

Introduction:

This study was to determine the average cost of providing surgical services at IHK, the main objective of the study was to determine the average cost of providing specific surgical services at the International Hospital Kampala and the specific objectives were to determine the total cost incurred in providing surgical services at IHK in the financial year 2013, to determine the average unit cost of an operation, to determine the cost recovered on the provided surgical services and lastly to determine the average unit cost of providing specific surgical services done at IHK.

Methodology:

The study adopted a retrospective cost analysis methodology with both indirect and direct costs of providing surgical services considered for the F/Y 2013 as recommended by (Shepard et al., 1998).

Conclusion

From the findings, I established the average recurrent cost of a surgical procedure at IHK to be at 2,618,178UGX. The cost of surgery depends mainly on what specialty it is that in question. It is noted that the highly specialized areas are more expensive to run. Neurosurgery is the most expensive area followed by oral surgery, and C-section is the least expensive.

The largest expenditure is on personnel at 83 then drugs and sundries taking 10 of the whole total. Among the Personnel cost- the surgeons' fees take 67 of the whole H.R cost followed by the nurses at 16 and the Anesthetists at 14. H.R costs for administration are 2.