

**UNIT COST OF HEALTH CARE SERVICES AT DIFFERENT TYPES OF HOSPITAL AT
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ABSTRACT

Information on the cost data of health care services help managers for developing new policy and budget allocation to various health care facilities. This study provided estimated unit costs of the health care services (inpatient, outpatient and operation case) from the provider perspective. This study was done at hospitals of the Danu Self-administrative State including 16 bed hospital, 25 bed hospital and 50 bed hospital for the 2015-2016 fiscal year. Both the capital cost and recurrent cost were also counted in this study by using a step down method. Sensitivity analysis was conducted to test robustness of the results.

The unit cost per inpatient day was 4,790 kyats, 1,957 kyats per outpatient case and the unit cost of operation case was 15,282 kyats in Myaing Station Hospital. In Ywangan Hospital, the unit cost of inpatient day, outpatient case and operation case was 17,438 kyats, 13,777kyats and 74,732 kyats accordingly. The unit cost of inpatient day was 7,714 kyats, which of outpatient case was 5,099 kyats and 28,285 kyats for each operation in Pindaya Hospital.

According to the cost structures of three hospitals, the cost of human resources was the major component except Ywangan Hospital due to its high building cost while the cost of the medicines and supplies played the second role. After excluding the donated items, building cost increased with the decreased equipment cost whereas the recurrent cost remained the same.

As a cost consuming pattern of the three hospitals, half of the total cost was contributed to inpatient department.

This study provided the estimated unit cost of the health care of hospitals in Danu Self-administrative State for the 2015-2016 fiscal year. The unit cost depended on level of hospital and utilization. Moreover, this study conveyed the cost structures and cost consuming patterns of the hospitals.