

CHAPTER 4

RESULT

Objective of this research is calculation unit costs of services using Activity-Based Costing technique in Outpatient Department that has 5 products including General Patient Clinic, Hypertension Patient Clinic, Diabetes Mellitus Patient Clinic, Drug Addiction Patient Clinic, Anxiety Relaxation Clinic and Acupuncture Clinic.

Activities of OPD services using in this research including 6 clinics, 30 main activities and 80 detailed activities as follows:

1) General Patient Clinic has 5 main activities including general patient services (medical record activity, patient screening activity, diagnosis and treatment activity, patient discharge activity, laboratories diagnosis activity, radiology activity, pharmacy dispensation activity), quality improvement activity, training activity, human resource management, medical equipment operation.

2) Hypertension Patient Clinic has 5 main activities including general patient services (medical record activity, patient screening activity, diagnosis and treatment activity, patient discharge activity, laboratories diagnosis activity, radiology activity, pharmacy dispensation activity), quality improvement activity, training activity, human resource management, medical equipment operation.

3) Diabetes Mellitus Patient Clinic has 5 main activities including general patient services (medical record activity, patient screening activity, diagnosis and treatment activity, patient discharge activity, laboratories diagnosis activity, radiology activity, pharmacy dispensation activity), quality improvement activity, training activity, human resource management, medical equipment operation.

4) Drug Addiction Patient Clinic has 5 main activities including general patient services (medical record activity, patient screening activity, diagnosis and treatment activity, patient discharge activity, laboratories diagnosis activity, radiology activity,

pharmacy dispensation activity), quality improvement activity, training activity, human resource management, medical equipment operation.

5) Anxiety Relaxation Clinic has 5 main activities including general patient services (medical record activity, patient screening activity, diagnosis and treatment activity, patient discharge activity, pharmacy dispensation activity), quality improvement activity, training activity, human resource management, medical equipment operation.

6) Acupuncture Clinic has 5 main activities including general patient services (medical record activity, patient screening activity, diagnosis and treatment activity, patient discharge activity, pharmacy dispensation activity), quality improvement activity, training activity, human resource management, medical equipment operation.

Analyzed data present as follows:

Part 1: Labor Cost, Material Cost and Capital Cost of service in Outpatient Department

Part 2: Composition of Cost and Unit Cost of service in Outpatient Department

Part 3: Composition of Cost and Unit Cost of activities of each service in Outpatient Department

3.1 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in General Patient clinic

3.2 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Hypertension Patient clinic

3.3 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Diabetes Mellitus clinic

3.4 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Drug Addiction Patient clinic

3.5 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Anxiety Relaxation clinic

3.6 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Acupuncture clinic

3.7 Comparison the percentage of Labor Cost, Material Cost, Capital Cost in 6 clinics

3.8 Comparison unit cost of some service activity in 6 clinics of OPD

Part 4: Composition of Operational Cost (Labor Cost and Material Cost) and Unit Cost of service in Out Patient Department

Part 5: Composition of Operational Cost (Labor Cost and Material Cost) and Unit Cost of activities of each service in Out Patient Department

5.1 Labor Cost, Material Cost, Total Direct Cost and Unit Cost of each activity in General Patient clinic

5.2 Labor Cost, Material Cost, Total Direct Cost and Unit Cost of each activity in Hypertension Patient clinic

5.3 Labor Cost, Material Cost, Total Direct Cost and Unit Cost of each activity in Diabetes Mellitus clinic

5.4 Labor Cost, Material Cost, Total Direct Cost and Unit Cost of each activity in Drug Addiction Patient clinic

5.5 Labor Cost, Material Cost, Total Direct Cost and Unit Cost of each activity in Anxiety Relaxation clinic

5.6 Labor Cost, Material Cost, Total Direct Cost and Unit Cost of each activity in Acupuncture clinic

5.7 Comparison the percentage of Labor Cost, Material Cost, in 6 clinics of Outpatient Department

5.8 Comparison unit cost of each activity in 6 clinics of OPD

Part 6: Comparison unit cost of each service in OutPatient Department between $LC+MC+CC$ and only $LC+MC$

Part 1: Labor Cost Material Cost Capital Cost of service in Out Patient Department

Table 1 Demonstrate Labor Cost of each Person working in Out Patient Department

Code	Salary	Overtime allowance	Out of workplace activity Allowance	C/SMB S (hospital fee)	Child benefit allowance	Position benefit allowance	Non-private practice incentive	home rental benefit allowance	electric benefit allowance	Other fringe benefit	total
D001	112,800.00	48,600.00	11,000.00	1,910.00	-	28,000.00	50,000.00	5,693.72	338.50	-	258,342.22
D002	43,050.00	45,050.00	10,600.00	-	-	-	50,000.00	13,269.99	332.56	2,800.00	165,102.55
D003	38,240.00	31,950.00	6,400.00	-	-	-	40,000.00	8,846.66	208.22	1,500.00	127,144.88
N001	82,050.00	-	-	-	-	17,500.00	-	1,726.90	211.31	-	101,488.21
N002	51,700.00	9,400.00	-	1,035.00	-	-	-	-	-	-	62,135.00
N003	51,700.00	16,200.00	-	800.00	-	-	-	1,252.68	120.82	-	70,073.50
N004	51,700.00	11,000.00	-	545.00	-	-	-	-	-	-	63,245.00
N005	55,600.00	14,200.00	-	1,895.00	-	-	-	-	-	-	71,695.00
N006	54,300.00	17,600.00	-	575.00	-	-	-	1,492.87	259.50	-	74,227.37
N007	34,050.00	18,500.00	-	-	-	-	-	4,118.35	457.10	-	57,125.45
N008	82,800.00	-	-	7,885.00	-	-	-	-	-	-	90,685.00
P001	45,200.00	-	7,600.00	330.00	-	-	25,000.00	8,236.70	454.46	-	86,821.16
P002	7,380.00	-	1,700.00	-	-	-	-	-	32.94	-	9,112.94
P003	35,200.00	-	6,800.00	-	-	-	-	8,846.66	359.40	-	51,206.06
P004	32,650.00	-	-	-	-	-	-	663.50	418.30	-	33,731.80
P005	29,400.00	-	-	-	-	-	-	1,252.68	207.30	-	30,859.98
X001	58,250.00	10,000.00	-	3,600.00	-	-	-	1,492.87	259.50	-	73,602.37

Code	Salary	Overtime allowance	Out of workplace activity Allowance	C/SMBMS (Hospital fee)	Child benefit allowance	Position benefit allowance	Non-private practice incentive	home rental benefit allowance	electric benefit allowance	Other fringe benefit	total
L001	30,800.00	6,000.00	-	2,075.00	-	-	-	663.50	418.30	-	39,956.80
E001	20,500.00	7,750.00	-	-	-	-	-	-	-	-	28,250.00
E002	31,500.00	10,500.00	-	1,952.00	-	-	-	-	-	-	43,952.00
E003	16,500.00	8,500.00	-	-	-	-	-	-	-	-	25,000.00
E004	16,500.00	12,750.00	-	-	-	-	-	-	-	-	29,250.00
E005	19,500.00	11,250.00	-	-	-	-	-	-	-	-	30,750.00
total	1,001,370.00	279,250.00	44,100.00	22,602.00	-	45,500.00	165,000.00	57,557.07	4,078.21	4,300.00	1,623,757.28

Note.

1. "D" represent Doctor
2. "N" represent Nurse
3. "P" represent Pharmacist and Pharmacy technician
4. "X" represent Radiation technician
5. "L" represent Medical laboratory technician
6. "E" represent employee

Table 2 Demonstrate Material Cost of Out Patient Department

List	Drug cost	Non-drug medical equipment cost	Diagnostic substance cost	Non-medical material cost	Total
OPD	-	6,548.05	-	5,525.00	12,073.05
Medical Record department	-	-	-	1,740.00	1,740.00
Pharmacy	-	33,882.60	-	1,281.00	35,163.60
Lab	-	4,294.11	70,000.00	488.00	74,782.11
Radiology	-	-	11,140.00	-	11,140.00
General Patient Clinic	280,390.53	-	-	-	280,390.53
Hypertension Clinic	64,570.20	-	-	-	64,570.20
Diabetes Mellitus Clinic	89,858.69	-	-	-	89,858.69
Drug Addiction Clinic	204.00	-	-	-	204.00
Anxiety Relaxation Clinic	85.40	-	-	-	85.40
Acupuncture Clinic	2,737.66	-	-	-	2,737.66
Total	437,846.48	44,724.76	81,140.00	9,034.00	572,745.24

Table 3 Demonstrate Utility cost of Out Patient Department

	Electricity Cost	Water Cost	Other Utilities Cost	Total
May	41,724.39	-	5,181.16	46,905.55
June	38,997.96	-	6,615.01	45,612.97
July	35,622.70	-	6,171.79	41,794.49
August	37,343.29	-	6,717.30	44,060.59
September	34,447.21	-	5,054.02	39,501.23
Total	188,135.55	-	29,739.28	217,874.83

Table 4 Demonstrate Capital Cost of Out Patient Department

	Depreciation of Medical Equipment	Depreciation of OPD Building
OPD	29,556.43	84,914.17
Anxiety Relaxation Clinic	-	3,069.77
Medical Record department	-	14,324.29
Acupuncture clinic	-	36879.36
Pharmacy	15,834.32	76,594.66
Radiology	159,462.11	10,826.04
Lab	59,463.53	10,983.92
total	264,316.39	237,592.22

Table 5. demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each service in Out Patient Department

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
	(1)	(2)	(3)	(4)	(5)	(6)
1. General Patient Clinic	11,911	1,281,854.48	559,915.85	352,436.24	2,194,206.57	184.22
2. Hypertension Patient Clinic	736	170,963.96	102,314.93	30,940.68	304,219.57	413.34
3. Diabetes Mellitus Patient Clinic	575	136,150.29	121,735.24	76,946.96	334,832.49	582.32
4. Drug Addiction Patient Clinic	7	1,199.12	441.45	176.25	1,816.82	259.55
5. Anxiety Relaxation Clinic	5	1,312.17	549.67	3,227.82	5,089.66	1,017.93
6. Acupuncture Clinic	257	32,277.25	5,662.93	38,180.65	76,120.84	296.19
Total	13,491	1,623,757.28	790,620.07	501,908.61	2,916,285.96	216.17
Percentage of LC : MC : CC		55.68	27.11	17.21	100.00	

Formula

1. Total Cost (5) = Labor Cost (2) + Material Cost (3) + Capital Cost (4)

2. Unit Cost (6) = Total Cost (5) / Number of service (1)

3.7 Comparison the percentage of Labor Cost, Material Cost, Capital Cost in 6 clinics

Table 12 Demonstrate Comparison the percentage of Labor Cost, Material Cost, Capital Cost in 6 clinics

Type of OPD services	Quantity (Numbers of service)	Labor Cost	Material Cost	Capital Cost	Total Cost
1. General Patient Clinic	11,911	58.42	25.52	16.06	100.00
2. Hypertension Patient Clinic	736	56.20	33.63	10.17	100.00
3. Diabetes Mellitus Patient Clinic	575	40.66	36.36	22.98	100.00
4. Drug Addiction Patient Clinic	7	66.00	24.30	9.70	100.00
5. Anxiety Relaxation Clinic	5	25.78	10.80	63.42	100.00
6. Acupuncture Clinic	257	42.40	7.44	50.16	100.00



Figure 12: Percentage of total cost of each clinic

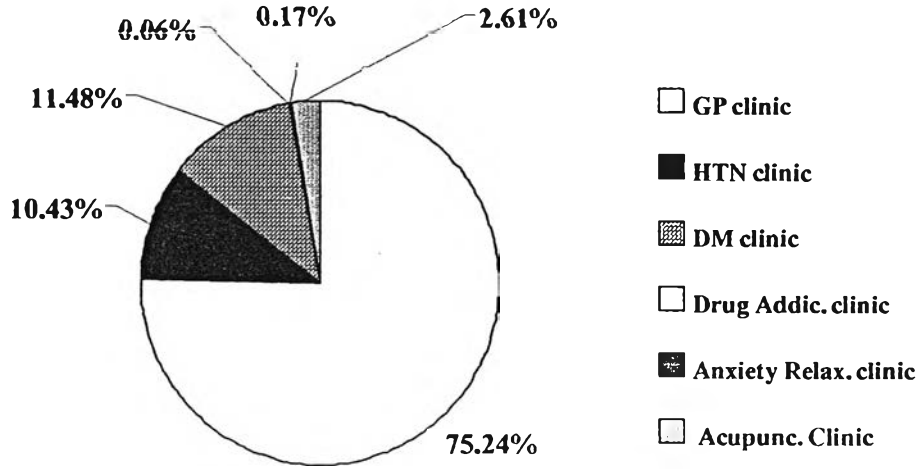
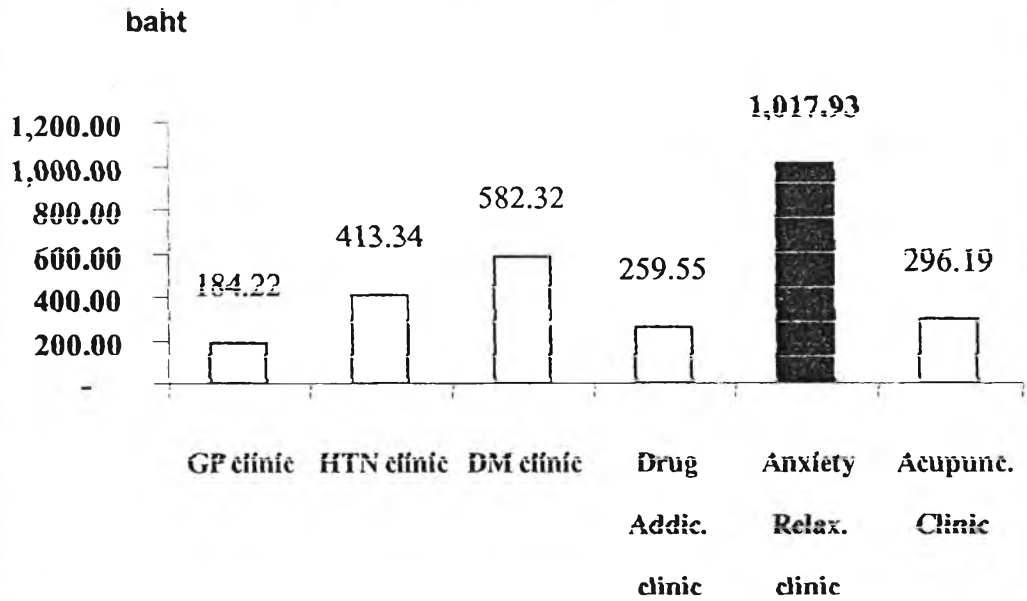


Figure 13: Unit Cost of each clinic



From table 5 and table 12 the result demonstrated that total cost of OPD services are 2,916,285.96 baht including labor cost (1,623,757.28 baht or 55.68 %), material cost (790,620.07 baht or 27.11%) and capital cost (501,908.61 baht or 17.21%). The service that has highest total cost is General Patient clinic (2,194,206.57 baht or 75.24%), second is Diabetes Mellitus Patient clinic (334,832.49 baht or 11.48%), third is Hypertension Patient clinic (304,219.57 baht or 10.43%) and lowest total cost is Drug Addiction Patient clinic (1,816.82 baht or 0.06%). The service that has highest unit cost is Anxiety Relaxation clinic (1,017.93 baht/visit) and lowest unit cost is General Patient clinic (184.22 baht/visit). When, focused on each service, the result demonstrated that

Total cost of General Patient clinic is 2,194,206.57 baht that maximum cost is labor cost (1,281,854.48 baht), material cost (559,915.85 baht) and capital cost (352,436.24 baht), respectively. Percentage of labor cost, material cost and capital cost of this clinic is 58.42: 25.52: 16.06.

Total cost of Hypertension Patient clinic is 304,219.57 baht that maximum cost is labor cost (170,963.96 baht), material cost (102,314.93 baht) and capital cost (30,940.68 baht), respectively. Percentage of labor cost, material cost and capital cost of this clinic is 56.20: 33.63: 10.17.

Total cost of Diabetes Mellitus Patient clinic is 334,832.49 baht that maximum cost is labor cost (136,150.29 baht), material cost (121,735.24 baht) and capital cost (76,946.96 baht), respectively. Percentage of labor cost, material cost and capital cost of this clinic is 40.66: 36.36: 22.98.

Total cost of Drug Addiction Patient clinic is 1,816.82 baht that maximum cost is labor cost (1,199.12 baht), material cost (441.45 baht) and capital cost (176.25 baht), respectively. Percentage of labor cost, material cost and capital cost of this clinic is 66.00: 24.30: 9.70.

Total cost of Anxiety Relaxation clinic is 5,089.66 baht that maximum cost is labor cost (1,312.17 baht), capital cost (3,227.82 baht) and material cost (549.67 baht), respectively. **Percentage of labor cost, material cost and capital cost of this clinic is 25.78: 10.80: 63.42.**

Total cost of Acupuncture Patient clinic is 76,120.84 baht that maximum cost is labor cost (32,277.25 baht), capital cost (38,180.65 baht) and material cost (5,662.93 baht), respectively. **Percentage of labor cost, material cost and capital cost of this clinic is 42.40: 7.44: 50.61.**

Part 3: Composition of Cost and Unit Cost of activities of each service in Out Patient Department

3.1 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in General Patient Clinic

Table 6 Demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each activity of General Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	11,911	143,137.42	51,309.84	28,307.36	222,754.61	18.70
2. Patient Screening	11,911	416,395.93	86,798.65	28,165.07	531,359.66	44.61
3. Diagnosis/Treatment	11,911	323,175.25	40,169.13	13,034.38	376,378.76	31.60
4. Patient Discharge	11,911	31,284.83	6,649.97	2,157.83	40,092.63	3.37
5. Laboratories Diagnosis	407	6,302.61	1,394.07	6,576.94	14,273.63	35.07
6. Radiology	224	82,143.69	16,035.16	175,491.36	273,670.21	1,221.74
7. Pharmacy Dispensation	11,911	274,112.70	356,232.98	98,273.01	728,618.69	61.17
8. Quality Improvement Activity	3	1,050.50	268.13	87.01	1,405.64	468.55
9. Training	0	-	-	-	-	-
10. Internal Conference	10	3,501.68	893.77	290.02	4,685.47	468.55
11. Personal Evaluation	1	13.51	2.13	0.69	16.34	16.34
12. Workforce Management	1	13.51	2.13	0.69	16.34	16.34
13. Medical Equipment Preparation	104	596.63	131.97	42.82	771.42	7.42
14. Medical Equipment Requisition	22	126.21	27.92	9.06	163.19	7.42
Total		1,281,854.48	559,915.85	352,436.24	2,194,206.57	
Percentage of LC : MC : CC		58.42	25.52	16.06	100.00	

Figure 14: Percentage of total cost of each activities in general clinic

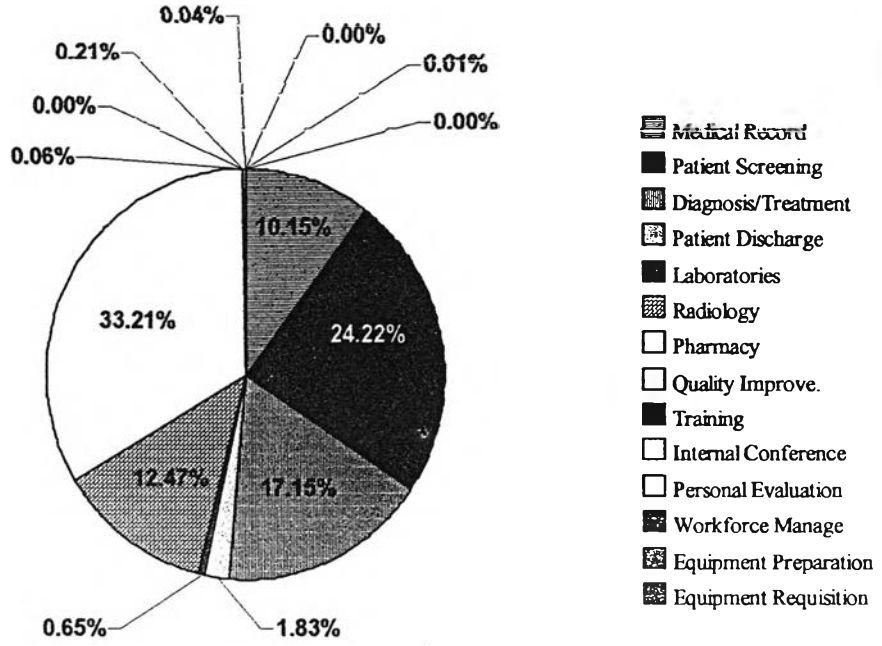
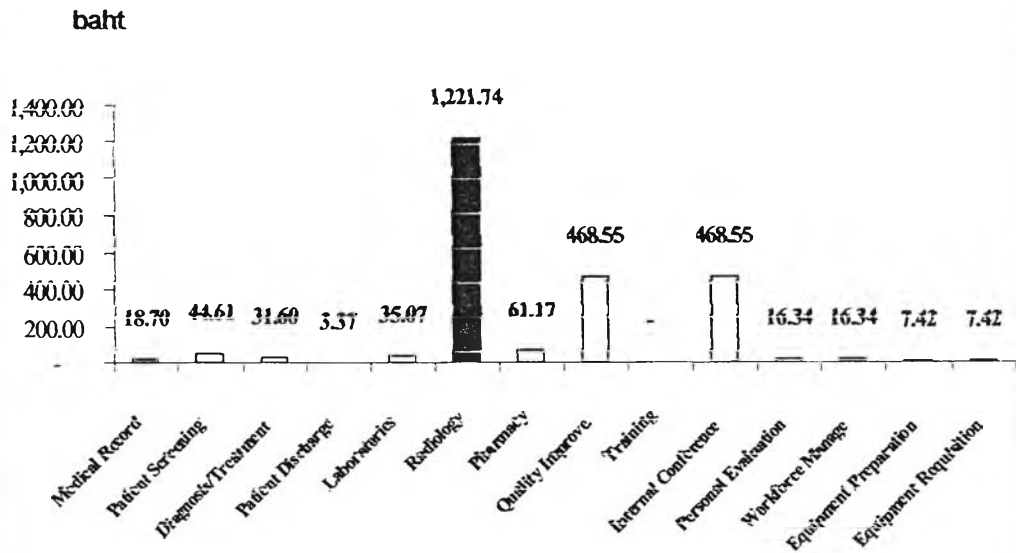


Figure 15: Unit cost of each activity in general Clinic



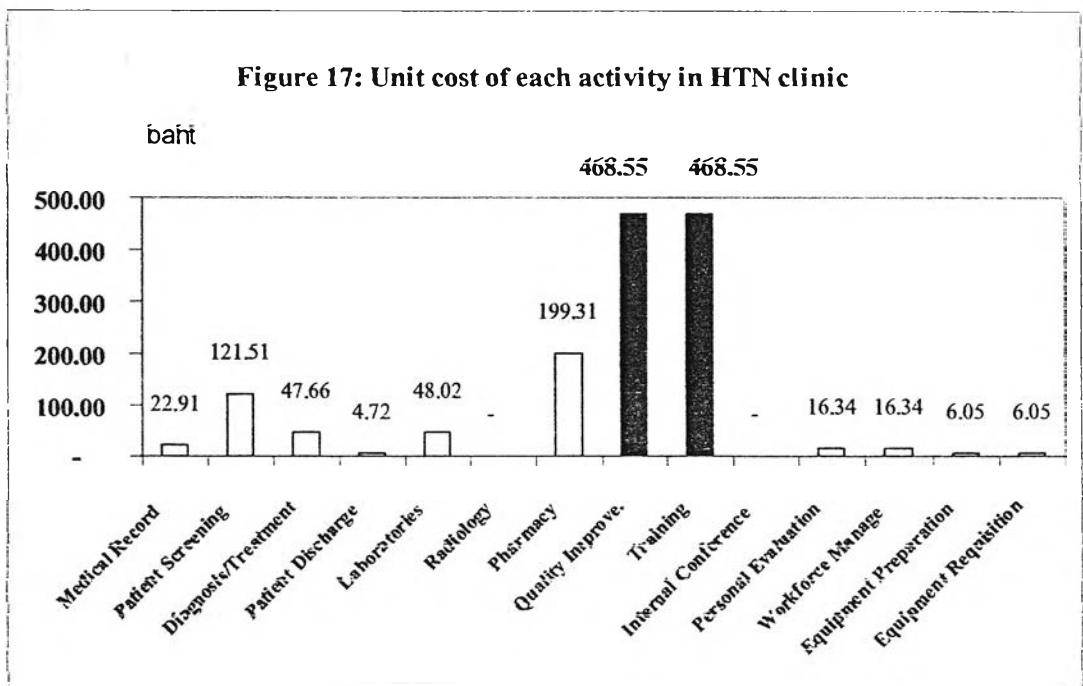
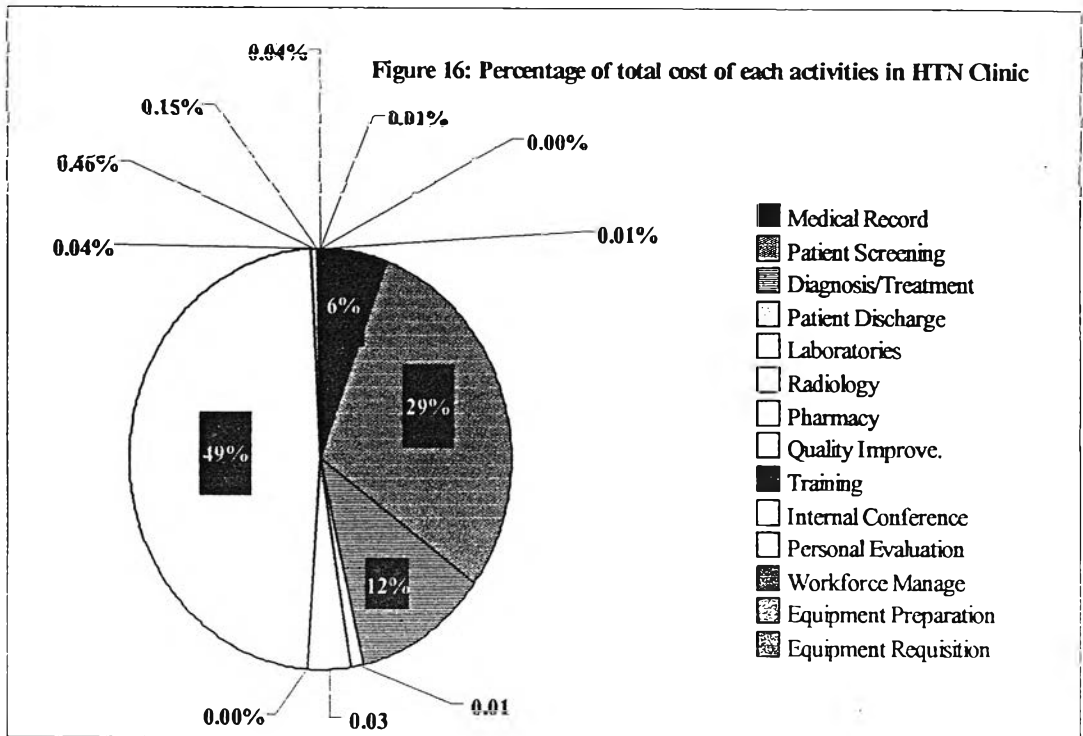
From table 6, in general patient clinic, the result demonstrated that activity that has highest total cost is Pharmacy Dispensation (728,618.69 baht or 33.21%), second is Patient Screening (531,359.66 baht or 24.22%), third is Diagnosis and Treatment (376,378.76 baht or 17.15%) and lowest Total Cost is supporting activity including Personal Evaluation and Workforce Management (16.34 baht)

The activity that has highest Unit Cost is Radiology activity (1,221.74 baht/visit), second is Quality Improvement activity (468.55 baht) and Internal Conference activity (468.55 baht), third is Pharmacy Dispensation (61.17 baht/visit) and lowest unit cost is Patient Discharge activity (3.37 baht/visit).

3.2 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Hypertension Patient Clinic

Table 7. Demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each activity of Hypertension Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	736	10,658.97	3,998.03	2,205.69	16,862.69	22.91
2. Patient Screening	736	69,833.29	14,794.24	4,800.54	89,428.07	121.51
3. Diagnosis/Treatment	736	30,376.95	3,548.87	1,151.56	35,077.39	47.66
4. Patient Discharge	736	2,710.10	577.21	187.30	3,474.60	4.72
5. Laboratories Diagnosis	219	4,643.55	1,027.10	4,845.66	10,516.31	48.02
6. Radiology	0	-	-	-	-	-
7. Pharmacy Dispensation	736	51,112.31	77,963.22	17,618.10	146,693.63	199.31
8. Quality Improvement Activity	3	1,050.50	268.13	87.01	1,405.64	468.55
9. Training	1	350.17	89.38	29.00	468.55	468.55
10. Internal Conference	0	-	-	-	-	-
11. Personal Evaluation	1	13.51	2.13	0.69	16.34	16.34
12. Workforce Management	1	13.51	2.13	0.69	16.34	16.34
13. Medical Equipment Preparation	21	98.21	21.72	7.05	126.98	6.05
14. Medical Equipment Requisition	22	102.89	22.76	7.38	133.03	6.05
Total		170,963.96	102,314.93	30,940.68	304,219.57	
Percentage of LC : MC : CC		56.20	33.63	10.17	100.00	



From table 7, the result demonstrated that activity that has highest total cost is Pharmacy Dispensation (146,693.63 baht or 49%), second is Patient Screening (89,428.07 baht or 29%), third is Diagnosis and Treatment (35,077.39 baht or 12%) and lowest total cost is supporting activity including Personal Evaluation and Workforce Management (16.34 baht)

The activity that has highest unit cost are Quality Improvement activity (468.55 baht) and Training activity (468.55 baht), second is Pharmacy Dispensation (199.31 baht/visit), third is Patient Screening(121.51 baht/visit) and lowest unit cost is Patient Discharge activity (4.72 baht/visit).

3.3 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Diabetes Mellitus Patient Clinic

Table 8 Demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each activity of Diabetes Mellitus Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	575	17,990.37	6,888.69	3,800.45	28,679.51	49.88
2. Patient Screening	575	5,010.01	1,062.79	344.86	6,417.66	11.16
3. Diagnosis/Treatment	575	20,740.31	2,584.99	838.80	24,164.09	42.02
4. Patient Discharge	575	2,229.04	472.59	153.35	2,854.98	4.97
5. Laboratories Diagnosis	575	61,479.93	13,598.71	64,155.95	139,234.59	242.15
6. Radiology	0	-	-	-	-	-
7. Pharmacy Dispensation	575	26,701.28	96,627.33	7,491.26	130,819.88	227.51
8. Quality Improvement Activity	4	1,400.67	357.51	116.01	1,874.19	468.55
9. Training	1	350.17	89.38	29.00	468.55	468.55
10. Internal Conference	0	-	-	-	-	-
11. Personal Evaluation	1	13.51	2.13	0.69	16.34	16.34
12. Workforce Management	1	13.51	2.13	0.69	16.34	16.34
13. Medical Equipment Preparation	21	108.17	23.93	7.76	139.86	6.66
14. Medical Equipment Requisition	22	113.32	25.07	8.13	146.52	6.66
Total		136,150.29	121,735.24	76,946.96	334,832.49	
Percentage of LC : MC : CC		40.66	36.36	22.98	100.00	

Figure 18: Percentage of total cost of each activity in DM clinic

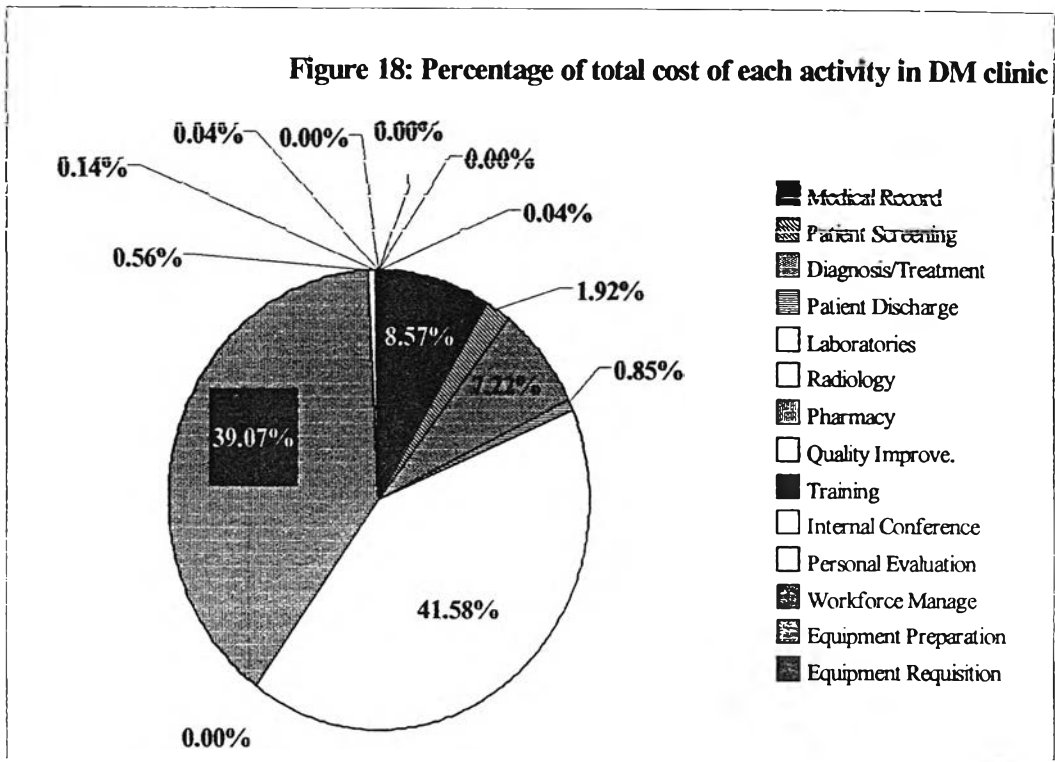
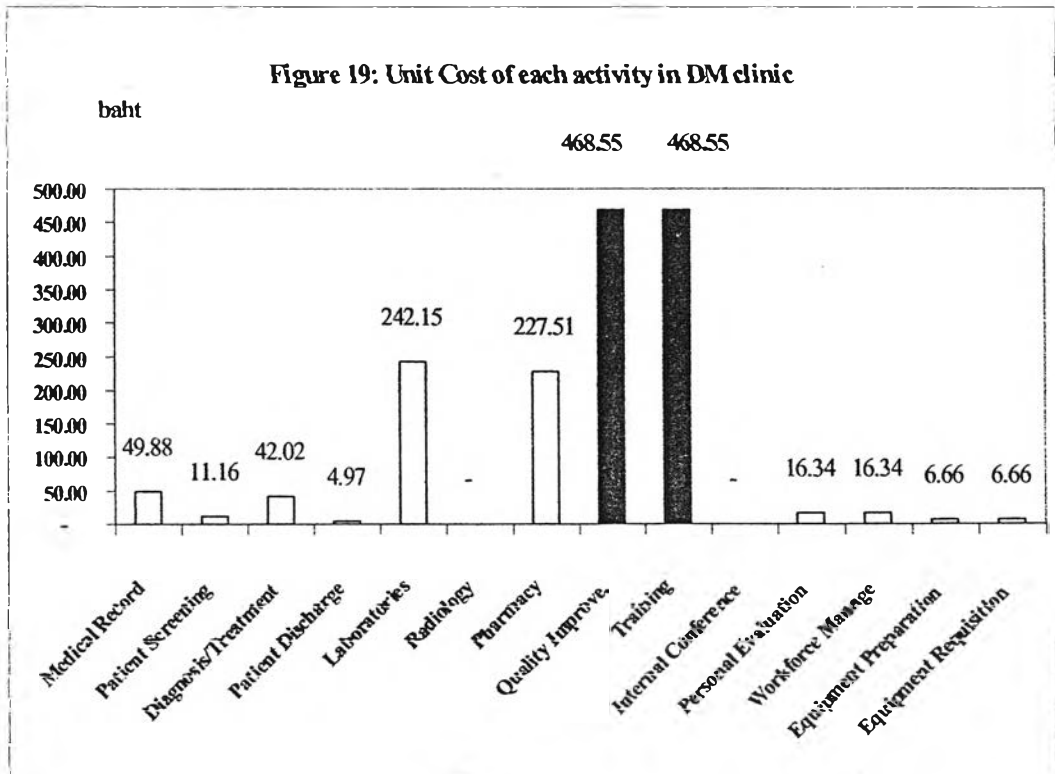


Figure 19: Unit Cost of each activity in DM clinic



From table 8, the result demonstrated that activity that has highest total cost is Laboratories Diagnosis (139,234.59 baht or 41.58%), second is Pharmacy Dispensation (130,819.88 baht or 39.07%), third is Medical Record (28,679.51 baht or 8.57%) and lowest total cost is supporting activity including Personal Evaluation and Workforce Management (16.34 baht)

The activity that has highest unit cost are Quality Improvement activity (468.55 baht) and Training activity(468.55 baht), second is Laboratories Diagnosis (242.15 baht/visit), third is Pharmacy Dispensation (227.51 baht/visit) and lowest unit cost is Patient Discharge activity (4.97 baht/visit).

3.4 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Drug Addiction Patient Clinic

Table 9. Demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each activity of Drug Addiction Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	17	161.96	61.33	33.83	257.13	15.13
2. Patient Screening	17	203.19	37.00	12.01	252.19	14.83
3. Diagnosis/Treatment	17	420.50	49.69	16.12	486.31	28.61
4. Patient Discharge	17	4.95	0.78	0.25	5.99	0.35
5. Laboratories Diagnosis	17	69.10	15.28	72.11	156.49	9.21
6. Radiology	0	-	-	-	-	-
7. Pharmacy Dispensation	17	85.26	222.86	24.24	332.36	19.55
8. Quality Improvement Activity	0	-	-	-	-	-
9. Training	0	-	-	-	-	-
10. Internal Conference	0	-	-	-	-	-
11. Personal Evaluation	1	13.51	2.13	0.69	16.34	16.34
12. Workforce Management	1	13.51	2.13	0.69	16.34	16.34
13. Medical Equipment Preparation	20	108.16	23.92	7.76	139.85	6.99
14. Medical Equipment Requisition	22	118.98	26.32	8.54	153.84	6.99
Total		1,199.12	441.48	176.28	1,816.82	
Percentage of LC : MC : CC'		66.00	24.30	9.70	100.00	

Figure 20: Percentage of Total cost of each activity in Drug Addiction Clinic

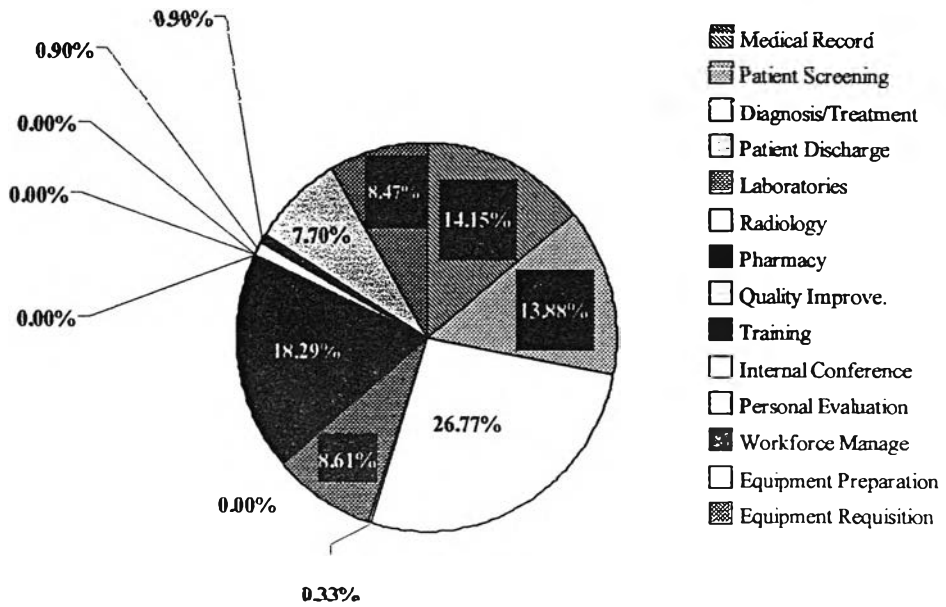
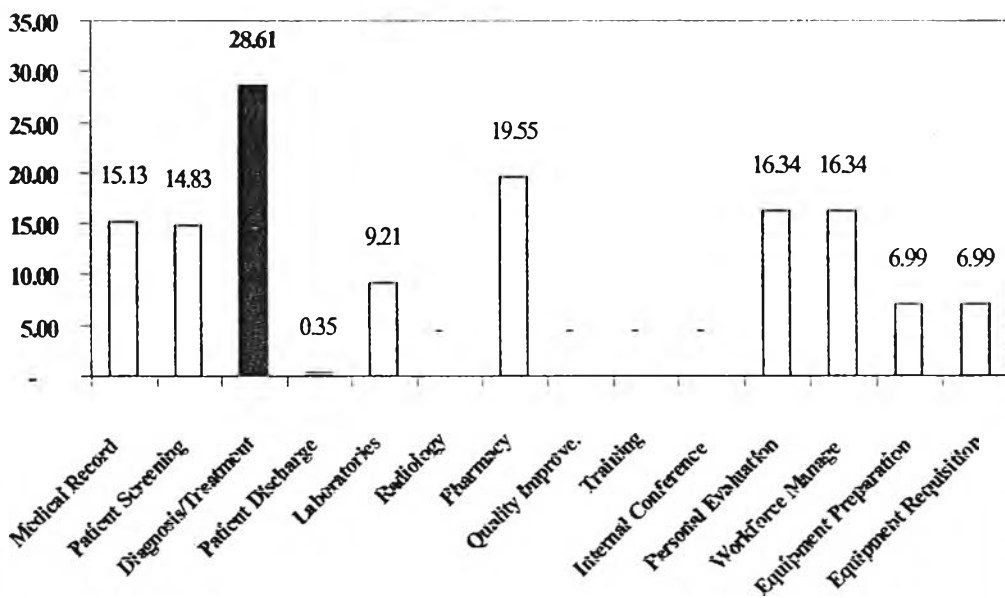


Figure 21: Unit cost of each activity in Drug Addic. Clinic



From table 9, the result demonstrated that activity that has highest total cost is Diagnosis and Treatment (486.31 baht or 26.77%), second is Pharmacy Dispensation (332.36 baht or 18.29%), third is Medical Record (257.13 baht or 14.15%) and lowest total cost is Patient Discharge (5.99 baht)

The activity that has highest unit cost is Diagnosis and Treatment (28.61 baht/visit), second is Pharmacy Dispensation (19.55 baht), third is Personal Evaluation and Workforce Management (16.34 baht) and lowest unit cost is Patient Discharge activity (0.35 baht/visit).

3.5 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Anxiety Relaxation Clinic

Table 10 Demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each activity of Anxiety Relaxation Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	5	37.69	14.69	8.11	60.49	12.10
2. Patient Screening	5	37.10	5.86	1.90	44.87	8.97
3. Diagnosis/Treatment	5	190.52	21.48	3,076.74	3,288.74	657.75
4. Patient Discharge	5	1.17	0.26	0.08	1.51	0.30
5. Pharmacy Dispensation	5	19.15	89.63	5.44	114.22	22.84
6. Quality Improvement Activity	0	-	-	-	-	-
7. Training	0	-	-	-	-	-
8. Internal Conference	0	-	-	-	-	-
9. Personal Evaluation	1	28.65	9.86	3.20	41.70	41.70
10. Workforce Management	1	28.65	9.86	3.20	41.70	41.70
11. Medical Equipment Preparation	20	461.55	189.54	61.50	712.59	35.63
12. Medical Equipment Requisition	22	507.71	208.49	67.65	783.85	35.63
Total		1,312.17	549.67	3,227.82	5,089.66	
Percentage of LC : MC : CC		25.78	10.80	63.42	100.00	

Figure 22: Percentage of total cost of each activity in Anxiety Relax. Clinic

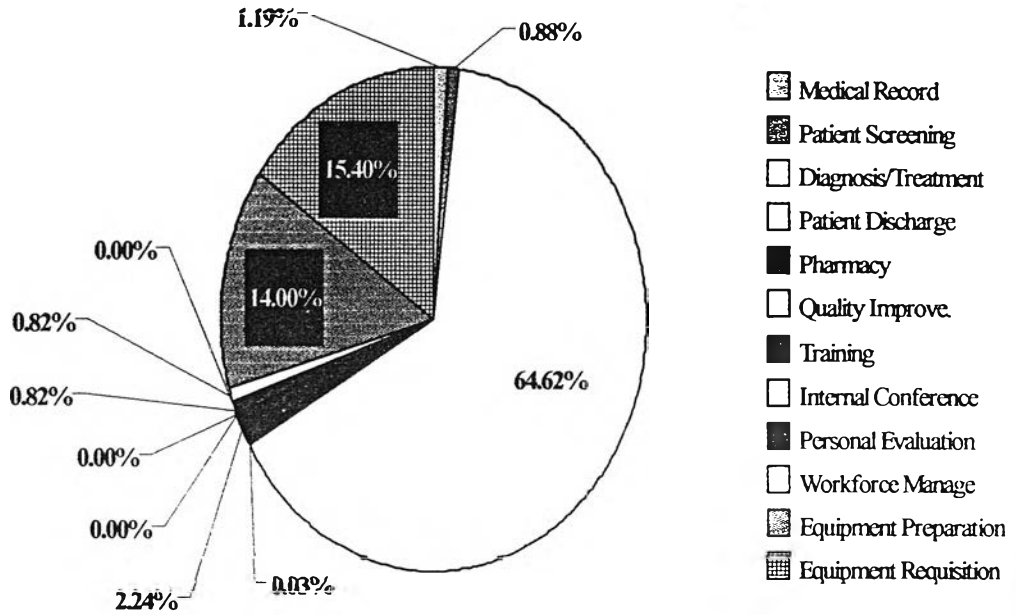
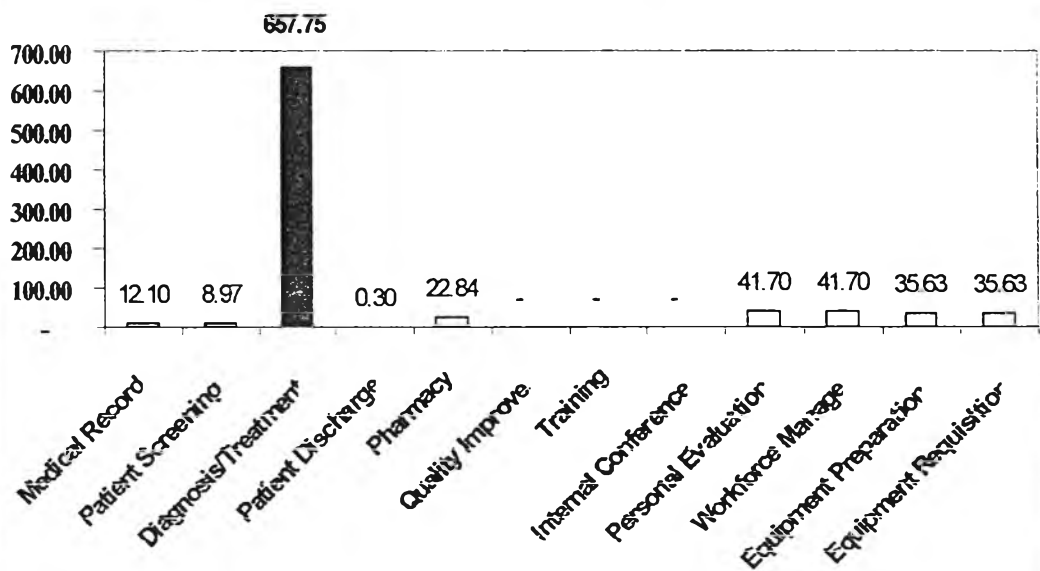


Figure 23: Unit cost of each activity in Anxiety Relax. Clinic



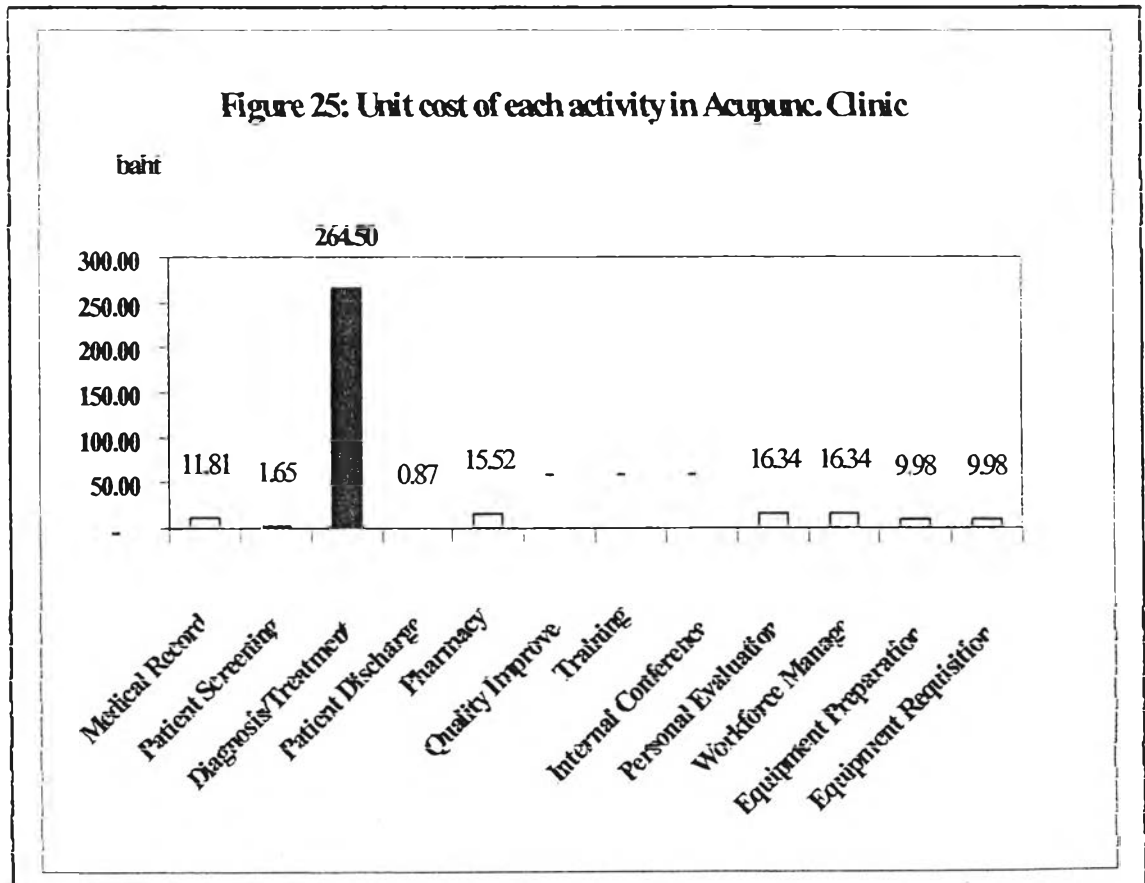
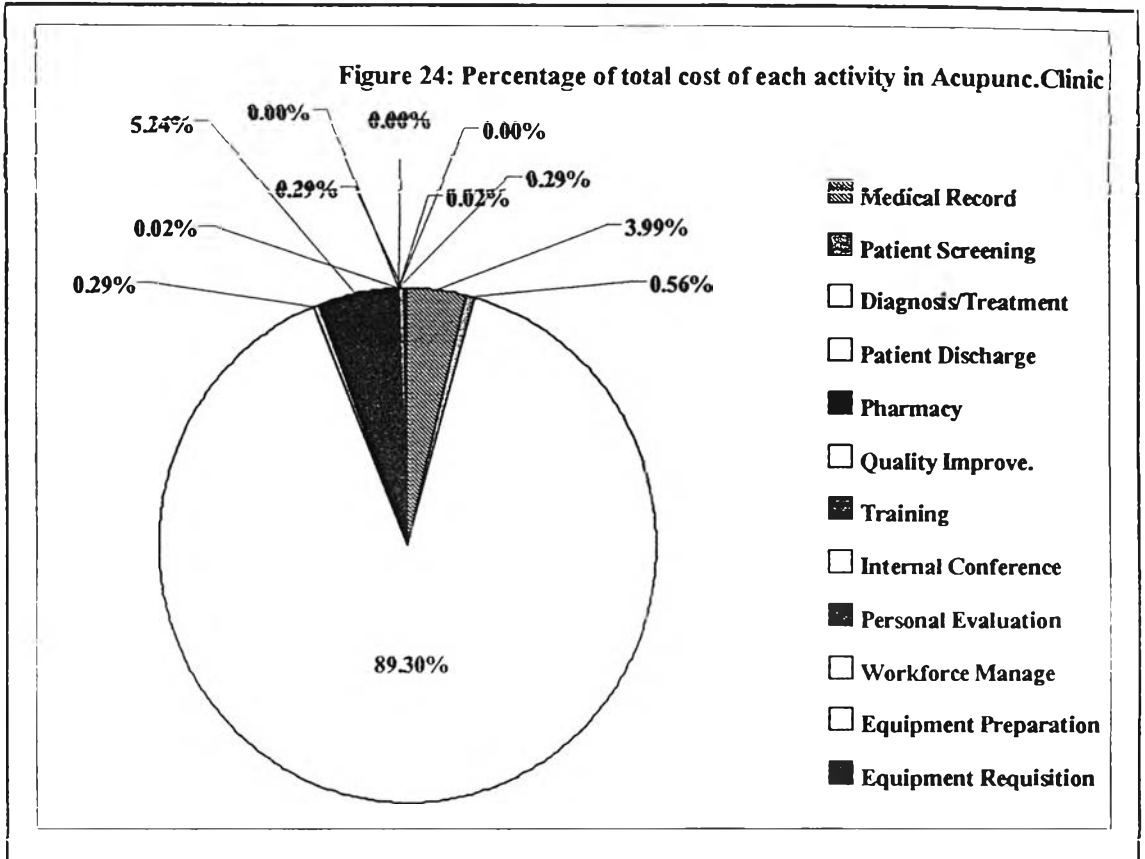
From table 10, the result demonstrated that activity that has highest total cost is Diagnosis and Treatment (3,288.74 baht or 64.62 %), second is Medical Equipment Requisition (783.85 baht or 15.40 %), third is Medical Equipment Preparation (712.59 baht or 14 %) and lowest total cost is Patient Discharge (1.51 baht)

The activity that has highest unit cost is Diagnosis and Treatment (657.75 baht/visit), second is Personal Evaluation and Workforce Management (41.70 baht), third is Medical Equipment Requisition (35.63 baht) and Medical Equipment Preparation (35.63 baht) and lowest unit cost is Patient Discharge activity (0.30 baht/visit).

3.6 Labor Cost, Material Cost, Capital Cost, Total Direct Cost and Unit Cost of each activity in Acupuncture Patient Clinic

Table 11 Demonstrate Labor Cost, Material cost, Capital Cost, Total Cost and Unit Cost of each activity of Acupuncture Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Capital Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	257	1,835.90	772.53	426.20	3,034.62	11.81
2. Patient Screening	257	328.69	72.70	23.59	424.99	1.65
3. Diagnosis/Treatment	257	28,735.65	1,783.61	37,458.12	67,977.38	264.50
4. Patient Discharge	257	179.40	33.25	10.79	223.44	0.87
5. Pharmacy Dispensation	257	830.86	2,921.44	236.19	3,988.48	15.52
6. Quality Improvement Activity	0	-	-	-	-	-
7. Training	0	-	-	-	-	-
8. Internal Conference	0	-	-	-	-	-
9. Personal Evaluation	1	13.51	2.13	0.69	16.34	16.34
10. Workforce Management	1	13.51	2.13	0.69	16.34	16.34
11. Medical Equipment Preparation	22	169.86	37.57	12.19	219.62	9.98
12. Medical Equipment Requisition	22	169.86	37.57	12.19	219.62	9.98
Total		32,275.25	5,662.93	38,180.65	76,120.84	
Percentage of LC : MC : CC		42.40	7.44	50.16	100.00	



From table 11, the result demonstrated that activity that has highest total cost is Diagnosis and Treatment (67,977.38 baht or 89.30 %), second is Pharmacy Dispensation (3,988.48 baht or 5.24 %), third is Medical Record (3,034.62 baht or 3.99 %) and lowest total cost is Personal Evaluation and Workforce Management (16.34 baht)

The activity that has highest unit cost is Diagnosis and Treatment (264.50 baht/visit), second is Personal Evaluation and Workforce Management (16.34 baht), third is Pharmacy Dispensation (15.52 baht/visit) and lowest unit cost is Patient Discharge activity (0.87 baht/visit).

3.8 Comparison unit cost of each activity in 6 clinics of OPD

Table 13 Comparison unit cost of any service activity in 6 clinics of OPD (using LC+MC+CC)

Type of OPD services	Unit Cost of General clinic (baht)	Unit Cost of HTN clinic (baht)	Unit Cost of DM Clinic (baht)	Unit Cost of Drug Addic. Clinic (baht)	Unit Cost of Anxiety Relax clinic (baht)	Unit Cost of Acupunc clinic (baht)
Medical Record	18.70	22.91	49.88	15.13	12.10	11.81
Patient Screening	44.61	121.51	11.16	14.83	8.97	1.65
Diagnosis/Treatment	31.60	47.66	42.02	28.61	657.75	264.50
Laboratories Diagnosis	35.07	48.02	243.15	9.21	-	-
Pharmacy Dispensation	61.17	199.31	227.51	19.55	22.84	15.52

Part 4: Composition of Operational Cost and Unit Cost of service in Outpatient Department

Table 14 demonstrate Labor Cost, Material cost, Total Cost and Unit Cost of each service in Out Patient Department

Type of OPD services	Quantity (Numbers of service) (1)	Labor Cost (baht) (2)	Material Cost (baht) (3)	Total Cost (baht) (4)	Unit Cost (baht) (5)
1. General Patient Clinic	11,911	1,281,854.48	559,915.85	1,841,770.33	154.63
2. Hypertension Patient Clinic	736	170,963.96	102,314.93	273,278.89	371.30
3. Diabetes Mellitus Patient Clinic	575	136,150.29	121,735.24	257,885.53	448.50
4. Drug Addiction Patient Clinic	7	1,199.12	441.45	1,640.57	234.37
5. Anxiety Relaxation Clinic	5	1,312.17	549.67	1,861.84	372.37
6. Acupuncture Clinic	257	32,277.25	5,662.93	37,940.18	147.63
Total	13,401	1,623,757.28	790,620.07	2,414,377.35	178.96
Percentage of LC : MC		67.25	32.75	100.00	

Formula

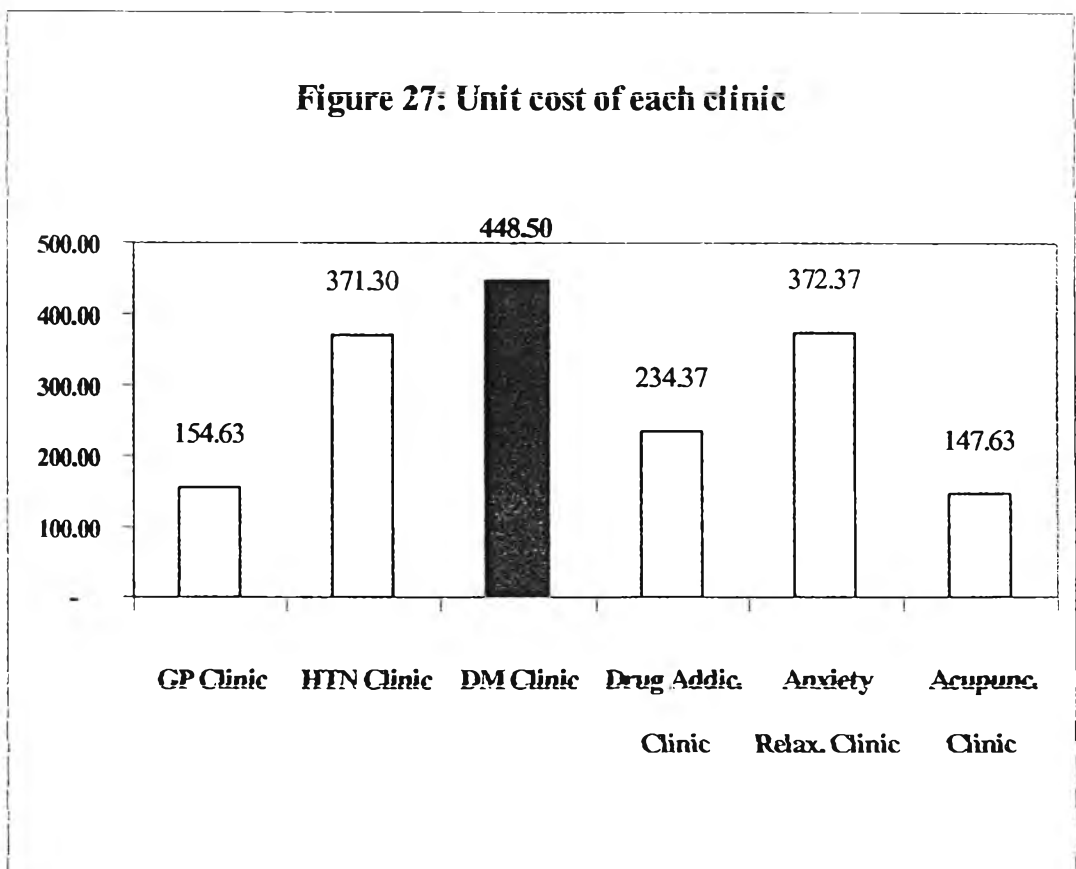
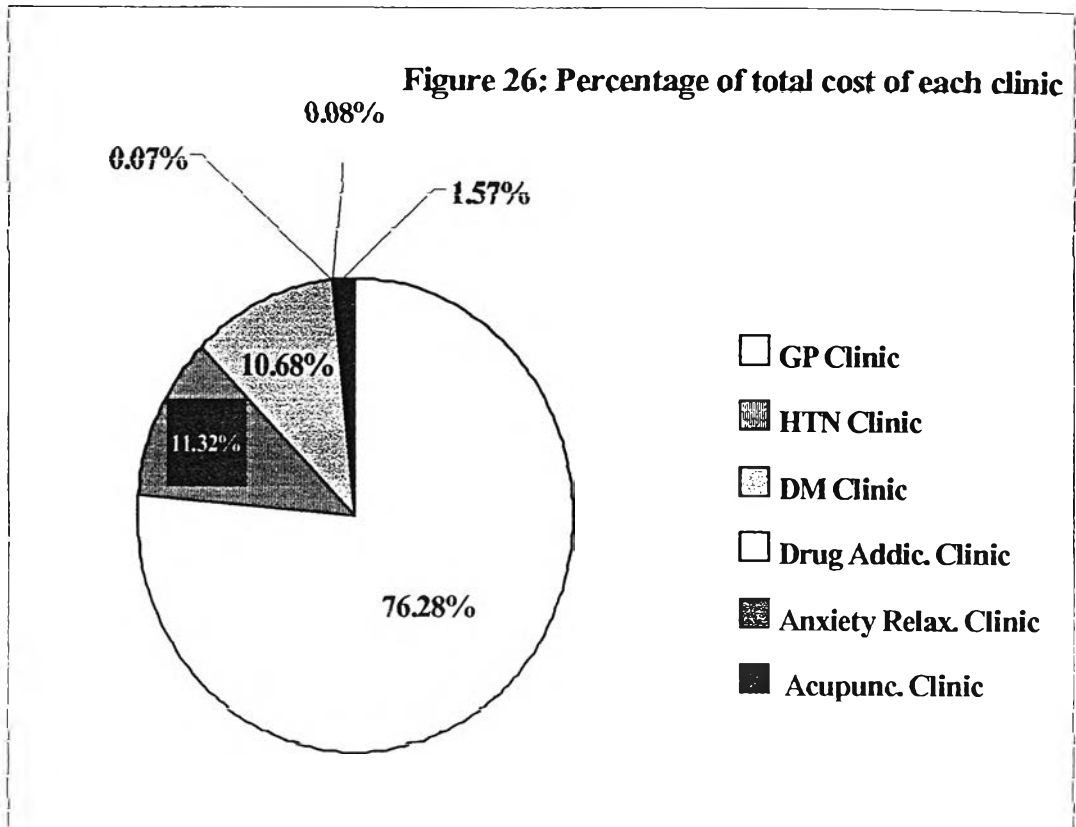
1. Total Cost (4) = Labor Cost (2) + Material Cost (3)

2. Unit Cost (6) = Total Cost (4) / Number of service (1)

5.7 Comparison the percentage of Labor Cost and Material Cost in 6 clinics

Table 21 Demonstrate Comparison the percentage of Labor Cost and Material Cost in 6 clinics

Clinic	Numbers of service	Labor Cost	Material Cost	Total
1. General Patient Clinic	11,911	69.60	30.40	100.00
2. Hypertension Patient Clinic	736	62.56	37.44	100.00
3. Diabetes Mellitus Patient Clinic	575	52.79	47.21	100.00
4. Drug Addiction Patient Clinic	7	73.09	26.91	100.00
5. Anxiety Relaxation Clinic	5	70.48	29.52	100.00
6. Acupuncture Clinic	257	85.07	14.93	100.00



From table 14 and 21, when considering only operation cost including labor cost and material cost, the result demonstrated that total cost of OPD services are 2,414,377.35 baht including labor cost (1,623,757.28 baht 67.25 %), material cost (790,620.07 baht or 32.75 %). The service that has highest total cost is General Patient Clinic (1,841,770.33 baht or 76.28 %), second is Hypertension Patient Clinic (273,278.89 baht or 11.32 %), third is Diabetes Mellitus Patient Clinic (257,885.53 baht or 10.68 %) and lowest total cost is Drug Addiction Patient Clinic (1,640.57 baht). The service that has highest unit cost is Diabetes Mellitus Patient Clinic (448.50 baht/visit) and lowest unit cost is Acupuncture Clinic (147.63 baht/visit). When, focused on each service, the result demonstrated that

Total Cost of General Patient Clinic is 1,841,770.33 baht that maximum cost is Labor cost (1,281,854.48 baht), Material Cost (559,915.85 baht), respectively, and Percentage of Labor Cost and Material Cost of this clinic is 69.60: 30.40.

Total Cost of Hypertension Patient Clinic is 273,278.89 baht that maximum cost is Labor cost (170,963.96 baht), Material Cost (102,314.93 baht), respectively, and Percentage of Labor Cost and Material Cost of this clinic is 62.56: 37.44.

Total Cost of Diabetes Mellitus Patient Clinic is 257,885.53 baht that maximum cost is Labor cost (136,150.29 baht), Material Cost (121,735.24 baht), respectively, and Percentage of Labor Cost and Material Cost of this clinic is 52.79: 47.21.

Total Cost of Drug Addiction Patient Clinic is 1,640.57 baht that maximum cost is Labor cost (1,199.12 baht), Material Cost (441.45 baht), respectively, and Percentage of Labor Cost and Material Cost of this clinic is 73.09: 26.91.

Total Cost of Anxiety Relaxation Clinic is 1,861.84 baht that maximum cost is Labor cost (1,312.17 baht), Material Cost (549.67 baht), respectively, and Percentage of Labor Cost and Material Cost of this clinic is 70.48: 29.52.

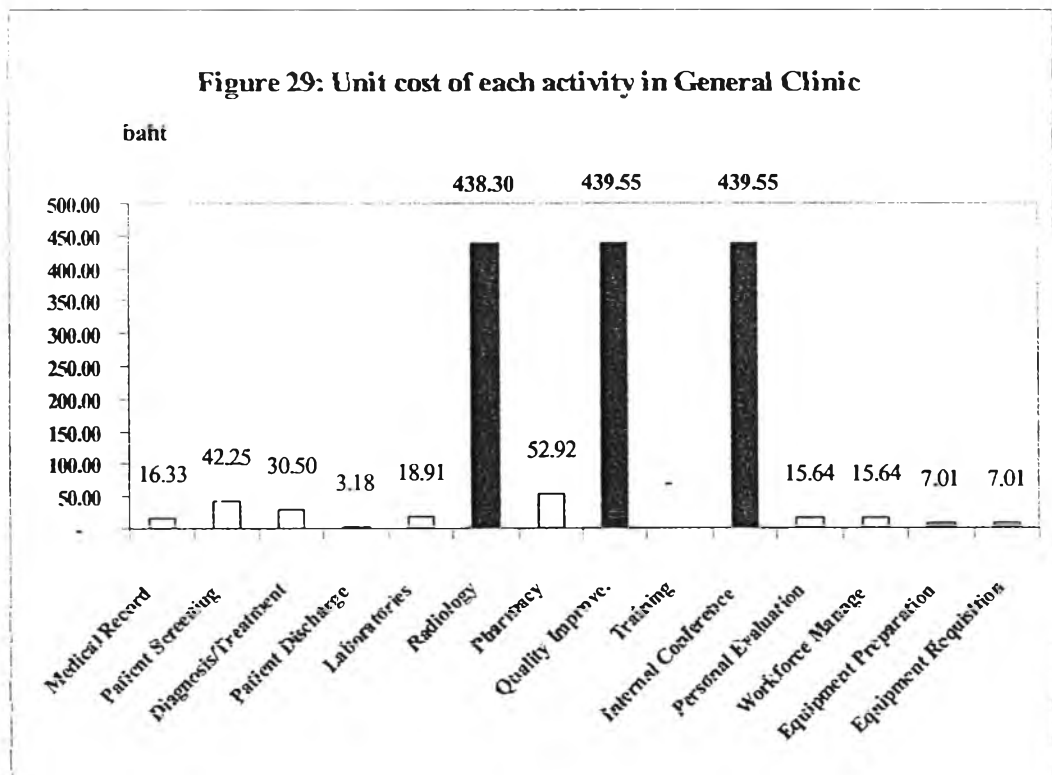
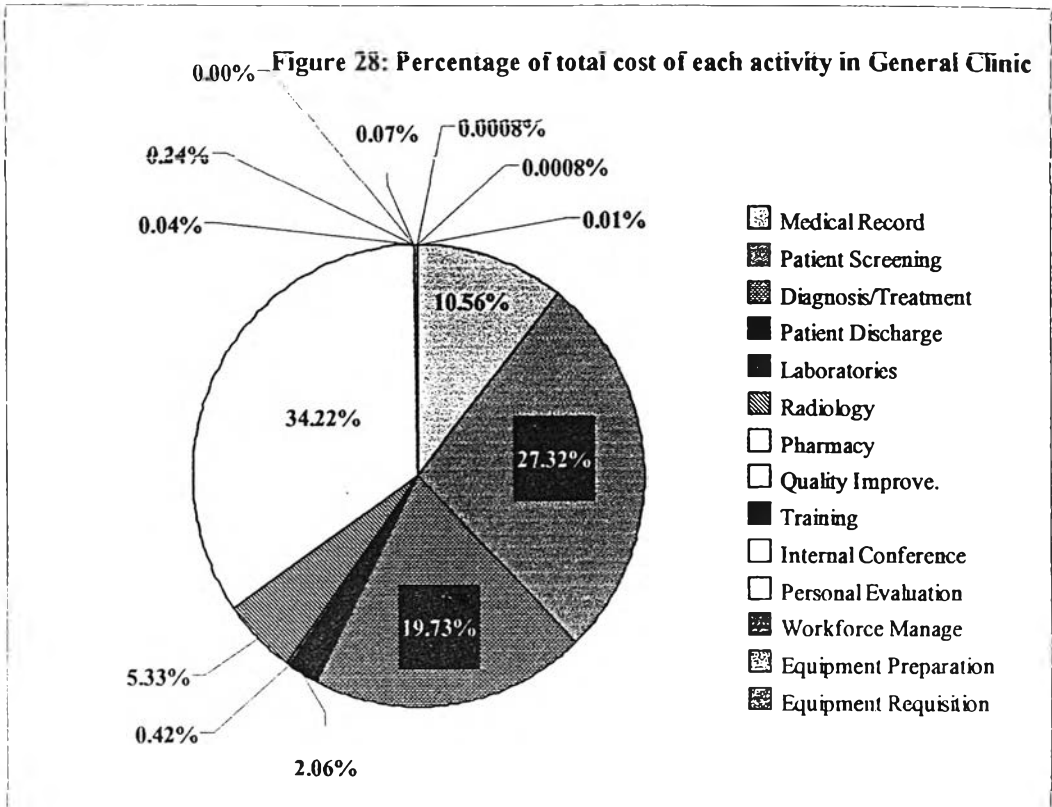
Total Cost of Acupuncture Patient Clinic is 37,940.18 baht that maximum cost is Labor cost (32,277.25 baht), Material Cost (5,662.93 baht), respectively, and Percentage of Labor Cost and Material Cost of this clinic is 85.07: 14.93.

Part 5: Composition of Cost and Unit Cost of activities of each service in Out Patient Department

5.1 Labor Cost, Material Cost (Operation Cost), Total Direct Cost and Unit Cost of each activity in General Patient clinic

Table 15: Demonstrate Labor Cost, Material cost(Operation Cost), Total Cost and Unit Cost of each activity of General Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	11,911	143,137.42	51,309.84	194,447.25	16.33
2. Patient Screening	11,911	416,395.93	86,798.65	503,194.58	42.25
3. Diagnosis/Treatment	11,911	323,175.25	40,169.13	363,344.38	30.50
4. Patient Discharge	11,911	31,284.83	6,649.97	37,934.80	3.18
5. Laboratories Diagnosis	407	6,302.61	1,394.07	7,696.68	18.91
6. Radiology	224	82,143.69	16,035.16	98,178.85	438.30
7. Pharmacy Dispensation	11,911	274,112.70	356,232.98	630,345.68	52.92
8. Quality Improvement Activity	3	1,050.50	268.13	1,318.64	439.55
9. Training	0	-	-	-	-
10. Internal Conference	10	3,501.68	893.77	4,395.45	439.55
11. Personal Evaluation	1	13.51	2.13	15.64	15.64
12. Workforce Management	1	13.51	2.13	15.64	15.64
13. Medical Equipment Preparation	104	596.63	131.97	728.60	7.01
14. Medical Equipment Requisition	22	126.21	27.92	154.13	7.01
Total		1,281,854.48	559,915.85	1,841,770.33	
Percentage of LC : MC		69.60	30.40	100.00	



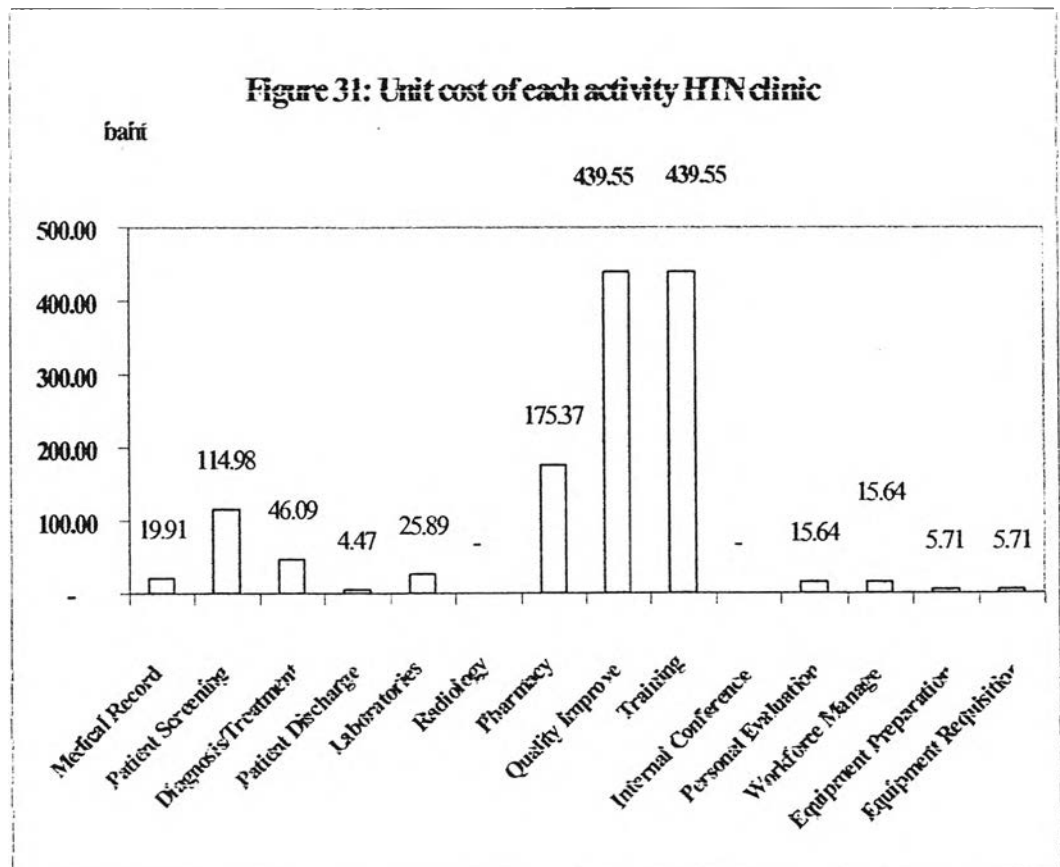
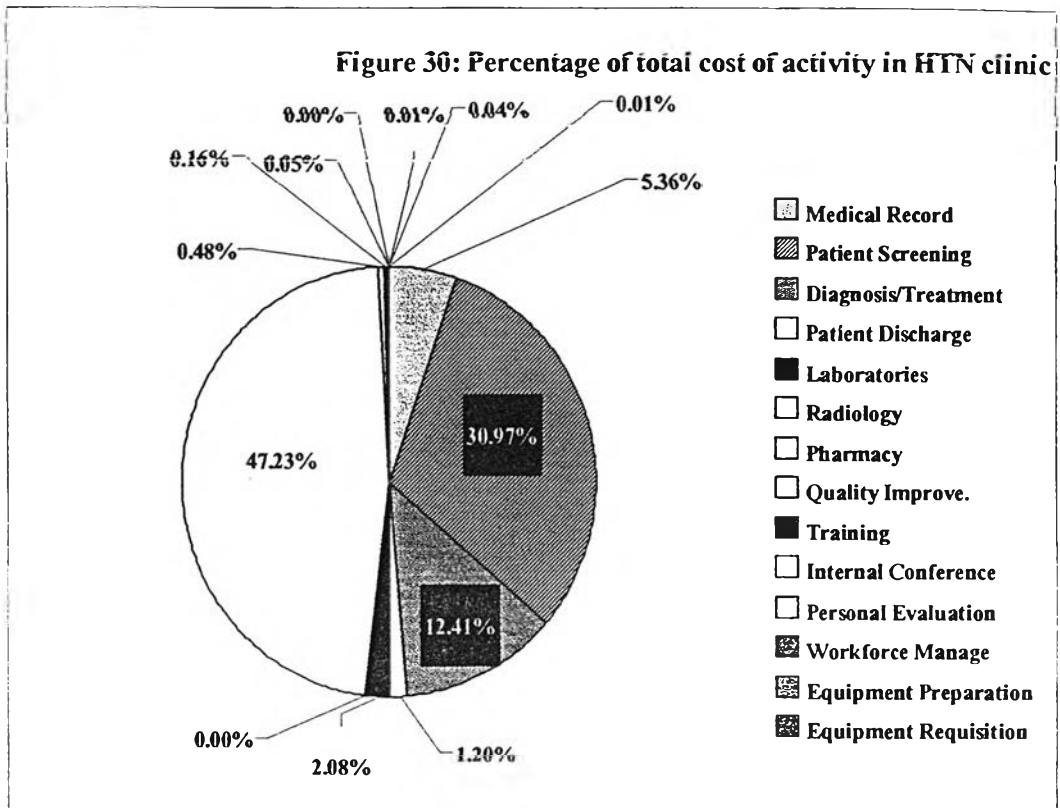
From table 15, when considering only operation cost including labor cost and material cost, the result demonstrated that activity that has highest total cost is Pharmacy Dispensation (630,345.68 baht or 34.22 %), second is Patient Screening (503,194.58 baht or 27.32 %), third is Diagnosis and Treatment (363,344.38 baht or 19.73 %) and lowest total cost is supporting activity including Personal Evaluation and Workforce Management (15.64 baht)

The activity that has highest unit cost is Quality Improvement activity (439.55 baht) and Internal Conference activity (439.55 baht), second is Radiology activity (438.30 baht/visit), third is Pharmacy Dispensation (52.92 baht/visit) and lowest unit cost is Patient Discharge activity (3.18 baht/visit).

5.2 Labor Cost, Material Cost (Operation Cost), Total Direct Cost and Unit Cost of each activity in General Patient clinic

Table 16 Demonstrate Labor Cost, Material cost (Operation cost) Total Cost and Unit Cost of each activity of Hypertension Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	736	10,658.97	3,998.03	14,657.00	19.91
2. Patient Screening	736	69,833.29	14,794.24	84,627.53	114.98
3. Diagnosis/Treatment	736	30,376.95	3,548.87	33,925.82	46.09
4. Patient Discharge	736	2,710.10	577.21	3,287.30	4.47
5. Laboratories Diagnosis	219	4,643.55	1,027.10	5,670.65	25.89
6. Radiology	0	-	-	-	-
7. Pharmacy Dispensation	736	51,112.31	77,963.22	129,075.53	175.37
8. Quality Improvement Activity	3	1,050.50	268.13	1,318.64	439.55
9. Training	1	350.17	89.38	439.55	439.55
10. Internal Conference	0	-	-	-	-
11. Personal Evaluation	1	13.51	2.13	15.64	15.64
12. Workforce Management	1	13.51	2.13	15.64	15.64
13. Medical Equipment Preparation	21	98.21	21.72	119.94	5.71
14. Medical Equipment Requisition	22	102.89	22.76	125.65	5.71
Total		170,963.96	102,314.93	273,278.89	
Percentage of LC' MIC'		62.56	37.44	100.00	



From table 16, when considering only Operation Cost including Labor Cost and Material Cost, the result demonstrated that activity that has highest Total Cost is Pharmacy Dispensation (129,075.53 baht or 47.23%), second is Patient Screening (84,627.53 baht or 34.97 %), third is Diagnosis and Treatment (33,925.82 baht or 12.41 %) and lowest Total Cost is supporting activity including Personal Evaluation and Workforce Management (15.64 baht)

The activity that has highest Unit Cost is Quality Improvement activity (439.55 baht) and Internal Conference activity (439.55 baht), second is Pharmacy Dispensation (175.37 baht/ visit), third is Patient Screening (114.98 baht/visit)and lowest unit cost is Patient Discharge activity (4.47 baht/visit).

5.3 Labor Cost, Material Cost(Operation Cost), Total Direct Cost and Unit Cost of each activity in Diabetes Mellitus Patient Clinic

Table 12 Demonstrate Labor Cost, Material cost(Operation Cost), Total Cost and Unit Cost of each activity of Diabetes Mellitus Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	575	17,990.37	6,888.69	24,879.06	43.27
2. Patient Screening	575	5,010.01	1,062.79	6,072.80	10.56
3. Diagnosis/Treatment	575	20,740.31	2,584.99	23,325.29	40.57
4. Patient Discharge	575	2,229.04	472.59	2,701.63	4.70
5. Laboratories Diagnosis	575	61,479.93	13,598.71	75,078.64	130.57
6. Radiology	0	-	-	-	-
7. Pharmacy Dispensation	575	26,701.28	96,627.33	123,328.61	214.48
8. Quality Improvement Activity	4	1,400.67	357.51	1,758.18	439.55
9. Training	1	350.17	89.38	439.55	439.55
10. Internal Conference	0	-	-	-	-
11. Personal Evaluation	1	13.51	2.13	15.64	15.64
12. Workforce Management	1	13.51	2.13	15.64	15.64
13. Medical Equipment Preparation	21	108.17	23.93	132.09	6.29
14. Medical Equipment Requisition	22	113.32	25.07	138.38	6.29
Total		136,150.29	121,735.24	257,885.53	
Percentage of LC : MC		52.79	47.21	100.00	

Figure 32: Figure Percentage of total cost of each activity in DM clinic

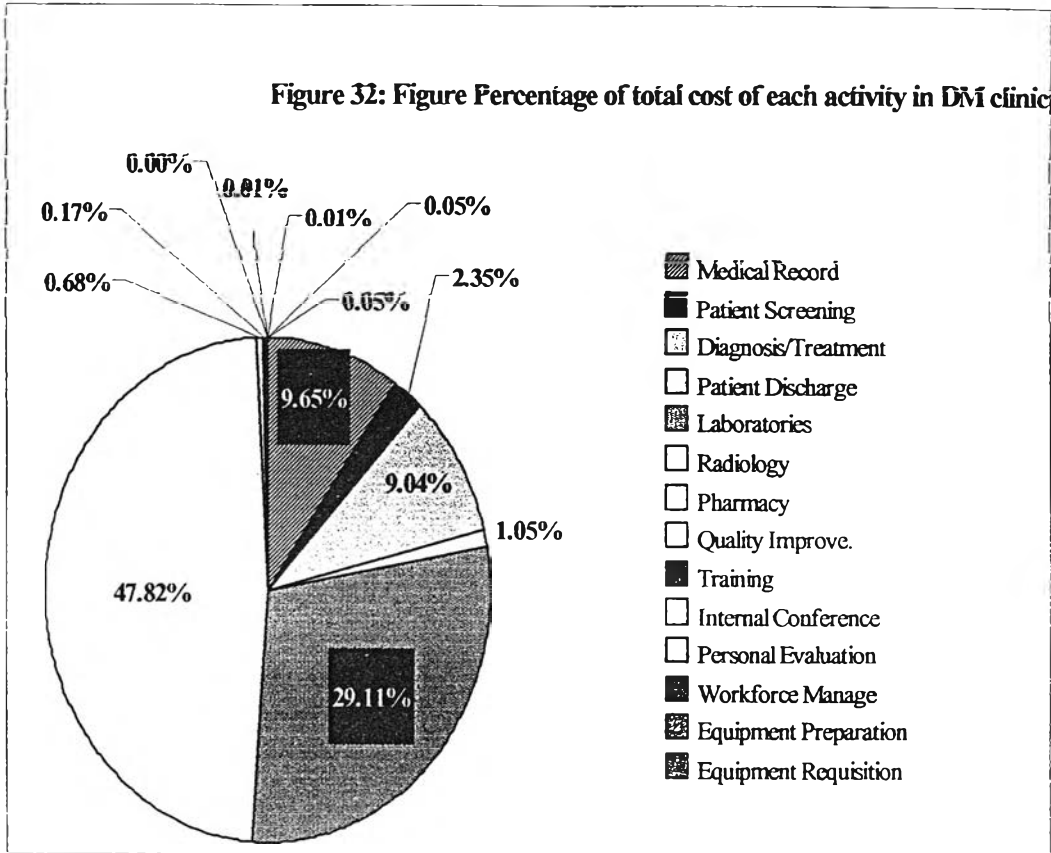
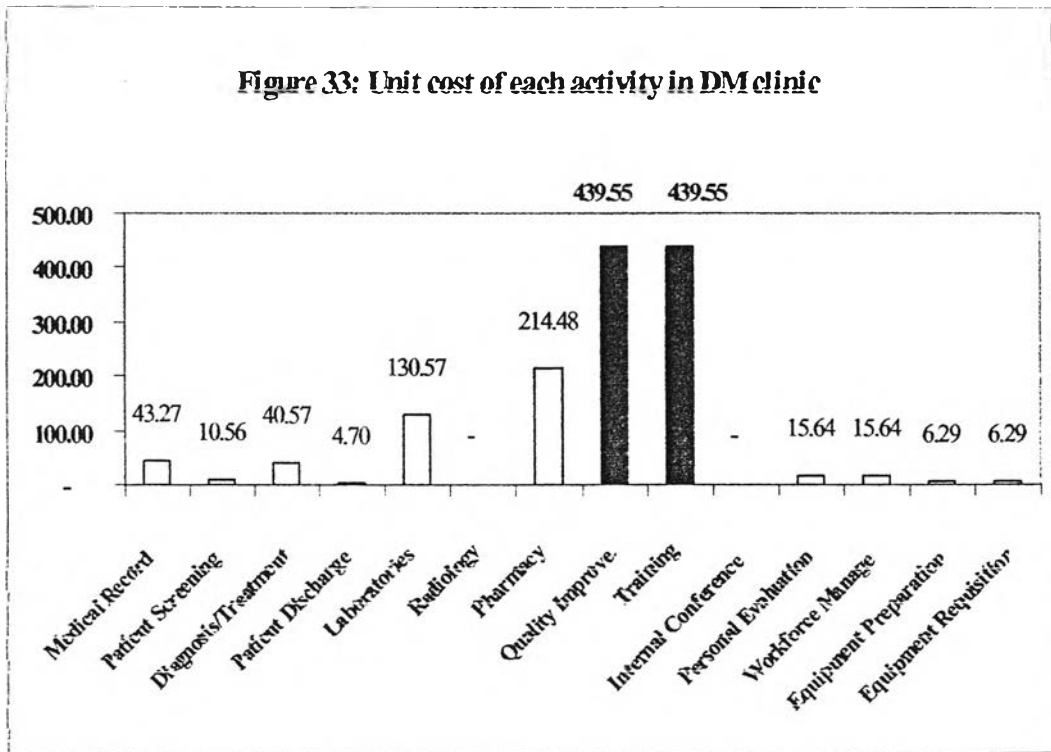


Figure 33: Unit cost of each activity in DM clinic



From table 17, when considering only Operation Cost including Labor Cost and Material Cost, the result demonstrated that activity that has highest Total Cost is Pharmacy Dispensation (123,328.61 baht or 47.82 %), second is Laboratories Diagnosis (75,078.64 baht or 29.11 %), third is Medical Record (24,879.06 baht or 9.65 %) and lowest Total Cost is supporting activity including Personal Evaluation and Workforce Management (15.64 baht)

The activity that has highest Unit Cost is Quality Improvement activity (439.55 baht) and Training Activity (439.55 baht), second is Pharmacy Dispensation (214.48 baht/visit), third is Laboratories Diagnosis (130.57 baht/visit) and lowest unit cost is Patient Discharge activity (4.70 baht/visit).

5.4 Labor Cost, Material Cost (Operation Cost), Total Direct Cost and Unit Cost of each activity in Drug Addiction Patient Clinic

Table 18 Demonstrate Labor Cost, Material cost (Operation Cost), Total Cost and Unit Cost of each activity of Drug Addiction Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	17	161.96	61.33	223.29	13.13
2. Patient Screening	17	203.19	37.00	240.19	14.13
3. Diagnosis/Treatment	17	420.50	49.69	470.19	27.66
4. Patient Discharge	17	4.95	0.78	5.74	0.34
5. Laboratories Diagnosis	17	69.10	15.28	84.38	4.96
6. Radiology	0	-	-	-	-
7. Pharmacy Dispensation	17	85.26	222.86	308.12	18.12
8. Quality Improvement Activity	0	-	-	-	-
9. Training	0	-	-	-	-
10. Internal Conference	0	-	-	-	-
11. Personal Evaluation	1	13.51	2.13	15.64	15.64
12. Workforce Management	1	13.51	2.13	15.64	15.64
13. Medical Equipment Preparation	20	108.16	23.92	132.09	6.60
14. Medical Equipment Requisition	22	118.98	26.32	145.30	6.60
Total		1,199.12	441.45	1,640.57	
Percentage of LC : MC		73.09	26.91	100.00	

Figure 34: Percentage of total cost of each activity in Drug Addic. Clinic

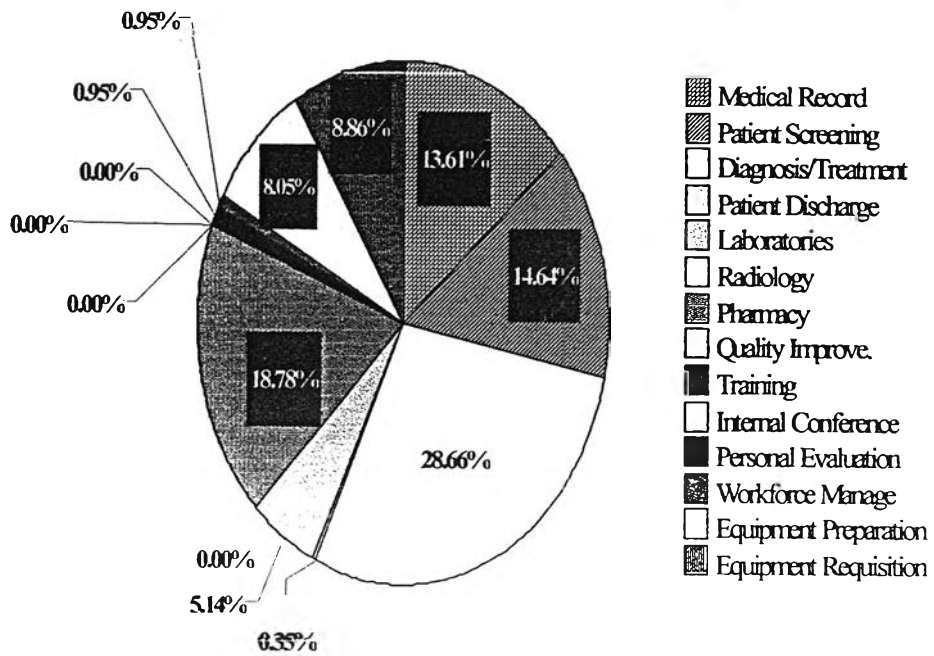
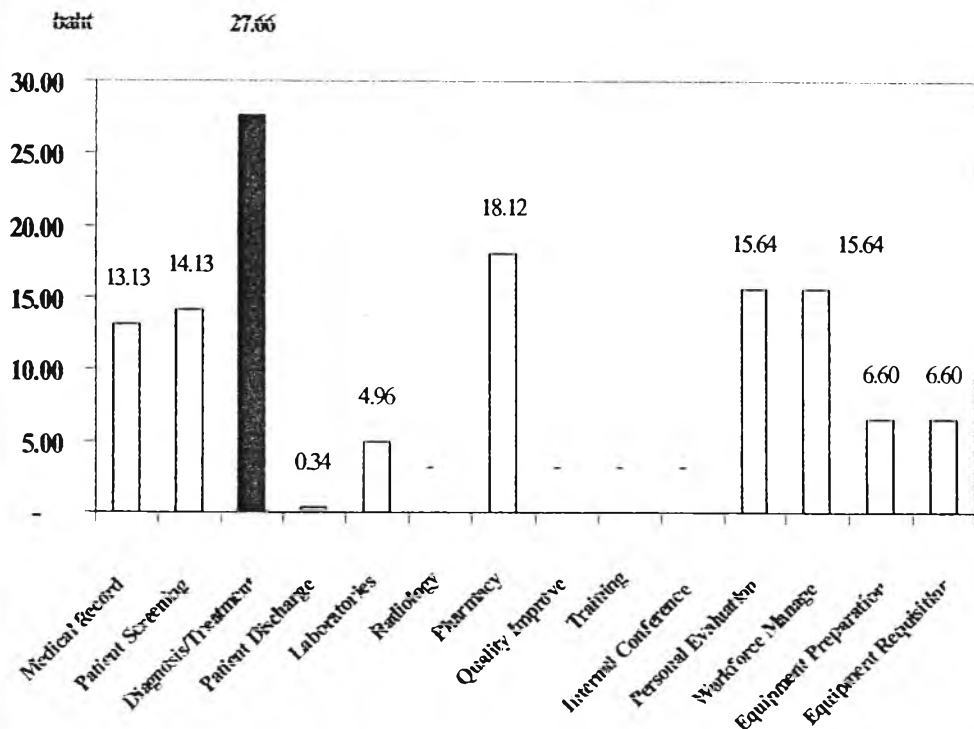


Figure 35: Unit cost of each activity in Drug Addic. Clinic



From table 18, when considering only Operation Cost including Labor Cost and Material Cost, the result demonstrated that activity that has highest Total Cost is Diagnosis/Treatment (470.19 baht or 28.66 %), second is Pharmacy Dispensation (308.12 baht or 18.78 %), third is Patient Screening (240.19 baht or 14.64 %) and lowest Total Cost is Patient Discharge (5.74 baht).

The activity that has highest Unit Cost is Diagnosis and Treatment (27.66 baht/visit), second is Pharmacy Dispensation (18.12 baht/visit), third is Personal Evaluation and Workforce Management (15.64 baht) and lowest unit cost is Patient Discharge activity (0.34 baht/visit).

5.5 Labor Cost, Material Cost (Operation Cost), Total Direct Cost and Unit Cost of each activity in Anxiety Relaxation Clinic

Table 19 Demonstrate Labor Cost, Material cost (Operation Cost), Total Cost and Unit Cost of each activity of Anxiety Relaxation Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (baht)	Material Cost (baht)	Total Cost (baht)	Unit Cost (baht)
1. Medical Record	5	37.69	14.69	52.38	10.48
2. Patient Screening	5	37.10	5.86	42.96	8.59
3. Diagnosis/Treatment	5	190.52	21.48	212.01	42.40
4. Patient Discharge	5	1.17	0.26	1.43	0.28
5. Pharmacy Dispensation	5	19.15	89.63	108.78	21.76
6. Quality Improvement Activity	0	-	-	-	-
7. Training	0	-	-	-	-
8. Internal Conference	0	-	-	-	-
9. Personal Evaluation	1	28.65	9.86	38.50	38.50
10. Workforce Management	1	28.65	9.86	38.50	38.50
11. Medical Equipment Preparation	20	461.55	189.54	651.09	32.55
12. Medical Equipment Requisition	22	507.71	208.49	716.20	32.55
Total		1,312.17	549.67	1,861.84	
Percentage of LC / MC		70.48	29.52	100.00	

Figure 36: Percentage of total cost of each activity in Anxiety Relax. Clinic

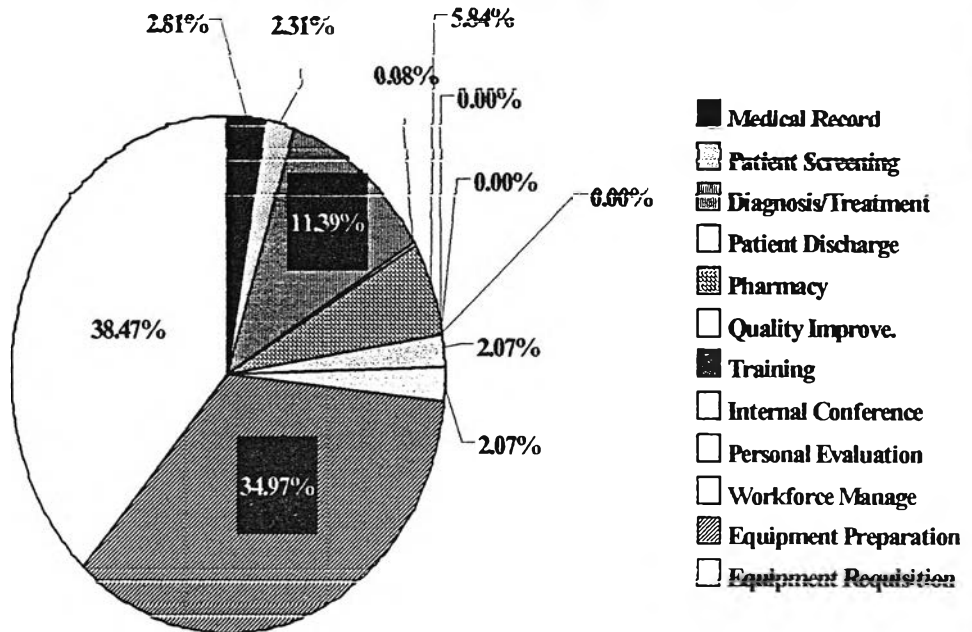
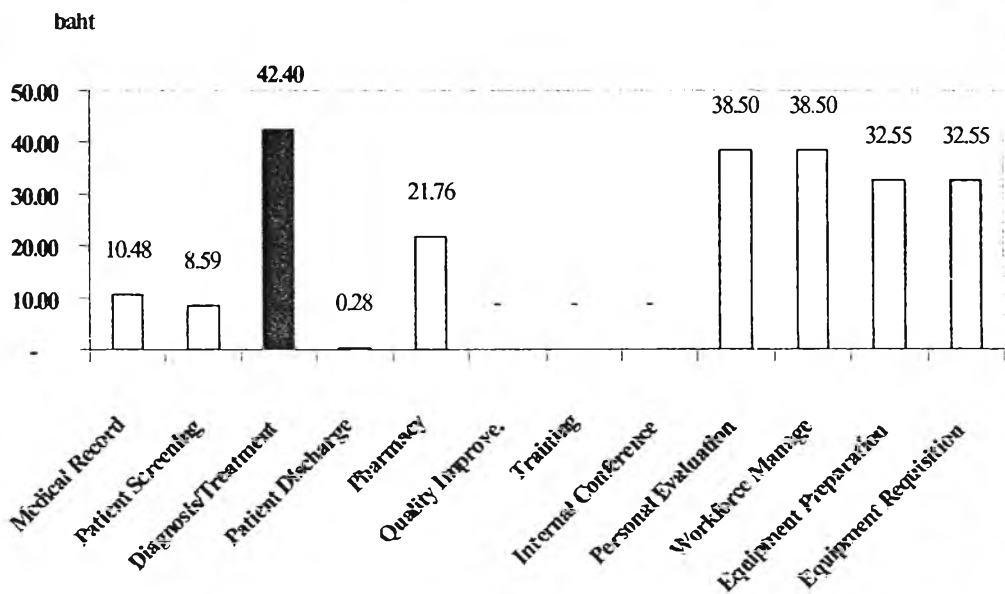


Figure 37: Unit cost of each activity in Anxiety Relax. Clinic



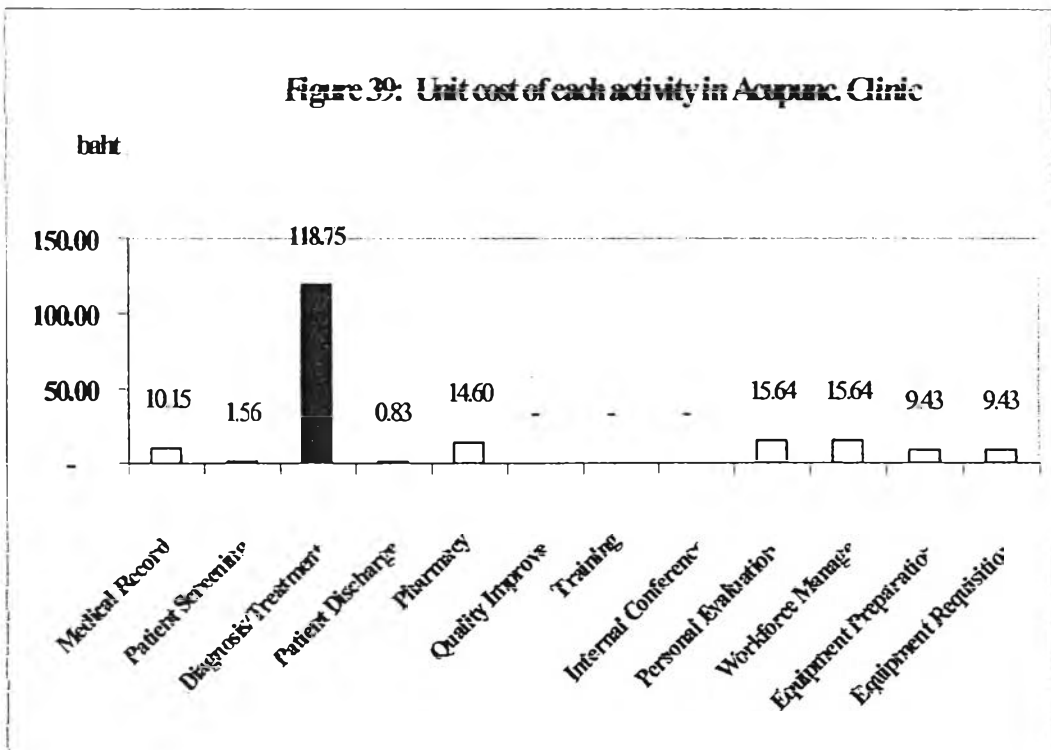
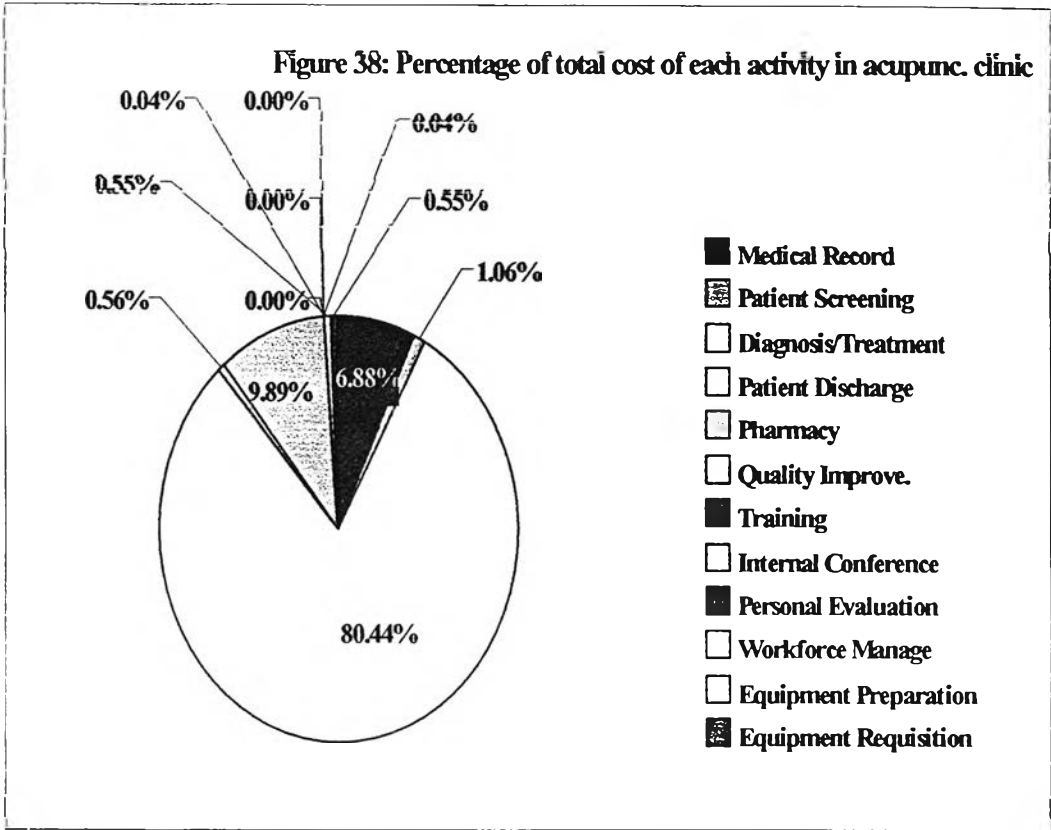
From table 19, when considering only Operation Cost including Labor Cost and Material Cost, the result demonstrated that activity that has highest Total Cost is Medical Equipment Requisition (716.20 baht or 38.47%), second is Medical Equipment Preparation (651.09 baht or 34.97 %), third is Diagnosis and Treatment (212.01 baht or 11.39 %), and lowest Total Cost is Patient Discharge (1.42 baht).

The activity that has highest Unit Cost is Diagnosis and Treatment (42.40 baht), second is Personal Evaluation and Workforce Management (38.50 baht), third is Medical Equipment Requisition (32.55 baht) and Medical Equipment Preparation (32.55 baht) and lowest unit cost is Patient Discharge activity (0.28 baht).

5.6 Labor Cost, Material Cost (Operation Cost), Total Direct Cost and Unit Cost of each activity in Acupuncture Patient Clinic

Table 20 Demonstrate Labor Cost, Material cost (Operation Cost), Total Cost and Unit Cost of each activity of Acupuncture Patient Clinic

Type of OPD services	Quantity (Numbers of service)	Labor Cost (b.ahf)	Material Cost (b.ahf)	Total Cost (b.ahf)	Unit Cost (b.ahf)
1. Medical Record	257	1,835.90	772.53	2,608.43	10.15
2. Patient Screening	257	328.69	72.70	401.40	1.56
3. Diagnosis/Treatment	257	28,735.65	1,783.61	30,519.26	118.75
4. Patient Discharge	257	179.40	33.25	212.65	0.83
5. Pharmacy Dispensation	257	830.86	2,921.44	3,752.30	14.60
6. Quality Improvement Activity	0	-	-	-	-
7. Training	0	-	-	-	-
8. Internal Conference	0	-	-	-	-
9. Personal Evaluation	1	13.51	2.13	15.64	15.64
10. Workforce Management	1	13.51	2.13	15.64	15.64
11. Medical Equipment Preparation	22	169.86	37.57	207.43	9.43
12. Medical Equipment Requisition	22	169.86	37.57	207.43	9.43
Total		32,277.25	5,662.93	37,940.18	
Percentage of LC/ MC		85.07	14.93	100.00	



From table 20, when considering only Operation Cost including Labor Cost and Material Cost, the result demonstrated that activity that has highest Total Cost is Diagnosis and Treatment (30,519.26 baht or 80.44 %), second is Pharmacy Dispensation (3,752.30 baht or 9.89 %), third is Medical Record (2,608.43 baht or 6.88 %) and lowest Total Cost is Personal Evaluation and Workforce Management (15.64 baht)

The activity that has highest Unit Cost is Diagnosis and Treatment (118.75 baht/visit), second is Personal Evaluation and Workforce Management (15.64 baht), third is Pharmacy Dispensation (14.60 baht/visit) and lowest unit cost is Patient Discharge activity (0.83 baht/visit).

5.8 Comparison unit cost of each activity in 6 clinics of OPD

Table 22 Comparison unit cost of any service activity in 6 clinics of OPD (using LC+MC)

Type of OPD services	Unit Cost of General clinic (baht)	Unit Cost of HTN clinic (baht)	Unit Cost of DM Clinic (baht)	Unit Cost of Drug Abuse Clinic (baht)	Unit Cost of Anxiety Relax clinic (baht)	Unit Cost of Acupuncture clinic (baht)
Medical Record	16.33	19.91	43.27	13.13	10.48	10.15
Patient Screening	42.25	114.98	10.56	14.13	8.59	1.56
Diagnosis/Treatment	30.50	46.09	40.57	27.66	42.40	118.75
Laboratories Diagnosis	18.91	25.89	130.57	4.96	-	-
Radiology	418.30	-	-	-	-	-
Pharmacy Dispensation	52.92	175.37	214.48	18.12	21.76	14.60

Part 6 Comparison unit cost of each service in OutPatient Department between LC+MC+CC and only LC+MC

Table 23 Comparison unit cost of each service in OutPatient Department between LC+MC+CC and only LC+MC

Type of OPD services	Unit Cost of General		Unit Cost of HTI		Unit Cost of DM		Unit Cost of Drug Addic.		Unit Cost of Anxiety Relax		Unit Cost of Acupunc	
	clinic		clinic		Clinic		Clinic		clinic		clinic	
	(bald)		(bald)		(bald)		(bald)		(bald)		(bald)	
	LC+MC+CC	LC+MC	LC+MC+CC	LC+MC	LC+MC+CC	LC+MC	LC+MC+CC	LC+MC	LC+MC+CC	LC+MC	LC+MC+CC	LC+MC
Medical Record	18.70	16.33	22.91	19.91	49.88	43.27	15.13	13.13	12.10	10.48	11.81	10.15
Patient Screening	44.61	42.25	121.51	114.98	11.16	10.56	14.83	14.13	8.97	8.59	1.65	1.56
Diagnosis/Treatment	31.60	30.50	47.66	46.09	42.02	40.57	28.61	27.66	657.75	42.40	264.50	113.75
Laboratories Diagnosis	35.07	18.91	48.02	25.89	242.15	130.57	9.21	4.96	-	-	-	-
Radiology	1,221.74	438.30	-	-	-	-	-	-	-	-	-	-
Pharmacy Dispensation	61.17	52.92	199.31	175.37	227.51	214.48	19.55	18.12	22.84	21.76	15.52	14.60