

**PREVENTION AND PROMOTION ACTIVITIES-BASED
COSTING OF PRIMARY CARE UNIT: A CASE STUDY OF
SALALUMDUAN, SAKAEO PROVINCE, THAILAND**

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**A THESIS SUBMITTED IN PARTIAL FULFILLMENT OF
THE REQUIREMENTS FOR THE DEGREE OF
MASTER OF PRIMARY HEALTH CARE MANAGEMENT
FACULTY OF GRADUATE STUDIES
MAHIDOL UNIVERSITY**

2004

ISBN 974-04-4330-3

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ABSTRACT

The aim of this study was to identify the cost of prevention and promotion (P&P) activities, total cost and unit cost according the activity-based costing hierarchy in Salalumduan Primary Care Unit (PCU).

This study was a cross-sectional study and the three principles used in the Activities-Based Costing (ABC) were activity analysis, activity costing and performance measurement. An activity dictionary was written at the first stage of the study to analyze activities that were used for the self-administered questionnaire. Data collection on information related to the study using this questionnaire was conducted from the 15th to 29th of December 2003. Moreover, the data collections regarding ABC were collected from financial records of FY 2003 from the 1st to the 29th of January 2004. The performance measurement was used to calculate the unit cost and categorize according to the ABC hierarchy.

The results of this study showed that the P&P cost of Salalumduan PCU in the FY 2003 was 1,186,497.59 baht. The government funding of P&P capital cost was 927,740.93 baht and labor cost within the P&P activities was 636,681.59 baht. The operating cost was 101,055.86 baht and the capital cost was 167,586.81 baht. The Non- UC budget was 22,416.67 baht and the amount from other organizations funding support was 258,756.66 baht. This study also described in detail how the P&P budget (recurrent cost, direct cost, indirect cost and total cost) is distributed over the different health activities and sub-activities. The accepted facility sustaining level cost was 22.43% according to this study. The conference and meeting activity was the highest cost among all activities. The lowest unit cost was in the sanitation and environmental health services sub-activity which accounted for 2.18 baht/household. The total cost and labor cost in this study were compared to the findings of previous studies and the Thai national average.

The implications of this study are to standardize the recording system for effective implementation of ABC among all PCUs in Thailand in the near future and to use as predictive information for planning and managing ABC at the primary care level.

KEY WORDS: ACTIVITY BASED COSTING, PREVENTION AND PROMOTION,
PRIMARY CARE UNIT

140 P. ISBN : 974-04-4330-3