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SAICHON THANTARISTRI : UNIT COST ANALYSIS OF BANGPLEE HOSPITAL SAMUTHPRAKAN PROVINCE, FISCAL YEAR 1998. THESIS ADVISORS : PIYATHIDA TRIDECH, Dr. P.H., WONGDYAN PANDII Dr.P.H., SUKALAYA KONGSAWATT M.Sc. 120 P. ISBN 974-663-625-1

This research aims to determine the Unit Cost of providing services in Bangplee Hospital Samuthprakan Province for Fiscal Year 1998 . The financial and management information system in Bangplee Hospital could not be used for cost management because of limited resources.

This is a descriptive retrospective research beginning from 1 October 1997 to 30 September 1998. All units in this hospital are classified into three categories of cost center: (1) Revenue producing cost center ; (2) Non – revenue producing cost center ; and (3) Patient service. The total direct cost in each cost center consisted of labour cost, material cost and capital depreciation cost. Total cost of category (1) and (2) were then allocated to category (3) by a simultaneous equation method using appropriate allocation criteria.

The results indicated that the average cost for Out-patient department service was 147 Baht / visit comprising 81 Baht in routine service cost and 66 Baht in medical care cost. The In-patient department service was 1,173 Baht / day comprising 753 Baht in routine service cost and 420 Baht in medical care cost. The total direct cost of the Hospital itself is 37,951,398 Baht. Ratio of Labour , Material and Capital depreciation cost equaled 7:3:1 . It is recommended that health service costs be decreased by cooperation and providing information to people concerned and unnecessary and over treatment with drug regimen be avoided while promoting Home Health Care .