

REVIEW ARTICLE

FINANCING HEALTH CARE FROM LOCAL BUDGETS OF UKRAINE AND THE REPUBLIC OF POLAND

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ABSTRACT

The aim: This article aims to show the role of local budgets in financing health care in communities, and to initiate a discussion on the possibility of expanding powers of local government bodies in the sphere of health care.

Materials and methods: This study is based on the normative acts of the Republic of Poland and Ukraine, conclusions, reports of the Regional Chambers of Audit (Regionalnych Izb Obrachunkowych) in the Republic of Poland, OECD Indicators and budget gminas. Dialectical, comparative, analytical methods and the method of system analysis were used.

Conclusions: Health care is among own tasks of gminas. Special legislation in the sphere of health care clarifies and narrows the tasks of gminas to monitoring and assessing public health, as well as to development, implementation and evaluation of special policy programs in the sphere of health care, according to identified needs of community residents and projects aimed at informing people about factors harmful to health and about their consequences. These programs can be financed from the budgets of gminas. This approach reduces and limits potential of local governments in the health care sector. Only in the event of an emergency gminas have the right to assign additional tasks to a medical entity and to finance these tasks from their own budget.

In order to improve the quality and clarity of legislation own tasks of gminas in the sphere of health care (point 5, Part 1 Art. 7 of the Law of the Republic of Poland dated 8 March, 1990 "On municipal Government") should be specified taking into account point 1 Art. 2 of the Law of the Republic of Poland dated 11 September, 2015 "On Health Care".

KEY WORDS: financing of the health care system, expenditures of local budgets, own and delegated tasks of gminas

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INTRODUCTION

In modern conditions, when the global pandemic has suddenly entered our everyday life, the value of human existence and health are gaining great importance. This problem has become extremely topical and has made the issue of health care in many countries the most discussed among multidisciplinary experts.

Successful functioning of the health care system in any country is assessed by specialists on several important factors, including: qualification level of physicians, availability of modern medical equipment and medicines, the development of an appropriate infrastructure, etc. At the same time, financial provision of health care is the most important condition, which guarantees efficiency of functioning of medical branch in general, as well as quality and accessibility of medical services for citizens, in particular.

The global pandemic has demonstrated those significant volumes of monetary means needed to purchase antiviral vaccines, other drugs and materials required to overcome the acute respiratory illness COVID-19 caused by the SARS-CoV-2 coronavirus and its consequences. Moreover, at the beginning of the pandemic, these funds were not provided for in the budgets, but they had to be quickly allocated and spent, despite the fact that each country legislatively approved a certain multi-link procedure for their use. At the same time,

the existing hospital infrastructure, existing equipment and even the level of physicians' salaries were tested for compliance with the new challenges.

It should be noted that in the field of health care, as a rule, there is a direct relationship between the wealth of the state including the degree of development of institutions involved in financing medical expenditures, and the status of branch infrastructure including quality of medical services provided to the population. The richer and more socially responsible the country is, the higher is the percentage of funds from the state budget that this country can spend on financing the medical sector. Thus, according to the OECD Club of Developed Countries which includes 34 countries (the Republic of Poland has been a member of this club since 1996), "health spending by government schemes and compulsory insurance stood at around 15% of total government expenditure across the OECD. In Japan, Switzerland, New Zealand, the United States and Germany more than 20% of public spending was dedicated to health care" [1].

The indicators are quite eloquent and for Ukrainians they are the goal to which Ukraine aims to move gradually. It should be noted that the Law of Ukraine "On State Financial Guarantees of Medical Service to the Population" dated 19 October, 2017 No 2168-VIII provides annual expenses for implementation of the program of medical guarantees not less

than 5 percent of the gross domestic product of Ukraine [2]. In general, health care in the structure of expenditures of the State Budget of Ukraine in 2021 is 11%, which is a significant growth in comparison with previous years.

But does the mentioned level of financing of the health care system correspond to the existing demand in this sphere? Despite the large difference in the amount of funds allocated in Poland and Ukraine, the answer is the only one – No, it doesn't. Problems of balance or compliance of resources with the needs of society, as well as their sources, are currently widely discussed in the world.

It should be noted that scientists engaged in research of health care resources emphasize the importance of preserving namely public financing of this sphere in contrast, for example, to private health insurance. "Publicly generated finance contributes to efficiency and equity by providing protection from financial risk and by detaching payment from risk of ill health. It also ensures that resources are allocated on the basis of need, that is on the basis of where they can do the most good, rather than on the basis of ability to pay" [3, 95]. Public financing here should be understood in a broad sense, including local budgets.

According to Article 9 of the Law of the Republic of Poland "On Public Finances" the public financial sector in the Republic of Poland includes, among others, local government units and their associations, state trust funds, the National Health Fund, independent state health care institutions, etc. [4]. Note that a well-chosen model of health care financing: from state or local budgets, from certain special funds, or through mandatory state health insurance - may be of great importance for provision of appropriate medical services, even in conditions of limited financial resources in developing countries.

THE AIM

This article aims to show the role of gminas' budgets in financing health care in communities, to analyze the own and delegated tasks of gminas in the sphere of health care, to compare the powers of gminas and united territorial communities (hereinafter referred to as UTC) formed in Ukraine, as well as to initiate a discussion on the possibility of expanding powers of basic local government bodies in the sphere of health care.

MATERIALS AND METHODS

This study is based on six normative acts of the Republic of Poland and three normative acts of Ukraine, activity reports of the Regional Chambers of Audit (Regionalnych Izb Obrachunkowych) in the Republic of Poland, OECD Indicators and budget indicators of gmina in KRYNICA MORSKA city for 2021. In total, 13 normative-legal acts and documents were used.

Dialectical, formal legal, comparative, analytical methods and the method of system analysis were used. The analytical method, the formal legal method and the method of system analysis were used to work with general and special normative acts in the sphere of activity of local government

bodies and health care bodies, as well as with the materials of activity reports of the Regional Chambers of Audit in the Republic of Poland and indicators of gmina's budget. The comparative-legal method was used to identify similar and different principles, rules of health care financing, and directly legal norms regulating relations in the sphere of health care financing in the Republic of Poland and Ukraine. The dialectical method revealed certain contradictions and shortcomings that exist in legislation and practical activities. The complex of the specified scientific methods of research gave an opportunity to achieve the stated aims of the article.

REVIEW AND DISCUSSION

When studying problems of financial support of the health care sector from budgets of various levels, it is necessary to emphasize importance of a clear regulatory distribution of tasks in this area among central, regional and local authorities. According to the current legislation, health care activities are included in the scope of powers of authorities at all levels both in Poland and Ukraine. Note that in the Law of the Republic of Poland "On Health Care" dated 11 September, 2015 even the essence of health care is disclosed through a list of tasks to be performed by authorized entities. These tasks include: monitoring and assessment of public health, threats to health and quality of life related to public health; health promotion; disease prevention; activities aimed at identifying, eliminating or limiting threats and harm to physical and mental health in the environment of living, studying, working and leisure; analysis of adequacy and effectiveness of medical services provided in relation to the identified needs of the society in the sphere of health care; reduction of health inequalities due to social and economic conditions, etc. [5]. But the specified normative act does not clearly distribute the specified tasks among branches of power, and in part 1 Art.3 the need for their implementation in cooperation with public administration bodies, in accordance with the Law of the Republic of Poland "On Public Administration Departments" dated 4 September, 1997. The latter law refers the sphere of health care naturally to issues under control of the Ministry of Health, without detailing their content and determining the scope of competence of other authorities in this area (Art. 33.1.) [6]. Local government bodies should be guided by tasks of strengthening or protecting health, which are defined as their own tasks, and in the process of task planning and implementation they should also interact with state authorities and various levels of government.

Taking into account the fact that in this article we would like to focus on the role assigned in health care financing to the basic local governments, we will consider powers obtained in this sphere by gminas in the Republic of Poland and united territorial communities in Ukraine.

It should be noted that according to point 5 paragraph 1 Art. 7 of the Law "On municipal Government" dated 8 March, 1990 health care is among own tasks of gminas

[7]. Polish scientists, like us, have already noticed that health care is a very broad concept, and there is no clearly regulated legislative list, which should confirm the scope of own tasks of gminas in this area [8].

If we analyze the Law of the Republic of Poland “On Health Care”, we can state that based on point 3 Art. 3 of this Law, the task set out in point 1. Art. 2, and namely “monitoring and assessment of public health, threats to health and quality of life related to public health” may be directly attributed to own tasks of gminas. We make this conclusion because point 3 Art. 3 of this Law says about implementation of this task by local authorities of gminas or powiats both independently and in cooperation with local self-government bodies of voivodeships. At the same time, it is not quite clear how the classical rule of financing own and delegated powers should be applied in this situation (according to this rule own powers are financed from local budgets and delegated powers are financed from the state budget).

The possibility of financing health care programs from own funds is provided for gminas in Art.13 of the Law of the Republic of Poland “On Health Care”. In the event that local government health programs are in line with and included in the National Health Program (hereinafter referred to as NHP), gminas may receive targeted subsidies for their implementation. Moreover, we want to pay attention to the norm laid down in Art.18 of the Law of the Republic of Poland “On Health Care”. It says that the monitoring and assessment of health of the society and other related studies (their list is given in Art.18) shall be financed in the amount of not less than 10% of the funds allocated for the fulfillment of tasks envisaged in the NHP as a whole. In this way the state guarantees financial support for implementation of the mentioned task, which can usually be financed on a residual basis.

Thus, the task in the sphere of health care, concerning monitoring and assessment of public health, threats to health and quality of life related to public health belongs to own tasks of gminas, and can be potentially financed both at the expense of gmina’s own funds and at the expense of the state budget of the Republic of Poland, if the corresponding programs are included in the NHP. Under these conditions, the desire of gminas to initiate and implement relevant programs outside the NHP appears to be questionable.

At the same time, in our opinion, legislation of the Republic of Poland does not limit local government bodies, when implementing tasks in the sphere of health care according to the National Health Care Program. Based on the content of sub-paragraph b of paragraph 4 Art.18 of the Law of the Republic of Poland “On Health Care”, which deals with assessment of effectiveness of public health objectives, such as *health promotion or prevention of diseases* other than those specified in the NHP, we can conclude that these events can be independently implemented and financed by local government bodies.

In order to confirm or refute this opinion, we will turn to the Laws of the Republic of Poland “On Medical Activity” dated 15 April, 2011 and “On Medical Services Financed from Public Funds” dated 27 August, 2004 [9, 10]. The

latter law concerns the most important segment of the health care sector and it is a special normative act on the financing of health promotion measures.

Paragraph 1, Part 1 Art.7 of the Law of the Republic of Poland “On Medical Services Financed from Public Funds” dated 27 August, 2004 own tasks of gminas in the sphere of ensuring equal access to medical services include initiation, development, implementation and evaluation of special programs and projects. First, these are *health care policy programs*, according to the identified needs of community residents, as well as assessing the impact of such programs on their health. This point is somewhat similar to the above mentioned paragraph. 1. Art. 2 of the Law “On Health Care”, however, it can be much broader. Second, these projects are aimed at informing people about factors harmful to health and their consequences. It should be noted that *health care policy programs* are aimed at achieving intended goals (the detailed definition of the concept is contained in point 29a Art. 5 of the Law of the Republic of Poland “On Medical Services Financed from Public Funds” dated 27 August, 2004) and they may be financed by both the state and local government bodies. While health care programs that give an opportunity to achieve the goals set (point 30 Art. 5 of the Law of the Republic of Poland “On Medical Services Financed from Public Funds” dated 27 August, 2004) have to be a priori financed exclusively from the National Health Fund However, paragraph 1 Art. 48c of the same law contains a provision under which a local government body, within the framework of its own tasks, may co-finance other health care programs alongside with health care policy programs. Besides, it is important that paragraph 4, Part 1 Art. 7 of the Law of the Republic of Poland “On medical Services Financed from Public Funds” dated 27 August, 2004 allows carrying out other activities related to the revealed health needs of community residents. Such legislative nuances deserve a more detailed study and analysis of the practice of using the mentioned norms.

Przemyslaw Szetela also emphasizes the subjectivity of local government bodies in legal relations of health care financing. According to the scientist such subjectivity of local governments follows from Art.38 of the Law of the Republic of Poland “On Medical Activity”. According to paragraph 2 Art.38 in emergency situations local government bodies may impose an obligation on a medical entity to perform additional tasks. Such emergency situations may occur in the event of a natural disaster, an epidemic or other global problems [11, 60]. The said norm is now topical due to the global pandemic related to the acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2. Pursuant to point 3 Art. 38 of the Law of the Republic of Poland “On Medical Activity”, the body which imposes obligations to perform additional tasks has to provide funds for covering expenses related to fulfillment of such tasks. We agree with the researcher that the mentioned legislative norms give grounds to recognize the right of local governments (potentially the right of gminas) to finance the relevant health care expenditures. It

would only be desirable to add that the source of funding such expenses should be a special or reserve fund of the respective local budget.

There is no doubt that the vagueness of the legislative definition of sources of funding for health care tasks may pose certain problems in their practical implementation. Doctor of economic sciences, Malinowska-Misyng points out some shortcomings in the system of distribution of public funds directed from the central budget to budgets of gminas and powiats to address the powers delegated by the state at the local level. Such distribution is carried out by voivodes, but principles and methods of its implementation are not clearly defined in the legislation. While monitoring the budget execution, the State Treasury and the Supreme Audit Office of Poland provide an assessment of the planning and distribution of these funds already *ex post facto*, which may entail various consequences. According to the scientist, amounts allocated under the section "Health care" make up approximately 27% of the total amount of subsidies and are directed exactly to the powiats [12, 74].

Thus, after considering the current legislation and after studying opinions of scientists, we can make a preliminary conclusion that the tasks of gminas concerning monitoring and assessment of public health, threats to health and quality of life related to public health can be implemented only within the framework of special programs of health care policy (health care policy programs) financed from the local budget of gminas as well as at the expense of the state budget or funds provided by the National Health Fund. Tasks concerning health promotion, prevention of diseases, reduction of inequalities in health status due to social and economic conditions as well as other tasks are legally permissible and, accordingly, possible to be implemented through special municipal programs at the expense of own funds of territorial communities, as well as in emergency cases – from the reserve fund or the special fund.

In Ukrainian legislation, in contrast to Polish legislation, tasks in the sphere of health care are not defined in detail by any special laws. Fundamentals of Ukrainian health care legislation enshrine the right to health care and outlines the areas of guarantees of this right. These guarantees include: 1 - creation of a well-developed network of health care institutions; 2 - organization and implementation of a system of state and public measures for health care and strengthening; 3 - financing of providing all citizens and other legally-defined persons with guaranteed volume of medical and rehabilitation services and medical drugs in accordance with the procedure established by law, etc. [13].

The indicated guarantees concerning realization of the right to health care are to a certain extent correlated with powers of the executive bodies of village, settlement, city councils (including united territorial communities) in the sphere of health care. These powers are traditionally established as own (self-governing) powers and delegated powers. In accordance with Art.32 of the Law of Ukraine "On Local Governments in Ukraine" self-governing powers include the following: management of health care facilities owned or transferred to territorial communities, organization of their material,

technical and financial support [14]. That is, local government bodies in Ukraine in the sphere of health care have their own rights and obligations only with regard to medical institutions, which are owned by or transferred to these bodies (the legislator does not interpret the content of the latter legal regime).

Delegated powers of local government executive bodies, including the united territorial communities in Ukraine, include the obligation to ensure availability and gratuitousness of medical care; to ensure the development of medical care, improvement of the network of medical institutions of all forms of ownership; to provide privileged categories of population with medicines and medical devices [14]. As can be seen from the contents of the above rule, delegated powers relate more to the organizational role in implementation of public health measures in communities. Of course, delegated powers should be exercised by local government executive bodies only on the basis of laws and at the expense of the state budget.

Based on the norms analyzed above, we can conclude that local health programs can be financed from the local community's own budget, only with respect to health care facilities owned by these communities. Other local health care programs that deal with a wider range of issues may be accepted, but they should be in line with national programs in this sphere and financed from the state budget. That is, despite the limited powers of gminas in the health sector they have much greater potential to implement their own programs in this sphere than united territorial communities in Ukraine.

As we have seen, in the powers of local governments in the sphere of health care the Ukrainian legislator emphasizes development of public health facilities. In the Republic of Poland, financing of health care infrastructure expenditures from budgets of gminas is possible only at the expense of development expenditures. These expenditures are usually funded by European funds, which thus make investments in municipal infrastructure projects.

From 2014 to 2020, the Republic of Poland as a whole had to receive 82.5 billion euros from the EU under the Cohesion Policy Program. Financial support is provided for implementation of national and regional development programs from the European Regional Development Fund (ERDF), the EU Cohesion Fund, and the European Social Fund (ESF). Regarding regional development, it should be noted that EU investments are primarily aimed at building social infrastructure, in particular, health, culture and education facilities [15, 124].

Ukrainian scientists studying experience of development of territorial communities of Polish gminas note that "in fact 60-70% of funds spent for capital investments in Polish gminas are European Union funds; respectively, for these funds a prerequisite for funding consists in availability of a strategic plan, and the compliance of the projects the gmina wants to receive funds for with the priority areas of the strategy" [16, 76].

At the same time, Polish scientists note a gradual reduction in development expenditures, both local budgets themselves and investment expenditures allocated to local governments of the Republic of Poland from European Union funds. A study by Doctors of Economics Ida Musiałkowska and Marcin

Wiśniewski shows that according to the trend of 2010-2015 (according to a retrospective analysis) in the structure of EU funds going to local budgets current expenditures were increasing and investment expenditures were declining. The corresponding trend was maintained in 2016 - 2019, and also such a financial instrument as repayable funds with equity participation of communities was increased [17, 92- 93]. According to the scientists, this situation did not contribute to active development of territorial communities.

However, despite the existing legal and resource problems in the financing of medical institutions, a number of experts still supported delegation of health care tasks to local governments, because at the local level it is possible to better assess needs of population in this area [11, 57]. After analyzing such documents as: The Law of the Republic of Poland "On Medical Activity", the Law of the Republic of Poland "On Public finance", Przemysław Szetela concluded on the possibility of financing health care institutions in Poland by providing targeted subsidies and credits from the founders of these institutions. We should recall that at a certain time medical institutions in Poland were on the initiative reorganized into economic entities, in which the founder is a local government body. Moreover, according to Polish legislation, a medical institution may potentially receive subsidies from any level of local government. However, the mentioned researcher of legislation draws attention to the legislator's warnings concerning the fact that funding for health programs, including purchase of devices and equipment, medical and other investments necessary to perform these tasks, as well as repairs, can be carried out only at the expense of public funds (NFZ and the state budget). And indicators of financing health care facilities today look as follows: 85% from the NFZ, 10% from the state budget and only 5% from the local budgets. Within the latter 5%, only 0.7% belong to gminas [11, 59-62]. That is, the real possibilities of gminas to participate in financing health care facilities are rather limited.

Despite the fact that when investigating the issue of health care financing some scientists, emphasize that financing of medicine from local budgets is a kind of fiction [18, 37-46], we should point out that the budget structure of gminas' expenditures still include expenses for medical services, both in current expenditures, and in capital expenditures. For example, 2,000.00 złotych are planned in the budget of Gmina Krynica Morska (in the section capital expenditures (code 4280)) for purchase of medical services in 2021 [19]. As we can see, the sum is extremely small, and one should also take into account that according to the information given in the report from Krajowa Rada Regionalnych Izb obracunkowych, in 2019 in Gmina Krynica Morska the share of property income was the highest in Poland and reached 52,8% of the total income [20]. In addition, the surplus of the previous years in the budget of 2021 in this gmina is 5,071,985.00 złotych (Appendix 4) [19]. As we can see, financial resources are available in this particular gmina, but they are not spent for health needs of the territorial community.

The problems we have addressed in this article are not purely theoretical. The global pandemic has shown that many lives depend on efficient governance in the health care system with minimal duplication of functions between central, regional and local governments, as well as with adequate funding for

the branch. An example of this may be presented as significant problems in installation of stationary oxygen plants and provision of hospitals with portable oxygen concentrators (these problems emerged in Ukraine in the autumn of 2021). An awkward system of receiving targeted funds by local governments, lengthy tender procedures for purchase of goods at the expense of budget funds, lack of own targeted programs did not allow to quickly and efficiently address such issues.

CONCLUSIONS

As a result of analyzing legislation of the Republic of Poland, we can state that health care belongs to the own tasks of gminas. Alongside with this special legislation in the sphere of health care clarifies and narrows the tasks of gminas to monitoring and assessing public health, threats to health and quality of life related to public health; development, implementation and evaluation of special policy programs in the sphere of health care, according to identified needs of community residents and projects aimed at informing people about factors harmful to health and about their consequences. Therefore, we can recommend to specify own tasks of gminas in the sphere of health care (point 5, Part 1 Art. of the Law of the Republic of Poland "On Municipal Government" dated 8 March, 1990), taking into account point 1 Art.2 of the Law of the Republic of Poland "On Health Care".

Gminas can finance the mentioned measures from both the local budget and the state budget. Allocation of funds from the state budget is possible in case of introduction of municipal programs in the National Health Program.

However, there are legislative opportunities to approve, implement and independently finance municipal health programs, as well as preventative health care programs, reduction of inequalities in health status due to social and economic conditions and other health care programs in gminas; but these opportunities are extremely rarely used in practice.

Division into own and delegated powers of gminas and UTCs in the sphere of health care is quite conditional, given the fact that both groups of powers are financed mainly from the state budgets of Ukraine and Poland.

For Ukraine, it is recommended to use the experience of the Republic of Poland and expand own powers of UTCs in the sphere of health care.

As we have already mentioned above, at present, neither the richer nor the poorer countries keep a balance between the resources allocated to health care and the needs of the society. Therefore, we believe that the use of the potential of basic territorial communities in this sphere should be strengthened, especially since it is already established legislatively, but is rarely used in practice. Taking into account modern research, according to which prevention and early diagnostics of diseases are considered more effective and less expensive than, actually, treatment of diseases, we offer to gminas and united territorial communities to concentrate their attention and funds on preventative measures. Financing of health care activities aimed at prevention of diseases and their early diagnostics should be performed on the basis of special programs approved by local governments from special funds of local budgets.

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