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# Financial Capital for Human Capital, Investment in Decent and Dignified Labor

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#### Abstract

Objective: To evaluate from a financial perspective the implementation of decent work as a condition for formal employment in the ESE Hospital Emiro Quintero Cañizares and consequently to be the genesis of the required framework of investment in plausible work for the development of human capital that leads to economic and social growth. Methodology: This study used a positivist paradigm with quantitative methodology and descriptive approach which consisted of phases: review of the state of the art, structural equations, instrument construction, validation by experts, survey diligence and data synthesis. Results: The outsourced population assigned to each union was determined, focusing on operating costs, and visualized through structural equations the needs of the referential units, their profile, number of positions and salary. Conclusions: Decent work conditions were strengthened, that is, having access to full and productive employment, having rights at work, having social protection guarantees and promoting social dialogue, which are productive development strategies that lead to the generation of quality jobs, sustaining and expanding formalization policies of the same, including a territorial perspective; the above, implies changes in the sustainable economic development model, which should be characterized by the existence of empowered human capital, relevant and committed to the assurance and provision of services with efficiency and human quality.

**Keywords:** Financial Analysis, Formal Employment, Decent Work, Decent Work.

#### Introduction

By the term "labor" we mean the offer of time made by an individual to engage in paid employment or self-employment (Lawhon et al. 2018). These offers of "time for money" or "time for resources" take place in the "labor market," a theoretical construct in which providers of time are matched with those who have a demand for labor service holders and means of compensation such as finance. or other resources. In this regard, Decent work as a global agenda to promote social justice in social, political and economic development has attracted increasing academic interest in the last 20 years (International Labor Organization (ILO), 2002; Brill, 2021; Silva, 2021). In 1999, the ILO coined the term decent work as the sum of people's work-related aspirations, and subsequently began to promote decent work worldwide to guide assessments of working conditions at the structural and individual levels that can be considered decent, including, among others, union density, occupational safety, legal protection of workers, availability of social security, etc. (ILO, 2012).

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Since its emergence, there has been a substantial academic debate on the uniqueness of the concept of decent work (DW) by comparing it with relevant concepts, including unemployment, work-life balance, career management. Thus, modern economic development is characterized by deepening globalization, technological revolution, digitalization, demographic changes. All these phenomena are changing the world of work and people's attitude towards their work and stimulate the need to transform and modernize labor and employment policies.

On the other hand, uncertainty and dynamism in competitive markets force organizations to reconsider their tactics to achieve long-term competitive advantage (Linden, 2021). As a result, some workers feel precarious, are increasingly exposed to forms of discrimination, inequality and poverty (Santilli et al. 2021); therefore, the key to achieving and maintaining competitive advantage is to possess and create unique resources, which are difficult to duplicate. Such resources are mainly found in the human capital of organizations, which is based on the competence of their employees, including knowledge, skills, experience and capabilities (Mubarik et al, 2021). The skills and capabilities of human capital can help increase organizational performance.

From that perspective, measures of quality of work life have emphasized the use of composite indicators to describe working conditions. This is considered modern as it reduces the complexity of using scattered dimensions and allows for more efficient comparisons across different occupations and cultural backgrounds and, therefore, can inform better decision making at the policy level (Stefana et al, 2021). However, the concept of quality of work life and its synonyms to describe objective and subjective working conditions in a composite way still cannot replace the concept of TD.

Thus, while global trends are similar throughout the world, countries are different and each has its own specific situation and priorities in the field of economic and social development, depending on different national circumstances. But despite the differences between countries, there are some concepts about the functioning and development of labor markets that are recognized by all countries and serve as the basis for their labor market policies. In that sense, within the labor framework, the OECD points out a vital role as the initial basic concept is TD. The second basic concept is the concept of human-centered development, and the third basic concept is the concept of inclusion. All these concepts are interrelated and provide a comprehensive set of criteria for labor market and employment policies.

In this regard, the formalization of the informal labor world has received considerable attention in recent years. In 2015, the ILO adopted Recommendation No. 204 on the transition from informal work to the formal economy; however, the irony is that, with the COVID pandemic, the world has seen informality increase; thus, informally employed workers face a high risk of violation of labor rights, a high risk of being dismissed or exposed to unsafe or hazardous working conditions, run the risk of limited availability of training and retraining needed to update their skills and competencies, without accumulating sufficient pension entitlements upon retirement, and so on. All these risks are much greater for informal employees than for those working in the formal sectors.

Likewise, citing the eighth Sustainable Development Goal (SDG 8) whose purpose is to promote decent work and sustainable economic growth; it is to ensure work for all involves providing opportunities and fair compensation that contribute to overall economic development (United Nations, 2015). It emphasizes the creation of a safe work environment that is equally accessible to both men and women in terms of employment opportunities (Kreinin et al. 2022). Thus,

hospitals in Colombia mostly perform contractual linkage through outsourcing (Outsourcing) which determines, outsourced employees are in disadvantageous working conditions due to the nature of employment (Yang et al. 2023); they probably see themselves as outsiders or even second-class citizens due to their temporary employment situation (Zhao and Liu, 2020), in that order, through union associations, missionary operations are carried out in the State Social Enterprises (ESEs), reasons why the Supreme Court of Justice (CSJ) determined:

[...] labor outsourcing, outsourcing or externalization, is a way of organizing production by virtue of which certain parts or operations of the production process are entrusted to third parties. It is the result of a procedure in which activities that, in principle, are (or normally are or can be) performed under a single or unified business organization, end up being carried out by economic units that are actually or fictitiously outside the company [...] (CSJ SL4479-2020).

According to the above, the CSJ SL467-2019 declares the productive decentralization and outsourcing, understood as a mode of organization of production by virtue of which a third party is entrusted with certain parts or operations of the production process, are a legitimate instrument in the legal order that allows companies to adapt to the economic and technological environment, in order to be more competitive: In that order, in Colombia labor outsourcing in the modality of collaboration between companies, has regulatory basis, mainly, in Article 34 of the Substantive Labor Code, which enshrines the figure of the independent contractor.

The independent contractor is a natural or legal person who, by means of a civil or commercial contract, undertakes, in exchange for a certain remuneration or price, to perform one or more works or provide a service in favor of the natural or legal person with whom he contracts. The contractor assumes the risks inherent to the work he is responsible for, must perform it with his own means and enjoys technical and managerial freedom and autonomy. In order to fulfill his obligation, he must hire workers, whose labor force he must channel and direct in the development of his power of subordination, since he is a true employer and not a mere representative or intermediary with respect to the contractor or beneficiary of the work or service. His obligation does not consist in providing personnel, but in achieving, at his own risk and for a price, the object contractually defined with the owner of the work. [...] (CSJ SL, April 24, 1997, rad. 9435).

Thus, outsourcing cannot be used for purposes contrary to the rights of workers, either to remove them from the labor market or distance them from the core business by avoiding their direct hiring, or to undermine them and weaken their capacity for individual and collective action through the segmentation of the units. This hypothesis, according to CSJ SL467-2019, is not regulated by

Article 34 of the Substantive Labor Code (CST) (true employer), since this precept presupposes the existence of an autonomous contractor with managerial and technical capacity and owner of the means of production, but directly by Article 35 ibidem (simple intermediary), by virtue of which, the true employer is the principal company and the apparent contractor is a simple intermediary who, by not manifesting his quality as such, must respond jointly and severally with the principal.

From the above perspective, today the union associations do not act as a genuine employer in the execution of the basic commercial contract, either because they lack their own productive structure and/or because the workers are not under their subordination, we will not be facing an independent contractor (art.34 CST) but a simple intermediary that serves to supply labor to the

main company, in this case (Hospitals); or in other words, it interposes itself to formally bind the workers and put them at the disposal of the principal company. These cases of fraud to the law, known in the doctrine as "straw man" or false contractor, are governed by article 35 of the Substantive Labor Code, by virtue of which the main company must be catalogued as a true employer and the interposed company as a simple intermediary that, by not manifesting its quality, must respond in a joint and several manner.

Consequently, the TD heading contemplates the protection of workers' fundamental rights such as: Freedom of association, non-discrimination in the workplace, freedom from forced and child labor, as well as their participation in social dialogue, in which workers exercise their right to present their views, defend their interests and participate in discussions to negotiate work-related matters with employers and authorities.

Under the umbrella term of TD, the international community integrated the main components of social, labor market and employment policies; it formulated objectives that have guided policymakers in countries around the world ever since. Indeed, the concept of "decent work" extends far beyond the constraints of the employment relationship. It includes aspirations of people in their working lives that directly affect their families and livelihoods (ILO, 2019), additional, TD has opened a door to the second concept: that of human-centered development and the need for integration of economic and social policies; that is, ensuring economic growth as the central role of human beings in their development.

In that order, in the Empresa Social del Estado (ESE) Hospital EQC, the relevant financial analysis was carried out to strengthen the viability of TD and the transition to the formalization of employment, where today the concept of human-centered development as a basis for growth and economic development. In this regard, the ILO (2019) in company with the international communities onal, adopted three pillars of the human-centered agenda, which include (a) increasing investment in people's capabilities; (b) increasing investment in labor institutions; (c) increasing investment in TD and sustainable.

In this way, structural equation modeling was widely applied to investigate the relationships between missionary and outsourced labor relations in the health sector, showing solid results that support the validity of this instrument. In addition, it has allowed obtaining adequate reliability indexes, validating its application in the measurement of self-concept in health care workers. The combination with structural models and factorial analysis has proven to be effective for comparing different structural models and examining the stability of the effects over time, demonstrating its relevance in longitudinal studies on academic self-concept and labor achievement to decent and dignified work.

In this regard, Ramírez (2022) points out that formal work represents a decent income and social protection for the worker and his or her family, is developed in compliance with applicable legislation and leads to a better quality of life, social and economic progress, poverty reduction and social equity. In that sense, the statement of the Minister of Labor reflects consensus-based commitments and describes the next steps towards decent work and human-centered development, inclusive and formal labor markets.

#### **Theoretical Background**

#### **Decent and Dignified Work**

While TD has emerged as the central theme of work psychology theory and a global concept

and directive to promote social, political and economic justice (Lashgari et al, 2024), decent work refers to the satisfaction that should be had in light of rights (Montaya et al. 2023), while TD is a predefined set of work-related aspirations, such as social protection, fair remuneration and the right to equal opportunities (ILO, 2023). Thus, the generation of decent and dignified work is based on economic development and growth, increased opportunities for productive work and business development, with the aim of reducing poverty and achieving equitable, inclusive and sustainable development for all communities (ILO, 2001).

TD includes "work opportunities that are productive and provide fair income, workplace safety and social protection for all", which has been widely recognized internationally and included in the United Nations 2030 Agenda (UN, 2015). Duffy et al (2016) conceptualized TD as a central variable within the psychology of work theory (PTT). PTT refers to people's work experiences, specifically focusing on those in near or in poverty, those confronting discrimination and marginalization, and those facing challenging work transitions for which contextual factors are often the primary drivers of the ability to obtain TD.

From another perspective, TD emerged as an institutional effort to combat the degradation of the labor market (Pereira et al. 2019). The freedom to choose to work, is a fundamental and essential human activity for an individual's being. For most people, their families and communities, TD and productive is the main way out of poverty. It implies fair income opportunities, security in the workplace, social protection for families, better prospects for personal development and social integration (UN, 2015).

According to Duffy et al. (2016), the PTT explains the link between the ILO definition of TD and a psychological approach to work (Blustein, 2019). The PTT distinguishes between five characteristics of TD, namely, (Duffy et al. 2016):

- 1. physically and interpersonally safe working conditions;
- 2. hours that allow sufficient free time and adequate rest;
- 3. organizational values that complement social and family values;
- 4. adequate compensation; and
- 5. access to health care.

Social and contextual factors (e.g., economic constraints, marginalization, and lack of social justice) limit access to TD. In addition, TD affects individuals' need satisfaction, which impacts their well-being (Blustein, 2019; Duffy et al. 2016).

# **Predictability**

Predictability in life is important, as Maslow (1943) perhaps more technically pointed out, referring to the need for security. As the pace of change in working life seems to accelerate, maintaining a reasonable level of stability and predictability may seem a challenge for many. In this regard, short- term predictability refers to the opportunity to generate realistic expectations about work events,

i.e., what tasks, coworkers and superiors to expect, while long-term predictability refers to expectations about one's employability in the future (Dallner et al., 2000).

Uncertainty can result in hypervigilance and sustained psychological and physiological arousal, which influences well-being. However, despite the ubiquity of rapid technological and social

advances, research in occupational health, organizational psychology, and TD appears to have largely neglected the predictability of job stability (Sverke et al., 2002).

Working conditions (TC)

TCs reflect the environment in which a job is performed (Morgeson et al. 2006). TCs include health hazards (Eugenio et al. 2017); and noise, temperature, and cleanliness of the work environment (Morgeson et al. 2006). Notes Wan et al. (2018) as a work resource, supportive TC can improve employee well-being (BE) due to its intrinsic and extrinsic motivational qualities, which in turn facilitates positive work outcomes, such as low turnover intention (Schaufeli & Bakker, 2004). According to the job resource model (JD-R), BE plays a key role in the association between job resources and positive outcomes (Ravalier et al. 2021). Poor workplaces are the fundamental reasons for low well-being and staff shortages (Bashir et al. 2020). Employees are more likely to perform at their optimal level when the TC is comfortable and supportive because that environment tends to foster higher levels of employee satisfaction (Cox & Cheyne, 2000). The condition of the work environment significantly affects an individual's work attitude and is considered favorable or appropriate when it leads to optimal, healthy, safe, and comfortable work practices (Edward et al. 1999).

#### **Labor Intermediation**

Labor intermediation or outsourcing is a process by which an organization seeks to improve its productive efficiency and results by delegating processes to a specialized third party. As Brass (2022) points out, it is a business practice consisting of hiring a third party to provide services or produce goods that were traditionally provided or produced internally. In this respect, labor intermediation increases the economic dependence and social subordination of workers. First, since the intermediary negotiates with the employer, the worker has less capacity to influence employment conditions. Secondly, being a subcontracted worker, he/she has less capacity to take collective action in the company (Breznik, 2023). In this regard, in Colombia the law establishes that the contractor must provide the contracted services with full technical and administrative autonomy. This means that the main company has no authority to issue orders regarding the schedule, mode of work, place of work and workload of the contractor's employees.

In this regard, Law 50 of 1990 allowed the supply of temporary personnel through temporary employment agencies (ETT), which are agencies that may be hired by third parties to supply them with temporary personnel, thus collaborating in the performance of certain activities. Under this mechanism, the personnel is hired directly by the temporary employment agency, which is responsible for complying with its obligations as employer of the workers. However, the authority to control the workers is delegated to the main company, adding to this the fact that they are contracted for missionary processes.

# **Precarious Employment**

Precarious employment, for its part, could be defined in reference to the following characteristics (ILO, 2016):

- Low wages (worker poverty).
- High risk of job loss.
- Lack of control of workers, either individually or collectively, over working conditions

388 Financial Capital for Human Capital, Investment in Decent and wages (disempowerment).

- Lack of protection; they are not protected by labor and social security laws that provide protection against occupational hazards, illness, old age, unemployment and discrimination, among other risks.

It could be deduced that precariousness is broader and more comprehensive compared to informal employment. The dimension of unprotectedness coincides with the definition of informal employment; thus, previous research defined precariousness as uncertain, unpredictable and risky employment as perceived by workers (Kalleberg, 2009); furthermore, according to Jaydarifard et al. (2023) precarious employment can be defined as a multidimensional construct that includes, among others, job insecurity, insufficient income and lack of rights and protection, this dimension causes the other dimensions of precariousness, low wages, high risk of job loss and disempowerment. In addition to the above, citing Lambert, & Herod (2016) the concept of precariousness provides the opportunity to describe and study the precariousness of workers' lives as a function of structured or institutionalized patterns of relationships, including the erosion of workers' collective bargaining institutions after the end of the 20th century.

### Methodology

In order to carry out the financial analysis of the feasibility of decent work as a transition to formal employment, a rigorous and systematic research approach was used. Thus, rigor was supported by the validation of the instrument by experts and the analysis of internal consistency. The systematization involved first the use of the descriptive approach and then a quantitative approach; this approach used a survey with standardized questions. Therefore, the methodological framework followed in this study consisted of phases: review of the state of the art, expert validation, instrument construction, survey diligence, structural equations and data synthesis, as shown in Figure 1.

## Methodological Framework

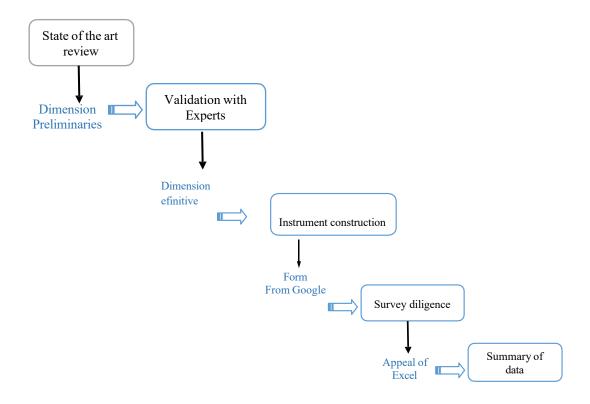


Figure 1. Phases of the Methodological Framework Construction of Authors

As can be seen, there is a set of dimensions that are repeated among the different learning experiences, regardless of the theoretical or methodological approach used. Thus, for the present research it was decided to take the most recurrent dimensions from the review of the state of the art: labor intermediation, precarious employment, informal employment, occupation, salaried workers, decent work, decent work, union contract. However, this decision was mainly based on the methodological proposals of Goretzko et al. (2019) and on the exploration of the work from "Decent work and economic growth" to "Sustainable work and economic degrowth": a new framework for SDG 8 (Kreinin and Aigner, 2022). Once we had a preliminary list of dimensions of sustainable work, occupation, contractual type, salaried, some indicators were identified for each dimension (with which the survey questions were constructed).

The data collected were analyzed using structural equation modeling (SEM) with partial least squares (PLS) estimation. This approach, widely recognized in scientific research, is particularly suitable for examining complex models with latent constructs, such as the one in this study. The PLS-SEM technique offers significant advantages, such as the ability to handle formative measurement models and to provide robust estimates even in the presence of non-normal distributions of the data. The main purpose of this analysis was to explore the relationships and influences between model variables and to test the hypotheses put forward to assess the consistency of the data statistically.

This comprehensive analytical approach ensures a solid framework for assessing the quality of the proposed model, while providing key information on the relationships and effects within the system of variables. The applied methodology contributes not only to the empirical validation of the theoretical model, but also to generate reliable and relevant results for the understanding of decent and dignified work in the health sector.

In this regard, for the purposes of the study in the ESE HEQC as a health institution of medium complexity, the totality or universe of the population was taken, which is composed of three (03) labor intermediation companies that are part of the strategic alliance for the operation of the missionary processes, corporately identified as the first one as; Sindicato Colombiano De Trabajadores Integrados Del Sector Salud "CORE OS", Sindicato De Profesiones Y Oficios De La Salud De Norte De Santander "ACTISALUD", Agremiación Sindical De Profesiones Y Oficios Varios De Colombia. The key informant units are represented by the total population of operational management and both assistance plants, represented by managers, supervisors, workers totaling seven hundred and eighty-three (783) subjects, whose characteristics are presented in the following table 1:

	Informant Un	it		
Companies in the	Coordinato	Supervisors	Workers	<b>Total</b>
sector	r			
CORE	1	1	99	101
ACTISALUD	1	3	606	610
ASPOV-	1	1	70	72
JANITORIAL				
SERVICES				
Sub total	3	5	775	783

Table 1 Characteristics of the Study Population

In this way, the working population that belongs to each of the union associations is discriminated, where the defined positions and profile were characterized. In this way, the information requested to the union CORE; of which, this process is conformed by a total of ninety-nine (99) people, occupying the positions by female gender fifty-two (52) and male gender forty-six (46).

In addition, the missionary assistance personnel assigned to the union ACTISALUD, it can be highlighted that the largest populations are female with a total of four hundred and forty-four (455) where the profile that is most in demand are nursing assistants, followed by nursing graduates and general practitioners. On the other hand, one hundred and fifty-five men are linked to these missionary processes where forty-two (42) are general practitioners, forty-two (42) are medical specialists followed by nursing assistants and transfer assistants. On the other hand, it was determined that through the other union association ASPOV - cleaning services, sixty seven (67) are women and three (3) are men in this process of disinfection of hospital areas, laundry and gardening.

This last phase of this methodological process consisted of the analysis of information, in which indicators were cross-referenced with each other and with occupational variables. Likewise, using Excel, cross-sectional analyses were carried out to observe the demanding population in

each union association and to quantify the individuals for the operation and functioning of the health facility.

#### **Results**

This study calculated the economic feasibility of labor costs faced by a medium complexity health institution for the case of ESE Hospital EQC, covering the decisions that determine profitability and financial liquidity in the management of working capital; characterizing the strategy that minimizes the operational costs of human capital through labor intermediation, and that today the different sentences C-171 of 2012, C-614 of 2009 of the Constitutional Court, relates in a punctual way the missionary linking of the permanent work of those collaborators who do it through labor outsourcing; on the other hand, citing Shan et, al. (2022) The structural equation model, also known as covariance structure, is used to process complex multivariate research data, and integrates measurements and analysis with a factorial model between observable and latent variables; in this respect, it establishes the functional assistance areas existing in the hospital and specifies positions, profiles and quantity necessary for the optimal provision of the service, thus table 5 represents the entire population with its operational costs.

Company	Cargo		Monthly operating cost (pesos)
ACTISALUD	56	606	\$ 3.554.494. 046.
CORE	28	99	\$ 175.907. 034.
ASPOV- JANITORIAL SERVICES	4	70	\$ 121.330. 371.
HEQC HEQC	22	182	\$ 1.103.564. 235
Totals	100	956	\$ 4.955.295. 686.

Table 2. Total population of the ESE HEQC

Source: Authors' construction 2024

According to table 2. It is analyzed, that for the functional operation of the ESE HEQC one hundred (100) positions with their respective profile, and nine hundred and fifty-six (956) people are needed for the hospital to be up and running; in this way the monthly operational cost per work is determined in the amount of Four billion nine hundred and fifty-five million two hundred and ninety-five thousand six hundred and eighty-six pesos (\$ 4.955,295,686.), in that order, in table 3. the income recognized for the year 2023 is equivalent to one hundred and forty-four billion (\$ 144,000,000,000,000,000.), and where are revenues collected for ninety-nine billion (\$ 99,000,000,000,000,000,000,000); therefore, the hospital will have a revenue of ninety-nine billion (\$ 99,000,000,000,000,000).); therefore, the hospital can carry the entire operation if the administration, taxes and utilities (AIU) of ten percent (10%) that is recognized to the affiliated associations are subtracted, as well as other operational costs that are of great value and that these resources can have a destination of greater social responsibility such as new technology, infrastructure and linkage of new specialized medical offerings.

ESE HEQC's operating income and expenses			
Revenue recognized	144.000.000.000		
revenue collected	99.000.000.000.		
Operating expenses	106.000.000.000.		

Table 3 Revenues and Expenses

Source: Authors' construction 2024

It was also possible to determine how many staff there are by gender, leading to a supremacy of female type of six hundred and ninety (690) and male type of two hundred and sixty-six (266) means that 62% of working in the ESE HEQC are women and 38% are men, which is also a crucial area towards the sustainable development goals of the United Nations in terms of health, equality and labor (OECD, 2021).

Likewise, the relationship between liquidity, profitability and solvency through the structural equation model according to Shan et al (2022) working capital management; characterizing the strategy that minimizes the operational costs of human capital, and that through labor intermediation, today the different judgments of the constitutional court C-171 and C-614, relates in a timely manner the missionary linking of the permanent work of those collaborators who do it by outsourcing, a structural equation model is made where the existing functional areas of care in the hospital are established and specifying the positions, profiles and quantity necessary for the optimal provision of the service Emergency and Urgent Care Unit Figure 2.

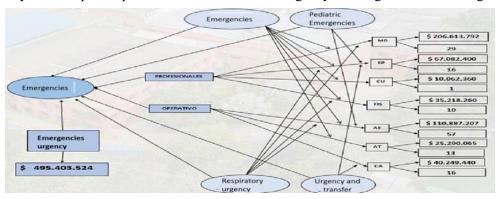


Figure 2. Emergency and Urgent Care Unit

Source: Authors' construction 2024

Figure 2. Figure 2. emphasizes the structural equation model corresponding to the emergency department; it represents the independent variable as a reference area, and also correlates the dependent variables such as: professionals (general practitioner, nurse practitioner and emergency coordinator), giving the relationship to the salary value and the number of collaborators linked to each position, as a second dependent variable the operational assistance positions are identified (nursing assistant, transfer assistant and ambulance drivers) where there is a direct relationship to the number of personnel linked and the value of salary allocation to each position. In addition, focus is made on the independent variables corresponding to the subareas such as urgencies and emergencies, pediatric emergencies, respiratory emergencies, transfers and their relationship with the one hundred and forty-two (142) positions involved in

Journal of Posthumanism

the development of the activities of the aforementioned area.

On the other hand, the Gynecobstetrics - Maternity service, which represents the independent variable as a referential area, the independent variables that correspond to the sub-areas such as gynecobstetrics, maternity, gynecology, delivery room, emergency gynecobstetrics and medical specialists by event and their relationship to the fifty-three positions (53) positions that

The following are some of the factors involved in the development of the activities of these specific areas (Figure 4).

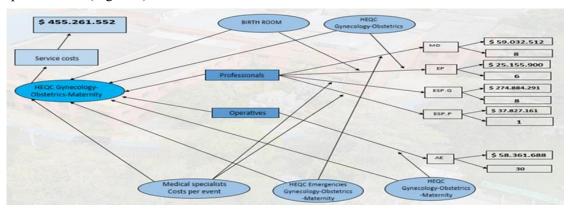


Figure 3. Obstetrics and Gynecology and Maternity Unit

Source: Authors' construction 2024

For the support units. multivariate statistical analysis, the dependent variables are identified as: professionals (bacteriologist, coordinator, direct, radiologist, cytotechnologist, microbiologist, physiotherapist and radiologist specialist), presenting the salary value and the amount of

The second dependent variable is the number of collaborators for each position. The second dependent variable is the number of operational assistance positions (nursing assistant, coordination assistant, support assistant and laboratory assistant) where there is a direct concordance with the number of workers linked to each position and the value of the salary assigned to each position. In this way, reference is made to the independent variables related to the support units such as: blood bank, imaging, clinical laboratory, rehabilitation, medical specialists by events and how the seventy-three (73) positions are linked to these areas described in Figure 4.

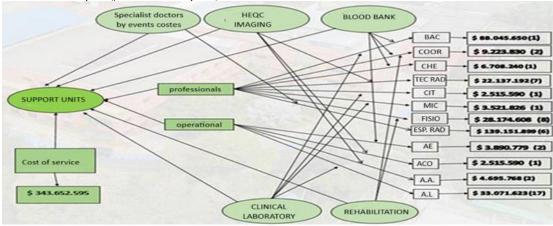


Figure 4 Support Units

Source: Authors' construction 2024.

Figure 5 the statistical analysis allows detailing the health centers located in the municipality of Ocaña, where the independent variable was identified as reference area likewise, the dependent variables are detailed as: The dependent variable was identified as the reference area and the dependent variables were also detailed as: professional (general practitioner, nurse practitioner and dentist), giving the salary value and the number of personnel associated with each position, as a second dependent variable the associated operational assistance positions were identified (auxiliary nurse, dental assistant and vaccinator), and direct agreement was made with the number of workers linked to each position and the value of the salary assignment to each position. In this way, reference is made to the independent variables related to the health centers that provide the service in the urban area of Ocaña, thus finding: aguas claras health post, cristo rey health post, north health post, promesa de dios health post, Torcoroma health post, llanadas health post and the linkage presented of the thirty-two (32) positions of these health posts of the municipality of Ocaña.

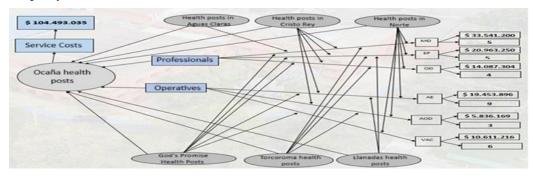


Figure 5 Ocaña Health Post Unit

Source: Authors' construction 2024

#### **Discussion and Conclusions**

In light of the limitations of research on decent work and formal employment, this research offers critical information and contributes to the permanent labor transition, as well as, the discussion

and analysis of this study provide a more relevant and contextualized framework for thinking about decent and dignified work to the labor challenges faced by human capital in the public health sector. In addition, the use of the union contract as a modality of illegal labor intermediation, due to the profiles and positions that are merely missionary, leading to the absence of stable and sustainable labor recognition, leading to analyze its effects on working conditions, on the loss of rights and on the form of construction of identities of the workers who are the recipients of such legal institution and the big winners. This is done with the purpose of going deeper into the problems that arise around the processes of precariousness in the framework of labor intermediation.

In that order, emphasizing the ILO Report (2019), it is time to act for Sustainable Development Goal eight (8), urges policymakers around the world to help accelerate progress towards SDG 8 and the implementation of the 2030 Agenda as a whole. According to the Report, radical and transformative change is required in the three policy spheres of economy, society and environment. The Report has pointed to many areas where progress has been too slow so far, but has also highlighted a number of opportunities for concerted and synergistic policy action. The key is to incorporate the goals of sustained growth, inclusive growth with decent work and environmental integrity into a people-centered sustainable development agenda.

The relationship between law, regulations and their impact on informality often results in situations such as the absence of legal recognition of certain types of workers and companies, which denies the benefits and rights that come with legal status. On the other hand, even when labor legislation explicitly covers all types of workers, implementation is deficient. Labor administration mechanisms, methods and capacities should facilitate formalization.

This research discussed the issue of the dignity of decent work in an attempt to clarify that the concept of the dignity of each individual while working is crucial to the quality of work life and job satisfaction and other indices of personal and organizational development that apply in the workplace. Treating people as human beings, as resources, and not just as a factor of production that can be easily dispensed with, goes a long way toward dignifying the activities that everyone performs. In that sense, treating people who work to make ends meet, their families and society with dignity leads to improved worker productivity. Thus, the development sought by any organization lies in the ability of its employees to contribute their own share in an environment of value, transcendence, love, respect and dignity for each job, committed to making the organization great.

Adopting decent work policy initiatives therefore requires challenging our current economic systems and frameworks that favor "labor formalization" and profit maximization over investments in workforce development and long-term labor protection. Changing the norms around these social and economic systems involves realizing the effects of jobs and the economy on the health and well-being of current and future populations.

Decent and dignified work for workers can be seen as an area of government support and therefore employers, such as hospitals, have a responsibility to protect or consider the welfare implications of work environments. Elements of decent work are considered, such as adjusting and aligning staff pay, addressing workplace conditions to reduce psychosocial stressors (e.g., stress and depression), providing more structure and participation for workers, or even upholding basic human rights at work. However, while employees' desires for workplace benefits vary slightly depending on factors such as generational identity, the benefits encompassed by the decent work framework are those desired by the majority. Therefore, management derives the

396 Financial Capital for Human Capital, Investment in Decent benefits of providing decent work through its ability to attract and retain employees with high qualities and qualities.

While specific elements of decent work may change the organizational climate and culture and may increase some costs for employers, in the long run safe conditions in the workplace create more identity, brand, commitment and loyalty from workers to the customer-user. Thus, our productive sector, specifically health, urges that the development and maintenance of human dignity occupy a privileged place in discussions about what sustains society. It is the concerns for the dignity of work that provide paths to achieve the happiness of the majority of the working population and of the population that depends on them for their own survival.

In this regard, very relevant conclusions are considered:

- \* Encourage the creation of permanent, safe and dignified jobs, taking into account demographic and regional trends, guaranteeing the rights to job stability and permanent income, since through labor intermediation (Union Associations) they are temporary, due to political and managerial issues, always leaving the working community in uncertainty in their economic and emotional instability, wondering if their employment relationship will be renewed.
- \* Give first-hand opportunity to all workers who are currently part of the ESE HEQC and who meet the minimum requirements, where their age is not an obstacle to retirement and is productive for the institution. Additionally, recognize the experience and schooling in the profile and the position where performance evaluation should be performed to determine the qualification of the profile and thus make mandatory evaluation of medical entrance examination to characterize the occupational disease if they exist.
- \* Within the financial analysis, the union associations manage the administration, taxes and utilities (AIU), which are operational costs that make up the contractual agreement; thus, by eliminating labor intermediation, the hospital would save on these expenses and would have technological and social investments.
- \* For the creation of formal employment of the entire population linked to the union associations, and pass attached to the payroll of the ESE HEQC, administrative management should be performed, where the salary scale is presented to the assembly of the department of Norte de Santander-Colombia and there is the will through an ordinance can generate the administrative act of wages for the new permanent staff plant; In this way, it is recommended to eliminate the positions occupied by plant personnel to retirement in order to lower the benefit burden that is much higher than the value of permanent transitional plant, and thus lower operational costs; in this way, the new provisional positions will have for their contribution base income (IBC) the benefit burden as designated in the union association, all in order to bring a financial and economic balance.

In this way, the study helps to broaden the theory on decent work and to highlight the differences in the vision of formal and decent work. Furthermore, the design and implementation of comprehensive and inclusive strategies for the transition to formality and the guarantee of social and labor protection for all workers, in this context, remains an arduous and highly complex task, as it requires political and managerial conjuncture; Therefore, it is an important prerequisite to make visible the structural inequalities that characterize the contractual manner that today has public

health entities and therefore the initiatives to be implemented in the ESE HEQC will have the characterization of an empowered human capital, relevant and committed to provide and ensure a humane and safe quality care. In this sense, there is nothing more certain in the labor field than the consideration obtained by the remuneration and the emotional network that can be formed when there is a direct link; moreover, the savings prescribed by the labor relationship, not only monetary, but social, becomes an obvious premise to have satisfied, well-paid and committed employees who contribute to the achievement of the mission objectives.

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