

ABSTRACT

During the transition period of Myanmar, cost information is needed for new policy such as decentralization, new health care financing system to get universal health coverage and for efficient utilization of limited resources. This study was a very first study to estimate unit cost of health care services from provider perspective at selected hospitals in Myanmar. A hospital based cross-sectional descriptive study was carried out at Khat-hti-ya station hospital (16 bedded), Twan tay township hospital (25 bedded) in Yangon region and Lewe general hospital (100 bedded) in Nay Pyi Taw. Annual data were collected at these hospitals as of 2013-14 financial year by using proforma. Capital cost was also included in cost analysis of the study. Sensitivity analysis was done to address uncertainties by making assumption on depreciation rate. According to the study, unit cost per inpatient day was 8,123 kyat in Khat-hti-ya station hospital and 15,267 kyat in Twan tay township hospital; unit cost per case was 28,194 kyat in Khat-hti-ya hospital and 29,478 kyat in Twan tay hospital; unit cost per outpatient visit was 3,581 kyat in Khat-hti-ya hospital and 3,929 kyat in Twan tay township hospital and unit cost per operation case was 45,371 kyat in Khat-hti-ya hospital and 18,829 kyat in Twan Tay hospital. In Lewe hospital, unit cost per inpatient day was 96,276 kyat for obstetric and gynecology, 45,542 for surgery, 33,548 kyat for orthopedic, 32,987 kyat for medicine, 19,485 kyat for pediatric cases respectively. And unit cost per case was 220,085 kyat for obstetric and gynecology, 128,313 kyat for surgery, 120,024 kyat for orthopaedic, 69,715 kyat for medicine, 19,485 kyat for pediatric cases respectively. Unit cost per outpatient visit was 7,165 kyat and per operation case was 347,426 kyat in Lewe hospital. In Khat-hti-ya and Twan tay hospital, drugs and medical supplies was found to be largest component of total cost and in Lewe hospital, equipment was largest component. Obstetric and gynecology department consumed largest part of total hospital cost and pediatrics department consumed smallest in Lewe hospital. The study found that unit costs vary with level of health care services and hospital utilization. Unit costs increase as level of health care services increases, i.e, from primary to secondary or tertiary hospital and decrease as hospital utilization increases.