

WAYS OF INCREASING THE EFFICIENCY OF FINANCING THE SYSTEM OF HEALTH PROTECTION

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In this work the author analyzes the system of parameters of planning and an estimation of activity complex medical preventive institutions (MPI). A number of parameters for the analysis and diagnostics of MPI activity is described. The estimated parameters of the activity used as base for carrying out the economic calculations and the analysis of the efficiency of MPI activity are allocated.

For creating the operated system of economic attitudes it is necessary to carry out the following actions:

- ◆ to generate matrixes of parameters and parities for planning and estimation of MPI activity;
- ◆ to organize the administrative account for implementing the planning and formation of base for the subsequent analysis;
- ◆ to plan the chosen base estimated parameters and parities in a format of Regulations about financial planning of MPI cash charges;
- ◆ to organize the operative control regulated by the specified Position and fixed by the corresponding order on establishment;
- ◆ to lead the analysis of planning efficiency and change the financial and economic status of MPI in the system of economic parameters.

Financial parameters are based on data of the account, they are authentic, have a high degree of comparability for institutions of a different branch orientation, therefore are universal for all kinds of MPI. On the basis of these parameters it is possible to develop the models of administrative account, reporting, estimation of activity results, not demanding additional adaptation for certain institutions.

Not financial parameters concern the quantitative estimations of industrial activity, activity of personnel sphere, activity of sales departments and marketing.

Incomes of institutions (E_{ist}) develop all financial receipts (1), in this case - means of the budget (E_{bud}), means of obligatory medical insurance (E_{omi}) and means from enterprise (inappropriate) (E_{ent}) activity:

$$E_{ist} = E_{bud} + E_{omi} + E_{ent}. \quad (1)$$

Charges of institution should also be considered both as a whole, and in a cut of financing sources .

$$Ch_{ist} = Ch_{bud} + Ch_{omi} + Ch_{ent}, \quad (2)$$

where Ch_{ist} - charges of institution; Ch_{bud} - charges of institution regarding budgetary financing; Ch_{omi} - charges of institution regarding obligatory medical insurance; Ch_{ent} - charges of institution regarding enterprise (inappropriate) activity.

The basic *parameter of activity efficiency* (3) of institution is the parity of incomes and charges of institution:

$$P_{eff.est} = \frac{E_{ist}}{Ch_{ist}}. \quad (3)$$

If this parameter is more than a unit, means, activity of institution is profitable, if it is equal to the unit - activity is break-even, less units - is unprofitable. Consideration of the efficiency parameter in a cut of sources of financing will allow to reveal the reason of the certain condition of institution.

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