

Health, being one of the fundamental and at the same time, most important values for the society makes a target for health care units. Health needs play a crucial role in health care policy. To meet them, effective and smooth performance of health care units is necessary and it should result in providing medical services of high quality in time acceptable for the patient. Public resources management is subject to continuous transformations aiming at their best use. Changes, ongoing recently in the system of health care, placed the units in a new, often quite difficult economic and financial situation. The significant role has been played by the changes not only in terms of ways of providing finance but also public units going independent, which, in consequence, increased the responsibility of executive staff for the achieved results. Continually growing health needs, changing demographic situation causing prolonged treatment, technological advancement in highly specialized medical technologies and increased patients awareness in terms of their applications, mean increase in costs of health care units performance. All that brings in the need for the application of methods that will rationalize the costs of performance of the medical units, and, as a consequence, improve the efficiency of public health care units management in terms of their assets. Difficult financial and economic situation of public health care units, especially the problem of indebtedness, should pose one of the most crucial problems to solve for public administration. Hospitals, as public health care units, are not subject to market mechanisms. Legal regulations widely stipulate their independence and limit their accountability for using them, which leads to uncontrolled indebtedness. Difficult financial standing of hospitals adversely affects the quality of the services provided and consequently development of health care. Since public resources are the fundamental source of finance for medical services provided by public units, both the government and self-government units, as well as other institutions being their founders, are interested in the most appropriate utility of the resources. Nevertheless, it seems inevitable to develop and implement some suitable methods of measuring the efficiency performance in health care sector units. Conducting the economic analysis of such units and public hospitals is critical and useful from the perspective of managerial decisions. At the same time, adding a much wider perspective to the analysis, almost multi-aspect range, may have a positive impact on optimizing the decision-making process, and, in further perspective, on shaping the national healthcare policy.

As a result, the most ultimate goal of the project will be the evaluation of performance of selected hospitals from Poland according to the criteria connected with five areas: patients and the market, internal processes, development, stakeholders and finance. Apart from that, there will be undertaken an attempt to determine the factors that cause indebtedness of hospitals. The research is going to cover Polish hospitals of similar profile whose founders are: the city, voivodeship authorities, medical universities and proper ministries.

The research is planned to be divided into several stages due to its complexity. To verify the hypotheses there will be applied the following: review of professional literature, legislative changes analysis, ratio analysis, econometric model, Balanced Scorecard, selected methods of discrete multicriteria programming and zeroed unitarization method. The starting point of the research will be the review of papers on the subject and legislative changes in healthcare. By means of ratio analysis there will be carried out the analysis of efficiency of performance of public hospitals in chosen areas. Ratio analysis is the basis for assessment of public healthcare units from the perspective of individual criteria. The criteria will be created on the basis of Balanced Scorecard methodology. The ratio analysis will prove useful not only as a tool to compare efficiency of the units from the point of view of selected criteria but also as a tool which may determine how far they are from the optimum level. Indebtedness is the result of many phenomena that influence the performance of the units. That is why it seems to be justified to apply panel econometrics model to discover the reasons. If we want to compare the efficiency of the units under research from the point of view of all the criteria there should be applied a synthetic measure which can be obtained by means of discrete multicriteria programming as well as statistical methods that reflect the process of normalising variables, which is necessary to build such a ratio. Balance sheets of hospitals will be used in the research as well as appropriate statistical data publicized by the units dealing with gathering and processing data of health sectors.