109670,7	109856,4	185,7
2308000	National Health Service of Ukraine	8265518,5	19258990,1	10993471,6
2308010	Management in the field of state financial guarantees of medical care	211000,9	307311,4	96310,5
2308020	Provision of primary health care to the population	8054517,6	15234892,9	7180375,3
2308030	Pilot project on the implementation of state guarantees of medical care of the population under the program of medical guarantees for secondary (specialized) medical care in the Poltava region	-	966785,8	966785,8
2308040	Reimbursement of the cost of drugs for the treatment of certain diseases	-	750000,0	750000,0
2308050	Pilot project on the implementation of state guarantees of medical care of the population under the program of medical guarantees for ambulatory-polyclinic secondary (specialized) medical aid	-	2000000,0	2000000,0
2310000	Ministry of Health of Ukraine (national expenditures and lending)	60419481,9	58733195,1	-1686286,8

Source: compiled by the authors based on [11].

In the context of reforming health care financing in Ukraine, preconditions for applying higher requirements for making financial decisions are disclosed, which reveals new possibilities for the formation and use of financial resources for public health institutions in the status of state and municipal nonprofit enterprises. The development of approaches to the management of financial resources in health care institutions is closely linked to the transformational processes taking place under the influence of global trends. In the scientific literature, effective mechanisms for managing financial resources are disclosed in the context of two approaches: static and dynamic. The static approach involves taking into account volumes of financial resources that are valued at a specific date and are reflected in assets or equity and liabilities. The dynamic approach involves managing the movement of financial resources, since it is a prime source of their effective formation and use.

In recent years, scientists and practitioners have proved that in the conditions of global economic transformations, the financial flow is the basis for successful functioning of economic entities. This is due to a number of reasons. First, the allocation of financial resources to the financial management object narrows the scope of its capabilities, since the specified tasks are not reduced only to their formation and use. Secondly, the processes of the formation and use of financial resources reflect only two functions of financial management as a special field of management — asset management and capital management, and take into account methods of investment management, financial risks and crisis management. Third, the volume and flow of financial resources are elements of managing financial flows in their dynamic and static states.

Constructive analysis of the views of scholars on the essence of financial resources [12, p. 13] shows that the most up-to-date approach to substantiating their essence is an approach based on

the relationship between financial resources and sources of formation, and also takes into account the peculiarities of management of their dynamic state (financial flows).

According to the results of the analysis it is expedient to distinguish a number of modern features of financial resources of health care institutions. These are:

- financial resources for the effective functioning of the health care institution should be constantly restored and maintained at an adequate level;
- they are formed as a result of legally determined proportions between state and non-state sources of financing;
- at the stage of redistribution of GDP, they materialize in the public good of health;
- the amount of their revenues to the health care institution is determined by the full dependence on the number of patients;
- financial resources are formed in the process of providing medical services of various spectrum and complexity, which complicates their measurement and forecasting;
- financial resources can be transformed into various types of economic resources intended to accumulate its economic benefits and participate in ensuring the activity of the healthcare institution in a direct form of financing, without creating monetary funds;
- financial resources are exposed to risks, since their formation and use is connected with all types of risks associated with assets;
- the optimum amount of financial resources in health care institutions can be provided by efficient management of their static and dynamic conditions;
- the movement of financial resources leads to a change in the volume of assets, equity and liabilities in space and time, which determines the content of financial flows;
- formation and use of financial resources of health care institutions is carried out under the influence of financial relations that are characteristic for a particular stage of economic development.

In health facilities, financial resources reflect the aggregate of funds accumulated at the expense of sources of financing determined by the current legislation, in assets to provide current and future economic benefits, vary in space and time under the influence of financial relations that arise in the process of providing medical services to the population.

The presented interpretation reflects the role of financial resources in terms of integration of various activities of healthcare institutions, forms a scientific vision of the need for coordinated management of their static and dynamic states. Therefore, the rational formation and use of financial resources in health care institutions requires the formulation of appropriate terminology, which will form the basis for ensuring effective management of their movement, which is financial flows.

Therefore, we can conclude that the development of effective tools for managing financial resources in health care institutions requires substantiation of organizational structures for their functioning and movement between components of financial flows (*Table 2*).

The formation of financial resources in health care institutions is based on the results of the receipt of various types of funds that, as a result of the target use, determine the existence of incoming and outgoing financial flows. Financial flows circulating in health care institutions in the course of activities are transformed in the opposite direction to the flow of medical services. The financial flow is a key factor in integrating all participants in financial relations to achieve the goals and objectives of development. Harmonization of financial flows and service flows serves as the main reserve for improving the efficiency of health facilities.

Flow is an economic process that occurs continuously over time and is measured in units over a period of time [13]. The movement of financial resources through the formation and use processes leads to the occurrence of cost flows between elements of the system. Their essential feature is the existence in time and space. Thus, the flow of financial resources is manifested not in statics, but in dynamics. The static flow of financial resources means a temporary suspension of their movement and acts as one of the stages of its overall dynamics. There is a close relationship between the static values of stocks and the dynamic flow characteristics, since the flow characterizes the process of changing the stock, and the stock reflects the result of change and

accumulation of flow. Harris L. noted that "... there is a fundamental difference between the two classes of variables: stocks and flows. The division into stocks and flows is associated with the measurement of variables in time "[14]. The formation of a market model for managing financial resources in health care institutions requires new approaches and their methodological justification. Taking into account the results of the content analysis of the concept of "financial flow", the financial flow of the health care institution should be determined as the directed flow of financial resources associated with the formation of a health service flow within a given time period.

Table 2

Classification of financial resources and financial flows
in health care facilities

Qualification Features	Types of financial resources	Type of financial flow
By way of formation	<ul style="list-style-type: none"> - state; - private. 	<ul style="list-style-type: none"> - state; - private
By resources of formation	<ul style="list-style-type: none"> - funds of the state budget - funds from the local budget - own proceeds 	<ul style="list-style-type: none"> - nation-wide - municipal - private
By method of receipts	<ul style="list-style-type: none"> - formed using fiscal methods - formed as a result of the provision of medical services - formed on charitable basis - formed within the framework of grant programs 	<ul style="list-style-type: none"> - regulated - system-forming - charity - grants
By the nature of the formation	<ul style="list-style-type: none"> - funds received for the provided medical services provided by the program of medical guarantees - funds received for the provided medical services not provided by the program of medical guarantees - funds received under state health programs, which ensure the implementation of national functions - funds received under state public health programs - funds received from local public health programs - funds received under state programs of development and support of health care institutions - funds received from local development programs and support of communal health care institutions, - funds received for medical services provided to certain categories of persons who are financed by individual programs at the expense of state and local budgets 	<ul style="list-style-type: none"> - guaranteed - national destination - to ensure public health - development - others
By directions using	<ul style="list-style-type: none"> - invested in non-current assets; - invested in current assets. 	<ul style="list-style-type: none"> - capital - current ones
By forms of financial support	<ul style="list-style-type: none"> - budget funds; - funds of insurance funds; - funds from providing paid services; - funds of international donor organizations 	<ul style="list-style-type: none"> - budget - insurance - commercial - donor

Source: elaborated by the authors.

The presented interpretation allows to form a number of characteristic features of financial flows of health care institutions that meet modern conditions. Namely:

- the financial flow is characteristic for health care institutions, which in modern conditions operate in the status of a non-profit enterprise or a commercial enterprise;
- the financial flow in health care institutions reflects the movement of cash;
- the financial flow arises along with the flow of services in time and space;
- the financial flow may arise before the flow of services, immediately with it or after it according to the results of the provision of services;
- the emergence of a financial flow does not always ensure the efficiency of managing the financial resources of the health care institution (net financial flows can have negative and positive value);
- the financial flow creates conditions for the development of the health care institution.

The revealed economic essence and distinctive features of financial flows in the future provide an opportunity to substantiate the conceptual provisions of the management of financial resources in health care facilities. In modern conditions, financial flows play an active role in the functioning of health facilities and the fulfillment of their established functions. They not only initiate flows of medical services, but also serve and promote their optimization. It is worthwhile to state that the foundation of the establishment, operation and development of health care institutions is the idea of streamlining financial flows that reflect current and future income and expenses. At the same time, for each health care institution, financial flows need to be presented with sufficient detail and in close coordination with the flow of health services. Moreover, the more branched flows of medical services are, the more difficult their financial flows will be, and the more time consuming the process of managing financial resources will be. As a result, the effectiveness of managing financial resources in health care facilities depends on the idea of the types, the composition of financial flows in the context of different types of health services, the features of funding in accordance with state and local programs, and the possibilities of their operational financial planning.

The current state of the Ukrainian healthcare institutions, their limited financial resources, requires at the planning, organization and control of the provision of medical services the primary consideration of the parameters of financial flows, and, on the basis of them, the definition of possible volumes of services rendered. The parameters of the financial flow characterize the financial flow at the appropriate time point from different parties. Modern scholars are paying enough attention to the parameters of financial flows. At the same time, researchers represent a different composition of parameters, do not determine the relationships that exist between them, and therefore do not fully take into account their partial and aggregate influence on the management of financial resources in health facilities.

Summarizing the results of the analysis, it is useful for health facilities to allocate certain parameters of financial flows. This approach allows us to conclude that it is appropriate to divide the parameters of financial flows into quantitative (form, volume, speed, strength), spatial (direction, period, term, trajectory) and qualitative (liquidity, equilibrium, intensity, sufficiency) settings in the management of financial resources in health care institutions [12, p. 115].

Conclusions The revealed economic essence and distinctive features of financial resources are the basis for substantiation of the conceptual provisions of their management in health care institutions. At the same time, in today's environment, for each institution of health care, financial flows need to be presented with sufficient detail and in close coordination with the flow of health services. The parameters of the financial flow characterize the financial flow at the appropriate time point from different parties. They serve as indicators of the effectiveness and stability of the functioning of the health care institution; reflect the rationality of the funding system and the optimality of the current model of financial resources management. The result of the study was the development of proposals for the development of a model for managing financial resources in health care institutions, which is the basis for improving the efficiency of the health care sector in Ukraine. Measures to improve the state of financial resources management in health care institutions should be determined based on the parameters of financial flows in terms of types of medical services. As a result, the obtained management decisions will be consistent with certain parameters, which will create additional opportunities for the financial provision of health care facilities in Ukraine.

Prospects for further research should be aimed at substantiating rational ways of providing medical facilities with adequate financial resources, taking into account the key development prospects; disclosure of the mechanisms of current and prospective financial planning; development of effective methods for assessing the effectiveness of the formation and use of financial resources; the formation of procedures for control in medical establishments of incoming and outgoing financial flows.

Література

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