Direct Costs
Labor
Drugs and Medical Supplies
Diagnostics
Patient Food
4
4
Administrative Departments
Administration
Accounting/Finance
Maintenance
Hygiene
Kitchen
Sterilization
Security
Transport
Allocation Bases
% consumption
# personnel
% share of direct costs
# discharges
Expert opinion
Etc.
6
6
Clinical Departments
Inpatient:
Emergency
Internal Medicine
Surgery
Maternity
Gynecology
HIV/AIDS
Tuberculosis
Ophthalmology
ENT
Etc.
Indirect Costs
Utilities
Telephone
Equipment depreciation
Building depreciation
Taxes
Laundry
Cleaning supplies
Office supplies
Etc.
5
Allocation Bases
% consumption
Area (m2)
patient days
% share of direct costs
Expert opinion
Etc.
5
Ancillary Departments
Pharmacy
Laboratory
Blood Bank
X-Ray
Echo
Operating Theater
Allocation Bases
% consumption
# prescriptions
# tests
# blood units
# surgeries
Expert opinion
Etc.
7
Outpatient:
General Consultation
Gynecology
Dental
HIV/AIDS
Tuberculosis
Ophthalmology
ENT
Etc.
5