

Financial Instruments of Public Administration for the Digital Transformation of Healthcare in Ukraine

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Abstract

The article substantiates the theoretical and applied foundations for the formation of financial instruments of public governance in the digital transformation of the healthcare system. It is proven that healthcare digitalization in modern conditions is not only a technological process, but a comprehensive direction of transformation of the medical sector, encompassing changes in financing mechanisms, organization, monitoring, data management, and ensuring the resilience of the healthcare system. The study generalizes the evolution of approaches to healthcare financing, clarifies the content of the categories health financing, digital health funding, and eHealth, and outlines the role of digital maturity, interoperability, cyber resilience, and a patient-centered approach in shaping the modern architecture of financing digital change.

The international experience of financial support for digital transformation of healthcare systems is analyzed, revealing that the most effective models are based on a combination of budgetary, insurance, program-targeted, grant, credit, and private investment instruments. It is established that, on a global scale, financial flows in digital healthcare are distinctly differentiated, and their concentration depends on the institutional capacity of the state, the level of digital maturity, and the coordination between public and private stakeholders.

Special attention is paid to the analysis of the current state of digital transformation of the healthcare system in Ukraine. It is proven that Ukraine has already formed a mixed, multi-channel financial architecture for healthcare digital transformation, combining the Medical Guarantees Program, program-targeted instruments of the Ministry of Health, international credits, loans, grants, technical assistance, and local co-financing. It is substantiated that the electronic healthcare system serves as the core infrastructure for electronic contracting, digital verification of services, analytics, e-prescriptions, monitoring, and cybersecurity. Key directions for improving financial instruments of public governance in healthcare digital transformation are identified, including budget-program separation of digital components, development of results-based financing, coordination of mixed funding sources, territorial equalization of digital capacity, and strengthening monitoring, control, and cybersecurity mechanisms.

Keywords: digital transformation; healthcare; financial support; public governance; digital health; venture capital financing; investments; digital maturity; telemedicine; digital platforms.

1. Introduction

The digital transformation of the healthcare system in Ukraine is one of the key directions of its contemporary reform, as it encompasses not only the introduction of new information and communication technologies but also a profound transformation of management mechanisms, coordination processes, healthcare service delivery, and the financial support of the sector. Under these conditions, the financial support of digital change acquires strategic importance, since the adequacy, stability, targeted

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doi: [https://doi.org/10.26642/ppa-2025-1\(11\)-75-81](https://doi.org/10.26642/ppa-2025-1(11)-75-81)

allocation, and efficiency of resource use directly determine the system's capacity to provide high-quality, accessible, safe, and continuous healthcare services to the population. Therefore, the transformation of public administration in the field of financial support for the digital transformation of healthcare should be considered an independent and highly significant area of scientific inquiry.

The relevance of this issue for Ukraine is determined by a combination of several interrelated factors. On the one hand, in recent years the country has been undergoing a consistent reform of its healthcare system, accompanied by the introduction of state financial guarantees, the development of the Medical Guarantees Programme, the establishment of the National Health Service of Ukraine (NHSU) as a strategic purchaser of healthcare services, and the development of the electronic healthcare system. On the other hand, the digitalisation of the sector requires not only technological solutions but also adequate financial, organisational, regulatory, and institutional support. Furthermore, the significance of this topic is reinforced under wartime conditions, when the healthcare system must simultaneously ensure resilience, adaptability, continuity of operations, and the capacity for post-war recovery.

In the context of public administration, the transformation of financial support for the digital transformation of the healthcare system implies a shift in the very logic of state influence on the sector. This involves a transition from predominantly administrative and line-item budgeting approaches to models in which financing is combined with strategic purchasing, digital administration, data governance, and mechanisms of transparency, accountability, and performance monitoring. Accordingly, the state no longer merely allocates resources but shapes the rules governing the functioning of the digital healthcare ecosystem, coordinates the interaction of its stakeholders, ensures the development of interoperability, cybersecurity, and electronic services, and creates the conditions for achieving socially significant outcomes.

2. Structure of the paper

This paper is structured as follows. The first section outlines the theoretical and methodological foundations of public administration in the field of financial support for the digital transformation of healthcare. The second section analyses the evolution of financial models and institutional mechanisms of healthcare financing in Ukraine, with particular attention to digitalisation processes. The third section examines financial instruments and management mechanisms that ensure the implementation of digital transformation in the healthcare system. The final section summarises the key findings and provides conclusions and policy recommendations for improving the effectiveness, sustainability, and resilience of financial support for digital healthcare development.

3. Literature review

The theoretical basis of the study is formed by works devoted to the evolution of healthcare financing paradigms, strategic management, the digital transformation of healthcare, and data governance. Particular attention should be paid to the scientific approaches of P.Musgrove, A.Enthoven, J.Kutzin, I.Mathauer, C.Cashin, H.Barroy, H.Carnicero, and P.Serra, which make it possible to consider healthcare financing as an area of public policy implementation rather than merely as a mechanism for covering costs [1–3]. In the Ukrainian academic context, the works of V.Lekhan, V.Rudyi, P.Romaniuk, T.Semigina, O.Doroshenko, Y.Dzhygyr, and other researchers are important, as they reveal key aspects of healthcare system reform, the role of the National Health Service of Ukraine, the Medical Guarantees Programme, and the electronic healthcare system [4–6]. At the same time, the issue of financial mechanisms of public administration for the digital transformation of the healthcare system has not yet been comprehensively addressed in the academic discourse. This determines the scientific need for further research on this issue.

4. Research Questions

Prior to commencing the core phase of the study, the author formulated the central research questions, focusing on financial instruments of public administration for the digital transformation of healthcare in Ukraine.

Table 1
Research design of the study

№	Topic definition	Content
<i>1</i>	<i>2</i>	<i>3</i>
1	Define research questions	RQ1: What are the theoretical and methodological foundations of financial instruments of public administration in the context of healthcare digital transformation? RQ2: How has the evolution of healthcare financing in Ukraine influenced the development of digital transformation processes in the sector? RQ3: What financial instruments ensure the implementation of digital transformation in the Ukrainian healthcare system? RQ4: How do strategic purchasing, state financial guarantees, eHealth, and data governance interact within the modern model of healthcare financing?
2	Determine search keywords	Healthcare digital transformation, financial instruments, public administration, health financing, eHealth, National Health Service of Ukraine, Medical Guarantees Programme, digital health, strategic purchasing, healthcare resilience

End of the of table 1

1	2	3
3	Identify databases and sources	WHO, World Bank, OECD, Ministry of Health of Ukraine, NHSU, Cabinet of Ministers of Ukraine, eHealth, academic publications indexed in international databases
4	Data selection	Regulatory, analytical, statistical, and scientific sources directly related to healthcare financing, digital transformation, public administration mechanisms, eHealth development, and financial support of healthcare reform in Ukraine
5	Data synthesis	Systematization and comparative assessment of theoretical approaches, institutional changes, financial instruments, and public administration mechanisms supporting healthcare digital transformation
6	Publicize findings	The findings are derived from the analysis of international and national sources and provide a generalized view of the financial instruments and public administration mechanisms that shape the digital transformation of healthcare in Ukraine

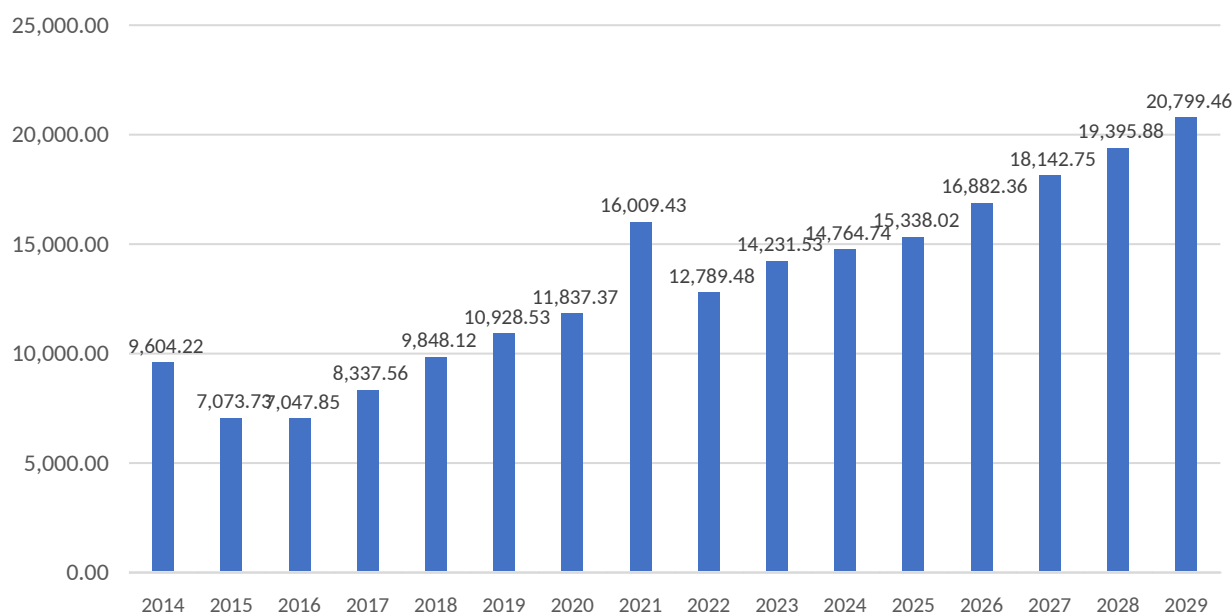
The purpose of the article is to identify and substantiate the financial instruments of public administration that support the digital transformation of healthcare in Ukraine, to determine their role in the development of eHealth, strategic purchasing, state financial guarantees, data governance, and institutional coordination, and to outline directions for improving the effectiveness, sustainability, and resilience of financial support for digital healthcare transformation.

5. Methodology

The methodological basis of the study is formed by a combination of systemic, institutional, comparative, and analytical approaches. The systemic approach made it possible to consider the financial support for the digital transformation of healthcare as a set of interrelated budgetary, contractual, grant-based, credit, donor, and local financing mechanisms. The institutional approach was used to examine the role of the Ministry of Health of Ukraine, the National Health Service of Ukraine, local self-government bodies, international financial organisations, and other stakeholders in shaping the digital financial architecture of healthcare. The comparative approach enabled the comparison of international models of financial support for healthcare digital transformation.

6. Results

Transformation processes in Ukraine's healthcare system necessitate an analysis of the dynamics of expenditure in this area. Changes in the volume of financial resources make it possible to identify the main trends in the financial support of the sector, trace periods of decline and growth, and assess the overall trajectory of changes in the resource base of the healthcare system (Fig. 1).



Source: compiled by the author based on [7]

*forecast values for 2026–2029 are included

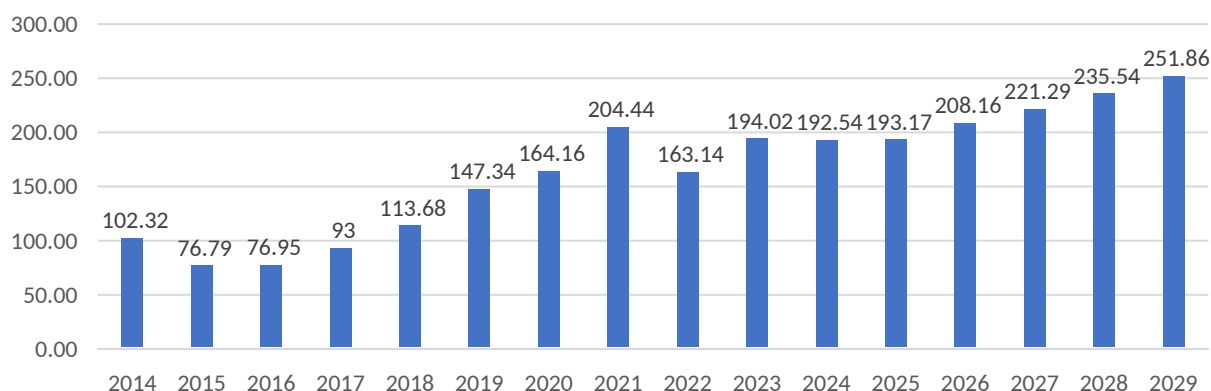
Fig. 1. Dynamics of Healthcare Expenditure in Ukraine in 2014–2029*

The presented data indicate that the dynamics of healthcare expenditure in Ukraine in 2014–2029 are uneven but generally upward. During 2014–2016, a decline in funding was observed, from USD 9,604.22 million in 2014 to USD 7,047.85 million

in 2016, i.e., by 26.6%. This trend reflects the initial period of financial instability and limited resource capacity of the healthcare system. Starting from 2017, the situation changed: expenditures demonstrated steady growth, reaching USD 11,837.37 million in 2020 and USD 16,009.43 million in 2021. Thus, in 2016–2021, the volume of expenditures more than doubled—by 127.2%, indicating a significant strengthening of financial support for the sector.

It should be noted that after the peak in 2021, a noticeable decline in expenditures was recorded in 2022, down to USD 12,789.48 million, or by 20.1% compared to the previous year. At the same time, from 2023 onwards, the upward trajectory resumed: USD 14,231.53 million in 2023, USD 14,764.74 million in 2024, USD 15,338.02 million in 2025, with further growth to USD 20,799.46 million in 2029. This suggests that, despite crisis-related fluctuations, the overall trend in healthcare financing remains positive. Over the entire study period, expenditures increased from USD 9,604.22 million to USD 20,799.46 million, i.e., by 116.6%.

To deepen the analysis of financial support for the healthcare system in Ukraine, it is advisable to consider not only the overall dynamics of sectoral expenditures but also changes in total consumer spending on healthcare. This indicator makes it possible to assess the broader financial context of the healthcare sector, as it reflects the actual volume of resources allocated to the consumption of medical goods and services. The analysis of this dynamic allows for tracing how the role of consumers in financing healthcare has evolved, as well as evaluating the sensitivity of this segment to economic, social, and crisis factors. In this regard, Figure 2 presents the dynamics of total consumer healthcare expenditures in Ukraine in 2014–2029.



Source: compiled by the author based on [8]
*forecast values for 2026–2029 are included

Fig. 2. Distribution of financing for the digital transformation of healthcare systems worldwide in 2024–2025, by region, %

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The dynamics of total consumer healthcare expenditure in Ukraine in 2014–2029 are uneven but generally upward. At the initial stage of the analysed period, a decline in consumer spending is observed, which may be associated with macroeconomic instability, a decrease in household purchasing power, and an overall contraction of financial capacities. Subsequently, an upward trend resumes, indicating a gradual increase in consumer participation in healthcare financing and a growing demand for medical goods and services.

A particularly notable increase is observed up to 2021, reflecting the strengthening role of consumer expenditures within the overall structure of healthcare financing. At the same time, the subsequent period is characterised by a slowdown and partial decline, likely reflecting the impact of crisis factors related to wartime, economic, and social challenges. Despite this, in the medium- and long-term perspective, further growth in total consumer healthcare expenditure is projected, indicating the

persistence of a trend toward a gradual increase in the financial contribution of the population to the functioning of the healthcare system.

It should be noted that a significant share of financial resources in Ukraine's healthcare system is directed toward its digital transformation, which has become the institutional foundation for changes in the financial mechanisms of public administration in the sector. The Ukrainian electronic healthcare system (eHealth) includes digital verification of services, contracting and monitoring of agreements, management of medical records, the formation of an analytical base for the National Health Service of Ukraine, and enhanced transparency in the use of resources. The regulatory and governmental framework for this process was initiated by the Resolution of the Cabinet of Ministers of Ukraine "On Certain Issues of the Electronic Healthcare System" (2018) [9], the Concept for the Development of eHealth (2020) [10] and its subsequent updates [11], the Action Plan for its implementation (2021) [12], as well as the Healthcare Development Strategy until 2030, approved in 2025 [13].

The digital transformation of healthcare in Ukraine is being implemented progressively, from the establishment of regulatory and technical preconditions to the transformation of the electronic healthcare system (eHealth) into a full-fledged infrastructure for financial administration of the sector. This process reflects a transition from fragmented digital solutions to the conceptualisation of eHealth as a distinct direction of public policy, and subsequently to its integration into the Medical Guarantees Programme, healthcare service financing, and contract performance monitoring. As of April 2026, nearly 5.3 billion electronic medical records have been accumulated in the central eHealth database, while the official website of the National Health Service of Ukraine reports that 30 million people have chosen a family doctor and signed a declaration [14].

In the structure of healthcare providers that have generated all electronic medical records, municipal institutions dominate with a share of 44.5%. The second position is occupied by individual entrepreneurs (FOPs) at 28.6%, followed by private institutions (excluding FOPs) at 22.9%, while state-owned institutions account for only 4.0%. This distribution suggests that the municipal sector constitutes the primary institutional basis for the digital transformation of healthcare in Ukraine. At the same time, the significant share of FOPs and private providers confirms that digitalisation extends beyond the public sector and encompasses a substantial proportion of non-state actors integrated into the system of financing and accounting for medical services through eHealth.

An important indicator is the share of providers, by ownership type, among the total number of registered institutions that have generated all electronic medical records. According to this criterion, municipal ownership also leads with 20.4%, followed by individual entrepreneurs (FOPs) at 13.1%, private institutions (excluding FOPs) at 10.5%, and state-owned institutions at 1.8%. Thus, the municipal sector not only has the largest absolute weight in the digital system but also demonstrates the highest level of actual involvement in the creation of electronic medical records. By contrast, the extremely low values for the state sector may indicate its relatively limited role in the practical development of the digital healthcare environment or reflect specific institutional features of its participation in eHealth.

From a public administration perspective, this situation means that the main burden of the practical implementation of healthcare digitalisation in Ukraine falls precisely on the municipal level, which serves as the basic link for introducing eHealth into everyday medical practice. This structure confirms that the effectiveness of digital transformation largely depends on the capacity of local self-government bodies, managers of municipal healthcare institutions, and regional governance decisions regarding the resource, human, and organisational support of this process. At the same time, the significant participation of private providers and FOPs indicates the formation of a mixed model of public administration, within which the state not only administers the digital system but also integrates entities with different forms of ownership through unified rules of accounting, reporting, contracting, and financial monitoring.

This institutional structure of healthcare digitalisation determines the need for reliable and large-scale financial support for this process. Since the deployment of eHealth, cybersecurity provision, development of digital modules, electronic monitoring, and integration of different groups of providers into a unified digital system require substantial resources, the analysis of sources and mechanisms of their financing becomes particularly important. In this context, special attention should be paid to international support, which not only strengthens the resource base of digital transformation but also reflects recognition of its strategic importance for the further development of Ukraine's healthcare system.

Particular attention should be given to the Financing Agreement for the Programme "Transforming Healthcare through Reform and Investments in Efficiency," signed between Ukraine and the International Development Association (IDA) on December 10, 2024. It is one of the most relevant sources for analysing the financial support of healthcare digital transformation in Ukraine, as it provides not only a significant amount of international financing but also directly identifies the digital components to which the funds are to be allocated. Under the related agreements, the financing package consists of a USD 200 million IDA credit, a USD 249 million IBRD loan, and a USD 5 million grant from the Multi-Donor Trust Fund, totalling USD 454 million. The text of the Financing Agreement directly provides for improving the administration of the electronic healthcare system (eHealth), strengthening the cybersecurity capacity of the National Health Service of Ukraine, developing additional modules for the central eHealth database, and supporting risk-based electronic monitoring of healthcare providers' compliance with contractual requirements [15].

The Loan Agreement between Ukraine and the International Bank for Reconstruction and Development dated December 10, 2024, provides Ukraine with USD 249 million to finance the Programme "Transforming Healthcare through Reform and Investments in Efficiency." The agreement explicitly states that it is part of a broader operation implemented together with the USD 200 million IDA credit and the USD 5 million grant. This loan is directed not only toward general reform support but also toward digital components, including improving eHealth administration, strengthening the cybersecurity capacity of the National Health Service of Ukraine, developing additional modules of the central eHealth database, and supporting risk-based electronic monitoring of healthcare providers' compliance with contractual requirements [16].

The Multi-Donor Trust Fund Grant Agreement dated December 10, 2024, provides Ukraine with USD 5 million to finance the project within the same operation. Unlike the credit and loan, the grant is non-repayable and is therefore particularly important in the context of post-war recovery and reducing the debt burden on the state. The text of the agreement also confirms that the grant operates within a single financial framework together with the USD 249 million IBRD loan and the USD 200 million IDA credit. Taken together, these agreements form a unified financing package amounting to USD 454 million, within which each instrument performs a distinct function: the IDA credit provides core programme financing, the IBRD loan ensures large-scale resource support for reform and digital components, and the Multi-Donor Trust Fund grant delivers additional non-repayable reinforcement of the project. This structure indicates that the digital transformation of healthcare in Ukraine is already viewed by international financial institutions not as an auxiliary IT direction, but as a distinct object of public financing, closely linked to health financing reform, cybersecurity, eHealth, and electronic monitoring within the healthcare system.

In addition to the international financing package of USD 454 million under the agreements dated December 10, 2024, a hybrid system of financial instruments supporting the digital transformation of healthcare is already operating in Ukraine. It is important to note that, in open sources, there is currently no unified official annual statistical series specifically for the indicator “volume of financing for healthcare digital transformation.” Therefore, for analytical purposes, it is appropriate to consider not a single indicator but a set of financing instruments through which eHealth, electronic contracting, digital reporting, e-prescriptions, analytics, cybersecurity, and digital monitoring are effectively supported. Such an approach is consistent with the logic of the Healthcare Development Strategy until 2030, as well as with public budgetary decisions of the Ministry of Health of Ukraine and the National Health Service of Ukraine.

The Medical Guarantees Programme (MGP) serves as the main financial instrument of digital transformation. It is within its framework that electronic contracting, electronic service accounting, e-prescriptions, digital reporting, and monitoring through eHealth are implemented. The increase in the MGP budget from UAH 158.8 billion in 2024 to UAH 191.6 billion in 2026 indicates that the state is strengthening the financial foundation of the system, within which digital instruments have already become an integral part of the mechanism for financing healthcare services. Particularly illustrative is the growth of the «Affordable Medicines» programme budget—from UAH 6.6 billion in 2025 to UAH 8.7 billion in 2026—as it represents one of the clearest examples of how a financial instrument operates through the mandatory digital infrastructure of e-prescriptions [18].

Financing of digital transformation in Ukraine is multi-channel and hybrid rather than concentrated within a single budget or project. Alongside the direct international financing package of USD 454 million, there are state budget instruments, programme-based budgeting of the Ministry of Health of Ukraine, international technical assistance, and local co-financing. Public budget requests of the Ministry of Health for 2025–2027 and 2026–2028, as well as the approved budget programme passport for 2026, confirm that digital and reform components are being institutionalised within the budget process rather than remaining at the level of policy declarations [19]. At the same time, publicly consolidated annual figures specifically for digital components remain fragmented, which creates a methodological need for their aggregation within the framework of this research.

International technical assistance remains a separate and effective instrument for financing digital transformation, although its volumes are not always published as a unified statistical series. The Ministry of Health maintains a dedicated list of international technical assistance projects and has reported support for eHealth digital components in cooperation with USAID Health Reform Support (HRS). In addition, the World Health Organization, through the UHC Partnership, has provided technical support to Ukraine in areas such as health financing governance, strategic purchasing, and requirements for eHealth components in payment and monitoring systems [20]. Thus, the digital transformation of healthcare in Ukraine is financed not only through budgetary resources but also through project-based, grant, and technical assistance instruments that strengthen its institutional capacity. In the Ukrainian financial model of healthcare digital transformation, the MGP budget, programme-based instruments of the Ministry of Health, international credits, loans, grants, technical assistance, and local co-financing are combined. This integrated model constitutes the real financial foundation for the functioning of eHealth, digital declarations, e-prescriptions, analytics and data systems, monitoring, and cybersecurity in the healthcare sector.

7. Conclusion

The synthesis of the results of the conducted analysis provides grounds to argue that the digital transformation of Ukraine’s healthcare system has already acquired the features of a systemic process closely integrated with healthcare financing reform and changes in public administration mechanisms. While at the initial stage digitalisation was predominantly regulatory and organisational in nature, at the current stage eHealth has effectively become the basic infrastructure for financial administration, electronic declarations, monitoring, analytics, and accounting of healthcare services. A transition can be observed from the fragmented implementation of individual digital services to the formation of an integrated digital healthcare ecosystem, in which data, electronic records, e-prescriptions, cybersecurity, and digital reporting perform not an auxiliary but a system-forming function.

At the same time, it has been established that the financial basis of healthcare digital transformation in Ukraine is multi-channel and hybrid in nature. Alongside state budget financing through the Medical Guarantees Programme, programme-based instruments of the Ministry of Health, and the reimbursement mechanism under the “Affordable Medicines” programme, international credits, loans, grants, technical assistance, and local co-financing play an important role. Particular significance in this context is attached to the USD 454 million international financing package aimed at supporting the digital aspects of the reform, including eHealth, cybersecurity, the development of modules for the central eHealth database, and electronic

monitoring. It is confirmed that the digital transformation of healthcare in Ukraine is already regarded as an independent object of public financing rather than as a derivative element of the general modernisation of the sector.

At the same time, the results of digital transformation demonstrate clear institutional and territorial unevenness. Municipal healthcare institutions play a leading role in generating electronic medical records, which confirms the decisive importance of local self-government bodies and the municipal sector in the practical implementation of digital change. Regional differentiation in the volume of electronic medical records also indicates unequal digital intensity across regions, which highlights the need for targeted financial and organisational support for those segments of the system where digital integration is progressing more slowly. Therefore, further improvement of financial mechanisms of public administration for the digital transformation of the healthcare system should be based not only on increasing resources but also on strengthening institutional capacity, coordinating stakeholders, ensuring territorial balance, and providing more comprehensive accounting of digital components within the budget process.

Further research will focus on identifying ways to enhance the resilience and accessibility of healthcare services.

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The article was sent to the editorial board on 27.02.2025.