

SUKALAYA KONGSAWATT : A STUDY OF UNIT COST OF THE OUT-PATIENT IN THE DEPARTMENT OF MEDICINE, CHULALONGKORN HOSPITAL. THESIS ADVISOR : ASST. PROF. BODI DHANAMUN, ASSO. PROF. PIROM KAMOLRATANAKUL, DR. VIROJ TANGCHAROENSATHIEN, 121 pp. ISBN 974-578-663-2

The unit cost of the out-patient in the Department of Medicine, Chulalongkorn Hospital was studied by using retrospective and prospective data collection in the fiscal year of 1990. All departments of the OPD are classified as one of the three cost centres : non-revenue producing, revenue producing and patient service cost centres. Total cost are calculated from labour cost, material cost and capital cost in each centre. Costs will then be allocated by the simultaneous equation method using appropriate allocation criteria.

The total direct cost of the Department of Medicine consists of 59% labour cost, 28% material cost and 13% capital cost. However, after the cost allocation, the full cost of providing services at this department was 10% labour cost, 80% material cost and 10% capital cost. Routine service cost was 36% of the total cost and the rest was the cost from revenue producing cost centre. The unit cost of the out-patient in the Department of Medicine was 253 Baht. The unit cost of the general medicine clinic, dermatology clinic and specialty clinic were 266, 217 and 251 Baht respectively.