

The cost of health services delivery in health houses of Alborz: a case study

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Abstract

Background and objectives: Health houses play active role to improve health status of rural population. On the other hand, it is important to know the costs of provided services. This research is designed to determine the costs of healthcare delivery in health houses of ALBORZ district.

Material and Methods: This is a cross sectional descriptive study which used Activity Based Costing (ABC) to analyze the costs of services.

Results: The average Direct Costs (DC) of healthcare delivery in health houses was calculated 37033365 Rials. Direct and Indirect Costs (IC) of service delivery in health houses were 65.91% and 34.09% of Total Costs (TC) respectively.

Conclusion: Since payment methods play the most important role in determining the costs of health services delivery in healthcare, the reforming of payment mechanisms would be a suitable solution for decreasing extra costs. Meanwhile, to decrease extra costs, it is essential to correct activities and eliminate parallel tasks.

Key Words: cost calculation, health houses, service delivery, unit cost

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