

Thesis Title Direct Cost Analysis of Chonburi Hospital,
Ministry of Public Health, Fiscal year 1991.

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ABSTRACT

The objective of this research is to be studied the direct cost of Chonburi Hospital in Fiscal Year 1991 in order to evaluate efficiency of utilization of direct hospital's resource. By descriptive research and retrospective study, expenditure data was collected from 1st October 1990 to 30th September 1991, we identify the function of direct cost as capital cost, basic operating cost and variable operating cost.

The result of research, we found that the direct cost of Chonburi Hospital in fiscal year 1991 was 254.10 million bahts which is composed of the highest basic operating cost was 104.02 million bahts (40.94%), variable operating cost of 85.15 million bahts (33.51%) and capital cost of 64.93 million bahts (25.55%) or calculating the proportion capital cost : basic operating cost : variable operating cost equal as 1 : 1.6 : 1.3. It was carried out that the pharmaceutical department cost center is the highest direct cost 19.16% and the psychiatry department cost center is the lowest direct cost about 0.3% of hospital. It was found that the unit direct cost of hospital equal to 349,513.20 bahts per bed, the average unit direct cost of out patient department was 31.90 bahts per visit, which obstetric gynaecology of out patient was the highest as 67.92 bahts per visit and the lowest was the surgery of out patient department as 15.56 bahts per visit. The average unit direct cost of in patient ward was 1,270.81 bahts per case which the surgery of in patient ward was the highest as 1,843.94 bahts per case and the obstetric gynaecology of in patient ward was the lowest as 545.89 bahts per case. It was also carried out that the land cost, the labour cost and the material cost was a majority cost of capital cost, basic operating cost and variable operating cost respectively.

The results obtained for this study can be used for controlling and developing the utilization of cost center's resource and take it for further development of organization, especially for the further improve the management information system to determination the direct cost. Concerning the determination of direct cost, cost allocation, cost effective analysis and cost benefit analysis studies should be made accordingly.