

**COST ANALYSIS OF  
THE URBAN HEALTH CENTER IN  
HLAING THARYAR TOWNSHIP,  
YANGON REGION**

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## ABSTRACT

Achieving Universal Health Coverage (UHC) has been an aspirational goal of Myanmar in the context of improve health status with increased financial protection of people. Cost analysis is essential component to develop risk pooling mechanism and alternative health financing scheme to expand the fiscal space and proportionate sharing for healthcare service. Since the primary health care has been recommitted to achieve the UHC, well-prepared and integrated primary health care center is in need for inclusive, effective and efficient primary health care services. This study, therefore, was very first study to estimate the cost of providing primary health care in Hlaing Tharyar urban health center (UHC) in Yangon Region. The cross-sectional descriptive study was carried out using step-down costing method from the provider's perspective for 2018-2019 financial year. Capital asset was included in the cost analysis of the urban health center. To address uncertainties, sensitivity analysis was done by adjusting discount rate (8%, 10% and 12%). Base on the study, overall annual cost of UHC was over 442 million kyats (four hundred forty-two million kyats) (442,855,168 kyats) for 2018-2019 financial year. Majority of the overall cost of the UHC was spent for medicine and supplies 80% and it was followed by human resource that was account of 16% according to the cost structure. Regarding cost center, TB/HIV care constituted most of overall cost of the UHC that was 57%. Unit cost per vaginal delivery and fully vaccinated children was 47,741 kyats and 31,325 kyats respectively. Unit cost per outpatient visit, dental patient visit, and antenatal care visit was 1,085 kyats, 22,123 kyats, and 1,575 kyats respectively. Sensitivity analysis was done for unit cost of five different health services that have been carrying out in the Hlaing Tharyar urban health center. Since major cost driver in cost structure was medicine and supplies, one form of the recurrent asset, no major changes were seen in the unit cost of five different health services with two different sensitivity analysis (discount rate 8% and 12%) to compare with baseline, using discount rate 10%. Sharing of personnel cost in different services lead to lower unit cost. The information from this study have added to the limited knowledge in cost of providing primary health care at the urban health center. These findings will aid health managers in the financial planning, decision making and resource allocation in order to improve primary health care in the country.