



ORIGINAL ARTICLE

Costs and hospital procedures in an urology department of a tertiary hospital. Analysis of groups related by their diagnosis[☆]

F. Boronat^a, I. Barrachina^b, A. Budia^{a,*}, D. Vivas Consuelo^b, M.C. Criado^c

^a Servicio de Urología, Hospital Universitario y Politécnico La Fe, Valencia, Spain

^b Unidad de Investigación en Economía y Gestión de la Salud, Centro de Ingeniería Económica, Universidad Politécnica de Valencia, Valencia, Spain

^c Servicio de Información Económica (SIE), Hospital Universitario y Politécnico La Fe, Valencia, Spain

Received 4 September 2016; accepted 19 October 2016

KEYWORDS

Urology;
Health cost;
Hospital cost;
Efficiency;
Diagnostic related groups;
Clinical management;
Management process

Abstract

Introduction: The health care system has management tools available in hospitals that facilitate the assessment of efficiency through the study of costs and management control in order to make a better use of the resources.

Objective: The aim of the study was the calculation and analysis of the total cost of a urology department, including ambulatory, hospitalization and surgery activity and the drafting of an income statement where service costs are compared with income earned from the Government fees during 2014.

Materials and methods: From the information recorded by the Economic Information System of the Department of Health, ABC and top-down method of cost calculation was applied by process care activity. The cost results obtained were compared with the rates established for ambulatory and hospital production in the Tax Law of the Generalitat Valenciana. The production was structured into outpatient (external and technical consultations) and hospital stays and surgeries (inpatient).

Results: A total of 32,510 outpatient consultations, 7527 techniques, 2860 interventions and 4855 hospital stays were made during 2014. The total cost was 7,579,327 €; the cost for outpatient consultations was 1,748,145 €, 1,229,836 Euros for technical consultations, 2,621,036 € for surgery procedures and 1,980,310 € for hospital admissions. Considered as income the current rates applied in 2014 (a total of 15,035,843 €), the difference between income and expenditure was 7,456,516 €.

[☆] Please cite this article as: Boronat F, Barrachina I, Budia A, Vivas Consuelo D, Criado MC. Costes y procesos hospitalarios en un servicio de urología de un hospital terciario. Análisis de los grupos relacionados por el diagnóstico. Actas Urol Esp. 2017. <http://dx.doi.org/10.1016/j.acuro.2016.10.003>

* Corresponding author.

E-mail address: alberto.budia@hotmail.com (A. Budia).

PALABRAS CLAVE

Urología;
 Coste sanitario;
 Coste hospitalario;
 Eficiencia;
 Grupos relacionados
 por el diagnóstico;
 Gestión clínica;
 Gestión por procesos

Conclusions: The economic balance was positive with savings over 50% and a mean adjusted hospitalization stay rate (IEMAC) rate of 0.67 (33% better than the standard). CMA had a favorable impact on cost control.

© 2016 AEU. Published by Elsevier España, S.L.U. All rights reserved.

Costes y procesos hospitalarios en un servicio de urología de un hospital terciario. Análisis de los grupos relacionados por el diagnóstico

Resumen

Introducción: El sistema sanitario tiene disponibles herramientas de gestión en los hospitales que facilitan la valoración de la eficiencia mediante el estudio de los costes y el control de gestión con la finalidad de sacar un mayor provecho de los recursos.

Objetivo: El objetivo del estudio ha sido el cálculo y análisis del coste total de un servicio de urología de un hospital terciario, tanto de la actividad ambulatoria como de hospitalización y quirúrgica, así como la realización de una cuenta de resultados donde se compararon los costes del servicio con los ingresos obtenidos a partir de la Ley de Tasas durante el año 2014.

Material y métodos: A partir de la información registrada por el Sistema de Información Económica de la Conselleria de Sanidad, se aplicó el método ABC y top-down para el cálculo de costes por proceso de la actividad asistencial de 2014. Los resultados de costes obtenidos se compararon con las tarifas establecidas para la producción ambulatoria y hospitalaria en la Ley de Tasas de la Generalitat Valenciana. La producción se estructuró en ambulatoria (consultas externas y técnicas) y hospitalaria (estancias e intervenciones quirúrgicas).

Resultados: Se realizaron 32.510 consultas externas, 7.527 técnicas, 2.860 intervenciones y 4.855 estancias hospitalarias. El coste total fue de 7.579.327 €; consultas externas 1.748.145 €, consultas técnicas 1.229.836 €, cirugía 2.621.036 € e ingresos hospitalarios 1.980.310 €. Considerándose como ingresos económicos las tarifas aplicadas vigentes el año 2014 (un total de 15.035.843 €), la diferencia entre ingresos y gastos fue de 7.456.516 €.

Conclusiones: La cuenta de resultados fue positiva, con un ahorro producido sobre las tasas cercano al 50% y mejor que el índice de estancias medias ajustadas por casuística, que fue de 0,67 (un 33% mejor que el estándar). El incremento de la cirugía mayor ambulatoria CMA repercute favorablemente en el control de costes.

© 2016 AEU. Publicado por Elsevier España, S.L.U. Todos los derechos reservados.

Introduction

Health expenditure in Spain increased faster than economic activity until 2009 due to several factors, including the aging of the population.¹ As opposed to all the estimates that coincided in an upward trend for the following years,² health spending has gradually been reduced from the peak reached in 2009, with 8.5% of the gross domestic product,³ due to the adjustment measures implemented by the National Health System.⁴ This reduction was up to 6.40% in 2014, which represented 14% of the total public expenditure.

The high percentage of health expenditure incorporated new management tools aimed at improving efficiency, and in this context, the cost analysis is very interesting, as it provides relevant information for decision making in order to improve health management and the degree of utilization of the available resources.⁵ From the implementation of analytical accounting systems, we can know more precisely the cost of the processes assisted.

In Spain, each autonomous community has implemented its own official cost system in hospital centers. The Economic Information System for specialized care is a management system that is used in the Community of Valencia (CV)

for the analysis of activities and costs based on the ABC-activity-based costing- model. This system, implemented in all hospitals in the Valencian public network, has a single database for all specialized care centers.⁶

Diagnostic-related groups (DRG) are used to measure the hospital product, whose purpose is to relate the casuistry of the hospital to the demand for resources and the costs incurred by the hospital.^{7,8}

The objective of the study was to calculate and analyze the total cost of a urology department of a tertiary hospital (highly specialized and of reference), both of the outpatient activity and of hospitalization and surgical, as well as the performance of an income statement where the costs of the department are compared with the income obtained from the Autonomous Rate Act during the year 2014. With these objectives, the evaluation of the efficiency of the activities of the department is facilitated.

Materials and methods

The population of reference of the Hospital Universitari i Politècnic La Fe is of 280,000 inhabitants. However, only 43%

Download English Version:

<https://daneshyari.com/en/article/8769472>

Download Persian Version:

<https://daneshyari.com/article/8769472>

[Daneshyari.com](https://daneshyari.com)