

THE STATE OF DEVELOPMENT OF HEALTH AND RECREATIONAL ACTIVITIES
OF THE MUNICIPAL ENTERPRISE “RIVNE REGIONAL WAR VETERANS
HOSPITAL” RIVNE REGIONAL COUNCIL

СТАН РОЗВИТКУ ОЗДОРОВЧО-РЕКРЕАЦІЙНОЇ ДІЯЛЬНОСТІ
КП «РІВНЕНСЬКИЙ ОБЛАСНИЙ ГОСПІТАЛЬ ВЕТЕРАНІВ ВІЙНИ»
РІВНЕНСЬКОЇ ОБЛАСНОЇ РАДИ

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Abstracts

Purpose. The study is devoted to analyzing the state of development of health and recreational activities of the ME “Rivne Regional War Veterans Hospital” Rivne Regional Council in the context of transformation processes in the healthcare system of Ukraine and challenges caused by the COVID-19 pandemic and full-scale war.

Material. The work uses statistical, financial and economic indicators of the hospital's activities for 2021–2023. Methods of horizontal and vertical balance sheet analysis, comparative analysis, generalization, systematization and graphical display of data, as well as elements of SWOT analysis, were applied.

Results. The hospital, created as a specialized institution for veterans, currently functions as a multidisciplinary medical and rehabilitation center with 240 beds. The analysis showed a sharp increase in the number of treated patients in 2023 – from 2.662 people in 2022 to 5.616 in 2023, which is more than twice the previous figures. The main reasons were post-COVID complications and an increase in the number of combat injuries and neurotraumas. In the therapeutic department, the number of patients increased by 915 people, in the surgical department – by 485, in the anesthesiology and intensive care department – by 41, and in rehabilitation centers – by 1.037 people. In general, the over fulfillment of the bed-day plan in 2023 was 61.2%, which indicates the most efficient use of resources, but at the same time a significant burden on staff. At the same time, the mortality rate decreased to almost zero, which confirms the high professionalism of doctors and the quality of medical services. Financial indicators demonstrate stable revenue growth (from UAH 55.1 million in 2021 to UAH 93.2 million in 2023), active attraction of extrabudgetary funds (from UAH 470 thousand in 2021 to UAH 9.560.1 thousand in 2023) and significant renewal of the material and technical base. The payroll fund increased by 54% over the period 2021–2023, the average salary increased to UAH 12.4 thousand, which has a positive impact on personnel stability. At the same time, capital investments and the cost of fixed assets increased (from UAH 38.9 million in 2021 to UAH 109.8 million in 2023).

Conclusions. The study confirms the key role of the hospital as an important element of the regional health system, focused on the medical, psychological and social rehabilitation of veterans and victims. Wartime conditions require increased managerial flexibility, the introduction of modern digital technologies, telemedicine and a system of key performance indicators (KPI). Further development of the hospital should be directed towards expanding the range of health and recreation services, modernizing the infrastructure and improving the quality of medical care, which will ensure its sustainability and competitiveness in the future.

The results of the study can be used to develop strategies for the development of medical institutions in crisis conditions, in particular in regions experiencing humanitarian burden as a result of the war, as well as in the formation of state policy on the rehabilitation of military and civilians.

Key words: health and recreation activities, medical institution, veterans' rehabilitation, hospital, health care management, Russian-Ukrainian war.

Мета. Дослідження присвячене аналізу стану розвитку оздоровчо-рекреаційної діяльності КП «Рівненський обласний госпіталь ветеранів війни» Рівненської обласної ради у контексті трансформаційних процесів у системі охорони здоров'я України та викликів, зумовлених пандемією COVID-19 і повномасштабною війною.

Матеріал. У роботі використано статистичні, фінансово-економічні показники діяльності госпіталю за 2021–2023 роки. Застосовано методи горизонтального і вертикального аналізу балансу, порівняльний аналіз, узагальнення, систематизацію та графічне відображення даних, а також елементи SWOT-аналізу.

Результати. Госпіталь, створений як спеціалізована установа для ветеранів, нині функціонує як багатопрофільний медичний та реабілітаційний центр на 240 ліжок. Аналіз показав різке зростання кількості пролікованих пацієнтів у 2023 році – з 2662 осіб у 2022 році до 5616 у 2023-му, що більш ніж удвічі перевищує попередні показники. Основними причинами стали післяковідні ускладнення та збільшення кількості бойових травм і нейротравм. У терапевтичному відділенні кількість пацієнтів зросла на 915 осіб, у хірургічному – на 485, у відділенні анестезіології та реанімації – на 41, а в реабілітаційних центрах – на 1037 осіб. Загалом перевиконання плану ліжко-днів у 2023 році становило 61,2%, що свідчить про максимально ефективне використання ресурсів, але водночас про значне навантаження на персонал. При цьому рівень летальності зменшився майже до нуля, що підтверджує високий професіоналізм лікарів і якість медичних послуг. Фінансові показники демонструють стабільне зростання доходів (з 55,1 млн грн у 2021 році до 93,2 млн грн у 2023 році), активне залучення позабюджетних коштів (з 470 тис. грн у 2021 році до 9560,1 тис. грн у 2023 році) та суттєве оновлення матеріально-технічної бази. Фонд оплати праці зріс на 54% за період 2021–2023 рр., середня заробітна плата підвищилася до 12,4 тис. грн, що позитивно впливає на кадрову стабільність. Одночасно з цим зросли капітальні інвестиції та вартість основних засобів (з 38,9 млн грн у 2021 році до 109,8 млн грн у 2023 році).

Висновки. Дослідження підтверджує ключову роль госпіталю як важливого елементу регіональної системи охорони здоров'я, орієнтованого на медичну, психологічну та соціальну реабілітацію ветеранів і постраждалих. Умови воєнного часу вимагають посилення управлінської гнучкості, впровадження сучасних цифрових технологій, телемедицини та системи ключових показників ефективності (KPI). Подальший розвиток госпіталю доцільно спрямувати на розширення спектра оздоровчо-рекреаційних послуг, модернізацію інфраструктури та підвищення якості медичного обслуговування, що забезпечить його стійкість і конкурентоспроможність у майбутньому.

Результати дослідження можуть бути використані для розробки стратегій розвитку медичних закладів у кризових умовах, зокрема в регіонах, що зазнають гуманітарного навантаження внаслідок війни, а також у формуванні державної політики щодо реабілітації військових та цивільних осіб.

Ключові слова: оздоровчо-рекреаційна діяльність, медичний заклад, реабілітація ветеранів, госпіталь, управління охороною здоров'я, російсько-українська війна.

Introduction. In the current conditions of the transformation of the Ukrainian healthcare system, the issue of effective organization and management of medical institutions that perform not only medical but also rehabilitation functions are of particular importance. Given the challenges associated with the COVID-19 pandemic and the full-scale Russian-Ukrainian war, the need for high-quality medical care has significantly increased, in particular in the rehabilitation of military personnel, combatants, and it is the hospitals of war veterans that have become centers for providing comprehensive medical, psychological and physical care.

Within this context, studying the activities of the ME “Rivne Regional War Veterans Hospital” Rivne Regional Council is extremely relevant,

as the institution performs an important social function of providing comprehensive medical, physical, psychological and social rehabilitation to privileged categories of the population.

In the scientific community, the issue of managing medical institutions and organizing health and recreational activities has been studied by many domestic scientists. In particular, R. Zharlinska, V. Pylypchuk and A. Trynchuk [7] offer methodological approaches to assessing the effectiveness of non-profit medical institutions in the Ukrainian medical services market. V. Borshch [2] summarizes theoretical and methodological principles and provides practical recommendations in the management of health care institutions. O. Duma and O. Kurchaba [5] developed a model for assessing the effective-

ness of managing a health care institution in the context of industry reform. S. Zhukevych and A. Melnyk [8] investigate financial sustainability and economic and analytical diagnostics in the management system of medical institutions, and A. Voitenko et al. [3] focus on designing the financial and economic capacity of medical organizations. V. Valakh, O. Rudinska, S. Busel, V. Kniazkova [17] compare the management of medical services in Ukraine with international experience, emphasizing the need to adapt best practices to domestic realities. In their work, S. Korotun, A. Burachyk, T. Skoryna [16] substantiate the directions for improving the management system of the ME “Rivne Regional War Veterans Hospital”, demonstrating the importance of using modern management tools, such as KPI, strategic planning and innovative technologies.

In the European context, approaches to rehabilitation medicine and recreational services are being actively explored. For example, studies by the World Health Organization (WHO) (2021) focus on integrating rehabilitation into primary health care, which is key in post-conflict countries. Countries such as Israel, Germany, and Poland have well-defined models of rehabilitation support for military personnel that can be adapted in Ukraine.

At the same time, modern studies pay considerable attention to the influence of external factors on the functioning of medical institutions. According to N. Datsiy [4], the quality of medical services is formed under the influence of both internal management decisions and the socio-economic situation in the country. M. Stovban et al. [14] focus on the effectiveness of interaction between medical institutions within the hospital district, emphasizing the importance of coordination of actions between state and local health care institutions.

Given these studies, it becomes obvious that ensuring the stable functioning of a medical institution in wartime conditions requires the implementation of a multi-level management system that combines institutional flexibility, strategic planning, an effective economic model, and a high level of personnel training. The ME

“Rivne Regional War Veterans Hospital” demonstrates an example of adaptation to new conditions, in particular through active expansion of the resource base, expansion of the number of treated patients, cost optimization, and implementation of digital monitoring tools.

Thus, the study of the state of health and recreation activities of the ME “Rivne Regional War Veterans Hospital” is not only practically significant, but also scientifically sound in view of the wide range of factors that affect the effectiveness of medical institutions in the face of systemic challenges. Analysis of the dynamics of quantitative and qualitative indicators of the institution’s work for 2021–2023 allows us to characterize the effectiveness of management decisions, the level of use of resource potential and the prospects for the development of health and recreation functions within the regional healthcare system.

Methods. The research methods used in the article include analysis of statistical and financial and economic indicators of the hospital’s activities for 2021–2023, comparative analysis, methods of horizontal and vertical balance sheet analysis, generalization, systematization, graphical display of data, and elements of SWOT analysis.

Results of the study. The municipal enterprise “Rivne Regional War Veterans Hospital” Rivne Regional Council (hereinafter referred to as the ME “Rivne Regional WV Hospital”) is located in the Rivne district, the town of Klevan and consists of 5 buildings, namely: 2 medical buildings, a building for physiotherapy and water treatment, a catering unit, a car garage, an oxygen station, an administrative building and 41 houses for accommodating patients – the total area of the buildings is 11,945 m², the total area of the land plot where the hospital is located is over 11 hectares [12].

The organization’s activities were initiated as a medical institution for participants, and later veterans, of the Great Patriotic War and labor in 1944, and in 1948 it was re-profiled into an inter-regional sanatorium-type hospital for invalids of the Great Patriotic War with a closed form of pulmonary tuberculosis. According to the decision of the Rivne Regional Council of 19.06.1975,

the regional tuberculosis hospital was renamed the Klevan Multidisciplinary Regional Hospital for Invalids of the Great Patriotic War. Since 2014 – the Rivne Regional Hospital for War Veterans of the Rivne Regional Council (order of the Ministry of Health of Ukraine No. 1020 of December 29, 2014 “On Amendments to the List of Health Care Institutions”) [9].

The main goal of the ME “Rivne Regional WV Hospital” is to meet the needs of the population in highly qualified medical care, ensuring its guarantee and accessibility to all contingents of war veterans of the region, stipulated by legislation, in the effective use of human, material, and financial resources.

In the ME “Rivne Regional WV Hospital” have the right to treatment:

- war invalids;
- participants in hostilities;
- persons subject to the Law of Ukraine “On the Status of War Veterans, Guarantees of Their Social Protection”, including participants in the anti-terrorist operation;
- persons who have the status of “Child of War”, in accordance with the Law of Ukraine “On Social Protection of Children of War”, and are disabled;
- persons subject to clause 3 of article 9 of the Law of Ukraine “On the Basic Principles of Social Protection of Labor Veterans and Other Elderly Citizens in Ukraine”;
- victims of the Chernobyl disaster.

The structure of the ME “Rivne Regional WV Hospital”, the procedure for internal organization and the scope of activities of structural units are approved by the head of the hospital. The hospital has implemented a functional management structure, which is shown in Figure 1.

The activities of the head, deputies, and all structural units are regulated by job descriptions.

In the ME “Rivne Regional WV Hospital”, the design capacity is designed for 240 beds. The hospital is a multidisciplinary specialized medical institution, which has 50 beds, respectively, in the neurological, therapeutic departments and republican centers for the treatment and rehabilitation of neurotrauma consequences, 34 surgical beds and 6 beds in the anesthesiol-

ogy and intensive care department. The use of bed capacity in the hospital of the ME “Rivne Regional WV Hospital” for 2021 and 2023 is given in Table 1.

The data in Table 1 indicate an increase in patients in 2023 compared to 2022: in the therapeutic department by 915 people, in the surgical department by 485 people, in the anesthesiology and intensive care department by 41 people, in the republican centers for the treatment and rehabilitation of neurotrauma consequences (in total) by 1037 people. In general, the total number of patients in the hospital was 2223 people in 2021, 2662 in 2022, and 5616 in 2023.

In 2023, the hospital observed a significant increase in the number of patients compared to previous years, which is explained by the influence of two main factors – the consequences of the COVID-19 pandemic and the full-scale Russian-Ukrainian war. In the therapeutic department, the number of patients increased by 915 people compared to 2022, which is associated with post-COVID complications, chronic diseases, as well as psychosomatic conditions that were exacerbated in conditions of stress and prolonged war. In the surgical department, the number of hospitalized patients increased by 485 people, in particular due to combat injuries, mine and explosive injuries and emergency surgical interventions. In the anesthesiology and intensive care department, the number of patients increased by 41 people due to an increase in severe clinical cases. A particularly noticeable increase of 1.037 people occurred in the republican centers for the treatment and rehabilitation of neurotrauma consequences, which is associated with the need for long-term rehabilitation therapy for injured servicemen and civilians. In general, the number of patients in the hospital increased from 2.662 in 2022 to 5.616 in 2023, which is more than twice the previous figures and indicates a significant burden on the healthcare system in wartime conditions.

Indicators characterizing the use of bed capacity in the hospital of the ME “Rivne Regional WV Hospital” by department for 2023 are presented in Figures 2 and 3 and Table 2.

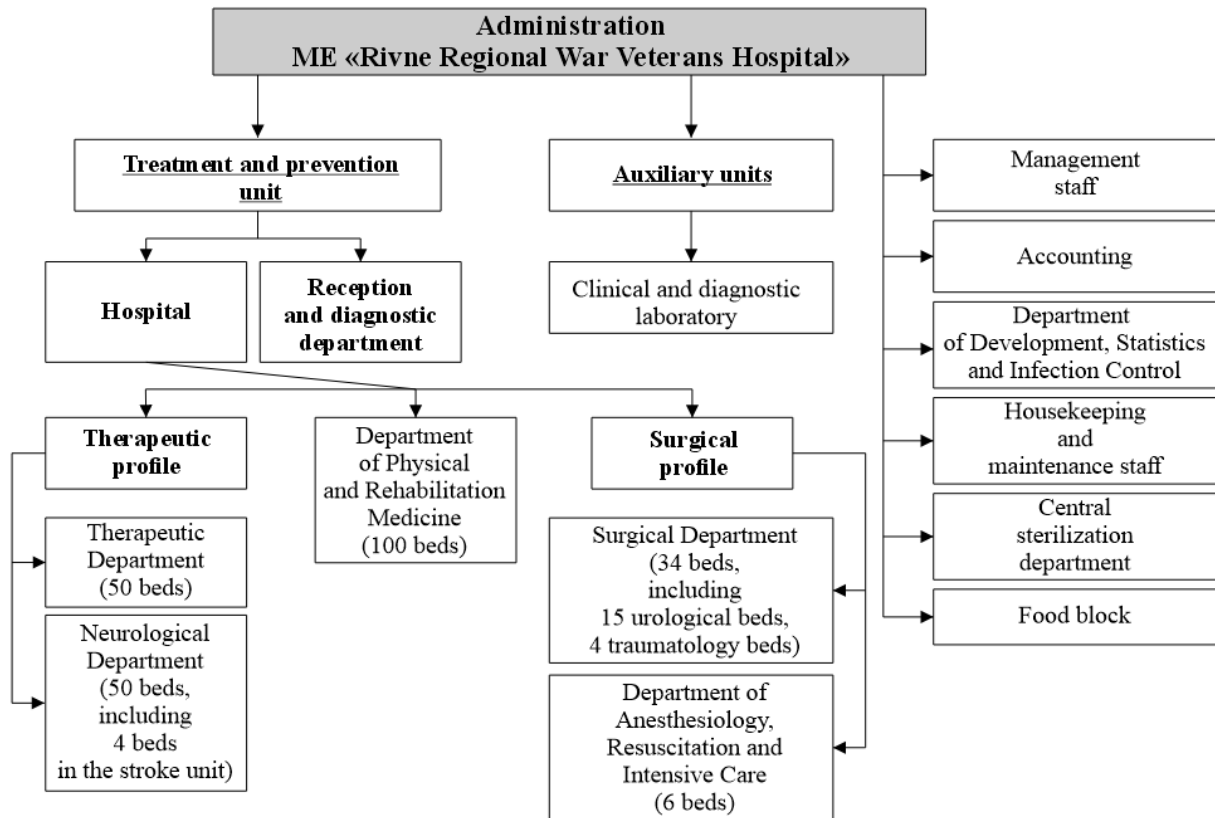


Fig. 1. Structure of the ME “Rivne Regional WV Hospital” Rivne Regional Council (2024)

Table 1

**Main indicators of medical and preventive activities
of the ME “Rivne Regional WV Hospital” by departments for 2021–2023**

Department	Patients admitted	Patients discharged	Number of beds	Bed-day plan	Actually done	% completion	Bed work	Bed rotation	Average duration	Number of deaths	Hospital mortality
2021											
Cardiology Department	358	360	50	14170	5695	40.2	113.9	7.2	15.8	1	0.3
COVID-19	119	105			1617					6	
Neurological Department	639	630	50	17000	10398	61.2	208.0	12.6	16.5	1	0.2
Therapeutic department	559	559	50	17000	8357	49.2	167.1	11.2	14.9	–	–
Surgical department	280	298	34	9650	4063	42.1	119.5	8.8	13.6	–	–
Department of Anesthesiology and Intensive Care	37	20	6		1012					11	
Republican Center for Treatment and Rehabilitation of Neurotrauma Consequences	246	251	50	17000	10644	62.6	212.9	5.0	42.4	–	–
At the hospital	2238	2223	240	74820	41786					19	
2022											
Cardiology Department	55	46	35	3970	664	16.7	19.0	0.9		–	–
COVID-19	36	40			424						
Neurological Department	841	812	50	17000	12968	76.3	259.4	16.2	16.0	–	–
Therapeutic department	845	827	50	17000	12500	73.5	250.0	16.6	15.1	1	0.1
Surgical department	518	487	34	11560	8404	72.7	247.2	14.3	17.3	–	–

Continuation of table 1

Department of Anesthesiology and Intensive Care	63	52	6		1070					5	-
Republican Center for Treatment and Rehabilitation of Neurotrauma Consequences No. 1	322	303	50	17000	12854	75.6	257.1	6.1	42.4	–	–
Republican Center for Treatment and Rehabilitation of Neurotrauma Consequences No. 2	129	95	50	5665	3521	62.2	70.4	1.9	37.1	–	–
At the hospital	2809	2662	240	72195	52405					6	
Compared to 2021	25.51	19.75	0.00	-3.51	25.41						
2023											
Neurological Department	1368	1374	50	17000	19420	114.2	388.4	27.5	14.1	–	–
Therapeutic department	1746	1742	50	17000	19320	113.6	386.4	34.8	11.1	–	–
Surgical department	966	972	34	11560	11910	103.0	350.3	28.6	12.3		
Department of Anesthesiology and Intensive Care	93	93	6		1297					1	
Republican Center for Treatment and Rehabilitation of Neurotrauma Consequences No. 1	690	676	50	17000	15433	90.8	308.7	13.5	22.8	–	–
Republican Center for Treatment and Rehabilitation of Neurotrauma Consequences No. 2	767	759	50	17000	17076	100.4	341.5	15.2	22.5	–	–
At the hospital	5630	5616	240	79560	84456					1	
Compared to 2022	100.43	110.97	0.00	10.20	61.16						

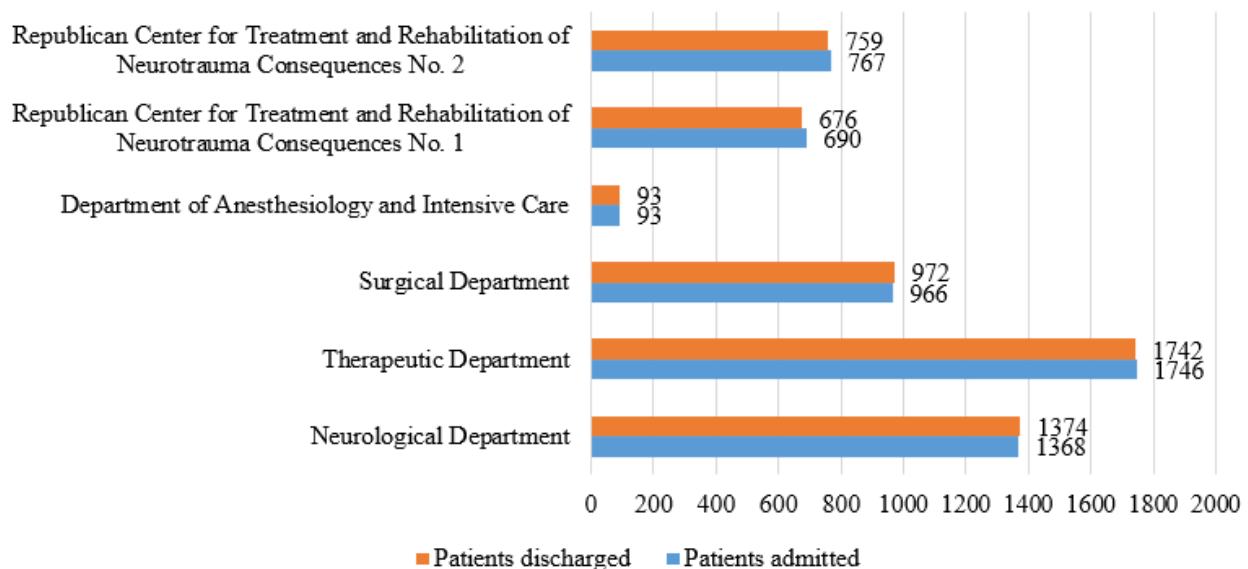


Fig. 2. Use of bed capacity in the hospital of the ME “Rivne Regional WV Hospital” by department for 2023

During 2021, the bed-day plan was 80.330 bed-days, and in 2022 and 2023 – 81.600, however, we note: underfulfillment in 2021 this indicator actually amounted to 41.786 bed-days, underfulfillment amounted to 38.544 bed-days (explained by COVID-19), i.e. 48%; Overfulfillment of bed-days in 2023 was 84.456 bed-days (61.2% compared to 2022), which is related to the russian-Ukrainian war.

All departments have exceeded the plan, namely: therapeutic department –13.6%, surgical department – 3.0%, neurological department –

14.2%. In the Republican Center for Treatment and Rehabilitation of Neurotrauma Consequences, the plan was underfulfilled by 8.8%.

Analysis of the main performance indicators of the ME “Rivne Regional WV Hospital” for 2021–2023 is presented in Table 2.

The total number of beds in 2021–2023 is 240 units. Bed-day usage: in 2021 – 41786, in 2022 – 52405, in 2023 – 84456. Average number of bed days: in 2021 – 174.1, in 2022 – 218.4, in 2023 – 351.9. Bed occupancy during the analyzed period

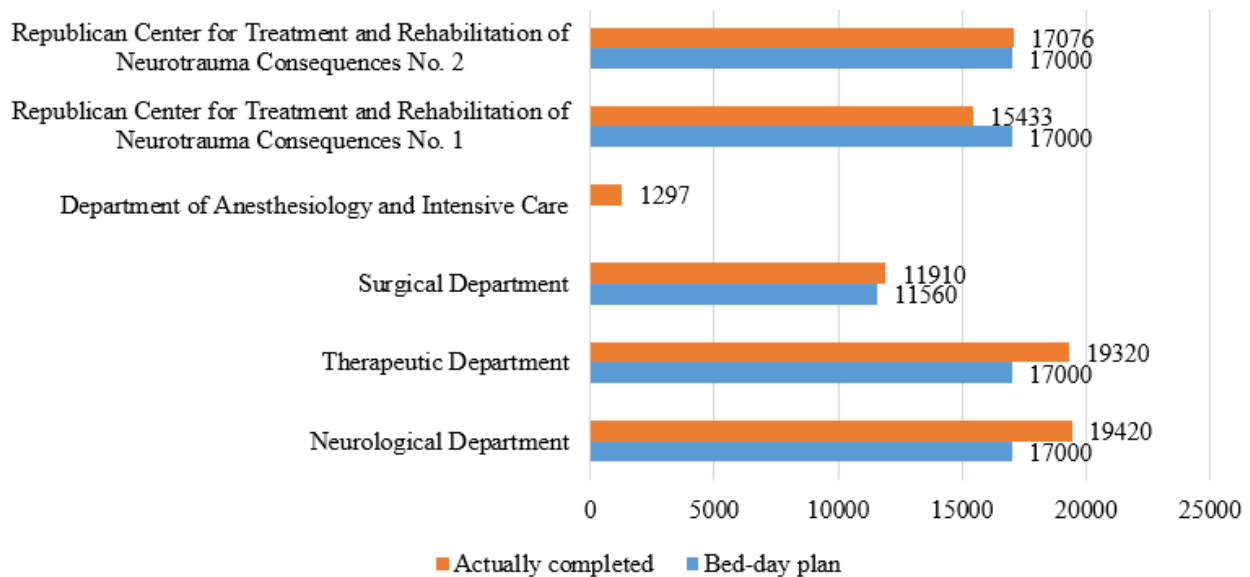


Fig. 3. Use of bed capacity in the hospital of the ME “Rivne Regional WV Hospital” by department for 2023

Table 2

Main performance indicators of the ME “Rivne Regional WV Hospital” for 2021–2023

No.	Key indicators	Units of measurement	Year			Deviation, %	
			2021	2022	2023	2022/21	2023/22
1	Number of beds	units	240	240	240	0.0	0.0
2	Bed-day plan	units	80330	81600	81600	1.6	0.0
3	Completed bed days	units	41786	52405	84456	25.4	61.2
4	Average number of days of bed operation	days	175.6	218.4	351.9	24.3	61.2
5	Percentage of bed-day plan implementation	%	52.0	64.2	103.5	23.5	61.2
6	Bed work	days	175.6	218.3	351.9	24.3	61.2
7	Bed turnover		9.30	11.10	23.40	19.4	110.8
8	Average length of stay of a patient in bed	days	18.60	19.60	15.00	5.4	-23.5
9	Number of patients treated	person	2242	2668	5617	19.0	110.5
10	Patients admitted	person	2238	2809	5630	25.5	100.4
11	Discharged	person	2223	2662	5616	19.7	111.0
12	Died	person	19	6	1	-68.4	-83.3

No.	Key indicators	Units of measurement	Year			Deviation, %	
			2021	2022	2023	2022/21	2023/22
13	Lethality		0.8	0.2	0.0	-75.0	-90.0
14	Number of employees	person	314	329	325	4.8	-1.2
15	Actually funded	thousand UAH	19662.50	28133.8	21647.5	43.1	-23.1
16	Wage fund	thousand UAH	31310.00	47244.90	48282.90	50.9	2.2
17	Average monthly salary	UAH	8309.45	11966.79	12380.23	44.0	3.5
18	Cost of fixed assets at the end of the year	thousand UAH	38985.80	90433.00	109762.90	132.0	21.4
19	Total area of buildings (structures)	m ²	11733.6	11733.6	11733.6	0.0	0.0
20	Area rented out	m ²	92.07	53.97	79.97	-41.4	48.2
21	Rent has been charged.	thousand UAH	68.80	67.80	77.60	-1.5	14.5
22	Received	thousand UAH	70.70	67.40	77.00	-4.7	14.2
23	Rent arrears	thousand UAH	1.90	-0.40	-0.60	-121.1	50.0
24	The cost of the 1st bed-day in total, incl.	UAH	139.25	123.79	144.27	-11.1	16.5
	on medications		90.97	57.47	73.58	-36.8	28.0
	on nutrition		48.28	66.32	70.69	37.4	6.6
25	Attracting extrabudgetary funds	thousand UAH	470.00	644.20	9560.10	37.1	1384.0
26	Load per 1 doctor's position, beds	units	7	8	17	13.6	113.1
27	Number of beneficiaries (treated)	person	2223	2662	5616	19.7	111.0
28	Costs for free service for the 1st beneficiary	UAH	139.25	123.79	144.27	-11.1	16.5
29	Equipment purchase costs, total	thousand UAH	1700.00	31566.00	26065.20	1756.8	-17.4
30	Electricity consumption, actual	thousand kW	357.8	382.9	526.1	7.0	37.4
31	Heat consumption	Gcal	939.0	888.0	932.0	-5.4	5.0
32	Cost of heating	thousand UAH	1934.3	3321.1	3513.1	71.7	5.8
33	Major repairs at the expense of budget funds	thousand UAH	241.8	986.4	8060.8	307.9	717.2
34	General Fund Accounts Receivable (year-end total)	thousand UAH	16.1	53.8	255.3	234.2	374.5

was less than 100%: in 2021 – 47.7%, in 2022 – 59.8%, in 2023 – 96.4%.

Number of patients treated: in 2021 – 2223, in 2022 – 2662, in 2023 – 5616. Costs for free services per beneficiary: in 2021 – 2617.50 UAH, in 2022 – 2436.97 UAH, in 2023 – 2169.60 UAH.

Cost of one bed-day: in 2021 – 139.25 UAH, in 2022 – 123.79 UAH, in 2023 – 144.27 UAH. Cost of one bed-day for medicines: in 2021 – 90.97 UAH, in 2022 – 57.47 UAH, in 2022 – 73.58 UAH. Cost of one bed-day for food: in 2021 – 48.28 UAH, in 2022 – 66.32 UAH, in 2023 – 70.69 UAH.

Number of employees: in 2021 – 314, in 2022 – 329, in 2023 – 325. Wage fund: in 2021 – 31310.0 thousand UAH, in 2022 – 47244.9 thousand UAH, in 2023 – 48282.9 thousand UAH. Average monthly salary: in 2021 – 8309.45 UAH, in 2022 – 11966.79 UAH, in 2023 – 12380.23 UAH.

Equipment costs have increased significantly: if in 2021 – 1700.00 thousand UAH, then in 2022 – 31566.00 thousand UAH, and in 2023 – 26065.20 thousand UAH.

The cost of fixed assets at the end of the year: in 2021 – 38985.80 thousand UAH, in 2022 –

90433.00 thousand UAH, in 2023 – 109762.90 thousand UAH. The total area of the buildings is 11945 sq.m.

Actual electricity consumption by the hospital: in 2021 – 357.8 thousand kW, in 2022 – 382.9 thousand kW, in 2023 – 526.1 thousand kW. Heat consumption: actual consumption: in 2021 – 939.0 Gcal, in 2022 – 888.0 Gcal, in 2023 – 932.0 Gcal.

Major repairs at the expense of the budget: in 2021 – 241.8 thousand UAH, in 2022 – 986.4 thousand UAH, in 2023 – 8060.8 thousand UAH.

For a more detailed analysis of the work of the ME “Rivne Regional WV Hospital”, we will present the main technical and economic indicators (Table 3).

The total income of the ME “Rivne Regional WV Hospital” amounted to UAH 55.121.9 thou-

Table 3

Main TEPs of the activities of the ME “Rivne Regional WV Hospital”, 2021–2023

No	Key indicators	Units of measurement	Year			Deviation, %	
			2021	2022	2023	2022/21	2023/22
1	Total income	thousand UAH	55121.9	85186.1	93242.3	54.5	9.5
2	Total expenses	thousand UAH	57441.9	83008.4	95624.1	44.5	15.2
3	Actually funded	thousand UAH	19662.5	28133.8	21647.5	43.1	-23.1
4	Average number of employees	person	314	329	325	4.8	-1.2
5	Payroll Fund	thousand UAH	31310.0	47244.9	48282.9	50.9	2.2
6	Average monthly salary of one employee	UAH	8309.45	11966.79	12380.23	44.0	3.5
7	Number of beds	units	240	240	240	0.0	0.0
8	Completed bed days	units	41786	52405	84456	25.4	61.2
9	Average number of days of bed operation	days	175.60	218.35	351.90	24.3	61.2
10	Bed occupancy rate	%	17560.0%	21830.0%	35190.0%	24.3	61.2
11	Number of patients treated	person	2242	2668	5617	19.0	110.5
12	Average annual cost of fixed assets	thousand UAH	38985.8	90433.0	109762.9	132.0	21.4

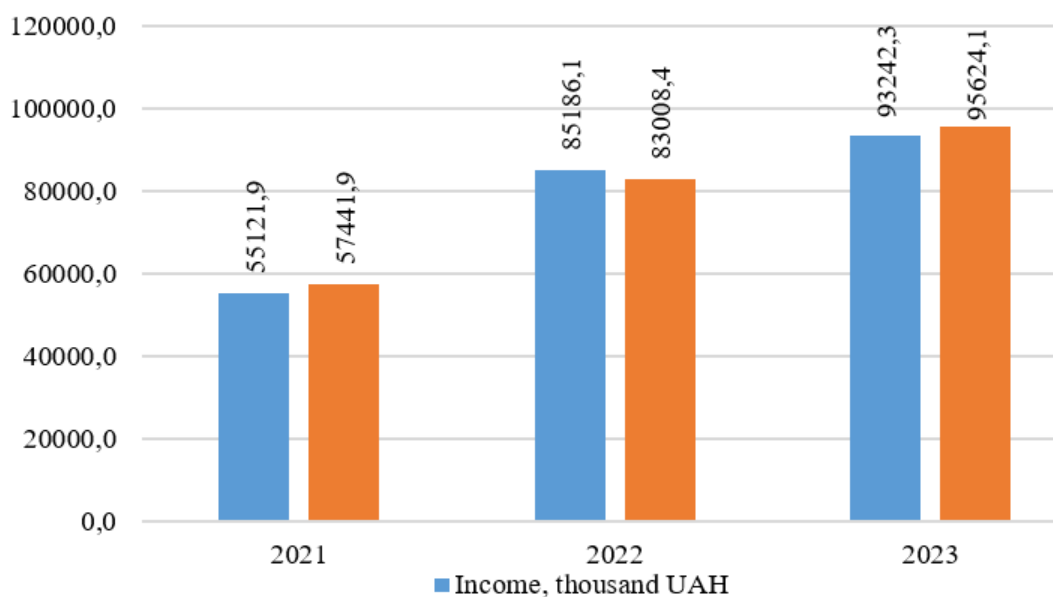


Fig. 4. Income and expenses of the ME “Rivne Regional WV Hospital”, 2021–2023

sand in 2021, UAH 85.186.1 thousand in 2022, and UAH 93.242.3 thousand in 2023.

In 2022, compared to 2021, there was an increase in revenue by 54.5% and in 2023 compared to 2022 by 9.5%, which is explained by additional funding and an increase in the number of patients with the beginning of the russian-Ukrainian war in 2022.

Actual financed expenditures are presented in Figure 5.

The actually financed expenditures amounted to: in 2021 – 19.662.5 thousand UAH, in 2022 – 28.133.8 thousand UAH, in 2023 – 21.647.5 thousand UAH.

The average number of employees increased

in 2022 compared to 2021 by 4.8%, and in 2023 compared to 2022 it decreased by 1.2%.

The payroll fund of the ME “Rivne Regional WV Hospital” increased in 2021–2023. Thus, the growth of the payroll fund in 2022 compared to 2021 was 50.9%, and in 2023 compared to 2022 – 2.2%. The payroll fund of the ME “Rivne Regional WV Hospital” for 2021–2023 are shown in Figure 6.

The average monthly salary of employees also increased: in 2022 compared to 2021 by 44.5%, and in 2023 compared to 2022 by 3.5%.

The average annual cost of fixed assets of the ME “Rivne Regional WV Hospital” was: in 2021 – 38985.8 thousand UAH, in 2022 – 90433.0

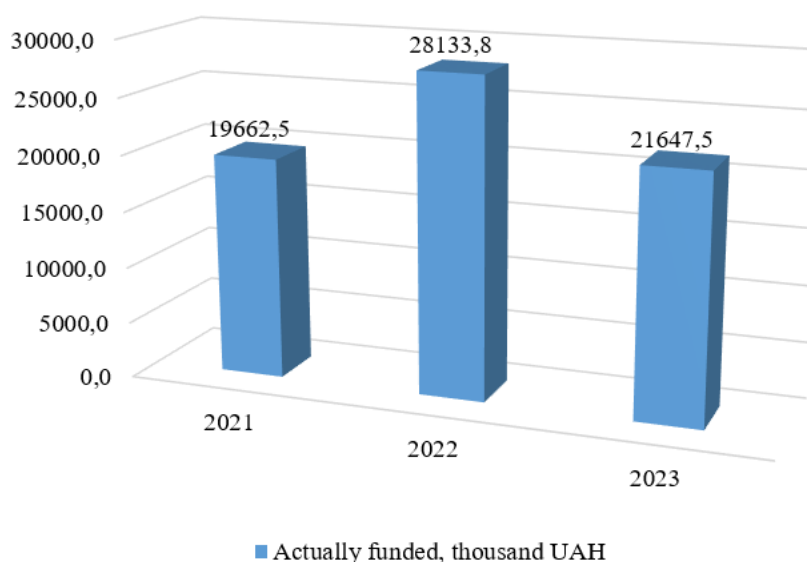


Fig. 5. Actually financed expenditures of the ME “Rivne Regional WV Hospital”, 2020–2022

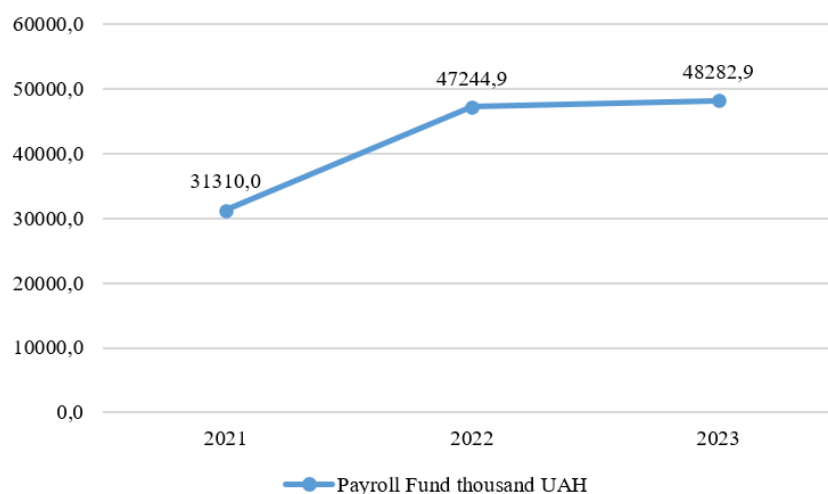


Fig. 6. Payroll Fund of the ME “Rivne Regional WV Hospital” for 2021–2023

Table 4

**Initial balance sheet data of the ME “Rivne Regional WV Hospital”
for the fiscal year 2021–2023, thousand UAH**

No	Indicator	Year		
		2021	2022	2023
Assets				
1	Uncompleted capital investments	2548.9	575.2	16334.4
2	Fixed assets	38985.8	90433.0	109762.9
3	Stocks	3356.3	8038.7	22512.2
4	Accounts receivable for goods, works, services	16.1	53.8	255.3
5	Accounts receivable	29.9	335.6	275.7
6	Money and its equivalents	69.8	1913.0	236.5
7	Balance	45006.8	101349.3	149377.0
Passive				
1	Equity	2696.6	59725.2	76836.6
2	Retained earnings (uncovered loss)	1959.6	441.8	1791.6
3	Current liabilities for payments to the budget	145.0	386.8	318.7
4	Current liabilities for payroll calculations	206.9	0.0	0.0
5	Current liabilities under internal settlements	12.4	117.5	1522.0
6	Balance	5020.5	60671.3	80468.9

Table 5

Horizontal analysis of the balance sheet of the ME “Rivne Regional WV Hospital”, 2021–2023

No	Indicator	Deviation, %			
		2022/21		2023/22	
		absolute, UAH	relative, %	absolute, UAH	relative, %
Assets					
1	Uncompleted capital investments	-1973.7	22.6	15759.2	2839.8
2	Fixed assets	51447.2	232.0	19329.9	121.4
3	Stocks	4682.4	239.5	14473.5	280.0
4	Accounts receivable for goods, works, services	37.7	334.2	201.5	474.5
5	Accounts receivable	305.7	1122.4	-59.9	82.2
6	Money and its equivalents	1843.2	2740.7	-1676.5	12.4
7	Balance	56342.5	225.2	48027.7	147.4
Passive					
1	Equity	57028.6	2214.8	17111.4	128.7
2	Retained earnings (uncovered loss)	-1517.8	22.5	1349.8	405.5
3	Current liabilities for payments to the budget	241.8	266.8	-68.1	82.4
4	Current liabilities for payroll calculations	-206.9	0.0	0.0	0.0
5	Current liabilities under internal settlements	105.1	947.6	1404.5	1295.3
6	Balance	55650.8	1208.5	19797.6	132.6

thousand UAH, in 2023 – 109762.9 thousand UAH.

To determine the management efficiency of the ME “Rivne Regional WV Hospital”, it is necessary to analyze its financial condition based on reporting data. The initial data for vertical and horizontal analysis of the balance sheet are given in Table 4.

The balance sheet total was: in 2021 – 5020.5 thousand UAH, in 2022 – 60671.3 thousand UAH, in 2023 – 80468.9 thousand UAH.

The largest share in the balance sheet asset structure was occupied by fixed assets: in 2021 – 38985.8 thousand UAH, in 2022 – 90433.0 thousand UAH, in 2023 – 109762.9 thousand UAH.

Horizontal analysis of the balance sheet of the ME “Rivne Regional WV Hospital” is carried out by comparing the basic indicators with the indicators of the previous period. The comparison is made in absolute and relative values (Table 5).

The data in the table indicate an increase in the balance sheet assets of the ME “Rivne Regional WV Hospital”:

1. Uncompleted capital investments in 2022 decreased and amounted to 22.6% from 2021, and in 2023 compared to 2022 amounted to 2839.8%. They amounted to: in 2021 – 2548.9 thousand UAH, in 2022 – 575.2 thousand UAH, in 2023 – 16334.4 thousand UAH.

2. Fixed assets grow every year: in 2022 compared to 2021 – by 232.0%, and in 2023 compared to 2022 – by 121.4%. They amounted to: in 2021 – 38985.8 thousand UAH, in 2022 – 90433.0 thousand UAH, in 2023 – 109762.9 thousand UAH.

3. Accounts receivable for goods, works, and services are growing every year: in 2022 compared to 2021 – by 334.2%, and in 2023 compared to 2022 – by 474.5%. It amounted to: in 2021 – 16.1 thousand UAH, in 2022 – 53.8 thousand UAH, in 2023 – 255.3 thousand UAH.

4. Accounts receivable, according to calculations for the period under study, is increasing: in 2022 compared to 2021 – by 1122.4%, and in 2023 compared to 2022 – by 82.2%.

5. Money and its equivalents increased in 2022 compared to 2021 by 1740.7%, and in 2023 compared to 2022 decreased and amounted to 12.4%. They amounted to: in 2021 – 69.8 thousand UAH, in 2022 – 1913.0 thousand UAH, in 2023 – 236.5 thousand UAH.

The following changes occurred in the liabilities of the balance sheet of the Commune “Rivne Regional Hospital of the Volga Region” during the analyzed period:

1. Equity increased in 2022 compared to 2021 by 2214.8%, and in 2023 compared to 2022 by 128.7%. It amounted to: in 2021 – 2696.6 thousand UAH, in 2022 – 59725.2 thousand UAH, in 2023 – 76836.6 thousand UAH.

2. Retained earnings (uncovered loss) in 2022 decreased by 22.5% compared to 2021, and in 2023 increased by 405.5% compared to 2022.

3. Current liabilities for payments to the budget in 2022 compared to 2021 increased by 241.8 thousand UAH, and in 2023 compared to 2022 decreased by 68.1 thousand UAH. They amounted to: in 2021 – 145.0 thousand UAH, in 2022 – 386.8 thousand UAH, in 2023 – 318.7 thousand UAH.

4. Current liabilities for payroll calculations in 2021 amounted to UAH 206.9 thousand, and in 2022–2023 – UAH 0 thousand.

5. Current liabilities under internal settlements in 2022 compared to 2021 increased by UAH 105.1 thousand, and in 2023 compared to 2022 increased by UAH 1,404.5 thousand. They amounted to: in 2021 – UAH 12.4 thousand, in 2022 – UAH 117.5 thousand, in 2023 – UAH 1,522.0 thousand.

The total balance sheet of the ME “Rivne Regional WV Hospital” during 2021–2023 is growing, in 2022 compared to 2021 by 947.6%, and in 2023 compared to 2022 by 1295.3%.

The next step in conducting a balance sheet analysis is vertical analysis, which shows the relative weight of balance sheet items in the overall total. Vertical balance sheet analysis is presented in Table 6.

The specific weight of individual items of the balance sheet assets of the ME “Rivne Regional WV Hospital” is shown in Figure 7 and the balance sheet liabilities in Figure 8.

According to the data presented in Table 6, the following conclusions can be drawn about the specific weight of asset and liability items in the balance sheet of the ME “Rivne Regional WV Hospital” in 2023:

Balance sheet asset:

1. Fixed assets: fixed assets have the largest share in the balance sheet assets in 2022, 73.48%, which indicates a significant investment in the hospital’s material resources.

2. Uncompleted capital investments: 10.94% – a significant portion of assets is also invested in projects that are not yet completed, indicating the development and expansion of the hospital.

3. Accounts receivable for goods, works, services: 0.17% – a small share of assets, indicating a relatively low level of debt to the hospital.

4. Cash and cash equivalents: 0.16% – a very small proportion of assets in the form of cash,

Table 6

Vertical analysis of the ME “Rivne Regional WV Hospital”, 2021–2023

No	Indicator	Specific weight of the indicator, %			Change in the specific weight of the indicator	
		2021	2022	2023	2022/21	2023/22
Assets						
1	Uncompleted capital investments	5.66	0.57	10.94	-5.10	10.37
2	Fixed assets	86.62	89.23	73.48	2.61	-15.75
3	Stocks	7.46	7.93	15.07	0.47	7.14
4	Accounts receivable for goods, works, services	0.04	0.05	0.17	0.02	0.12
5	Accounts receivable	0.07	0.33	0.18	0.26	-0.15
6	Money and its equivalents	0.16	1.89	0.16	1.73	-1.73
7	Balance	100.00	100.00	100.00	–	–
Passive						
1	Equity	53.71	98.44	95.49	44.73	-2.95
2	Retained earnings (uncovered loss)	39.03	0.73	2.23	-38.30	1.50
3	Current liabilities for payments to the budget	2.89	0.64	0.40	-2.25	-0.24
4	Current liabilities for payroll calculations	4.12	0.00	0.00	-4.12	0.00
5	Current liabilities under internal settlements	0.25	0.19	1.89	-0.05	1.70
6	Balance	100.00	100.00	100.00	–	–

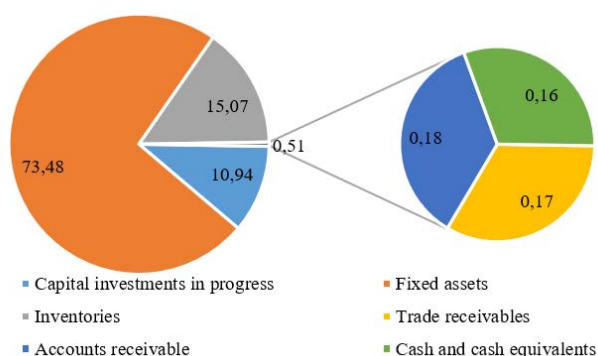


Fig. 7. Specific weight of individual asset items of the balance sheet of the ME “Rivne Regional WV Hospital”, 2023

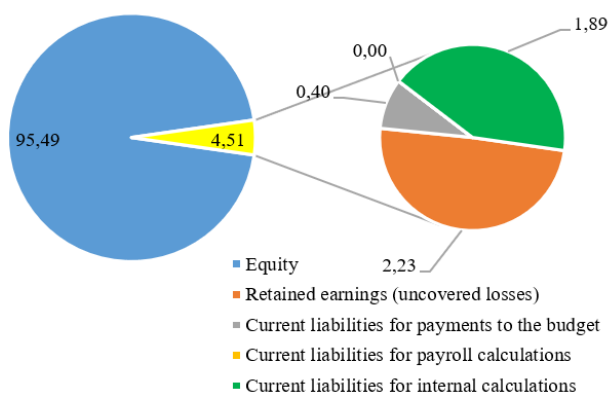


Fig. 8. Specific weight of individual items of the balance sheet of the ME “Rivne Regional WV Hospital”, 2023

which may indicate a high level of investment or use of cash.

Balance sheet liabilities:

1. Equity: 95.49% – reserve capital accounts for the largest share in the balance sheet liabilities, which indicates a significant amount of reserves accumulated by the hospital.

2. Retained earnings (uncovered loss): 2.23% – a small share of liabilities, indicating the presence of some profit or uncovered loss.

3. Current liabilities for payroll calculations: 0.0% – indicates the absence of current payroll liabilities.

4. Current liabilities for payments to the budget: 0.40% – a small share of liabilities, indicating minimal liabilities to the budget.

Analysis of the structure of assets and liabilities of the balance sheet shows that the hospital is actively investing in fixed assets and unfinished capital investments, which is a positive indicator of development. At the same time, a significant part of liabilities is formed at the expense of reserve capital, which may indicate financial stability and the accumulation of reserves for unforeseen situations.

Discussion.

The results obtained indicate the effectiveness of management decisions in the ME “Rivne Regional WV Hospital”, in particular regard-

ing the optimization of the use of bed capacity, increasing labor productivity and attracting extrabudgetary resources. The reduction in the mortality rate to almost zero in conditions of a sharp increase in the number of patients is a confirmation of the high quality of medical care and the professionalism of the staff. At the same time, a significant increase in the load on the hospital demonstrates the need to modernize management approaches, expand the material and technical base and strengthen human resources.

A promising direction for development is the introduction of modern digital technologies, telemedicine, a system of key performance indicators (KPIs), and psychological rehabilitation and social support services for patients. This will allow the institution not only to meet current challenges, but also to form a strategy for sustainable functioning in the post-war period.

Conclusions.

The ME “Rivne Regional WV Hospital” performs an important social function – providing medical, rehabilitation and psychological assistance to veterans, combatants and war victims. Analysis of indicators for 2021–2023 showed a significant increase in the number of patients (more than doubled in 2023 compared to 2022), exceeding the bed-day plan and simultaneously reducing mortality. This indicates the effectiveness of organizational and management decisions and the professionalism of the staff.

Thus, the hospital demonstrates resilience and ability to adapt in the face of systemic challenges, remaining a key link in the regional healthcare system.

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Information on conflict of interest. There is no conflict of interest.

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