

PHILHEALTH CIRCULAR

No. 2023-0015

TO : ALL ACCREDITED AND CONTRACTED HEALTHCARE PROVIDERS, AND ALL OTHERS CONCERNED

SUBJECT : Implementing Guidelines on the PhilHealth Framework and Methodology for Costing of Health Services (Revision 1)

I. RATIONALE

Strategic purchasing includes designing payment systems that both drive desired provider behavior and help achieve financial risk protection for those that seek care. Proper costing of health services is crucial in designing effective payment systems that achieve these strategic purchasing goals.

Historically, costing activities are done in periodic instances of need for the development of select benefit packages. Institutionalization of an appropriate mechanism shall be put in place to collect cost data and link these with regular updating and enhancement of benefit rates. These have led to pronounced deficiencies in payment rates of PhilHealth, consequently diminishing its capacity to be a strategic purchaser. The recently passed Universal Health Care (UHC) Act, or Republic Act (RA) No. 11223, envisions PhilHealth to be the national strategic purchaser of health services in the country. The said Act specifically indicates under Chapter IV, Section 18.b that proper costing methodologies shall be developed and implemented by PhilHealth in order to forward this agenda.

In recognizing the importance of good costing practices in achieving the UHC, PhilHealth Board Resolution (PBR) No. 2437 s. 2019 provides for the institutionalization of the standard costing framework and the adoption of the robust methodology in costing health care services.

II. OBJECTIVES

This PhilHealth Circular aims to provide the operational details of the costing framework and methodology as indicated in PhilHealth Circular No. 2020-0020 (*Governing Policies on Costing and Costing Methodology*). This institutionalizes a standard system of submitting, processing, and analyzing high-quality cost data from healthcare providers in order to inform payment rates.

This forms part of PhilHealth's transition towards diagnosis-related group (DRG)-based global budget payment, as similarly indicated in the UHC Act.

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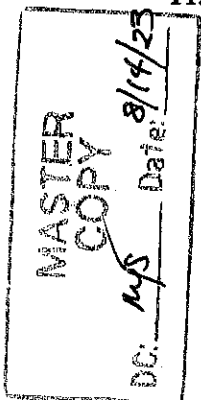
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III. SCOPE

This policy contains the implementing guidelines on the standard costing of health services and this shall apply to all PhilHealth-accredited and contracted healthcare providers.

IV. DEFINITION OF TERMS

- A. **Bottom Up Costing** – an approach also known as “micro costing” that can generate cost estimates of specific resources used to deliver defined services or to treat a type of patient. This is computed by direct measurement of resource use and summing the actual cost of all individual inputs used to treat a particular type of patient.
- B. **Capitation** – a payment mechanism where a fixed rate, whether per person, family, household, or group, is negotiated with a health care provider (HCP) who shall be responsible for delivering or arranging for the delivery of health services required by the covered person under the conditions of a health care provider contract.
- C. **Diagnosis-Related Group (DRG) Payment System** – *This is a patient classification system that utilizes an algorithm in assigning a case to a specific group by using special software called a grouper. A DRG system classifies hospital cases into groups that are clinically similar and are expected to use similar amounts of hospital resources. When used for payment, the amount per episode of care is fixed for patients within a single DRG category (based on average cost), regardless of the actual cost of care for that individual episode, but varies across DRG.*
- D. **Global Budget (GB)** – *A type of prospective payment provider payment method to cover aggregate expenditures of a hospital over a given period (usually one year) to provide a set of services that have been broadly agreed on by the hospital and the purchaser.*
- E. **PhilHealth Costing Manual for Hospital Services** – a manual that contains the explanation to each data collection form from the perspectives of health care personnel in the hospitals who will be responsible for cost data collection.
- F. **Sentinel Sites** – refers to a representative roster of healthcare providers selected by PhilHealth that will participate in the initial round of costing activity.
- G. **Strategic purchasing** – is the continuous search for the best ways to maximize health system performance by determining which interventions should be purchased, from whom these should be purchased, and how to pay for these services. It focuses scarce resources to existing and emerging priorities.
- H. **Top Down Costing** – a macro approach to costing that can generate cost estimates for the various cost centers of the facility based on its documented total health expenditure. This will be further converted to average costs of general units of output such as bed-days, discharged patient, or outpatient visits.



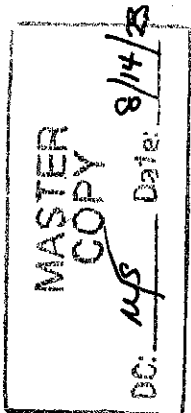
V. POLICY STATEMENTS

A. Key Implementation Mechanisms

1. Implementation of costing of health services shall be done at national level representation, with the selection of sentinel costing sites based on geographic location, service capacity levels, and facility ownership types.
2. Costing shall be done regularly or as deemed necessary by the Corporation. Facility-specific costing may be done as deemed necessary by the Corporation.
3. A selected facility may participate in two successive rounds of costing only if no other counterpart representative facility is available based on the selection criteria.
4. Disease-specific costing may be conducted by PhilHealth as necessary for evaluation of existing benefits and/or development of new packages.
5. Costing data shall be used solely to inform rate-setting for DRGs, global budget, capitation, other provider payment mechanisms that may be determined by the Corporation, and other special packages of PhilHealth.
6. A costing manual detailing the methodologies, processes and tools shall be developed and made publicly available by PhilHealth. The Corporation shall continuously enhance and improve on the methodologies, processes and tools as deemed necessary.

B. Implementation of the Costing Framework and Methodology

1. Each round of costing shall be composed of four phases:
 - a. Sentinel site selection
 - a.1. A representative roster of healthcare providers shall be selected by PhilHealth at the start of the year for each costing cycle following a set of criteria (Annex A: Selection Criteria). All accredited/contracted healthcare providers may be selected as a costing sentinel site. Details of participation in the costing activity will be indicated in all accreditation contracts.
 - a.2. Formal invitations shall be sent to selected healthcare institutions.
 - a.3. Participation of the sentinel sites shall be voluntary.
 - a.4. A formal acceptance of the invitation by the selected healthcare provider shall be required (Annex B: Expression of Interest). This shall include submission of the costing team of the healthcare provider (Annex C: Costing Team Template). This formal acceptance signifies commitment of the healthcare provider to participate in the costing activity and submit the expected inputs.
 - a.5. A healthcare provider may volunteer as a costing site subject to review and approval of PhilHealth.



b. Engagement formalization

Orientation and capacity building shall be done with participating healthcare providers, particularly the assembled costing team. PhilHealth shall provide standard costing manual (Annex D: Costing Manual) and modules for this purpose.

c. Costing Proper

c.1. The assembled costing team within each participating healthcare provider shall be primarily accountable in the roll-out of the costing activity.

c.2. The respective PhilHealth Regional Offices (PROs) shall provide technical and administrative support as necessary. Onsite validation of the data collected on the use of the tools during the course of implementation may be done at random or as necessary.

c.3. Completeness and correctness of information of submitted data shall be assessed and ensured by PROs. Onsite verification of data submitted may be done at random or as necessary.

d. Feedback and reporting

d.1. Internal dashboard shall be available to participating hospitals to enable insight into hospital performance and to compare costs (direct/indirect) for the same service unit across health care providers

d.2. PhilHealth shall have a validation process with participating providers to assess results and verify any outliers.

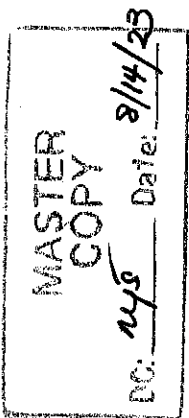
d.3. All summary and aggregated results shall be published anonymously to a public dashboard.

2. Data Submission, Processing, and Analysis

a. An automated IT-based platform shall be utilized for submission and processing of cost data collected through standard estimation rules and formulas in accordance with the methodology.

b. All submissions must comply with the minimum requirements and validations for data quality and completeness for each of the standard data collection forms (Annex E: Costing Tools). The Chief of Hospital/Medical Director shall ensure the full cooperation and support of the HCP. They shall ultimately be responsible for the quality of the submitted cost data and shall ensure that it is submitted complete and on time.

c. All data submitted by healthcare providers shall be preserved and used for the processing and analysis.



- d. Data shall be processed and analyzed per individual facility, and in aggregate of all participating healthcare providers.
- e. Data shall be processed and analyzed as general costing data as well as rates for the PhilHealth payments.
- f. Key results and aggregates from the analysis of the costing data shall be shared back to the participating hospitals for their own analysis and consumption.

3. Data Management

- a. Information from healthcare providers and published results shall not include any identifiable personal information in compliance with the Data Privacy Act of 2012.
- b. PhilHealth shall ensure confidentiality, safekeeping and security of all cost data submitted by the healthcare providers.
- c. Data shall be archived at the Central Office and shall be inaccessible to any other institution or entity. Any request for data by an external institution/entity for research or whatever purpose shall require permission from the concerned healthcare provider/s, to be facilitated by PhilHealth, except those covered by judicial orders or compulsory processes.

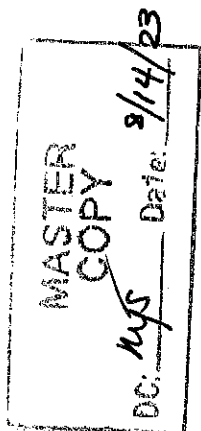
C. Monitoring and Evaluation

1. All processes, tools, and analysis methodologies relating to the conduct of costing shall be regularly assessed in partnership with participating healthcare providers.
2. PhilHealth shall regularly review this policy including all annexes and introduce enhancements as necessary.

D. Annexes

These annexes shall be uploaded in the PhilHealth website: www.philhealth.gov.ph

1. Annex A: Selection Criteria
2. Annex B: Expression of Interest
3. Annex C: Costing Team Template
4. Annex D: Costing Manual
 - a. Annex D.1 Costing Manual (*as of January 5, 2023*)
 - b. Annex D.2 Costing Manual Data Collection Guide (*as of January 5, 2023*)
5. Annex E: Costing Tools
 - a. Annex E.1 Building
 - b. Annex E.2 Diagnostic Imaging
 - c. Annex E.3 Finance and Accounting
 - d. Annex E.4 Furniture Fixtures Equipment
 - e. Annex E.5 Human Resource
 - f. Annex E.6 Laboratory
 - g. Annex E.7 Medical Records
 - h. Annex E. 8 Oxygen



- i. Annex E. 9 Pharmacy and Medical Supplies
- j. Annex E. 10 Specialty Care

VI. PENALTY CLAUSE

Any violation of this PhilHealth Circular and all existing PhilHealth Circulars and directives shall be dealt with and penalized in accordance with pertinent provisions of R.A. 7875, as amended by R.A.10606 “National Health Insurance Act of 2013” and R.A.11223 “Universal Health Care Act” and their respective Implementing Rules and Regulations.

VII. TRANSITORY CLAUSE

A. Costing shall be done yearly in the first three years (2021 to 2024) and every three-years thereafter or as deemed necessary by the Corporation.

An indicative roster of target facility levels, types, ownership, and geographic location shall be determined by PhilHealth. Expression of interest (Annex B) may be submitted by appropriate healthcare providers to participate in the first three rounds of costing.

B. Manual data submission following PhilHealth-prescribed formats shall be used in the first year of implementation of costing. An IT-based platform for data capture shall be rolled out for all succeeding rounds of implementation.

C. Collection and submission of cost data for inpatient healthcare services shall initially be done in accredited healthcare providers. Separate costing tools and instruments shall be developed for outpatient and/or primary care facilities.

VIII. REPEALING CLAUSE

Pertinent provisions of PC NO. 2022-0008^{Am} and other issuances inconsistent with the foregoing are hereby clarified, modified, and amended accordingly.

IX. DATE OF EFFECTIVITY

This PhilHealth Circular shall take effect fifteen (15) days after publication in a newspaper of general circulation or the Official Gazette. A copy shall be deposited thereafter with the Office of the National Administrative Register at the University of the Philippines Law Center.


EMMANUEL R. LEDESMA, JR.
 President and Chief Executive Officer (PCEO)

Date signed: 8/10/23

Implementing Guidelines of the PhilHealth Framework and Methodology for Costing of Health Services
 (Revision 1)

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SELECTION CRITERIA

This section presents the concept, methods of the sampling design of the costing activity. It includes information about the unit of enumeration, taxonomy of health facility, scope and coverage, and sampling frame.

Unit of Enumeration

The unit of enumeration in this costing activity is a health facility. Health facility is defined here as any health care establishment offering programs or services inpatient or outpatient that are promotive, preventive, curative or rehabilitative services. In general, it is where healthcare is provided. Health facilities range from small clinics which include other health facilities or specialized clinics such as Ambulatory Surgical Clinics, Diagnostic Clinics, Treatment Center, Dialysis Center, Birthing clinics, and other hand doctor's offices to urgent care centers and large hospitals with elaborate emergency rooms and trauma centers.

Taxonomy of Healthcare Facilities

In health care delivery system of the Philippines, health facilities are further subdivided into different categories:

A. By Services Provided:

- a. General Hospitals - These are hospitals that provide services for all kinds of illnesses, injuries or infirmities. It is composed primarily of outpatient department, emergency, family and community medicine, pediatrics, internal medicine, obstetrics-gynecology, surgery including diagnostics, and laboratory services, imaging facility and pharmacy.
- b. Specialty Hospitals - Tertiary hospitals which specializes in the treatment of patients suffering from a particular condition requiring a range of treatment (e.g. Phil. Orthopaedic Centre, National Centre for Mental Health); patients suffering from disease of a particular organ or groups of organ (e.g. Lung Center of the Philippines, Phil. Heart Centre); or patients belonging to a particular group such as children, women, or elderly (National Children's Hospital, Dr. Jose Fabella Memorial Medical Centre). Tertiary care facilities located all over the country serve as referral hospitals in the different regions of the country and provide anticipated range of tertiary services.

B. By Service Capability:

- a. Level 1 – hospitals that at most have isolation facilities, maternity, dental clinics, 1st level X-ray, secondary clinical laboratory with consulting pathologist, blood station, and pharmacy.
- b. Level 2 – includes departmentalized clinical services, respiratory units, ICU, NICU, and HRP, clinical laboratory, and 2nd level x-ray.

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- c. Level 3 – includes teaching/training/research, physical medicine and rehabilitation science, ambulatory surgery, dialysis, tertiary laboratory, blood bank and 3rd level X-ray.

C. By Ownership

- a. Government – A public hospital or government hospital is a hospital which is owned by a government and receives government funding.
- b. Private – A private hospital is a hospital owned by a for-profit company or a non-profit organization and privately funded through payment for medical services by patients themselves, by insurers, governments through national health insurance programs, or by foreign embassies.

Additional Considerations in the Selection Criteria

To make the costing as comprehensive as possible, representative healthcare providers shall be selected nationwide to accommodate differences in rates among different regions. Moreover, recommendation from PhilHealth Regional Offices (PROs) was considered as to the number of claims submitted with established good relations with PROs and are believed and willing to work with PhilHealth was given priority.

Moreover, the healthcare provider should have a reputable information system to accommodate the requirements of the system for this undertaking.

To hold the best interest of all concerned stakeholders, healthcare providers under investigation or with pending case/s upon coordination with partners in the regional offices, shall be given the opportunity to free its institutions of such investigation or pending case prior to inclusion in costing activities.

Scope and Coverage

For the nationwide rollout costing activity, representativeness of the health care facilities and heterogeneity of the health care facilities by considering the level of health facilities (preferably levels 1-3 hospitals).

Sampling frame

The sampling frame will be extracted from the List of Health Facilities retrieved in Integrated PhilHealth Accreditation System (IPAS). As this activity is more of concern on the cost of the services in the major hospitals in the country, the sampling frame is further trimmed down into a list of health facilities that are classified into levels 1-3 only.

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EXPRESSION OF INTEREST

Date

Dr. Israel Francis A. Pargas
Senior Vice President
Health Finance Policy Sector

Dear Dr. Pargas:

This letter is written to express intent to join and participate in the PhilHealth national costing of health services.

The institution shall conduct data collection and submit the data through a designated submission portal subject to quality, reliability, and accuracy standards defined by PhilHealth.

<NAME >
<Signature over Printed Name>
<Designation>
<Hospital Name>
<Hospital Address>

Date Signed

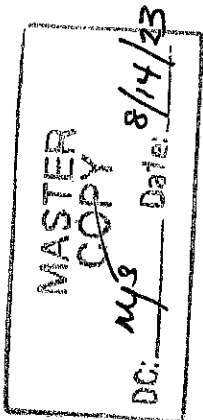
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Annex C: Costing Team Template

Costing Team Leader: _____
 Designation: _____
 Email Address: _____
 Telephone Number: _____
 Cellphone Number: _____

Department	Name	*Position	Contact Number
Office of the Chief of Hospital			
Finance/Accounting			
Billing/PHIC			
Engineering			
Medical Records			
Central Supply			
Nursing			
Chief of Clinics			
Pharmacy			
Diagnostic Imaging			
Laboratory			
Operating Room			
Specialty Care Areas			

- * Please indicate if:
- a. Costing Supervisor
 - b. Costing Team Member



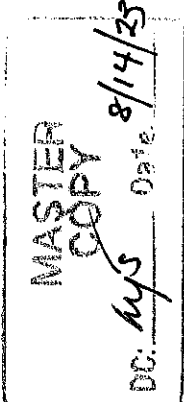
Costing for Provider-Payment

Conceptual Framework

(As of May 5, 2023)

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Background

As mandated by the Universal Health Care Law (R.A. 11223), the Philippine Health Insurance Corporation, or PhilHealth, is being positioned as the country's national strategic purchaser of health services. One of the key reforms being implemented in line with this is the shift in the Corporation's provider-payment mechanism to case-based, prospective payments through diagnosis-related group-based global budget (DRG-GB). In order that providers are paid the appropriate amounts for treatments and to effectively decrease financial burden on patients, it is imperative that PhilHealth has a comprehensive understanding of the actual costs underlying the provision of health services.

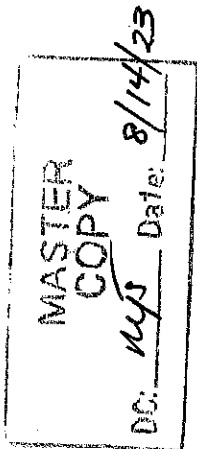
The purpose of this Costing Manual is to support these provider-payment reforms by providing a framework for the reliable and consistent estimation of true costs of inpatient hospital services. The steps contained in this document are aimed at producing:

- A more comprehensive, systematic approach to costing for payment rate-setting;
- Further information on treatment costs that can assist hospital managers in improving the efficiency and performance of their hospitals.
- Improved evidence for PhilHealth stakeholders, accredited facilities, and beneficiaries to compare the efficiency and quality of health services being provided across a range of facilities.

Guiding Principles

It was decided that costing exercises should conform to the following principles:

- The costing *framework and process* should be transparent to *all accredited healthcare institutions, researchers, and the general public (hence, the publication of this manual)*.
- The top-down costing methodology should be replicable at the level of the hospitals.
- To the greatest extent possible, the data to be collected from hospitals and used for rate-setting must be timely, valid, and accurate.
- The full cost of services delivered should be accounted for in the estimation of actual costs.
- Costs should be allocated and apportioned using a consistent set of rules across all hospital levels.
- The methodology should be one that, once institutionalized, will permit *participating* hospitals to report *cost data* on an annual basis.



Methodology

The Top-Down Costing Framework outlined in this manual was closely based on the model *outlined* by the Joint Learning Network for Universal Health Coverage (JLN), in *Costing of Health Services for Provider Payment: A Practical Manual Based on Country Costing Challenges, Trade-offs, and Solutions (2014)*. This model was based on the shared experiences of a number of low- to middle-income countries who had already developed *and implemented* their own costing frameworks.

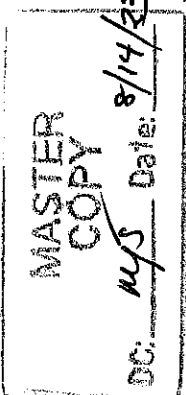
For several years now, top-down costing is among the most widely used frameworks among countries implementing case-based payment mechanisms, such as the USA, UK, Germany, and many other Southeast Asian countries like Thailand and Indonesia. It is far more accessible than bottom-up costing, which requires far more rigorous data collection while delivering quality data for only a handful of conditions, and so it was determined that top-down costing would be the best and most feasible model for PhilHealth to adopt.

The JLN model for top-down costing involves six (6) main steps for *determining* the cost of the outputs involved in delivering treatment:

1. *Identify the cost items or inputs to be considered in the costing process - such as personnel services, maintenance, and operating expenses;*
2. *Define the cost centers or the hospital departments for which unit costs will be determined - namely the administrative, ancillary/support, and clinical departments that are common across several hospitals;*
3. *Determine the total annual costs for the hospital - as constituted by direct and indirect costs;*
4. *Allocate the total costs to the administrative and ancillary/support units;*
5. *Allocate all the costs from the administrative and ancillary/support units to the clinical departments;*
6. *Compute the final unit costs for each of the clinical cost centers - taken as the allocated cost divided by the total number of outputs, such as beddays.*

This general framework was adapted to the Philippine context by technical experts from the European Union Philippine Health Sector Reform Contract (EU-PHSRC) in 2018. Mainly, what the team did was to adjust the list of cost centers and key outputs to those relevant among local hospitals and develop data collection forms to collect information across all the major cost items, *while maintaining the six major steps*.

This adapted framework was then put to the test through a pilot data collection round with a sample of twenty-one (21) public and private hospitals across Region III, namely from the provinces of Pampanga and Bataan. The learnings from this pilot enabled PhilHealth to further refine the costing framework, make the data collection tools more accessible, and set validations to improve the accuracy and quality of the costing data being collected. The product of this is the Costing Process detailed later in this manual, as well as the Costing Data Collection Manual attached in the annex.



Key Concepts and Definitions

In this section we define a set of key concepts and definitions that will form the basis of the costing process.

Cost Centers

Cost centers are centers of activity within the hospital to which the different costs will be allocated. These are defined in such a way that they correspond to the hospital's general organizational and accounting structure. At the same time, the definition of cost centers allows for the computation of the required unit costs. Cost centers are grouped into three categories:

- A. **Administrative or Overhead** - These are the departments or units that assist both the latter two cost centers. Examples of these are the Billing and Claims and the Finance and Accounting units.
- B. **Ancillary or Supporting** - These are the units that do not directly provide services, but rather, they support direct service centers through ancillary services. Examples of these are laboratory, diagnostic imaging, and pharmacy.
- C. **Clinical or Medical** - These are the centers that provide direct patient care. Examples of these are inpatient wards and the emergency room.

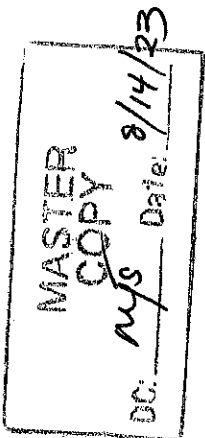
Direct and Indirect Costs

Direct and indirect costs are items that are incurred during the delivery of treatments or health outputs of a health care institution.

Direct costs are those that can be attributed directly to a cost center without the use of allocation rules. For example: the annual salary of a doctor in an inpatient medical ward would be classified as a direct cost as it can be assigned directly to that inpatient medical ward.

Indirect costs are those that cannot be directly allocated to a single cost center as they are shared by a number of centers. An example of these are the cost of utilities including water and electricity. Other examples are insurances of buildings and non-medical equipment. Human resources without direct participation in medical services can be also classified as indirect labor.

As improvements are made to this costing framework and the cost data being collected from hospitals, one of the goals should be to increase the proportion of cost items that can be allocated directly without the use of allocation rules. This will depend heavily on the accuracy of data and reporting systems on the hospital level.



Cost Centers, Outputs, and Line Items

Cost Centers

The cost centers for which data are collected for costing were identified based on the readily available data and on the scope of services and functional capacity based on the DOH licensing standards. The current list of cost centers to be accounted for in the costing exercise costing centers are the following:

Classification of Hospital Departments	Department Name / Unit
Administrative/ Overhead Services	Billing and Claims
	Budget and Accounting
	Cash Operations
	Central Supply Office
	Engineering and Facilities Management
	Health Info Mgt (Admitting)
	Housekeeping
	Human Resource Management
	IT Department
	Materials Management
	Medical Social Work
	Office of the Administrative Officer
	Office of the Chief Nurse
	Office of the Chief of Medical Professional Staff / Chief of Clinics
	Office of the Medical Center Chief
	Procurement
	<i>Public Health Unit</i>
	Security
Ancillary Support Service	Blood Bank
	Delivery Room
	Heart Station
	Laboratory
	Laundry
	<i>Medical Department*</i>
	Medical ICU
	Morgue
	Neonatal ICU

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Classification of Hospital Departments	Department Name / Unit
	<i>Nursing Services*</i>
	Nutrition and Dietetics
	Operating Room (<i>includes Anesthesiology, PACU, Recovery Room</i>)
	Others
	Pediatric ICU
	Pharmacy
	Physiotherapy / Rehabilitation
	Radiology / Diagnostic Imaging
	Respiratory Unit
	Sterilization
	Surgical ICU
Clinical/Medical Services	Animal Bite Center
	Burn Unit
	<i>COVID Ward**</i>
	Dental
	Diabetes MAP
	Dialysis Unit
	Emergency Medicine Department
	Endoscopy Unit
	ENT Ward**
	Family Planning Unit
	HIV Aids
	Hypertension MAP
	Internal Medicine Ward
	Malaria
	Neurosurgery Ward**
	Nuclear Medicine**
	Ob/Gyne Ward
	<i>Ophthalmology Ward**</i>
	Orthopedic Ward**
	Outpatient Department
	Pediatric Ward
	Private Ward

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Classification of Hospital Departments	Department Name / Unit
	Psychiatric Ward**
	Radiation Oncology Unit**
	Smoking Cessation
	Surgical Ward
	TB Dots

Table 1. List of cost centers by cost center type.

* - The Nursing Services and Medical Department units are only allocated resources in hospitals that are unable to directly assign resources for nurses and physicians to hospital wards.

** - These hospital units are optional, and may be included only if they exist within the hospital.

Outputs

Next, the services and departments for which unit costs are computed were defined based on the service units enumerated in the previous step.

An appropriate unit of output was identified for each department for which a unit cost is desired. The choice of output and their corresponding types of unit costs were based on which would be appropriate with respect to the equitable and efficient allocation of resources. It was decided that the following outputs would be sufficient to inform the provider-payment reforms:

Classification	Hospital Units	Unit of Service/Output
Ancillary / Support <div style="border: 1px solid black; padding: 5px; width: fit-content;"> MASTER COPY Date: 8/14/23 DC: </div>	Blood Bank	Blood Units
	Delivery Room	Delivery
	Laboratory	Lab Test
	Laundry	Bed Day
	Nutrition and Dietetics	Bed Days
	Operating Room	Surgery
	Pharmacy	Prescriptions
	Physiotherapy / Rehabilitation	Physiotherapy Sessions
	Radiology / Diagnostic Imaging	Imaging Test
	Sterilization	Bed Days
	Surgical ICU*	Surgery Bed Day
Clinical / Medical	Dental	Visit
	Dialysis Unit	Session

	Emergency Medicine Department	Visit
	Internal Medicine Ward	Bed Day
	Ob/Gyne Ward	Bed Day
	Outpatient Department	Visit
	Pediatric Ward	Bed Day
	Private Ward	Bed Day
	Surgical Ward	Bed Day

Table 2. Outputs for each cost center.

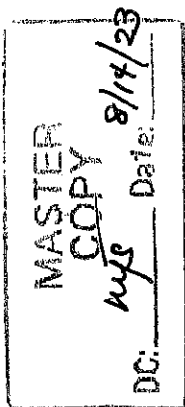
Line Items and Costs

Line items that reflected crucial aspects of hospital operations were enumerated. These are items for which expense data are required from hospitals during data collection.

To share some examples, brief definitions of the line items under Personnel services are provided below. The full descriptions of all line items in the forms are contained in Costing Manual Annex: Data Collection Guide.

Expenses	Brief Description
1.0 Personnel Services	
Salary and Wages	Salaries and wages paid to workers during the accounting period.
Fringe Benefits	The parts of salaries and wages that include: step increment, personal economic relief allowance (PERA), additional compensation allowance, clothing uniform allowance, subsistence laundry allowance, productivity incentive benefits, extra hazard premiums, cash gift, and year-end bonus.
Life and Retirement Insurance Contribution and Other Benefits	Contributions to be paid by employers according to rates stipulated in the laws, including: Pag-ibig contributions, PhilHealth contributions, ECC contributions, other contributions, and other personal benefits.

Table 3. Examples of line items for Personnel Costs.



Costing Process

The following are the main steps of the overall costing process, explained in further detail below:

1. Allocation of line item costs to cost centers.
2. Allocation of administrative costs to ancillary and clinical cost centers.
3. Allocation of ancillary costs to clinical cost centers.
4. Determination of unit costs.

Data Collection Forms

The following are the data collection forms (DCFs) that participating hospitals will be asked to complete:

1. **Building:** *to estimate the cost of infrastructure and building depreciation, as well as each department's share of the hospital total floor area.*
2. **Diagnostic Imaging:** *to estimate the cost of diagnostic imaging procedures (ex: MRI, CT scan, x-ray, etc.) performed by the diagnostic imaging departments (radiology, heart station, endoscopy, etc.) to service the clinical units.*
3. **Finance and Accounting:** *to obtain the cost of all personnel services per hospital department and to account and gather the total annual costs for all expenses in the hospital.*
4. **Furniture, Fixtures, and Equipment:** *to estimate the cost of depreciation of the medical equipment, furniture, and non-medical equipment located in or assigned to the various hospital departments.*
5. **Human Resource:** *to estimate each hospital staff member's time allocation for each hospital department they are dedicated to, to enable the allocation of their annual wages to those hospital units.*
6. **Laboratory:** *to estimate the quantity of laboratory tests performed by the Laboratory department to service other medical departments, to enable the allocation of expenses related to laboratory supplies and equipment depreciation.*
7. **Medical Records:** *to obtain data on the hospital's medical and non-medical activities and operational statistics, which are used to allocate indirect costs such as meal and laundry costs to various departments in the hospital.*
8. **Oxygen:** *to estimate the cost of oxygen consumption per hospital unit.*
9. **Pharmacy and Medical Supplies:** *to estimate the cost of drugs and medicines consumed and medical supplies dispensed per hospital unit.*
10. **Specialty Care:** *to estimate the cost of services delivered by specialty care departments (ex: Physiotherapy and Rehabilitation, Respiratory Unit, Nuclear Medicine, Heart Station, Dialysis Unit, Dental, Radiation Oncology) to clinical units.*

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Step 1: Allocate and assign input line item costs to cost centers.

A set of allocation rules are used to obtain the total direct costs that can be allocated to each cost center, by line item. The table below provides the suggested rules for allocating line item costs to a given cost center.

In this step we will follow a set of allocation rules to obtain the total "direct" cost of each administrative, ancillary and medical cost center, by line item. The tables below indicated the rules for allocating line item costs to a given cost center.

Direct Cost Item	Description	Allocation Basis	Data Collection Form/s
Drugs and Medicines	Total annual expenditure on drugs and medicines	<i>Consumption of drugs and medicines</i>	<ul style="list-style-type: none"> • Pharmacy Form (Drugs and Medicines) • Finance and Accounting Form (Revenues and Expenditures)
Furniture and Fixtures Depreciation	Total annual cost of depreciation of furniture and fixtures	<i>Ownership of the listed furniture and fixtures</i>	<ul style="list-style-type: none"> • Furniture, Fixtures, and Equipment (Furniture and Fixtures)
Laboratory Supplies	Total annual expenditure on laboratory supplies	<i>Consumption of laboratory supplies</i>	<ul style="list-style-type: none"> • Laboratory Form (Supplies) • Finance and Accounting Form (Revenues and Expenditures)
Medical Equipment Depreciation	Total annual cost of depreciation of medical equipment (sum of either annual depreciation value or procurement/donation value over useful life years)	<i>Ownership of the listed medical equipment</i>	<ul style="list-style-type: none"> • Furniture, Fixtures, and Equipment (Medical Equipment)
Medical Supplies	Total annual expenditure on medical supplies	<i>Consumption of medical supplies</i>	<ul style="list-style-type: none"> • Pharmacy Form (Medical Supplies) • Finance and Accounting Form (Revenues and Expenditures)
Non-Medical Equipment Depreciation	Total annual cost of depreciation of non-medical equipment	<i>Ownership of the listed non-medical equipment</i>	<ul style="list-style-type: none"> • Furniture, Fixtures, and Equipment (Non-Medical Equipment)
Oxygen	Total annual cost of oxygen supplies	<i>Consumption of oxygen supplies</i>	<ul style="list-style-type: none"> • Oxygen

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Personnel Services	Total expenses for salary/wages/compensation by each hospital unit	<i>Full-time equivalent (FTE) of personnel in each hospital unit (where 1.0 FTE corresponds to 1 person working full-time)</i>	• Human Resources (Staff Allocation)
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Table 4. Allocation rules for direct cost items.

Indirect Cost Item	Description	Allocation Statistic	Data Collection Forms
Building Depreciation	Total annual cost of depreciation of buildings	<i>Floor Area</i>	• Building Form (General Information)
Food Supplies	Food Supplies Expenses; Cooking Gas Expenses	<i>Patient Bed-days</i>	• Finance and Accounting Form (Revenues and Expenditures)
Housekeeping	Cleaning/Housekeeping Supplies; Janitorial Services	<i>Floor Area</i>	• Building Form (General Information) • Finance and Accounting Form (Revenues and Expenditures)
Office Supplies	Office Supplies Expenses	<i>Full-time Equivalent Staff (FTE)</i>	• Human Resources (Staff Time Allocation) • Finance and Accounting Form (Revenues and Expenditures)
Other Overhead Costs	Other Maintenance and Operating Expenses	<i>Share of all other indirect costs</i>	• Finance and Accounting Form (Revenues and Expenditures)
Repairs and Maintenance	Repairs and Maintenance for: Investment Property, Land Improvements, Infrastructure Assets, Buildings and Other Structures, Machinery and Equipment, Transportation Equipment, and Other Plant, Property, and Equipment	<i>Floor Area</i>	• Building Form (General Information) • Finance and Accounting Form (Revenues and Expenditures)

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Indirect Cost Item	Description	Allocation Statistic	Data Collection Forms
Telecommunications	Telephone Expenses; Internet Subscription Expenses; Cable, Satellite, Telegraph, and Radio Expenses	Full-time Equivalent Staff (FTE)	
Travel and Training	Travel Expenses; Training Expenses	Full-time Equivalent Staff (FTE)	
Utilities	Water Expenses; Electricity Expenses	Floor Area	

Table 5. Allocation rules for indirect cost items.

The sum of all direct and indirect costs allocated to each cost center is the Total Pre-Step Down Cost.

Allocation of staff time and personnel costs.

With regard to the *downward* allocation of wages in particular, it is necessary to introduce the concept of Full Time Equivalent Staff, or FTE, with 1 FTE referring to all the hours contributed by one full-time staff member. Each staff's annual wages are allocated to cost centers on the basis of their FTEs in each (ex: a full-time staff member assigned to Diagnostic Imaging alone will have 100% of their annual wages allocated to the Diagnostic Imaging department. For a staff member who spends half their time in Diagnostic Imaging and the other half in Laboratory, half their annual wages will go to Diagnostic Imaging and the other half to Laboratory).

Step 2: Allocate total administrative cost to ancillary and medical cost centers.

In this step, the total direct and indirect costs of administrative cost centers are allocated first to ancillary and support cost centers, then to clinical and medical cost centers.

All direct and indirect costs across all administrative cost centers are summed up to come up with a single number to be allocated downward to ancillary and clinical cost centers based on each cost center's percentage share of the total FTEs. These allocated amounts are referred to as the *Total First Step Down Costs*.

Step 3: Allocate total cost of ancillary cost centers to clinical cost centers.

In this step, the costs of ancillary cost centers - now including their shares of the costs of the administrative cost centers - are allocated to the clinical and medical cost centers.

The following are the list of the relevant cost items, the hospital units to which their costs will be allocated to, and the corresponding allocation statistic:

Ancillary Unit	Allocate	Allocation Statistic	Data Source
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	to:		
Blood Bank	All units	Blood units consumption	Laboratory (Outputs: blood banking tests)
Delivery Room	Ob/Gyne Ward	--	
Diagnostic and Imaging	All units	No. of diagnostic imaging tests	Diagnostic Imaging (Outputs)
Laboratory	All units	No. of laboratory tests	Laboratory (Outputs)
Laundry	All units	Patient bed-days	Medical Records (Summary Statistics)
Medical ICU	All units	Patient bed-days	Medical Records (Summary Statistics)
Morgue	All units	Deaths	Medical Records (Summary Statistics)
Neonatal ICU	Pediatric Ward	--	
Nutrition and Dietetics	All units	Patient bed-days	Medical Records (Summary Statistics)
Operating Room	Surgical Ward	--	
Pharmacy	All units	Pharmacy consumption	Pharmacy (Drugs and Medicines)
Physiotherapy / Rehabilitation	All units	No. of specialty care outputs	Specialty Care (Outputs)
Respiratory Unit	All units	Patient bed-days	Medical Records (Summary Statistics)
Specialty Care	All units	No. of specialty care outputs	Specialty Care (Outputs)
Sterilization	All units	Patient bed-days	Medical Records (Summary Statistics)
Surgical ICU	Surgical Ward	--	

Table 6. Allocation rules for ancillary cost centers.

The resulting amounts for each clinical cost center will be referred to as the Total Second Step Down Cost.

Step 4: Compute unit costs.

Note that "(c)" in all the below formulas shall be shorthand for cost center.

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Now that the total costs have been determined for each of the clinical and medical cost centers, it is now possible to determine: (1) the intermediate costs, meaning the unit costs for ancillary and clinical cost centers before the final allocation from ancillary to clinical, and (2) the final unit costs, meaning the unit costs for each output produced by a clinical cost center after the allocation from ancillary to clinical.

Intermediate Costs

Intermediate cost can be taken through the following:

1. Obtain the total intermediate cost for each ancillary and clinical cost center.

$$\text{Total Intermediate Cost (ancillary, clinical c)} = \text{Total Pre Step Down (ancillary, clinical c)} + \text{First Step Down (ancillary, clinical c)}$$

2. Divide the total intermediate cost by the total number of service units rendered.

$$\text{Intermediate Unit Cost (ancillary, clinical c)} = \frac{\text{Total Intermediate Cost (ancillary, clinical c)}}{\text{Total Service Units (ancillary, clinical c)}}$$

Intermediate Costs will be computed for all of the following:

Classification	Hospital Units	Unit of Service/Output
Ancillary / Support	Blood Bank	Blood Units
	Delivery Room	Delivery
	Laboratory	Lab Test
	Laundry	Bed Day
	Nutrition and Dietetics	Bed Days
	Operating Room	Surgery
	Pharmacy	Prescriptions
	Physiotherapy / Rehabilitation	Physiotherapy Sessions
	Radiology / Diagnostic Imaging	Imaging Test
	Sterilization	Bed Days
	Surgical ICU*	Surgery Bed Day
Clinical / Medical	Dental	Visit
	Dialysis Unit	Session
	Emergency Medicine Department	Visit
	Internal Medicine Ward	Bed Day
	Ob/Gyne Ward	Bed Day
	Outpatient Department	Visit

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	Pediatric Ward	Bed Day
	Private Ward	Bed Day
	Surgical Ward	Bed Day

Table 7. Ancillary and Clinical Hospital Units and their Outputs for Intermediate Costs.

Final Unit Costs

After the allocation from ancillary to clinical, it becomes possible to compute the final unit cost for each of the outpatient and inpatient clinical and medical cost centers, as follows:

$$\text{Final Unit Cost (clinical c)} = \text{Total Allocated Cost (clinical c)} / \text{Total Service Unit (clinical c)}$$

Final Unit Costs will be computed for all of the following:

Type of Unit	Clinical and Medical Cost Centers	Unit Cost of Service/Output
Outpatient	Animal Bite Center	Outpatient Visit
<i>Inpatient</i>	<i>COVID Ward</i>	<i>Bed Day</i>
Outpatient	Dental	Visit
Outpatient	Diabetes MAP	Outpatient Visit
Outpatient	Dialysis Unit	Session
Inpatient	Emergency Medicine Department	Visit
<i>Inpatient</i>	<i>ENT Ward</i>	<i>Bed Day</i>
Outpatient	Family Planning Unit	Outpatient Visit
Outpatient	HIV Aids	Outpatient Visit
Outpatient	Hypertension MAP	Outpatient Visit
Inpatient	Internal Medicine Ward	Bed Day
Outpatient	Malaria	Outpatient Visit
<i>Inpatient</i>	<i>Neurosurgery Ward</i>	<i>Bed Day</i>
Inpatient	Ob/Gyne Ward	Bed Day
<i>Inpatient</i>	<i>Ophthalmology Unit</i>	<i>Bed Day</i>
<i>Inpatient</i>	<i>Orthopedic Ward</i>	<i>Bed Day</i>
Outpatient	Outpatient Department	Outpatient Visit
Inpatient	Pediatric Ward	Bed Day
Inpatient	Private Ward	Bed Day
<i>Inpatient</i>	<i>Psychiatric Ward</i>	<i>Bed Day</i>
Outpatient	Smoking Cessation	Outpatient Visit

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Inpatient	Surgical Ward	Bed Day
Outpatient	TB Dots	Outpatient Visit

Table 8. Final Unit Costs for Clinical and Medical Centers.

Hospital Engagement

This section presents *how hospitals will be selected and engaged in each cycle of costing.*

Selection of Participating Hospitals

Scope and Coverage

Hospitals are the primary participants in each round of data collection, referred to here as any PhilHealth-accredited health care establishment offering inpatient services that are promotive, preventive, curative, or rehabilitative.

The following types of hospitals are considered for the sampling:

- a. General hospitals: These are hospitals that provide *treatment for* all kinds of illnesses, injuries, or infirmities. It is composed primarily of outpatient departments, emergency, family and community medicine, pediatrics, internal medicine, obstetrics-gynecology, surgery, diagnostics, laboratory services, imaging facilities, and a pharmacy. These can be further subdivided into:
 - o Level 1 - These are general hospitals that, at most, have isolation facilities, maternity services, and dental clinics, 1st level x-rays, a secondary clinical laboratory with a clinical pathologist, a blood station, and a pharmacy.
 - o Level 2 - These can offer all the services a Level 1 hospital can but also departmentalized clinical services, respiratory units, an intensive care unit (ICU), a neonatal intensive care unit (NICU), a high risk pregnancy unit (HRPU) a clinical laboratory, and 2nd level x-rays.
 - o Level 3 - These can offer all the services a Level 2 hospital can but also provides teaching/training/research, physical medicine and rehabilitation science, ambulatory surgery, dialysis, tertiary laboratories, a blood bank, and 3rd level x-rays.
- b. Specialty hospitals - These are tertiary hospitals that fall under the following:
 - o Hospitals that specialize in the treatment of either patients suffering from particular conditions requiring a range of specialized treatment (e.g. the Philippine Orthopedic Center, National Center *for* Mental Health).
 - o Hospitals specializing in the treatment of patients belonging to a particular population like children, women, or elderly (ex: the National Children's Hospital, Philippine Heart Center). These include all tertiary *facilities*.
 - o Hospitals located all over the country serving as referral hospitals in the different regions of the country and providing a range of tertiary services.

The hospital to be selected for the study is ideally representative of the different hospital service capabilities (Levels 1-3) and ownership (public or private).

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The participating hospitals for this costing study will be selected from the list of accredited health facilities from the PhilHealth Central Office at the time that PhilHealth is preparing to conduct the costing data collection.

Sampling Methodology

First, the sample size for the costing survey shall be determined by PhilHealth through the following criteria:

- Budget availability for capacity-building of hospital staff on the costing survey
- Manageability of the data collection process with respect to the number of available PhilHealth staff to supervise and assist hospital teams (given the rigor required for the data collection process, it is unlikely that PhilHealth be able to manage more than 5 hospitals at a time for each staff)

Then, stratified random sampling will be used to determine the hospitals constituting the facility sample, accounting for the following classifications:

- Hospital service capability (Level 1, Level 2, or Level 3)
- Facility ownership (public or private)
- Major island region (Luzon, Visayas, and Mindanao)

Only hospitals that express willingness to participate in the costing exercise and have dedicated staff to allocate during the set data collection time period will be included in the final sample.

Data Collection Process

This section details how health care providers shall be engaged throughout the data collection process.

Orientation and Capacity-Building

Representatives from the hospitals participating in the data collection process will all be invited to a PhilHealth-hosted training on costing. These sessions will serve to:

- *Orient the participating health care providers on:*
 - a. The overall goals and direction of provider-payment reforms
 - b. The role of costing in successful rate-setting and provider engagement
 - c. The importance of costing data for both rate-setting and measuring provider efficiency and performance
 - d. The overall flow of the costing process
- *Capacitate the participating hospitals on:*
 - a. Navigating the different costing data collection forms
 - b. Identifying the appropriate hospital personnel for the accomplishment of each form
 - c. Complying to the minimum requirements for data completion, accuracy, and validity
 - d. Preventing and/or correcting errors and missing information throughout the data collection
 - e. Communicating errors, clarifications, and other concerns with PhilHealth
 - f. Preparing the data for submission and submitting it through the proper channels

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Expectations

After the capacity-building sessions, the participating hospitals are expected to:

A. Form a Data Collection Team

The hospital data collection team will be in charge of coordinating and conducting the costing data collection within their hospital. At the minimum, it should consist of the following:

1. **Costing Team Leader:** This person shall be in charge of leading the overall data collection effort. They will be the one to assemble and mobilize the hospital data collection team as well as coordinate with PhilHealth on timelines, clarifications, concerns, and submissions. The PhilHealth Costing liaisons shall look to them as the focal point for the hospital.
2. **Data Collection Supervisor:** This person shall ensure the accuracy, completeness, and validity of all data being collected by the data collection team, as guided by the Annex on Costing Data Collection.
3. **Data Collectors:** The data collectors are representatives from the various hospital departments conducting the collection of the costing data, whether extracting this from existing hospital information systems or manually recording information (in the case that there are costing data requirements that are not yet electronically stored in the hospital databases). It is recommended that there be at least one data collector for the following hospital functions:
 - a. Billing and Claims
 - b. Central Supply Office
 - c. Office of the Chief of Hospital
 - d. Chief of Clinics
 - e. Diagnostic Imaging
 - f. Engineering / Facilities Management
 - g. Finance and Accounting
 - h. Laboratory
 - i. Medical Records
 - j. Nursing
 - k. Operating Room
 - l. Pharmacy
 - m. Specialty Care Areas

B. Develop a Costing Data Collection Plan

The hospital data collection team shall have the liberty to decide how best to approach the data collection process, but will be asked to submit a data collection plan containing the following details for each of the 10 costing data collection forms:

- Which hospital departments have the required information to fill the data collection form?
- What are the likely data sources (ex: information systems, logbooks, inventories, etc.)?

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- *What are possible limitations or obstacles to obtaining quality data?*
- *Who are the point persons within the hospital who can help obtain the data?*
- *Other remarks the data collection deems fit to note.*

C. Data Collection

Once the data collection team has been formed and the data collection plan accomplished, the hospitals are expected to undertake the data collection. PhilHealth liaisons will be reachable throughout the work week through the agreed-upon communication channels for clarifications and guidance. Hospitals are expected to submit the fully accomplished data collection forms within two (2) months of the initial capacity-building session/orientation.

Insight Sharing

After the costing data have been submitted and analyzed, operational insights and data visualizations on the costing results and hospital performance will be shared back to the participating hospitals. This sharing will be done to foster a continuing sense of partnership as well as to maximize the value of the costing data. *The following are examples of insights that that the analyses are meant to convey:*

- The cost items that are the leading contributors to direct and indirect costs;
- The hospital units that account for the greatest shares of direct and indirect costs;
- Comparisons across hospitals on the composition of direct and indirect costs in terms of cost items;
- Comparisons of final unit costs across hospital units within the same hospitals, and against hospitals with the same service capability and ownership;
- Any other insights that the team may find useful for hospital management during the exploratory data analysis.

This will be provided through data visualizations and summaries that should be readily available and accessible to representatives of the participating hospitals, with assistance from PhilHealth on understanding and interpreting the data.

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Appendix A: Costing Formulas

* Note that “(c)” in all the below formulas shall be shorthand for cost center.

Step 1: Allocate and assign input line item costs to cost centers.

The Total Pre Step Down Cost for each hospital unit is computed as follows:

- A. **Total Direct Cost (c)** = Total Drugs and Medicines Cost (c) + Total Medical Supplies Cost (c) + Total Furniture and Fixtures Depreciation (c) + Total Medical Equipment Depreciation (c) + Total Non-Medical Equipment Depreciation (c) + Total Oxygen Cost (c) + Total Personnel Cost (c)

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Formula Components	Computation
Total Drugs and Medicines Cost Total Medical Supplies Cost	<p>The annual expenses as indicated in the Finance and Accounting form - A. Revenues and Expenditures (“Drugs and Medicines Expenses” and “Medical Supplies Expenses”, respectively) will be allocated to each hospital unit based on either:</p> <ol style="list-style-type: none"> The proportion of annual drugs or medical supplies consumption by each hospital unit, based on the per-unit breakdown in the Pharmacy Form - A. Annual Consumption: $\text{Allocation}_{(\text{unit})} = \frac{\text{Annual Consumption}_{(\text{unit})}}{\text{Annual Consumption}_{(\text{hospital})}}$ If #1 is unavailable, then allocation will be based on the consumption of each hospital unit as a proportion of the hospital consumption in a limited timeframe, as recorded in the Pharmacy Form - B. Medicines and C. Medical Supplies: $\text{Allocation}_{(\text{unit})} = \frac{\sum_{(\text{unit})} \text{Unit Acquisition Cost}_{(\text{item})} * \text{Quantity}_{(\text{item})}}{\sum_{(\text{hospital})} \text{Unit Acquisition Cost}_{(\text{item})} * \text{Quantity}_{(\text{item})}}$ <p>Drugs or Supplies Cost $_{(\text{unit})} = \frac{\text{Annual Expense}_{(\text{hospital})} * \text{Allocation}_{(\text{unit})}}$</p>
Total Furniture and Fixtures Depreciation Total Medical Equipment Depreciation Total Non-Medical Equipment	<p>Using the data from Furniture, Fixtures, and Equipment form (sheets A. Furniture, B. Medical Equipment, and C. Non-Medical Equipment), obtain the depreciation for all the items located in each hospital unit as a proportion of the total depreciation for all items in the hospital:</p>

<p>Depreciation</p>	<p>$Allocation_{(unit)} = \Sigma Depreciation_{(unit)} / \Sigma Depreciation_{(hospital)}$</p> <p>$Depreciation Cost_{(unit)} = \Sigma Depreciation_{(hospital)} * Allocation_{(unit)}$</p>
<p>Total Oxygen Cost</p>	<p>Using the data from the Oxygen Form, obtain each hospital unit's oxygen consumption as a proportion of the hospital's total oxygen consumption within the indicated timeframe. The oxygen cost for each hospital unit is then taken as the product of each hospital unit's share to the hospital's Total Oxygen Expenses, which is indicated in the Instructions tab of the Oxygen Form:</p> <p>$Allocation_{(unit)} = \Sigma_{(unit)} Unit Cost_{(item)} * Total Volume Consumed_{(unit)} / \Sigma Unit Cost_{(item)} * Total Volume Consumed_{(hospital)}$</p> <p>$Oxygen Cost_{(unit)} = Total Oxygen Expenses_{(hospital)} * Allocation_{(unit)}$</p>
<p>Total Personnel Cost</p>	<p>The annual expenses for personnel salaries/wages is taken as the sum of all applicable values under "1.0 Personnel Expenses" of the Finance and Accounting - A. Revenues and Expenditures form, under Expenses.</p> <p>This is then allocated to each hospital unit based on their share of the total of each staff's annual salary (Finance and Accounting - B. Payroll) multiplied by their full-time equivalent (FTE) per hospital unit (Human Resources - A. Staff Time). In cases where annual salary is unavailable, the monthly salary * 12 or the daily rate * 365 is used instead.</p> <p>$Allocation_{(unit)} = \Sigma_{(unit)} Annual Salary_{(staff)} * FTE_{(staff)} / \Sigma_{(hospital)} Salary_{(staff)} * FTE_{(staff)}$</p> <p>$Personnel Cost_{(unit)} = Total Personnel Expenses_{(hospital)} * Allocation_{(unit)}$</p> <p>Some caveats:</p> <ul style="list-style-type: none"> Where there are staff members appearing in the payroll but not in the staff time allocation, they will be assumed to have a full 1.0 FTE in the hospital unit to which they are assigned according to the payroll

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	<p>data.</p> <ul style="list-style-type: none"> • Where there are staff appearing in the staff time allocation but not in the payroll, their annual salary shall be imputed with the highest salary among those with the same position in the hospital, where available.
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B. Total Indirect Cost (c) = Total Building Depreciation Cost (c) + Total Food Supply Cost (c) + Total Traveling and Training Cost (c) + Total Office Supplies Cost (c) + Total Housekeeping Cost (c) + Total Utilities Cost (c) + Total Telephone and Communications Cost (c) + Total Repairs and Maintenance Cost (c) + Other Overhead Costs (c)

The totals for each indirect cost component are taken from the Finance and Accounting - A. Revenues and Expenditures form, as the sum of the total expenses under the corresponding line item names:

Formula Components	Line Item Names
Total Food Supply Cost	<ul style="list-style-type: none"> • Food Supplies Expenses • Cooking Gas Expenses
Total Traveling and Training Cost	<ul style="list-style-type: none"> • Traveling Expenses - Local • Traveling Expenses - Foreign • Training Expenses
Total Office Supplies Cost	<ul style="list-style-type: none"> • Office Supplies Expenses
Total Housekeeping Cost	<ul style="list-style-type: none"> • Cleaning/Housekeeping Supplies • Janitorial Services
Total Utilities Cost	<ul style="list-style-type: none"> • Water Expenses • Electricity Expenses
Total Telephone and Communications Cost	<ul style="list-style-type: none"> • Telephone Expenses • Internet Subscription Expenses • Cable, Satellite, Telegraph, and Radio Expenses
Total Repairs and Maintenance Cost	<ul style="list-style-type: none"> • Repairs and Maintenance - Investment Property • Repairs and Maintenance - Land Improvements • Repairs and Maintenance - Infrastructure Assets • Repairs and Maintenance - Buildings and Other Structures • Repairs and Maintenance - Transportation Equipment

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	<ul style="list-style-type: none"> • <i>Repairs and Maintenance - Other Property, Plant, and Equipment</i>
<i>Other Overhead Costs*</i>	<ul style="list-style-type: none"> • <i>Other Maintenance and Operating Expenses</i>

All indirect costs - except for Other Overhead Costs - are allocated to all hospital units based on their respective shares of the total hospital floor area, as follows:

$$\text{Indirect Cost (unit)} = \text{Indirect Cost (hospital)} * \text{Floor Area (unit)} / \text{Floor Area (hospital)}$$

Other Overhead Costs are allocated based on each hospital unit's share of the total of all other indirect costs:

$$\text{Other Overhead Costs (unit)} = \text{Other Overhead (hospital)} * \Sigma \text{Indirect Costs (unit)} / \Sigma \text{Indirect Costs (hospital)}$$

C. Total Pre Step Down Cost (c) = Total Direct Cost (c) + Total Indirect Cost (c)

Step 2: Allocate total cost of administrative to ancillary and clinical cost centers.

The Total First Step Down Cost for each of the ancillary and medical cost centers is computed as follows:

- Total Administrative Cost (hospital) = Σ Total Pre Step Down Cost (hospital)
- Total First Step Down Cost (ancillary, clinical c) = Total Administrative Cost * % of Total FTE(ancillary, clinical c), where % Total FTE (ancillary, clinical c) = Σ FTE (ancillary, clinical c) / Total FTE (ancillary, clinical)

Step 3: Allocate total cost of ancillary cost centers to medical cost centers.

In line with the allocation statistics determined in Table 9, ancillary and support services costs are allocated downward to clinical and medical cost centers as follows:

Ancillary Unit	Allocation Formula
Blood Bank	$\text{Second Step Down (clinical c)} = \text{Total First Step Down (Blood Bank)} * \% \text{ Blood Units (clinical c)}$ <i>where % Blood Units (clinical c) = Blood Units (clinical c) / Total Blood Units (hospital)</i>
Delivery Room	$\text{Second Step Down (Ob/Gyne Ward)} = \text{Total First Step Down (Delivery Room)}$
Diagnostic Imaging	$\text{Second Step Down (clinical c)} = \text{Total First Step Down (Diagnostic Imaging)} * \% \text{ Diagnostic Imaging (clinical c)}$ <i>where % Diagnostic Imaging (clinical c) = Diagnostic Imaging (clinical c) / Total Radiology Tests (hospital)</i>

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Ancillary Unit	Allocation Formula
Laboratory	Second Step Down (clinical c) = Total First Step Down (Laboratory) * % Lab Tests (clinical c) where % Lab Tests (clinical c) = Lab Tests (clinical c) / Total Lab Tests (hospital)
Laundry	Second Step Down (clinical c) = Total First Step Down (Laundry) * % Bed Days (clinical c) where % Bed Days (clinical c) = Bed Days (clinical c) / Total Bed Days (hospital)
Medical ICU	Second Step Down (clinical c) = Total First Step Down (Medical ICU) * % Bed Days (clinical c) where % Bed Days (clinical c) = Bed Days (clinical c) / Total Bed Days (hospital)
Morgue	Second Step Down (clinical c) = Total First Step Down (Morgue) * % Deaths (clinical c) where % Deaths (clinical c) = Deaths (clinical c) / Total Deaths (hospital), as reported in the Medical Records Form - C. Summary Statistics
Neonatal ICU	Second Step Down (Pediatric Ward) = Total First Step Down (Neonatal ICU)
Nutrition and Dietetics	Second Step Down (clinical c) = Total First Step Down (Nutrition and Dietetics) * % Patient Meals (clinical c) where % Patient Meals (clinical c) = Patient Meals (clinical c) / Total Patient Meals, as reported in the Medical Records Form - C. Summary Statistics
Operating Room	Second Step Down (Surgical Ward) = Total First Step Down (Operating Room)
Pharmacy	Second Step Down (clinical c) = Total First Step Down (Pharmacy) * % Pharmacy (clinical c) where % Pharmacy (clinical c) = Total Drugs and Medicines Cost (clinical c) / Total Drugs and Medicines Cost (hospital)
Physiotherapy / Rehabilitation	Second Step Down (clinical c) = Total First Step Down * % Physiotherapy (clinical c) where % Physiotherapy (clinical c) = Physio Sessions (clinical c) / Total Physiotherapy or Rehabilitation Sessions (hospital)
Respiratory Unit	Second Step Down (clinical c) = Total First Step Down (Respiratory Unit) * % Bed Days (clinical c) where % Bed Days (clinical c) = Bed Days (clinical c) / Total Bed Days (hospital)
Specialty Care	Second Step Down (clinical c) = Total First Step Down (Specialty Care) * % Service Units (clinical c), where % Service Units (clinical c) = Service Units (clinical c) / Total Service Units, as reported in the Specialty Care Form - Outputs

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Ancillary Unit	Allocation Formula
Sterilization	Second Step Down (clinical c) = Total First Step Down (Sterilization) * % Bed Days (clinical c) where % Bed Days (clinical c) = Bed Days (clinical c) / Total Bed Days (Hospital), as reported in the Medical Records Form - Summary Statistics
Surgical ICU	Second Step Down (Surgical Ward) = Total First Step Down (Surgical ICU)

Table 9. Allocation formulas for second step down allocation from ancillary/support to clinical/medical.

The total allocated cost for each clinical or medical cost center would thus be derived by:

$$\text{Total Allocated Cost (clinical c)} = \text{Total Pre Step Down Cost (clinical c)} + \text{Total First Step Down (clinical c)} + \text{Total Second Step Down (clinical c)}$$

Step 4: Compute unit cost for each final cost center.

The formula for determining the Final Unit Cost for each clinical cost center and their respective outputs is as follows:

$$\text{Final Unit Cost (clinical c)} = \text{Total Allocated Cost (clinical c)} / \text{Total Units of Output Rendered (clinical c)}$$

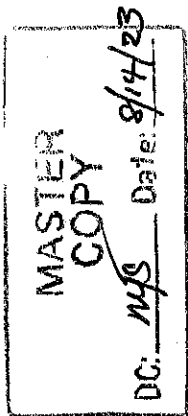
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Costing for Provider-Payment

Annex: Data Collection Guide

(As of May 5, 2023)

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Overview

The Costing Manual details the conceptual framework for costing health services to set rates for provider-payment. This annex contains details on the data collection forms and instructions for completion for the health care providers participating in the costing exercise.

Data Collection Forms

There is a total of *ten (10)* data collection forms that hospitals will be asked to complete, some with coverage of annual or permanent statistics (namely Building, Finance and Accounting, and Medical Records), while in all the others, consumption of particular resources will have to be tracked over time (such as the provision of diagnostic imaging and laboratory tests). The sections below on each form indicate the sheets contained within, their objectives, potential sources of information within the hospital, the hospital staff who may own this information, the key pieces of data required, and descriptions for each of the fields in the sheets. Any details that are still unclear may be clarified with the PhilHealth Benefits Development and Research Department (BDRD) representatives for costing.

Building

The Building Costing Form aims to estimate the cost of infrastructure and building depreciation and the determination of the floor area for each department.

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A. Sheets

- a. **Building - General Information:** To estimate the cost of building construction and depreciation
- b. **Building - Floor Plan:** To obtain the floor area for each department/unit in the hospital, as a basis for cost allocation

B. Sources of Information

- a. Building Floor Plan

C. Staff Responsible

- a. Hospital Engineer

D. Information Required

- a. Construction cost of buildings and infrastructures
- b. Floor area of each department in the hospital

E. Instructions

Fill in the following information for each tab:

Expenses	Description	Format
A. Hospital Buildings		
Instructions: Record all buildings in the hospital campus with their corresponding information.		
Building No. / Property No.	Building or property number associated with the building, where available.	Text (Free)
Building / Unit Name	The name of the building / infrastructure.	Text (Free)

Expenses	Description	Format
Year Built	The year when the building became ready for use after construction / completion.	Numerical (4-digits)
Number of Floors	The total number of floors per building.	Numerical (Integer)
Total Floor Area (sq.m)	The total square footage per building.	Numerical
Construction Cost	The total construction cost in Philippine pesos.	Numerical
Renovation Cost	The total renovation cost attributable to each building (only if there were any renovations made).	Numerical
Total Cost	The total cost reflects the total cost in Philippine pesos spent on the building. This is Renovation Cost + Construction Cost.	Numerical
Estimated/Prescribed Life Years	This is the prescribed life years used to compute for depreciation per building.	Numerical
Annual Depreciation Value	This is the most recent reported annual depreciation value per building. This may have to be obtained from the accounting department.	Numerical
Remarks	Any special remarks or comments.	Text (Free)
B. Floor Area of Departments, Units, and Sections		
Instructions: Record the Floor Area for each of the departments in the hospital, noting the building to which each department belongs. If a particular hospital unit does not exist within the hospital, the Floor Area and Building Name may be left blank - do not place any values in these cells. Please do not modify the names of any of the Hospital Units.		
Hospital Unit Classification	These are the three major department types: Administrative/Overhead, Ancillary/Support, and Clinical/Medical.	Pre-filled
Hospital Unit	This is a pre-filled list of the departments or cost centers in the hospital.	Pre-filled
Total Floor Area (sq.m)	The floor area for each department indicated. If the cost center is not among your hospital's, you may leave this field blank. This must not be mistaken for land area and must account for the floor area across all floors of the hospital.	Numerical

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Expenses	Description	Format
Building Name	The name of the building in which the department/unit is located. Ensure that this name exactly matches one of the hospital names indicated in the Building General Information tab. If the cost center is not among your hospital's, you may leave this field blank.	Text (Free)
Remarks	Any special remarks or comments.	Text (Free)

F. File Naming

Save the costing form with the file name **Building_<Hospital PhilHealth Accreditation Number (PAN)>_<Year of Submission>.xlsx**. For example: Building_123456_2021.xlsx.

G. Data Validation

For A. Hospital Buildings:

- For each building:
 - Building Name must not be missing.
 - The Year Built, Number of Floors, Total Floor Area (sq.m.) and Total Cost must all have non-zero, non-negative numeric values (with Year Built in particular having 4 digits).
 - Year Built must not be a year in the future.
 - Construction Cost and Renovation Cost must add up to Total Cost.
 - Annual Depreciation Value must have a value; if missing, then both Total Value and Useful Life Years (or Date Acquired/Delivered) must be provided.

For B. Floor Area of Departments, Units, and Sections:

- All building names listed must match those in A. Hospital Buildings.
- All hospital units within the hospital must have a non-zero, non-negative numeric value for Total Floor Area. (It will be assumed that all the hospital units for which Total Floor Area is left blank do not exist within the hospital.)
- The sum of the Total Floor Area for all departments within each building must not exceed the Total Floor Area of the building based on the A. Hospital Buildings sheet.

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Diagnostic Imaging

The Diagnostic Imaging Form aims to estimate the costs of diagnostic imaging procedures, namely: X-ray, Mammogram, Ultrasound, ECG, CT Scan, MRI Scan, and PET Scan, as performed by diagnostic imaging departments (ex: Radiology, Heart Station, Endoscopy, etc.).

A. Sheets

- **Medical Equipment List:** To obtain the acquisition cost/procurement cost per equipment, to account for the cost of medical equipment depreciation
- **Diagnostic Imaging Outputs:** To account for the cost of providing diagnostic imaging exams across other hospital departments

B. Sources of Information

- Diagnostic Imaging inventory / equipment list
- Diagnostic Imaging utilization reports, logbooks, report slips

C. Staff Responsible

- Chief of Radiology or Diagnostic Imaging Department
- Radiology Technologists / Laboratory Staff
- Procurement / Supply Officer (for procurement values)

D. Information Required

- Acquisition cost and depreciation cost of each medical equipment in the laboratory
- Number of diagnostic imaging tests performed according to department

E. Instructions

Expenses	Description	Format
A. Medical Equipment List - Diagnostic Imaging		
Instructions: Provide information for all the serviceable medical equipment that are in use in the diagnostic imaging department. This includes only procured and donated equipment and excludes all equipment that are under consignment from an external party. For each equipment, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years must be indicated as well.		
Item Category	Indicate whether the item is "Medical Equipment" or "Furniture/Fixtures".	Text (Categories)
Name of the Article / Equipment	The name of the equipment that is physically present and serviceable in the department.	Text (Free)
Description	The brand and other details on the specifications of the equipment.	Text (Free)
Date Acquired / Delivered	The date of acquisition/delivery of the equipment. If exact data is not available, please provide December 31 then the year.	Date (yyyy-mm-dd)
Procurement Value	The unit procurement value of the equipment, if purchased by the hospital.	Numerical

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Expenses	Description	Format
Donation Value	The unit donation value of the equipment, if donated to the hospital by an external party.	Numerical
Quantity	The quantity of the same equipment procured.	Numerical
Total Value	The total value of the equipment (unit cost multiplied by the quantity).	Numerical
Annual Depreciation Value	The most recent reported annual depreciation value of the equipment.	Numerical
Useful Life Years	The estimated useful life years of the equipment.	Numerical
Remarks	Any special remarks or comments.	Text (Free)
B. Radiology Exam Utilization by Hospital Departments, Wards, and Units Instructions: Record all diagnostic imaging examinations done on the request of other hospital departments and units. This must include all tests conducted within the hospital that fall under the following broad categories, as indicated in the Radiology Exam Category: CT Scan, ECG, X-ray, Mammogram, MRI Scan, PET Scan, Ultrasound. The actual exam name may be indicated in the Radiology Exam Sub-Category (ex: chest x-ray). The number under each hospital unit should indicate the number of each test/examination done for that hospital unit within the inclusive time period.		
Radiology Examination Category	This is the major category of diagnostic imaging exams done in the hospital. The only allowable entries are: X-Ray, Ultrasound, CT Scan, MRI, and Mammogram.	Text (Categorical)
Radiology Examination Sub-Category	The particular name of the diagnostic imaging exam, if more specific than the Radiology Examination Category (ex: Chest X-Ray)	Text (Free)
Total Number of Tests / Examinations	This is the total number of the specific radiology examination done within the specified time period.	Numerical
Tests / Examinations by Hospital Unit	This is the number of exams performed as requested by the different hospital wards and units. Each diagnostic imaging exam request that was rendered should be included in the count indicated for each hospital ward and unit. This may require recording every request or exam from each of the	Numerical

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Expenses	Description	Format
	hospital wards and units for the specified time period (between Start Date and End Date).	

H. File Naming

Save the costing form with the file name **Diagnostic Imaging_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Diagnostic Imaging_123456_2021.xlsx

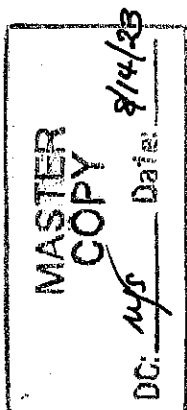
I. Data Validation

For A. Medical Equipment - Diagnostic Imaging:

- The *Item Category* must indicate whether the item is Medical Equipment or Furniture/Fixtures.
- The list equipment present for Diagnostic Imaging must include all the equipment expected of the facility based on its service capability.
- For each equipment listed:
 - *Either Date Acquired/Delivered (in mm-dd-yyyy format) or Useful Life Years must be provided.*
 - *Either Procurement Value or Donation Value and Quantity must have non-zero and non-negative numeric values.*
 - *Total Value must equal either the Procurement Value or the Donation Value multiplied by Quantity.*
 - *Annual Depreciation Value must have a value; if missing, then both Total Value and Useful Life Years (or Date Acquired/Delivered) must be provided.*

For B. Outputs - Diagnostic Imaging:

- The entries under Radiology Examination Category must only contain the allowable values: X-Ray, Ultrasound, CT Scan, MRI, and Mammogram.
- The allocations across all hospital units for the same Radiology Examination must add up to the value in the Total Number of Tests/Examinations.



Finance and Accounting

The Finance and Accounting form is for obtaining the annual total costs and revenues of the hospital and the salaries and benefits of all hospital personnel.

- A. Sheets
 - o **Revenues and Expenditures:** To account for the hospital's annual income and expenses
 - o **Payroll:** To account for the salaries and benefits of hospital personnel
- B. Sources of Information
 - o Financial statements
 - o Program reports
 - o Hospital internal records
- C. Staff Responsible
 - o Accounting officer in charge, whether at the hospital or the LGU via a liaison officer
- D. Data and Information Required
 - o Hospital total revenue by different sources of income
 - o Total accounted cost of each type of line item expenses
- E. Instructions

Expenses	Description	Format
A. Hospital Revenue and Expenditure		
Instructions: Fill in the total accounted amounts for the listed revenue and expense line items where applicable to the hospital, from the latest year with available financial data. The total revenues and expenses should correspond to the totals in the hospital's latest annual financial statements. All entries should be in real peso value.		
Revenue Line Items		
DOH/LGU subsidy income	The annual revenue from DOH/LGU subsidies.	Numerical
PhilHealth reimbursements	The annual revenue from PhilHealth reimbursements	Numerical
Hospital business income	The annual revenue from hospital business income	Numerical
[Fees/charges] Clearance and certification fees	The annual revenue from clearance and certification fees	Numerical
[Fees/charges] Medical, dental, and laboratory fees	The annual revenue from medical, dental, and laboratory fees	Numerical
[Fees/charges] Hospital fees	The annual revenue from hospital fees	Numerical
[Fees/charges] Other service income	The annual revenue from other service income	Numerical
Rent income	The annual revenue from rent income	Numerical

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Expenses	Description	Format
Other business income	The annual revenue from other business income	Numerical
Sales revenue	The annual revenue from sales revenues	Numerical
Cost of goods sold	Real peso value for cost of goods sold	Numerical
Fines and penalties	Real peso value for fines and penalties imposed	Numerical
Sale of disposed assets	The annual revenue from sales of disposed assets	Numerical
[Others] Laboratory (sent out)	The annual revenue from sent out laboratory exams	Numerical
[Others] Blood bank	The annual revenue from blood bank	Numerical
[Others] OPD Patient's Card	The annual revenue from OPD Patient's Card	Numerical
Total Revenues	Total of all the above items on income	Numerical
Expense Line Items		
<i>Personnel Expenses</i>		
Salaries and Wages - Regular	The annual cost for salaries and wages paid to hospital employees occupying regular positions.	Numerical
Salaries and Wages - Casual/Contractual	The annual cost of salaries and wages paid to employees contracted/hired to perform regular agency functions and specific vital activities or services which cannot be provided by the regular or permanent staff of the agency. They are considered employees of the hiring agency limited to the year when their services are reasonably required. This includes payment for services rendered by substitute and part-time staff.	Numerical
Personal Economic Relief Allowance (PERA)	The annual cost of the allowance granted to personnel of government-owned hospitals occupying regular, contractual or casual positions; appointive or elective; rendering services on full-time or part-time basis; and whose positions are covered by Republic Act No. 6758, as amended.	Numerical
Representation Allowance (RA)	The annual cost of the monthly representation allowance granted to	Numerical

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Expenses	Description	Format
	authorized hospital employees in the actual performance of their respective functions, both commutable and reimbursable.	
Transportation Allowance (TA)	The annual cost of the monthly transportation allowance granted to hospital employees in the actual performance of their respective functions, both commutable and reimbursable.	Numerical
Clothing/Uniform Allowance	The annual cost of upkeep/replacement of clothing/uniforms for hospital employees, whether paid in cash or in kind.	Numerical
Subsistence Allowance	The annual cost of accommodations, meals, and incidental expenses incurred by hospital employees on official business.	Numerical
Laundry Allowance	The annual cost of laundry for uniforms of hospital employees on official business.	Numerical
Quarters Allowance	The annual cost of accommodations or suitable and adequate living quarters incurred by hospital employees on official business.	Numerical
Productivity Incentive Allowance	The annual cost of the allowance granted to hospital employees for at least a satisfactory performance in the discharge of their official duties.	Numerical
Overseas Allowance	The annual cost of allowances granted to hospital employees on foreign assignments and/or missions.	Numerical
Honoraria	The annual cost of payments given to professionals for services in recognition of their expertise in specific fields and/or special projects. This also includes payments to lecturers, resource persons, coordinators, and facilitators in seminars, training programs, and other similar activities in training institutions including hospital employees who contribute time to these activities beyond their regular workload.	Numerical
Hazard Pay	The annual cost of payments to hospital employees assigned in high-risk areas as	Numerical

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Expenses	Description	Format
	certified by the appropriate government body and to those whose lives are directly exposed to work conditions which may cause injury/sickness/death/harmful change.	
Longevity Pay	The annual cost of additional compensation to government officials and employees based on years of service rendered to the hospital.	Numerical
Overtime and Night Pay	The annual cost of extra compensation paid to hospital employees who are authorized to work for more than the normal 40 hours in a workweek or on days of rest.	Numerical
Year End Bonus	The annual cost of bonuses granted annually to hospital employees.	Numerical
Cash Gift	The annual cost of the amount granted annually to hospital employees in addition to the year-end bonuses.	Numerical
Other Bonuses and Allowances	The annual cost of other authorized bonuses and allowances (that do not fall under any of the specific other compensation accounts) granted to hospital personnel.	Numerical
Retirement and Life Insurance Premiums	The annual cost of the hospital's share in premium contributions to the Government Service Insurance System and other retirement and life benefit systems.	Numerical
Pag-IBIG Contributions	The annual cost of the hospital's share in premium contributions to the Home Development Mutual Fund.	Numerical
PhilHealth Contributions	The annual cost of the hospitals' share in premium contributions to PhilHealth.	Numerical
Employees Compensation Insurance Premiums	The annual cost of the hospital's share in premium contributions to the Employees' Compensation Commission (ECC).	Numerical
Provident/Welfare Fund Contributions	The annual cost of the hospital's contributions to the employees' provident or welfare fund.	Numerical
Pension Benefits	The annual cost of pension for hospital employees occupying regular plantilla	Numerical

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Expenses	Description	Format
	positions.	
Retirement Gratuity	The annual cost of total creditable services of retirees converted into gratuity months multiplied by the highest salary received by a hospital employee.	Numerical
Terminal Leave Benefits	The annual cost of accumulated leave credits of government officials and employees.	Numerical
Other Personnel Benefits	The annual cost of employees' benefits not falling under any of the specific other personnel accounts.	Numerical
<i>Maintenance and Operating Expenses</i>		
Traveling Expenses - Local	The annual cost of charges incurred for the transportation of hospital employees, per diem allowance granted while in authorized travel status, and other expenses incident to travel that are paid either directly or reimbursed to the traveler. This is disaggregated into local and foreign travel.	Numerical
Traveling Expenses - Foreign		Numerical
Training Expenses	This is the annual cost of all costs incurred for the participation/attendance in as well as the conduct of trainings, conventions, seminars, and workshops. This includes costs for training fees, honoraria for lecturers, handouts, supplies, materials, meals, snacks, and all other training-related expenses.	Numerical
Scholarship Grants/Expenses	This is the annual cost of scholarships granted to individuals in the pursuit of further learning, study, or research.	Numerical
Office Supplies Expenses	This is the annual cost of office supplies such as bond paper, ink, and small tangible items like staple wire removers, punchers, staplers, and other similar items issued to end-users for operations.	Numerical
Accountable Forms Expenses	This is the annual cost of accountable forms with or without monetary value such as official receipts, passports, tickets, permit/license plates, LTO plates, and the like, issued to end-users.	Numerical

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Expenses	Description	Format
Non-Accountable Forms Expenses	This is the annual cost of non-accountable forms such as pre-printed application forms, tax returns forms, accounting forms and the like, issued to end-users.	Numerical
Animal/Zoological Supplies Expenses	costs of food, medicines, veterinary and other maintenance needs of animals issued for use in government parks, zoos, wildlife sanctuaries and botanical gardens. This also includes supplies issued for zoological researches, preservations, breeding and other purposes	Numerical
Food Supplies Expenses	This is the annual cost of food issued to hospital/rehabilitation patients, hospital employees, and the like.	Numerical
Welfare Goods Expenses	This is the annual cost of goods issues/distributed to persons affected by calamities/disasters/ground conflicts such as canned goods, blankets, mats, kitchen utensils, flashlights, and other similar items. This also includes the cost of food served to people affected by calamities/disasters/ground conflicts.	Numerical
Drugs and Medicines Expenses	This is the annual cost of drugs and medicines purchased by the health facility. This should also include the value (estimated, if necessary) of drugs and medical supplies provided by national programs and donations, international and domestic, whether or not recorded in the hospital financial statements.	Numerical
Medical Supplies Expenses	These are the annual costs of medical, dental and laboratory supplies issued to end-users for hospital operations.	Numerical
Dental Supplies Expenses		Numerical
Laboratory Supplies Expenses (Including Radiology)		Numerical
Fuel, Oil and Lubricants Expenses	The annual cost for fuel, oil and lubricants issued for use of vehicles and other equipment in connection with hospital	Numerical

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Expenses	Description	Format
	operations/projects.	
Other Supplies and Materials Expenses (Cleaning/Housekeeping Supplies)	The annual cost of inventories issued to end-users not otherwise classified under the specific inventory expense accounts.	Numerical
Water Expenses	The annual cost of water consumed in government operations/projects.	Numerical
Electricity Expenses	The annual cost of electricity consumed in hospital operations/projects.	Numerical
Postage and Courier Services	The annual cost of expenses for telephone, fax, telex, inter-city phone calls, telegraph, postal, and internet fees.	Numerical
Telephone Expenses		Numerical
Internet Subscription Expenses		Numerical
Cable, Satellite, Telegraph and Radio Expenses		Numerical
Legal Services	The annual cost of fees for authorized legal services rendered by private lawyers.	Numerical
Auditing Services	The annual cost of fees paid for auditing services.	Numerical
Consultancy Services	The annual cost of fees for consultants contracted for outputs or services that are primarily advisory in nature and requiring highly specialized or technical expertise which cannot be provided by regular staff of the agency.	Numerical
Other Professional Services	The annual cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts,	Numerical
Environment/Sanitary Services	The annual cost of services contracted for the upkeep and sanitation of the public places. This includes the cost of garbage and hospital waste collection and disposal.	Numerical
Janitorial Services	The annual cost of janitorial services, if contracted from outside the hospital.	Numerical
Security Services	The annual cost of security services, if	Numerical

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Expenses	Description	Format
	contracted from outside the hospital.	
Other General Services	The annual cost of other general services contracted by the agency not otherwise classified under any of the specific general services accounts.	Numerical
Repairs and Maintenance - Investment Property	The annual cost of repairs and maintenance on buildings/warehouses and other structures held for rent/lease or held for capital appreciation or both.	Numerical
Repairs and Maintenance - Land Improvements	The annual cost of repairs and maintenance on aquaculture structures and other land improvements constructed/ acquired/ developed for public use.	Numerical
Repairs and Maintenance - Infrastructure Assets	The annual cost of repairs and maintenance on road networks, flood control systems, sewer systems, water supply systems, power supply systems, communication networks, seaport systems, airport systems, parks, plazas, monuments, and other infrastructure assets.	Numerical
Repairs and Maintenance - Buildings and Other Structures	The annual cost of repairs and maintenance on office buildings, school buildings, hospitals and health centers, markets, slaughterhouses, hostels and dormitories, and other structures.	Numerical
Repairs and Maintenance - Machinery and Equipment	The annual cost of repairs and maintenance on machinery, office equipment, information and communication technology (ICT) equipment, communication equipment, disaster response and rescue equipment, medical equipment, printing equipment, sports equipment, technical and scientific equipment, and other machinery and equipment.	Numerical
Repairs and Maintenance - Transportation Equipment	The annual cost of repairs and maintenance on motor vehicles, trains, aircrafts, watercrafts, and other transportation equipment.	Numerical
Repairs and Maintenance - Other	The annual cost of repairs and maintenance of other property, plant and equipment not	Numerical

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Expenses	Description	Format
Property, Plant and Equipment	falling under any of the specific property, plant and equipment account.	
Taxes, Duties and Licenses	The annual cost of taxes, duties, licenses and other fees due to regulatory agencies. This also includes taxes on interest income on savings deposits, time deposits, and government securities of the bond sinking fund/other funds	Numerical
Fidelity Bond Premiums	The annual cost of premiums paid by the agency for the fidelity bonds of accountable officers.	Numerical
Insurance Expenses	The annual cost of premiums paid by the agency for the insurable risks of properties.	Numerical
Labor and Wages	The annual costs incurred for labor and wages including labor payroll paid for projects undertaken by administration, for agricultural activities involving hired labor, student wages, etc.	Numerical
Advertising Expenses	The annual costs incurred for advertisement.	Numerical
Membership Dues and Contributions to Organizations	The annual costs for membership fees/dues/contributions to recognized/authorized professional organizations.	Numerical
Subscription Expenses	The annual cost of subscriptions to journals, periodicals, newspapers, magazines, books, etc.	Numerical
Donations	The annual cost of donations to charities/external organizations.	Numerical
Litigation/Acquired Assets Expenses	The annual cost of expenses incurred in connection with litigation proceedings and registration/consolidation of ownership of acquired assets, as well as those incurred in their preservation/maintenance.	Numerical
Rent Expense	The annual cost of fees for the rental/lease of land, buildings, facilities, equipment, vehicles, machineries, and the like.	Numerical
Other Maintenance and Operating Expenses	The annual cost of operating expenses not falling under any of the specific	

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Expenses	Description	Format
	maintenance and other operating expense accounts.	
<i>Fixed Assets/Property, Plant, and Equipment</i>		
Building	The annual cost of expenses incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of buildings, such as: office buildings, research/convention/training centers, agricultural laboratories, warehouses, cold storages and the like, for use in operations.	Numerical
Office Equipment	The annual cost of expenses incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of office equipment for use in government operations. It includes duplicating/photocopying machines, air conditioning units and the like.	Numerical
Furniture and Fixtures	The annual cost of expenses incurred in the acquisition or assembly - or fair value, if acquired through donation or transfers without cost - of furniture and fixtures for use in hospital operations.	Numerical
Medical and Laboratory equipment	The annual cost of expenses incurred in the purchase - or fair value if acquired through donation or transfers without cost - of medical equipment acquired for delivery of medical services, such as: diagnostic equipment, (i.e. ultrasound, magnetic resonance imaging, CT scan, X-ray, reflex hammer, etc.), therapeutic equipment (i.e. infusion pumps, medical lasers, surgical machines, etc.), life support (i.e. ventilators, dialysis, etc.), monitors (electrocardiographs, electroencephalographs, stethoscopes, sphygmomanometers, etc.). It also includes hospital beds, medicine trolleys, medical furniture, (stretchers, wheelchairs), mobile clinics; and other hospital, dental and laboratory equipment.	Numerical

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Expenses	Description	Format
Other Property and Equipment	The annual cost of expenses in the acquisition of - or fair value, if acquired through donation or transfers without cost - other property, plant and equipment not falling under any of the specific Property, Plant and Equipment accounts.	Numerical
Total Expenditures	The total direct and indirect costs related to hospital services within the indicated year.	Numerical
B. Payroll		
Instructions: List down each of the current hospital staff with their hospital IDs (as indicated in the Human Resources Data Collection Form) with their positions, hospital unit placement (where applicable), annual wages, and benefits.		
Hospital Staff ID	The unique identifier for each staff member in the hospital. Should contain all the hospital staff IDs listed in the Human Resources - Staff Allocation sheet.	Text (Code)
Position/Job Title	The position or job title of the indicated hospital staff within the hospital.	Text (Free)
Department/Unit	Indicate the department where the personnel is reporting to primarily: <ul style="list-style-type: none"> • For medical specialists, indicate the clinical/medical unit of their specialization • For nurses, indicate the department or ward that they are assigned to. The Chief Nurse may be able to provide this information. 	Text (Categories)
Full Time or Part Time?	Indicate whether the staff or personnel is a full-time employee (working at least 40 hours per week) or part-time employee (working less than 40 hours per week). These are denoted as either FT or PT.	Text (Categories)
Status of employment (Permanent, Contractual, JO)	Indicate whether the personnel is Permanent (a regular employee with benefits), Contractual (with at least 6 months in contract), or JO (with less than 6 months in contract)	Text (Categories)
Daily Rate (if applicable and/or especially for casual and contractual	Indicate the daily wage/salary/fee rate of the personnel. This is especially the case for the casual and contractual workers/laborers and staff.	Float

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Expenses	Description	Format
Salary Grade (if applicable)	Indicate the corresponding salary grade of the personnel if applicable. This may only apply to government facilities; leave blank if not applicable.	Float
Total Number of Work Days During Time Period of Data	The total days of work rendered by the staff within the indicated time period.	Float
Total Number of Work Hours During Time Period of Data	The total hours of work rendered by the staff within the indicated time period.	Float
Monthly Salaries and Wages-Regular and Casual/Contractual	The agreed daily wage/salary/fee/rate for the staff. This must have an entry specifically for casual and contractual workers/laborers who are not in the hospital's monthly compensation/remuneration for payroll.	Float
Personal Economic Relief Allowance (PERA)	See the definitions for the same items under <i>A. Revenues and Expenditures - Line Items of Expenses.</i>	Float
Representation Allowance (RA)		Float
Transportation Allowance (TA)		Float
Clothing/Uniform Allowance		Float
Subsistence Allowance		Float
Laundry Allowance		Float
Quarters Allowance		Float
Productivity Incentive Allowance/SIL		Float
Overseas Allowance		Float
Honoraria		Float
Hazard Pay		Float
Longevity Pay		Float
Overtime and Night Pay		Float
Year End Bonus		Float
Cash Gift		Float
Other Bonuses and	Float	

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Expenses	Description	Format
Allowances		
Retirement and Life Insurance Premiums		Float
Pag-IBIG Contributions		Float
PhilHealth Contributions		Float
Employees Compensation Insurance Premiums		Float
Provident/Welfare Fund Contributions		Float
Pension Benefits		Float
Retirement Gratuity		Float
Terminal Leave Benefits		Float
Other Personnel Benefits		Float
Total Annual Amount of Compensation Salary/Wage	Indicate the annual (2017) total compensation and remuneration paid to each single staff/personnel/worker/laborer. If the annual amount is not available, then take the monthly salary multiplied by 12, added to the rest of the personnel expenses.	Float

J. File Naming

Save the costing form with the file name **Finance and Accounting_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Finance and Accounting_123456_2021.xlsx

K. Data Validation

For A. Revenues and Expenditures:

- The revenue line items must match the hospital business income as reflected in the facility's financial statements from the fiscal year indicated, as submitted to PhilHealth for accreditation requirements
- For the sources of revenue, all of the following must sum to the Total Revenues:
 - DOH/LGU Subsidy Income
 - PhilHealth Reimbursements
 - Hospital Business Income
 - Income from Grants and Donations
 - Others

The following line items of expenses in particular must have non-zero, non-negative entries:

- Food Supplies Expenses
- Office Supplies Expenses

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- Telephone Expenses, Internet Subscription Expenses, Cable/Satellite/Telegraph/Radio Expenses (when added together)
- Repairs and Maintenance (when added together)
- Cleaning/Housekeeping Supplies
- Water Expenses
- Electricity Expenses
- Drugs and Medicines Expenses
- Medical Supplies Expenses
- Laboratory Supplies Expenses (Including Radiology)
- The Total Expenditures should match those in the hospital's financial statements.

For B. Payroll:

- *Each staff listed here - as identified by the Hospital Staff ID - must also appear in the Human Resources - A. Staff Allocation form, with their total allocation of hours across hospital departments adding up to 100%.*
- Position/Job Title and Department/Unit must have entries for each Hospital Staff ID indicated. Department/Unit should only contain allowable entries (the names of the hospital cost centers).
- For each Hospital Staff ID, the Department/Unit must be the same as the one indicated in the Finance and Accounting - B. Payroll sheet.
- The Full Time or Part Time? field must only have either FT or PT as entries.
- The Status of Employment field must have only either Permanent, Contractual, or JO as entries.
- Daily Rate must have a non-zero, non-negative numeric entry if the employee's Status of Employment is either Contractual or JO.
- Salary Grade must have an entry if the hospital is government-owned.
- Monthly Salaries and Wages and Total Annual Amount of Compensation Salary/Wage in particular must have non-zero, non-negative numeric entries for all employees listed.

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Furniture, Fixtures, and Equipment

The Furniture, Fixtures, and Equipment form aims to estimate the cost of medical equipment, non-medical equipment, furniture, fixtures, and vehicles etc. assigned to the various departments.

A. Forms

- **Furniture and Fixtures:** To account for the acquisition costs and depreciation of furniture and fixtures across all the hospital departments and units.
- **Medical Equipment:** To account for the acquisition costs and depreciation of medical equipment across the hospital departments and units. This excludes semi-expendable medical equipment which is equal or less than Php 15,000. Medical equipment includes all the equipment used in the delivery of medical services, such as therapeutic equipment (i.e. infusion pumps, medical lasers, surgical machines, etc.), life supports (i.e. ventilators, dialysis, etc.), monitors (electrocardiographs, stethoscopes, sphygmomanometers, etc.). It also includes hospital beds, medicine trolleys, stretchers, wheelchairs, mobile clinics, dental equipment, etc.
- **Non-Medical Equipment:** To account for the acquisition costs and depreciation of non-medical equipment across the hospital departments and units. Non-medical equipment include office equipment, information and communications technology (ICT) equipment, communication equipment, motor vehicles, fire fighting equipment, and water facilities.

B. Sources of Information

- Inventory List

C. Staff Responsible

- Accounting officer
- Materials management officer
- Supply officer
- Procurement office

F. Data and Information Required

- List of all equipment (medical and non-medical) with their location, acquisition/procurement/donation value and depreciation value by department
- List of all furniture and fixtures with their location, acquisition/procurement/donation value and depreciation value by department

G. Instructions

Fill in the following details for each furniture, medical equipment, and non-medical equipment. All three sheets in the form are similar, save for non-medical equipment which requires the specification of an *Item Category*

Expenses	Description	Format
<i>Item Category</i> (* only for Non-Medical Equipment)	State which of the following is applicable to the specified non-medical equipment: Office Equipment, ICT Equipment, Communication Equipment, Motor Vehicle, Fire Fighting Equipment, Water Facility	Text (Categories)
Name of the Article /	The name of the equipment that is	Text (Free)

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Expenses	Description	Format
Equipment	physically present and serviceable in the department.	
Description	The brand and other details on the specifications of the equipment.	Text (Free)
Department / Unit	The name of the hospital department/cost center to which the equipment belongs	Text (Categories)
Date Acquired / Delivered	The date of acquisition/delivery of the equipment. If exact data is not available, please provide December 31 then the year.	Date (yyyy-mm-dd)
Procurement Value (if purchased)	The unit procurement value of the equipment, if purchased by the hospital.	Numerical
Donation Value (if donated)	The unit donation value of the equipment, if donated to the hospital by an external party.	Numerical
Quantity	The quantity of the same equipment procured.	Numerical
Total Value	The total value of the equipment.	Numerical
Annual Depreciation Value	The most recent reported annual depreciation value of the equipment.	Numerical
Useful Life Years	The estimated useful life years of the equipment.	Numerical
Remarks	Any special remarks or comments.	Text (Free)

L. File Naming

Save the costing form with the file name **Furniture, Fixtures, and Equipment <Hospital PAN>_<Year of Submission>.xlsx**. For example: Furniture, Fixtures, and Equipment_123456_2021.xlsx

M. Data Validation

For each item listed in the three sheets of the form:

- The Department Name/Unit must be filled out with a valid name of a hospital unit.
- The Date/Acquired Delivered must be indicated as a valid date in mm-dd-yyyy format.
- Either Procurement Value or Donation value must be indicated as a non-zero, non-negative numeric value.
- The Total Value must equal the Procurement Value or Donation Value multiplied by Quantity.
- The Annual Depreciation Value must be indicated; if it is missing, then both the Total Cost and Estimated /Prescribed Life Years must have values.

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- (Particularly for the Non-Medical Equipment sheet:) The *Item Category* must be among the allowable values: Office Equipment, ICT Equipment, Communication Equipment, Motor Vehicle, Fire Fighting Equipment, Water Facility.

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Human Resources

The Human Resources Form aims to estimate the cost of personnel services by department in the hospital, based on the allocation of their staff time across hospital units.

- A. Forms
 - o **Staff Time Allocation:** To account for the percent allocation of each personnel's staff time across the different hospital departments and units.
- B. Sources of Information
 - o HR personnel list
 - o Staff schedule
 - o Payroll sheet and work/labor contracts with respective staff
 - o Self-Reported Staff-Time Allocation
- C. Staff Responsible
 - o HR Department Head/staff
 - o Nursing Department Head (For nurses' schedules)
 - o Clinical Department Heads (For doctors' schedules)
- H. Data and Information Required
 - o List of personnel
 - o Staff time allocation per department
- I. Instructions

Expenses	Description	Format
A. Staff Time Allocation Enumerate all personnel employed and contracted by the hospital to render services - whether part-time or full-time - during the stated time period and the percent allocation of their total staff time across the different hospital departments and units. The allocation for each staff must be exactly 100% when added across all the hospital units. All staff listed here (as identified through their hospital ID numbers) must also be present in the Finance and Accounting Data Collection Form - Payroll sheet.		
Hospital Staff ID	The unique identifier for each staff member in the hospital. Should contain all the hospital staff IDs listed in the Human Resources - Staff Allocation sheet.	Text (Categories)
Position/Job Title	The Position/Job title of the hospital staff. This must match the Position/Job title for the same	Text (Free)

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Expenses	Description	Format
Percent Allocation	<p>Enter the percentage of time spent or allocated by each personnel across the various departments they are stationed in. The allocation for each staff should total to 100%.</p> <ul style="list-style-type: none"> • For administrative staff: Allocate 100% of their time to their respective department. • For nurses: 100% of their time may be allocated to their respective wards. • For medical officers (general physicians) and specialists, their time might have to be allocated accordingly to the different departments where they spend time. For instance, surgeons might have their time split across wards, the OR, the ER, and outpatient clinics. Therefore, their time should be allocated to these departments accordingly. This information may be provided by the chief of clinics/department head/chief resident. <p>Once all personnel and departments are accounted for, this form should be consolidated under one file and be forwarded to the costing team leader.</p>	Numerical

N. File Naming

Save the costing form with the file name **Human Resources_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Human Resources_123456_2021.xlsx

O. Data Validation

For each personnel listed in A. Staff Allocation:

- The Hospital Staff ID must be among those listed in the Finance and Accounting - B. Payroll form.
- *Each staff must have a positive time allocation for the Department/Unit to which they are assigned to, as determined by the Department/Unit listed for them in the Finance and Accounting - B. Payroll form.*
- The Percent Allocation of staff time across the different hospital units must add up to 100%.

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- All personnel must have a total allocation of 100% when their staff time allocations across the different hospital units are added up.

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Laboratory

This Laboratory Costing Form aims to estimate the costs of laboratory tests performed by the Laboratory department for the clinical departments.

A. Forms

- o **Medical Equipment List:** To obtain the acquisition cost/procurement cost per equipment used in the Laboratory, to account for the cost of medical equipment depreciation
- o **Laboratory Outputs:** To account for the laboratory tests done for other hospital departments

B. Sources of Information

- o Medical equipment inventory/equipment list
- o Laboratory utilization reports
- o Laboratory logbooks
- o Laboratory request slips

C. Staff Responsible

- o Chief of Laboratory Department
- o Medical Technologist or Laboratory Staff

D. Data and Information Required

- o Acquisition cost and depreciation cost of each medical equipment in the laboratory
- o Number of laboratory tests performed according to department

E. Instructions

Expenses	Description	Format
A. Medical Equipment		
Fill in the following for all serviceable medical equipment that are in use in the laboratory department. This only includes procured or donated equipment and excludes equipment that are under consignment from external parties. For each equipment, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years must be indicated as well.		
Name of the Article / Equipment	The name of the equipment that is physically present and serviceable in the department.	Text (Free)
Description (including specifications, etc.)	The brand and other details on the specifications of the equipment.	Text (Free)
Date Acquired / Delivered	The date of acquisition/delivery of the equipment. If exact data is not available, please provide December 31 then the year.	Date (yyyy-mm-dd)
Procurement Value (if purchased)	The unit procurement value of the equipment, if purchased by the hospital.	Numerical
Donation Value (if donated)	The unit donation value of the equipment, if donated to the hospital by an external party.	Numerical
Quantity	The quantity of the same equipment procured.	Numerical
Total Value	The total value of the equipment.	Numerical

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Expenses	Description	Format
Annual Depreciation Value	The most recent reported annual depreciation value of the equipment.	Numerical
Useful Life Years	The estimated useful life years of the equipment.	Numerical
Remarks	Any special remarks or comments.	Text (Free)
B. Outputs		
Instructions: Record all laboratory tests done on the request of other hospital departments and units. This must include all lab tests conducted within the hospital that fall under the following broad categories, as indicated in the Laboratory Test Category. The actual test name may be indicated in the Laboratory Test column (ex: blood typing). The number under each hospital unit should indicate the number of each lab test done for that hospital unit within the inclusive time period.		
Laboratory Test Category	This is the category of Laboratory Tests done in the hospital. The allowable entries are: a. Blood Banking b. Hematology c. Histopathology d. Clinical Microscopy e. Serology / Immunology f. Bacteriology g. Chemistry	Text (Free)
Laboratory Test	The specific name of the laboratory test, if it is not covered by the Laboratory Test Category	
Total Number of Tests	The total number of the laboratory test that were performed in the provided time period	Numerical
Number of tests per hospital unit	The number of tests performed as requested from different wards and units in the hospital	Numerical
C. Supplies		
Enumerate all the laboratory supplies being dispensed by the Laboratory to other hospital departments and units. This includes supplies such as chemical reagents, fluids, and films.		
Laboratory Supply Name	The name of the laboratory supply	Text (Free)
Unit Acquisition Cost	The acquisition cost for each unit of the supply	Numerical
Total Number of Units Dispensed	The total quantity of the supply dispensed by the hospital within the indicated time period.	Numerical
Number of units dispensed per hospital unit	The quantity of the supply dispensed to the different wards and units in the hospital	

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F. File Naming

Save the costing form with the file name **Laboratory_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Laboratory_123456_2021.xlsx

G. Data Validation

For A. Medical Equipment - Laboratory:

- The list of equipment present for the Laboratory must be sufficient for the laboratory exams that the hospital is meant to perform appropriate to its service capability, as follows:

Level 1	Level 2	Level 3
Non-Mercurial Thermometer: (Room and storage refrigerator)	Non-Mercurial Thermometer: (Room and storage refrigerator)	Non-Mercurial Thermometer: (Room and storage refrigerator)
Refrigerator (samples/reagents)	Refrigerator (samples/reagents)	Refrigerator (samples/reagents)
Fire Extinguisher (Class B)	Fire Extinguisher (Class B)	Fire Extinguisher (Class B)
Spill Kits	Spill Kits	Spill Kits
Manual Clinical Centrifuge (2,000 rpm)	Manual Clinical Centrifuge (2,000 rpm)	Manual Clinical Centrifuge (2,000 rpm)
Microscope (Binocular Compound)	Microscope (Binocular Compound)	Microscope (Binocular Compound)
Automated Strip Reader	Automated Strip Reader	Automated Strip Reader
Automated Urine Analyzer	Automated Urine Analyzer	Automated Urine Analyzer
Manual Spectrophotometer or its equivalent	Manual Spectrophotometer or its equivalent	Manual Spectrophotometer or its equivalent
Manual Hematocrit Centrifuge	Manual Hematocrit Centrifuge	Manual Hematocrit Centrifuge
Manual Hematocrit Reader	Manual Hematocrit Reader	Manual Hematocrit Reader
Manual Differential Counter	Manual Differential Counter	Manual Differential Counter
Automated Hematology Analyzer	Automated Hematology Analyzer	Automated Hematology Analyzer
Manual Forward and Reverse ABO Grouping and RH (D) Typing (tube method)	Manual Forward and Reverse ABO Grouping and RH (D) Typing (tube method)	Manual Forward and Reverse ABO Grouping and RH (D) Typing (tube method)

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Level 1	Level 2	Level 3
Semi-automated Manual Forward and Reverse ABO Grouping and RH (D) Typing machine(tube method)	Semi-automated Manual Forward and Reverse ABO Grouping and RH (D) Typing machine(tube method)	Semi-automated Manual Forward and Reverse ABO Grouping and RH (D) Typing machine(tube method)
Automated Manual Forward and Reverse ABO Grouping and RH (D) Typing (tube method)	Automated Manual Forward and Reverse ABO Grouping and RH (D) Typing (tube method)	Automated Manual Forward and Reverse ABO Grouping and RH (D) Typing (tube method)
	Coagulation Machine	Coagulation Machine
Clinical Centrifuge	Clinical Centrifuge	Clinical Centrifuge
Automated Chemistry Analyzer	Automated Chemistry Analyzer	Automated Chemistry Analyzer
Microscope or agglutination viewer	Manual Electrolytes (Na, K, Cl), AST, ALT Analyzer	Manual Electrolytes (Na, K, Cl), AST, ALT Analyzer
Bunsen Burner or Electric Loop Incinerator	Automated Electrolytes (Na, K, Cl), AST, ALT Analyzer	Automated Electrolytes (Na, K, Cl), AST, ALT Analyzer
Nucleic Acid Amplification Test (NAAT) for government facilities for TB	Microscope or agglutination viewer	Manual Arterial Blood Gases (ABG) - for hospital based analyzer
	Bunsen Burner or Electric Loop Incinerator	Automated Arterial Blood Gases (ABG) - for hospital based analyzer
	Nucleic Acid Amplification Test (NAAT) for government facilities for TB	Microscope or agglutination viewer
	KOH Centrifuge	Automated machine-based serological and immunological testing analyzer
	KOH refrigerator	Manual machine-based serological and immunological testing analyzer
	Gram stain Centrifuge	Bunsen Burner or Electric Loop Incinerator
	Gram stain refrigerator	Nucleic Acid Amplification Test (NAAT) for government facilities for TB

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Level 1	Level 2	Level 3
		KOH Centrifuge
		KOH refrigerator
		Gram stain Centrifuge
		Gram stain refrigerator
		Biosafety cabinet (class II type A with certification)
		Incubator
		Drying oven
		Autoclave
		Refrigerator with freezer
		Automated system / Blood automated card system for culture and sensitivity (aerobic and anaerobic)
		Paraffin oven
		Microtome
		Automated tissue processor for surgical pathology
		Automated tissue processor for cytology
		Cryostat

- For each equipment listed:
 - Either Date Acquired/Delivered (*in mm-dd-yyyy format*) or Useful Life Years must be provided.
 - Either the Procurement Value or Donation Value must be indicated. The Total Value must equal either the Procurement Value or Donation Value multiplied by Quantity.
 - Annual Depreciation Value must be indicated; if this is missing, then both Total Cost and Estimated/Prescribed Life Years (*or Date Acquired/Delivered*) must have values.

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For B. Laboratory Test Utilization:

- The entries under Laboratory Test Category must only be among the allowable values: Blood Banking, Hematology, Histopathology, Clinical Microscopy, Serology/Immunology, Bacteriology, *Chemistry*.
- There must only be one row for each unique entry under Laboratory Test.
- There must be non-negative, non-zero radiology examination allocations to the following hospital units (if they exist within the hospital): Heart Station, ICUs, Wards, TB Dots, Malaria, Dental, Operating Room, Diabetes MAP, Hypertension MAP.
- For each Laboratory Test, the Number of Tests indicated per hospital unit must add up to the Total Number of Tests.

For C. Laboratory Supplies Consumption Value:

For each unique entry under Laboratory Supply Name:

- Unit Acquisition Cost and Total Number of Units Dispensed (for the time period indicated) must both have non-zero, non-negative numeric values.
- The Number of Tests indicated per hospital unit must add up to the Total Number of Units Dispensed.

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Medical Records Form

The Medical Records Costing Form is for obtaining data on the hospital's medical and non-medical activities, operational statistics, and general information.

A. Forms

- **General information on hospital operations and activities:** To obtain the hospital's basic information and summary statistics on discharges and procedures.
- **Other service outputs:** To obtain the prescriptions, blood units, patient meals, and laundry (in kilograms) provided across the clinical departments and units.
- **Inpatient summary statistics:** To obtain the total admissions, discharges, beddays, average length of stay, and other key statistics across the Clinical/Medical units

B. Sources of Information

- Annual statistics report
- Ward logbooks
- Logbooks and monthly/annual reports of respective departments and units

C. Staff Responsible

- Hospital medical records officer
- Statistician
- Ward nurse
- Admission/discharge officer

D. Data and Information Required

- Basic information on the hospital including type, level, ownership, types of beds, etc.
- Basic medical statistics: outpatient visits in total and by specialty care departments/centers, ER visits, inpatient admissions, discharges, hospitalization days in total and by various medical specialty departments
- Number of medical and diagnostic procedures
- Outputs of other services including prescriptions, blood units, meals, and laundry by medical departments and units
- Average length of stays and hospitalization days for every single case in the hospital by ward

E. Instructions

Expenses	Description	Format
A. Hospital Information		
Instructions: Fill in the required data for Basic Info, Hospital Statistics, and Procedures based on the latest official data from the hospital.		
Name of Healthcare Facility	Full name of the hospital, unabbreviated	Text (Free)
Address	Full address of the hospital	Text (Free)
Region	Indicate the region where the hospital is located: I, II, III, IV-A, IV-B, V, CAR, NCR, VI, VII, VIII, IX, X, XI, XII, XIII, BARMM	Text (Categories)

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Expenses	Description	Format
Level of Healthcare	Service capability of the hospital: Level 1, Level 2, Level 3	Text (Categories)
Type of Ownership	Ownership of the hospital: Government, Private	Text (Categories)
Authorized Bed Capacity	The authorized bed capacity of the hospital based on licensing agreements	Numerical
Implementing Bed Capacity	The implementing bed capacity of the hospital, based on the most recent available data	Numerical
Total Outpatient Visits	The total number of outpatient visits serviced by the hospital in the indicated time period. This includes the total visits for the Animal Bite Center, TB Dots, HIV AIDS, Family Planning Unit, Smoking Cessation, Malaria, Diabetes MAP, Hypertension MAP	Numerical
Total ER Visits	The total number of ER visits serviced by the hospital in the indicated time period	Numerical
Total Inpatient Admissions	The total number of inpatient admissions serviced by the hospital in the indicated time period	Numerical
Total Inpatient Discharges	The total number of inpatient discharges by the hospital in the indicated time period	Numerical
Total Inpatient Deaths	The total number of deaths among inpatient admission within the hospital in the indicated time period	Numerical
Total Hospitalization Days/Bed days	The total number of hospitalization days serviced by the hospital within the indicated time period. This is different from the in-patient service bed days in the annual statistics report.	Numerical
Total Endoscopy procedures	The total number of endoscopies serviced by the hospital within the indicated time period	Numerical
Total OR procedures	The total number of OR procedures serviced by the hospital within the indicated time period	Numerical
Total Deliveries	The total number of deliveries serviced by the hospital within the indicated time	Numerical

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Expenses	Description	Format
	period	
Total Dialysis Sessions	The total number of dialysis sessions conducted by the hospital within the indicated time period	Numerical
Total Rehabilitation sessions	The total number of rehabilitation sessions conducted by the hospital within the indicated time period	Numerical
Total Laboratory Tests	The total number of laboratory tests conducted by the hospital within the indicated time period	Numerical
Total X-Rays	The total number of x-rays conducted by the hospital within the indicated time period	Numerical
Total Endoscopy tests	The total number of endoscopy tests conducted by the hospital within the indicated time period	Numerical
Total MRI	The total number of MRIs conducted by the hospital within the indicated time period	Numerical
Total CT Scan	The total number of CT Scans conducted by the hospital within the indicated time period	Numerical
Total PET Scan	The total number of PET Scans conducted by the hospital within the indicated time period	Numerical
Total Ultrasound	The total number of ultrasounds conducted by the hospital within the indicated time period	Numerical
Total ECG	The total number of ECGs conducted by the hospital within the indicated time period	Numerical
B. Other Service Outputs		
Instructions: Fill in the total number of the listed service outputs that were provided by the hospital within the inclusive time period, then under the hospital departments and units, indicate the number that were provided to them. For each service output, the number provided to all the hospital units must add up to the total.		
Total Blood Units	The total number of blood units provided by the hospital within the indicated time period	Numerical

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Expenses	Description	Format
Total Patient Meals	The total number of patient meals provided by the hospital within the indicated time period	Numerical
Total Laundry (Kg)	The total number of laundry (in kilograms) done by the hospitals for patients and staff within the indicated time period	Numerical
Total Outputs	The number of units of each of the service outputs provided to each of the clinical/medical hospital departments	Numerical
Outputs by hospital unit	The number of each output provided to the different Clinical/Medical units of the hospital	Numerical
C. Summary Statistics		
Instructions: Fill in the required information for each of the Clinical/Medical units listed. Ensure that all entries are numeric. Note any disclaimers or special remarks in the "Remarks" column.		
Departments/Unit	These are the particular hospital departments/ wards for which bed-days and other inpatient statistics need to be disaggregated	Pre-Filled
Hospitalization / Bed days	The total number of hospitalization days serviced by the department/ward within the indicated time period	Numerical
Admissions	The total number of patients admitted by the department/ward within the indicated time period	Numerical
Discharges	The total number of discharges by the department/ward within the indicated time period, not counting deaths and premature discharges	Numerical
Premature Discharges (ex: HAMA, Absconded)	The total number of discharges that were made prematurely, whether due to Home Against Medical Advice, or the patient absconding	Numerical
Deaths	The total number of deaths within the department/ward within the indicated time period	Numerical
ALOS	The average length of stay among inpatient admissions within the department/ward	Numerical

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Expenses	Description	Format
	during the indicated time period	

F. File Naming

Save the costing form with the file name **Medical Records_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Medical Records_123456_2021.xlsx

G. Data Validation

For A. General Info on Hospital Operations and Activities:

- All the fields under BASIC INFO, BASIC MEDICAL STATISTICS, and PROCEDURES must have positive entries of 0 or greater.
- Note that all values under BASIC MEDICAL STATISTICS and PROCEDURES must be values for a whole year of hospital operations.
- For OTHER SERVICE OUTPUTS, the number of outputs delivered to various departments and wards need to add up to the Total Numbers for each service output.

For B. Summary Statistics:

- For each of the hospital units indicated:
 - The number of discharges must not exceed the number of admissions.
 - The number of deaths must not exceed the number of admissions.

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Oxygen

The Oxygen Costing Form aims to estimate the cost of oxygen consumption by the different clinical departments.

A. Forms

- o **Oxygen utilization:** To account for oxygen consumption by the different hospital wards and units

B. Sources of Information

- o Central Supply Logbook
- o Inventory Report
- o Stock cards
- o Consumption Report

C. Staff Responsible

- o Central Supply Supervisor / Staff
- o Procurement Officer

D. Data and Information Required

- o Volume, form and type of oxygen consumed, dispensed and utilized
- o Oxygen Consumption per hospital department

E. Instructions

- o Record all oxygen consumption used by various ancillary and clinical/medical departments

Expenses	Description	Format
A. Oxygen		
Instructions: Record all oxygen dispensed to the different hospital departments, whether from the Central Supply Office or some other hospital department, noting also the different volumes and types of oxygen. The number of each unique form/type of oxygen dispensed across the different hospital departments must add up to the total units for that form/type of oxygen.		
Volume of Oxygen (Liter per minute)	Unit of measurement of oxygen supply in terms of liters per hour	Numerical
Form (Cylinder or Centralized)	Category of oxygen based on form, either Cylinder or Centralized	Text (Categories)
Type (Liquid Oxygen, Oxygen Gas, Oxygen Concentrators, Hyperbaric Oxygen)	Category of oxygen based on type, either: Liquid Oxygen, Oxygen Concentrators, Hyperbaric Oxygen	Text (Categories)
Unit Cost	The cost to provide each tank (if cylinder) or liter (if centralized) of the oxygen indicated	Numerical
Total Volume of Oxygen Consumed - Tanks (if cylinder) or Liters (if Centralized)	Total liters of oxygen consumed by the hospital within the indicated time period	Numerical

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Expenses	Description	Format
Volume of oxygen consumed per hospital unit	State how many tanks or liters of the oxygen was consumed by each of the department/wards within the indicated time period	Numerical

F. File Naming

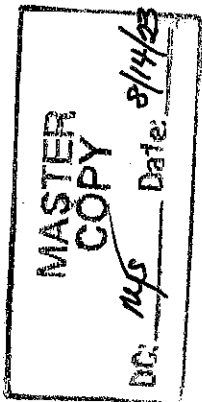
Save the costing form with the file name **Oxygen_<Hospital PAN>_<Year of Submission>.xlsx**.
 For example: Oxygen_123456_2021.xlsx

G. Data Validation

For A. Oxygen:

For each unique entry under Volume:

- The Form (as either Cylinder or Centralized) and Type (as either Liquid Oxygen, Oxygen Concentrators, or Hyperbaric Oxygen) must be indicated.
- The Unit Cost and Total Liters of Oxygen Consumed must both have non-zero, non-negative numeric values.
- The Volume of Oxygen Consumed indicated per hospital unit must add up to the Total Liters of Oxygen Consumed for each type of Oxygen.



Pharmacy and Medical Supplies

The Pharmacy and Medical Supplies Costing Form aims to estimate the costs of medicines, drugs, biologicals, and medical supplies dispensed by the pharmacy or the central supply office to the different wards and departments.

A. Forms

- **Drugs and Supplies Amount:** To obtain the monetary value of the total annual consumption of drugs, medicines, and medical supplies used by the hospital departments and units
- **Medicines Consumption:** To account for the consumption of drugs and medicines by the different hospital departments and units
- **Medical Supplies Consumption:** To account for the usage/consumption of medical supplies by the different hospital departments and units

B. Sources of Information

- Annual/monthly/weekly drugs and supplies utilization report
- Procurement list and pharmacy logbook

C. Staff Responsible

- Chief pharmacist
- Pharmacist/pharmacy assistant
- Procurement/supply officer (for procurement cost/price)

D. Data and Information Required

- Unit acquisition cost/procurement cost of drugs, medicines, biologics, medical supplies, and consumables
- Total consumption or sales of drugs, medicines, biologics, medical supplies, and consumables by respective ancillary and clinical departments

E. Instructions

Expenses	Description	Format
A. Drugs and Supplies Amount		
Instructions: Record the annual consumption for drugs and medicines and medical supplies for all the ancillary/support and clinical/medical units. All amounts must be reported in real peso value.		
Hospital Unit Classification	These are the three major department types: Administrative, Ancillary / Support, and Clinical / Medical.	Text (Categories)
Hospital Unit	This is a pre-filled list of the departments or cost centers in the hospital.	Text (Categories)
Annual Consumption Value (in PHP) - Drugs and Medicines	The most recent annual consumption or sales of drugs, medicines, and medical supplies and consumables by hospital unit, in Philippine pesos.	Text (Categories)
Annual Consumption Value (in PHP) - Medical Supplies and Consumables		Numerical

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Expenses	Description	Format
B. Medicines Consumption		
Instructions: Record all drugs and medicines dispensed to other hospital units, whether from the pharmacy or the Central Supply Office (depending on which the hospital dispenses drugs and medicines from). Ensure that the quantities indicated per hospital/unit add up to the total for each unique drug/medicine.		
Generic Name	The name of the drug using the generic name. Must not be empty.	Text (Free)
Brand Name	The brand name of the drug, where applicable.	Text (Free)
Dosage Strength	The dosage strength of the listed drug. This is the amount of drug in a unit of the dosage form.	Text (Free)
Volume	The volume of the drug (applicable only to the drugs in liquid form).	Text (Free)
Dosage Form	The dosage form of the drug (the physical form of a dose of the drug).	Text (Categories)
Unit Acquisition Cost	The acquisition cost for each unit of the drug.	Numerical
Total Number of Units Dispensed	The total number of units dispensed of the drug within the indicated time period	Numerical
Number of units dispensed per hospital unit	The number of units of the drug dispensed to the different departments and wards of the hospital within the indicated time period. Each dispensed drug should be accounted for and summarized in this table.	Numerical
C. Medical Supplies Consumption		
Instructions: Record all medical supplies and consumables dispensed from the pharmacy and CSO and indicate total units dispensed per ward/unit/department. Ensure that the quantities indicated per hospital/unit add up to the total for each unique medical supply.		
Supply, Consumable Name, and Item Description	Name of the medical supply / consumable	Text (Free)
Packaging / Unit of Measure	The procurement packaging (ex: box, piece, rolls, sachet, kit, etc.)	Text (Free)
Unit Acquisition Cost	The acquisition cost for each unit of medical supply or consumable. Unit cost refers to the purchase/procurement price paid to the supplier for each piece of supply. If the price is given for each measurement unit	Text (Free)

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Expenses	Description	Format
	per box, then you may compute for the unit cost of each drug by dividing the cost of the box by the number of units inside the box. This information may also be requested from the Procurement Office.	
Total Number of Units Dispensed	The total number of units of the medical supply or consumable to the different departments and wards of the hospital	Numerical
Number of units dispensed per hospital unit	The number of units of the medical supply or consumable dispensed to the different departments and wards in the hospital. Each dispensed drug should be accounted for and summarized on this table.	Numerical

F. File Naming

Save the costing form with the file name **Pharmacy and Medical Supplies_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Pharmacy and Medical Supplies_123456_2021.xlsx

G. Data Validation

For A. Drugs and Supplies Amount:

- Each of the clinical and medical hospital units must have non-zero, non-negative values for Annual Consumption Value for both Drugs and Medicines and Medical Supplies and Consumables.

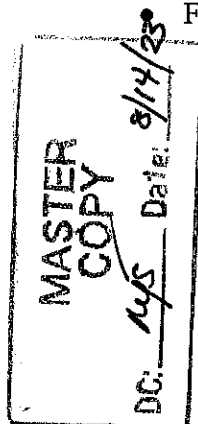
For B. Drugs and Medicines Consumption:

- Each row must correspond to a unique combination for Generic Name, Dosage Strength, Volume, and Dosage Form.
- None of the Clinical/Medical hospital units must have 0 drug and medicine allocations.
- For each unique drug/medicine:
 - The Unit Acquisition cost must have a non-zero, non-negative value.
 - The Number of Units indicated per hospital unit must add up to the Total Number of Units Dispensed.

For C. Medical Supplies Consumables:

- None of the Clinical/Medical hospital units must have 0 medical supply allocations.
- For each medical supply listed:

- Packaging/Unit of Measure and Unit Acquisition Cost must be indicated.
- The Number of Units Dispensed indicated per hospital unit must add up to the Total Number of Units Dispensed.



Specialty Care

The Specialty Care Costing Form aims to estimate the costs of services rendered by specialty units for clinical units, accounting for the cost of medical equipment depreciation and the volume of outputs or services of these units. Specialty care units include:

- Dialysis
 - Physiotherapy
 - Burn unit
 - Heart station
 - Respiratory unit
 - Morgue
 - Nuclear medicine
 - Radiation oncology unit
 - Endoscopy unit
 - Dental care
- A. Forms
- Specialty Care medical equipment list
 - Utilization of Specialty Care outputs by different hospital departments and units
- B. Sources of Information
- Equipment status logbook/inventory cards
 - Specialty care unit logbooks and monthly/annual reports of hospital departments and units
- C. Staff Responsible
- Rehabilitation nurse/Dialysis nurse and nurses in other Specialty Care units
 - Statistician and medical records officer
 - Medical technician
- D. Data and Information Required
- All medical equipment used for Specialty Care services and their specifications, location/department, procurement or donation value, and useful life years
 - Number of outputs and services conducted by the Specialty Care units for various medical departments and units
- E. Instructions

Expenses	Description	Format
<p>A. Medical Equipment</p> <p>Instructions: Fill in the following for all serviceable medical equipment that are in use in Specialty Care units. Specialty care units include: dialysis, physiotherapy, burn unit, heart station, respiratory unit, morgue, nuclear medicine, radiation oncology unit, endoscopy unit, and dental care. The list of equipment should only include procured or donated equipment and exclude equipment that are under consignment from external parties. For each equipment, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years must be indicated as well.</p>		
<p>Name of the Article / Equipment</p>	<p>The name of the equipment that is physically present and serviceable in the department.</p>	<p>Text (Free)</p>

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Expenses	Description	Format
Description (including specifications, etc.)	The brand and other details on the specifications of the equipment.	Text (Free)
Date Acquired / Delivered	The date of acquisition/delivery of the equipment. If exact data is not available, please provide December 31 then the year.	Date (yyyy-mm-dd)
Procurement Value (if purchased)	The unit procurement value of the equipment, if purchased by the hospital.	Numerical
Donation Value (if donated)	The unit donation value of the equipment, if donated to the hospital by an external party.	Numerical
Quantity	The quantity of the same equipment procured.	Numerical
Total Value	The total value of the equipment.	Numerical
Annual Depreciation Value	The most recent reported annual depreciation value of the equipment.	Numerical
Useful Life Years	The estimated useful life years of the equipment.	Numerical
Remarks	Any special remarks or comments.	Text (Free)
B. Outputs		
Instructions: Record the number of physiotherapy sessions, ICU discharges, NICU discharges, heart station visits, and dialysis sessions that were done for other hospital departments or units.		
Outputs (Sessions, Visits, Procedures, and Discharges)	The name of the Specialty Care output. This may only be among the following: <ul style="list-style-type: none"> • Physiotherapy sessions • ICU discharges • NICU discharges • Heart station visits • Dialysis sessions 	Text (Categories)
Total Number of Session/Visits/ Procedures/ Discharges	The total number of the Specialty Care output conducted by the hospital within the indicated time period	Numerical
Number of sessions/visits/ procedures/discharges per hospital unit	The number of outputs/sessions/procedures as requested by different wards and units in the hospital. Walk-in patients and referral patients from doctor's clinics should be counted under the Outpatient	Numerical

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Expenses	Description	Format
	Department.	

F. File Naming

Save the costing form with the file name **Specialty Care_<Hospital PAN>_<Year of Submission>.xlsx**. For example: Oxygen_123456_2021.xlsx

G. Data Validation

For A. Medical Equipment List - Specialty Care Units:

- For each equipment listed here:
 - *Either Date Acquired/Delivered (in mm-dd-yyyy format) or Useful Life Years must be provided. Either Procurement Value or Donation value must be indicated as a non-zero, non-negative numeric value. Total Value must equal the Procurement or Donation Value multiplied by Quantity.*
 - The Annual Depreciation Value must be indicated; if it is missing, then both the Total Cost and Estimated /Prescribed Life Years (or Date Acquired/Delivered) must have values.

For B. Specialty Care Utilization by Different Wards and Units:

- Each of the entries under Outputs must only be among the allowable values (Physiotherapy sessions, ICU discharges, NICU discharges, PICU discharges, Heart station visits, Dialysis sessions)
- There must only be one row for each type of output.
- For each type of output: The Number of Sessions/ Visits/ Procedures/ Discharges indicated per hospital unit must add up to the Total Number of Sessions/ Visits/ Procedures/ Discharges.

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Hospital Data Collection

The following sections detail the particulars around how hospitals will be engaged for the formal data collection process.

Data Collection Team Profile

Each hospital participating in the costing data collection process must establish a Cost Data Collection Team (CDCT) composed of representatives from different departments and units, based on the staff requirements listed for the forms above.

There will be a letter from PhilHealth's Benefits Development and Research Department (BDRD) addressed to the Chief of the Hospital regarding a request to organize the CDCT in time for the data collection process.

The CDCT ideally includes members with deep knowledge and experience in the hospital's operations and in the specific data collection areas such as human resources, medicines, and finance and accounting.

Below is a listing of the tasks that are expected of the various CDCT members.

A. Team Leader (1 per hospital)

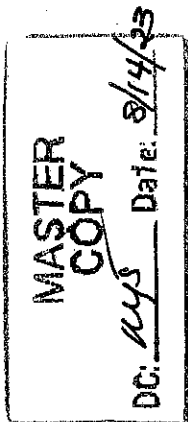
The team leader will be in charge of leading the overall data collection effort for the hospital, mobilizing the hospital data collection team and coordinating with PhilHealth for clarifications and concerns (and with LGUs for public facilities, where the need arises).

Skills and required abilities:

- Authority, seniority, and congeniality to guide hospital staff to support and share data with CDCT
- Deep knowledge of hospital operations
- Familiarity with the use of smartphones and tablets to facilitate data collection

Main tasks:

1. Managing the CDCT
 - Selecting members for the CDCT
 - Organizing briefing meetings with CDCT before each of the survey weeks and as necessary
 - Uplifting CDCT morale
2. Facilitating the data collection process
 - Ensuring all the data collection forms are ready in time for data collection
 - Ensuring that all required data, information, corresponding logbooks, and other data sources for the Data Collection Forms are ready and available in time for data collection
 - Ensuring that the necessary tools/computers/tablets of the team members are ready at the start of the survey week/day
 - Ensuring that sufficient time is allocated for the data collection
 - Supervising the team members in filling out the Data Collection Forms
 - Ensuring that any missing or suspect data are revisited at the end of each day (if consumption and outputs are being manually recorded)



- Safekeeping the paper forms and/or Excel files being used for data collection, and ensuring that all data collected is ultimately logged into Excel forms in the prescribed format
 - Submission of all the Excel DCFs to PhilHealth through the Data Collection Coordinator
3. Managing communications between hospital staff, survey team, and PhilHealth
- Explaining the data collection survey and its objectives to the necessary hospital staff
 - Facilitating necessary meetings with the survey team
 - Noting and consolidating questions and concerns from the survey team and/or hospital staff for PhilHealth, and communicating the feedback
 - Summarize any suggestions for the data collection forms and process for PhilHealth (if any)

B. Data Collectors

The data collectors are the representatives from the various hospital departments conducting the collection of the costing data, whether it be extracted from existing information systems or collected manually (in the case of data that is not yet currently being electronically stored by the hospital). Ideally, there are data collectors representing the main functional departments of the hospital:

1. Billing / PhilHealth
2. Central Supply Office
3. Office of the Chief of Hospital
4. Chief of Clinics
5. Diagnostic Imaging
6. Engineering
7. Finance and Accounting
8. Laboratory
9. Medical Records
10. Nursing
11. Pharmacy
12. Specialty Care Areas

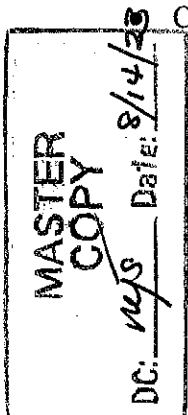
Skills and required abilities:

- Deep knowledge on the operations of his/her specific departments or wards of the hospital
- Adaptable to the use of tablets and smartphones (where necessary) for data collection

It would be best if there are Data Collectors across the different functional departments in the hospital:

Main tasks:

- Managing the DCFs
 - Ensuring that all forms are ready at the start of each survey day
 - Familiarizing with the forms, their required information, and this Data Collection Manual prior to the start of data collection
- Conducting the data collection process
 - Working with the Team Leader to ensure that all required data sources are ready and available
 - Ensuring that all the necessary equipment (ex: computers, smartphones, tablets) are ready for each day of data collection



- Recording the necessary data in the Data Collection Forms provided by the Team Leader, and making sure all related paper forms/Excel files are securely kept/stored
- Checking that all forms are properly filled out at the end of each data collection day, ensuring that any missing data or suspect data are immediately revisited
- Submission of the completed data collection forms to the Team Leader
- Participating in the CDCT
 - Attending any survey team meetings
 - Communicating any concerns or clarifications to the Team Leader

The data collectors will be trained by PhilHealth BDRD. A Data Collection Coordinator will also be assigned by PhilHealth to be reachable as a support hotline during the data collection days to provide guidance and respond to questions and clarifications.

C. Data Collection Supervisor

The Data Collection Supervisor ensures the accuracy, completeness, and validity of all data being collected.

Skills and required abilities:

- Has prior knowledge of conducting surveys (data collection, supervision, and data analysis)
- Has experience in data cleaning and manipulation with Microsoft Excel
- Has the communication skills to assert the need for clean data with the data collectors

Main tasks:

- Communicating with the data collectors to ensure that the correct data formats and validations are accounted for in the data collection step
 - Keeping constant contact with the data collection team and guiding them throughout the data collection weeks
 - Visiting the survey teams in the hospital and ensuring that all 10 data collection forms are being filled out, with none left out
 - Organizing meetings or huddles with the data collection team to discuss any preventable data quality issues that the data collectors may correct for as they continue to collect data

Data cleaning and organization

- Ensuring that data is organized into the Microsoft Excel templates provided by PhilHealth
- Checking any suspect data, correcting for any errors spotted by the Supervisor
- Ensuring that all data adheres to the data validation rules outlined in this Annex
- Gives the final sign-off on the quality, completeness, and validity of all final data to be submitted to PhilHealth

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Data Collection Timeline

The data collection schedule, deadlines, and submission mechanics will be communicated by the PhilHealth costing team to the hospital representatives during the capacity building workshop to be held at the beginning of the data collection cycle.

A. Building - General

Objective: To estimate the cost of building construction and depreciation
Data collector: Maintenance and repair man/engineer
Source Document: Financial statements, facility floor plan, construction bidding document, hospital owner's records
Instructions: Record all buildings in the hospital campus with their corresponding information. This data will be used for

B. Building - Floor Area

Objective: To get floor area for each department/unit in the hospital, as a basis for allocation
Data collector: Maintenance and repair man/engineer
Source Document: Financial statements, facility floor plan, construction bidding document, hospital owner's records
Instructions: Record the Floor Area for each of the departments in the hospital, noting the building to which each department

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Annex E.1: Building

Building No. / Property No.	Building/Unit Name	Year Built	Number of Floors	Total Floor Area (sq.m)	Construction Cost	Renovation Cost (if applicable)	Total Cost	Estimated/ Prescribed Life Years	Annual Depreciation Value	Remarks

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Annex E.1: Building

Hospital Unit Classification	Hospital Unit	Total Floor	Building Name	Remarks
Administrative/Overhead	Billing and Claims			
	Budget and Accounting			
	Cash Operations			
	Central Supply Office			
	Engineering and Facilities Management			
	Health Info Mgt (Admitting)			
	Housekeeping			
	Human Resource Management			
	IT Departments			
	Materials Management			
	Medical Social Work			
	Office of the Administrative Officer			
	Office of the Chief Nurse			
	Office of the Chief of Medical Professional Staff			
	Office of the Medical Center Chief			
	Public Health Unit			
	Procurement			
	Security			
	Others			
	Ancillary/Support	Blood Bank		
Delivery Room				
Laboratory				
Laundry				
Medical Department*				
Medical ICU				
Morgue				
Neonatal ICU				
Nursing Services*				
Nutrition and Dietetics				
Operating Room / Aneasthesiology / PACU / Recovery Room				
Pediatric ICU				
Pharmacy				
Physiotherapy / Rehabilitation				
Radiology / Diagnostic Imaging (CT Scan, MRI, ECG, Mammography, Endoscopy)				
Respiratory Unit				
Sterilization				
Surgical ICU				
Others				
Clinical/Medical	Animal Bite Center			
	Burn Unit			
	COVID Ward			
	Dental			
	Diabetes			
	Dialysis Unit			
	Emergency Medicine Department			
	ENT Ward			
	Family Planning Unit			
	HIV Aids			
	Hypertension MAP			
	Internal Medicine Ward			
	Malaria			
	Neurosurgery Ward			
	Nuclear Medicine			
	Ob/Gyne Ward			
	Ophthalmology Ward			
	Orthopedic Ward			
	Outpatient Department (General)			
	Pediatric Ward			
	Private Ward			
	Psychiatric Ward			
	Radiation Oncology Unit			
	Smoking Cessation			
	Surgical Ward			
	TB Dots			
	Others			

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A. Medical Equipment (Diagnostic Imaging)

Objective: To obtain the acquisition cost/procurement cost per each equipment, to account for the cost of medical equipment

Source: Equipment status logbook/Inventory cards

Data Collector: Laboratory technician, or the Accounting Department/Procurement Officer

Instructions: Provide information for all the serviceable medical equipment that are in use in the diagnostic imaging department. This includes only procured and donated equipment and excludes all equipment that are under consignment from an external party. For each equipment, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years must be indicated as well.

B. Outputs (Radiology Exam Utilization by Hospital Departments, Wards, and Units)

Objective: To account for the cost of providing diagnostic imaging exams across other hospital departments

Start Date:

End Date:

Days Covered:

0

Data Collector: Radiology technician

Source Documents: Radiology Results logbook

Instruction: Record all diagnostic imaging examinations done on the request of other hospital departments

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A. Revenues and Expenditures

Objective: To account for the hospital's annual income and expenses, to be allocated across the different hospital departments based on consumption.

Data collector: Accounting officer/Accounting officer in charge of payroll/Accounting officer at LGU via Liaison officer (Hospital chief of Administration) at the hospital

Year:

Source Document: Financial statements, program reports, hospital internal records

Instructions: Fill in the total accounted amounts for the listed revenue and expense line items where applicable to the hospital, from the latest year with available financial data. The total revenues and expenses should correspond to the totals in the hospital's latest annual financial statements. All entries should be in real peso value.

B. Payroll

Objective: To account for the salaries and benefits for hospital personnel

Data collector: Accounting officer/Accounting officer in charge of payroll

Source Document: Payroll sheet and Work/labor contracts with respective staff

Year:

Instructions: List down each of the hospital staff with their hospital IDs (as indicated in the Human Resources Data Collection

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Annex E.3 Finance and Accounting

Revenue Line Items	Revenues (in PHP)
1.0 DOH/LGU subsidy income	
2.0 PhilHealth reimbursements	
3.0 Hospital business income:	
3.1 Fees/charges:	
3.1.1 Clearance and certification fees	
3.1.2 Medical, dental, and laboratory fees	
3.1.3 Hospital fees	
3.1.4 Other service income	
3.2 Rent income	
3.3 Other business income	
3.4 Sales revenue	
3.5 Cost of goods sold	
3.6 Fines and penalties	
3.7 Sale of disposed assets	
4.0 Income from grants and donations	
5.0 Other:	
5.1 Laboratory (sent out)	
5.2 Blood Bank	
5.3 OPD Patient's Card	
Total Revenues	

Expense Line Items	Expenses (in PHP)
2.0 Personnel Expenses:	
Salaries and Wages - Regular	
Salaries and Wages - Casual/Contractual	
Personal Economic Relief Allowance (PERA)	
Representation Allowance (RA)	
Transportation Allowance (TA)	
Clothing/Uniform Allowance	
Subsistence Allowance	
Laundry Allowance	
Quarters Allowance	
Productivity Incentive Allowance	
Overseas Allowance	
Honoraria	
Hazard Pay	
Longevity Pay	
Overtime and Night Pay	
Year End Bonus	
Cash Gift	
Other Bonuses and Allowances	
Retirement and Life Insurance Premiums	
Pra-UMG Contributions	
PhilHealth Contributions	
Employees Compensation Insurance Premiums	
Provident/Welfare Fund Contributions	
Pension Benefits	
Retirement Gratuity	
Terminal Leave Benefits	
Other Personnel Benefits	
2.0 Maintenance and Operating Expenses:	
Traveling Expenses - Local	
Traveling Expenses - Foreign	
Training Expenses	
Scholarship Grants/Expenses	
Office Supplies Expenses	
Accountable Forms Expenses	
Non-Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Food Supplies Expenses	
Welfare Grants Expenses	
Drugs and Medicines Expenses	
Medical Supplies Expenses	
Dental Supplies Expenses	
Laboratory Supplies Expenses (including Radiology)	
Fuel, Oil and Lubricant Expenses	
Cleaning/Housekeeping Supplies	
Water Expenses	
Electricity Expenses	
Postage and Courier Services	
Telephone Expenses	
Internet Subscription Expenses	
Cable, Satellite, Telegraph and Radio Expenses	
Legal Services	
Auditing Services	
Consultancy Services	
Other Professional Services	
Environment/Sanitary Services	
Janitorial Services	
Security Services	
Other General Services	
Repairs and Maintenance - Investment Property	
Repairs and Maintenance - Land Improvements	
Repairs and Maintenance - Infrastructure Assets	
Repairs and Maintenance - buildings and Other Structures	
Repairs and Maintenance - Machinery and Equipment	
Repairs and Maintenance - Transportation Equipment	
Repairs and Maintenance - Other Property, Plant and Equipment	
Taxes, Duties and Licenses	
Fidelity Bond Premiums	
Insurance Expenses	
Labor and Wages	
Advertising Expenses	
Membership Dues and Contributions to Organizations	
Subscription Expenses	
Donations	
Debtors/Acquired Assets Expenses	
Rent Expenses	
Other Maintenance and Operating Expenses	
3.0 Fixed assets/Property, Plant and Equipment:	
Building	
Office Equipment	
Furniture and Fixtures	
Medical and Laboratory Equipment	
Other Property and Equipment	
Total Expenditures	

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Annex E.4 Furnitures Fixtures Equipment

A. Furniture and Fixture List
<p>Objective: To account for the acquisition costs and depreciation of furnitures and fixtures across all hospital departments and units</p> <p>Source: Stock/Asset Cards, Inventory List</p> <p>Data Collector: Heads of each department/Nurse in each department and units; accountants</p> <p>Instructions: Identify all furnitures and fixtures across all the hospital departments and units (ex: chairs, tables, electric fans, etc.) For each furniture or fixture listed, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years is indicated as well.</p>
B. Medical Equipment List
<p>Objective: Identify acquisition cost per medical equipment in each and every department and unit.</p> <p>Source: Stock Cards, Inventory List</p> <p>Data Collector: Heads of each department/Nurse in each department and units; accountants</p> <p>Instructions: Identify all medical equipment across all the hospital departments and units that are not covered in the other forms requiring medical equipment (namely: Diagnostic Imaging, Laboratory, Radiology, and Specialty Care). This excludes semi-expendable medical equipment which is equal or less than Php 15,000. Medical equipment includes all the equipment used in the delivery of medical services, such as therapeutic equipment (i.e. infusion pumps, medical lasers, surgical machines, etc.), life supports (i.e. ventilators, dialysis, etc.), monitors (electrocardiographs, stethoscopes, sphygmomanometers, etc.). It also includes hospital beds, medicine trolleys, stretchers, wheelchairs, mobile clinics, dental equipment, etc.</p>
C. Non-Medical Equipment List
<p>Objective: Identify acquisition cost per non-medical equipment in each every department and unit.</p> <p>Source: Stock Cards, Inventory List</p> <p>Data Collector: Heads of each department/Nurse in each department and units; accountants</p> <p>Instructions: Identify all non-medical equipment across all the hospital departments and units. Non-medical equipment include office equipment, information and communications technology (ICT) equipment, communication equipment, motor vehicles, fire fighting equipment, and water facilities.</p> <p>For each non-medical equipment listed, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years is indicated as well.</p>

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Annex E.4 Furniture, Fixtures and Equipment

Item Category	Name of the Article/ Equipment	Description (including specifications etc.)	Department/Unit	Date Acquired / Delivered	Procurement Value (if purchased)	Donation Value (if donated)	Quantity	Total Value	Annual Depreciation Value	Useful Life Years	Remarks

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Staff Time Allocation	
Objective: Determine Staff time Allocation across departments/units and compute number of Full time staff in each department/unit	
Data collector: Human Resources Officer	
Source Document: HR time schedule/logbook	
Start Date:	
End Date:	
Days Covered (computed):	0
Instructions: Enumerate all personnel employed and contracted by the hospital to render services - whether part-time or full-time - during the stated time period and the percent allocation of their total staff time across the different hospital departments and units. The allocation for each staff must be exactly 100% when added across all the hospital departments and units. All staff listed here (as identified through their hospital ID numbers) must also be present in the Finance and Accounting Data Collection Form - Payroll sheet. Departments highlighted in yellow refer to Administrative units, blue for Ancillary/Support units, and green for Clinical/Medical units.	

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A. Medical Equipment (Laboratory)	
equipment depreciation	
Source: Equipment status logbook/Inventory cards	
Data Collector: Laboratory technician, or accounting department/procurement officer	
Instructions: Identify and include all medical equipment in the Laboratory department. This includes only procured or donated equipment and excludes equipment that are under consignment from external parties.	
B. Outputs (Laboratory Test Utilization)	
Objective: To account for the Laboratory tests done for other hospital units	
Start Date:	<input type="text"/>
End Date:	<input type="text"/>
Days Covered (computed):	<input type="text" value="0"/>
Data Collector: Medical technologists in different sections of the Laboratory	
Source Documents: Laboratory results logbook	
Instructions: Record all laboratory tests done on the request of other hospital departments and units. This must include all lab tests conducted within the hospital that fall under the following broad categories, as indicated in the Laboratory Test Category: Blood Banking, Hematology, Histopathology, Clinical Microscopy, Serology/immunology, Bacteriology. The actual test name may be indicated in the Laboratory Test column (ex: blood typing). The number under each hospital unit should indicate the number of each lab test done for that hospital unit within the inclusive time period.	
C. Supplies (Laboratory Supplies Consumption Value)	
Objective: Identify the monetary value of laboratory supplies used by various wards, departments and units	
Data collector:	
Source Documents:	
Start Date:	<input type="text"/>
End Date:	<input type="text"/>
Days Covered (computed):	<input type="text" value="0"/>
Instructions: Enumerate all the laboratory supplies being dispensed by the Laboratory or the Central Supply Office to other hospital departments and units. This includes supplies such as chemical reagents, fluids, and films.	

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A. Hospital Information (Hospital Operations and Activities)

Objective To obtain the hospital's basic information and summary statistics on discharges and procedures.

Data collector Hospital Statistical officer

Source Document Annual Statistics Report and other primary records and logbooks

Year

Instructions:

B. Other Service Outputs

Objective: Obtain the prescriptions, blood units, patient meals, and laundry (in kilograms) provided across the clinical departments and units.

Data collector: Hospital medical records officer, statistician

Source Document: Statistics Report/Logbook

Start Date:

End Date:

Days Covered (computed):

0

Instructions: Fill in the total number of the listed service outputs that were provided by the hospital within the inclusive time period, then under the hospital departments and units, indicate the number that were provided to them. For each service output, the number provided to all the hospital units must add up to the total.

C. Summary Statistics

Objective: Obtain the prescriptions, blood units, patient meals, and laundry (in kilograms) provided across the clinical departments and units.

Data collector: Hospital medical records officer, statistician

Source Document: Statistics Report/Logbook

Start Date:

End Date:

Days Covered (computed):

0

Instructions: Fill in the total number of each of the listed service outputs that were provided by the hospital within the inclusive time period, then under the hospital departments and units, indicate the number that were provided to them. For each service output, the number provided to all the hospital units must add up to the total.

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Annex E.7 Medical Records

BASIC INFO		HOSPITAL STATISTICS		PROCEDURES	
Item		Statistic		No. of Procedures	
Name of Healthcare Facility		Total Outpatient Visits		Total OR procedures	
Address		Total ER Visits		Total Deliveries	
Region		Total Inpatient Admissions		Total Dialysis Sessions	
Level of Healthcare		Total Inpatient Discharges		Total Rehabilitation sessions	
Type of Ownership		Total Inpatient Deaths		Total Laboratory Tests	
Authorized Bed Capacity		Total Hospitalization Days/Beddays		Total X-Rays	
Implementing Bed Capacity		Bed Occupancy Rate (BOR)	Calculated automatically	Total Endoscopy	
		Average Length of Stay (ALOS)	Calculated automatically	Total MRI	
				Total CT Scan	
				Total PET Scan	
				Total Ultrasound	
				Total ECG	

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Annex E.7 Medical Records

Department/Unit	Hospitalization / Bed days	Admissions	Discharges	Premature Discharges (ex: HAMA, Absconded)	Deaths	Average Length of Stay (ALOS)	Remarks
Burn Unit							
COVID Ward							
ENT Ward							
Internal Medicine Ward							
Neurosurgery Ward							
Nuclear Medicine							
Ob/Gyne Ward							
Ophthalmology Ward							
Orthopedic Ward							
Pediatric Ward							
Private Ward							
Psychiatric Ward							
Surgical Ward							

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A. Oxygen Utilization	
Objective: To account for oxygen consumption by the different hospital wards and units	
Total Oxygen Expenses	
For which year?	
Start Date:	
End Date:	
Days Covered (computed):	0
Data Collector: Engineering/Biomed; Central Supply Officer/Staff	
Source Documents: Logbook; Inventory	
Instruction: Record all utilizations from various ancillary and clinica/medical departments	

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Annex E.9: Pharmacy and Medical Supplies

A. Drugs and Supplies Amount (Medicines and Medical Supplies Consumption Value)

Objective: Identify the monetary value of total consumption of Drugs, medicines and Medical supplies used by various wards, departments and units

Data collector: Chief Pharmacist/Pharmacist/Pharmacy assistant

Source Documents: Pharmacy Logbook /Charge slips/ Billing and Hospital Information System

Year

Instruction: Record the annual consumption for drugs and medicines and medical supplies for all the ancillary/support and clinical/medical units. All amounts must be reported in real peso value.

Note: There must be no value for annual drugs and medicines consumption for Pharmacy, as this must be a record of drugs and medicines as they were dispensed by the Pharmacy or Central Supply Office to all other units.

NOTE: Sheets B. and C. must only be filled in if the hospital is unable to provide data for Sheet A.

B. Medicines Consumption

Objective: To account for the consumption of drugs and medicines by the different hospital departments and units

Data collector: Chief Pharmacist/Pharmacist/Pharmacy assistant

Source Documents: Pharmacy Logbook /Charge slips/ Billing and Hospital Information System

Start Date:

End Date:

Days Covered (computed): 0

Instruction: Record all drugs and medicines dispensed to ancillary/support and clinical hospital units, whether from

C. Medical Supplies Consumption

Objective: To account for the usage/consumption of medical supplies by the different hospital departments and units

Data collector: Head of Pharmacy/Pharmacist

Source Documents: Pharmacy Logbook /Charge slips/ Billing and Hospital Information System

Start Date:

End Date:

Days Covered (computed): 0

Instruction: Record all medical supplies and consumables dispensed from the pharmacy and CSO and indicate total units dispensed per ward/unit/department. Ensure that the quantities indicated per hospital/unit add up to the total for each unique medical supply.

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Annex E.9 Pharmacy and Medical Supplies

Hospital Unit Classification	Hospital Unit	Annual Consumption Value (in PHP) - Drugs and Medicines	Annual Consumption Value (in PHP) - Medical Supplies and Consumables	
Ancillary Services/Support Services	Blood Bank			
	Delivery Room			
	Heart Station			
	Laboratory			
	Laundry			
	Medical ICU			
	Morgue			
	Neonatal ICU			
	Nutrition and Dietetics			
	Operating Room / Anesthesiology / PACU / Recovery Room			
	Pediatric ICU			
	Pharmacy			
	Physiotherapy / Rehabilitation			
	Radiology / Diagnostic Imaging			
	Respiratory Unit			
	Sterilization			
	Surgical ICU			
	Others			
	Clinical/Medical Services	Animal Bite Center		
		Burn Unit		
COVID Ward				
Dental				
Diabetes MAP				
Dialysis Unit				
Emergency Medicine Department				
Endoscopy Unit				
ENT Ward				
Family Planning Unit				
HIV Aids				
Hypertension MAP				
Internal Medicine Ward				
Malaria				
Neurosurgery Ward				
Nuclear Medicine				
Ob/Gyne Ward				
Ophthalmology Unit				
Orthopedic Ward				
Outpatient Department				
Pediatric Ward				
Private Ward				
Psychiatric Ward				
Radiation Oncology Unit				
Smoking Cessation				
Surgical Ward				
TB Dots				

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A. Medical Equipment (Specialty Care Units)

Objective: Identify acquisition cost/procurement cost per each equipment
Source: Equipment status logbook/Inventory cards
Data Collector: Rehabilitation nurse / Dialysis nurse and Nurses and Medical technicians in ICU and in other Specialty care units

Instructions: Fill in the details for all serviceable medical equipment that are in use in Specialty Care units. Specialty care units include: dialysis, physiotherapy, burn unit, heart station, respiratory unit, morgue, nuclear medicine, radiation oncology unit, endoscopy unit, and dental care. The list of equipment should only include procured or donated equipment and exclude equipment that are under consignment from external parties. For each equipment, ensure that either Procurement Value or Donation Value is indicated, and that either Annual Depreciation Value or Useful Life Years must be indicated as well.

B. Outputs (Specialty Care Utilization by Different Wards and Units)

Objective: Identify sessions and other types of outputs of Specialty care units done for different departments and units in the hospital

Start Date:

End Date:

Days Covered (computed):

Data Collector: Specialty Care Nurse

Source Documents: Specialty care unit logbooks

Instruction: Record all outputs to various medical departments. For additional rows, Please add additional rows as needed.

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