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Organizational and Economic Principles of Optimizing the Financial and Economic Activity of Healthcare Institutions under Conditions of Reform

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ABSTRACT

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The article identifies the organizational and economic principles of optimization of financial and economic activities of health care institutions in the context of reform as a basis for increasing the efficiency of resource management. It is revealed that the formation of state policy in the field of health care is based on legislative provisions on the definition of strategic goals, priorities and regulatory framework of financing. It is stated that budget financing is carried out through state and local budgets, as well as other sources, which ensures transparency in the allocation of resources and increases the efficiency of the use of funds. It is emphasized that the introduction of the status of non-profit enterprises contributes to the financial autonomy of institutions, allowing them to independently determine the directions of resource use and conclude contracts. The importance of digital transformation of management processes, in particular through the eHealth platform, which provides monitoring of costs and the effectiveness of the use of financial resources, is emphasized. It was stated that the program of medical guarantees establishes state obligations to fully pay for medical services and medicines, forming a stable financial environment for medical institutions. It is determined that the diversification of funding sources allows to increase the resilience of institutions to economic fluctuations and contributes to the introduction of innovative management methods. It is noted that effective management of financial flows requires a single control mechanism, a system for monitoring costs and evaluating performance.

KEYWORDS

organizational and economic foundations, optimization of financial and economic activities, health care institutions, budget financing, digital transformation, medical guarantee program.



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Організаційно-економічні засади оптимізації фінансово-економічної діяльності закладів охорони здоров'я в умовах реформування

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СТАТТЯ

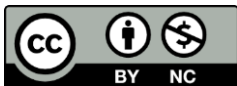
АНОТАЦІЯ

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У статті визначено організаційно-економічні засади оптимізації фінансово-економічної діяльності закладів охорони здоров'я в умовах реформування як основу підвищення ефективності управління ресурсами. Виявлено, що формування державної політики у сфері охорони здоров'я ґрунтується на законодавчих положеннях щодо визначення стратегічних цілей, пріоритетів та нормативної бази фінансування. Констатовано, що бюджетне фінансування здійснюється через державні та місцеві бюджети, а також інші джерела, що забезпечує прозорість розподілу ресурсів і підвищує ефективність використання коштів. Наголошено, що запровадження статусу некомерційних підприємств сприяє фінансовій автономії закладів, дозволяючи їм самостійно визначати напрями використання ресурсів і укладати контракти. Підкреслено значення цифрової трансформації управлінських процесів, зокрема через платформу eHealth, що забезпечує моніторинг витрат і результативності використання фінансових ресурсів. Констатовано, що програма медичних гарантій встановлює державні зобов'язання щодо повної оплати медичних послуг та лікарських засобів, формуючи стабільне фінансове середовище для медичних закладів. Визначено, що диверсифікація джерел фінансування дозволяє підвищити стійкість установ до економічних коливань і сприяє впровадженню інноваційних методів управління. Зауважено, що ефективне управління фінансовими потоками потребує єдиного механізму контролю, системи моніторингу витрат і оцінки результативності діяльності.

КЛЮЧОВІ СЛОВА

організаційно-економічні засади, оптимізація фінансово-економічної діяльності, заклади охорони здоров'я, бюджетне фінансування, цифрова трансформація, програма медичних гарантій.

1. Introduction

Modern transformation processes in the field of health care in Ukraine necessitate a rethinking of approaches to financial and economic support of the activities of medical institutions. In the context of decentralization and market reforms, the need for efficient use of budget resources, diversification of funding sources and introduction of innovative management mechanisms is increasing. At the same time, maintaining the availability and quality of medical services requires a clear definition of organizational and economic foundations that ensure the stability and effectiveness of the functioning of health care institutions. Because of this, the task of optimizing financial and economic processes arises, which provides for the modernization of the management system, as well as the formation of new principles of economic interaction between the state, communities and medical institutions. Therefore, the relevance of the study is due to the need to develop an effective model of organizational and economic support capable of adapting the health care system to the challenges of reform and ensuring its sustainable development.

2. Literature Review

In the works of modern researchers, a wide range of problems related to the improvement of the financial and economic activities of health care institutions are considered, which allows to form a holistic idea of the organizational and economic foundations of their optimization in the context of reforming the industry. Thus, Shevchuk R. carried out a thorough analysis of the main difficulties of reforming the health care system in Ukraine [1]. At the same time, Kuzmenko O. focuses on the problems of implementation of public administration mechanisms in health care [2]. In turn, I. Koneva explores the issues of managing the financial support of medical institutions [3]. Instead, I. Lemekha emphasizes the important role of health insurance as an instrument of financial stability of the health care system [4]. At the same time, O. Honta and Ye. Shakun propose conceptual approaches to the formation of the system of financial and economic security of health care institutions [5].

3. Problem Statement

The article is aimed at substantiating the organizational and economic foundations of optimization of financial and economic activities of health care institutions in the context of reform.

4. Methods and Materials

The study is analytical and theoretical in nature and is based on the need to develop an effective model of organizational and economic support capable of adapting the system to the challenges of reform. The methodological basis consists of a set of general scientific and specialized methods. Analysis and synthesis were used to generalize scientific positions (in particular, regarding financial and economic security) and to form conceptual approaches. Regulatory and legal analysis ensured the study of the principles of state policy in the field of health care and financing mechanisms, in particular, the Medical Guarantees Program. A comparative method was used to assess the effectiveness of the national financing model, in particular by comparing Ukraine's experience with the National Health Service (NHS) in England and the financial plan of Poland (NFZ). A structural-functional approach was used to systematize the organizational and economic principles, which include financial autonomy, digital transformation (eHealth), and multi-channel financing. The research materials included: Ukrainian legislation (including laws and orders of the Ministry of Health); official financial indicators for 2024 relating to healthcare expenditure (UAH 238.7 billion), including the Medical Guarantees Program (UAH 157.3 billion); statistical data on the coverage of the population by the "Affordable Medicines" program (over 2.3 million people); as well as analytical works by domestic and foreign scientists. The totality of methods and materials made it possible to substantiate the organizational and economic mechanism of optimization as the basis for the sustainable development of medical institutions.

5. Results and Discussion

In accordance with the provisions of Article 13 of the Law of Ukraine “Fundamentals of the Legislation of Ukraine on Health Care” of 19.11.1992 No. 2801-XII [6], the formation of state policy in the field of health care is carried out by the Verkhovna Rada of Ukraine by determining the constitutional and legislative foundations of the functioning of the industry, establishing its strategic goal, main tasks, principles and priorities of development. An important direction of this process is the formation of a regulatory framework, which regulates the volume of budget financing, mechanisms for the distribution of resources, as well as the creation of an effective system of credit, financial, tax and customs regulators. As a result, the interaction of financial and managerial instruments is ensured, which in turn contributes to the stability of the financial and economic environment in the medical field.

At the same time, when considering the issue of financial support of the industry in a regulatory context, attention should be paid to the provisions of Article 18 of the above-mentioned Law [6], according to which financial support of health care is carried out at the expense of state and local budgets, legal entities and individuals, as well as from other sources not prohibited by law. This mechanism is based on scientifically verified normative indicators, which ensures the transparency of the distribution of financial resources and increases the efficiency of the use of budget funds. Their direction covers the financing of medical and rehabilitation care, the implementation of state programs and support for scientific research in the field of medicine. Therefore, budget financing is an important factor in ensuring the stability of the functioning of state and municipal health care institutions.

At the same time, in the direction of the processes of reforming the health care sector, there is a need to strengthen the financial independence of medical institutions, which is considered as a component of the modernization of the management system. The introduction of the status of non-profit enterprises allowed institutions to independently manage their own financial resources, determine the directions of their use, conclude agreements with various counterparties and form their own strategies for economic development. Due to this, prerequisites are created for the diversification of financial sources, which increases the flexibility and resilience of medical institutions to external economic fluctuations [7].

In addition, in modern conditions, the digital transformation of management processes, which is considered as one of the directions of organizational and economic optimization, is of particular importance. The introduction of electronic administration systems, in particular the functioning of the eHealth (<https://ehealth.gov.ua/>) platform, provides the possibility of operational control over financial flows, transparency of costs and monitoring of the effectiveness of the use of resources. Thanks to the introduction of digital technologies, the level of analytical support for management decisions increases, information bases are integrated between different levels of the system, which contributes to the growth of the efficiency of public administration in the field of healthcare.

In this context, attention should be paid to the program of medical guarantees defined by Article 4 of the Law of Ukraine “On State Financial Guarantees of Medical Care for the Population” dated 19.10.2017 No. 2168-VIII [8], which establishes state obligations to fully pay for medical services and medicines at the expense of the State Budget of Ukraine for citizens, foreigners, stateless persons and persons in need of additional protection. The list of guaranteed services includes: emergency, primary, specialized, palliative care, rehabilitation services, medical care for children under 16 years of age, as well as assistance in connection with pregnancy and childbirth and assessment of the daily functioning of a person [8]. The establishment of this range of services ensures the formation of a predictable and stable financial environment for health care institutions, which is a critical factor in effective resource management.

Along with the above, one of the important elements of organizational and economic optimization is the definition of the list and volume of medical services, medicines and medical devices, the payment of which is guaranteed by the state [8; 19]. At the same time, services and funds that are not included in the program of medical guarantees can be financed through local budgets, voluntary health insurance, funds of legal entities and individuals or other permitted sources. Such multifaceted financing creates prerequisites for diversification of sources of income of medical institutions, increases their financial stability and promotes the introduction of innovative approaches to resource management.

In addition, when developing a program of medical guarantees, the provisions of industry standards in the field of health care are taken into account, which ensures the consistency of state policy in the field of health care and financial and budgetary policy [8].

At the same time, according to the information set out in the Order of the Ministry of Health of Ukraine “On Approval of the Roadmap for the Implementation of Health Insurance” dated 25.08.2023 No. 1530 [9], the healthcare financing system has undergone a transformation, which provides for the replacement of the medical subvention with a program of medical guarantees. This program covers a clearly defined list of medical services that the state guarantees to every citizen. The implementation of this mechanism is aimed at increasing the efficiency of the distribution of financial resources and ensuring the availability of medical care at the appropriate level.

In modern conditions, reforming the field of financing health care at the expense of the state budget is characterized by a number of advantages in comparison with the mechanism of compulsory health insurance. Firstly, state funding provides for universal access to medical care for all citizens, regardless of age, health status or employment, which implements the principle of equality in access to medical services and meets the social principles of state policy. Secondly, the system of state financing contributes to increasing the efficiency of the use of budget resources. It reduces administrative costs associated with the operation of insurance companies, payment control and administration of insurance premiums. In this context, an example is the experience of England, where the National Health Service (NHS) operates on the basis of public funding and demonstrates high efficiency of cost management while maintaining the quality of medical services [10].

In addition, the financing of health care at the expense of state taxes forms public support for reforms. This is due to the fact that citizens perceive the system as a manifestation of social justice, providing equal conditions for access to medical services. The stability and predictability of such a mechanism increases the population’s confidence in the state policy in the field of health care and creates favorable conditions for the development of medical institutions.

It is also worth paying attention to the financial indicators of 2024, when healthcare expenditures in Ukraine reached UAH 238.7 billion, of which UAH 204.2 billion were state budget expenditures together with interbudgetary transfers. This financial dynamic indicates the priority of the medical sector in the structure of public expenditures and confirms the consistency of government policy to strengthen the health care system. An important component of budget support remained the implementation of the Medical Guarantee Program, for which UAH 157.3 billion was allocated. The structure of the program’s expenditures includes the following elements: emergency medical care – UAH 10.5 billion; primary – UAH 23.5 billion; specialized – UAH 99.6 billion; reimbursement of medicines – UAH 5.6 billion, which provides treatment of cardiovascular diseases, diabetes mellitus and diabetes insipidus and other diseases [11]. Comparison of these indicators with international examples allows us to assess the degree of effectiveness of the national financing model.

For example, the financial plan of the National Health Fund of Poland for 2026 shows an increase in total spending on medical services to more than PLN 201 billion, which exceeds the figures for 2025. Despite the declared reform aimed at strengthening the role of outpatient care, a significant part of the funds continues to be directed to inpatient treatment. This situation reflects the slow nature of structural changes in the Polish health care system and indicates the presence of financial gaps between the planned indicators and the real needs of the industry [12]. Comparison of the experience of Ukraine and Poland allows us to identify important areas for improving financial policy in the medical field.

In particular, this distribution of funds in the national system demonstrates a systematic approach to the formation of financial flows in the industry. The largest share is specialized medical care, for which UAH 57.1 billion has been allocated to ensure the functioning of inpatient medical institutions, which confirms the state’s focus on improving the effectiveness of treatment of serious diseases and the development of medical institutions of secondary and tertiary levels. At the same time, a significant share of funding directed to primary care indicates a desire for a preventive approach in medicine and is consistent with European trends of shifting the emphasis from treatment to prevention. At the same time, the relationship between funding and the effectiveness of medical institutions is increasing. The government’s policy provides for ensuring the continuity of funding for the Medical Guarantee Program, which provided citizens with the opportunity to receive timely medical care and use the Affordable Medicines program, which in 2024 covered more than 2.3 million people. These citizens received the necessary medicines and medical devices free of charge or with partial payment, which confirms the effectiveness of state reimbursement mechanisms [11; 17].

Based on these financial indicators, effective management of financial support in the field of health care is based on the diversification of sources of financial resources that ensure the stability of the functioning of medical institutions and improve the quality of medical services to the population. Given

the limited possibilities of budget financing and the growth of the population's needs for affordable medical services, there is a need to introduce innovative mechanisms for managing financial flows, financial autonomy of institutions and transparency in the use of funds [3, p. 100].

At the same time, an important problem remains the lack of unified indicators for assessing the effectiveness of the use of budget resources, which complicates the implementation of objective control over the spending of funds. In this context, the effectiveness of financial flow management should be determined through the functioning of a single control mechanism, in which each link performs its inherent functions to ensure the strategic goals of the institution's development. We are talking about the introduction of a system for monitoring costs, financial risks, the effectiveness of structural units and final medical results, which allows you to track the efficiency of resource use in real time [18].

In this regard, it is advisable to introduce an organizational and economic mechanism for optimizing financial and economic activities, which provides for a combination of budgetary and extra-budgetary financing instruments, the use of modern methods of financial analysis, as well as the development of performance indicators that allow an objective assessment of the quality of the use of funds. The implementation of this mechanism will contribute to the formation of a stable financial environment of a medical institution capable of adapting to changes in the external environment and increasing the effectiveness of management decisions [20].

In addition, an important direction of improving the organizational and economic foundations is the creation of a system of financial and economic security of health care institutions, which is aimed at ensuring the stable functioning of medical institutions by protecting financial resources, property and business reputation from potential threats and negative impacts. The main objectives of this system are to maintain financial stability and solvency in the long term, efficient use of assets and rational management of resources, minimization of external and internal risks, ensuring transparency and accountability in financial transactions, as well as maintaining an appropriate level of liquidity [5, p. 264].

Also, the system of financial and economic security should guarantee the sustainability of the social function of the institution, ensuring timely payment of wages, compliance with social guarantees, creating conditions for the provision of quality medical services, as well as strengthening the business reputation of the institution among patients, partners and society. The implementation of these tasks contributes to the formation of trust in the health care system and increasing its competitiveness in the field of medical services [14].

As practice shows, the implementation of these tasks is possible only under the condition of an effective organizational structure of management focused on results. Thus, the modern model of management of medical institutions involves the use of a process approach, in which the optimization of business processes (for example, patient routing, logistics of medicines, personnel planning) provides a reduction in costs and an increase in the quality of services. The introduction of such models has proven its effectiveness in the activities of many Ukrainian and European hospitals, which have switched to a system of financial autonomy and contract financing through the NHSU [15; 16].

The analysis of the current state of implementation of mechanisms of public management of the health care system indicates the presence of significant organizational and economic imbalances that negatively affect the effectiveness of the functioning of health care institutions. It has been determined that the main factors of low quality of medical services are personnel shortage, insufficient level of qualification of medical workers, limited provision of modern equipment, its moral and physical deterioration, as well as low wages and lack of effective mechanisms of material incentives. In addition, a systemic problem of inconsistency of educational training of personnel with the needs of the reformed health care system, which causes low adaptability of the industry to changes in the market environment, has been identified [1, p. 178].

The main problem of reforming the medical sector remains the lack of consistency in strategic planning and reorientation to short-term tasks instead of solving structural problems. This leads to the instability of reforms, the lack of a clear concept of development and weak public control over the effectiveness of managerial decisions. In particular, there is an insufficient combination of strategic and operational goals of medical reforms, which leads to imperfect transformations and inconsistency between public authorities of different levels [2, p. 52–53].

An important condition for increasing the efficiency of reforming the medical sector is the introduction of modern mechanisms of financial and economic management, which are based on effectiveness, transparency and accountability. This provides for the introduction of a system for

assessing the effectiveness of the use of budget funds, which will rationalize financial flows and create conditions for the sustainable development of medical institutions.

At the same time, gaps in the legislative regulation of important issues related to the introduction of the compulsory health insurance system remain one of the main factors that hinder the increase in financial revenues to the health care sector. Insufficient clarity of legal norms regulating the procedure for the formation, attraction and distribution of health insurance funds reduces the level of efficiency of financial flow management and makes it impossible to create a stable economic base for the development of medical institutions. At the same time, the lack of an integrated approach to the regulatory and legal support of the financial stability of the health care system leads to uneven funding between institutions of different levels and regions, which negatively affects the availability and quality of medical services [4, p. 17].

Taking into account the above-mentioned problems, it is advisable to systematize important organizational and economic foundations for optimizing the financial and economic activities of health care institutions (Fig. 1).

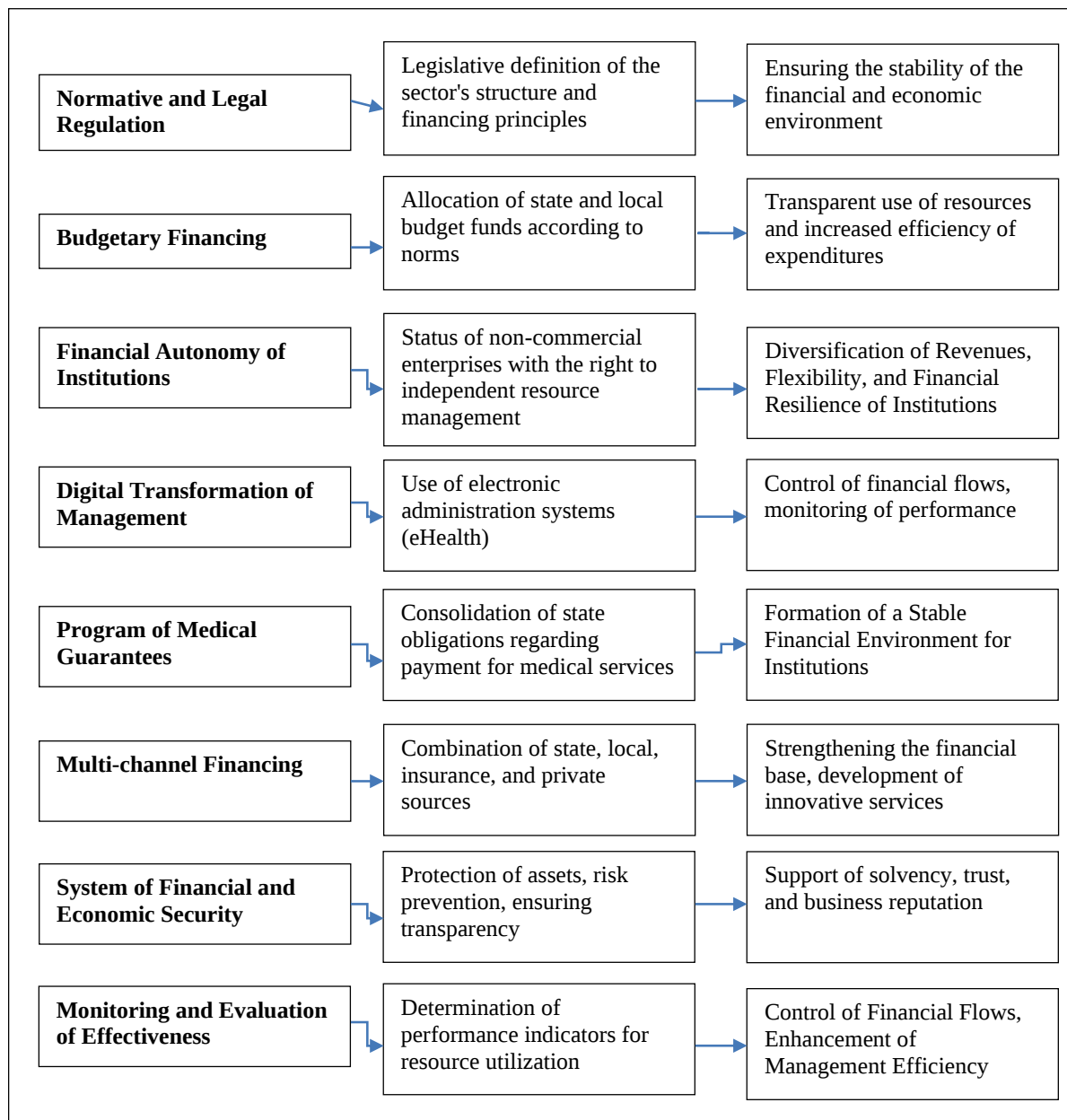


Figure 1. Basic organizational and economic principles of optimization of financial and economic activities of health care institutions in the context of reform, taking into account the features and practical aspect of implementation

Source: Built by the author based on the results of research.

6. Conclusions

The conclusions of the article demonstrate that the optimization of the financial and economic activities of health care institutions in the context of reform requires a combination of state regulation, budget financing and financial autonomy of medical institutions, which ensures the stability and predictability of the financial environment. In view of this, legislative provisions on the formation of state policy and budget provision contribute to the transparency of resource allocation and increase the efficiency of use funds, while the introduction of the status of non-profit enterprises and digital technologies strengthens the financial independence of institutions and improves analytical support for management decisions. At the same time, the implementation of the program of medical guarantees ensures universal access of the population to medical services and creates prerequisites for the diversification of financial sources, which increases the stability of medical institutions. At the same time, effective management of financial flows requires a single control mechanism and a system for monitoring costs and performance, which allows for an objective assessment of the use of funds. At the same time, the organizational and economic mechanism of optimization should combine budgetary and extra-budgetary instruments, modern methods of financial analysis and performance indicators, which contributes to increasing the efficiency of managerial decisions. In addition, the system of financial and economic security ensures the stability and solvency of institutions, and solving the problems of personnel shortage, insufficient provision of equipment and legislative gaps is decisive for improving the efficiency of the medical industry.

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