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COSTING OF HEMODIALYSIS PROCEDURE

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HOSPITAL COSTING

COST - DEFINED AS VALUE ATTRIBUTED TO A RESOURCE WHEN USED.

SMALL & MEDIUM HOSPITALS DO NOT HAVE A PROPER COSTING SYSTEM. RATHER DON'T DO COSTING

CORPORATE HOSPITALS HAVE EFFICIENT SYSTEM TO CONTROL COST



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AIM OF HOSPITAL COSTING

- **RECOVER ALL THE EXPENSES INCURRED.**
- **BETTER OVERALL REVENUE**
- **ADEQUATE FUNDS FOR GROWTH AND DEVELOPMENT OF NEWER AND ADVANCED FACILITIES**



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Costing study done by IMA - NHBTN



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INITIAL BRAINSTORMING WITH LARGE, MEDIUM & SMALL HOSPITAL OWNERS

- Costing auditor included in the team.
- Proposed method of costing analyses by hospital owners to take average of all hospital cost.
- WAS NOT A Scientific method.



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A committee was formed to formulate a proper costing method which can stand in the court of law.

Studied other costing models.

- Karnataka
- New Delhi



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**Costing done for 50 bedded
hospital with 50 % occupancy
in semi urban area**



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components under which costing was worked out.

- **ACCOMMODATION COST**
- **EMPLOYEE COST**
- **ADMINISTRATIVE COST**
- **COMMONLY USED WARD EQUIPMENT**
- **ICU ACCOMMODATION**
- **ICU COMMON EQUIPMENTS**
- **OT ACCOMMODATION**
- **OT COMMON EQUIPMENTS**
- **OT SPECIAL EQUIPMENTS**
- **CONSUMABLES, MEDICINES AND IMPLANTS**
- **INVESTIGATIONS**
- **PROFESSIONAL FEES**



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- **CLINICAL ESTABLISHMENT ACT CEA 003 (CENTRAL ACT) STANDARDS**
- **IPHS (INDIAN PUBLIC HEALTH STANDARDS) REF GUIDELINES FOR SUB DIST/ SUB DIVISIONAL HOSPITALS**
- **MINIMUM WAGES ACT GO (2D) NO. 24 DATED 02.03.2018 – GOVT. OF TAMIL NADU**
- **IPSG – INTERNATIONAL PATIENT SAFETY GOAL**
- **IRDA NORMS FOR BILLING**
- **CLINICAL PATHWAY FROM ASSOCIATIONS**

Professional fees

Consultation, Investigations, procedure ,post op care etc



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The result revealed the following facts.

ACCOMMODATION COST:

1. Floor areas as the CEA 003 (central act) Standards .

2. Value as per Average Rental Value Rs 60 per Sqrft in a semi urban area

Rs. 2036 / Bed Day at 50 % Occupancy



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EMPLOYEE COST:

1. No. of Employees as per IPHS (Indian Public health Standards) Ref Guidelines for sub dist/ sub divisional Hospitals

2. Pay as per Minimum Wages Act GO (2d) No. 24 Dated 02.03.2018 – Govt. of Tamil Nadu

Rs. 2,212 / Bed Day at 50 % Occupancy



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ADMINISTRATIVE COST:

1. For all Statutory Licenses / Taxes etc.

**Total : Rs. 1702 / Bed Day at 50 %
Occupancy**



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COMMONLY USED EQUIPMENT AND FURNITURE FOR WARD (OTHER THAN OT/ICU/OTHER SPECIAL EQUIPMENT) as per the CEA 003 (central act) Standards

1. Usage Cost Rs. 214 / Bed Day

2. Maintenance Cost Rs. 32 / Bed Day

Total: Rs.246/ Bed Day



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OT ACCOMMODATION:

1. Floor Area as per CEA 003 (Central act)

Standards

2. Usage 6 Hours a day

3. Value per Hour usage of Theatre

Total : Rs. 191 / Per Hour



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OT COMMON EQUIPMENTS: as per the CEA 003 (central act) Standards

- 1. As per CEA – 003 (Central Act) Standards**
- 2. Usage Cost Rs. 1182 / Per Hour**
- 3. Maintenance Cost Rs. 111 / Per Hour**

Total : Rs. 1293 / Per Hour

Cost of equipment was taken from the purchase made by Government hospitals.



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OT SPECIAL EQUIPMENTS

As per Case Usage cost

ICU ACCOMMODATION: Floor areas as the CEA 003 (central act) Standards

- 1. Floor Area as per CEA (Central Act) Standards**
- 2. Value calculated per bed Day @50% usage - Rs. 1175 /
Per Bed Day**

Total Rs.1175/Per bed day



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ICU COMMON EQUIPMENTS: as per the CEA 003 (central act) Standards

- 1. As per CEA (Central Act) Standards**
 - 2. Value per bed day @ 50% usage**
 - 3. Usage Cost Rs. 3877/ Per Day**
 - 4. Maintenance Cost Rs. 390 / Per Day**
- Total Rs. 4267/ Per Bed Day**



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**ICU SPECIAL EQUIPMENTS AS PER
EQUIPMENT USED**

**MEDICINES & CONSUMABLES
As per Case.**

**IMPLANTS
As per case.**



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**DRUGS, CONSUMABLES, AND
IMPLANTS WERE CHARGED AS PER THE
PURCHASE PRICE AND NOT MRP &
Single-use disposable were calculated
in full (No reuse)**

INVESTIGATIONS:

Basic Investigations for all cases



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1	CBC	200
2	Blood Grouping & Rh Type	100
3	BT, CT	50
4	Urine Complete	100
5	Random Blood Sugar	40
6	Urea	100
7	Creatinine	100
8	HIV I & II	250
9	HBsAg	250
10	HCV	200
11	ECG	120
12	X RAY CHEST	300
	TOTAL	1810

LAB CHARGES WERE DERIVED THE AVERAGE OF MEDIUM SIZED LABS



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Special Investigations as per case DOCTOR & SPECIAL TECHNICIANS FEES

- 1. SURGEON**
- 2. ANAESTHETIST**
- 3. ASSISTANT SURGEON**
- 4. SPECIAL TECHNICIAN**
- 5. CONSULTANT FEES**

**PROFESSIONAL CHARGES CALCULATED AS PER THE AVERAGE
WORKED OUT FROM DATA COMPILED FROM 250 HOSPITALS
ACROSS THE STATE.**

HOSPITAL PROFIT MARGIN: not added



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A 50 bedded Hospital with 50% occupancy should charge

Rs. 2036 as General ward bed charges per day,

Rs. 2212 as employees cost,

Rs. 246 as Equipments charge including maintenance charge.

Rs. 1702 as Administrative charges to recover the cost that too cost to cost.

Rs. 2876 as ICU Bed charge

Rs. 4267 ICU Equipments Charge including maintenance charge.

A total of Rs. 6196 a day for a GENERAL WARD BED.

A total of Rs. 11057 a day for an ICU without special equipments charges.



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**BASED ON THE CLINICAL PATHWAY LAID DOWN
BY VARIOUS SPECIALITY ASSOCIATIONS THE
PACKAGES WERE DERIVED FOR COMMON
PROCEDURES WITH A TEMPLATE WHICH
AUTOMATICALLY CALCULATE TOTAL COST AS
PER THE IN PUT GIVEN.**



INDIAN MEDICAL ASSOCIATION NURSING HOME BOARD TAMILNADU - COSTING TEMPLATE - 2018

Master Cost sheet for a Medical package:

Description of The Package (As Per Standard description)

HEMODIALYSIS-MAINTENANCE

Consultation time (in Hrs.)	1		
OT time (in Hrs.)	0.25		
ICU Days (in Days.)	0		
Total No of Days Stay in (Hospital) Ward (Days)	0.25		
Category of Hospital (50 / 100 / 150)	50		
Details of cost elements		Schedule No.	Amount Rs. / Pack
1. Pharmacy cost		1	779
2. Consumables cost		2	1,059
3. Implants cost		3	-
4. Investigation cost (with details)		4	-
5. Doctors and nurses fees (with details)		5	300
6. Other employee costs		6	553
7. Accomodation costs		7	557
8. Medical equipments usage costs		8	129
9. Maintenance cost of above		9	19
Total Direct costs (sum of all above)			3,396
10. Administrative costs		10	425
Total cost for the package			3,822



INDIAN MEDICAL ASSOCIATION NURSING HOME BOARD TAMILNADU - COSTING TEMPLATE - 2018

Master Cost sheet for a Medical package:

Description of The Package (As Per Standard description)

HEMODIALYSIS-INITIATE

Consultation time (in Hrs.)	1
OT time (in Hrs.)	0
ICU Days (in Days.)	3
Total No of Days Stay in (Hospital) Ward (Days)	5
Category of Hospital (50 / 100 / 150)	50

Details of cost elements	Schedule No.	Amount Rs. / Pack
1. Pharmacy cost	1	5,747
2. Consumables cost	2	1,028
3. Implants cost	3	-
4. Investigation cost (with details)	4	6,290
5. Doctors and nurses fees (with details)	5	15,300
6. Other employee costs	6	17,697
7. Accommodation costs	7	13,708
8. Medical equipments usage costs	8	14,806
9. Maintenance cost of above	9	1,464
Total Direct costs (sum of all above)		76,040
10. Administrative costs	10	13,614
Total cost for the package		89,654



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These are cost derived in
2018

The present cost will be
more as per the inflation
rate



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Thank you