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As Thailand has been facing an economic crisis since 1997, The Public Health Ministry must take urgent measures in reducing various costs. The executives must be seriously aware of the problems and manage efficiently for good health at low cost.

The purpose of this research was to analyze cost and unit cost of out-patients at Prasat Neurological Institute for the fiscal year 1998. This was a descriptive study in terms of provider prospective in financial data. Data were collected for unit cost factors, labour costs, material costs and capital costs. Cost centre determination was divided into Non - Revenue Producing Cost Centre (NRPCC), Revenue Producing Cost Centre (RPCC) and Patient Service (PS). Direct and indirect costs of all activity services were calculated by the Simultaneous Equation method. The unit cost per activity was derived from the total cost of all activities divided by the sum of all activities.

Results showed that the direct cost of labour costs was higher than material costs and capital costs. The proportion of labour cost to material costs and capital cost was 75:16:9. The average unit cost per activity of out-patient service was 260.37 Baht which were divided into two cost centres : routine service cost which was 160.91 Baht and medical care costs which was 99.46 Baht.

Recommendations were as follows: Firstly, efficient human resources management in various units is an essential strategy in controlling cost of Prasat-Neurological Institute. Secondly, public utilities should be consumed in an economical manner; and finally the measures should be taken for the improvement and development of medical product management systems.