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MECHANISM AND INSTRUMENTS OF MEDICAL INSTITUTE'S MEDICAL INSTITUTE MANAGEMENT IN CONDITIONS OF HEALTH REFORM

Abstract. The article examines the features of modern reform of the national healthcare industry and features of public administration in this field, identifies the main problems in healthcare system of Ukraine from point of view of the population. The significant changes in healthcare industry since the reform adoption, as well as process of preparation and certain features of process of reorganization of healthcare institution into municipal non-profit organization are analyzed. The advantages, risks and obstacles in the work of healthcare institution as municipal non-profit organization are considered, and the directions for

cost optimization are determined. It is noted that the problems of management in healthcare system should be studied and basic competencies necessary for manager of modern municipal non-profit organization are considered. The differences between financial and management accounting of municipal non-profit organization and stages of implementation of management accounting are analyzed. The study proved that healthcare industry transformation is not possible without institutional transformations contributing to further development of basic social, political and economic institutions of our society, and healthcare is considered as a system of interdependent economic systems and public administration mechanisms.

In terms of healthcare industry reform, the existing organizational technologies for preparing healthcare institutions to change the legal form from state-financed institutions into municipal non-profit organizations (as a mandatory prerequisite for implementation of new healthcare system defined at the legislative level) are unfortunately imperfect, but ready to function in a competitive environment. Each modern municipal non-profit organization is unique, has its own organizational structure and list of services, so the management accounting structure should be clear, with the right accounting policy and reliable information, contribute to the right management decision for cost optimization, increase in profitability by introducing new health services and improvement of health service quality. It is concluded that existing organizational technologies for preparing healthcare institutions to change the legal form from state-financed institutions into municipal non-profit organizations are imperfect, but ready to function in a competitive environment.

Keywords: healthcare industry, municipal non-profit organization, reform, management, social and economic development, management and accounting, development, health services.

МЕХАНІЗМ ТА ІНСТРУМЕНТИ МЕНЕДЖМЕНТУ МЕДИЧНОГО ЗАКЛАДУ КОМУНАЛЬНОГО НЕПРИБУТКОВОГО ПІДПРИЄМСТВА В УМОВАХ РЕФОРМИ ОХОРОНИ ЗДОРОВ'Я

Анотація. Досліджено особливості сучасної реформи національної сфери охорони здоров'я та особливості державного управління в цій галузі, визначено основні проблеми в системі охорони здоров'я України з точки зору населення. Проаналізовано суттєві зміни в медичному секторі з прийняттям реформи, процес підготовки та певні особливості процесу перетворення ЗОЗ у КНП. Розглянуто переваги, ризики та перепони в роботі закладу охорони здоров'я у якості комунального некомерційного підприємства, визначено напрями оптимізації витрат. Вказано на необхідність дослідження проблем менеджменту в системі охорони здоров'я та розглянуто основні компетенції, необхідні менеджеру сучасного КНП. Проаналізовано відмінності фінансового та управлінського обліку КНП та етапи впровадження управлінського обліку. Доведено, що трансформація медичної галузі неможлива без існуючих інституційних перетворень, що сприяють подальшому розвитку базових

соціальних, політичних й економічних інститутів нашого суспільства, а охорона здоров'я розглядається як система взаємопов'язаних економічних систем та механізмів державного управління.

В умовах реформування сфери охорони здоров'я існуючі організаційні технології підготовки медичних закладів до зміни організаційно-правової форми з бюджетних установ у КНП (як визначеної на законодавчому рівні обов'язкової передумови впровадження якісно нової системи системи охорони здоров'я) виявляються на жаль недосконалими, але готовими до функціонування в конкурентному середовищі. Кожне сучасне КНП є унікальним, має свою організаційну структуру та перелік послуг, тому структура управлінського обліку повинна бути зрозумілою, з правильно обраною обліковою політикою, вірогідною інформацією, сприяти правильним управлінським рішенням для оптимізації витрат, збільшення дохідності шляхом впровадження нових медичних послуг та підвищення якості медичного обслуговування. Зроблено висновок, що існуючі сьогодні організаційні технології підготовки медичних закладів до зміни організаційно-правової форми з бюджетних установ у КНП виявляються недосконалими, але готовими до функціонування в конкурентному середовищі.

Ключові слова: сфера охорони здоров'я, КНП, реформа, менеджмент, соціально-економічний розвиток, управлінський та бухгалтерський облік, розвиток, медичні послуги.

МЕХАНИЗМ И ИНСТРУМЕНТЫ МЕНЕДЖМЕНТА МЕДИЦИНСКОГО УЧРЕЖДЕНИЯ КОММУНАЛЬНОГО НЕПРИБЫЛЬНОГО ПРЕДПРИЯТИЯ В УСЛОВИЯХ РЕФОРМЫ ЗДРАВООХРАНЕНИЯ

Аннотация. Исследованы особенности современной реформы национальной сферы здравоохранения и особенности государственного управления в этой области, определены основные проблемы в системе здравоохранения Украины с точки зрения населения. Проанализированы существенные изменения в медицинском секторе с принятием реформы, процесс подготовки и определенные особенности процесса преобразования УЗ в КНП. Рассмотрены преимущества, риски и препятствия в работе учреждения здравоохранения в качестве коммунального некоммерческого предприятия, определены направления оптимизации затрат. Указано на необходимость исследования проблем менеджмента в системе здравоохранения и рассмотрены основные компетенции, необходимые менеджеру современного КНП. Проанализированы различия финансового и управленческого учета КНП и этапы внедрения управленческого учета. В исследовании доказано, что трансформация медицинской отрасли невозможна без существующих институциональных преобразований, способствующих дальнейшему развитию базовых социальных, политических и экономических институтов нашего общества, а здравоохранение рассматривается как система взаимосвязанных экономических систем и механизмов государственного управления.

В условиях реформирования сферы здравоохранения существующие организационные технологии подготовки медицинских учреждений к изменению организационно-правовой формы бюджетных учреждений в КНП (как определенной на законодательном уровне обязательной предпосылки внедрения качественно новой системы здравоохранения) к сожалению оказываются несовершенными, но готовыми к функционированию в конкурентной среде. Каждое современное КНП является уникальным, имеет свою организационную структуру и перечень услуг, поэтому структура управленческого учета должна быть понятной, с правильно выбранной учетной политикой, достоверной информацией, способствовать правильным управленческим решениям для оптимизации расходов, увеличения доходности путем внедрения новых медицинских услуг и повышения качества медицинского обслуживания. Сделан вывод, что существующие сегодня организационные технологии подготовки медицинских учреждений к изменению организационно-правовой формы бюджетных учреждений в КНП оказываются несовершенными, но готовыми к функционированию в конкурентной среде.

Ключевые слова: сфера здравоохранения, КНП, реформа, менеджмент, социально-экономическое развитие, управленческий и бухгалтерский учет, развитие, медицинские услуги.

Problem statement. Under current conditions, the national healthcare industry embarked on a path of transformation, so mechanisms of industry management and development of healthcare system are becoming the most controversial issues. The human health remains the main reference point for creating and improving the national healthcare industry. That is why the aspects of reform, problems of organization, functioning and management play a leading role in social and economic development of the country. Today, one of the main tasks of healthcare institutions is to find effective ways to manage processes providing human potential, which are impossible without effective management and competent personnel who is willing to improve itself. The solution of these issues is somewhat constrained by the uncertainty of human

health dynamics and results of healthcare intervention, that is why the significant attention during reforms should be paid to the health service quality that is related to human health and life. The only way to effectively solve the quality problem is to optimize the healthcare system management at all levels, as it is the development and improvement of management of a certain municipal non-profit organization, its adaptation to a specific situation that is one of the main directions for improving the performance of healthcare institutions. Therefore, the need to develop a mechanism for municipal non-profit organization management results from requirements of current healthcare system of Ukraine.

Analysis of recent studies and publications. The principles of healthcare industry reform, functioning of mecha-

nisms of state and managerial impact and transformational change of municipal non-profit organizations were studied by Y. Voronenko [1], N. Hoida [2], D. Karamyshev [3], V. Lobas [4], V. Lekhan [5], N. Solonenko [6] and others. The frameworks of state regulation of healthcare system are studied in the works by N. Kryzyna [7], V. Lazoryshynets [8], P. Naduk [9], V. Moskalenko [10] and other. The issues of healthcare institution management, influence of the level of personnel development and training on its profitability are covered by the following scientists: O. Datsii [11], L. Zhalilo [12], O. She-miakova [13] and others.

Purpose of study: to analyze the current stage of development of healthcare industry, to determine the features of healthcare institution activities under conditions of changing their status to municipal non-profit organizations, to investigate changes in accounting methods, management and to analyze the ways to improve competitiveness under current conditions.

Presentation of main study material. The current stage of development of healthcare system of Ukraine is characterized by search for innovative and modern approaches and ways to provide qualitative health services, improve them to meet expectations and improve health of citizens, which contributes to economic and GDP growth. Under conditions of rapid innovative development of society, the result of effective work of healthcare industry is a person ensuring the competitiveness of the economy, promoting development of high technologies and high level of material and spiritual life of citizens. There is a certain problem with mecha-

nisms of public administration of industry and healthcare institutions, so the study of systemic changes in healthcare, their development and modernization is extremely necessary.

The educational and scientific publication “Public administration of healthcare system reform in Ukraine” offers the following definition of public healthcare administration – “set of national decisions or commitments to preserve and strengthen the physical and mental health and social well-being of the population as the most important component of its national wealth by implementing a set of political, organizational, economic, legal, social, cultural, scientific and healthcare measures to preserve the gene pool of Ukrainian nation, its humanitarian potential and consideration of requirements of present and future generations in the interests of both a particular person (individual) and society as a whole [14, p. 7]. At the top levels of public healthcare administration, the problems arise primarily due to weak development of the industry and/or main spheres of public health and setting of new development goals (development problems), as well as due to crisis scenarios (crisis problems) [15, p. 13].

In modern Ukraine, considerable attention is paid to ensuring the proper level of public health, as noted in strategic documents of international, European and national levels, where the main goal is actions and tasks aimed at preserving and strengthening health, providing population with accessible and high-quality healthcare according to level of technological development of healthcare institutions, real needs of the population in compliance with

principles of equality and justice [16, p. 12]. The WHO Regional Committee for Europe in its concept “Health 2020: a European policy framework and strategy for the 21st century” notes that it is necessary to create new systems of collective leadership to support the innovative approaches to social mobilization for fair, sustainable and responsible development of healthcare system [17]. The good human health is an invaluable resource of the state, so public healthcare authorities and ministries of health should act as initiators of intersector interaction, using all mechanisms and functions, as representatives and defenders of human interests [17]. The tasks of strategic management include: setting criteria for improving the healthcare institution performance, increase in accountability and transparency, full participation of patients in healthcare system management to ensure a unified policy and achieve national goals in healthcare industry.

According to Strategy 2020, the priority reforms include system patient-

oriented healthcare reform, which is able to provide health services to all citizens of Ukraine at the level of developed European countries [18]. The need to reform the healthcare industry is stipulated by the World Bank project “Improving the human health” [19], Memorandum between Ukraine and International Monetary Fund on economic and financial policy concluded in connection with signing of a four-year extended agreement within the frame of the Extended Fund Facility (EFF) of the International Monetary Fund (February–March 2015) [20], National strategy for creating a new healthcare system in Ukraine for 2015–2020 [21], other legal acts and program documents on healthcare reform in Ukraine. The processes of healthcare industry transformation under current conditions relate to organizational, regulatory and economic mechanisms of activities.

According to results of GfK Ukraine study, 18 million Ukrainians go to the hospital every year, 93 % of them pay in these hospitals out of their own pocket,

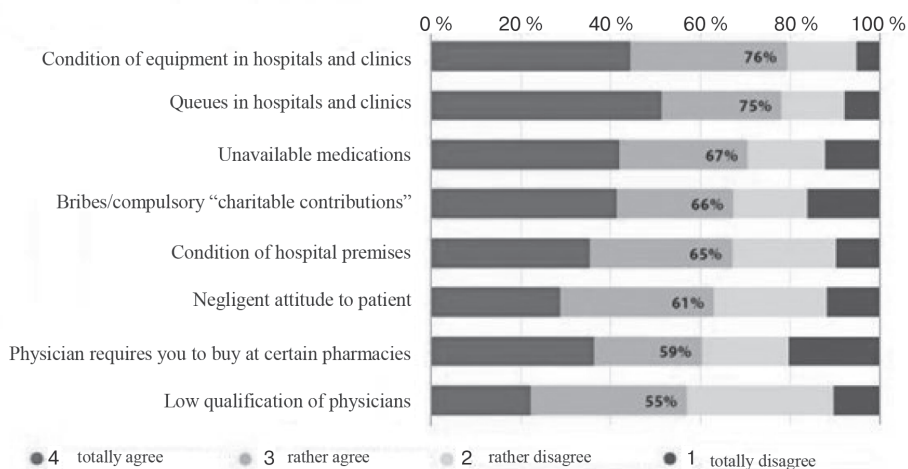


Fig. 1. Problems in healthcare system of Ukraine according to opinion of the population

so they consider the problems shown in Fig. 1 to be significant [22].

The World Bank estimates that health expenses of Ukrainian amounts to 3,5 % of Ukraine's GDP. The life expectancy of Ukrainians, which is a determining indicator of healthcare level, is one of the lowest in Europe, as our country ranks 104th among 183 countries [23]. Thus, decision of the Verkhovna Rada of Ukraine in October 2017 on initiating healthcare reform defined a new stage in the development of healthcare industry. From January 1 of this year, the healthcare will be provided according to the Law of Ukraine "On State Financial Guarantees of Public Health Care".

The reform aims to rethink the essence of competition and create necessary conditions for constructive competition (providing reliable information, determining the right incentives and optimum timeframes).

It contributes to the following significant changes:

- since 2018, Ukrainians choose their own physician and sign contracts of intent to undergo treatment;
- funds provided by the state to physician per patient (adult – 370 UAH/year, child – 740 UAH/year), as well as financing of necessary analyses is free of charge;
- free medical care includes primary, emergency and palliative care, as well as pregnancy follow-up and childbirth;
- salary of physician depends on the number of patients who have signed a service contract with them (legislation has a certain limit on the number of patients – no more than 2000 people per physician);

- medical care in state and municipal healthcare institutions is provided free of charge;

- according to the draft law № 6327, medical care to citizens is provided always and in full at the expense of the state budget;

- at the secondary and tertiary levels, the state guarantees 100 % payment for medical care, other health services and medicines included in treatment and defined by the program of medical guarantees [24].

The following types of state property transformation are considered to modernize the mechanisms of economic impact: privatization, autonomy and creation of public and private partnerships. According to the Law of Ukraine № 2002-19 "On amendments to some legislative acts of Ukraine concerning improvement of legislation on health care", reorganization of state and municipal healthcare institutions involves change of legal status and enables them to change the clause-by-clause income and expenditure budget for work based on the contract-agreement on public procurement of health services included in the package of health services guaranteed by the state. This package is purchased by budget managers for the needs of their community, is formed by the National Health Service of Ukraine and approved by the Cabinet of Ministers of Ukraine [25]. Thus, territorial communities can independently decide whether to change the ownership of healthcare institutions, while the existing network of healthcare institutions is not reduced and is not subject to privatization [26]. The process of reorganizing all levels of healthcare institu-

tions in Ukraine will continue until the end of 2020.

When reorganizing healthcare institution into municipal organization, it is recommended to use Methodological recommendations on reorganization of healthcare institutions from state-financed institutions into municipal organizations [27]. They provide approaches to a certain model of relations aimed at creating municipal non-profit organization (MNPO) as a result of reorganization of existing institution, consider legal regulation of activities of municipal non-profit organizations and financing mechanisms. The reorganization of healthcare institutions into municipal non-profit organizations increases the economic and financial autonomy (independence) and managerial flexibility of municipal healthcare institutions, creates incentives for them to improve the quality of health services for population and at the same time to increase the economic efficiency of using assets, as well as prevents possible excessive tax burden on municipal healthcare institutions and excludes possibility of their bankruptcy and reduction of existing network of municipal healthcare institutions [27].

There are certain features of process of reorganizing healthcare institutions into municipal non-profit organizations:

- reorganized municipal healthcare institutions cannot be privatized, as this is prohibited by the regulations;
- process of reorganizing healthcare institution from state-funded institution into municipal non-profit organization can take from 3 months;
- employment relations with employees of the reorganized healthcare

institution continue, and dismissal is possible only in case of personnel reduction;

- process of reorganization does not lead to negative tax consequences, and created municipal non-profit organization will not be a payer of corporate income tax and real estate tax;

- sources of financing can be both budget funds and funds of legal entities and individuals [27].

Preparation for changing the legal status of healthcare institutions to municipal non-profit organization includes:

- development and coordination with the owner of needs of municipal non-profit organization to provide population with medical care in the scope of state guarantees and ensure its competitiveness under new conditions;

- obligatory preliminary comprehensive analysis of medical and demographic situation, compliance of buildings with sanitary conditions;

- analysis of compliance of healthcare institution equipment with industry standards, assessment of their competitiveness, rational use of resources and forecasting the needs of population for various health services.

The advantages, risks and disruptions to work of healthcare institution as municipal non-profit organization are shown in table 1.

No less important advantages of reorganizing healthcare institution from state-financed institution into municipal non-profit organization are:

- head of healthcare institution with status of organization receives much more freedom than is possible when being the state-financed institution, freedom to dispose assets and finances, free-

Advantages, risks and disruptions to work of municipal non-profit organization

Advantages	Risks	Disruptions
1. Change of command and administrative model of healthcare institution management to contractual relations	1. Lack of management experience within organization	1. Inability to calculate the future financial plan of hospital due to the lack of guaranteed package of medical care and rates for medical services
2. Increase in economic and financial autonomy	2. Lack of experience in personnel policy within organization	2. Opposition of health workers
3. Financing of healthcare institution with organization status based on its own financial plan	3. Financial risks including tax-related risks	3. Opposition of population
4. Increase in economic efficiency of using assets	4. Risks associated with health services tenders as part of state guarantee package and low competitiveness	4. Non-compliance of buildings and structures with standards
5. Creation of incentives to improve the quality of health services for population	5. Reduction of the level of resource support by local authorities	5. Non-compliance of equipment with the List of equipment
6. Increase in managerial flexibility of municipal healthcare institutions	6. Reduction of health personnel	6. Different levels of resource provision. Collectives of low-power institutions will not agree to autonomy
7. Right to consolidate organizations with other healthcare institutions		7. Lack of effective communication policy
8. Self-determination of internal organizational structure		

dom to form HR policy of healthcare institution and determine the internal organizational structure of the institution;

- healthcare institution (organization) can independently set any forms of payment for employees permitted by law;

- healthcare institutions with status of organization is financed not by clause-by-clause expenditure budget, but based on their own financial plan that allows such a healthcare institution to be more flexible and indepen-

dent in decision-making as compared to state-financed institutions;

- right of healthcare institution (organization) to form group of consolidated organizations with other healthcare institutions with status of organization in order to redistribute functions between them and jointly optimize the use of material, human and financial resources of healthcare institutions — members of this group;

- healthcare institution (organization) under civil law contracts can employ physicians-individual entre-

preneurs who are registered and have received the appropriate license to conduct medical practice [28].

According to strategy, goals and objectives of municipal non-profit organization, cost optimization is carried out in the following areas:

1. Rationalization of personnel, check of personnel workload;

2. Optimization of medicines supply – reduction of costs for medicines and medical devices that is achieved by proper planning the need for medicines to avoid accumulating their residues or writing off spoiled or expired medicines;

3. Optimization of administrative costs – qualitative and objective management and financial accounting of costs by responsibility centers to reduce irrational costs;

4. Optimization of use of the bed fund (increase in bed turnover rate);

5. Optimization of work of day inpatient department;

6. Use of the right management statistics for each physician for management purposes (personalized accounting);

7. Improvement of health service quality (refusal of non-profit services, improvement of health service quality, increase in population satisfaction, reduction of complaints on health services, introduction of the system for evaluating the institution's performance by its patients);

8. Control over the rational use of all resources of municipal non-profit healthcare organization and other measures to improve the efficiency of its activities [29].

In recent years, many different studies have been conducted on management issues in general and in healthcare

system in particular. First of all, this is due to the fact that social and economic growth of health institutions and their competitiveness are largely conditioned by intellectualization of main factors of production and availability of competent human resources [30, p. 20]. In terms of healthcare industry reform, establishment of new economically independent institutions, introduction of modern technological developments, management of healthcare institutions or health programs at the state and regional levels requires special skills that are usually not taught in health educational institutions. As a result, there is a need for a strong managerial potential at all management levels, especially in the process of strategic planning, operational management, investment and innovation aspects, quality management, human resource management, etc. [31, p. 36].

We believe that a specialist in management of modern municipal non-profit organization is a specialist trained at different educational and qualification levels (bachelor, specialist, master), who is able to implement managerial and economic work in various linear and functional units [32, p. 232].

They should know the infrastructure of their institution well and monitor its effectiveness, be aware of strengths and prospects of the institution's development, be aware of problems and threats, as well as develop preventive measures to minimize the risks of healthcare institutions [33, p. 37]. It is the managers who, having up-to-date information, strive to maintain the competitiveness of their institution by improving service quality and reducing their cost, and to initiate innovations in the institution.

At municipal non-profit organization, accounting consists of two main subsystems: financial and management accounting (table 2). In turn, financial accounting provides the manager with only an overall picture of the entire or-

ganization and information for external users. Management accounting details the information on responsibility centers and is used for benefit of municipal non-profit healthcare organization itself.

Table 2

Financial and management accounting at municipal non-profit organization [29]

№	Financial accounting	Management accounting
1	2	3
1	Preparation and provision of reliable information on property and financial condition of the organization, results of its activities required for all users of financial statements	Internal accounting providing a system for collecting, processing and preparing information on organization activities for internal users during organization management
<i>Legal regulation</i>		
2	Has clear regulation: Law No. 996; accounting standards; Procedure for financial statements approved by resolution of the Cabinet of Ministers No. 419 dated February 28, 2000	Not regulated, procedure for management accounting is determined by the order on management accounting
<i>Internal regulation</i>		
3	Order on accounting policy	Order on organization of management accounting
<i>Compulsory introduction</i>		
4	Financial accounting is compulsory, financial statements are submitted within the established deadlines	Management report is not submitted to the state authorities and is considered intercompany information
<i>Information base</i>		
5	Information on organization business activities based on primary documents, with indication of business transactions on accounts of synthetic records	Relevant information that is essential for making management decisions on the tasks and goals set, serves as the basis for determining key indicators of organization performance
<i>Use in activities</i>		
6	It is the basis for financial analysis of organization activities (calculation of performance indicators)	It is the basis for management reports necessary for making decisions of current and strategic nature (improvement of performance). Management accounting in municipal non-profit organization is carried out in the context of the entire healthcare institution and its units (departments, support services, AU) depending on the organizational structure
<i>Reports</i>		
7	Reports containing information on financial condition and results of healthcare organization performance	Reports that contains financial and non-financial information on activities of organization and its units (responsibility centers), is

1	2	3
		intended for planning, monitoring and making management decisions and reveals main risks of its activities
<i>Report forms</i>		
8	Business transactions are recorded in the accounting registers and General Ledger. The financial report forms defined by National accounting standards 1 are applied	They are developed by municipal non-profit organization according to the tasks set, are approved by the order on management accounting and are an integral part of it
<i>Deadline</i>		
9	The reporting period is clearly defined in Order No. 419	The period for preparation and submission of individual management reports depends on the management (founders) request on key indicators of organization performance
<i>Accounting objects</i>		
10	Business activities of healthcare organization in general	Costs and income both in general for municipal non-profit organization and in the context of responsibility centers, i.e. structural units of municipal non-profit organization
<i>Information in time</i>		
11	Reflects the result of current activities of organization based on past business transactions	Performs strategic planning and forecasting of future organization activities based on current information
<i>Cost grouping</i>		
12	By cost elements: material costs, labor costs, deductions; social actions, depreciation of fixed assets, other costs	By calculation items and by methods of including them in the cost price (raw materials and supplies, medicines and dressings, basic and additional salary, deductions, costs for equipment maintenance and operation, overhead costs)

Organization and stages of implementation of management accounting of municipal non-profit organization are shown in Fig. 2.

Thus, management accounting should fully comply with strategic goals of manager of municipal non-profit healthcare organization with the use of reliable information, and its excessive detail will increase the demanding nature of work and unnecessary burden on employees. The health of Ukrainians today depends on the high level of professionalism of physicians who need to

constantly improve their skills, receive higher salaries, should be provided with opportunities for career growth and be involved in setting goals and objectives, strategic planning of municipal non-profit healthcare organization, etc.

Conclusions and prospects for further study. The study proved that healthcare industry transformation is not possible without institutional transformations contributing to further development of basic social, political and economic institutions of our society, and healthcare is considered as a system

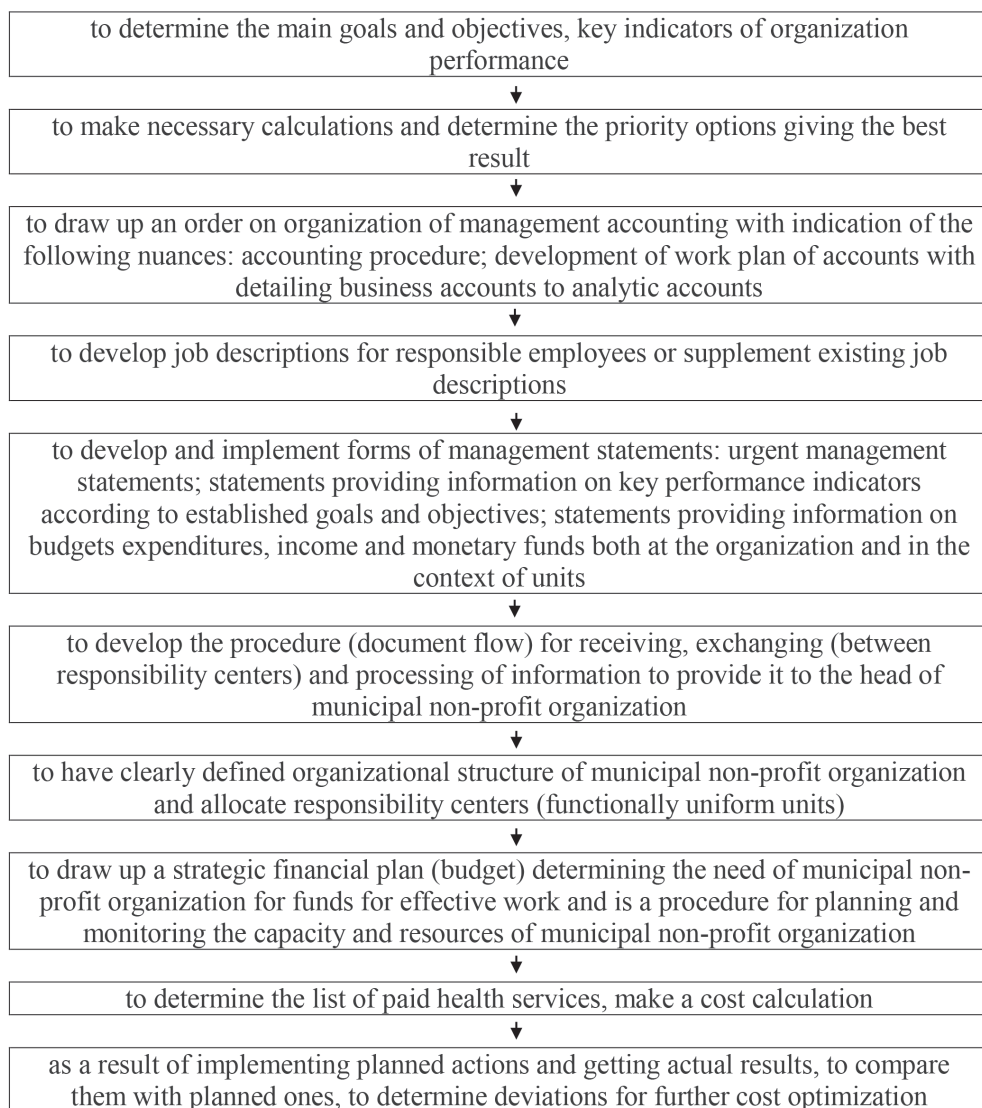


Fig. 2. Organization and stages of implementation of management accounting of municipal non-profit organization

of interdependent economic systems and public administration mechanisms.

In terms of healthcare industry reform, the existing organizational technologies for preparing healthcare institutions to change the legal form from state-financed institutions into municipal non-profit organizations (as a mandatory prerequisite for implementation of new healthcare system defined at the

legislative level) are unfortunately imperfect, but ready to function in a competitive environment. Each modern municipal non-profit organization is unique, has its own organizational structure and list of services, so the management accounting structure should be clear, with the right accounting policy and reliable information, contribute to the right management decision for cost

optimization, increase in profitability by introducing new health services and improvement of health service quality. Development of modern management mechanism involves: development of strategy for development of managerial qualities of health managers; creation of modern assessment tools and determination of level of formation of professional competencies.

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