

The study aimed at finding the unit cost and revenue of dental services. By using the retrospective-descriptive methodology, the data being used were those for the 2001 fiscal year budget for dental services ( October 1, 2000 – September 30, 2001 ) of San Sai Hospital, including the patient visit records during the same period.

Direct costs used for this study would cover the fixed costs and variable costs. The fixed costs included labor cost and investment depreciation cost, whereas the variable costs were only the material costs. The revenue would be based on the service rates set by the Ministry of Public Health.

One of the study findings was that on the average of all 8 dental service categories, the unit dental cost was 145.68 Baht whereas its revenue was only 40.49 Baht. By dental service category, the finding details could be summarized as follows:

1. Unit cost of oral examination and other dental services was 80.11 Baht whereas its revenue was 5.15 Baht.
2. Unit cost of tooth extraction was 132.22 Baht whereas its revenue was 35.87 Baht.

3. Unit cost of tooth filling was 235.60 Baht whereas its revenue was 62.92 Baht.
4. Unit cost of oral peridental treatment was 175.67 Baht whereas its revenue was 103.78 Baht.
5. Unit cost of prostheses was 631.67 Baht whereas its revenue was 194.49 Baht.
6. Unit cost of oral surgery was 327.52 Baht whereas its revenue was 85.71 Baht.
7. Unit cost of oral root canal treatment was 644.57 Baht whereas its revenue was 542.98 Baht.
8. Unit cost of pit-fissure sealant and topical fluoride services was 125.96 Baht whereas its revenue was 19.09 Baht.

In running any business, profit is the major key issue. The revenue should be economically, at least, slightly higher than it's cost. From all these findings, the unit revenue of each dental service category was much lower than that of the cost. One of the reasons is that public service is a nonprofit sector. Its revenue is thus not able to be based only on the direct cost. Other factors, such as social equity, policy and its direction in dental development, have to be taken into account.