

## ABSTRACT

Myanmar health care system is moving along with political and economic transitional period and cost information is needed and useful for health reform such as decentralization, development of new health insurance scheme and benefit package for maternal health intervention to achieve universal health coverage and for efficient utilization of limited resources. This study was very first study to estimate maternal health care services from provider perspective at South Okkalapa Women and Children Hospital in Myanmar. A hospital based cross sectional descriptive study using step down cost accounting method was carried out at 150-bedded SOWCH. According to study period 2014-2015 financial year, using proforma collected annual data of this hospital. Capital asset was also included in cost analysis of study. Sensitivity analysis was done to address uncertainties by making assumption on discount rate.

According to the study, unit cost of vaginal delivery was 94,769 kyats; unit cost of caesarean section was 173,553 kyats; unit cost per antenatal visit was 4,787 kyats; unit cost per postnatal visit was 4,117 kyats in South Okkalapa Women and Children Hospital.

In cost structure of the study hospital, human resources were major cost driver (42%) of total cost of SOWCH. Second most cost contributor was drugs and medical supplies in this hospital (32%). Land cost did not include in capital asset of this hospital due to donation from Catholic Missionary Organization. Building cost covered only two building (including two wards and mortuary) and most of them were built 30 year ago.

According to cost consuming pattern, inpatient cost consumed more than outpatient cost. Drugs and medical supplies were found to be largest component in Maternity ward and, Operation Theater and post-op ward cost center. In Outpatient Department cost center, human resources was main cost driver of that center.

The unit cost of maternal health care services funded by government and basic cost information at public hospital can assist policy maker or health planner to allocate limited resources to maternal and child health services, to develop Essential Health Package to comprehensive quality health services for all.