

# ABU DHABI CLINICAL COSTING STANDARD

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## 1. Standard Scope

- 1.1. This standard applies to all the healthcare providers, providing direct patient care and operating in the Emirate of Abu Dhabi, under the license provided by the DoH such as:
  - 1.1.1. Hospitals
  - 1.1.2. Specialist Day Case and Day Surgery Centers
  - 1.1.3. Long Term Care and Rehabilitation (LTC and Home Care)
  - 1.1.4. Stand-alone Specialist Services (e.g., Dialysis, IVF, Dental etc.)
  - 1.1.5. Primary Care Centers
  - 1.1.6. Clinics Alternative Medicine Centers and Others
- 1.2. This standard does not apply to :
  - 1.2.1. Stand-alone Outpatient Pharmacies
  - 1.2.2. Stand-alone Diagnostic Centers (e.g. laboratory and imaging)
  - 1.2.3. Stand-alone Orthotics and Prosthetics Supplies Center
  - 1.2.4. School Clinics
  - 1.2.5. Offshore Clinic

## 2. Definitions and Abbreviations

No.	Term / Abbreviation	Definition
2.1	Account Code	An account code is a unique line level record for each type of asset, liability, equity, revenue, and expense.
2.2	ADCCDC	Abu Dhabi Clinical Cost Data Collection: The ADCCDC is a critical component of Abu Dhabi's value-based funding framework.
2.3	Clinical Costing	The process of measuring the cost and mix of resources used to deliver patient care. Costing plays a vital role in the development of activity-based funding policies, can inform the development of patient classification systems, and provides valuable information for pricing purposes.
2.4	Cost Buckets	From a reporting perspective, it would be impractical to report cost data by every final direct cost center as there may be over 100 such cost centers for any health service. For reporting cost data, it is therefore useful to aggregate final direct cost centers to a higher level, called 'cost buckets' (also referred to as 'cost pools'). For example, a health service may have many final direct ward related cost centers (e.g., medical / surgical / pediatric / obstetric), but for the purpose of reporting, these final direct cost centers may be aggregated to a 'ward' cost bucket.
2.5	Cost Center	The cost center is group of financial transactions that reflect management responsibilities, point of cost control and accounts that reflect categories of expense.

2.6	Cost Types	The Cost Types are aggregations of expense accounts for cost reporting purposes. From a reporting perspective, it would be impractical to report general ledger expenses (also known as line items) as there could be hundreds of expenses (line items). In costing process, these expenses are aggregated to higher level, called “cost types”.
2.7	CSSD	Central Sterile Services Department
2.8	Direct Cost	Expenses incurred directly in the delivery of a patient care product and/or service allocated to a patient using evidence of resource utilization e.g. Operating Room, Physician, Nursing costs etc.
2.9	ECG	Electrocardiogram
2.10	ED	Emergency Department
2.11	EEG	Electroencephalogram
2.12	Final Direct Cost Center	Final direct cost centers in healthcare facilities are expenses that result from patient care interventions and are connected to the provision of services to patients. Final direct cost centers may also be associated with non-patient activities including teaching, training, and research.
2.13	General ledger	The general ledger is a set of financial accounts that summarizes all financial transactions occurring within an organization and is used to create its financial statement.
2.14	GS	Goods and Services
2.15	HCPCS	Healthcare Common Procedure Coding System
2.16	ICU	Intensive Care Unit
2.17	IVF	In Vitro Fertilization
2.18	MRI	Magnetic Resonance Imaging
2.19	MS	Medical Supplies
2.20	OBD	Occupied Bed Days
2.21	OP	Outpatient Clinics
2.22	OPAT	Outpatient Parenteral Antibiotic Therapy
2.23	OR	Operating Room
2.24	Overhead Cost	Overhead cost refers to expenses within the hospital that generally relate to administrative and support functions. They do not relate to patient care and include finance, human resources, general maintenance, and information technology etc.
2.25	PACU	Post Anaesthesia Care Unit
2.26	Patient Products	Health services provided to the patients for assessing, recording, maintaining, or improving health, or diagnosing/treating conditions.
2.27	PET	Positron Emission Tomography
2.28	SPS	Special Procedure Suites

### 3. Standard Requirements and Specifications

This document outlines the six main process stages of clinical costing, and the accompanying guidelines. Healthcare facilities are mandated to adhere to this standard in the submission of cost data to the ADCCDC. The Abu Dhabi Clinical Costing Standard and appendices should be read in conjunction with the Abu Dhabi Clinical Costing Guidelines as they are integral to their application.

#### 3.1 Stage 1: IDENTIFY EXPENSES FOR COSTING

- 3.1.1 The costing process shall draw on all expense information from the general ledger applicable to the reporting period except for balance sheet expense items.
- 3.1.2 In addition to the expenses obtained from the general ledger, the organisation shall include all additional expenses incurred in the delivery of the patient products including:
  - 3.1.2.1.1 Applicable expenses generated by third parties but not held in the general ledger.
  - 3.1.2.1.2 Any relevant offsets and recoveries.
- 3.1.3 The healthcare facility must use accrual accounting for reporting and maintaining the expenses in the general ledger. If a healthcare facility is using cash accounting or modified cash accounting, certain adjustments must be made to convert general ledger to accrual-based accounting.
- 3.1.4 All expenses used for costing shall be mapped to the Cost Types as represented in Appendix 1 of this document.
- 3.1.5 Please refer to section 3.1 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage

#### 3.2 Stage: 2 CREATE THE COST LEDGER

- 3.2.1 Move all applicable expenses (in line with stage 1) into cost ledger. The cost ledger must reflect the link between the expenses in the general ledger and patient products.
- 3.2.2 The cost ledger must classify final cost centers as direct or overhead.
- 3.2.3 Final direct cost centers must be aligned to the direct patient facing functions as per Appendix 2.
- 3.2.4 Please refer to section 3.2 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage.

#### 3.3 Stage 3: ALLOCATE OVERHEADS

- 3.3.1 All expense items collected in overhead cost centers must be allocated to final cost centers by means of cost allocation statistics.
- 3.3.2 The method of allocating expenses aggregated in overhead final cost centers must consider consumption of this expense by other overhead final cost centers. This allocation must follow the reciprocal approach to reflect the resources consumed by an overhead final cost center before these expenses are allocated to final direct cost centers.
- 3.3.3 Where the overhead cost center does not consume expenses from other overhead cost centers, clause 3.3.2 does not apply.
- 3.3.4 Where health facilities are unable to allocate overhead costs in a reciprocal manner, a step-down approach must be applied.
- 3.3.5 The allocation statistics used to allocate expenses to final cost centers and between overhead cost centers must emphasise causality between the expense to be allocated and the final cost center that will absorb this cost. The healthcare facilities must use suggested allocation statistics and mechanism provided in Appendix 3 of this document.
- 3.3.6 All allocation decisions must be documented in detail and available for review and audit in line with Stage 3.6.1 Data Quality Framework.

3.3.7 Please refer to section 3.3 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage.

### **3.4 Stage 4: CREATE PATIENT PRODUCTS**

3.4.1 All products created by facilities must be grouped into product categories that sufficiently differentiate between patient products and non-patient products.

3.4.2 This Stage also requires aligning products with final direct cost centers and patient encounters (where patient related).

3.4.3 The healthcare providers must identify all products that it is responsible for producing in the reporting period. For this stage, individual products are defined as the organisation's final cost objects.

3.4.4 The healthcare providers must classify products into categories as required for decision making and reporting purposes. As applicable, healthcare providers must classify products as per Appendix 4.

3.4.5 Please refer to section 3.4 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage.

### **3.5 Stage 5: ALLOCATE COST TO FINAL PRODUCTS AND PATIENTS**

3.5.1 All expense collected in final cost centers must be matched to the final products of the healthcare facility.

3.5.2 Final products must reflect all products for a healthcare facility that are:

3.5.2.1 Completed in the reporting period; or

3.5.2.2 Partially completed in the reporting period (work in progress).

3.5.3 All cost allocation decisions must be documented in detail and available for review and audit in line with Stage 3.6.2 Reconciliation to Source Data.

3.5.4 Healthcare facilities must adopt linking rules to ensure maximum linking of patient products to patient encounters.

3.5.5 Please refer to section 3.5 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage

### **3.6 Stage 6: DATA REVIEW AND RECONCILIATION**

#### **3.6.1 Data Quality Framework**

3.6.1.1 The Healthcare facilities must conform to the DOH Data Quality Standard (DoH/ST/DHS/DQ/V1/25) published in October 2025. There are seven guiding principles that healthcare facilities must comply to ensure a consistent and efficient approach to cost data quality:

3.6.1.1.1 **Governance:** Ensure that proper governance mechanisms, including roles, tools, and processes, are in place to oversee and maintain Clinical Costing Processes and Healthcare Ecosystem data quality, enabling a governed data environment.

3.6.1.1.2 **Criticality:** Prioritize critical Clinical Costing Data for improvement based on the potential risks and business impacts of low-quality data, to optimize performance, mitigate risks, and effectively achieve the DoH's strategic objectives and regulatory requirements.

3.6.1.1.3 **Lifecycle Management:** Data quality should be a priority in all stages of the data lifecycle, including during data creation, collection, and transfer between Healthcare Ecosystems.

3.6.1.1.4 **Fit for the Purpose:** Define data quality requirements based on healthcare business objectives and DOH requirements to minimize the effort needed to deliver the right quality data and evolve accordingly if the business objective or DOH requirements expand or changes.

- 3.6.1.1.5 **Prevention:** Establish a proactive data quality culture by implementing robust data quality prevention measures, such as validation rules, cleansing processes, and monitoring ongoing data quality.
- 3.6.1.1.6 **Continuous Improvement:** Establish a continuous improvement cycle that transforms data error discoveries into automated quality guidelines to proactively detect and prevent the recurrence of similar problems.
- 3.6.1.1.7 **Root Cause Remediation:** Address data quality issues by identifying and rectifying the root causes related to process and system design
- 3.6.1.2 Please refer to section 3.6 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage.

### 3.6.2 Reconciliation To Source Data

- 3.6.2.1 Healthcare facilities must review and confirm:
  - 3.6.2.1.1 The total cost reported is in line with the total applicable expense defined in Stage 1 (section 3.1) and reconciles to the healthcare facilities' (audited) financial statements.
  - 3.6.2.1.2 All costs related to delivery of the reportable products for the reporting period have been included in the costed results. This will include appropriate treatment of costs for reportable work in progress products in line with the reconciliation report.
  - 3.6.2.1.3 All patient encounters related to the reporting period have been included in the costed results.
  - 3.6.2.1.4 The products reported are in line with the total applicable products defined in the Stage 4 (section 3.4) and reconcile to applicable mandatory data submissions.
  - 3.6.2.1.5 For every cost data submission, healthcare facilities must submit a reconciliation report to the DoH that reconciles the cost, encounter and product volumes to expense and activity information captured in the source data. This report will contain inclusions, exclusions, work-in-progress patients, overhead allocation statistics and confirmation of data quality checks. This reconciliation report will accompany the submission of annual cost data to the Department. The reconciliation report must be signed off by appropriate authority within the healthcare facility.
- 3.6.2.2 The DoH will undertake an annual audit of the healthcare facilities to assess the compliance with Abu Dhabi Clinical Costing Standards and Guidelines.
- 3.6.2.3 Please refer to section 3.6 of Abu Dhabi Clinical Costing Guidelines for detailed guidance and explanation of this stage.

## 4. Key stakeholder Roles and Responsibilities

### 4.1 Duties for Healthcare Providers

- 4.1.1 The standard applies to all DoH licensed healthcare facilities who provide clinical care in the Emirate of Abu Dhabi, including but not limited to:
  - 4.1.1.1 Hospitals
  - 4.1.1.2 Specialist day case and day surgery centers
  - 4.1.1.3 Long term care and rehabilitation (LTC and Home Care)
  - 4.1.1.4 Stand-alone specialist services (e.g., Dialysis, IVF, Dental etc.)
  - 4.1.1.5 Primary care centers
  - 4.1.1.6 Clinics Alternative Medicine Centers and Others

- 4.1.2 Relevant healthcare facilities described in 4.1.1 must comply with the Abu Dhabi Clinical Costing Standard outlined in this document when submitting cost data to the Department.
- 4.1.3 Relevant healthcare facilities (4.1.1) must report and submit cost data to the DoH in accordance with the published Abu Dhabi Clinical Costing Guidelines that are integral part of Abu Dhabi Clinical Costing Standard.
- 4.1.4 Relevant facilities must comply with the DoH requests to inspect and audit cost models against these standards and accompanied guidelines and appendices.

#### **4.2 Role of the DoH**

- 4.2.1 The DoH will monitor relevant healthcare facilities regarding enforcement of these standards.
- 4.2.2 The DoH will provide feedback to assist facilities comply with the standards.
- 4.2.3 The DoH will financially sanction and penalize relevant facilities for non-compliance with the standards and associated requirements to submit data in accordance with the Abu Dhabi Clinical Costing Guidelines.

### **5. Monitoring and Evaluation**

- 5.1 DoH will remain the relevant authority to provide regulatory oversight. Abu Dhabi Clinical Costing Standards, Abu Dhabi Costing Guidelines and associated appendices & templates outline the importance of reconciliation of financial and patient data to ensure generation of robust cost data. The DoH or designated third party will inspect and audit the cost data, submission process and cost models against these standards and guidelines to ensure adherence to published costing standards and guidelines.

### **6. Enforcement and Sanctions**

- 6.1 Healthcare facilities licensed by the DoH must comply with the terms and requirements of this Standard and other related regulatory requirements.
- 6.2 The DoH may impose sanctions in relation to any breach of requirements under this standard in accordance with the Disciplinary regulation of the Healthcare Sector.

### **7. Exempted from Scope**

This standard does not apply to:

- 7.1 Stand-alone Outpatient Pharmacies
- 7.2 Stand-alone Diagnostic Centers (e.g. laboratory and imaging)
- 7.3 Stand-alone orthotics and prosthetics Supplies Center
- 7.4 School clinics
- 7.5 Offshore Clinic

## 8. Relevant Reference Documents

No.	Reference Date	Reference Name	Relation Explanation / Coding / Publication Links
1	2023	The Australian Hospital Patient Costing Standards	<p>The content of this Standard is adapted from The Australian Hospital Patient Costing Standards &amp; were referenced in the production of this document The Australian Independent Hospital and Aged Care Pricing Authority material. It was used as supplied under Creative Commons License 3.0, which in clause 3A, allows for worldwide, royalty, free, non-exclusive, perpetual license to create and reproduce one or more derivative works. Please refer to below link for details on Creative Commons License</p> <p><a href="https://www.ihacpa.gov.au/resources/australian-hospital-patient-costing-standards-version-42">https://www.ihacpa.gov.au/resources/australian-hospital-patient-costing-standards-version-42</a></p>
2	2024	Abu Dhabi Clinical Costing Standard V1	<p><a href="https://www.doh.gov.ae/-/media/8F049E6D5E5A4BF4BD3C582BCC206329.ashx">https://www.doh.gov.ae/-/media/8F049E6D5E5A4BF4BD3C582BCC206329.ashx</a></p>
3	2024	Abu Dhabi Clinical Costing Guideline V1	<p><a href="https://www.doh.gov.ae/-/media/98F805EF90DD481BA467796B7639AA66.ashx">https://www.doh.gov.ae/-/media/98F805EF90DD481BA467796B7639AA66.ashx</a></p>
4	2025	Abu Dhabi Clinical Costing Road Map 2025	<p><a href="https://www.doh.gov.ae/en/Shafafiya/Clinical-Costing">https://www.doh.gov.ae/en/Shafafiya/Clinical-Costing</a></p>
5	2025	DOH Data Quality Standard 2025	<p><a href="https://www.doh.gov.ae/-/media/0FDBD6F306564E3FBB7807D51A7229E9.ashx">https://www.doh.gov.ae/-/media/0FDBD6F306564E3FBB7807D51A7229E9.ashx</a></p>

## 9. Appendices

### **Appendix 1: COST TYPES**

This appendix defines the mapping of account codes to cost type categories to be used when reporting to the ADCCDC.

Expenses will be grouped to represent the following categories:

<b>Cost Type Code</b>	<b>Cost Type Description</b>
SWNurs	Salaries and Wages Nursing
SWDoc	Salaries and Wages Medical
SWAllied	Salaries and Wages Allied Health professionals, including technicians (e.g., operating room)
SWNonClin	Salaries and Wages Non-Clinical staff where their cost is recorded in direct cost centers
Laboratory	Laboratory Supplies
Imaging	Imaging Supplies
Pharmacy	Pharmacy Drugs and Services
Prostheses	Implantable devices
MS	All other medical and surgical supplies
Hotel	Cleaning, linen and laundry, patient food
GS	All other goods and services
Depreciation	Building and Equipment depreciation and amortization recorded in direct cost centers
OHF	Overhead cost of healthcare facility except for Depreciation
OH Depreciation	Building and Equipment depreciation and amortization recorded in facility's overhead cost centers
OHC	Overheads cost from Corporate Office / Shared Services
NABM	Non-activity Based Mandate (funding by DOH) recorded at the cost center level and reported as negative cost (applicable to select health care providers)

#### **Cost of Labour:**

The cost of labour will identify salaries, wages and on-costs, where salaries and wages are further be broken down into categories which are sufficiently similar in role, functions and skill.

The ADCCDC Labor type reporting categories are:

- Nursing Salaries and Wages, including:
  - Registered Nurses
  - Enrolled Nurses
  - Establishment Based Student Nurses
  - Trainee nurse
- Physician Salary and Wages, including:
  - Specialist Practice Medical Officers (e.g., Consultants)
  - Registrars
  - Medical Residents and Interns
  - Other Medical staff

- Allied Health Salary and Wages, including:
  - Audiologists
  - Chiropractors
  - Dieticians/Nutritionists
  - Medical Scientists
  - Occupational Therapists
  - Optometrists
  - Orthoptists
  - Osteopaths
  - Physiotherapists
  - Podiatrists
  - Social Workers
- Non-Clinical staff, including:
  - Other Personal Care staff - Other Personal Care staffs are those staff that primarily provide personal care to patients or residents. These staff, however, are not formally qualified or are undergoing training in nursing or allied health professions. The function provided by these staff must also not be an overhead in nature.

Examples of staff in this category include:

- Attendants
  - Assistants or home assistants
  - Home companions
  - Ward helpers
- Other Administrative, Maintenance and Clerical Staff - Other administrative, maintenance and clerical staff are the staff engaged in administrative, maintenance and clerical duties. Staff in this category do not carry out services that are carried out by Medical, nursing, diagnostic and health professionals.

Examples of relevant staff include:

- Management of the health service
- Ward clerks
- Health information managers
- Other administrative staff

**Non-Labour Cost Type Categories:**

- Laboratory
  - Laboratory costs are goods and services used in the provision of a Laboratory service and consumables (including reagents, stains and calibration products, etc.) or the actual cost as billed by a provider.
- Imaging
  - Imaging costs are goods and services used in the provision of an imaging service (including film, contrast, etc.) or the actual cost as billed by a healthcare providers.

- Pharmacy
  - Pharmacy costs are goods and services used in the provision of a pharmaceutical service and consumables, or the actual cost as billed by a healthcare provider. They include the purchase, production, distribution, supply and storage of drug products and clinical pharmacy services.
- Prostheses
  - Prostheses costs are goods and services used in the provision of services to implant prostheses, human tissue item and other medical devices. These costs relate to specific prostheses accounts in the General Ledger, which will also be mapped to the prostheses cost bucket.
- Medical and surgical supplies
  - Medical and surgical supplies costs are goods and services used in the provision of medical and surgical services excluding those used for prostheses (as specified above).
- Hotel
  - Hotel includes cleaning products and services; linen and laundry services; food services (patients); and general hotel services.
- All Other Goods and Services
  - Goods and Services not previously specified should be included in this category. Examples included include but not limited to are rent of building, security contracts and utilities.
- Depreciation and Amortization
  - Map Depreciation expense recorded in facility's direct cost center with Depreciation and Amortisation cost type.
- Overhead Facility (OHF)
  - All the line-item expenses including salaries, wages and others recorded in overhead cost centers, except for Depreciation, should be mapped to Overhead Facility Cost Type (OHF). Depreciation recorded in overhead cost centers should be reported separately as OH Depreciation.
- Overhead Depreciation
  - Map Depreciation expense recorded in facility's overhead cost center with Overhead Depreciation.
- Overhead Corporate
  - Map all the expenses allocated by corporate office / shared services to overhead corporate cost type.

## **APPENDIX 2: MAPPING OF FINAL COST CENTERS TO COST BUCKETS**

This appendix defines the mapping of final cost centers to cost buckets, to be used when reporting to the ADCCDC. Cost buckets are aggregations of similar final cost center types.

Cost Buckets will be grouped to represent the following broad categories:

<b>Cost Bucket Code</b>	<b>Cost Bucket Description</b>
Allied	Allied Health services including technicians
Anaesthesia	Anaesthesia services
Dental	Dental Services
ED	Emergency department
Home	Home Healthcare Services
ICU	Intensive care, critical care, coronary care, and high dependency units
Imaging	Imaging services
Laboratory	Laboratory services
Physician	Physician services
OP	Outpatient clinics
OR	Operating room
Other	Other services
Pharmacy	Pharmacy services
Prosthesis	Patient implants
SPS	Special procedure suites – e.g., Endoscopy, Cath lab
Ward	Ward Services

### **Allied Health:**

Allied health services refer to the range of services provided by professionals who are trained healthcare providers who are not doctors or nurses, but they are specialized technicians and support teams that work alongside physicians and nurses to provide comprehensive care or operates its own specialized department within a healthcare facility. However, these services' functions are often integrated throughout the healthcare facility to meet patients' specific needs

Allied health services include but not limited to:

- Audiology
- Chiropractic services
- Diabetes education
- Dietetics/nutrition
- Occupational therapy
- Optometry
- Orthoptic services
- Osteopathy
- Physiotherapy
- Podiatry
- Social work
- Other and general allied health services

**Anesthesia:**

Anesthesia is a specialized service focusing on perioperative care that looks at administration of anesthesia for pain control and sedation and includes resources like registered nurse, anesthesiologist.

The list of anesthesia services is listed below but not limited to:

- Post Anesthesia Care Unit (PACU)
- Anesthesia
- Pain Management

**Dental:**

This function provides a range of services such as diagnostic, preventative and surgical services for condition affecting mouth, teeth or jaw which are typically done by qualified dentists, dental hygienist, dental assistant and admin who generally looks to cater to outpatients and day case surgical procedures where patient require recovery but won't stay overnight.

The list of dental services is listed below but not limited to:

- Endodontics
- Periodontics
- Orthodontics
- General Dentistry
- Prosthodontics

**ED:**

This function is responsible for delivering initial, urgent and emergent medical care to patients with a wide range of illnesses and injuries. Some of these conditions may be life-threatening and necessitate immediate medical intervention. The function is equipped to handle urgent care and trauma situations and provide immediate action as needed.

The list of urgent and emergency services is listed below but not limited to:

- Emergency department
- Trauma
- Urgent care

**HOME:**

Home healthcare services provide skilled medical care, therapy and support to patients in their home or healthcare facility by facilitating recovery. These are post-acute patients that are treated by registered nurses.

**ICU:**

A critical care unit is a specialized area within a hospital designed to provide intensive medical care to patients with severe and life-threatening conditions. These units are staffed by highly trained nurses who possess expertise in managing high-acuity patients. The care provided often involves intensive treatment, invasive monitoring, and life support.

The list of intensive care services is listed below but not limited to:

- Coronary Care Units
- General Critical Care
- High Dependency Unit
- Neonatal Intensive Care Units
- Other Critical Care
- Pediatric Intensive Care Units
- Psychiatric Intensive Care
- Special Care Nursery
- Burn Care Intensive Care Unit

**Imaging:**

Imaging tests services employ various techniques to produce visual representations of the body's interior, aiding in clinical analysis and diagnosis. These include film, contrast or the actual cost as billed by healthcare provider. These methods are integral to modern medical diagnostics, providing critical insights for healthcare professionals. This includes the cost of imaging staff.

Imaging services can be categorized into the following non-exhaustive list:

- Angiography
- Angioplasty
- Computed Tomography (CT)
- General Imaging
- Echo Cardiogram
- Mammography
- Magnetic Resonance Imaging (MRI)
- Nuclear Medicine
- Positron Emission Tomography (PET)
- Plain X ray (including films and contrast)
- Ultrasound

**Laboratory:**

Laboratory tests and services are essential for conducting laboratory functions. These include consumables such as reagents, stains, and calibration products, or the actual cost as billed by service providers. This includes the cost of laboratory staff.

Laboratory functions are typically categorized into the following areas:

- Biochemistry
- Blood Bank
- Cytogenetic
- Cytology
- Flowcytometry

- General Laboratory
- Hematology
- Histology
- Histopathology
- Immunology
- Lab test services
- Microbiology
- Molecular Biology
- Other Laboratory Services
- Other Pathology
- Pathology Surgical
- Serology
- Stem cells Lab
- Phlebotomy

**Physician:**

Physician services encompass a range of functions, including medical, surgical, diagnostic, and advisory services. These services are delivered by licensed medical physicians.

The following captures the types of physicians but not limited to:

- Gastroenterologist
- Internist
- Bariatric Surgeons
- General Surgeons
- Cardiologist
- Nephrologist
- Neurologist
- Neurosurgeon
- Oncologist
- Ophthalmologist
- Plastic Surgeon
- Psychiatrist
- Rheumatologist
- Thoracic Surgeon
- Trauma Surgeon
- Urologist

**OP:**

Outpatients are medical services that treat patients in clinics; these are patients that are not in a hospital bed – this should include the cost of nurses, equipment and consumables.

The list of outpatient services includes, but is not limited to the following:

- Gastroenterology
- General Medicine
- Bariatric Surgery

- General Surgery
- Infectious Disease
- Cardiology
- Nephrology
- Neurology
- Neurosurgery
- ObsGyn
- Occupational Health
- Oncology
- Ophthalmology
- Plastic Surgery
- Psychiatry
- Pulmonary
- Rheumatology
- Thoracic Surgery
- Trauma Surgery
- Urology

**OR:**

Operating room services are specialized areas within hospitals where surgical procedures are conducted under controlled surgical conditions. These procedures are performed under the supervision of licensed physicians. These services are confined to designated areas within the hospital premises.

The list of operating room services includes, but is not limited to the following:

- General Day Surgery Suite
- General Operating Rooms
- Operating Theatre Suite
- Other Operating Rooms

**Other:**

The categories in question are not explicitly identified as cost buckets. Some examples of these categories include:

- Other Services (e.g. business & commercial)
- Organ Retrieval
- Research
- Training

**Pharmacy:**

Pharmacy costs are drugs and services used in the provision of a pharmaceutical service and consumables, or the actual cost as billed by a provider.

Pharmacy services can be categorized into the following non-exhaustive list:

- Pharmacy Ambulatory/Clinic Services
- Pharmacy Inpatient Services
- Pharmacy Main Store
- Pharmacy Retail/Prescription Services
- Pharmacy Services

**Prostheses:**

Prostheses capture a variety of surgically implanted devices, human tissues, and other medical apparatuses.

The following list of prostheses services includes, but is not limited to the following:

- Prothetics
- Implants

**SPS:**

Specialist procedure suite services are designated areas specifically designed for conducting various medical procedures. These suites are equipped to handle both invasive and non-invasive procedures.

It is important to note that there are several areas where procedures are performed, which should not be included as Operating Rooms but classified as Specialist Procedure Suites for clinical costing purposes.

The following list of SPS services includes, but is not limited to the following:

- Cardiac Catheter Suites
- Endoscopic Suites
- General Procedure Suites
- Hyperbaric Chamber
- Lithotripsy Suites
- Lung function laboratories
- Non–invasive Cardiac Laboratories (e.g. Echo Labs)
- Physiology Laboratories
- Radiotherapy Suites
- Respiratory Laboratories
- Sleep Laboratories

**Ward:**

A ward is a designated area within a facility that provides special Sed medical care for a patient or condition. It looks after inpatient care where patients will stay overnight treated and monition red by nurses and physicians.

The following list of ward services includes, but is not limited to the following:

- Day surgery ward
- General ward
- Specialty ward

### **APPENDIX 3: OVERHEAD ALLOCATION STATISTICS**

This appendix has two reference tables. The first includes suggested overhead allocation statistics that may be applied. The second table provides suggestions as to where to use these statistics.

#### **Suggested overhead allocation statistics**

<b>Statistic Code</b>	<b>Statistic Description</b>
ActualPatsCost	Actual cost of service directly allocated to a patient either externally or internally billed e.g., patient meals, transport cost.
ActualCcCost	Actual cost of service directly allocated to a cost center either externally or internally billed e.g. biomedical service, payroll services, CSSD.
ActualPatUnits	Actual units of service directly allocated to a patient either externally or internally billed e.g., patient meals, transport, interpreter services.
ActualCcUnits	Actual units of service directly allocated to a cost center either externally or internally billed e.g. patient meals.
Allpats	Count of all patient encounters
ExpG&S	Goods and services expenses from general ledger for total hospital or specific service e.g., surgical.
ExpSalWageAll	Salary and wages per cost area for all staff applied to the total hospital or a specific service.
ExpSalWageMed	Salary and wages per cost area for medical staff applied to the total hospital or a specific service.
ExpSalWageNurs	Salary and wages per cost area for nursing staff applied to the total hospital or a specific service.
ExpSalWageAH	Salary and wages per cost area for allied health staff applied to the total hospital or a specific service.
Floor	Floor space (sq. metres).
Floorfrq	Floor space * frequency of cleaning.
AllFTE	Full time equivalents for all staff applied across the total hospital or a specific service.
MedFTE	Full time equivalents for medical staff applied across the total hospital or a specific service.
NurseFTE	Full time equivalents for nursing staff applied across the total hospital or a specific service.
AlliedFTE	Full time equivalents for allied health staff applied across the total hospital or a specific service.
HeadCountAll	Total staff head count applied across the total hospital or a specific service.
HeadCountMed	Medical staff head count applied across the total hospital or a specific service.
HeadCountNurse	Nursing staff head count applied across the total hospital or a specific service.
HeadCountAH	Allied Health staff head count applied across the total hospital or a specific service.
InpatAll	Number of inpatient discharges or admissions.
MedAss	Medical assets (by count or value)
Medrec	Time taken to code medical record (admitted and non-admitted).
Computers	Number of computers
OBD	Occupied bed days (admitted patients)
OutpatOcc	Outpatient occasions of service
Phones	Number of telephone lines connected.
Roster	Roster of cleaning and other services
Stores	Stores issued
TotAss	Total assets by (count or value)
TotExp	General ledger total expenses for total hospital or specific service e.g. medical.
WardAdm	Ward admissions

**Suggested overhead allocation mechanisms:**

Overhead Cost Center	Applicable statistics		
	1st	2nd	3rd
Allied Health Administration	ActualPatUnits	AlliedFTE	ExpSalwageAH
Biomedical Engineering	MedAss	TotAss	TotExp
Cleaning	Floorfrq	Roster	Floor
Computing	Computers	AllFTE	HeadcountAll
CSSD	InpatAll	TotExp	AllPats
Executive Services (Management)	TotExp	AllFTE	HeadcountAll
Finance	TotExp	AllFTE	HeadcountAll
Landscaping	ExpSalwageAll	HeadCountAll	TotExp
Health Information Management	AllPats	InpatAll	TotExp
Human Resources	HeadcountAll	AllFTE	ExpSalwageAll
Infection Control	MedFTE	NurseFTE	OBD
Insurance - Property	TotAss	TotExp	ExpSalwageAll
Legal	ActualPatUnits	HeadCountAll	AllFTE
Linen & Laundry Services	OBD	AllPats	TotExp
Maintenance, Engineering & Repairs	TotAss	MedAss	Floor
Meals	ActualPatUnits	ActualCcUnits	InpatAll
Medical Administration	HeadcountMed	MedFTE	ExpSalwageMed
Medical Indemnity Insurance	MedFTE	ExpSalwageMed	TotExp
Medical Records	AllPats	InpatAll	OBD
Nursing Administration	HeadcountNurse	NurseFTE	ExpSalwageNurs
Patient Administration	AllPats	InpatAll	OBD
Patient Transport	ActualPatUnits	AllPats	TotExp
Public Relations & Marketing	TotExp	AllPats	OBD
Security	AllFTE	AllPats	Floor
Housing Administration	HeadCountAll	AllFTE	ExpSalwageAll
Staff Development	HeadCountAll	AllFTE	ExpSalwageAll
Staff Transport	AllFTE	HeadcountAll	ExpSalwageAll
Telecommunications	Phones	AllFTE	HeadcountAll
Utilities	Floor	TotExp	AllFTE

#### **APPENDIX 4: LIST OF PATIENT PRODUCTS**

Healthcare providers must generate the patient products including but limited to:

<b>Category</b>	<b>Type</b>	<b>Description</b>	<b>Source Dataset</b>	<b>Data Items</b>	<b>Product Example(s)</b>
Physician Products	Patient Admission	Activity surrounding patient admission and treatment plan	Encounter, Ward	Responsible Physician Specialty, Encounter Start Date/Time, Ward Code	DocAdmission_Orthopaedics_WardA
Physician Products	Patient Discharge	Activity surrounding patient discharge	Encounter, Ward	Responsible Physician Specialty, Encounter End Date/Time, Ward Code	DocDischarge_Orthopaedics_WardA
Physician Products	Ward Round	Bedside attendance / round with patients to check progress against treatment plan	Encounter, Ward	Responsible Physician Specialty, Ward Code, Ward Start Date/Time, Ward End Date/Time	DocWardRound_Orthopaedics_WardA
Physician Products	Procedure	Operating on patients in the operating room or other procedure suites, such as the cardiac catheterization laboratory, or the endoscopy suite	Encounter, Procedure	Responsible Physician Specialty, Operating Room Code, (Procedure Start/Date time, Procedure End/Date time (for surgeons)), (Anesthesia Start/Date time, Anesthesia End/Date time (for Anesthetists))	Doc_Orthopaedics_ProcMins; Med_Anaesthesia_ProcMins
Physician Products	Outpatient Clinic Attendances	Attending to patients in outpatient or other non-admitted clinics	Encounter	Responsible Physician Specialty, Patient Classification (clinic code), Encounter Start Date/Time, Outpatient Appointment Type, Outpatient Attendance Code	Doc_Orthopaedics_Clinic_First; Med_Orthopaedics_Clinic_FollowUp;
Physician Products	Internal Consultations	Attending to patients under the care of physicians from another specialty	Encounter, Other (Inpatient consult Orders)	Responsible Physician Specialty, Intervention Date/Time, Internal Consult Code	Doc_Orthopaedics_IntConsult
Ward Products	Patient Admission	Nursing activity surrounding patient admission and treatment plan	Ward	Ward Code, Ward Start Date/Time	WardA_Admit
Ward Products	Patient Discharge	Nursing activity surrounding patient	Ward	Ward Code, Ward End Date/Time	WardA_Disc

Category	Type	Description	Source Dataset	Data Items	Product Example(s)
		discharge summary			
Ward Products	Ward Duration	Patient length of stay on the ward	Ward	Ward Code, Ward Start Date/Time, Ward End Date/Time	WardA_Bedday
Ward Products	Ward Transfer	Patient is moved to procedure suite or another ward	Ward	Ward Code, Ward End Date/Time (used to calculate movement to new setting)	WardA_Transfer
Procedure Suite Products	Procedure Suite Setup	Activity associated with preparing the procedure suite for the procedure	Procedure	Procedure Room Code, Procedure Start Date/Time	Proc_Setup
	Procedure Suite Minutes	Duration (in minutes) patient is undergoing procedure (usually measured from time of knife to skin to leaving the procedure suite)	Procedure	Procedure Room Code, Procedure Start Date/Time, Procedure End Date/Time	Proc_Minutes
	Recovery Minutes	Duration (in minutes) patient spends in the recovery room before being transferred to another ward or discharged	Procedure	Procedure Room Code, Recovery Start Date/Time, Recovery End Date/Time	Recovery_Minutes
Prostheses And Other High-Cost Consumables	Prostheses and high-cost consumables (e.g., HCPCS)	Prostheses and other high-cost consumable items count	Prostheses /HCPCS	Item code, Date/Time of implant, Price	Prostheses_Pacemaker, HCPCS_Catheter
Laboratory Products	Laboratory Tests	Microbiology, biochemistry, histopathology (etc) tests (modality)	Laboratory Orders	Test code, Date/Time test received, Price	Microbiology_TestX, Biochemistry_TestY
Imaging Products	Imaging Tests	X-Ray, MRI, CT, Ultrasound, PET (etc) tests (modality)	Imaging Orders	Test code, Date/Time test received, Price	MRI_TestA, Ultrasound_TestB, X-Ray_TestC
Pharmacy Products	Dispensed Drugs	Drugs dispensed by the pharmacy	Pharmacy Orders	Drug code, Date/Time drug dispensed, Drug Price	Pharmacy_DrugA, Pharmacy_DrugB

Category	Type	Description	Source Dataset	Data Items	Product Example(s)
		department to patients			
Other Products	Allied Health Intervention	Allied health interventions provided to patients in different settings such as inpatient/outpatient/home	Allied Health	Allied Health Department code (e.g., Physio), Date/Time intervention, intervention type	Physio_knee, Diet_EntereralNutrition
Other Products	Diagnostic Tests	Diagnostic tests carried out by various clinical departments	Encounter, Department module	Clinical Department code (e.g., Neurology), Date/Time test, test type	Cardio_ECG, Neuro_EEG, Respiratory_SleepStudy
Other Products	Radiotherapy	Activities related to the provision of radiotherapy to patients	Encounter, Department module	Activity code (e.g., Planning, Dosimetry, Mould Room, Treatment), Date/Time activity, activity type	RadOnc_Planning, RadOnc_Dosimetry, RadOnc_MouldRoom, RadOnc_TreatmentX, RadOnc_TreatmentY

#### **APPENDIX 5: CHANGE LOG**

Change ID	Section Name / Number	Old Section Number	New Section Number	Description of Change	Change Type	Reason for Change
1	Guideline Purpose and Brief	1.1	1.1	Updated list of healthcare facility groups to who it applies to	Amendment	Update
2	Guideline Purpose and Brief	1.2	1.2	Defined list of healthcare facility groups to who it does not apply to	Addition	New
3	Identify Expenses For Costing	3.1.2.1.1	3.1.2.1.1	Minor guideline change	Amendment	Update
4	Identify Expenses For Costing	3.1.2.1.2	3.1.2.1.2	Minor guideline change	Amendment	Update
5	Identify Expenses For Costing	N/A	3.1.3	Scope guidance included	Addition	New
6	Work in Progress	3.2.3	N/A	Removed sentence to avoid repetition	Removal	Update
7	Create The Cost Ledger	3.2.5	3.2.4	Minor guideline change	Amendment	Update
8	Data Quality Framework	3.6.1.1	3.6.1.1	Minor guideline change	Amendment	Update
9	Reconciliation To Source Data	3.6.2.1.2	3.6.2.1.2	Minor guideline change	Amendment	Update
10	Reconciliation To Source Data	3.6.2.1.5	3.6.2.1.5	Minor guideline change	Amendment	Update

11	Duties for Healthcare Providers	4.1.1	4.1.1	Minor guideline change	Amendment	Update
12	Monitoring and Evaluation	5.1	5.1	Minor guideline change	Amendment	Update
13	Relevant Reference Documents	7	8	Minor guideline change	Amendment	Update
14	Appendix 1	Cost Types	Cost Types	Minor guideline change	Amendment	Update
15	Appendix 1	Cost of Labour	Cost of Labour	Minor guideline change	Amendment	Update
16	Appendix 1	Non-Labour Cost Type Categories:	Non-Labour Cost Type Categories:	Minor guideline change	Amendment	Update
17	Appendix 2	Mapping of Final Cost Centers to Cost Buckets	N/A	Removed table	Removal	Update
18	Appendix 2	Mapping of Final Cost Centers to Cost Buckets	Mapping of Final Cost Centers to Cost Buckets	Scope guidance included	Addition	Update
19	Appendix 3	Suggested overhead allocation statistics	Suggested overhead allocation statistics	Major guideline change	Amendment	Update
20	Appendix 3	Suggested overhead allocation mechanisms	Suggested overhead allocation mechanisms	Major guideline change	Amendment	Update