

Standardized Health Care Services Costing Template

Standardized Health Care Services Costing Template		
Part I	Treatment Details (Quantity and Others)	
	Package (MOH&FW/ICD....	
	Type of Procedure	
	No of Procedures	
	Hospital stay Details (Patient Days)	
	OPD Visits	
	-Consultation (Nos.)	
	-Investigations	
	-Procedure	
	Casualty	
	-Consultation	
	-Investigations	
	-Procedure	
	IPD Visits	
	-Ward Days (General/Special/Daycare)	
	-ICU/CCU Details	
	-Post Operative Ward Details	
	-Step Down Ward Days	
	OT Details	
	-Major	
	-Minor	
	-Speciality Lab	

Part II	Elements of Cost	Reference	Basic Assumptions
	To be read in conjunction with "basis of Allocation" Sheet		
		Rupees	
1	Material Costs	(In 000s)	
1.1	Pharmacy Costs	Schedule A	<u>6. Pharmacy</u>
1.1.1	Pre OP		
1.1.2	Post OP		
1.1.3	OT		
1.2	Consumables & Implants	Schedule B	
1.2.1	Pre OP		
1.2.2	Post OP		
1.2.3	OT/Cath Lab		
2	Direct Employees Cost	Schedule C	
2.1	Super Specialist		
2.2	Specialist		
2.3	Assistant/Attending/Resident		
3	OT Details	Schedule D	<u>1. Operation Theatre</u>
4	Investigations	Schedule E	
4.1	LAB		<u>3. Lab investigations</u>
4.1.1	Pre OP		
4.1.2	Post OP		
4.1.3	OT		
4.2	Radiology and Imaging		<u>4. Radiology investigations</u>
4.2.1	Pre OP		
4.2.2	Post OP		
4.2.3	OT		
5	Blood Bank	Schedule F	<u>5. Blood Bank</u>
6	Room /Bed Costs	Schedule G	<u>2. Pre & Post-Operative Ward</u>
6.1	Pre OP Ward (General/Special/ Daycare)		
6.2	Post OP Ward (General/Special/ Daycare)		
6.3	ICU		
6.4	CCU		
6.5	Others		
7	Health Care Support Services	Schedule H	<u>8. Health Care Support Services Departments</u>
8	Health Care Administration Overheads	Schedule I	<u>9. Health Care Administration Overheads</u>
9	Other Costs		

STANDARDIZED HEALTH CARE SERVICES COSTING

To be read in conjunction with "basis of Allocation" Sheet

1 The major assumptions on apportionment of cost are:

- a **Costs which are directly identified with the surgery**
- b **Costs are apportioned based on time of surgery wherever applicable.**
- c **Costs based on number of surgeries wherever applicable**
- d **Costs based on number of patient bed days for the surgery for ward cost**

Operation Theatre (O.T):

Under Each Category the costs are segregated into Manpower costs, Machinery Costs, Material Cost and other Costs.

1 Operation Theatre

- 1. For all procedures STG are to be followed and accordingly the time to perform has to be considered for absorption of costs. For example it could be Standard O.T time for CABG surgeries is taken as 8 hrs. This includes of preparation time of one hour, surgery time of 6 hours and cleaning time of one hour.
- 2. If there are more than one OT these costs are to be taken based on number of surgeries or the surgery time wherever applicable.
- 3. O.T Man-power used for the specific surgery has been considered for Man-power cost. The cost has been appropriately absorbed when the same manpower is used for other procedures/surgeries.
- 4. Average life-time of O.T equipments can be considered as 7 years.
- 5. Scrap value of O.T equipments (Medical) and Non-Medical equipments can be taken as actual value
- 6. Annual Insurance of O.T equipments taken as actual cost.
- 7. Annual Repairs & Maintenance of O.T equipments taken as actual cost.
- 8. Depreciation & other maintenance cost for O.T equipments can be apportioned to different surgeries.
- 9. Non-Medical Asset cost can be apportioned to Surgeries/ Procedures in the ratio in which the surgery/procedure performed
- 10. Cost of building relating to O.T is apportioned based on the area occupied by O.T.
- 11. Life time of building can be considered as 30 years.

2 Pre & Post-operative Ward (POW):

- 1. Average life-time of Medical equipments in POW can be considered as 7 years.
- 2. Scrap value of Medical equipments and Non-Medical Assets in POW can be taken as actual value
- 3. Annual Repairs & Maintenance of Medical equipments in POW taken as actual cost.
- 4. Annual Insurance of Medical equipments in POW taken as actual cost.
- 5. Average life-time of Non-Medical Assets used in POW to be considered as 5 years.
- 6. Life time of building to be considered as 30 years.

3 Lab investigations:

If the investigations are done in house, the cost such as equipment cost, manpower cost, chemicals and consumables cost etc. will be accumulated into the pool and allocated to the patient. If this services is outsourced then a ratio of utilisation of the lab for the purpose of the Hospital can be taken into the cost pool and allocated on the basis of the number of patients wrt each of the investigation. If there is a specific arrangement between the service provider and the Hospital, the cost should be taken accordingly and then further allocated to the respective departments/ patients.

4 Radiology investigations:

The same as above in case of Lab Investigations.

5 Blood Bank:

1. Since Blood Bank is outsourced in many cases, cost per unit of blood can be considered as cost to the hospital.
2. Number of blood bags used for surgeries to be considered as Blood Bank cost.

6 Pharmacy:

1. Value of stationery consumption in Pharmacy per month is considered on actuals
2. Scrap value of Non-Medical Assets in Pharmacy be taken as actual value.
3. Average life-time of Non-Medical Assets used in Pharmacy is considered as 5 years.

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Ward:

1. Average life-time of Non-Medical Assets used in Ward can be considered as 5 years.
2. Scrap value of Non-Medical Assets in Ward can be taken as actual value.
3. In case of Medical Equipments specific for General Ward. Depreciation, power consumption & other maintenance cost for Ward are to be considered.

8 Health Care Support Services Departments :

1. Admission department cost has to be arrived on per admission basis, and this can be considered for the specific procedure/surgery.
2. CSSD department cost are to be arrived per hour to procedure/ surgery based on the loading hour.
3. Per day per bed cost can be computed for the following supporting service departments and that can be considered for the specific surgery for the number of days stay:

a. CSSD (Central Sterile Services Department)

b. Admissions & Discharge

c. Dietics

d. Laundry & Linen

e. House Keeping

f. Biomedical Waste (Out Sourced)

g. Ambulance Services

h. UPS

i. CCTV

j. Genset Power Back up

k. MRD

l. Training & HR

m. Purchase & Stores

n. IT

o. Water Facilitization

p. Firesafety

q. Maintenance

r. Security (including CCTV)

s. Education

t. Others

4. Diet department cost as per day per bed. This has to be considered for the specific surgery based on the number of days stay in Ward.

9 Health Care Administration Overheads:

Per day per bed cost for the following supporting service departments has to be computed and these are multiplied by number of days stay and considered as Other Indirect cost for the specific surgery:

a. Operations & Administration

b. Finance & Accounts

c. Bio Metric

d. Communication

e. Building Cost

f. Marketing

g. Non Medical Furniture (Indirect)

h. Solar Heating

i. Accreditation

j. Others

Schedule A

		Rupees
		(In 000s)
Particulars	Procedure	Total
Pre OP		
Post OP		
OT		
Others		
Total Costs		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule B-Consumables

Schedule B		Rupees
Consumables & Implants		(In 000s)
Particulars	Procedure	Total
Pre OP		
Post OP		
OT/Cath Lab		
Total Costs		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule C-Employee

Schedule C		Rupees
Direct Employees Cost		(In 000s)
Particulars	Procedure	Total
Super Specialist		
Specialist		
Assistant/Attending/Resident		
Others		
Total Costs		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule D-OT

Schedule D

		Rupees
		(In 000s)
Operation Theater		
Particulars	Procedure	Total
Man Power		
Employees		
-Nursing		
-Non Nursing		
Materials		
General Consumables		
Machinery		
Depreciation		
Maintenance		
Expenses & Utilities		
Expenses		
Non-medical Furniture		
AC		
Fumigation		
Utilities		
Building		
Power consumption		
Others		
Total Cost		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule E-Investgn

Schedule E

		Rupees
		(In 000s)
Investigation		
Particulars	Procedure	Total
Lab		
Manpower		
Materials		
Consumables & Implants		
Utilities		
Expenses		
Others		
Total Cost		
Radiology		
Manpower		
Materials		
Utilities		
Expenses		
Others		
Total Cost		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule F

Schedule F

		Rupees
		(In 000s)
Blood Bank		
Particulars	Procedure	Total
Manpower		
Consumables		
Power consumption		
Equipments		
Non Medical furnitures		
AC		
Depreciation		
Building		
Depreciation		
Total Cost		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule G-Ward

Schedule G		Rupees
		(In 000s)
Pre Operative& Post Operative Ward		
Particulars	Procedure	Total
Man Power		
Employees		
-Nursing		
-Non Nursing		
-Duty Doctors		
Others		
Materials		
Consumables		
Machinery		
Depreciation		
Maintenance		
Others		
Expenses & Utilities		
Expenses		
Non-medical Assets		
AC		
Food		
Utilities		
Building cost		
Power consumption		
Others		
Total Cost		

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule H-Hosp Support

Schedule H	
Health Care Support Services	
(HR, IT, Admin, Depreciation, O&M etc..)	Rupees
	(In 000s)
CSSD (Central Sterile Services Department)	
Admissions & Discharge	
Dietrics	
Laundry & Linen	
House Keeping	
Biomedical Waste (In House/Out Sourced)	
Ambulance Services	
UPS	
CCTV	
Genset Power	
MRD	
Training & HR	
Purchase & Stores	
IT	
Water Facilitation	
Fire Safety Services	
Maintenance- Hospital Equipments	
Security (including CCTV)	
Education and Training	
Others	
Total	

Note: If the nomenclature used is different, please mention the same in brackets.

Schedule I-Hosp Admn

Schedule I	
Health Care Administration Overheads	
	Rupees
	(In 000s)
Operations & Administration	
Finance & Accounts	
Bio Metric	
Communication	
Building Cost	
Marketing	
Non Medical Furniture (Indirect)	
Solar Heating	
Accreditation	
Others	

BASIS OF ALLOCATION

Basis of Allocation of Cost Heads			
Classification of Department	Department	Cost Component	Basis of Allocation
Medical Support	OT	Man power	Hours of surgery
		Consumables	Cost per surgery
		Equipments	No of Surgery
		Non medical furnitures	No of Surgery
		Power consumption	Hours of surgery
		AC	Hours of surgery
		Building	No of Surgery
	Post Operative Ward	Man power	No of days Stay
		Consumables	Cost per surgery
		Equipments	No of days Stay
		Non medical furnitures	Per day per bed
		Power consumption	No of days Stay
		AC	No of days Stay
		Building	No of days Stay
	Lab	Man power	Number of investigation in each department within the lab. Wherever technicians are dedicated, cost is allocated to that department
		Consumables	Number of investigation in each department within the lab. Wherever kits are used, based on number of tests per kit
		Equipments	Number of investigations done
		Non medical furnitures	Specifically identified & number of investigations done
		Power consumption	specific output calculation and number of hours for which the equipments are used
		AC	Number of hours for which AC is working & number of investigations
		Building	Proportionate area and calculation of common area

BASIS OF ALLOCATION

Radiology	Man power	Number of procedures in each department within radiology. Wherever technicians are dedicated, cost is allocated to that department
	Consumables	Number of procedures in each department within radiology. Wherever materials are particular to a machine, cost allocated to procedures from such machine.
	Equipments	Number of procedures done
	Non medical furnitures	Specifically identified & number of investigations done
	Power consumption	specific output calculation and number of hours for which the equipments are used
	AC	Number of hours for which AC is working & number of investigations
	Building	Proportionate area and calculation of common area
Physiotherapy	Man power	number of sessions per patient
	Consumables	Generally does not arise
	Equipments	Not applicable for this surgery though there are equipments in the department
	Non medical furnitures	Specifically identified & number of investigations done
	Power consumption	specific output calculation and number of hours for which the equipments are used. Only normal electrical fittings and appliances are considered for this surgery
	AC	Number of hours for which AC is working & number of sessions
	Building	Proportionate area and calculation of common area

BASIS OF ALLOCATION

Services Inhouse	Blood Bank	Man power	number of bags	
		Consumables	number of bags	
		Equipments	cost allocated by number of bags	
		Non medical furnitures	specifically identified & number of bags	
		Power consumption	specific output calculation and number of bags	
		AC	number of hours for which Ac is working and number of bags	
		Building	Proportionate area and calculation of common area	
		Pharmacy	Man power	Cost per day per bed
			Non medical furnitures	Cost per day per bed
			AC	Cost per day per bed
			Building	Cost per day per bed
		Ward	Man power	No of days stay
			Consumables	No of days stay
			Non medical furnitures	No of days Stay
			Building	No of days Stay
		Admission	Man power	Cost per admission per day
		CSSD	Man power	Cost per hour
			Material	Cost per hour
			Equipments	Cost per hour
			Power consumption	Cost per hour
			Non medical furnitures	Cost per hour
			Building	Cost per hour
		CCTV	Man power	Cost per day per bed
			Equipments	Cost per day per bed
		Non medical furnitures	Cost per day per bed	
		Power consumption	Cost per day per bed	
	IT	Man power	Cost per day per bed	
		Materials	Cost per day per bed	
		Equipments	Cost per day per bed	
		Power consumption	Cost per day per bed	
		Non medical furnitures	Cost per day per bed	
		Building	Cost per day per bed	
		Ac	Cost per day per bed	

BASIS OF ALLOCATION

	Fire Safety	Man power	Cost per day per bed
		Machinery	Cost per day per bed
		Non medical furnitures	Cost per day per bed
	Finance & Accounts	Man power	Cost per day per bed
		Material	Cost per day per bed
		Non medical furnitures	Cost per day per bed
		Building	Cost per day per bed
	Operations & Admin	Man power	Cost per day per bed
		Material	Cost per day per bed
		Non medical furnitures	Cost per day per bed
		Ac	Cost per day per bed
		Building	Cost per day per bed
	Maintenance	Man power	Cost per day per bed
		Material	Cost per day per bed
		Non medical furnitures	Cost per day per bed
	Purchase & Stores	Man power	Cost per day per bed
		Material	Cost per day per bed
		Equipments	Cost per day per bed
		Non medical furnitures	Cost per day per bed
		Building	Cost per day per bed
	Human Resource	Man power	Cost per day per bed
		Material	Cost per day per bed
		Non medical furnitures	Cost per day per bed
	MRD	Man power	Cost per day per bed
		Non medical furnitures	Cost per day per bed
		Building	Cost per day per bed
	Housekeeping	Man power	Cost per day per bed
		Materials	Cost per day per bed
		Equipments	Cost per day per bed
		Non medical furnitures	Cost per day per bed
		Building	Cost per day per bed
	Communication Expenses	Communication Exp	Cost per day per bed
		Equipments	Cost per day per bed

BASIS OF ALLOCATION

Services Outsourced	Dietics	Man power, materials, equipments, expenses	Cost per day per bed
	Laundry	Man power, materials, equipments, expenses	Cost per day per Bed
	Security	Man power, materials, equipments, expenses	Cost per day per bed
Indirect Cost	UPS	Man power, materials, equipments, expenses	Cost per day per bed
	Genset Power Backup	Man power, materials, equipments, expenses	Cost per day per bed
	Solar Heating	Man power, materials, equipments, expenses	Cost per day per bed
	Bio Medical Waste	Man power, materials, equipments, expenses	Cost per day per bed
	Water Utilization	Man power, materials, equipments, expenses	Cost per day per bed
	Bio Metrics	Man power, materials, equipments, expenses	Cost per day per bed
	Building Cost	Man power, materials, equipments, expenses	Cost per day per bed
	Non Medical Furniture	Man power, materials, equipments, expenses	Cost per day per bed