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## **“Factors determining the financial effectiveness of outsourcing in medical entities in Poland”**

### **Summary**

The international literature is indicated that outsourcing is one of the methods of cost rationalization in health care. Outsourcing consists in separating from the structure of medical entities various types of activities, and then transfer their to external companies. The aim of the study is to analyze the financial effectiveness of outsourcing in the field of basic and auxiliary activities of medical entities in Poland; presentation of the dynamics of outsourcing development in the area of auxiliary activity of medical entities in Poland in 2012, 2014 and 2018; analysis of the activity of medical entities in the field of outsourcing of basic activities including laboratory diagnostics, imaging diagnostics and medical staff in 2018. The research material consisted of proprietary surveys carried out in 2012, 2014 and in 2018 by electronic means in medical entities indicated in the National Register of Medical Entities. Outsourcing of basic services, such as laboratory diagnostics, imaging diagnostics and medical personnel was examined. Outsourcing of ancillary services, such as cleaning, washing, nutrition, property protection and waste utilization was examined. The questions concerned the number of entities using outsourcing with an indication of the type of services covered by outsourcing; reasons for outsourcing; advantages and disadvantages that entities have experienced, including measuring the financial effectiveness of outsourcing; monitoring of the outsourcing partner. In 2012, 153 questionnaires were qualified for analysis, in 2014 - 156 questionnaires, and in 2018 - 750 questionnaires. The responses provided by the medical entities were analyzed using statistical tests that were performed in the IBM SPSS 25.0 statistical program. The Friedman test, the Wilcoxon test and the Chi square test were used for the analyzes. Based on the bimodal distribution, 95% confidence intervals were prepared that were used to compare different values in and between tables. Medical entities most often use outsourcing of waste treatment services in the area of auxiliary activity, which is associated not only with financial efficiency, but also with restrictive legislative conditions. The least outsourced service is nutrition, which most probably results from the dissatisfaction of medical entities with services provided by an external company. The most common reason for the treatment entities

to use outsourcing services was too high the cost of maintaining their own employees, the need to introduce financial savings and gaining access to the highest quality knowledge and technologies. Outsourcing allows to reduce the costs generated by individual auxiliary services in the medical entity and basic services. In each of the areas of auxiliary activity examined, financial savings were recorded from 30% to 45% of respondents. The average value of the savings estimate estimated by the respondents was 20.11% with a standard deviation of 1.58. In the case of core business, the average value of the savings estimate estimated by the respondents was 15.56% with a standard deviation of 1.14. Too high cost of maintaining employees as a justification for outsourcing is probably a consequence of high costs of employing employees on the basis of an employment relationship. As a result, so-called self-employment is becoming more and more popular. The most frequent monitoring of laboratory diagnostics services may be a consequence of relatively detailed legal regulations regarding the provision of services in this field. Thanks that it is easier to refer to specific provisions in the outsourcing agreement, and then follow these guidelines to control the external company.