

ABSTRACT

Introduction: Globally, there is emerging scarcity of resources, this is even worse in sub-Saharan Africa, with the health sector ones highly affected by the shortage of resources. It is significant to note that financial management is an important constituent for the success of clinical laboratory management.

Main Objective: The main objective of this study was to analyze costs of HIV Laboratory test services at the Kampala Regional laboratory of AIDS Information Center.

Methodology: This was a retrospective descriptive cost analysis study for the financial year 2012/2013. Three levels of sampling were used and Shepard's step-down costing method was used to determine the total cost and unit costs.

Results: Total cost of AIC (AIDS information center) Kampala regional laboratory for the FY 2012/2013 was UGX 582,495,782. TDC was 76.2% (UGX 443,645,058) while the TIC (Total indirect cost) was at 23.8% (UGX 138,850,724). The study found that the average unit cost was UGX 2,213 while the average Cost recovery was 2.04, indicating that the revenues covered the total cost of operating the HIV laboratory test parameters.

Conclusion and Recommendations: This research has shown the recovery and benefit of laboratory and confirms that the Kampala Regional laboratory is a good RPCC and the results will improve the overall quality and proper planning for improved cost recovery. Costing from this study will be used as a tool for policy making in the planning, cost projections, developing and justifying laboratory budgets, and where necessary determining the level of reallocation of resources within the laboratory program.