

from: <https://www.epravda.com.ua/columns/2022/04/1/685047/> (date of access: 25.04.2022) [in Ukrainian].

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## **THE ACCOUNTING OF SICK LEAVE E-CERTIFICATES: MYTHS OR REALITIES FOR BUSINESS**

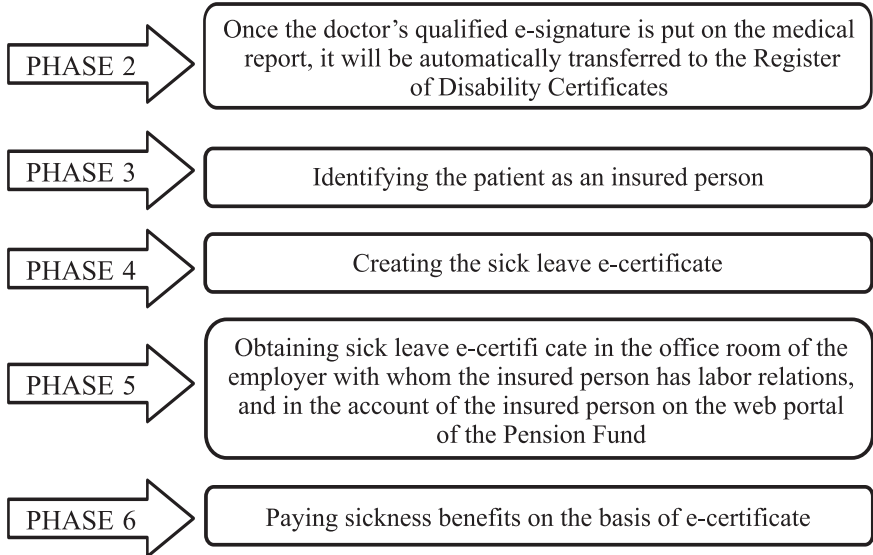
Payments of benefits to employees due to temporary loss of capacity for work have significant importance in the scheme of employee benefits. The transition period in implementing sick leave e-certificates (referred hereinafter as e-certificates) started in Ukraine on October 1, 2021. Today, all the healthcare institutions are obliged to issue e-certificates. It, however, should be noted that the procedure for “issuance” of e-certificate differs from the conventional order of issuance of a paper sick leave. From now on, medical staff do not have to fill a blank form of disability certificate, hence, they do not need to know job-related details of a disabled person.

Figure 1 illustrates the algorithm for the creation of e-certificate, including six phases beginning from the moment when the patient solicits the doctor to issue him/her a sick leave certificate in order to receive a benefit on temporary loss of capacity to work, payable to its holders.

At the first phase, the doctor in a healthcare institution examines the patient and creates the medical certificate of temporary disability, containing the following data: number of record in the Register of Medical Reports; the doctor’s report on temporary disability (“common decease or injury”, “ill child care” etc.); the validity of doctor’s report (dates of beginning and termination of its validity); reference to the previous medical report on temporary disability (if any); the mark about the beginning of a new case of temporary disability (if any) [1].

The medical report shall include administrative data, conclusions of the doctor made by the results of a medical review on temporary loss of the capacity to work, with indicating the date of beginning and the expected date of termination of the period of temporary loss of the capacity to work (the date of the

next examination by the patient's doctor). The medical report shall be certified by the qualified e-signature (referred to hereinafter as e-signature) and transferred thereafter to the Register of Medial Reports [5].



**Figure 1. An algorithm for creating sick leave e-certificate**

Source: summed up by the author on the basis of [1]

Once the medical report is created, the patient shall receive a short e-message. When a technical inaccuracy or wrong data is detected, the medical report can be altered. Alterations shall be made within seven calendar days (c. d.) by way of creating a new record in the Register of Medial Reports along with putting the mark about abrogation of the report that shall be altered. The primary data contained in the medical report will be stored in the central database of the online healthcare system, not being subject to alteration or deletion.

Because the medical report does not have the status of a sick leave e-certificate, it will not allow for payments of temporary disability benefits. It needs not to be shown to the employer (insurer). The medial report is meant for doctors and the patient himself. It can be printed upon the patient's request.

At the second phase of creating e-certificate, the doctor shall put his/her e-signature on the medical report, with e-certificate automatically transferred to the Register of Sick Leaves, created and operated by the Pension Fund of

Ukraine. A sick leave (e-certificate) can be created in this register using the software on the basis of the medical report [1]. But this can only be done on the condition that the patient is an insured person that is eligible for payments of benefits specific to sick leave.

The third phase in creating e-certificate is identifying the patient as an insured person. This requires the data from the Register of Insured Persons, which is a subsystem of the State Register of Social Insurance. Whereas the Register of Insurers is the source of data on the patient's employer who pays the insurance fee for the patient to the Pension Fund of Ukraine.

The data on insured persons are submitted to the Pension Fund of Ukraine by insurers-employers via consolidated reports on the insurance fee, the tax on incomes of physical persons, and the military fee. So, when the patient is officially employed, the Register of Insured Persons has to contain full data on him/her (surname, name, father's name, registration number of record-card, profession, position, data on accrued insurance contributions and insurance payments, etc.).

The fourth phase is the one of creating e-certificate. When it is confirmed that the patient is an insured person, his/her e-certificate with the unique registration number will be created automatically in the Register of Sick Leaves. This number has the following format: the first six digits signifying the number of the disability case, dash, the serial number of a sick leave, dash, the number of version. The number of version will be signified by the digit "1", when the sick leave is created as a new one or as its continuation. The number will be increased ("2", "3" and so on) with each further amendment in the sick leave (primary one or its continuation), made on the basis the medical report [1].

The patient shall receive a text message on mobile phone from the Pension Fund of Ukraine, informing on the creation, number and duration of e-certificate. This certificate makes the patient eligible for sick leave, with the first five calendar days of temporary disability payed by the employer, with the amount of benefit fixed according to the Law of Ukraine on Compulsory Social Insurance [4].

The fifth phase in creating e-certificate is obtaining of e-certificate in the office room of the insure-employer with whom the insured person has labor relations (on the main or secondary job place), and in the insured person's account on the web portal of the Pension Fund of Ukraine. It takes place in the day when e-certificate is created.

E-certificate is considered as issued after seven calendar days since the date of its closure, whereas the sick leave for pregnancy – after seven calendar days

after the date of its opening [1]. Within this period e-certificate can be subject to amendments (through correcting medical reports) or can be qualified as one created by improper way.

At the finishing phase, the benefit on temporary disability is paid on the basis of e-certificate. When e-certificate is issued and can be used as the basis for payment of the benefit, the insurance commission (or the authorized person) of the employer will have 10 calendar days to assign the benefit (or to refuse its assignment) to the insured person. Within the next five days the employer shall create the statement-calculation and submit it to the Social Insurance Fund of Ukraine.

Summing up, the creation of e-certificate involves several phases at which the doctor issues only medical e-report. The patient is obliged to inform his/her employer about it. E-certificate will not be created unless the patient is identified as an insured person. E-certificate can be visible for both the insured person and the employer in their accounts on the web portal of the Pension Fund of Ukraine.

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## **ВЗАЄМОЗВ'ЯЗОК ФІНАНСОВОГО КАПІТАЛУ ІНТЕГРОВАНОЇ ЗВІТНОСТІ ІЗ СИСТЕМОЮ БУХГАЛТЕРСЬКОГО ОБЛІКУ**

Капітал став центральною економічною категорією, яку з появою загальновідомої праці К. Маркса і до сьогодні не перестають використовувати як вітчизняні, так і зарубіжні дослідники. З одного боку у фінансову звітність підприємства закладено дві концепції капіталу: фінансову та фізичну, а з іншого в інтегровану звітність закладено шість видів капіталу, одним із яких є фінансовий капітал. Саме він до появи інтегрованої звітності цікавив переважну більшість стейкхолдерів фінансової звітності, проте з розвитком соціально-економічних відносин, а також з розвитком суспільства акцент на інші види капіталів починає стрімко зростати, хоча вагомість фінансового капіталу ще має неабиякий вплив на прийняття управлінських рішень. Саме тому, актуальним питанням буде виділення