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The unit cost of pulmonary tuberculosis treatment is the important information for the health planners and policy makers to calculate the service charge and other future plan. Therefore, the objective of this study is to find the cost for tuberculosis treatment at zonal tuberculosis centres from the perspective of providers.

All section of the tuberculosis centres were classified into three cost centre categories : non-revenue producing cost centre (NRPC), revenue producing cost centre (RPCC) and patient service cost centre (PS). Direct cost of pulmonary tuberculosis treatment was summed up with the indirect cost allocated from NRPC using an appropriate cost allocation criteria to produce the full cost of PS. The full cost was divided by the total number of visit to get the unit cost.

It was found that the unit cost of routine service, chest x - ray, sputum examination and drug service were 1,069.89 baht, 153.74 baht, 157.37 baht and 180.84 baht, respectively. The total cost of multidrug resistant, relapse cases, TB with AIDS, newly diagnosed ; uncomplicated cases and INB cases were 92,884.40 baht, 16,236.50 baht, 15,615.46 baht, 12,498.30 baht and 7,889.78 baht, respectively. The rates of material cost : capital cost : labour cost was 1 : 2.52 : 3.09.

Results of this study may be beneficial for patient service planning to increase the efficiency.

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