

JEERAWAN WANNAWAKE : A STUDY OF UNIT COST OF THE OUT-PATIENT IN  
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The new out patient department (O.P.D.) of Chulalongkorn Hospital, one of the most modernized O.P.D. in Asia, consists of 24 floors fully equipped with modern technologies. The cost of building the facility was approximately US \$20,000,000 in 1989. Because of these high costs, the administrator of the hospital needs additional management information for future plan.

The objective of this study is to find the unit cost of the out-patient department in the fiscal year of 1990 from the perspective of providers. This is a descriptive study to collected data by using prospective and retrospective surveys. All sections of the out-patient department will be classified into three cost centre categories: patient service, revenue-producing, and non-revenue producing cost centres. Total cost will be calculated from labour cost, material cost and capital cost in each centre. Costs will be then allocated by the simultaneous equation method using appropriate allocation criteria. The final full costs of the patient service will be divided by the total number of patients visits to produce the unit costs. The ratio of labour cost: material cost: capital cost was 3 : 6 : 2. The unit cost of the out-patient department at Chulalongkorn Hospital was 241.73 baht. Routine service costs and cost from revenue-producing cost centres are 46.24 and 52.76 percent respectively.