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STATE MANAGEMENT OF FINANCIAL PROVISION OF THE HEALTH CARE SYSTEM IN UKRAINE

ABSTRACT

The purpose of the article is to study the state and results of state management of financial support in the field of health care in Ukraine. The methodological basis of the article is dialectical methods of scientific knowledge: analysis and synthesis, critical analysis, logical abstraction, comparison, abstract-logical and statistical analysis. It pointed out the need to expand the state management of the financial support industry beyond the function of allocation of budgetary resources. It noted that the insufficiency of the budget requires the consolidation of available resources and opportunities for the proper provision of the medical industry, unification efforts of subjects of all forms of ownership, and all sources of funding. It indicated that the problems of health care budgeting in Ukraine lead to an increase in the risks of deterioration of the population's health and give grounds to predict an increase in the share of own funds in the volume of financing of the industry, which will lead to an increase in the volume of illegal payments for medical services and a deterioration in the solvency of the population. This will form the preconditions for the growth of social tension. Directions for improving the efficiency of state management of financial support are proposed. The low level of salary incentives for medical workers, in particular doctors, creates the problem of providing quality medical services. It is proposed to introduce regional structures, which should become a mechanism for regional diversification of budget funds aimed at health care, coordination of financial resources of communities and private funds, etc. The expansion of public-private partnerships is proposed, in particular, the use of comprehensive state management measures to stimulate the development of private medical institutions as a reserve for the provision of medical services in crisis conditions. Specific measures to improve the efficiency of state financial support to the industry are proposed.

Keywords: public administration, financial support, health care system, crisis, consolidation of financial sources

JEL Classification: G20, H11, I18

INTRODUCTION

The current problems of state management of financial support in the field of health care are related to the acquisition of administrative experience in the fundamental restructuring of the industry in accordance with the Law of Ukraine No. 2168-VIII (2018) in crisis conditions and a significant lack of budget funding due to full-scale hostilities. Thus, the situation with Ukraine's budget for 2024 is extremely difficult. Although budget expenditures on health care in 2024 have increased compared to the previous year by ~ UAH 25.800 million, which is ~6.15% of total budget expenditures for the current year, this is less than the minimum limit of the share of budget expenditures established by legislation for health care (Ministry of Finance of Ukraine, b, 2024). Also, it is much less than the specified share of the budget of neighbouring countries, which is disproportionate considering the much higher volume of total expenditures of the budgets of these countries. For example, this share in the Federal Republic of Germany is ~11.1%, in the Republic of Poland ~4.86%, and in the Czech Republic ~7.4% (Chorna, 2021). The reasons are known - economic crisis, military aggression, etc. This creates a chronic lack of money for a socially important sphere and even creates a legal contradiction with the Basic Law of Ukraine, Art. 46, which indicates the right to provide

citizens for loss of working capacity, and Art. 49, which defines the right of citizens to medical care and even includes the provision that "health care is provided by state funding".

The problem of the lack of a state budget is complicated by the limitation in attracting additional sources of funding for the industry. In particular, private financing, and the involvement of voluntary insurance funds is difficult due to a significant decrease in the level of solvency of the population.

A relevant assessment of the required volume of medical services in each of the regions is also made impossible by a significant change in the demographic situation as a result of hostilities, which complicates the substantiated distribution of state funding among regions. All of the above leads to a certain level of inefficiency in the state management of health care financing, which in turn leads to inadequate financing of state programs. This results in a decrease in the motivation of medical personnel, a lack of modern equipment and critically needed pharmaceuticals, and as a result - a significant decrease in the main indicators of the population's health. Also, the noted inefficiency of the state management of financial support leads to the irrational use of allocated funds, which deepens the problem of insufficient state funding of the health care system. This creates a certain multiplier effect both on the state management of financial support and on the state of the medical industry.

The above determines the need for a detailed study of the problems of state management of financial support in the field of health care, existing challenges and proposing ways to neutralize threats.

LITERATURE REVIEW

Researchers pay considerable attention to the problem of state management of healthcare financing. Thus, in the article of Konieva, (2023) theoretical substantiation of ways to solve the main problems of state management of financial support of health care is provided, and the definition of the conceptual apparatus in the specified direction is given. Also, the article of Konieva, (2023) points out the need to diversify the sources of financing medical services. It is noted that the effectiveness of financial support management should be based on a unified control mechanism, which requires constant monitoring of the implementation of the financial plan of each medical institution.

Zozulya, (2021) analyzed the stress resistance of healthcare financing during the COVID-19 pandemic and stated that Ukraine passed the stress test satisfactorily at that time. It is also indicated that the financial burden of paying for medical services for citizens has not been reduced by the state management of industry financing. It is noted that the medical reform provided to a greater extent state financing of only the primary level of medical care. In the article by Filipova, (2021) a functional approach to the state management of financial support of the healthcare sector is proposed, which, according to Filipova, a, (2021), requires the synergy of all functions of both state management and financial management of this area. It is noted that the relationship between the specified functions is realized by the function of regulation and coordination. This view is expanded and supplemented in the presented study.

In the article by Boiko, (2019) it is indicated that the state management of the financial provision of health care should be aimed at reducing financial risks in the country's medical system, and the financial and social sustainability of the healthcare sector. The thesis about the need to expand state management of the financial support of the industry to a wider range of problems than purely financial issues is considered and supplemented in the presented article.

The article by Tomchuk-Ponomarenko et al. (2021) indicated a significant deficiency in the state management of financial support of the industry - the presence of contradictions between clinical and economic tasks in medical practice. Also, the concept of state management of financing the medical industry, which is based on the introduction of market principles in the activities of medical institutions, is proposed. In the article by Romanchenko et al., (2023) which is based on a detailed analysis of statistical data, the advantages of the reform of the medical industry and the increase in the efficiency of state management of its financial support are indicated. It is indicated that a relevant statistical analysis of the financial support of the industry after 2021 is complicated due to significant demographic changes in the regions as a result of the war. At the same time, Zakhidna et al., (2022) indicated an increase in the level of morbidity and mortality in Ukraine, which is associated with the inefficiency of the state management of the financial support of the industry. Also, the inadequate level of salaries of doctors is indicated, which, as indicated by Zakhidna et al. (2022), is 6.5% below the average salary in the country. This thesis is proven by statistical analysis in the presented article.

Soldatenko, (2018) indicated that due to the lack of funding for health care from the state budget, the implementation of the Law of Ukraine "On State Financial Guarantees of Medical Services of the Population" (Law of Ukraine No. 2168-VIII, 2018) is in jeopardy. It is assumed that the state financing of health care is fully possible only with the growth of the economy, and accordingly, the growth of budget opportunities. It is especially important to take into account the fact that

these conclusions were given in a relatively calm period of sustainable development in Ukraine. Sheliemina, (2023) stated that the conditions of war require: adjustment of the financial provision of health care, in particular, changes in the financing of specialized medical services with the calculation for each visit to a doctor; financing of chronic diseases, which should take into account internally displaced persons; resumption of monitoring of financial support, the implementation of which was suspended with the start of full-scale military operations. Yurynets et al., (2019) noted the importance of the regulatory role of state financial support, in particular in such an important area as stimulating the introduction of innovations, which, according to Yurynets et al., (2019), is a mechanism for updating the entire sphere of providing medical services in a strategic perspective. The importance of a comprehensive approach to financial instruments of state management of the industry, first of all, their regulatory function, is also given attention in the presented article.

In the article by Krynychko et al., (2021) it is indicated that a shortcoming of the system of state financing of health care is the lack of definition of unambiguous criteria for the effectiveness of budget expenditure management both at different institutional levels and at the level of medical institutions. The urgent need to expand the scope of the National Health Service at the regional level to increase the efficiency of financial support of the industry is also pointed out. It is noted that the issue of using local budgets for financing medical institutions has not been settled. These problems are given attention in the presented study.

Sabetskaya, (2021) indicated that due to the lack of budgetary resources for the financial support of the healthcare industry, it is necessary to expand the use of insurance instruments for the provision of medical services to the population. At the same time, it is indicated that after the start of a full-scale war, the dynamics of insurance premium payments show a significant decline. To improve the state of health insurance, it is proposed to exempt citizens from paying money to mandatory insurance funds if they participate in voluntary health insurance. It is also proposed to introduce standardized approaches to the treatment of citizens under all forms of insurance. In the article by Filipova, b, (2021), a different approach to the spread of insurance provision of medical services is proposed - if a citizen is unable to pay a contribution to the voluntary insurance fund in a timely manner due to temporary loss of work or other valid reasons, he should be provided with state assistance in this regard. Posylkina et al., (2021) indicated the reasons for the lack of state financial support for the healthcare sector. In particular, it is indicated that the tax reform launched in 2015 led to a reduction in tax contributions to compulsory insurance funds. The need to control state funding of the industry at all levels of distribution and spending of financial resources is also indicated.

Voytenko et al., (2021) indicate that the lack of financial support for medical institutions is due not only to the problems of the state budget of the country but also to inefficient administration of finances at the level of institutions. The inconsistency of the established system of comparison of the institution's actual expenditures and budget revenues was noted. The article by Prus et al. (2018) proposed a mechanism for financial planning in healthcare institutions and the attraction of additional resources for the introduction of business approaches, in particular, the provision of additional services by institutions. Financial planning of costs and financial support of the activities of medical institutions from various sources using the method of financial flows, in particular, their arrangement according to individual parameters and types of medical services is proposed.

In the article by Pikhotska et al., (2021) it is stated that even before the full-scale invasion, the medical industry did not receive state funding in the amount planned during the formation of the state budget. In particular, there was underfunding for more than half of the list of items of the budget program of state guarantees of medical care for citizens. Pikhotska et al., (2021) proposed a project approach to financing programs in the medical field using various sources of financing, in particular, voluntary insurance of citizens. In the article by Havrychenko et al., (2022) the change in the mechanisms of financial support of the medical industry is investigated, in particular, due to changes in approaches in the state management of this field and changes in the relationships of all parties to the financing process. Havrychenko et al., (2022) indicated certain shortcomings of the current state of state management of healthcare financial support: a decrease in the possibility of medical assistance to citizens, which requires high-tech hardware; anticipatory need for modern medical services due to a permanent lack of funds for this; lack of clarity in the financing of guaranteed medical services due to the significant volatility of the budget process, caused by the dynamics of external challenges, etc.

The review of literary sources indicated: the need for a detailed study of the peculiarities, current state and results of state management of financial support in the field of health care; the need to identify the main problems that affect the effectiveness of financial support management and ways to overcome them.

AIMS AND OBJECTIVES

The purpose of the article is to study the state and results of state management of financial support in the field of health care in Ukraine. The tasks of the article are the identification of problems that affect the effectiveness of financial security management; identification of the consequences of external and internal influences on the effectiveness of management of the specified sphere; determination of the main areas of neutralization of negative influences that lead to an inadequate level of providing the population with necessary medical services.

METHODS

Dialectical methods of scientific knowledge were used during the research. The use of the statistical analysis method indicated significant regional differences in the state financial provision of health care, and a low level of salary incentives for medical workers, in particular doctors, on whom the quality of medical services depends. The use of the method of analysis and synthesis made it possible to propose the introduction of regional structures similar to the Clinical Commissioning Group of Great Britain, which should become a mechanism for regional diversification of budget funds aimed at health care, coordination of financial resources of communities and private funds, introduction of the same market conditions for medical institutions of all forms of ownership, reducing the risks of underfunding medical services.

The application of the method of critical analysis made it possible to expand the scope of state management of financial support in the field of health care beyond the function of allocation of budgetary resources, in particular, to the regulation of all aspects of health care, to regulatory and legal support of health care, to the control of financial flows and compliance of medical services to quality criteria, stimulation of medical workers.

The application of the comparison method showed a tendency to decrease the share of healthcare expenditures from the total budget expenditure year after year after the beginning of the full-scale aggression, which, in particular, led to the need to apply the generalization method to propose the practice of partnership in the use of various sources and financing mechanisms, which will form synergy of efforts to ensure the effectiveness of the health care financing system. Using the method of logical abstraction, the needs for coordination of the financial provision of medical services from state and non-state sources are determined, and directions for increasing the efficiency of state management of the financial provision of health care are proposed. By implementing the method of abstract-logical analysis, it is proposed to use the state management of industry financing to stimulate the development of other sources and to form a mixed model of healthcare financing, in particular, for the spread of voluntary health insurance.

RESULTS

Many researchers who consider the problems of state management of financial provision of health care focus on the narrow problem of allocation and distribution of finances for the provision of medical services. At the same time, public administration in this area should be extended to the use of economic tools for regulating the provision of medical services, to the regulatory and legal support of health care, and to the control of financial flows and the compliance of medical services with quality criteria. There are also other areas of application of state financial management tools in the field of health care, in particular, the formation of a differentiated system of financial motivation of medical workers to avoid their mass transfer from medical institutions of one form of ownership to medical institutions of another form of ownership, from one region to another, from rural areas to cities, etc.

The crisis, which causes a lack of budgeting, also requires the involvement of the state administration for the consolidation of all available resources and opportunities for proper resource provision of the medical industry, the combination of efforts of subjects of all forms of ownership, all sources for financing an integral component of national security - the sphere of health care, which determines the main areas of neutralization of negative influences. At the same time, the public management of health care financing should be aimed at protecting the population from all types of risks that lead to the deterioration of health and are the consequences of this deterioration, in particular, financial risks, significant deterioration of well-being and risks of disability and loss of life.

In addition, the process of state management of financial provision of health care must be accepted by society as fair, and its openness and inclusiveness must be ensured for this.

In Ukraine, approaches to financial support for the healthcare sector have changed. In accordance with the Law of Ukraine "On State Financial Guarantees of Medical Services of the Population" (Law of Ukraine No. 2168-VIII, 2018), financing of

medical services from the country's budget takes place through the implementation of the medical guarantee program. Financing of communal medical facilities also takes place in accordance with Art. 89 of the Budget Code of Ukraine and includes compensation for the cost of communal services and energy carriers. Local budgets should also plan capital expenditures for the purchase of valuable medical equipment, repair of premises, and provision of additional financial incentives for medical staff of communally owned hospitals. The indicated additional financial stimulation of medical personnel can create a certain disparity in the financial support of personnel of state and communal ownership institutions, which, in order to avoid the outflow of personnel, should be taken into account in the state management of the financing of the health care sector. Also, the application of the principle of pooling of state financial resources, on the one hand, allows communities with insufficient population to accumulate their own income to provide guaranteed state services, and, on the other hand, due to lack of financial resources in the state budget, reduces the opportunity to receive guaranteed medical services in full and of appropriate quality to communities with a significant population.

The principle "money follows the patient" also needs some adjustment. The fact is that the infrastructure and complex medical equipment of different regions in past periods developed unevenly as a result of their extremely differentiated financing. This leads to unevenness in the quality of the provision of medical services by medical institutions and regions. The need to correct the specified disparities must also be taken into account when implementing state management of financial support for health care.

State management of health care financing relies on state budget expenditures, including transfers, aimed at ensuring the medical guarantee program and the reimbursement program and must be coordinated with the financing of medical services from local budgets and at the expense of insurance contributions. The state management of the financing of the health care system has both, a strategic component, which is provided by the Verkhovna Rada, which forms the regulatory and legal field of this process, by relevant ministries, who develop and implement a strategy for the development of the health care system, and an operational component, which consists of the coordination of medical care, which includes not only providing the population with the necessary amount of medical services but also: coordination of financial resources of the state and resources of local communities; formation of mutually beneficial relations of all parties in the provision of medical services; regulation of pharmaceutical support for the treatment process, primarily for low-income segments of the population; risk management; compliance of the financial support of the health care system with the current legislation, etc.

Nowadays public administration in the field of health care is carried out by many institutions. These are the Ministry of Health, the Central Procurement Organization, the National Health Service of Ukraine, the Ukrainian Center for Public Health, etc. In 2023, the National Health Service of Ukraine (NHSU), which is entrusted with the management of state financing of health care, contracted medical services with ~3,900 medical institutions of various forms of ownership, including ~1,700 hospitals and ~2,200 primary healthcare institutions.

The structures of these institutions are not fully equipped with qualified personnel, their personnel are not always ready to work in crisis conditions. A significant number of involved state structures increases the risks of decision-making inconsistency, and parallel management, which causes internal problems for rational and effective financial support of the healthcare sector. Therefore, it is an urgent task to improve the coordination between the specified state institutions, and the coordination of management actions with local and regional structures.

The above, as well as new external and internal challenges, form the prerequisites for the implementation of complex management measures aimed at planning and implementing effective economic and financial mechanisms. The problem of complex management in the field of health care also lies in the fact that this field relies on state and private medical institutions. This requires the use of non-standard approaches to both strategic and operational financial management in unusual directions, in particular, management of the market network of medical services, ensuring the quality of medical care; and the use of financial management aimed at increasing the efficiency of the medical industry. This should ensure the acquisition of administrative experience in the management of the healthcare sector at all its levels for the reformation of the sector and the challenges of war.

For a relevant assessment of the effectiveness of the management of the industry, objective factors should be applied. The economic efficiency of health care can be measured by taking into account the following factors: the increase in morbidity, which is proportional to the economic loss due to the need for additional costs in the field of health care; an increase in the number of payments to patients due to the increase in cases of disability; a decrease in the labour productivity of medical workers, which leads to a decrease in the quality of service provision and, as a result, the need to increase the amount of cash receipts from the budget to targeted extra-budgetary funds.

Neutralization of negative influences that lead to an inadequate level of provision of necessary medical services to the population, and increasing the efficiency of state management of financial support for health care by management requires actions in the following directions:

- ensuring a complex multi-level impact of management actions and relevant evaluation of this impact;
- increasing the balance of management measures;
- prompt adjustment of the management system in case of detection of a deviation from the planned result;
- ensuring the stability of the functioning of the healthcare sector.

According to the healthcare index, Ukraine is inferior to neighbouring countries. For the current year, the value of the index for Ukraine is 55.4 (Health Care Index for Country, 2024), which is higher than in the previous year, 2023 (55.2) and 2022 (54.3), but this increase is rather explained by the low bar of comparison in terms of indicators crisis year 2022. For comparison, the health care index of the Republic of Turkey for 2024 is 70.7 (Health Care Index for Country, 2024).

A cursory comparison of the financial provision of health care by the countries of the Organization for Economic Cooperation and Development (OECD) and Ukraine indicates the presence of cardinal differences. Thus, in the OECD countries, the ratio of healthcare expenditures to GDP, based on the experience of the COVID-19 pandemic, only in the period of 2019-2020 years grew by ~0.5% per year on average (Karpysheva et al., 2023). OECD countries pursue a policy of diversification of financial sources in the field of health care both to ensure the stability of financing of the specified field and to protect citizens from increasing costs for quality medical services. There is significant differentiation between OECD countries regarding the share of mandatory health insurance in the structure of health care financing. For countries such as the Federal Republic of Germany, and the French Republic, this share is significant and reaches 75-78% of the total amount of expenses, and this share had a tendency to grow during the specified period. At the same time, for such countries as Norway, Denmark, and Sweden, the share of funds, whose sources of filing are taxes and other items of state income, prevails in the structure of expenses. The share of own funds in the volume of health care financing in these countries is on average ~20% of the total amount of expenses, which is almost 2.5 times less than in Ukraine (Karpysheva et al., 2023). Reforming the health care system of Ukraine is based mainly on the experience of Great Britain. But, since in Great Britain, the share of budget funding is predominant, and the second most important share is direct payments of the population for medical services, the direct implementation of this experience in Ukraine, with a significant deficit in the conditions of war, prompts the adjustment of this approach. Thus, the share of own funds in the financing of health care in these countries is on average ~20% of the total amount of expenses, which is almost 2.5 times less than in Ukraine (Karpysheva et al., 2023).

A mandatory health insurance system also operates in Ukraine. Mandatory health insurance is controlled by the Ministry of Social Policy of Ukraine - the institution that introduced special funds: social insurance against accidents at work and occupational diseases and the fund for temporary disability.

The war led to a significant redistribution of financial resources along the lines of medical services to increase funding for treatment of severe injuries or burns caused as a result of military operations or as a result of the aggressor's rocket-bomb attacks on the civilian population; rehabilitation procedures; transplantation, etc. This led to a decrease in the financing of medical services for the treatment of other diseases, which resulted in an increase in the share of population costs for treatment in family budgets. In general, directly or indirectly, this contributed to the development of the market of private medical services. Also, the general reduction of state financing of health care leads to an increase in the population's spending on medical services, which reduces the indicator of the population's ability to pay and leads to an increase in social tension in society. Thus, according to the State Statistics Service of Ukraine (2024), household expenses for medical services increased significantly from 2014 to 2021, and the share of household expenses in the total amount of healthcare expenses during this period doubled and amounted to ~53.0% according to Avila, (2021). As government funding for health care increases to ~6% of GDP, household spending on treatment in total health care spending decreases to ~20% (Avila, 2021). However, it is not possible to direct the state management of the financial support of the industry to the implementation of this task with a significant budget deficit.

Voluntary health insurance, which in other countries is the most significant factor in the financial provision of medical services, is not significant in Ukraine because it does not exceed 3% of the total amount of expenses (Avila, 2021). The limitation of the scope of coverage by voluntary insurance instruments of costs for medical services is a consequence, in particular, of a significant level of risks, which leads to frequent changes in the regulatory and legal field in this area. Also, the use of voluntary insurance instruments is affected by the mistrust of a certain part of the population. In order to increase the level of public trust in voluntary health insurance, there is a need for legal regulation of the existing gaps in health insurance. For example, if the insurance event does not occur for a certain, defined period, in particular a year, it

is advisable to consider returning the insured amount to the client. Also, the expediency of voluntary health insurance for the population can be argued by the expansion of medical services to a wider range of diseases, in particular, dental services. The introduction of a state financial guarantee of citizens' insurance contributions can also increase public confidence in voluntary insurance.

In general, the above-mentioned determines the direction of the state management of the financial provision of health care to the formation of a mixed model of financing the specified area with the aim of covering a larger number of citizens with voluntary health insurance. It also indicates that for the sustainable growth of the share of voluntary health insurance in the total volume of necessary health care costs, it is necessary to complete the regulatory and legal regulation of this area.

It is also advisable to stimulate the use of other sources of financing for the industry, in particular, credit resources. For example, institutional stimulation of the provision of soft loans for inpatient treatment by financial institutions, first of all, credit unions, is possible with their partial compensation or guaranteeing the return of the loan from state funds.

According to the data presented in Table 1, the dynamics of expenditures of the consolidated budget of Ukraine and the financial provision of health care are visible. A significant increase in healthcare funding occurred in 2017, as this year preceded the implementation of medical reform, which required additional spending, and in 2020, when the country's healthcare sector finally switched to funding under a new model. The reasons for a significant decrease in the share of costs for financing the industry in the period of 2022-2024 are related to the lack of resources in the consolidated budget due to the war. A certain increase in healthcare expenditures in 2022 is associated with a significant increase in the number of wounded and injured during this period. The reduction in the amount of funding for the industry in 2023-2024 is evidence of the indicated higher lack of budget expenditures to cover urgent expenses. The existing tendency to reduce the specified volumes of health care funding in the period 202-2024 leads to disappointing forecasts for the following periods.

Table 1. Dynamics of expenditures of the budget of Ukraine and financial provision of health care. (Source: developed by the authors based on data from the Ministry of Finance of Ukraine, a, 2024)

Years	State budget expenditures, UAH billion	Health care expenditures, UAH billion	Share of health care expenditures in total budget expenditures, %	Growth of budget expenditures for health care, year to year, %
2016	835.6	75.41	9.02	-
2017	1056.8	102.39	9.69	35.78
2018	1250.2	115.85	9.27	13.15
2019	1370.1	128.4	9.37	10.83
2020	1595.3	175.79	11.02	36.91
2021	1844.4	203.61	11.04	15.83
2022	3043.5	215.28	7.07	5.73
2023	2580.7	206.8	8.01	-3.94
2024 (forecast)	3 309	203.4	6.15	-1.64

According to data for the year 2023, the total amount of budget expenditures of the health care sector amounted to ~ UAH 206.8 billion, and the share of State Budget funds (including transfers) was 85.15% (Ministry of Finance of Ukraine, a, 2024), the share funds from local budgets, respectively, was 14.85% (Romanchenko et al, 2023). Budget expenditures for the medical guarantee program in 2023 amounted to UAH 142.7 billion (Ministry of Finance of Ukraine, a, 2024). In the budgetary financing of the industry, there was no planned increase in the minimum level of remuneration for medical personnel, which is a factor in reducing motivation and will lead to negative consequences, in particular, an increase in shadow financing of personnel remuneration from patients' own funds (Stepurko et al., 2015).

The state management of health care financing should also take into account the effects of a full-scale war: the need to increase budget expenditures for the restoration of the destroyed infrastructure of the medical industry, costs for the

restoration of staffing of medical institutions; the need for dynamic adjustment of financial costs by region as a result of mass population movement. Changes in the profile of medical services should be taken into account. The need for emergency medical care, treatment of patients with injuries and burns (only in the first half of 2022, their number increased more than 12 times), and treatment of mental health disorders has increased dramatically. The risks of epidemics are increasing. The difficulties of managing funding in the indicated directions also lie in the significant differentiation of the number of patients with the specified needs for treatment by territorial locations in Ukraine. Preliminary assessment of losses in the field of health care with the participation of the Ukrainian government, the World Bank and the European Commission, amounted to USD 2.4 billion on 1.06. 2022. The estimate of total healthcare needs was USD 15.1 billion, far exceeding multi-year public health expenditures. Therefore, the state management of healthcare financing should be aimed at solving the most urgent problems and restoring the critical infrastructure of the industry. At the same time, it should be taken into account that financing the restoration of outdated state hospitals without a strategy for their modernization may lead to a lack of resources for the country's transition to a more effective system of providing medical services to the population, which, in our opinion, consists in a rational combination of state and private medical institutions in the regions.

In view of the above, there is a need to implement state management by facilitating the organization and functioning of private medical institutions. This can take different forms. In particular, to speed up the process of creating private medical institutions of a profile urgently needed by the state, it is worth using a reduction in expenses during the period of establishment of these institutions. The fact is that the largest share of capital expenditures for the creation of private medical institutions falls on the stage before the start of its operation, since medical equipment, specialized systems, software, etc. require significant financial resources. It also requires funding for the provision of private dental services to military personnel (due to the lack of provision of these services by state medical institutions), especially in the locations of battalion strongholds and brigade medical centres, which will reduce the time for medical leave from the combat zone. It also requires reimbursement to private medical institutions for the costs of operative assistance in the treatment of severe injuries or burns due to the significant dynamic load on medical institutions of other forms of ownership. The organization of private medical institutions in the territories close to the zone of military operations requires financial incentives. One of the tools for providing financial assistance or benefits to such institutions is the proportionality of the assistance to the risks for their activities by location. This leads to the need to take into account the need to apply complex measures of state management of financial support for health care to stimulate the development of private medical institutions as a reserve for providing medical services in crisis conditions.

At the same time, the rapid expansion of the private healthcare sector may lead to a significant outflow of highly skilled personnel from the public sector. This requires expanding the funding of educational institutions that train specialists of the required profile. In order to implement the operational reconstruction of the war-ravaged state, to eliminate obstacles to meeting the urgent needs of the population in medical services, to guarantee the functioning of the health care system in the near future, it is necessary to implement the coordination of resources from many sources (first of all, the budget of Ukraine and donor aid). This also belongs to the function of state management of health care financing. Also, in order to gain greater efficiency in health care budgeting, the task of the state administration to eliminate regional disparities in the provision of medical facilities and qualified medical personnel is urgent. This task has many components, in particular, the optimization of the number and capacity of medical hospitals in view of significant changes in the population of certain regions and geographical locations in Ukraine, the merger of specialized medical institutions and the elimination of excess beds that are not used. The indicator of providing the population with in-patient beds in Ukraine is 879 beds per 100,000 citizens, which is significantly more than in the EU countries, but the length of stay in a hospital in Ukraine is twice as long as this indicator for EU countries ~11.8 days (Avila, 2021). This is evidence of the ineffectiveness of financing hospitals and the insufficient use of financial instruments in the medical guarantee program.

When analyzing the financing of the medical guarantee program, it should be taken into account that its financial support was determined as a priority. As evidenced by the data shown in Figure 2, according to the share of public expenditures on primary medical care from the gross domestic product for the countries of the former republics of the USSR in 2021, which is taken as a basis for comparison because it preceded the start of a full-scale war in Ukraine, which introduced significant changes to the budget process, Ukraine was second only to Tajikistan.

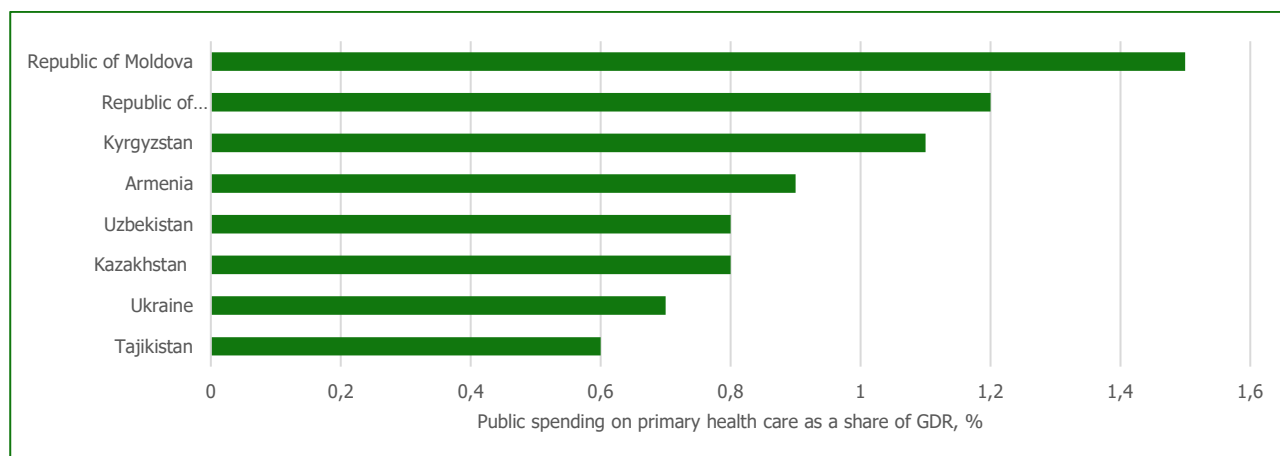


Figure 2. State spending on primary health care as a share of gross domestic product in 2021, %. (Source: Developed by the authors based on data from *Primary health care financing in Ukraine: a situation analysis and policy considerations, 2023*)

The study of the dynamics of costs by types of primary medical care services was conducted based on the results of 2023 compared to data for 2022 (see Table 2). Since the priority of the program of state guarantees for its implementation was the financing of primary medical and sanitary care (primary health care), the share of expenditures on it in the total financing of the program exceeded ~20%. This share is decreasing year by year, and in 2023 it was less than the previous year and amounted to ~18%. Since the state financing of primary health care was one of the lowest in Europe even before the introduction of the state guarantee program, the decrease in primary health care funding means that in the absence of international aid and, even if the informal financing of primary health care services by patients increases at the same time, it will lead to the growth of inefficiency, fragmentation and unreliability in providing citizens with medical services in this direction.

Thus, according to the data of *Primary health care financing in Ukraine: a situation analysis and policy considerations, (2023)* given in Table. 2 expenses for almost all primary health care financing items in 2023 were reduced compared to the indicators for 2022. The exception was only two items of primary health care expenses: tuberculosis control at the level of primary care and the program of affordable drugs, which is evidence of the growing threat of the tuberculosis epidemic and the lack of funds for citizens to purchase vital drugs.

Table 2. Dynamics of costs by type of primary health care services. (Source: developed by the authors based on data from *Primary health care financing in Ukraine: a situation analysis and policy considerations, 2023*)

Types of primary medical care services	Expenditures of the state budget in 2022 on primary care		Expenditures of the state budget in 2023 on primary care	
	Expenditures of the state budget, UAH million	Share of total expenditures on primary medical care, %	Expenditures of the state budget, UAH million	Share of total expenditures on primary medical care, %
Mental health, primary care services	-	-	180.73	0.56
Opioid replacement therapy, primary care services	121.42	0.40	118.41	0.37
Emergency care for AIDS patients	442.75	1.46	360.64	1.11
Palliative care is a mobile service	2043.87	6.72	1683.79	5.19
Tuberculosis control at the primary care level	29.51	0.10	84.47	0.26
Vaccination against COVID-19, primary care services	767.93	2.52	0.00	0.00
Basic services of primary healthcare	24655.33	81.05	25263.59	77.91
Affordable Medicines Program	2359.56	7.46	4732.96	14.60
Overall financing of primary care, including the Affordable Medicines Program	30420.37	100.00	32424.59 100.00	100.00

According to the National Health Service of Ukraine (2023), in 2023, the share of municipally owned primary care providers was ~57.2%, private ownership was ~13%, and individual entrepreneurs were ~30%.

For communal medical institutions and services aimed at providing primary care services, the risks of underfunding also increase, because, for example, the significant increase in the cost of communal services, which should have been compensated for from local budgets, is often not compensated due to the deficit of these budgets. This, in turn, reduces the possibility of applying a market approach to the centralized procurement of primary care services, since the conditions of medical institutions of different forms of ownership are not equal. Of course, this could be remedied with guaranteed financing of utility costs, rent of premises, purchase of equipment, etc. But this is not possible in conditions of lack of budget, and even taking into account the needs of its sequestration after approval by institutional structures. It is also possible to make up for this by introducing modern control methods and not only by spending money. For example, real-time checks or those requesting primary care services do not have excessive and/or unreasonable requests for them. The standard tool for this is the use of artificial intelligence, which is extremely difficult in conditions of underfunding, so sponsors can help in this matter.

A significant share of private providers of primary health care services, which compete with communal providers of the specified services, indicates dissatisfaction of the population with the quality of medical services of communally owned institutions; the lack of these institutions to satisfy the entire volume of services that the population needs; the need for state introduction of partnership in this area. The quality of services of private medical institutions is a prerequisite for their existence and the need for, at least, reimbursement of investments in them. The market of private primary health care services is not only large medical institutions of a broad profile but also small institutions of a narrow profile (dental, gynaecological, etc.), which implement their business activities mainly as a sole proprietorship. A decrease in the quality of the provision of medical services in state and communal healthcare institutions will lead to an increase in the share of private companies in the total volume of primary healthcare medical services. The problem is that during the crisis, the number of middle-income patients, who are the main consumers of private primary care services, is decreasing. That is why, in the conditions of a lack of state financing of the industry, the use of the resource of private medicine can be facilitated by a policy aimed at public-private partnerships in this area.

When comparing the management of the system of financial support of health care in Ukraine and developed countries, the fundamental difference in the provision of medical equipment, the availability of infrastructure (in particular, the repair and maintenance of the specified equipment), the level of pharmaceutical support of medical institutions, due to the significant disparity in the location of medical centres (in particular in rural areas and cities) lack of medical air transport for the transportation of patients in need of immediate medical assistance, etc. However, a bigger problem, which is often overlooked when comparing healthcare financing systems in Ukraine and developed countries, is the underdeveloped practice of partnership of different funding sources and mechanisms.

It is the presence of such a practice that forms a synergy of efforts to ensure the effectiveness of the health care financing system.

Public-private partnerships in the field of health care are often narrowed down to the performance by private medical institutions of works and services under state contracts and the supply of necessary medical products. At the same time, according to the current legislation, public-private partnerships can use other forms of cooperation. For example, it can be a form of concession under which, in particular, as a result of optimizing the number of in-patient beds, it is possible to consider the possibility of transferring state property for lease to private medical companies. Also, the form of public-private companies and other options can be considered. When various forms of public-private partnership are involved, the size of the state's share in the authorized capital must be taken into account in the state management of health care provision. A decrease in the share of the state may lead to the loss of the opportunity for public managers to participate in management decision-making, and a decrease in the share of private capital will lead to a decrease in the ability of private managers to influence decisions that directly affect the interests of private owners, which will reduce incentives for business participation in public-private partnerships. Also, the expansion of the share of private medical companies in the market of medical services may lead to a reduction in the use of medical services by low-income citizens. This requires the development and implementation of compensatory financial mechanisms for providing, as needed, medical services to this category of citizens in privately owned institutions. In particular, this may require improvement of the regulatory framework of the guardianship mechanism for certain categories of low-income citizens. Legal norms for equal access of citizens to medical services, in particular those guaranteed by the Law of Ukraine "On State Financial Guarantees of Medical Services of the Population" (Law of Ukraine No. 2168-VIII, 2018), have been introduced. At the same time, the effect of this Law under Part 3 of Art. 4 does not apply to the provision of citizens with all necessary medical services and medicines by the state. Therefore, for medical institutions with the use of public-private partnerships, it is necessary to apply state regulation

of tariffs for medical services, introducing restrictions on both the lowest level of payment for services (to prevent dumping in this market) and the highest level of payment. This will, in particular, ensure: the use of facility management to increase the efficiency of management of medical institutions; the legalization of tariffs for medical services, which applies not only to private medical institutions but also to informal tariffs in state and communal health care institutions. Such methods address the tasks of using economic tools for regulating the provision of medical services in the field of public administration of health care financing and the tasks of their regulatory and legal support.

Rational reasons for the use of facility management can also be a reduction in the spending of budget funds on non-core tasks for medical institutions - major repairs or maintenance of the functioning of complex medical equipment, etc., and the use of funds from targeted budget programs for this purpose. Moreover, there is significant differentiation between regions in the total value of assets of healthcare institutions, i.e., and the needs for servicing these assets (see Table 3).

Table 3. Value of assets received state funding and return on assets for state funding of health care facilities by region. (Source: developed by the authors based on data from the Ministry of Finance of Ukraine, b, 2024 and Romanchenko et al, 2023)

Region, city	Average annual value of assets, UAH thousand	Received state funding, UAH million	Asset utilization ratio
Kyiv	18489506.7	12603	0.68
Kyiv region	3622298.85	5084	1.40
Dnipropetrovsk region	8071788.85	13155	1.63
Donetsk region	3954906.45	5594	1.41
Poltava region	4075521.8	5344	1.31
Vinnitsia region	3926881.45	5667	1.44
Ivano-Frankivsk region	4162427.9	5577	1.34
Lviv region	3897762.7	10484	2.69
Odesa region	3528356.75	7874	2.23
Kharkiv region	3970258.9	10067	2.54
Cherkasy region	3478851.15	4754	1.37
Luhansk region	1146687.9	2083	1.82
In the aggregate	89268646.2	145657	1.63

Also, the data shown in Table 3 indicate a significant (almost four-fold) variation in the asset utilization ratio by region. At the same time, the data shown in Table 3 indicate not so much the quality of the administration of the financial support of health care institutions in the regions, but the uneven distribution of funding between them, since the amount of medical services received by patients in the regions does not correspond to the possibilities of their provision, the indicator of which is the total value of the assets of medical institutions of the regions. This indicates that there are opportunities for improving state management of the financial support of the health care system by region.

The data presented in Table 4 also indicate a significant difference between the regions according to the indicators: "Total number of health workers per 1 thousand population of the region (city)", "Number of doctors per 1 thousand population of the region (city)" and by indicators of the average monthly salary for all workers in the health care sector and the average monthly salary of doctors. This indicates disparities between regions according to certain indicators in the distribution of state financial resources in the field of health care. The result of this is a decrease in the effectiveness of the provision of medical services by healthcare personnel.

Table 4. The number of healthcare workers, including the number of doctors (both total and specific) and their average monthly wages.
(Source: developed by the authors based on data from the National Health Service of Ukraine, 2023 and the State Statistics Service of Ukraine, 2023)

Region, city	Total number of health care workers, thousand people	Average monthly salary health care workers UAH thousand	Number of doctors, thousand people	The average monthly salary of a doctor, UAH thousand	Total number of health care workers per 1 thousand population of the region (cities)	Number of doctors per 1,000 population of the region (cities)
Dnipropetrovsk region	42.3	16.07	7.23	23.35	0.013683	0.005198
Lviv region	37.3	14.99	7.62	24.43	0.01517	0.006097
m. Kyiv	35.4	18.5	7.8	24.82	0.012164	0.006357
Kharkiv region	30.5	15	5.16	21.6	0.011813	0.00581
Odesa region	28.1	14.4	5.08	20.27	0.012011	0.006155
Poltava region	21.8	14.8	3.67	21.7	0.016225	0.011015
Kyiv region	21.7	15.5	3.57	21.65	0.012126	0.008661
Ivano-Frankivsk region	20.2	14.6	4.07	20.18	0.01498	0.010827
Vinnitsia region	19.3	14.5	3.39	21.35	0.012853	0.009657
Cherkassy region	18.1	14.9	2.58	23.42	0.015653	0.012885
Luhansk region	2.5	13.9	0.4	26.16	0.001192	0.006626

The correlation coefficient of the total number of healthcare workers per 1,000 population of the region (city) and their average monthly salary (see Table 4) is ~ 0.204 , which indicates an insignificant level of correlation between the indicated parameters. The correlation coefficient of the number of doctors per 1,000 population of the region (city) and their average monthly salary is a slightly larger value of ~ 0.314 , which also indicates an insignificant level of correlation. In general, this results in a low level of salary incentives for medical workers, in particular doctors, on whom the quality of medical services depends.

This is evidence of improper use of state financial instruments to ensure the stimulating role of wages. At the same time, for example, increasing the salary of family doctors together with reducing the number of complications in the course of the illness of their patients during the rehabilitation period, reducing the rate of acquisition of chronic diseases by patients in age groups, reducing the number of cases of disability, deaths in the process of providing medical care would contribute to the improvement of the specified population health indicators.

Since there are regional differences in resource provision, the need for additional medical services outside the set of services guaranteed by the state, etc., requires a certain decentralization of the relevant structures. The existing mechanism for the distribution of financial resources for health care between regions is not an efficient enough way of decentralization. In previous years, the health care system of Ukraine gained the experience of partial decentralization, which, in particular, was based on the delegation of the right of management decisions in this area to the regions. According to the decision of the Cabinet of Ministers of Ukraine in 2017, "hospital districts" were separated into eleven administrative units. Failure to take into account the opinion of territorial communities, and improper application of the centralized mechanism of distribution of funds led to the fact that this decentralization was not effective. Decentralization with a certain distance from the established regional administration of financial resources, according to which the specified resources are distributed without due consideration of new realities, appears to be more effective. The direction of managing financial resources based on an integrated approach to the financing of medical institutions and the introduction of market relations seems to be promising. This will provide an opportunity to harmonize administrative management methods with the modern realities of providing medical services in Ukraine. Also, the Central procurement organization does not always take into account the regional peculiarities of providing the population with medical services.

In view of the above, the experience of Great Britain is useful, where in 2012 the structure of the Clinical Commissioning Group (CCG) was introduced, which operates in coordination with the National Health Service of the country. The indicated regional CCGs are entrusted with the obligation to purchase medical services from hospitals for the population of territorial communities, taking into account, on the one hand, the needs for the indicated services, the assessment of which is based

on regional medico-demographic indicators, and, on the other hand, taking into account the volume of available funds. What can be significant in Ukrainian realities - the CCG becomes a mechanism for regional diversification of budget funds aimed at health care, coordination of financial resources of communities and private funds, and implementation of the same market conditions for medical institutions of all forms of ownership.

Also, since a significant part of the state budget funds for health care is distributed between the budgets of cities, districts, and territorial communities where the population is insufficient to accumulate their own income to provide guaranteed state services (and there are more of them in the crisis), this generally increases financial risks of health care all over the country. This leads to an increase in risks for insurance funds and also has the consequence that the solvent population of larger communities, due to a lack of budgetary resources, is forced to finance part of the state-guaranteed medical services from their own funds.

In view of the above, the specified mechanism will not only reduce the risks of underfunding medical services but is also expedient in view of the possibility of avoiding double financing of medical services from different sources, as well as ensuring their more effective use, avoiding the need to coordinate decisions of various institutional structures, which will simplify and will reduce the cost of administration in this area.

The introduction of CCG in Ukraine is also expedient, given: significant regional differences in the volumes of buildings destroyed by military actions, destroyed medical equipment; dynamic disproportions in the regional distribution of the country's population as a result of military operations; a significant difference between the provision of medical services in different regions; the need, on the one hand, to lobby the interests of local communities during the distribution of the state budget between regions, on the other hand, to defend the interests of the state during the implementation of rational grounds for the use of state budget funds.

In order to rationalize the use of CCG funds or a similar structure in the regions, it is necessary to conduct an analysis, firstly, of the entire range of medical services, clinical efficiency and safety of medical services of public and private institutions and, secondly, to find out the reason for the difference in their economic efficiency.

As methods of assessing economic efficiency, the following can be used: cost-effectiveness analysis, cost-benefit analysis, and cost-utility analysis individually or together, which will ensure greater relevance of economic analysis. This approach is also an implementation of the principle of result-oriented financing.

This, in particular, requires the strengthening of control over all areas of expenditure of budget resources, particularly, aimed at the effectiveness of strategic purchases of medical services and control over the consistency of financial flows and service flows.

The state of war creates new grounds for the consolidation of financial resources of health care institutions of all types of ownership: state, communal medical institutions with the status of state, communal non-commercial medical institutions and private health care institutions to join efforts to overcome the challenges of war.

Since the financial resources of medical institutions are provided from public and private sources of funding according to the legally defined proportions among them, it is necessary to open the legal possibility of dynamic management of this proportion during martial law.

DISCUSSION

In the article by Romanchenko et al., (2023) it is stated that with the implementation of the medical reform, there is a tendency towards an increase in the share of health care costs in the budget of Ukraine. According to the data presented in the presented article, the indicated trend can be observed until 2021. From 2022, the reverse process began, which is connected with the general state of the economy during the war of considerable intensity. This is important because it provides a different perspective on the state of state financial support in the healthcare sector. Soldatenko, (2018), Andrusiv et al., (2019) and Ziuzin, (2019) conducting a comparative analysis of sources of funding for the medical industry in Ukraine and European countries indicate the need to attract private funds from the population. The comparison of Ukraine with the EU countries in the specified articles is not sufficiently substantiated, since it is necessary to compare the purchasing power of the average population in Ukraine and Europe. Attracting private funds from the population also does not fully comply with Art. 49 of the Constitution of Ukraine, which guarantees the provision of medical services to citizens. That is, the above also requires regulation of the legal field of Ukraine. Understanding the need for additional financing of the industry under crisis conditions, we consider it necessary to differentiate the involvement of private resources depending on the level of family income. In the article by Sabetskaya, (2021) the development of medical insurance in the field

of health care is researched. This is important, given the lack of budgetary resources for financing medical services to the population and the relatively small share of insurance among other sources of financial support for the industry. However, no attention was paid to increasing the weight of health insurance by introducing the neutralization of insurance risks by establishing state guarantees of population insurance in this area, that is, using finance as a regulatory tool. In the article by Filipova, b, (2021), an option of insurance payment for medical services is offered - if a citizen is unable to pay the insurance premium on time due to valid reasons, he should be assisted in this by state support. Unfortunately, in the conditions of an acute budget deficit, as stated in the article by Filipova, b, (2021), additional budget expenditures for the health insurance of citizens are not very realistic. In the article by Boiko (2019), it is indicated that the positive thing in the methods of financial support of the medical industry introduced by the medical reform is that it completely solves the problem of legalizing medical tariffs. Unfortunately, as it is shown in the presented article, the problem of the legalization of medical tariffs has not been finally solved due to the salary of medical personnel being lower than the average salary in the country, the delay of bonuses to doctors due to lack of budget funding. Sukhanova et al., (2022) indicated the importance of the functioning of industry-sponsored medicine with the implementation of state management of the industry. We consider this thesis not sufficiently substantiated and, moreover, as contradicting Art. 49 of the Constitution of Ukraine, which guarantees citizens equal access to medical services. At the same time, taking into account the lack of budgetary resources of the state for full financial support of the industry, it is possible to consider providing corporate financial support to workers of enterprises and departments in paying contributions to voluntary medical insurance funds. In the article by Tomchuk-Ponomarenko et al. (2021) the obligation to plan "treatment activities and the scope of medical services" in healthcare institutions is stated. At the same time, with significant demographic changes in the regions as a result of the war and the lack of reliable statistical information about these changes, planning will not provide a relevant forecast of the required volume of services and, in the event of a significant gap between the planned and actual indicators, medical institutions will be forced to deny part of the patients the provision of the specified services. That is why regional structures, similar to the Clinical Commissioning Group, are needed for prompt assessment of the situation and necessary adjustments to the region's scope of financial support for the healthcare sector.

CONCLUSIONS

The need to expand state management of the financial support of the industry beyond the function of allocation of budgetary resources is indicated, in particular, to regulate all aspects of health care, regulatory and legal provision of health care, to control financial flows and compliance of medical services with quality criteria, to stimulate medical workers etc.

It is noted that one of the main problems of the state management of the financial support of the industry - the lack of a budget that requires the use of all measures for the consolidation of available resources and opportunities for proper resource provision of the medical industry, the combination of efforts of subjects of all forms of ownership, all sources for financing an integral component of the national security - the sphere of health care. At the same time, the public management of health care financing should be aimed at protecting the population from all types of risks that lead to the deterioration of health and are the consequences of this deterioration, in particular, financial risks, significant deterioration of well-being and risks of disability and loss of life. It is indicated that problems with health care budgeting in Ukraine provide grounds for predicting an increase in the share of own funds in the volume of financing the industry, which will lead to an increase in the amount of illegal payment for medical services and a deterioration of the population's ability to pay. The above will form a new level of problems - increasing social tension.

Directions for increasing the efficiency of state management of financial support are proposed.

The low level of salary incentives for medical workers, in particular doctors, is indicated, which creates the problem of providing quality medical services.

Since significant differences in the financial provision of health care by region were found, it is proposed to introduce on the basis of the experience of Great Britain in 2012 regional structures similar to the Clinical Commissioning Group, which should act in coordination with the National Health Service of the country. The CCG should become a mechanism for regional diversification of budget funds aimed at health care, coordination of financial resources of communities and private funds, implementation of the same market conditions for medical institutions of all forms of ownership, and reduction of risks of underfunding of medical services. In order to rationalize the use of funds by the CCG or a similar structure, it is proposed to conduct an analysis of the entire spectrum of the provision of medical services, clinical efficiency and safety of medical services of public and private institutions and to find out the reason for the difference in their economic efficiency.

It is assumed that new challenges form the prerequisites for the implementation of complex management measures aimed at planning and implementing effective economic and financial mechanisms. The problem of complex management in the field of health care also lies in the fact that this field relies on state and private medical institutions. This requires the use of non-standard approaches to both strategic and operational financial management in unusual directions, in particular, the use of complex measures of state management of financial support for health care to stimulate the development of private medical institutions as a reserve for the provision of medical services in crisis conditions.

State management of health care financing should be aimed at the development of market mechanisms, competition in the market of medical services, and, at the same time, ensuring the necessary managerial influence at all levels to avoid the threat of limiting access to medical care for low-income segments of the population.

For this it is necessary:

- Implementation of standards for the provision of medical services.
- Integration of funding sources in the health care sector, use of new mechanisms for the functioning of the specified sector.
- Promotion of rational use of all types of resources.
- Coordination of financial provision of medical services from state and non-state sources to avoid duplication of costs. Forming a register of citizens who are participants in the non-state health insurance system and suspending the payment of mandatory contributions to state funds for the specified citizens.
- Use of state management of industry financing to form a mixed model of health care financing, in particular, for the spread of voluntary health insurance.
- Promotion of the spread of voluntary health insurance of the population and solidarity insurance. To do this, the mechanism of state guarantee of citizens' insurance contributions should be used. To provide a legal opportunity for the insurance company to refuse full or partial payment of medical services for violation of the standards of their provision.
- Involvement of the state management of funding of medical services with separation of functions and, accordingly, financial flows of primary, outpatient and hospital services using digital tools, to ensure the proper level of management of patient treatment.
- Ensuring a rational separation of health care responsibilities between state and local institutions for the management and control of state financial support, and regulation of the provision of medical services to the population.
- Prevention of fragmentation in procurement of medical goods and services.
- Improving cost accounting at all levels of the health care system and introducing the practice of random audits to prevent criminal activity.
- The use of partnership practices in the application of various funding sources and mechanisms, which will form a synergy of efforts to ensure the effectiveness of the health care financing system.
- Introduction of state regulation of tariffs for medical services, the introduction of restrictions on both the lowest level of payment for services (to prevent dumping in this market) and the highest level of payment.
- Normalization of the legal basis of health care financing at all levels of management of the specified process.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ДЕРЖАВНЕ УПРАВЛІННЯ ФІНАНСОВИМ ЗАБЕЗПЕЧЕННЯМ СИСТЕМИ ОХОРОНИ ЗДОРОВ'Я В УКРАЇНІ

Метою роботи є дослідження стану й результатів державного управління фінансовим забезпеченням сфери охорони здоров'я в Україні. Методологічною основою статті є діалектичні методи наукового пізнання: аналізу та синтезу, критичного аналізу, методу узагальнення, логічного абстрагування, методу порівняння, абстрактно-логічного й статистичного аналізу. Указано на необхідність розширення державного управління фінансовим забезпеченням галузі поза функцією розподілу бюджетних ресурсів: на регулювання всіх аспектів охорони здоров'я, на нормативно-правове забезпечення охорони здоров'я, на контроль фінансових потоків і відповідність медичних послуг критеріям якості, на стимулювання медичних працівників тощо. Зазначено, що одна з основних проблем державного управління фінансовим забезпеченням охорони здоров'я – нестача бюджету – потребує задіяння всіх заходів для консолідації наявних ресурсів і можливостей для належного ресурсного забезпечення медичної галузі, поєднання зусиль суб'єктів усіх форм власності, усіх джерел для фінансування невід'ємної складової національної безпеки – сфери охорони здоров'я. Указано, що проблеми з бюджетуванням охорони здоров'я в Україні призводять до зростання ризиків погіршення стану здоров'я населення й дають підстави прогнозувати зростання частки власних коштів в обсязі фінансування галузі, що призведе до збільшення обсягів нелегальної оплати медичних послуг і до погіршення показника платоспроможності населення. Зазначене формуватиме новий рівень проблем – посилення соціальної напруги.

Запропоновані напрями збільшення ефективності державного управління фінансовим забезпеченням. Доведено низький рівень стимулювання медичних працівників, зокрема лікарів, заробітною платою, що поглиблює проблему надання якісних медичних послуг. Запропоновано запровадження регіональних структур, аналогічних Clinical Commissioning Group, які мають стати механізмом регіональної диверсифікації бюджетних коштів, спрямованих на охорону здоров'я, координацію фінансових ресурсів громад і приватних коштів тощо. Запропоновано розширення державно-приватного партнерства, застосування комплексних заходів державного управління для стимулювання розвитку приватних медичних закладів як резерву для надання медичних послуг у кризових умовах. Запропоновані конкретні заходи збільшення ефективності державного фінансового забезпечення галузі.

Ключові слова: державне управління, фінансове забезпечення, система охорони здоров'я, криза, консолідація фінансових джерел

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