

Thesis Supervisory Committee

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ABSTRACT

The objective of this descriptive study was to analyse the total cost, of operating unit, labour unit and anaesthesia unit of Chonburi hospital, Ministry of Public Health, in the fiscal year of 1991. Total cost was defined as direct cost combined with indirect cost. Direct cost consisted of capital cost, basic operating cost and variable operating cost. In this study we calculated cost allocation by double distribution method. Unit cost was computed by dividing total cost with total number of patients (or patient-days) receiving services from a particular unit.

This study revealed that, pertaining to operating units, the total cost was 23,034,519.00 bahts, which was mainly the direct cost (76.73%). Direct cost was subdivided into 10.97% capital cost,

46.17% basic operating cost and 42.86% variable operating cost. Unit cost of operating unit was 1,803.80 bahts per patient. Fixed cost of surgical operating room and of obstetric-gynecological operating room were 1,259.60 bahts and 1,051.53 bahts per patient, respectively.

Total cost of labour unit was 4,365,724.83 bahts which composed of 64.39% direct cost and 35.61% indirect cost. Direct cost consisted of components as follows 10.98% capital cost, 74.56% basic operating cost and 14.46% variable operating cost. Unit cost was found to be 975.80 bahts per patient with variable cost of 78.13 bahts.

Anaesthesia unit consisted of anaesthesia section, respiratory care unit and acupuncture section. The total cost of anaesthesia was 8,559,494.31 bahts. The average direct cost of these three sections was 73.96%, which was subdivided into 8.74% capital cost, 55.73% basic operating cost and 35.53% variable operating cost. Average unit was 612.66 bahts per patient. Unit cost of anaesthesia section was 566.00 bahts per patient, that of respiratory care unit was 1,288.08 bahts per patient or 265.50 bahts per patient-day and that of acupuncture section was 83.95 bahts per patient.

This study yielded preliminary data which should be utilized productively in administrative decision making such as revising of service charge rate, budget planning and efficiency evaluation. Moreover, the results of this study should be used to enhance the development of precise, appropriate and up-to-date information system for cost assessment which is essential to effective hospital administration.