

With regard to the cost per patient per day based on medical specialties, the cost at the NTC, the Dialysis Unit and CCU is high. This is because the number of inpatient days of these departments is short compared to other departments.

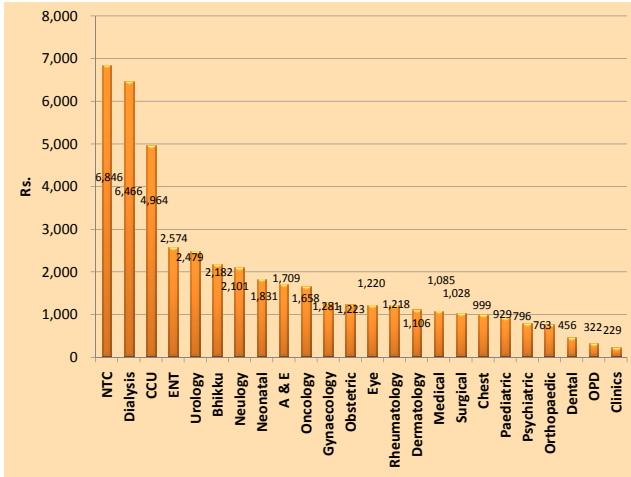


FIGURE 5- 9: COST PER PATIENT PER DAY

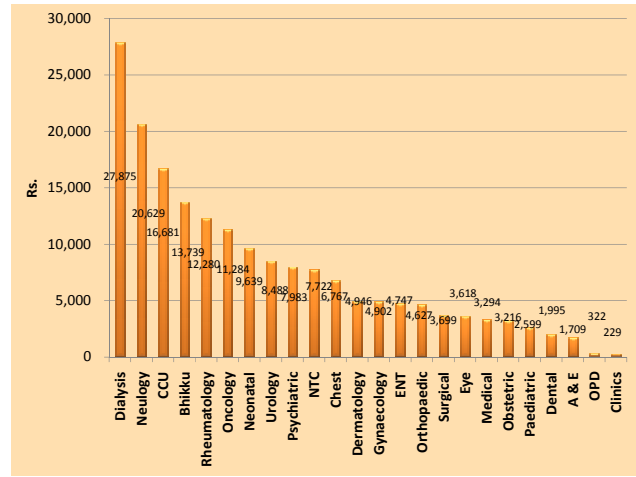


FIGURE 5- 10: COST PER PATIENT

TABLE 5- 10: CALCULATION OF COST PER PATIENT, COST PER DAY

	Medical	Surgical	Obstetric	Gynaecology	Paediatric	Urology	Orthopaedic	Dermatology	Rheumatology	A & E	Bhikku	CCU	Neonatal	ENT	Dental	Oncology	Psychiatric	Chest	Neurology	Eye	Dialysis	NTC	OPD	Clinics	TOTAL
Cost per Patient per Day (Rs)	1,104	1,044	1,209	1,299	933	2,497	773	1,117	1,222	1,743	2,200	5,067	1,850	2,611	458	1,660	803	1,011	2,117	1,227	6,516	7,555	329	230	
Cost per Patient (Rs)	3,351	3,754	3,181	4,971	2,610	8,548	4,690	4,993	12,325	1,743	13,851	17,027	9,738	4,815	2,006	11,301	8,059	6,849	20,788	3,641	28,093	8,522	329	230	
No. of Out-Patient																						346,845	423,993	770,838	
Total No. of Inpatient Days	95,355	86,335	80,839	29,404	28,286	4,475	30,508	8,771	10,217		2,871	3,777	18,015	7,832	5,479	3,036	20,090	12,041	6,107	13,599	1,302	5,622			473,961
No. of Patient Admission	31,415	24,007	30,732	7,686	10,105	1,307	5,030	1,962	1,013	52,096	456	1,124	3,422	4,246	1,252	446	2,002	1,777	622	4,585	302	4,984			190,571
Total cost (000Rs)	105,280	90,122	97,745	38,209	26,377	11,173	23,591	9,795	12,485	90,806	6,316	19,139	33,324	20,446	2,511	5,040	16,135	12,171	12,930	16,693	8,484	42,475	114,046	97,399	912,693

5.2.5 ISSUES ARISING FROM COST ACCOUNTING

Presently THK does not use a specified cost centre system. For our study purposes, we identified some cost centres. Improving Management would necessitate identifying appropriate cost centres for the hospital.

Due to the lack of predetermined cost centres it became necessary to allocate staff to the cost centres based on information provided by the staff. Where staffs are involved in more than one cost centre their responses may have been misleading.

Other issues/shortcomings identified during the study were as follows:

TABLE 5- 11: ISSUES AND SHORTCOMINGS IDENTIFIED

Cost Centre	Issue	Probable cause	Method of Improvement	Expected Result
Drug stores, Indoor Pharmacy Consumables Store	Indoor Surgical It is very difficult to find out the amount of each drug issued. (Presently the register has separate pages for each drug. After finishing the page, data is next entered in the next available space. Therefore a drug register has several pages for the same drug, but in several places. Adding up drug quantities then becomes difficult)	Current the purpose of this book is to find the balance stock for a particular drug for re-ordering purposes.	Keep enough pages to enter the drug issues based on knowledge of previous consumption. If the allocated pages are finished for a particular drug uses the next register.	Easy to find out the quantity of each drug issued to the different cost centres.
Drug stores, Indoor Pharmacy Consumable Store	Indoor Surgical It is difficult to find out the price of drugs.	Current purpose is only to balance stocks.	The price and the amount issued of each drug to be calculated per cost centre.	Cost awareness will develop within the system.
Drug Stores, pharmacy consumable Store	Indoor Surgical Some issues are entered for more than one ward. It is difficult to find out which issue is actually related to which ward.	They issue the drugs by specialty not by cost centre	They should issue the drugs ward wise /cost centre wise.	It will become easier to find out the costs by cost centre.
OPD and Clinic Pharmacy	No Separate entries for OPD and Clinic patients' drugs.	They issue the drugs to patients at the same counter.	Separate counters for OPD and clinics are needed.	OPD Pharmacy and clinic pharmacy can then be treated as separate cost centres.
Clinic dispensaries	There are no separate entries by clinic.	OPD and clinic drug usage recorded together	Use separate pages for different clinics.	Can then carry out cost analysis by clinic (important for costing disease management).
Consumables General stores	stores, Some issues are entered for more than one ward. It is difficult to find out which issue is actually related to which ward.	They issue the items specialty wise not cost centre wise	They should issue the items ward wise /cost centre wise.	It will become easier to find out the costs by cost centre.
Laboratory tests	It is difficult to find out the number of samples tested per cost centre.	There is no necessity to calculate the laboratory cost per cost centre.	A new cost centre based registration system is needed.	Detailed data is useful for cost analysis.
Accounts Department	Most of the data is not entered cost centre wise.	They are only interested in recording actual costs.	Prepare vouchers involving specific details such as to which cost centre the particular cost relates.	Allows for analyzing the cost accurately cost centre wise.
Indoor pharmacy	Medical Oxygen issues not entered by cost centre	They are only interested in entering actual total cost.	Issues should be entered cost centre wise.	Allows for analyzing the cost accurately cost centre wise.