
Study of unit costs of selected dental treatments provided in Teaching Hospital Karapitiya

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Introduction: Even before independence, Sri Lanka decided to invest heavily in education and health as a cornerstone of socio-economic development. With the devolution of power to the provincial councils in 1989, provision of healthcare became a responsibility of the provincial government. However, Teaching Hospital Karapitiya (THK) remained under the line ministry. Until recently, little has been done to apply cost analysis to health. The effects of rising costs and economic recession produce considerable financial difficulties.

Objective: To determine the unit costs of selected dental treatments in the Karapitiya Teaching Hospital.

Methodology: Outpatient department of the THK was included in the study and the specialized units were excluded as they do not provide the common dental treatment. Cost centres were identified and the costs were aggregated to the cost centres. The step-down technique was used apportioning the costs to different services according to the usage.

Results: The outpatient department of THK had provided services to 10031 patients per month, 6632 extractions, 900 temporary fillings, 680 permanent fillings and 1819 other types of treatments. The cost of temporary filling was Rs.831.86, permanent restoration costs Rs.1013.36, and extraction costs Rs.835.78.

Discussion: The cost of labour is the principal component of the unit cost of any treatment which amounts to two thirds of the unit cost of each selected treatment. The other major contributor was the materials (consumables).

Conclusion and recommendations: In order to reduce the unit cost and concurrently increase efficiency one should focus on the labour cost and maximizing the returns from the labour. It is important to focus on the case mix as well as it will determine the outcome of the dental clinic at the end.

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Presentation at 29th Annual Scientific Sessions -The College of Medical Administrators of Sri Lanka on 26th November 2022

Competing Interests: Authors have declared that no competing interests exist.