

Thesis Supervisory Committee

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ABSTRACT

The Unit Cost of Nutrition Department, Central Supply Unit and Laundry Unit, Chonburi Hospital was studies by using retrospective data collection in the fiscal year of 1991. Cost Centre can be divided into 4 groups: Primary Transient Cost Centre, Secondary Transient Cost Centre, Tertiary Transient Cost Centre and Absorbing Cost Centre. Costs will then be allocated by the double distribution method using appropiate allocation criteria.

The total cost of Nutrition Department was 12,673,949.31 Baht, The Central Supply Unit was 6,138,518.43 Baht and The Laundry Unit was 6,077,722.06 Baht. The Unit Cost of Nutrition Department was 15.64 Baht/meal, which composed of fixed cost 6.60 Baht and variable costs 9.04 baht. The Unit Cost of Central Supply was 13.07 baht/set, which

composed of fixed cost 9.13 Baht and variable costs 3.94 Baht. The Unit Cost of Laundry Unit was 7.86 Baht/kilogram of fabric, which composed of fixed cost 3.11 Baht and variable costs 4.57 Baht. The Unit Cost per meal of general patient was 13.10 Baht, of private room patient was 23.23 Baht, of hospital officer was 15.43 Baht, of visiter was 60.78 Baht and that of party was 32.22 Baht. The Unit Cost per activities of Central Supply Unit were between 9.16 - 69.13 Baht/set. The Unit Cost per activities of Laundry Unit were 3.82 Baht/kilogram of fabric for very dirty cloath and 3.46 Baht/kilogram of fabric for mild dirty cloath.

The application of these results to increase the efficiency of Nutrition Department, Central Supply Unit and Laundry Unit in Chonburi hospital, and using computer for collecting the data of hospital resources and activities are recommended. These will provide an accurate and suitable data for MIS of every sectors or departments in the hospital.