I: Research Objective

With continuous development of hospital reformation, hospital leaders have started to pay more attention to control department cost and use different methods to measure department cost accounting. In order to provide administrators with actual cost dates, CSSD have started to calculate sterilization cost of all the reusable medical items in the hospital since October, 2010.

II: Research Method

- Count the total number of sterilization load and sterilized pack from 2010 to 2012.
- Separately calculate water fee, electricity fee, steam fee, staff salaries, staff subsidies, application of materials and consumable items, purchase of equipments, depreciation of equipments, maintenance of equipments, building depreciation.
- According to CSSD processing procedures, each instrument should go through the process of cleaning, packing, sterilization and distribution. Cleaning includes manual cleaning and mechanical cleaning. However, there is little difference usage of consumable items between manual cleaning and mechanical clean, the different can be ignored. Packing materials include cloth, paper-poly pouch and non-woven cloth. the difference between packing materials can also be ignored since cloth packages need to be cleaned.
- The costs based on three cost accounting methods varies with the change of input and output.
- The results showed there were obvious differences between the three cost accounting methods. Cost accounting method varies from hospital to hospital.
- Calculate average maximum load of instruments with same packing material of one load in accordance with the actual load of sterilizer.
- Direct expense of CSSD includes water fee, electricity fee, steam fee, staff salaries, staff subsidies, application of materials and consumable items. Calculate the cost according to monthly actual expenses.
- Indirect expense of CSSD includes building depreciation, cost of public equipments, depreciation of equipment, maintenance of equipment. Calculate the cost according to monthly actual expenses.
- Unify packing specification and material of each kind of instruments. Calculate average maximum load of instruments with same packing material of one load in accordance with the actual load of sterilizer.
- Divided average maximum load of each package to get sterilization cost of each kind of instruments pack and material. The formulation can be expressed as: cost of each instruments pack and material average sterilization cost of each load. According to CSSD sterilization cost, clinical departments can clearly identify the cost of each item, forming resource-saving awareness.
- Cost accounting method varies from hospital to hospital. There is only minimum difference between input and output.

III: Results

- Sterilization cost of each load based on three cost accounting methods: direct cost is 768 RMB, indirect cost is 568, total cost is 1456.
- Sterilization cost of each pack of instruments (see the following chart):

<table>
<thead>
<tr>
<th>Sterilized Item</th>
<th>Sterilized pack (10cm×6cm)</th>
<th>Sterilized pack (15cm×6cm)</th>
<th>Sterilized pack (20cm×6cm)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of sterilized packs of each load</td>
<td>76</td>
<td>40</td>
<td>39</td>
</tr>
<tr>
<td>Direct cost of each pack</td>
<td>10.1</td>
<td>19.2</td>
<td>40.1</td>
</tr>
<tr>
<td>Indirect cost of each pack</td>
<td>7.5</td>
<td>14.2</td>
<td>30</td>
</tr>
<tr>
<td>Total cost of each pack</td>
<td>17.6</td>
<td>33.4</td>
<td>70.4</td>
</tr>
</tbody>
</table>

IV: Conclusion

- The results showed there were obvious differences between the three cost accounting methods. Cost accounting method varies from hospital to hospital and department to department, our hospital use direct cost to measure CSSD sterilization cost.
- The costs based on three cost accounting methods varies with the change of increased price of equipments and consumable items, number of staff, staff salaries, staff subsidies, increased payment base of pension, social security, unemployment compensation. Therefore, our hospital review and adjust the dates half a year.
- The cost based on average count and dates review are more reasonable. Among the three, it is easier to identify hospital investment in disinfection, sterilization and hospital infection prevention and control system.

V: Brief Summary

- The practice has improved scientific management and efficiency and risen status of CSSD.
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- We can easily identify hospital investment in disinfection, sterilization and hospital infection prevention and control system which rising the status of CSSD.

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