

Using the Time-Driven Activity-Based Costing Model in the Eye Clinic at The Hospital for Sick Children: A Case Study and Lessons Learned

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TABLE 7.
Calculation of the total cost of patient care for a new visit for a strabismus patient

A	B	C	D	E	F	G	H	I	J	K	L	M
Activity	Personnel type	Space type	Probability of resource use (based on process maps)	Number of that type of personnel	Process time, 80% of all cases (minutes)	Probability weighted time (D × E × F)	CCR (\$/minute)	Allocated personnel cost (\$) (G × H)	Equipment in space CCR (\$/minute)	Allocated space and equipment cost (\$) (D × F × J)	Material cost	Total cost (\$) (I + K + L)
Registration	Registration clerk	Registration desk	100%	1	6.5	6.5	\$0.75	\$4.85	\$0.0048	\$0.03	\$8.11	\$13.00
Orthoptic exam	Orthoptist	Exam room	100%	1	36	36	\$1.17	\$42.05	\$0.05	\$1.94		\$43.99
Dilation	Drops	Waiting room	100%	1	30	30	–	–	–	–	\$1.89	\$1.89
Consultation	Fellow	Exam room	40%	1	25	10	\$0.06	\$0.59	\$0.05	0.54		\$1.13
	Resident	Exam room	15%	1	37	5.55	\$0.11	\$0.62	\$0.05	\$0.30		\$0.91
	Physician	MD exam room	45%	1	21	9.45	\$0.66	\$6.27	\$0.06	\$0.59		\$6.86
Second consultation	Physician	MD exam room	55%	1	10	5.5	\$0.66	\$3.65	\$0.06	\$0.34		\$3.99
	Fellow	Exam room	40%	1	10	4	\$0.06	\$0.24	\$0.05	\$0.22		\$0.45
	Resident	Exam room	15%	1	10	1.5	\$0.11	\$0.17	\$0.05	\$0.08		\$0.25
Booking follow-up appointment	Coordinator	Registration desk	100%	1	5	5	\$0.87	\$4.36	\$0.0048	\$0.02		\$4.38
											Total	\$76.84

CCR = capacity cost rate.