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APPENDICES

APPENDIX A

GENERAL INFORMATION OF THE SOCIAL SECURITY SCHEME IN THAILAND

The Social Security Scheme was launched in 1990, covering formal sector private employees for non-work related sickneees, maternity including cash benefits and funeral grants. The scheme is financed by tripartite contrubutions from government, employers and employees, each of 1.5% of payroll (total of 4.5%). The scheme decided to pay health care providers, whether public or private , on a flat rate capitation basis to cover both ambulatory and inpatient care. Registration of the insured with a contractor hospital was a necessary consequence of the chosen capitation payment system.

In Thailand, there are four categories of publicly or ganised health insurance and medical welfare systems covering 31.4 million people, 56% of the Thai population (Tangcharoensathien and Supechutikul, 1993a).

The first category, the public assistance scheme financed by general tax revenues, covers 27% of the population consisting of low income households, the elderly (over 60 years) and primary school children. A means test based on income is used to allocate free health cards to poor households. Card holders are entitled to free care at designated outlets, mainly Ministry of Public Health (MOPH) subdistrict health centers mannaged by paramedics or district hospitals. Access to higher levels of care requires a referral letter.

The second category includes the scheme for government officials (Civil Servant Medical Benefit Scheme,CSMBS) which is financed by general tax revenue and provides generous benefits to civil servants themselves, their parents, spouses and up to three children under 18 years old. This is seen as a fringe benefit for the generally low paid government officers, State enterprise employees and dependants have similar cover financed by the enterprises. Approximately 10 % of the population was covered by these schemes in 1996. Beneficiaries in both schemes have free choice of providers, who are paid on a fee for service basis for both ambulatory and inpatient care. There is very little copayment when public services are used and almost 50% copayment for private hospital inpatient care (Tangcharoensathien et al..1993).

The third category is a compulsory health insurance scheme known as the Social Security Scheme (SSS). Financed by compulsory tripartite (employers, employees and the

government) contributions of 1.5% of payroll each and covering formal workers in firms with over 10 employees for non-work related sickness. Maternity, invalidity and funeral grants. It covers the workers themselves and has not been extended to the families of workers except for maternity benefits. The same formal sector employees are also covered by the Workmen Compensation Scheme (WCS). Financed solely through employer contributions, for work-related sickness, disability and funeral grants. Beneficiaries under the WCS have free choice of providers who are reimbursed a fee for service basis with a limit of 30,000 Baht per illness episode. In 1996, the SSS covered 4.2 million people (7% of the Thai population). The WCS is compulsory and employers are not allowed to opt out. Although the SSS is also compulsory, employers who provide better benefits than the scheme are allowed to opt out.

The last category is voluntary health insurance. The Health Card project (HCP) covers non-poor house holds, mostly in rural areas, who can voluntarily buy a card which attracts a matching tax subsidy and which gives them access to free care at public facilities as long as they follow referral channels. (see table 1)

Health insurance in Thailand is developed to only a limited extent. The type and structure of insurance schemes have significant implications for private providers, as high out-of-pocket payments are often the main reason preventing people from using the private sector. A recent study of the Workmen's Compensation Scheme, in which co-payments are zero, showed that private providers were used almost entirely under the schemes in Bangkok (S. Bennett *et al.*, forthcoming).

The recent establishment of the social Security Scheme and the active debates about the future of other health insurance schemes suggest that the health sector is at a critical turning point. It is at this juncture that choices over whether or not the market-based system will be the main health care system in Thailand must be made.

They show great variation in terms of nature of scheme, benefit packages, sources of finance, methods of paying providers and levels of copayment. There is a great difference in the tax subsidy provided to each scheme, favouring the civil servant scheme as compared to the low income and health card schemes. There is also a substantial difference in the expenditure per capita of each scheme (Supachutikul, 1996). With that of the civil servant scheme being 8 times that of the low income scheme. The Ministry of Public Health has recently tried to recently tried to reduce this gap by increasing the public subsidy to the low income scheme. In addition the civil servant scheme, which in recent years has experienced rapid cost increases of 18% per annum in real terms, is currently being reformed with

particular attention being paid to reforming payment methods to improve cost containment and efficiency (Tangcharoensathien, 1996).

Table A1 Summarizes the characteristics of the main schemes.

Scheme	Type of Insurance	Target population	No. of persons covered
- Social Security Scheme	Compulsory health insurance	Workers in firms with more than 20 employees	3 million
- Workmen's Compensation Fund	Compulsory for work related injuries and illness	Workers in firms with more than 20 employees and dependants	3 million
- Civil Servants' Medical Benefit	Public assistance Government officials		6-7 million
Health card	Community financing Prepayment, Voluntary Health insurance	Households	2.7 million
Private insurance	Voluntary insurance	The better off, private Sector employees	0.2 million

Source : A shrinking state? Politics, Economics and Private health care in Thailand ; Public administration and development, vol. 14.1-17 (1997) by Sara Bennett and Viroj Tangcharoensathien

Duties and responsibilities of the Social Security Office

The Social Security Office (SSO) is a government department, which was established in accordance with the Social Act (B.E. 2533), on 3rd September 1990. At that time, some parts of the Public Welfare Department's work which related to social security along with the Workmen's Compensation Fund of the Labor Department, were transferred to be administered by the SSO under the responsibility of the Ministry of Interior and became one of the Departments in this new Ministry.

The primary responsibility of the SSO is to manage the operations of the Social Security Fund and the Workmen's Compensation Fund. The major functions of the SSO are as follows:

1. To provide protection and security for employees who are injured, sick, disabled, or died from work-related causes, under the Workmen's Compensation Act.

2. To provide protection and security for insured persons who are injured, sick, disabled, or die from non work – related causes. The Act also covers maternity, child allowance, old-age pension and unemployment benefits, for insured persons.
3. To give recommendations and guidelines on social security policies to match the changing needs of the country.
4. To disseminate knowledge and understanding about social security to employees, insured persons, employers and the public.
5. To collect contributions and pay compensation and benefits as prescribed in the Workmen's Compensation and the Social Security Acts.
6. To inspect and monitor all activities to ensure compliance with the Workmen's Compensation and the Social Security Acts.
7. To provide rehabilitation services to employees and insured persons with disabilities to help them to re-enter to the workforce.
8. To manage the investment of the Workmen's Compensation and the Social Security Funds.
9. To provide medical services for insured persons under the social security scheme.
10. To accomplish any other tasks assigned by the Acts to the SSO.

Coverage

According to the Social Security Act and the Workmen's Compensation Act, the Social Security Office has responsibility for providing protection and security for employees who are injured, sick, disabled or dead from work related injury and non work-related injury as well as providing maternity benefit. In 1991, the Act provided protection to establishments with 20 or more employees. Since 1993 this has been extended to cover establishments with 10 or more employees. For those employees who are not covered by the scheme the Office of the WCF requires that their employers pay compensation in the event of accident, injury or sickness through work - related causes.

IN 1999, 5.68 million insured persons and 100,360 establishments were registered with the SSO. This is an increase over the 1998 figure for insured persons, by 261,000 or 4.82% compared with a decrease from 1997 to 1998 of 10.96%

This year (1999) the total number of the insured persons who ceased to be employees and applied to continue their insured status in the Social Security Scheme was 7,354 (49,198 new insured persons). This is an increase over the 1998 figure by 23,131 or 48.98%

Medical Benefits

1. General practitioner and specialist care
2. Out – patient and In – patient care
3. Medicament and pharmaceutical products
4. Ambulance and transportation services
5. Ancillary services

The medical expenses covered by Social Security include diagnostic tests and procedures, treatment, room and board, medication and medical supplies, any other necessary to cure the insured person, and ambulance service.

The Social Security Act Is Not Applicable To :

- (1) government officials and regular employees of the central administration, provincial administration and local administration except for temporary employees,
- (2) employees of foreign governments or international organizations,
- (3) employees whose employers' office is in the country but being stationed abroad,
- (4) teachers or headmasters of private schools under the Private School Law,
- (5) students, nurse students, undergraduates, or apprentice doctors who are employees of schools, universities or hospitals,
- (6) employees or personnel in other undertakings or employees as prescribed in the Royal Decree.

However, there are 15 items (treatment of certain disease or condition, certain procedures,

ect.) which are not covered by Social Security, i.e.:

1. Psychosis except acute psychosis which require less than 15 days of treatment.
2. Disease or injury incurred as a result of substance abuse.
3. Disease requiring hospitalization for more than 180 consecutive days in one year.
4. Hemodialysis except
 - acute renal failure requiring hemodialysis for the duration not exceeding 60 days
 - end stage renal disease requiring chronic hemodialysis

5. Any treatments or procedures for cosmetic purposes.
6. Treatment protocols still under clinical trials.
7. Treatment for infertility
8. Artificial insemination
9. Procedures of tissue typing and matching for organ transplantation except those for bone marrow transplantation
10. Organ transplantation except bone marrow transplantation
11. Investigation or diagnostic procedures unnecessary for the disease or condition.
12. Sex transformation
13. Services provided during convalescence.
14. Dental service except tooth extraction, filling of carious cavity or scaling of dental plaque
15. Eye glasses

Contributions & Expenditures

In 1999, the SSO collected contributions from the employers, employees and government, to provide 6 types of benefits for insured persons: sickness maternity, death, invalidity, child allowance and old-age pension.

For 4 types of benefits (sickness, maternity death and invalidity) the SSO initially collected at the rate of 1.5% of insured wages from each party. For 2 types of latter benefits (child allowance and old-age pension), the SSO specified the rate of not over 3% of insured persons wages. Due to recent economic recession, the SSO has benefits to 1% of insured wages for 1998-2000. The contribution rate of 2 latter types of benefits in 1999 is 1% of wages. The main aim of such a reduction in contributions is to reduce the burden on the employers and the insured persons.

In 1999, the total amount of contributions collected from all three parties for the 6 types of benefits was 22,471 million baht, consisting of 10,911 million baht from the contributions for sickness benefit, maternity benefit, death benefit, invalidity benefit and 11,560 million baht for child allowance benefit and old-age benefit.

The contribution to the Social Security Fund comes from employers, employees and the Government at the rate of 1.5 percent of the employees wages (sickness 0.88 percent , maternity 0.44 percent , invalidity 0.12 percent and death 0.06 percent). The contribution is the limit of the minimum wage at 1,650 Baht a month whereas the minimum wage is 15,000

Baht a month. However during the economic recession in 1998 – 2000 , contribution rate is reduced to 1 percent each without reduce any benefit provided.

Table A2 Number of Contracted Hospitals 1992-1999

Type of Hospitals/ yrs.	1992	1993	1994	1995	1996	1997	1998	1999
สถานพยาบาล โรงพยาบาล	2535	2536	2537	2538	2539	2540	2541	2542
Main Contractor สถานพยาบาลหลัก	145	156	178	189	198	196	205	231
Public รัฐบาล	118	119	122	126	126	127	127	128
Private เอกชน	27	37	56	63	72	69	78	103
Sub Contractor สถานพยาบาลเครือข่าย	754	864	1,294	1,897	2,868	2,868	2,256	3,816

Utilization Rate

The utilization of health care has been indeed lower than expected. The expected rates since 1991 are 3 visits per person per year for out – patient and 0.5 admission days per person per year for in – patient. The rates for the 1995 – 2000 are shown in Table A3 For 2000, the average rate of out – patient visit was 2.04 per insured person, and hospital day was 0.20 days per person per year. It was found that insured persons of private provider have the utilization rate higher than public provider and vice versa.

Table A3 Medical Service Utilization of Health , 1995 – 2000

Type	1995	1996	1997	1998	1999	2000
Out - patient	1.22	1.34	1.52	1.46	2.15	2.04
- public	1.00	1.16	1.44	1.40	2.07	1.85
- private	1.41	1.45	1.59	1.50	2.22	2.18
In - patient	0.130	0.147	0.16	0.15	0.19	0.20
- Public	0.14	0.17	0.19	0.17	0.22	0.23
- Private	0.12	0.13	0.15	0.13	0.17	0.18

Out – patient (time / person / year)

In – patient (day / person / year)

Payment to the Contracted Hospital

The SSO has adopted the capitation system as the provider payment system. Capitation payment is crucial for health services with the respective contracted hospitals. Main contractor hospitals may arrange their own network to be the subcontractor in order to provide a part of service such as - out patient service. Per – defined benefit package and services level were set by the Medical Committee under Social Security Act.

Under the capitation system , SSO will pay the amount of capitation to the contracted hospital based on the number of registered insured persons. It should be note that due to the private hospitals contracting more and more sup – contractors there has been a shift of insured person from public hospitals to private hospitals. As indicated in Table A4, the number of sub – contractors has been increasing rapidly and stood at 4,832 in 2001.

Table A4 Number of Sub – contractor Hospitals , 1991 – 2001

Year	Public Hospital	Private Hospital	Total
1991	-	-	-
1992	838 (92.39)	69 (7.61)	907
1993	748 (89.15)	91 (10.85)	839
1994	1,019 (78.15)	275 (21.25)	1,294
1995	1,206 (63.57)	691 (36.43)	1,897
1996	1,210 (42.62)	1,629 (57.38)	2,839
1997	1,340 (46.90)	1,517 (53.1)	2,857
1998	1,263 (55.96)	994 (44.04)	2,257
1999	1,522 (39.88)	2,294 (60.12)	3,816
2000	1,621 (40.38)	2,393 (59.62)	4,014
2001	1,748 (36.17)	3,090 (63.93)	4,832

Note : The values in parentheses are percentage.

Table A5 Rate of capitation since year 1991 to 2000

Year	Rate (Baht/Person/Year)
1991	700
1992	700
1993	700
1994	700
1995	700
1996	800
1997	800
1998 <= 50000	1000
>= 50000	900
1999 <= 50000	1000
>= 50000	900
2000	1100

Practically in the capitation system, capitation fees are pre – paid monthly payment. A monthly capitation amount is estimated on the basic of the number of registered insured persons at the beginning of each month ; then, 75 percent of estimated capitation amount is paid in that month. In the next month, the actual monthly capitation amount is calculated based on the actual average number of insured persons of the previous month, and the difference between the actual amount and the 75 percent of the estimated amount of the relevant month is paid.

The simple formular for capitation payment can expressed as follows :

$$\text{primilinary amount} = N_1 * C / 12 * 75 / 100 \quad [1]$$

$$\text{actual amount} = \left[\frac{N_1 + N_2}{2} \right] * C / 12 \quad [2]$$

$$\text{thus, the difference} = [2] - [1]$$

where

C = Capitation rate

N₁ = Number of insured persons at the beginning of the month

N₂ = Number of insured persons at the end of the month

SSO has set the guideline that insured persons must register themselves in contracted hospitals for the period of two year. After the first year, the insured persons can change the contracted hospitals if they need.

Practical Points that determine success of the scheme

First, reliable information about members' profile for eligibility check, the responsible organization must build up information system to ensure that eligible persons only can get services from contracted providers. And after providing services hospitals have to report to Social Health Insurance organization (for utilization, services and costing review).

Second, quality assurance program, since quality of care for the members, under capitation payment can bring services pattern from over investigation over treatment in old style down to under treatment.

Health Care Expenditure

According to the concept of capitation payment, this method is a significant measure for SSO that can control health care expenditure in each year. However , capitation payment system has a weakness. It is that the hospitals' revenue from the capitation is rather certain due to the amount of insured persons registering with the hospitals. At the same time, hospitals' expenditure increases according to number of care. Hence, the hospitals have trend to minimize their service in order to avoid the risk of loss. Moreover, insured persons are determined to select only a main contraction.

Besides the capitation payment system, SSO has introduced other medical payment in order to facilitate the accessibility of insured persons as well as reduce the risk of the contracted hospital. The payment systems that have been implemented are as the following :

1. The cases requiring special treatment. SSO will pay to the contracted hospitals separate from the capitation payment. The additional amount paid is up to a certainly determined amount. The list of special treatments and the determined rate of reimbursements are given in Table A6
2. In the case of emergency or accident, insured persons can be admitted by any of the hospitals . The cost of the medical care in non – registered providers is reimbursed with 72 hours of the admission to the hospital. The SSS determined the rate of reimbursement as show in TableA7

Table A6 Maximum Rates of Additional Subsidy for Special for Special Treatment

Item	Payment
1. Acute Renal Failure (not exceeding 60 days	
- Hemodialysis	3,000 Baht / time
- Peritoneal Dialysis	1,500 Baht / day
2. Chemotherapy or Radiotherapy for malignant patients	30,000 Baht / year
3. Open Heart Surgery	100,000 Baht / case
4. Implantation of Prosthesis and Instrumentation	As items and rate of the SSO announcement
5. Brain Surgery	
- Craniotomy or Craniectomy	15,000 Baht / case
- Craniotomy or Craniectomy with Complication	30,000 Baht / case
- Craniotomy or Craniectomy that due to Unconscious Patient	30,000 Baht / case
- Craniotomy or Craniectomy and Use Special Instrument	30,000 Baht / case
6. Coronary Bypass	100,000 Baht / case
7. Percutaneous Balloon Valvuloplasty	20,000 Baht / case
8. Cryptococcal Meningitis Treatment	
- Medicine only	15,000 Baht / case
9. Coronary Dilatation using Balloon or Percutaneous	
- Transluminal Coronary Angioplasty	30,000 Baht / case (not exceed 2 times)
10. Vasectomy (for Male)	500 Baht / case
Tubal Ligation (For Female)	1,000 Baht / case

Note : US\$ 1 = 45.50 Baht (August 2001)

Table A7 Determined Rates of Reimbursement for Emergency and Accident

Item	Payment
Emergency Case	
(within 72 hrs.)	
1. Out - patient	
(not exceed 2 time / year)	
- Treatment	300 Baht / visit
- Laboratory Examination	200 Baht / visit
- Physician Procedure	200 Baht / visit
2. In - Patient	
- Treatment	1,500 Baht / day
- Major Operation (< 2 hrs.)	8,000 Baht / time
- Major Operation (> 2 hrs)	15,000 Baht / time
- Room and Board	700 Baht / day
- ICU Treatment	2,000 Baht / day
- CT Scan and or MRI	4,000 Baht / time
Accident	
(within 72 hrs.)	
1. Public Hospital	
- Treatment	Full amount as necessary
- Room and Board	700 Baht / day
2. Private Hospital	
	Same as emergency case

3. A utilization related payment is paid to the contracted hospitals which submit monthly clinical information on utilization and medical service costs. SSO uses the percentile ranking system to compare the utilization of the hospitals. The annual amount of payment ranges from 30 Baht / person to 100 Baht / person. The hospital that submitted the information not less than 7 month a year can receive this payment. The rate of payment can be expressed as follows :

$P_0 - P_{30}$	=	30	Baht / person / year
$P_{31} - P_{40}$	=	40	Baht / person / year
$P_{41} - P_{50}$	=	50	Baht / person / year
$P_{51} - P_{60}$	=	60	Baht / person / year
$P_{61} - P_{70}$	=	70	Baht / person / year
$P_{71} - P_{80}$	=	80	Baht / person / year
$P_{81} - P_{90}$	=	90	Baht / person / year
$P_{91} - P_{100}$	=	100	Baht / person / year

4. Other payments are allowed in some cases namely :

- Hemodialysis acute renal failure not Baht / time, exceed 60 days	=	1,500 not exceed 3,000 Baht / week
- Bone marrow transplantation	=	750,000Baht / case
- Artificial lens	=	4,000Baht / side
- Dental care (pulling, filling and scaling)	=	200Baht / time, not exceed 400 Baht / year

Summary of 1999 Social Security Scheme Operations

The Social Security Office provides rehabilitation services to disabled employees through the Industrial Rehabilitation Centre (IRC) which started providing its rehabilitation services on 1st May 1985. In 1999, the Social Security Office provided rehabilitation services to 358 disabled employees. Of these, 203 were continuing rehabilitants from previous years and 155 were new entrants. Of the 155 new employees undergoing rehabilitation, 80% were male and 20% were female. Most of them were 25-29 years old and had injuries to hands and fingers caused by machine accidents. Up to 80.65% of those undergoing rehabilitation were from work places located in the central part of the country and 42.58% of them were born in the north-east of the country. In 1999, 157 employees finished the courses of rehabilitation. Most of them were able to return to work for their previous employers.

The design of the scheme stimulated competition for registered workers. Initially, private hospitals were hesitant about their involvement because they thought the capitation rate had been set too low. However, it soon became apparent that participation in the scheme was financially worthwhile. Moreover, private hospitals were in a strong position to market their services based on their reputation for prompt service, cleanliness and friendliness of staff and did so aggressively. There was a significant increase in the proportion of SS workers registered in private hospitals, expressed as a proportion of total contractor hospitals, increased from 13% in 1991 to 33% in 1995 when there were 126 public contractor hospitals and 63 private contractor hospitals.

The design of the SS scheme is thus based on a public contract model (OECD, 1992) involving the SSO as the sole insurer. Compulsory income-related contributions and a single rate annual capitation payment by the SSO for each employee to finance both ambulatory and inpatient care services from the chosen public or private hospital, based on an annual contractual agreement. Provider income is related directly to the number of registered workers, not to service workload. The capitation fee is negotiated between the SSO Medical Committee and providers. The insured have free choice of provider once a year and there is no copayment at point of service. Under this model, there is considerable potential to achieve micro-economic efficiency by a combination of consumer-led competition over quality, and the development of suitable incentives and regulations in the contracts between the SSO and the providers. However, both are subject to information constraints (OECD, 1992)

APPENDIX B

Table B1 Range of Top 10 Highest of Social Security Scheme In-Patient at Nakornthon hospital in year 2000

Number	Code	Full Name
1	A09	<p>Diarrhoea and gastroenteritis of presumed infectious origin</p> <p>Note: In countries where any term listed in A09 without further specification can be assumed to be of noninfectious origin, the condition should be classified to K52.9</p> <p>อาการท้องร่วง กระเพาะและลำไส้อักเสบซึ่งสันนิษฐานว่าเกิดจากการติดเชื้อ ข้อสังเกต : ในประเทศ ที่ภาวะใดใน A09 ที่มีได้ระบุรายละเอียด ให้สันนิษฐานว่าไม่ใช่สาเหตุจากการติดเชื้อ และให้จำแนกภาวะเหล่านี้ไว้ที่ K52.9</p> <p>Catarrh, enteric or intestinal</p> <p>Colitis NOS</p> <p>Enteritis haemorrhagic</p> <p>Gastroenteritis } septic</p> <p>Diarrhoea: } + NOS } + dysenteric } + epidemic }</p> <p>Infectious diarrhoeal disease NOS</p> <p>คารทาร์</p> <p>ลำไส้ใหญ่อักเสบ NOS</p> <p>ลำไส้อักเสบ ที่มีเลือดออก</p> <p>กระเพาะอาหารลำไส้อักเสบ มีการติดเชื้อในกระแสเลือด</p> <p>ท้องร่วง : } + NOS } + เป็นบิด } + ที่ระบอบ }</p> <p>Excludes: due to bacterial, protozoal, viral and other specified</p> <p>Infectious agents (A00-A08) noninfective diarrhoea (K52.9) + neonatal (P78.3)</p> <p>ไม่รวม : การติดเชื้อที่ระบุรายละเอียดอื่น, ไวรัส, โปรโตซัว, และแบคทีเรีย (A00-A08) ท้องร่วงที่ไม่ติดเชื้อ (K52.9) + ในเด็กแรกเกิด (P78.3)</p>

2	K35.0	<p>Acute appendicitis with generalized peritonitis</p> <p>Acute appendicitis</p> <p>Appendicitis (acute) with :</p> <ul style="list-style-type: none"> + perforation +peritonitis (generalized) + rupture <p>ไส้ติ่งอักเสบเฉียบพลันร่วมกับช่องท้องอักเสบทั่วไป</p> <p>ไส้ติ่งอักเสบ(เฉียบพลัน) ร่วมกับ:</p> <ul style="list-style-type: none"> +มีการทะลุ +ช่องท้องอักเสบ (ทั่วไป) +แตก
	K35.1	<p>Acute appendicitis with peritoneal abscess</p> <p>Abscess of appendix</p> <p>ไส้ติ่งอักเสบเฉียบพลันร่วมกับฝีหนองในช่องท้อง</p> <p>ฝีหนองของไส้ติ่ง</p>
	K35.9	<p>Acute appendicitis, unspecified</p> <p>Acute appendicitis without:</p> <ul style="list-style-type: none"> + perforation + peritoneal abscess + peritonitis + rupture <p>ไส้ติ่งอักเสบเฉียบพลัน ที่มิได้ระบุรายละเอียด</p> <p>ไส้ติ่งอักเสบเฉียบพลัน ที่ไม่มี :</p> <ul style="list-style-type: none"> + การทะลุ + ฝีหนองช่องท้อง + ช่องท้องอักเสบ + ไส้ติ่งแตก
3	N10	<p>Acute tubulo-interstitial nephritis</p> <p>Acute:</p> <ul style="list-style-type: none"> + infectious interstitial nephritis + pyelonephritis <p>Use additional code (B95-B97), if desired, to identify infectious agent.</p> <p>ท่อและเนื้อเยื่อระหว่างท่อในไตอักเสบเฉียบพลัน</p> <p>เฉียบพลัน :</p> <ul style="list-style-type: none"> + เนื้อเยื่อระหว่างท่อในไตอักเสบจากการติดเชื้อ + กรวยไตอักเสบ + ไตและกรวยไตอักเสบ <p>ให้รหัส (B95-B97) เสริม ถ้าต้องการระบุชนิดของเชื้อที่ทำให้เกิดโรคนี้</p>
4	J039	<p>Acute tonsillitis, unspecified</p> <p>Tonsillitis (acute):</p>

		<p>+ NOS</p> <p>+ follicular</p> <p>+ gangrenous</p> <p>+infective</p> <p>+ ulcerative</p> <p>ต่อมทอลซิลอักเสบเฉียบพลัน ที่มีได้ระบุรายละเอียด</p> <p>ต่อมทอลซิลอักเสบ (เฉียบพลัน) :</p> <p>+ NOS</p> <p>+ แบบเป็นฟอลลิเคิล</p> <p>+ แบบแองกรีน</p> <p>+ จากการติดเชื้อ</p> <p>+ เป็นแผล</p>
5	J069	<p>Pneumonitis due to solids and liquids</p> <p>Use additional external cause code (Chapter XX), if desired, to identify cause.</p> <p>Excludes: neonatal aspiration syndromes (P24.-)</p> <p>ปอดอักเสบจากของแข็งหรือของเหลว</p> <p>ใช้รหัสสาเหตุภายนอก (บทที่ 20) เสริม ถ้าต้องการเพื่อบอกสาเหตุ</p> <p>ไม่รวม : กลุ่มอาการสำลักในเด็กแรกเกิด (P24.-)</p>
6	J45.9	<p>Asthma, unspecified</p> <p>Asthmatic bronchitis NOS</p> <p>Late-onset asthma</p> <p>โรคหืด ที่มีได้ระบุรายละเอียด</p> <p>หลอดลมอักเสบแบบหอบหืด NOS</p> <p>หืดแบบเริ่มต้นอาการช้า</p>
7	O03	<p>Spontaneous abortion</p> <p>Includes: miscarriage</p> <p>แท้งเอง</p> <p>รวม : การแท้งโดยธรรมชาติ</p>
8	K27.9	<p>Peptic ulcer, site unspecified</p> <p>Includes: gastroduodenal ulcer NOS</p> <p>Peptic ulcer NOS</p> <p>Excludes: peptic ulcer of newborn (P78.8)</p> <p>แผลเปื่อยโรคเป็ปติค ที่มีได้ระบุรายละเอียดของตำแหน่ง</p> <p>รวม : แผลเปื่อยโรคเป็ปติค NOS</p> <p>แผลเป็ปติค NOS</p> <p>ไม่รวม : แผลเปื่อยโรคเป็ปติคของเด็กก่อน (P78.8)</p> <p>The following fourth-character subdivisions are for use with categories K25-K28:</p> <p>K25-K28:</p> <p>ต่อไปนี้เป็นรหัสตำแหน่งที่ 4 ที่ใช้ในการแบ่งกลุ่มย่อยของหมวด K25-K28 :</p>

		<p>.0 Acute with haemorrhage</p> <p>.1 Acute with perforation</p> <p>.2 Acute with both haemorrhage and perforation</p> <p>.3 Acute without haemorrhage or perforation</p> <p>.4 Chronic or unspecified with haemorrhage</p> <p>.5 Chronic or unspecified with perforation</p> <p>.6 Chronic or unspecified with both haemorrhage and perforation</p> <p>.7 Chronic without haemorrhage or perforation</p> <p>.9 Unspecified as acute or chronic, without haemorrhage or perforation</p> <p>.0 ภาวะเกิดเฉียบพลันร่วมกับมีเลือดออก</p> <p>.1 ภาวะเกิดเฉียบพลันร่วมกับมีการทะลุ</p> <p>.2 ภาวะเกิดเฉียบพลันร่วมกับมีเลือดออกและการทะลุ</p> <p>.3 ภาวะเกิดเฉียบพลันร่วมกับไม่มีเลือดออกและการทะลุ</p> <p>.4 ภาวะเรื้อรังหรือที่มีได้ระบุรายละเอียดร่วมกับมีเลือดออก</p> <p>.5 ภาวะเรื้อรังหรือที่มีได้ระบุรายละเอียดร่วมกับมีการทะลุ</p> <p>.6 ภาวะเรื้อรังหรือที่มีได้ระบุรายละเอียดร่วมกับมีเลือดออกและทะลุ</p> <p>.7 ภาวะเรื้อรังที่ไม่พบว่ามีเลือดออกหรือทะลุ</p> <p>.9 ภาวะที่ได้ระบุรายละเอียดเป็นแบบเฉียบพลันหรือเรื้อรังและไม่มีเลือดออกหรือทะลุ</p>
9	R42	<p>Dizziness and giddiness</p> <p>Light-headedness</p> <p>Vertigo NOS</p> <p>Excludes: vertiginous syndromes(H81.-)</p> <p>วิงเวียน มึน</p> <p>หัวเบาหัววิง</p> <p>บ้านหมุน NOS</p> <p>ไม่รวม : กลุ่มอาการบ้านหมุน (H81.-)</p>
10	O21.0	<p>Excessive vomiting in pregnancy</p> <p>Mild hyperemesis gravidarum</p> <p>Hyperemesis gravidarum, mild or unspecified, starting before the end of the 22nd week of gestation</p> <p>อาการอาเจียนมากในขณะตั้งครรภ์</p> <p>แพ้ท้องมาก ระดับไม่รุนแรง</p> <p>แพ้ท้องมาก ระดับไม่รุนแรงหรือไม่ระบุ เริ่มมีอาการก่อนอายุครรภ์ครบ 22 สัปดาห์</p>

APPENDIX C

Simultaneous equations are programmed on a computer.

- First step : Find labor cost , material cost and capital cost of the Hospital
- 2nd step : Find total direct cost by summation labor cost , material cost and capital cost
- 3rd step : Put all department in the table in vertical axis and horizontal axis allocate unit of measurement form table 3.2 to each cost center

Data collection of labor cost sheet

Code	Department	Salary & wage Overtime	Welfare	Wage Parttime	Traveling Expense	Bonus	Total LC.
A01	Personel, Vechile, Guard						
A02	Nurse administration						
A03	Financing and Accounting						
A04	Staok + Purchasing						
A05	Maintenane (General, Medical)						
A06	laundry						
A07	Computer						
A08	Medical Reccords and Statistics						
A09	Housekeeping						
A10	Social						
B01	Clinical laboratory						
B02	Radicology						
B03	Rdhabilitation						
B04	Pharmacy						
B05	Operating Room						
B06	Nutrition						
B07	Anesthetic						
B08	Delivery Room						
B09	Nursery + daycare						
C01	OPD Service						
C02	OPD Dental						
C03	OPD Emergency + porter						
C04	IPD Ward 5						
C05	IPD Ward 6						
C06	IPD Ward 7						
C07	ICU + hemodialnsis service						
D01	MKT + ART						
D02	PR + Operator						
Total							

Data collection of material cost sheet

Code	Department	Office and Medical supply	Tap Water	Electricity	Telephone	Total MC.
A01	Personel,Vechile,Guard					
A02	Nurse administration					
A03	Financing and Accounting					
A04	Staok + Purchasing					
A05	Maintenane (General,Medical)					
A06	laundry					
A07	Computer					
A08	Medical Reccords and Statistics					
A09	Housekeeping					
A10	Social					
B01	Clinical laboratory					
B02	Radiclogy					
B03	Rcdhabilitation					
B04	Pharmacy					
B05	Operating Room					
B06	Nutrition					
B07	Anesthetic					
B08	Delivery Room					
B09	Nursery + daycare					
C01	OPD Service					
C02	OPD Dental					
C03	OPD Emergency + porter					
C04	IPD Ward 5					
C05	IPD Ward 6					
C06	IPD Ward 7					
C07	ICU + hemodialnsis service					
D01	MKT + ART					
D02	PR + Operator					
TOTAL						

Data collection of capital cost sheet

Code	Department	Area	Area	Depreciation of Equipment	Depreciation of Building	Maintenance of Building	Total CC.
A01	Personel,Vechile,Guard						
A02	Nurse administration						
A03	Financing and Accounting						
A04	Staok + Purchasing						
A05	Maintenane (General,Medical)						
A06	laundry						
A07	Computer						
A08	Medical Reccords and Statjstics						
A09	Housekeeping						
A10	Social						
B01	Clinical laboratory						
B02	Radiology						
B03	Rehabilitation						
B04	Pharmacy						
B05	Operating Room						
B06	Nutrition						
B07	Anesthetic						
B08	Delivery Room						
B09	Nursery + daycare						
C01	OPD Service						
C02	OPD Dental						
C03	OPD Emergency + porter						
C04	IPD Ward 5						
C05	IPD Ward 6						
C06	IPD Ward 7						
C07	ICU + hemodialnsis service						
D01	MRT + ART						
D02	PR + Operator						
Total							

Data collection of labor cost sheet

Code	Department	Salary & wage Overtime	Welfare	Wage Parttime	Traveling Expense	Bonus	Total LC.
A01	Personel,Vechile,Guard	14,431,884.40	21,442.50	-	144,352.00	-	14,597,678.90
A02	Nurse administration	108,806.99	1,608.00	156,869.00	-	-	267,283.99
A03	Financing and Accounting	1,331,258.44	77,509.50	-	35,000.00	-	1,443,767.94
A04	Staok + Purchasing	382,834.27	30,404.50	-	-	-	413,238.77
A05	Maintenane (General,Medical)	7,312,535.19	13,165.00	-	-	-	7,325,700.19
A06	laundry	448,388.73	5,609.50	-	-	code	453,998.23
A07	Computer	1,366,397.53	1,184.50	120,000.00	-	-	1,487,582.03
A08	Medical Reccords and Statistics	567,868.24	34,804.50	-	-	-	602,672.74
A09	Housekeeping	1,577,263.44	28,376.00	-	-	-	1,605,639.44
A10	Social	1,337,260.03	12,345.00	-	-	-	1,349,605.03
B01	Clinical laboratory	4,701,686.76	2,925.50	121,014.00	-	-	4,825,626.26
B02	Radiclogy	3,348,031.86	10,088.00	94,610.00	-	-	3,452,729.86
B03	Rdhabilitation	306,522.60	6,512.50	-	-	-	313,035.10
B04	Pharmacy	24,545,969.31	43,201.00	690,846.00	-	-	25,280,016.31
B05	Operating Room	3,665,497.64	58,329.00	470,434.00	-	-	4,195,260.64
E 6	Nutrition	4,654,882.69	29,869.00	-	-	-	4,684,751.69
B07	Anesthetic	191,883.95	1,540.00	338,625.00	-	-	532,048.95
B08	Delivery Room	393,492.87	20,862.00	128,335.00	-	-	542,689.87
B09	Nursery + daycare	475,737.54	25,509.50	16,800.00	-	-	518,047.14
C01	OPD Service	1,625,562.89	105,752.50	-	-	-	1,731,315.39
C02	OPD Dental	920,462.25	1,481.50	-	-	-	921,943.75
C03	OPD Emergency + porter	1,368,027.01	147,970.50	407,453.00	-	-	1,923,450.51
C04	IPD Ward 5	2,479,929.64	66,227.00	48,960.00	-	-	2,595,116.64
C05	IPD Ward 6	2,168,763.55	20,924.50	87,718.00	-	-	2,277,406.05
C06	IPD Ward 7	2,506,622.72	2,316.50	46,480.00	-	-	2,555,419.22
C07	ICU + hemodialnsis service	4,077,661.81	23,067.00	139,180.00	-	-	4,239,908.81
D01	MKT + ART	1,237,825.54	28,336.00	-	101,250.00	-	1,367,411.54
D02	PR + Operator	1,094,490.24	36,139.00	-	-	-	1,130,629.24
Total		88,628,548.23	857,500.00	2,867,324.00	280,602.00	-	92,633,974.23

Data collection of material cost sheet

Code	Department	Office and Medical supply	Tap Water	Electricity	Telephone	Total MC.
A01	Personel,Vechile,Guard	3,979,621.00	188,579.14	2,339,596.00	95,413.00	6,603,209.14
A02	Nurse administration	52,276.00	2,979.72	36,968.00	2,570.00	94,793.72
A03	Financing and Accounting	1,128,601.00	8,305.97	103,048.00	46,461.00	1,286,415.97
A04	Staok + Purchasing	38,500.00	15,755.28	195,467.00	21,437.00	271,159.28
A05	Maintenane (General,Medical)	6,230,830.00	55,497.32	688,524.00	16,241.00	6,991,092.32
A06	laundry	192,246.00	14,824.12	183,915.00	57.00	391,042.12
A07	Computer	1,291,236.00	3,724.65	46,210.00	3,668.00	1,344,838.65
A08	Medical Reccords and Statistics	362,503.00	11,620.91	144,174.00	13,567.00	531,864.91
A09	Housekeeping	842,383.00	52,331.36	649,246.00	318.00	1,544,278.36
A10	Social	189,847.00	62,425.17	774,474.00	38,872.00	1,065,618.17
B01	Clinical laboratory	4,451,855.00	6,704.37	83,177.00	6,020.00	4,547,756.37
B02	Radiclogy	3,018,030.00	18,139.06	225,041.00	2,311.00	3,263,521.06
B03	Rdhabilitation	60,345.00	7,188.58	89,185.00	401.00	157,119.58
B04	Pharmacy	24,383,433.00	7,300.32	90,571.00	22,194.00	24,503,498.32
B05	Operating Room	2,767,515.00	40,337.98	500,451.00	2,041.00	3,310,344.98
B06	Nutrition	4,248,551.00	12,179.61	151,106.00	2,449.00	4,414,285.61
B07	Anesthetic	77,496.00	5,586.98	69,315.00	680.00	153,077.98
B08	Delivery Room	100,702.00	8,231.43	102,123.00	5,438.00	216,494.48
B09	Nursery + daycare	190,640.00	12,291.35	152,492.00	3,034.00	358,457.35
C01	OPD Service	927,662.00	19,628.92	243,525.00	26,853.00	1,217,668.92
C02	OPD Dental	768,191.00	5,214.51	64,694.00	23,507.00	861,606.51
C03	OPD Emergency + porter	961,182.00	18,623.26	231,048.00	64,255.00	1,275,108.26
C04	IPD Ward 5	792,067.00	60,525.60	750,907.00	66,463.00	1,669,962.60
C05	IPD Ward 6	1,015,221.00	43,280.46	536,957.00	67,965.00	1,663,423.46
C06	IPD Ward 7	1,023,395.00	68,235.63	846,561.00	63,091.00	2,001,282.63
C07	ICU + hemodialnsis service	3,154,982.00	40,449.72	501,837.00	17,126.00	3,714,394.72
D01	MKT + ART	1,089,941.00	7,412.06	91,957.00	23,076.00	1,212,386.06
D02	PR + Operator	885,550.00	558.70	6,931.00	196,492.00	1,089,531.70
TOTAL		64,224,801.00	797,932.23	9,899,500.00	832,000.00	75,754,233.23

Data collection of capital cost sheet

Code	Department	Area	Area	Depreciation of Equipment	Depreciation of Building	Maintenance of Building	Total CC.
A01	Personel,Vechile,Guard	21,719	48.13	11,197,396.51	7,828,675.26	216,520	19,264,359
A02	Nurse administration	65	0.14	32,825.92	14,013.27	-	46,904
A03	Financing and Accounting	208	0.46	105,042.93	44,842.47	-	150,094
A04	Stoak + Purchasing	518	1.15	261,597.29	111,674.99	-	373,791
A05	Maintenane (General,Medical)	1,491	3.30	847,940.28	321,442.87	956,035	2,126,912
A06	laundry	266	0.59	566,817.66	57,346.61	-	624,431
.07	Computer	100	0.22	115,546.68	21,558.88	-	137,206
A08	Medical Reccords and Statistics	167	0.37	84,337.35	36,003.33	-	120,508
A09	Housekeeping	153	0.34	389,266.77	32,985.08	-	422,405
A10	Social	1,260	2.79	636,317.74	271,641.86	-	909,222
B01	Clinical laboratory	714	1.58	810,013.42	153,930.39	-	964,659
B02	Radiclogy	392	0.87	3,153,891.80	84,510.80	2,122,316	5,361,111
B03	Rehabilitation	693	1.54	532,984.04	149,403.02	-	683,082
B04	Pharmacy	197	0.44	99,487.78	42,470.99	-	142,156
B05	Operating Room	1,652	3.66	3,003,296.19	356,152.66	148,088	3,509,193
B06	Nutrition	1,116	2.47	563,595.71	240,597.08	-	805,311
B07	Anesthetic	180	0.40	418,466.83	38,805.97	-	457,453
B08	Delivery Room	821	1.82	1,117,922.80	176,998.39	-	1,295,744
B09	Nursery + daycare	544	1.21	633,231.60	117,280.29	-	751,057
C01	OPD Service	1,892	4.19	1,495,006.72	407,893.97	-	1,904,797
C02	OPD Dental	273	0.61	275,240.58	58,855.74	-	334,370
C03	OPD Emergency + porter	431	0.96	670,577.01	92,918.75	-	763,928
C04	IPD Ward 5	3,757	8.33	2,589,158.98	809,967.04	-	3,402,891
C05	IPD Ward 6	2,344	5.19	2,357,752.47	505,340.09	-	2,865,442
C06	IPD Ward 7	2,344	5.19	2,169,073.42	505,340.09	-	2,676,763
C07	ICU + hemodialnsis service	1,685	3.73	1,556,887.07	363,267.09	-	1,921,843
D01	MKT + ART	118	0.26	106,522.78	25,439.48	-	132,081
D02	PR + Operator	23	0.05	11,615.32	4,958.54	-	16,597
Total		45,123	100	35,801,813.65	12,874,315.00	3,442,959	52,164,311

CODE	DEPARTMENT	LC	MC	CC	TDC	%LC	%MC	%CC	TDM
A01	Personal Vehicle Guard	14,597,678.90	6,603,209.14	19,264,358.90	40,465,246.94	6.618686118	2.993939583	8.734590323	18.34721602
A02	Nurse administration	267,283.99	94,793.72	46,904.33	408,982.04	0.121188365	0.042980112	0.021266742	0.185435219
A03	Financing and Accounting	1,443,767.94	1,286,415.97	150,093.86	2,880,277.77	0.654614127	0.583269682	0.068053569	1.305937377
A04	Stock + Purchasing	413,238.77	271,159.28	373,791.43	1,058,189.48	0.187365247	0.122945447	0.169479556	0.47979025
A05	Maintenane (General,Medical)	7,325,700.19	6,991,092.32	2,126,912.45	16,443,704.96	3.3215219	3.169808434	0.964356459	7.455686793
A06	laundry	453,998.23	391,042.12	624,430.86	1,469,471.21	0.205845861	0.177301136	0.283121165	0.666268162
A07	Computer	1,487,582.03	1,344,838.65	137,205.78	2,969,626.46	0.674479731	0.609758919	0.062210027	1.346448677
A08	Medical Records and Statistics	602,672.74	531,864.91	120,508.05	1,255,045.70	0.273255887	0.241151139	0.054639163	0.569046189
A09	Housekeeping	1,605,639.44	1,544,278.36	422,405.19	3,572,322.99	0.725007757	0.700186229	0.191521363	1.619715349
A10	Social	1,349,605.03	1,065,618.17	909,222.39	3,324,445.59	0.611920028	0.483158469	0.412247568	1.507326065
B01	Clinical laboratory	4,875,626.26	4,547,756.37	964,659.39	10,338,042.02	2.18797151	2.061983426	0.437353078	4.687338014
B02	Radiology	3,452,729.86	3,263,521.06	5,361,111.47	12,077,362.39	1.565491018	1.479702471	2.430764117	5.475957605
B03	Rehabilitation	313,035.10	157,119.58	683,081.60	1,153,236.28	0.141932227	0.071239078	0.309713805	0.522885109
B04	Pharmacy	25,280,016.31	24,503,498.32	142,156.21	49,925,670.84	11.46212998	11.11005149	0.064454583	22.63663606
B05	Operating Room	4,195,260.64	3,310,344.98	3,509,192.51	11,014,798.13	1.902159484	1.500932752	1.591091565	4.994183801
B06	Nutrition	4,684,751.69	4,414,285.61	805,311.26	9,904,348.56	2.124098029	2.001466883	0.365133561	4.490698473
B07	Anesthetic	532,048.95	153,077.98	457,453.20	1,142,580.13	0.241234584	0.069406589	0.207412367	0.518053541
B08	Delivery Room	542,689.87	216,494.48	1,295,744.01	2,054,928.36	0.246059249	0.098160058	0.587499078	0.931718385
B09	Nursery + daycare	518,047.14	358,457.35	751,057.10	1,627,561.59	0.234886069	0.162526981	0.340534355	0.737947406
C01	OPD Service	1,731,315.39	1,217,668.92	1,904,796.88	4,853,781.19	0.784990081	0.552099305	0.86364776	2.200737146
C02	OPD Dental	921,943.75	861,606.51	334,369.93	2,117,920.19	0.418015518	0.390658206	0.15160558	0.960279304
C03	OPD Emergency + porter	1,923,456.51	1,275,108.26	763,927.72	3,962,486.49	0.872105441	0.57814269	0.346369931	1.796618111
C04	IPD Ward 5	2,595,116.64	1,669,962.60	3,402,891.35	7,667,970.59	1.176643396	0.757172312	1.542893899	3.476709607
C05	IPD Ward 6	2,277,406.05	1,663,423.46	2,865,441.75	6,806,271.26	1.032591271	0.754207422	1.299210628	3.08600932
C06	IPD Ward 7	2,555,419.22	2,001,282.63	2,676,762.70	7,233,464.55	1.158644318	0.907395049	1.213662273	3.279701641
C07	ICU + hemodialysis service	4,239,908.81	3,714,394.72	1,921,842.89	9,876,146.42	1.922403265	1.684131631	0.871376537	4.477911433
D01	MKT + ART	1,367,411.54	1,212,386.06	132,080.52	2,711,878.12	0.61999362	0.549704021	0.0598362	1.22958384
D02	PR + Operator	1,130,629.24	1,089,531.70	16,596.91	2,236,757.85	0.512634927	0.494001025	0.007525151	1.014161103
		92,633,974.23	75,754,233.23	52,164,310.65	220,552,518.11	42.00086901	34.34748054	23.65165045	100.00

CODE	DEPARTMENT	TDC	a01	a02	a03	a04	a05	a06	a07	a08	a09	a10
A01	Personel,Vechile,Guard	40,465,246.94	16	0	16	3979621	216520	0	11	0	21719	0
A02	Nurse administration	408,982.04	7	0	4	52276	0	0	4	0	65	0
A03	Financing and Accounting	2,880,277.77	29	0	29	1128601	0	0	22	0	208	0
A04	Stoak - Purchasing	1,058,189.48	4	0	4	38500	0	0	2	0	518	0
A05	Maintenane (General,Medical)	16,443,704.96	11	0	11	6230830	956035	0	4	0	1491	0
A06	laundry	1,469,471.21	7	0	7	192246	0	0	0	0	266	0
A07	Computer	2,969,626.46	4	0	3	1291236	0	0	24	0	100	0
A08	Medical Reccords and Statistics	1,255,045.70	12	0	12	362503	0	0	10	0	167	0
A09	Housekeeping	3,572,322.99	9	0	9	842383	0	0	0	0	153	0
A10	Social	3,324,445.59	7	0	7	189847	0	0	0	0	1260	0
B01	Clinical aboratory	10,338,042.02	9	0	6	4451335	0	22666	2	22666	714	6686
B02	Rariclogy	12,077,362.39	9	0	6	3018030	2122316	11794	6	11794	392	3614
B03	Rdhabilitation	1,153,236.28	4	0	4	60345	0	3915	0	3915	693	1512
B04	Pharmacy	49,925,670.84	20	0	11	24383433	0	0	9	0	197	96499
B05	Operating Room	11,014,798.13	17	0	11	2767515	148088	0	0	0	1652	0
B06	Nutrition	9,904,348.56	22	0	22	4248551	0	0	0	0	1116	1780
B07	Anesthetic	1,142,580.13	5	0	1	77496	0	0	0	0	180	0
B08	Delivervy Room	2,054,928.36	11	0	6	100702	0	0	1	0	821	61
B09	Nursery + daycare	1,627,561.59	9	278	9	190640	0	278	1	278	544	2072
C01	OPD Service	4,853,781.19	25	119239	25	927662	0	119239	1	119239	1892	60399
C02	OPD Dental	2,117,920.19	7	0	6	768191	0	4535	0	4535	273	1259
C03	OPD Emergency + porter	3,962,486.49	22	35630	22	961182	0	35630	0	35630	431	17187
C04	IPD Ward 5	7,667,970.59	20	2534	18	792067	0	2534	1	2534	3757	579
C05	IPD Ward 6	6,806,271.26	23	3085	18	1015221	0	3085	1	3085	2344	924
C06	IPD Ward 7	7,233,464.55	15	667	13	1023395	0	667	1	667	2344	277
C07	ICU + hemodialnsis service	9,876,146.42	20	282	16	3154982	0	282	1	282	1685	99
D01	MKT - ART	2,711,878.12	8	0	8	1089941	0	0	10	0	118	0
D02	PR + Operator	2,236,757.85	8	0	8	885550	0	0	0	0	23	0
	total	220,552,518.11	367	161715	312	64224801	3442959	204625	111	204625	45123	192948

CODE	DEPARTMENT	TDC	b01	b02	b03	b04	b05	b06	b07	b08	b09
A01	Personel,Vechile,Guard	40,465,246.94	0	0	0	0	0	0	0	0	0
A02	Nurse administration	408,982.04	0	0	0	0	0	0	0	0	0
A03	Financing and Accounting	2,880,277.77	0	0	0	0	0	0	0	0	0
A04	Stack - Purchasing	1,058,189.48	0	0	0	0	0	0	0	0	0
A05	Maintenane (General,Medical)	16,443,704.96	0	0	0	0	0	0	0	0	0
A06	laundry	1,469,471.21	0	0	0	0	0	0	0	0	0
A07	Computer	2,969,626.46	0	0	0	0	0	0	0	0	0
A08	Medical Reccords and Statistics	1,255,045.70	0	0	0	0	0	0	0	0	0
A09	Housekeeping	3,572,322.99	0	0	0	0	0	0	0	0	0
A10	Social	3,324,445.59	0	0	0	0	0	0	0	0	0
B01	Clinical laboratory	10,338,042.02	22666	0	0	22666	0	0	0	0	0
B02	Radiology	12,077,362.39	0	11794	0	11794	0	0	0	0	0
B03	Rdhabilitation	1,153,236.28	0	3915	0	3915	0	0	0	0	0
B04	Pharmacy	49,925,670.84	0	0	0	0	0	0	0	0	0
B05	Operating Room	11,014,798.13	0	0	0	0	0	0	0	0	0
B06	Nutrition	9,904,348.56	0	0	0	0	0	0	0	0	0
B07	Anesthetic	1,142,580.13	0	0	0	0	0	0	0	0	0
B08	Delivery Room	2,054,928.36	0	0	0	0	0	0	0	0	0
B09	Nursery + daycare	1,627,561.59	278	278	0	278	0	0	0	616	0
C01	OPD Service	4,853,781.19	119239	119239	119239	119239	303	0	303	0	0
C02	OPD Dental	2,117,920.19	0	4535	0	4535	0	0	0	0	0
C03	OPD Emergency - porter	3,962,486.49	35630	35630	0	35630	0	0	0	0	0
C04	IPD Ward 5	7,667,970.59	2534	2534	2534	2534	533	2534	533	2534	2534
C05	IPD Ward 6	6,806,271.26	3085	3085	3085	3085	565	3085	565	0	0
C06	IPD Ward 7	7,233,464.55	667	667	667	667	309	667	309	0	0
C07	ICU + hemodialnsis service	9,876,146.42	282	282	0	282	88	0	88	0	0
D01	MKT + ART	2,711,878.12	0	0	0	0	0	0	0	0	0
D02	PR + Operator	2,236,757.85	0	0	0	0	0	0	0	0	0
	total	220,552,518.11	184381	181959	125525	204625	1798	6286	1798	3150	2534

4th step : To allocated the non-revenue producing cost centers (NRPCC) (code A) and revenue producing cost center (RPCC) (code B) to other department put 0 (zero) in the department which will allocate to the other so summation of all the other department will be 1 (one) by using this formula for the 1st unit of measurement / total unit of measurement
 For example : $7/351 = 0.019943$

Create the full cost equation of cost center (details of each cost center and apportion coefficient are in appendix C)

$$\begin{array}{rcl}
 TC1 & = & a_{0101}TC1 + a_{0201}TC2 + \dots a_{2701}TC27 + a_{2801}TC28 + C1 \\
 TC2 & = & a_{0102}TC1 + a_{0202}TC2 + \dots a_{2702}TC27 + a_{2802}TC28 + C2 \\
 \vdots & & \vdots \quad \quad \quad \vdots \quad \quad \quad \vdots \quad \quad \quad \vdots \quad \quad \quad \vdots \\
 TC27 & = & a_{0127}TC1 + a_{0227}TC2 + \dots a_{2727}TC27 + a_{2827}TC28 + C27 \\
 TC28 & = & a_{0128}TC1 + a_{0228}TC2 + \dots a_{2728}TC27 + a_{2828}TC28 + C28
 \end{array}$$

- TC1 : The indirect cost allocated to the cost center 1
- TC2 : The indirect cost allocated to the cost center 2
- ⋮
- TC27 : The indirect cost allocated to the cost center 27
- TC28 : The indirect cost allocated to the cost center 28

- C1 : the direct cost of the cost center 1
- C2 : the direct cost of the cost center 2
- ⋮
- C27 : the direct cost of the cost center 27
- C28 : the direct cost of the cost center 28

And arrange equation by putting the number on the right hand side.

$$\begin{array}{rcl}
 -a_{0101}TC1 - a_{0201}TC2 - \dots - a_{2701}TC27 - a_{2801}TC28 - C1 & = & TC1 \\
 a_{0102}TC1 - a_{0202}TC2 - \dots - a_{2702}TC27 - a_{2802}TC28 - C2 & = & TC2 \\
 \vdots & & \vdots \\
 -a_{0127}TC1 - a_{0227}TC2 - \dots - a_{2727}TC27 - a_{2827}TC28 - C27 & = & TC27 \\
 -a_{0128}TC1 - a_{0228}TC2 - \dots - a_{2728}TC27 - a_{2828}TC28 - C28 & = & TC28
 \end{array}$$

5th step : Adjust an equation to be matrix : $[X] [A] = [B]$

$$[X] = \begin{Bmatrix} \text{TC1} \\ \text{TC2} \\ \vdots \\ \text{TC27} \\ \text{TC28} \end{Bmatrix}$$

$$[A] = \begin{matrix} 0 & 0 & 0.056537 & 0.062001 & \dots \\ 0.019943 & 0 & 0.014134 & 0.000814 & \dots \\ \vdots & \vdots & \vdots & \vdots & \vdots \\ 0.022792 & 0 & 0.028269 & 0.013797 & \dots \\ 1 & 1 & 1 & 1 & \dots \end{matrix}$$

$$[B] = \begin{Bmatrix} \text{C1} \\ \text{C2} \\ \vdots \\ \text{C27} \\ \text{C28} \end{Bmatrix}$$

and Inverse matrix : $[x] = [A^{-1}] [B]$

By put 1 (one) in the department which will allocate to the other and multiple minus one (-1) to every department

For example : $(-1) \cdot 0.019943 = -0.019943$

$$[X] = \begin{Bmatrix} \text{TC1} \\ \text{TC2} \\ \vdots \\ \text{TC27} \\ \text{TC28} \end{Bmatrix}$$

$$[B] = \begin{Bmatrix} \text{TC1} \\ \text{TC2} \\ \vdots \\ \text{TC27} \\ \text{TC28} \end{Bmatrix}$$

$$[A]^{-1} =$$

$$\begin{matrix} 1 & 0 & -0.056537 & -0.062001 & \dots \\ -0.019943 & 1 & -0.014134 & -0.000814 & \dots \\ -0.082621 & 0 & 1 & -0.017583 & \dots \\ \vdots & \vdots & \vdots & \vdots & \vdots \\ -0.025641 & -0.001719 & -0.031802 & -1000297 & \dots \end{matrix}$$

Apportion coefficient of each cost center (continued by table)

Cost Apportioned form	Receiving Cost Center	Apportionment Coefficient
Personel,Vechile,Guard	Personel,Vechile,Guard	0/351=0 (a0101)
	Nurse administration	7/351=0.019943 (a0102)
	Financing and Accounting	29/351=0.082521 (a0103)
	Stack + Purchasing	4/351=0.011396 (a0104)
	Maintenance (General, Medical)	11/351=0.031339 (a0105)
	Laundry	7/351=0.019943 (a0106)
	Computer	4/351=0.011396 (a0107)
	Medical Records and Statistics	12/351=0.034188 (a0108)
	Housekeeping	9/351=0.025641 (a0109)
	Social Security Scheme	7/351=0.019943 (a0110)
	Clinical laboratory	9/351=0.025641 (a0111)
	Radiology	9/351=0.025641 (a0112)
	Rehabilitation	11/351=0.031339 (a0113)
	Pharmacy	20/351=0.05698 (a0114)
	Operating Room	17/351=0.048433 (a0115)
	Nutrition	22/351=0.062678 (a0116)
	Anesthetic	5/351=0.014245 (a0117)
	Delivery Room	11/351=0.031339 (a0118)
	Nursery + daycare	9/351=0.025641 (a0119)
	OPD Service	25/351=0.071225 (a0120)
	OPD Dental	7/351=0.019943 (a0121)
	OPD Emergency + porter	29/351=0.082621 (a0122)
	IPD Ward 5	20/351=0.05698 (a0123)
	IPD Ward 6	23/351=0.065527 (a0124)
	IPD Ward 7	15/351=0.042735 (a0125)
	ICU + hemodialysis service	20/351=0.05698 (a0126)
	MKT + ART	8/351=0.022792 (a0127)
	PR + Operator	8/351=0.022792 (a0128)

a01	a02	a03	a04	a05	a06	a07	a08	a09	a10	b01	b02	b03	b04	b05	b06	b07	b08	b09
0	0	16	3979621	216520	0	11	0	21719	0	0	0	0	0	0	0	0	0	0
7	0	4	52276	0	0	4	0	65	0	0	0	0	0	0	0	0	0	0
29	0	0	1128601	0	0	22	0	208	0	0	0	0	0	0	0	0	0	0
4	0	4	0	0	0	2	0	518	0	0	0	0	0	0	0	0	0	0
11	0	11	6230830	0	0	4	0	1491	0	0	0	0	0	0	0	0	0	0
7	0	7	192246	0	0	0	0	266	0	0	0	0	0	0	0	0	0	0
4	0	3	1291236	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0
12	0	12	362503	0	0	10	0	167	0	0	0	0	0	0	0	0	0	0
9	0	9	842383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	7	189847	0	0	0	0	1260	0	0	0	0	0	0	0	0	0	0
9	0	6	4451855	0	22666	2	22666	714	6686	0	0	0	22666	0	0	0	0	0
9	0	6	3018030	2122316	11794	6	11794	392	3614	0	0	0	11794	0	0	0	0	0
4	0	4	60345	0	3915	0	3915	693	1512	0	3915	0	3915	0	0	0	0	0
20	0	11	24383433	0	0	9	0	197	96499	0	0	0	0	0	0	0	0	0
17	0	11	2767515	148088	0	0	0	1652	0	0	0	0	0	0	0	0	0	0
22	0	22	4248551	0	0	0	0	1116	1780	0	0	0	0	0	0	0	0	0
5	0	1	77496	0	0	0	0	180	0	0	0	0	0	0	0	0	0	0
11	0	6	100702	0	0	1	0	821	61	0	0	0	0	0	0	0	0	0
9	278	9	190640	0	278	1	278	544	2072	278	278	0	278	0	0	0	616	0
25	119239	25	927662	0	119239	1	119239	1892	60399	119239	119239	119239	119239	303	0	303	0	0
7	0	6	768191	0	4535	0	4535	273	1259	0	4535	0	4535	0	0	0	0	0
29	35630	22	961182	0	35630	0	35630	431	17187	35630	35630	0	35630	0	0	0	0	0
20	2534	18	792067	0	2534	1	2534	3757	579	2534	2534	2534	2534	533	2534	533	2534	2534
23	3085	18	1015221	0	3085	1	3085	2344	924	3085	3085	3085	3085	565	3085	565	0	0
15	667	13	1023395	0	667	1	667	2344	277	667	667	667	667	309	667	309	0	0
20	282	16	3154982	0	282	1	282	1685	99	282	282	0	282	98	0	88	0	0
8	0	8	1089941	0	0	10	0	118	0	0	0	0	0	0	0	0	0	0
6	0	8	885550	0	0	0	0	23	0	0	0	0	0	0	0	0	0	0
351	161715	283	64186301	2486924	204625	87	204625	44970	192948	161715	170165	125525	204625	1798	6296	1798	3150	2534

a01	a02	a03	a04	a05	a06	a07	a08	a09	a10	b01	b02	b03	b04	b05	b06	b07	b08	b09
0	0	0.056537	0.062001	0.087063	0	0.126437	0	0.482966	0	0	0	0	0	0	0	0	0	0
0.01994302	0	0.014134	0.000814	0	0	0.045977	0	0.001445	0	0	0	0	0	0	0	0	0	0
0.082621083	0	0	0.017583	0	0	0.252874	0	0.004625	0	0	0	0	0	0	0	0	0	0
0.011396011	0	0.014134	0	0	0	0.022989	0	0.011519	0	0	0	0	0	0	0	0	0	0
0.031339031	0	0.038869	0.097074	0	0	0.045977	0	0.033155	0	0	0	0	0	0	0	0	0	0
0.01994302	0	0.024735	0.002995	0	0	0	0	0.005915	0	0	0	0	0	0	0	0	0	0
0.011396011	0	0.010601	0.020117	0	0	0	0	0.002224	0	0	0	0	0	0	0	0	0	0
0.034188034	0	0.042403	0.005648	0	0	0.114943	0	0.003714	0	0	0	0	0	0	0	0	0	0
0.025641026	0	0.031802	0.013124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.01994302	0	0.024735	0.002958	0	0	0	0	0.028019	0	0	0	0	0	0	0	0	0	0
0.025641026	0	0.021201	0.069358	0	0.110768	0.022989	0.110768	0.015877	0.034652	0	0	0	0.110768	0	0	0	0	0
0.025641026	0	0.021201	0.04702	0.85339	0.057637	0.068966	0.057637	0.008717	0.01873	0	0	0	0.057637	0	0	0	0	0
0.011396011	0	0.014134	0.00094	0	0.019133	0	0.019133	0.01541	0.007836	0	0.023007	0	0.019133	0	0	0	0	0
0.056980057	0	0.038869	0.379885	0	0	0.103448	0	0.004381	0.50013	0	0	0	0	0	0	0	0	0
0.048433048	0	0.038869	0.043117	0.059547	0	0	0	0.036736	0	0	0	0	0	0	0	0	0	0
0.062678063	0	0.077739	0.066191	0	0	0	0	0.024817	0.009225	0	0	0	0	0	0	0	0	0
0.014245014	0	0.003534	0.001207	0	0	0	0	0.004003	0	0	0	0	0	0	0	0	0	0
0.031339031	0	0.021201	0.001569	0	0	0.011494	0	0.018257	0.000316	0	0	0	0	0	0	0	0	0
0.025641026	0.001719	0.031802	0.00297	0	0.001359	0.011494	0.001359	0.012097	0.010739	0.001719	0.001634	0	0.001359	0	0	0	0.195556	0
0.071225071	0.73734	0.088339	0.014453	0	0.58272	0.011494	0.58272	0.042072	0.313033	0.73734	0.700726	0.9499223	0.58272	0.168521	0	0.168521	0	0
0.01994302	0	0.021201	0.011968	0	0.022162	0	0.022162	0.006071	0.006525	0	0.026651	0	0.022162	0	0	0	0	0
0.082621083	0.220326	0.077739	0.014975	0	0.174123	0	0.174123	0.009584	0.089076	0.220326	0.209385	0	0.174123	0	0	0	0	0
0.056980057	0.01567	0.063604	0.01234	0	0.012384	0.011494	0.012384	0.083545	0.003001	0.01567	0.014891	0.0201872	0.012384	0.29644	0.403118	0.29644	0.804444	1
0.065527066	0.019077	0.063604	0.015817	0	0.015076	0.011494	0.015076	0.052124	0.004789	0.019077	0.018129	0.0245768	0.015076	0.314238	0.490773	0.314238	0	0
0.042735043	0.004125	0.045936	0.015944	0	0.00326	0.011494	0.00326	0.052124	0.001436	0.004125	0.00392	0.0053137	0.00326	0.171858	0.106109	0.171858	0	0
0.056980057	0.001744	0.056537	0.049154	0	0.001378	0.011494	0.001378	0.037469	0.000513	0.001744	0.001657	0	0.001378	0.048943	0	0.048943	0	0
0.022792023	0	0.028269	0.016981	0	0	0.114343	0	0.002624	0	0	0	0	0	0	0	0	0	0
0.022792023	0	0.028269	0.013797	0	0	0	0	0.000511	0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

a01	a02	a03	a04	a05	a06	a07	a08	a09	a10	b01	b02	b03	b04	b05	b06	b07	b08	b09
1	0	-0.056537	-0.062001	-0.087063	0	-0.126437	0	-0.482966	0	0	0	0	0	0	0	0	0	0
-0.019943	1	-0.014134	-0.000814	0	0	-0.045977	0	-0.001445	0	0	0	0	0	0	0	0	0	0
-0.0826211	0	1	-0.017583	0	0	-0.252874	0	-0.004625	0	0	0	0	0	0	0	0	0	0
-0.011396	0	-0.014134	1	0	0	-0.022939	0	-0.011519	0	0	0	0	0	0	0	0	0	0
-0.031339	0	-0.038869	-0.097074	1	0	-0.045977	0	-0.033155	0	0	0	0	0	0	0	0	0	0
-0.019943	0	-0.024735	-0.002995	0	1	0	0	-0.005915	0	0	0	0	0	0	0	0	0	0
-0.011396	0	-0.010601	-0.020117	0	0	1	0	-0.002224	0	0	0	0	0	0	0	0	0	0
-0.034188	0	0.042403	0.005648	0	0	-0.114943	1	0.003714	0	0	0	0	0	0	0	0	0	0
-0.025641	0	-0.031802	-0.013124	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
-0.019943	0	-0.024735	-0.002958	0	0	0	0	-0.028019	1	0	0	0	0	0	0	0	0	0
-0.025641	0	-0.021201	-0.069358	0	-0.110768	-0.022989	-0.110768	-0.015877	-0.034652	1	0	0	-0.110768	0	0	0	0	0
-0.025641	0	-0.021201	-0.04702	-0.85339	-0.057637	-0.068966	-0.057637	-0.008717	-0.01873	0	1	0	-0.057637	0	0	0	0	0
-0.011396	0	-0.014134	-0.00094	0	-0.019133	0	-0.019133	-0.01541	-0.007836	0	-0.023007	1	-0.019133	0	0	0	0	0
-0.0569801	0	-0.038869	-0.379885	0	0	-0.103448	0	-0.004381	-0.50013	0	0	0	1	0	0	0	0	0
-0.048433	0	-0.038869	-0.043117	-0.059547	0	0	0	-0.036736	0	0	0	0	0	1	0	0	0	0
-0.0626781	0	-0.077739	-0.066191	0	0	0	0	-0.024817	-0.009225	0	0	0	0	0	1	0	0	0
-0.014245	0	-0.003534	-0.001207	0	0	0	0	-0.004003	0	0	0	0	0	0	0	1	0	0
-0.031339	0	-0.021201	-0.001569	0	0	-0.011494	0	-0.018257	-0.000316	0	0	0	0	0	0	0	1	0
-0.025641	-0.001719074	-0.031802	-0.00297	0	-0.001359	-0.011494	-0.001359	-0.012097	-0.010739	-0.001719	-0.001634	0	-0.001359	0	0	0	-0.195556	1

a01	a02	a03	a04	a05	a06	a07	a08	a09	a10	b01	b02	b03	b04	b05	b06	b07	b08	b09	full cost
1.024954976	0	0.080137	0.083313	0.089236	0	0.155874	0	0.499654	0	0	0	0	0	0	0	0	0	0	45,509,219.88
0.022338187	1	0.01649	0.003912	0.001945	0	0.053151	0	0.012538	0	0	0	0	0	0	0	0	0	0	1,599,146.28
0.08833267	0	1.010098	0.030005	0.007691	0	0.267639	0	0.048529	0	0	0	0	0	0	0	0	0	0	7,610,127.27
0.01356386	0	0.015863	1.002054	0.001181	0	0.028816	0	0.01827	0	0	0	0	0	0	0	0	0	0	1,825,174.66
0.038437237	0	0.045006	0.102576	1.003346	0	0.06473	0	0.053364	0	0	0	0	0	0	0	0	0	0	18,675,134.89
0.022839352	0	0.026834	0.005501	0.001988	1	0.009891	0	0.017221	0	0	0	0	0	0	0	0	0	0	2,600,371.50
0.012954735	0	0.012017	0.021462	0.001128	0	1.005222	0	0.008832	0	0	0	0	0	0	0	0	0	0	3,616,769.90
0.040461094	0	0.047169	0.012307	0.003523	0	0.132431	1	0.024026	0	0	0	0	0	0	0	0	0	0	3,578,223.27
0.029268076	0	0.034386	0.016241	0.002548	0	0.012886	0	1.014595	0	0	0	0	0	0	0	0	0	0	5,005,197.89
0.023485776	0	0.027593	0.005823	0.002045	0	0.010175	0	0.039647	1	0	0	0	0	0	0	0	0	0	4,565,910.68
0.046566367	0	0.041751	0.118596	0.004054	0.110768	0.066538	0.110768	0.044284	0.09005	1	0	0	0.110768	0	0	0	0	0	19,021,916.62
0.071452949	0	0.072283	0.162765	0.859611	0.057637	0.15213	0.057637	0.076414	0.047556	0	1	0	0.057637	0	0	0	0	0	33,401,794.29
0.017966241	0	0.020275	0.014193	0.021198	0.020459	0.014754	0.020459	0.026086	0.018499	0	0.023007	1	0.020459	0	0	0	0	0	3,855,752.91
0.08020242	0	0.065048	0.391782	0.006983	0	0.102065	0	0.062484	0.50013	0	0	0	1	0	0	0	0	0	56,187,567.64
0.05702394	0	0.04777	0.055112	0.064511	0	0.023523	0	0.067323	0	0	0	0	0	1	0	0	0	0	14,889,355.00
0.072949843	0	0.085704	0.074338	0.006351	0	0.032897	0	0.061844	0.009225	0	0	0	0	0	1	0	0	0	13,635,521.84
0.015046155	0	0.004868	0.002568	0.00131	0	0.003253	0	0.011372	0	0	0	0	0	0	0	1	0	0	1,839,988.31
0.03470582	0	0.024726	0.005364	0.003022	0	0.022397	0	0.035353	0.000316	0	0	0	0	0	0	0	0	0	3,779,745.74
0.037102576	0.001719	0.040318	0.008654	0.004624	0.001643	0.02963	0.001643	0.034487	0.011712	0.001719	0.001634	0	0.001643	0	0	0	0.195556	1	4,106,953.00
																			199,794,652

6th step : Solve an equation by using spreadsheet program

7th step : Unit cost.

CODE	DEPARTMENT	TDC	a01	a02	a03	a04	a05	a06	a07	a08	a09	a10
C01	OPD Service	4,853,781.19	3,241,397.43	1,179,115.13	672,272.73	26,378.61	-	1,515,287.46	41,572.07	2,085,100.87	210,581.15	1,429,278.56
C02	OPD Dental	2,117,920.19	907,591.28	-	161,345.45	21,843.96	-	57,630.71	-	79,302.35	30,385.12	29,792.91
C03	OPD Emergency + porter	3,962,486.49	3,760,021.02	352,333.32	591,600.00	27,331.77	-	452,785.52	-	623,052.39	47,970.65	406,712.21
C04	IPD Ward 5	7,667,970.59	2,593,117.94	25,057.89	484,036.36	22,522.88	-	32,202.03	41,572.07	44,311.39	418,157.18	13,701.42
C05	IPD Ward 6	6,806,271.26	2,982,085.63	30,506.55	484,036.36	28,868.40	-	39,204.13	41,572.07	53,946.58	260,889.12	21,865.48
C06	IPD Ward 7	7,233,464.55	1,944,838.46	6,595.74	349,581.82	29,100.83	-	8,476.23	41,572.07	11,663.65	260,889.12	6,554.91
C07	ICU + hemodialnsis service	9,876,146.42	2,593,117.94	2,788.60	430,254.55	89,713.74	-	3,583.65	41,572.07	4,931.26	187,541.88	2,342.73
D01	MKT + ART	2,711,878.12	1,037,247.18	-	215,127.27	30,993.10	-	-	415,720.68	-	13,133.50	-
D02	PR + Operator	2,236,757.85	1,037,247.18	-	215,127.27	25,181.13	-	-	-	-	2,559.92	-
	total	47,466,676.67	20,096,664.05	15,963,972.33	3,603,381.818	301,934,414.1	0	2,109,169,741	623,581,017.8	2,902,308,481	1,432,107,656	19,102,482.22

b01	b02	b03	b04	b05	b06	b07	b08	b09	NRPCC	RPCC	FULL COST	
14,025,627.29	23,405,497.90	3,662,665.78	32,741,597.45	2,509,162.72	88.00	310,075.90	-	-	10,400,984.00	76,654,715.02	91,909,480.21	
	890,177.99	-	1,245,256.54	-	-	-	-	-	1,287,891.78	2,135,434.53	5,541,246.49	
4,191,020.56	6,993,834.99	-	9,783,570.12	-	-	-	-	-	6,261,806.86	20,968,425.66	31,192,719.01	
298,064.72	497,400.45	77,836.91	695,805.97	4,413,807.68	5,496,724.84	545,447.04	3,040,595.46	4,106,953.00	3,674,679.18	19,172,636.07	30,515,285.83	
362,876.74	605,556.58	94,761.98	847,103.95	4,678,901.77	6,691,947.96	578,194.33	-	-	3,942,974.33	13,859,243.31	24,608,488.91	
78,456.66	130,925.85	20,488.25	183,150.19	2,558,849.11	1,446,849.04	316,216.01	-	-	2,659,272.83	4,734,935.10	14,627,672.49	
33,170.58	55,353.96	-	77,433.81	728,733.73	-	90,055.05	-	-	3,355,846.43	984,747.12	14,216,739.97	
									1,712,221.73	-	4,424,099.85	
									1,280,115.50		3,516,873.35	
18989216.55	32578747.7	3855752.913	45573918.02	14889355	13635609.84	1839988.315	3040595.465	4106952.999	220,552,606.11	34,575,792.63	138,510,136.81	220,552,606.11

CODE	DEPARTMENT	NRPCC	RPCC	FULL COST
C01	OPD Service	10,400,984.00	76,654,715.02	91,909,480.21
C02	OPD Dental	1,287,891.78	2,135,434.53	5,541,246.49
C03	OPD Emergency + porter	6,261,806.86	20,968,425.66	31,192,719.01
C04	IPD Ward 5	3,674,679.18	19,172,636.07	30,515,285.83
C05	IPD Ward 6	3,942,974.33	13,859,243.31	24,608,488.91
C06	IPD Ward 7	2,659,272.83	4,734,935.10	14,627,672.49
C07	ICU + hemodialnsis service	3,355,846.43	984,747.12	14,216,739.97
D01	MKT + ART	1,712,221.73	-	4,424,099.85
D02	PR + Operator	1,280,115.50	-	3,516,873.35
	total	34,575,792.63	138,510,136.81	220,552,606.11

CODE	DEPARTMENT	FULL COST	unit cost of hospital				cost of SSS			
			OUT PUT	per case	LOS	per day	OUT PUT	per case	LOS	per day
C01	OPD Service	91,909,480.21	119,239	771	-	-	60,399	46,555,579	-	-
C02	OPD Dental	5,541,246.49	4,535	1,222	-	-	1,259	1,538,353	-	-
C03	OPD Emergency + porter	31,192,719.01	35,630	875	-	-	17,187	15,046,569	-	-
C04	IPD Ward 5	30,515,285.83	2,534	12,042	9,177	3,325	579	6,972,514	1,765	3,950
C05	IPD Ward 6	24,608,488.91	3,085	7,977	10,208	2,411	924	7,370,581	3,137	2,350
C06	IPD Ward 7	14,627,672.49	667	21,931	2,937	4,980	277	6,074,761	1,259	4,825
C07	ICU + hemodialnsis service	14,216,739.97	282	50,414	1,262	11,265	99	4,990,983	-	24,708
D01	MKI + ART	4,424,099.85	-	-	-	-	-	-	-	-
D02	PR + Operator	3,516,873.35	-	-	-	-	-	-	-	-
		220,552,606.11	165,972	1,329	23,584	9,352	80,724	88,549,340	6,363	13,916

CODE	DEPARTMENT	FULL COST	cost of hospital for non SSS			
			OUT PUT	cost	LOS	per day
C01	OPD Service	91,909,480.21	58,840	45,353,901	-	-
C02	OPD Dental	5,541,246.49	3,276	4,002,894	-	-
C03	OPD Emergency + porter	31,192,719.01	18,443	16,146,150	-	-
C04	IPD Ward 5	30,515,285.83	1,955	23,542,772	7,412	3,176
C05	IPD Ward 6	24,608,488.91	2,161	17,237,907	7,071	2,438
C06	IPD Ward 7	14,627,672.49	390	8,552,912	1,678	5,097
C07	ICU + hemodialnsis service	14,216,739.97	183	9,225,757	1,060	8,704
D01	MKT + ART	4,424,099.85	-	4,424,100	-	-
D02	PR + Operator	3,516,873.35	-	3,516,873	-	-
		220,552,606.11	85,248	132,003,266	17,221	7,665

CODE	DEPARTMENT	FULL COST	A09					J039					
			CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day	
C01	OPD Service	91,909,480.21	-	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	5,541,246.49	-	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	31,192,719.01	-	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	30,515,285.83	62	746,625	283,977	127	5,879	15	180,635	67,059	34	5,313	
C05	IPD Ward 6	24,608,488.91	29	231,323	161,156	76	3,044	3	23,930	15,971	8	2,991	
C06	IPD Ward 7	14,627,672.49	1	21,931	3,865	2	10,965	0	-	-	0	-	
C07	ICU + hemodialysis service	14,216,739.97	-	-	-	0	-	-	-	-	0	-	
D01	MKT + ART	4,424,099.85	-	-	-	-	-	-	-	-	-	-	
D02	PR + Operator	3,516,873.35	-	-	-	-	-	-	-	-	-	-	
		220,552,606.11	92	999,883	448,998	205	4,877	18	204,565	83,030	42	8,304	

CODE	DEPARTMENT	FULL COST	J069					K359					
			CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day	
C01	OPD Service	91,909,480.21	-	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	5,541,246.49	-	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	31,192,719.01	-	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	30,515,285.83	12	144,508	70,584	28	5,161	28	337,185	597,130	122	2,764	
C05	IPD Ward 6	24,608,488.91	6	47,861	16,133	12	3,988	26	207,397	400,091	72	2,881	
C06	IPD Ward 7	14,627,672.49	0	-	-	-	-	12	263,167	391,456	28	9,399	
C07	ICU + hemodialysis service	14,216,739.97	-	-	-	-	-	-	-	-	-	-	
D01	MKT + ART	4,424,099.85	-	-	-	-	-	-	-	-	-	-	
D02	PR + Operator	3,516,873.35	-	-	-	-	-	-	-	-	-	-	
		220,552,606.11	18	192,369	86,717	40	9,149	66	807,749	1,388,677	222	15,043	

CODE	DEPARTMENT	FULL COST
C01	OPD Service	91,909,480.21
C02	OPD Dental	5,541,246.49
C03	OPD Emergency + porter	31,192,719.01
C04	IPD Ward 5	30,515,285.83
C05	IPD Ward 6	24,608,488.91
C06	IPD Ward 7	14,627,672.49
C07	ICU + hemodialysis service	14,216,739.97
D01	MKT + ART	4,424,099.85
D02	PR + Operator	3,516,873.35
		220,552,606.11

					N10		
CASE	COST	Price	LOS	per day			
-	-	-	-	-			
-	-	-	-	-			
-	-	-	-	-			
30	361,270	206,057	94	3,843			
2	15,954	40,376	8	1,994			
0	-	-	-	-			
-	-	-	-	-			
-	-	-	-	-			
-	-	-	-	-			
32	377,224	246,433	102	5,838			

Step down method by using excel program

First step : Find labor cost , material cost and capital cost of the Hospital

2nd step : Find total direct cost by summation labor cost , material cost and capital cost

3rd step : Use excel program

Put all department in the table in vertical axis and put total direct cost and unit of measurement in horizontal axis

To allocate non-revenue producing cost centers (NRPCC) (Code A) and revenue producing cost centers (RPCC) (Code B) start from do not put any cost for itself. Total cost of itself will be allocate to other department by automatically by using this formula ;

$$(1^{st} \text{ TDC} / \text{total unit of measurement} * 1^{st} \text{ unit of measurement}) + 2^{nd} \text{ TDC}$$

$$\text{For example; } 40,465,247 / 296 * 4 + 408,982 = 955,810$$

And cut off the department which already allocate cost to the other until the last department.

Step down allocation

Cost Center	Total Direct Cost	A01	A02				B09	Full Cost
A01	40,465,247							
A02	408,982	955,810						
D02	2,236,758							
Total	220,552,518							220,552,518

7th step : Unit cost.

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
A01	Personel.Vechile,Guard	40,465,247	-	-
A02	Nurse administration	408,982	4	955,810
A03	Financing and Accounting	2,880,278	29	6,844,778
A04	Staok - Purchasing	1,058,189	4	1,605,017
A05	Maintenane (General,Medical)	16,443,705	11	17,947,481
A06	laundry	1,469,471	7	2,426,420
A07	Computer	2,969,626	3	3,379,747
A08	Medical Reccords and Statistics	1,255,046	12	2,895,529
A09	Housekeeping	3,572,323	9	4,802,685
A10	Social	3,324,446	7	4,281,394
B01	Clinical laboratory	10,338,042	6	11,158,284
B02	Radicology	12,077,362	6	12,897,604
B03	Rdhabilitation	1,153,236	4	1,700,064
B04	Pharmacy	49,925,671	11	51,429,447
B05	Operating Room	11,014,798	11	12,518,574
B06	Nutrition	9,904,349	22	12,911,901
B07	Anesthetic	1,142,580	1	1,279,287
B08	Delivery Room	2,054,928	6	2,875,170
B09	Nursery + daycare	1,627,562	9	2,857,924
C01	OPD Service	4,853,781	25	8,271,454
C02	OPD Dental	2,117,920	6	2,938,162
C03	OPD Emergency - porter	3,962,486	22	6,970,039
C04	IPD Ward 5	7,667,971	18	10,128,695
C05	IPD Ward 6	6,806,271	18	9,266,996
C06	IPD Ward 7	7,233,465	13	9,010,654
C07	ICU - hemodialnsis service	9,876,146	16	12,063,457
D01	MKT + ART	2,711,878	8	3,805,533
D02	PR - Operator	2,236,758	8	3,330,413
	Total	220,552,518	296	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
A02	Nurse administration	955,810	-	-
A03	Financing and Accounting	6,844,778	-	6,844,778
A04	Stock + Purchasing	1,605,017	-	1,605,017
A05	Maintenane (General,Medical)	17,947,481	-	17,947,481
A06	laundry	2,426,420	-	2,426,420
A07	Computer	3,379,747	-	3,379,747
A08	Medical Reccords and Statistics	2,895,529	-	2,895,529
A09	Housekeeping	4,802,685	-	4,802,685
A10	Social	4,281,394	-	4,281,394
B01	Clinical laboratory	11,158,284	-	11,158,284
B02	Radiclogy	12,897,604	-	12,897,604
B03	Rdhabilitation	1,700,064	-	1,700,064
B04	Pharmacy	51,429,447	-	51,429,447
B05	Operating Room	12,518,574	-	12,518,574
B06	Nutrition	12,911,901	-	12,911,901
B07	Anesthetic	1,279,287	-	1,279,287
B08	Delivery Room	2,875,170	-	2,875,170
B09	Nursery + daycare	2,857,924	278.00	2,859,567
C01	OPD Service	8,271,454	119,239.00	8,976,211
C02	OPD Dental	2,938,162	-	2,938,162
C03	OPD Emergency + portals	6,970,039	35,630.00	7,180,628
C04	IPD Ward 5	10,128,695	2,534.00	10,143,672
C05	IPD Ward 6	9,266,996	3,085.00	9,285,230
C06	IPD Ward 7	9,010,654	667.00	9,014,597
C07	ICU + hemodialnsis service	12,063,457	282.00	12,065,124
D01	MKT + ART	3,805,533	-	3,805,533
D02	PR + Operator	3,330,413	-	3,330,413
	Total	220,552,518	161,715	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
A03	Financing and Accounting	6,844,778	-	-
A04	Staok - Purchasing	1,605,017	4.00	1,709,120
A05	Maintenane (General,Medical)	17,947,481	11.00	18,233,765
A06	laundry	2,426,420	7.00	2,608,600
A07	Computer	3,379,747	3.00	3,457,825
A08	Medical Reccords and Statistics	2,895,529	12.00	3,207,838
A09	Housekeeping	4,802,685	9.00	5,036,917
A10	Social	4,281,394	7.00	4,463,574
B01	Clinical laboratory	11,158,284	6.00	11,314,438
B02	Radiclogy	12,897,604	6.00	13,053,759
B03	Rdhabilitation	1,700,064	4.00	1,804,167
B04	Pharmacy	51,429,447	11.00	51,715,730
B05	Operating Room	12,518,574	11.00	12,804,858
B06	Nutrition	12,911,901	22.00	13,484,468
B07	Anesthetic	1,279,287	1.00	1,305,313
B08	Delivery Room	2,875,170	6.00	3,031,324
B09	Nursery - daycare	2,859,567	9.00	3,093,799
C01	OPD Service	8,976,211	25.00	9,626,855
C02	OPD Dental	2,938,162	6.00	3,094,316
C03	OPD Emergency + porter	7,180,628	22.00	7,753,195
C04	IPD Ward 5	10,143,672	18.00	10,612,136
C05	IPD Ward 6	9,285,230	18.00	9,753,690
C06	IPD Ward 7	9,014,597	13.00	9,352,932
C07	ICU - hemodialnsis service	12,065,124	16.00	12,481,536
D01	MKT - ART	3,805,533	8.00	4,013,740
D02	PR - Operator	3,330,413	8.00	3,538,619
	Total	220,552,518	263.00	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
A04	Staok + Purchasing	1,709,120		
A05	Maintenane (General.Medical)	18,233,765	6,230,830.00	18,414,181
A06	laundry	2,608,600	192,246.00	2,614,167
A07	Computer	3,457,825	1,291,236.00	3,495,213
A08	Medical Reccords and Statistics	3,207,838	362,503.00	3,218,334
A09	Housekeeping	5,036,917	842,383.00	5,061,309
A10	Social	4,463,574	189,847.00	4,469,072
B01	Clinical laboratory	11,314,438	4,451,855.00	11,443,344
B02	Radiclogy	13,053,759	3,018,030.00	13,141,147
B03	Rdhabilitation	1,804,167	60,345.00	1,805,914
B04	Pharmacy	51,715,730	24,383,433.00	52,421,764
B05	Operating Room	12,804,858	2,767,515.00	12,884,992
B06	Nutrition	13,484,468	4,248,551.00	13,607,487
B07	Anesthetic	1,305,313	77,496.00	1,307,557
B08	Delivery Room	3,031,324	100,702.00	3,034,240
B09	Nursery + daycare	3,093,799	190,640.00	3,099,319
C01	OPD Service	9,626,855	927,662.00	9,653,716
C02	OPD Dental	3,094,316	768,191.00	3,116,560
C03	OPD Emergency + porter	7,753,195	961,182.00	7,781,027
C04	IPD Ward 5	10,612,136	792,067.00	10,635,071
C05	IPD Ward 6	9,753,693	1,015,221.00	9,783,090
C06	IPD Ward 7	9,352,932	1,023,395.00	9,382,565
C07	ICU + hemodialnsis service	12,481,536	3,154,982.00	12,572,890
D01	MKT + ART	4,013,740	1,089,941.00	4,045,299
D02	PR + Operator	3,538,619	885,550.00	3,564,261
	Total	220,552,518	59,025,803.00	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
A05	Maintenane (General,Medical)	18,414,181	-	-
A06	laundry	2,614,167	-	2,614,167
A07	Computer	3,495,213	-	3,495,213
A08	Medical Reccords and Statistics	3,218,334	-	3,218,334
A09	Housekeeping	5,061,309	-	5,061,309
A10	Social	4,469,072	-	4,469,072
B01	Clinical laboratory	11,443,344	-	11,443,344
B02	Radiclogy	13,141,147	2,122,316.00	30,354,256
B03	Rdhabilitation	1,805,914	-	1,805,914
B04	Pharmacy	52,421,764	-	52,421,764
B05	Operating Room	12,884,992	148,088.00	14,086,065
B06	Nutrition	13,607,487	-	13,607,487
B07	Anesthetic	1,307,557	-	1,307,557
B08	Delivery Room	3,034,240	-	3,034,240
B09	Nursery + daycare	3,099,319	-	3,099,319
C01	OPD Service	9,653,716	-	9,653,716
C02	OPD Dental	3,116,560	-	3,116,560
C03	OPD Emergency + porter	7,781,027	-	7,781,027
C04	IPD Ward 5	10,635,071	-	10,635,071
C05	IPD Ward 6	9,783,090	-	9,783,090
C06	IPD Ward 7	9,382,565	-	9,382,565
C07	ICU + hemodialnsis service	12,572,890	-	12,572,890
D01	MKT + ART	4,045,299	-	4,045,299
D02	PR + Operator	3,564,261	-	3,564,261
	Total	220,552,518	2,270,404	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
A06	laundry	2,614,167	-	-
A07	Computer	3,495,213	-	3,495,213
A08	Medical Reccords and Statistics	3,218,334	-	3,218,334
A09	Housekeeping	5,061,309	-	5,061,309
A10	Social	4,469,072	-	4,469,072
B01	Clinical laboratory	11,443,344	22,666.00	11,732,911
B02	Radicology	30,354,256	11,794.00	30,504,929
B03	Rdhabilitation	1,805,914	3,915.00	1 855,930
B04	Pharmacy	52,421,764	-	52,421,764
B05	Operating Room	14,086,065	-	14,086,065
B06	Nutrition	13,607,487	-	13,607,487
B07	Anesthetic	1,307,557	-	1,307,557
B08	Delivery Room	3,034,240	-	3,034,240
B09	Nursery + daycare	3,099,319	278.00	3,102,871
C01	OPD Service	9,653,716	119,239.00	11,177,043
C02	OPD Dental	3,116,560	4,535.00	3,174,496
C03	OPD Emergency + porter	7,781,027	35,630.00	8,236,214
C04	IPD Ward 5	10,635,071	2,534.00	10,667,444
C05	IPD Ward 6	9,783,090	3,085.00	9,822,502
C06	IPD Ward 7	9,382,565	667.00	9,391,086
C07	ICU + nemodialnsis service	12,572,890	282.00	12,576,493
D01	MKT + ART	4,045,299	-	4,045,299
D02	PR + Operator	3,564,261	-	3,564,261
	Total	220,552,518	204,625.00	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
A07	Computer	3,495,213	-	-
A08	Medical Reccords and Statistics	3,218,334	10.00	4,012,701
A09	Housekeeping	5,061,309	-	5,061,309
A10	Social	4,469,072	-	4,469,072
B01	Clinical laboratory	11,732,911	2.00	11,891,784
B02	Radiclogy	30,504,929	6.00	30,981,549
B03	Rdhabilitation	1,855,930	-	1,855,930
B04	Pharmacy	52,421,764	9.00	53,136,694
B05	Operating Room	14,086,065	-	14,086,065
B06	Nutrition	13,607,487	-	13,607,487
B07	Anesthetic	1,307,557	-	1,307,557
B08	Delivery Room	3,034,240	1.00	3,113,677
B09	Nursery + daycare	3,102,871	1.00	3,182,307
C01	OPD Service	11,177,043	1.00	11,256,479
C02	OPD Dental	3,174,496	-	3,174,496
C03	OPD Emergency + porter	8,236,214	-	8,236,214
C04	IPD Ward 5	10,667,444	1.00	10,746,880
C05	IPD Ward 6	9,822,502	1.00	9,901,938
C06	IPD Ward 7	9,391,086	1.00	9,470,523
C07	ICU + hemodialnsis service	12,576,493	1.00	12,655,930
D01	MKT + ART	4,045,299	10.00	4,839,666
D02	PR + Operator	3,564,261	-	3,564,261
	Total	220,552,518	44.00	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
A08	Medical Reccords and Statistics	4 012,701	-	-
A09	Housekeeping	5,061,309	-	5,061,309
A10	Social	4,469,072	-	4,469,072
B01	Clinical laboratory	11,891,784	22,666.00	12,336,265
B02	Radiclogy	30,981,549	11,794.00	31,212,830
B03	Rdhabilitation	1,855,930	3,915.00	1,932,703
B04	Pharmacy	53,136,694	-	53,136,694
B05	Operating Room	14,086,065	-	14,086,065
B06	Nutrition	13,607,487	-	13,607,487
B07	Anesthetic	1,307,557	-	1,307,557
B08	Delivery Room	3,113,677	-	3,113,677
B09	Nursery + daycare	3,182,307	278.00	3,187,759
C01	OPD Service	11,256,479	119,239.00	13,594,759
C02	OPD Dental	3,174,496	4,535.00	3,263,428
C03	OPD Emergency + porter	8,236,214	35,630.00	8,934,919
C04	IPD Ward 5	10,746,880	2,534.00	10,796,572
C05	IPD Ward 6	9,901,938	3,085.00	9,962,435
C06	IPD Ward 7	9,470,523	667.00	9,483,602
C07	ICU + hemodialnsis service	12,655,930	282.00	12,661,460
D01	MKT + ART	4,839,666	-	4,839,666
D02	PR + Operator	3,564,261	-	3,564,261
	Total	220,552,518	204,625.00	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
A09	Housekeeping	5,061,309	-	-
A10	Social	4,469,072	1,260.00	4,781,131
B01	Clinical laboratory	12,336,265	714.00	12,513,099
B02	Radiclogy	31,212,830	392.00	31,309,915
B03	Rdhabilitation	1,932,703	693.00	2,104,336
B04	Pharmacy	53,136,694	197.00	53,185,484
B05	Operating Room	14,086,065	1,652.00	14,495,209
B06	Nutrition	13,607,487	1,116.00	13,883,882
B07	Anesthetic	1,307,557	180.00	1,352,137
B08	Delivery Room	3,113,677	821.00	3,317,011
B09	Nursery + daycare	3,187,759	544.00	3,322,489
C01	OPD Service	13,594,759	1,892.00	14,063,343
C02	OPD Dental	3,263,428	273.00	3,331,040
C03	OPD Emergency + porter	8,934,919	431.00	9,041,664
C04	IPD Ward 5	10,796,572	3,757.00	11,727,054
C05	IPD Ward 6	9,962,435	2,344.00	10,542,965
C06	IPD Ward 7	9,483,662	2,344.00	10,064,132
C07	ICU + hemodialnsis service	12,661,460	1,685.00	13,078,777
D01	MKT + ART	4,839,666	118.00	4,868,891
D02	PR + Operator	3,564,261	23.00	3,569,957
	Total	220,552,518	20,436	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
A10	Social	4,781,131	-	-
B01	Clinical laboratory	12,513,099	6,686.00	12,678,774
B02	Radiclogy	31,309,915	3,614.00	31,399,467
B03	Rdhabilitation	2,104,336	1,512.00	2,141,802
B04	Pharmacy	53,185,484	96,499.00	55,576,670
B05	Operating Room	14,495,209	-	14,495,209
B06	Nutrition	13,883,882	1,780.00	13,927,989
B07	Anesthetic	1,352,137	-	1,352,137
B08	Delivery Room	3,317,011	61.00	3,318,523
B09	Nursery + daycare	3,322,489	2,072.00	3,373,832
C01	OPD Service	14,063,343	60,399.00	15,559,993
C02	OPD Dental	3,331,040	1,259.00	3,362,238
C03	OPD Emergency + porter	9,041,664	17,187.00	9,467,547
C04	IPD Ward 5	11,727,054	579.00	11,741,402
C05	IPD Ward 6	10,542,965	924.00	10,565,861
C06	IPD Ward 7	10,064,132	277.00	10,070,996
C07	ICU + hemodialnsis service	13,078,777	99.00	13,081,230
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	192,948	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
B01	Clinical laboratory	12,678,774	-	-
B02	Radiclogy	31,399,467	-	31,399,467
B03	Rdhabilitation	2,141,802	-	2,141,802
B04	Pharmacy	55,576,670	-	55,576,670
B05	Operating Room	14,495,209	-	14,495,209
B06	Nutrition	13,927,989	-	13,927,989
B07	Anesthetic	1,352,137	-	1,352,137
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,373,832	278.00	3,395,628
C01	OPD Service	15,559,993	119,239.00	24,908,565
C02	OPD Dental	3,362,238	-	3,362,238
C03	OPD Emergency + porter	9,467,547	35,630.00	12,261,009
C04	IPD Ward 5	11,741,402	2,534.00	11,940,072
C05	IPD Ward 6	10,565,861	3,085.00	10,807,731
C06	IPD Ward 7	10,070,996	667.00	10,123,290
C07	ICU + hemodialnsis service	13,081,230	282.00	13,103,340
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	161,715	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B02	Radicology	31,399,467	-	-
B03	Rdhabilitation	2,141,802	3,915.00	2,864,213
B04	Pharmacy	55,576,670	-	55,576,670
B05	Operating Room	14,495,209	-	14,495,209
B06	Nutrition	13,927,989	-	13,927,989
B07	Anesthetic	1,352,137	-	1,352,137
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,395,628	278.00	3,446,925
C01	OPD Service	24,908,565	119,239.00	46,910,981
C02	OPD Dental	3,362,238	4,535.00	4,199,052
C03	OPD Emergency + porter	12,261,009	35,630.00	18,835,587
C04	IPD Ward 5	11,940,072	2,534.00	12,407,655
C05	IPD Ward 6	10,807,731	3,085.00	11,376,987
C06	IPD Ward 7	10,123,290	667.00	10,246,368
C07	ICU + hemodialnsis service	13,103,340	282.00	13,155,375
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	170,165	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B03	Rdhabilitation	2,864,213	-	-
B04	Pharmacy	55,576,670	-	55,576,670
B05	Operating Room	14,495,209	-	14,495,209
B06	Nutrition	13,927,989	-	13,927,989
B07	Anesthetic	1,352,137	-	1,352,137
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,446,925	-	3,446,925
C01	OPD Service	46,910,981	119,239.00	49,631,760
C02	OPD Dental	4,199,052	-	4,199,052
C03	OPD Emergency + porter	18,835,587	-	18,835,587
C04	IPD Ward 5	12,407,655	2,534.00	12,465,476
C05	IPD Ward 6	11,376,987	3,085.00	11,447,380
C06	IPD Ward 7	10,246,368	667.00	10,261,587
C07	ICU + hemodialnsis service	13,155,375	-	13,155,375
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	125.525	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B04	Pharmacy	55,576,670	-	-
B05	Operating Room	14,495,209	-	14,495,209
B06	Nutrition	13,927,989	-	13,927,989
B07	Anesthetic	1,352,137		1,352,137
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,446,925	278.00	3,539,860
C01	OPD Service	49,631,760	119,239.00	89,492,852
C02	OPD Dental	4,199,052	4,535.00	5,715,084
C03	OPD Emergency + porter	18,835,587	35,630.00	30,746,544
C04	IPD Ward 5	12,465,476	2,534.00	13,312,581
C05	IPD Ward 6	11,447,380	3,085.00	12,478,682
C06	IPD Ward 7	10,261,587	667.00	10,484,562
C07	ICU + hemodialnsis service	13,155,375	282.00	13,249,647
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	166,250	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B05	Operating Room	14,495,209	-	-
B06	Nutrition	13,927,989	-	13,927,989
B07	Anesthetic	1,352,137	-	1,352,137
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,539,860	-	3,539,860
C01	OPD Service	89,492,852	303.00	91,935,593
C02	OPD Dental	5,715,084	-	5,715,084
C03	OPD Emergency + porter	30,746,544	-	30,746,544
C04	IPD Ward 5	13,312,581	533.00	17,609,548
C05	IPD Ward 6	12,478,682	565.00	17,033,629
C06	IPD Ward 7	10,484,562	309.00	12,975,674
C07	ICU + hemodialnsis service	13,249,647	88.00	13,959,090
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	1,798	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B06	Nutrition	13,927,989	-	-
B07	Anesthetic	1,352,137	-	1,352,137
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,539,860	-	3,539,860
C01	OPD Service	91,935,593	-	91,935,593
C02	OPD Dental	5,715,084	-	5,715,084
C03	OPD Emergency + porter	30,746,544	-	30,746,544
C04	IPD Ward 5	17,609,548	2,534.00	23,224,172
C05	IPD Ward 6	17,033,629	3,085.00	23,869,112
C06	IPD Ward 7	12,975,674	667.00	14,453,557
C07	ICU + hemodialnsis service	13,959,090	-	13,959,090
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	6,286	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B07	Anesthetic	1,352,137	-	-
B08	Delivery Room	3,318,523	-	3,318,523
B09	Nursery + daycare	3,539,860	-	3,539,860
C01	OPD Service	91,935,593	303.00	92,163,456
C02	OPD Dental	5,715,084	-	5,715,084
C03	OPD Emergency + porter	30,746,544	-	30,746,544
C04	IPD Ward 5	23,224,172	533.00	23,625,000
C05	IPD Ward 6	23,869,112	565.00	24,294,005
C06	IPD Ward 7	14,453,557	309.00	14,685,932
C07	ICU + hemodialnsis service	13,959,090	88.00	14,025,268
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	1,798	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement allowcation	
B08	Delivery Room	3,318,523	-	-
B09	Nursery + daycare	3,539,860	616.00	4,188,815
C01	OPD Service	92,163,456	-	92,163,456
C02	OPD Dental	5,715,084	-	5,715,084
C03	OPD Emergency + porter	30,746,544	-	30,746,544
C04	IPD Ward 5	23,625,000	2,534.00	26,294,567
C05	IPD Ward 6	24,294,005	-	24,294,005
C06	IPD Ward 7	14,685,932	-	14,685,932
C07	ICU + hemodialnsis service	14,025,268	-	14,025,268
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	3,150	220,552,518

CODE	DEPARTMENT	TDC	unit of measurement	allowcation
B09	Nursery + daycare	4,188,815	-	-
C01	OPD Service	92,163,456	-	92,163,456
C02	OPD Dental	5,715,084	-	5,715,084
C03	OPD Emergency + porter	30,746,544	-	30,746,544
C04	IPD Ward 5	26,294,567	2,534.00	30,483,382
C05	IPD Ward 6	24,294,005	-	24,294,005
C06	IPD Ward 7	14,685,932	-	14,685,932
C07	ICU + hemodialnsis service	14,025,268	-	14,025,268
D01	MKT + ART	4,868,891	-	4,868,891
D02	PR + Operator	3,569,957	-	3,569,957
	Total	220,552,518	2,534	220,552,518

CODE	DEPARTMENT	FULL COST
C01	OPD Service	92,163,456
C02	OPD Dental	5,715,084
C03	OPD Emergency + porter	30,746,544
C04	IPD Ward 5	30,483,382
C05	IPD Ward 6	24,294,005
C06	IPD Ward 7	14,685,932
C07	ICU + hemodialysis service	14,025,268
D01	MKT + ART	4,868,891
D02	PR + Operator	3,569,957
	total	220,552,518

CODE	DEPARTMENT	unit cost of hospital				cost of SSS			
		OUT PUT	per case	LOS	per day	OUT PUT	cost	LOS	per day
C01	OPD Service	119,239	773	-	-	60,399	46,684,227	-	-
C02	OPD Dental	4,535	1,260	-	-	1,259	1,586,613	-	-
C03	OPD Emergency + porter	35,630	863	-	-	17,187	14,831,346	-	-
C04	IPD Ward 5	2,534	1,230	9,177	3,322	579	6,965,224	1,765	3,946
C05	IPD Ward 6	3,085	7,875	10,208	2,380	924	7,276,389	3,137	2,320
C06	IPD Ward 7	667	22,018	2,937	5,000	277	6,098,955	1,259	4,844
C07	ICU + hemodialnsis service	282	49,735	1,262	11,114	99	4,923,764	202	24,375
D01	MKT + ART	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-
		165,972	1,329	23,584	9,352	80,724	88,366,519	6,363	13,888

CODE	DEPARTMENT	cost of hospital for non SSS			
		OUT PUT	cost	LOS	per day
C01	OPD Service	58,840	45,479,229	-	-
C02	OPD Dental	3,276	4,128,471	-	-
C03	OPD Emergency + porter	18,443	15,915,198	-	-
C04	IPD Ward 5	1,955	23,518,158	7,412	3,173
C05	IPD Ward 6	2,161	17,017,616	7,071	2,047
C06	IPD Ward 7	390	8,586,977	1,678	5,117
C07	ICU + hemodialnsis service	183	9,101,504	1,060	8,586
D01	MKT + ART	-	4,868,891	-	-
D02	PR + Operator	-	3,569,957	-	-
		85,248	132,185,999	17,221	7,676

CODE	DEPARTMENT	A09					J039				
		CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	62	745,844	283,977	127	5,873	15	180,446	67,059	34	5,307
C05	IPD Ward 6	29	228,372	161,156	76	3,005	3	23,625	15,971	8	2,953
C06	IPD Ward 7	1	22,018	3,865	2	11,009	0	-	-	0	-
C07	ICU + hemodialnsis service	-	-	-	0	-	-	-	-	0	-
D01	MKT + ART	-	-	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-	-	-
		92	996,234	448,998	205	4,860	18	204,071	83,030	42	8,260

CODE	DEPARTMENT	J069					K359				
		CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	12	144,357	70,584	28	5,156	23	336,833	597,130	122	2,761
C05	IPD Ward 6	6	47,249	16,133	12	3,937	26	204,747	400,091	72	2,844
C06	IPD Ward 7	0	-	-	-	-	12	264,215	391,456	28	9,436
C07	ICU + hemodialnsis service	-	-	-	-	-	-	-	-	-	-
D01	MKT + ART	-	-	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-	-	-
		18	191,606	86,717	40	9,093	66	805,794	1,388,677	222	15,041

CODE	DEPARTMENT	N10				
		CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-
C04	IPD Ward 5	30	360,892	206,057	94	3,839
C05	IPD Ward 6	2	15,750	40,376	8	1,969
C06	IPD Ward 7	0	-	-	-	-
C07	ICU + hemodialysis service	-	-	-	-	-
D01	MKT + ART	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-
		32	376,642	246,433	102	5,808

Appendix D

Unit Cost by Separate Fix Cost and Variable cost

CODE	DEPARTMENT	TDC (CC)	NRPCC	FULL COST
C01	OPD Service	1,904,796.88	6,747,906.70	8,652,703.58
C02	OPD Dental	334,369.93	775,717.64	1,110,087.57
C03	OPD Emergency + porter	763,927.72	3,834,701.74	4,598,629.46
C04	IPD Ward 5	3,402,891.35	2,265,553.22	5,668,444.57
C05	IPD Ward 6	2,865,441.75	2,380,950.54	5,246,392.29
C06	IPD Ward 7	2,676,762.70	1,628,150.88	4,304,913.58
C07	ICU + hemodialnsis service	1,921,842.89	2,015,715.83	3,937,558.72
D01	MKT + ART		1,136,692.95	3,716,490.55
D02	PR + Operator		755,172.33	2,975,333.27
	total		21,540,561.82	40,210,553.58

CODE	DEPARTMENT	unit cost of hospital				cost of SSS			
		OUT PUT	per case	LOS	per day	OUT PUT	cost	LOS	per day
C01	OPD Service	119,239	73	-	-	60,399	4,382,917	-	-
C02	OPD Dental	4,535	245	-	-	1,259	308,181	-	-
C03	OPD Emergency + porter	35,630	129	-	-	17,187	2,218,261	-	-
C04	IPD Ward 5	2,534	2,237	9,177	618	579	1,295,197	1,765	734
C05	IPD Ward 6	3,085	1,701	10,208	514	924	1,571,367	3,137	501
C06	IPD Ward 7	667	6,454	2,937	1,466	277	1,787,798	1,259	1,420
C07	ICU + hemodialnsis service	282	13,963	1,262	3,120	99	1,382,334	-	6,843
D01	MKT + ART	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-
		165,972	242	23,584	1,705	80,724	12,946,055	6,363	2,035

CODE	DEPARTMENT	cost of hospital for non SSS			
		OUT PUT	cost	LOS	per day
C01	OPD Service	58,840	4,269,787	-	-
C02	OPD Dental	3,276	801,907	-	-
C03	OPD Emergency + porter	18,443	2,380,368	-	-
C04	IPD Ward 5	1,955	4,373,247	7,412	590
C05	IPD Ward 6	2,161	3,675,026	7,071	520
C06	IPD Ward 7	390	2,517,116	1,678	1,500
C07	ICU + hemodialnsis service	183	2,555,224	1,060	2,411
D01	MKT + ART	-	3,716,491	-	-
D02	PR + Operator	-	2,975,333	-	-
		85,248	27,264,499	17,221	1,583

CODE	DEPARTMENT	A09					J039				
		CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	62	138,691	283,977	127	1,092	15	33,554	67,059	34	987
C05	IPD Ward 6	29	49,318	161,156	76	649	3	5,102	15,971	8	638
C06	IPD Ward 7	1	6,454	3,865	2	3,227	0	-	-	0	-
C07	ICU + hemodialnsis service	-	-	-	0	-	-	-	-	0	-
D01	MKT + ART	-	-	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-	-	-
		92	194,463	448,998	205	949	18	38,656	83,030	42	1,625

CODE	DEPARTMENT	J069					K359				
		CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	12	26,843	70,584	28	959	28	62,635	597,130	122	513
C05	IPD Ward 6	6	10,204	16,133	12	850	26	44,216	400,091	72	614
C06	IPD Ward 7	0	-	-	-	-	12	77,450	391,456	28	2,766
C07	ICU + hemodialnsis service	-	-	-	-	-	-	-	-	-	-
D01	MKT + ART	-	-	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-	-	-
		18	37,047	86,717	40	1,809	66	184,300	1,388,677	222	3,894

CODE	DEPARTMENT	N10				
		CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-
C04	IPD Ward 5	30	67,109	206,057	94	714
C05	IPD Ward 6	2	3,401	40,376	8	425
C06	IPD Ward 7	0	-	-	-	-
C07	ICU + hemodialnsis service	-	-	-	-	-
D01	MKT + ART	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-
		32	70,510	246,433	102	1,139

56567061

CODE	DEPARTMENT	TDC (LC+MC)	RPCC	FULL COST
C01	OPD Service	2,948,984.31	65,426,261.40	68,375,245.71
C02	OPD Dental	1,783,550.26	1,849,035.00	3,632,585.26
C03	OPD Emergency + porter	3,198,558.77	18,249,222.07	21,447,780.84
C04	IPD Ward 5	4,265,079.24	12,992,350.92	17,257,430.16
C05	IPD Ward 6	3,940,829.51	10,714,723.66	14,655,553.17
C06	IPD Ward 7	4,556,701.85	3,477,142.26	8,033,844.11
C07	ICU + hemodialnsis service	7,954,303.53	691,032.31	8,645,335.84
D01	MKT + ART		-	3,716,490.55
D02	PR + Operator		-	2,975,333.27
	total		113,399,767.63	148,739,598.92

CODE	DEPARTMENT	unit cost of hospital				cost of SSS			
		OUT PUT	per case	LOS	per day	OUT PUT	ccost	LOS	per day
C01	OPD Service	119,239	573	-	-	60,399	34,634,612	-	-
C02	OPD Dental	4,535	801	-	-	1,259	1,008,473	-	-
C03	OPD Emergency + porter	35,630	602	-	-	17,167	10,345,860	-	-
C04	IPD Ward 5	2,534	6,810	9,177	1,881	579	3,943,193	1,765	2,234
C05	IPD Ward 6	3,085	4,751	10,208	1,436	924	4,389,540	3,137	1,399
C06	IPD Ward 7	667	12,045	2,937	2,735	277	3,336,394	1,259	2,650
C07	ICU + hemodialnsis service	282	30,657	1,262	6,351	99	3,035,065	-	15,025
D01	MKT + ART	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-
		165,972	896	23,584	6,307	80,724	60,693,137	6,363	9,538

CODE	DEPARTMENT	cost of hospital for non SSS			
		OUT PUT	cost	LOS	per day
C01	OPD Service	53,840	33,740,634	-	-
C02	OPD Dental	3,276	2,624,112	-	-
C03	OPD Emergency + porter	18,443	11,101,920	-	-
C04	IPD Ward 5	1,955	13,314,237	7,412	1,796
C05	IPD Ward 6	2,161	10,266,013	7,071	1,452
C06	IPD Ward 7	390	4,697,450	1,678	2,799
C07	ICU + hemodialnsis service	183	5,610,271	1,060	5,293
D01	MKT + ART	-	3,716,491	-	-
D02	PR + Operator	-	2,975,333	-	-
		85,248	83,046,462	17,221	5,113

CODE	DEPARTMENT	A09					J039				
		CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	62	422,242	283,977	127	3,325	15	102,155	67,059	34	3,005
C05	IPD Ward 6	29	137,767	161,156	76	1,813	3	14,252	15,971	8	1,781
C06	IPD Ward 7	1	12,045	3,865	2	6,022	0	-	-	0	-
C07	ICU + hemodialnsis service	-	-	-	0	-	-	-	-	0	-
D01	MKT + ART	-	-	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-	-	-
		92	572,053	448,998	205	2,791	18	116,407	83,030	42	4,786

CODE	DEPARTMENT	J069					K359				
		CASE	COST	Price	LOS	per day	CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-	-	-	-	-	-
C04	IPD Ward 5	12	81,724	70,584	28	2,919	28	190,690	597,130	122	1,563
C05	IPD Ward 6	6	28,504	16,133	12	2,375	26	123,515	400,091	72	1,715
C06	IPD Ward 7	0	-	-	-	-	12	144,537	391,456	28	5,162
C07	ICU + hemodialnsis service	-	-	-	-	-	-	-	-	-	-
D01	MKT + ART	-	-	-	-	-	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-	-	-	-	-	-
		18	110,228	86,717	40	5,294	66	458,742	1,388,677	222	8,441

CODE	DEPARTMENT	N10				
		CASE	COST	Price	LOS	per day
C01	OPD Service	-	-	-	-	-
C02	OPD Dental	-	-	-	-	-
C03	OPD Emergency + porter	-	-	-	-	-
C04	IPD Ward 5	30	204,311	206,057	94	2,174
C05	IPD Ward 6	2	9,501	40,376	8	1,188
C06	IPD Ward 7	0	-	-	-	-
C07	ICU + hemodialysis service	-	-	-	-	-
D01	MKT + ART	-	-	-	-	-
D02	PR + Operator	-	-	-	-	-
		32	213,812	246,433	102	3,361

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