基于成本核算的我国公立医院政府补偿研究

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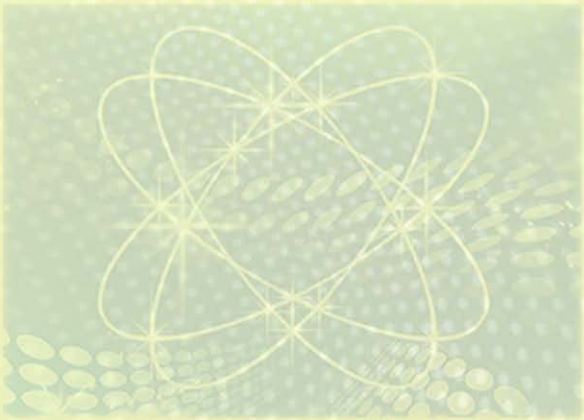

江西人民出版社

图书在版编目(CIP)数据

基于成本核算的我国公立医院政府补偿研究 / 陈建国著.
—南昌:江西人民出版社,2011.5
ISBN 978-7-210-04803-9

Ⅰ. ①基… Ⅱ. ①陈… Ⅲ. ①医院-补偿性财政政策-研究-中国 Ⅳ.①R199.2 ②F812.0

中国版本图书馆 CIP 数据核字(2011)第 077401 号

基于成本核算的我国公立医院政府补偿研究

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封面设计：同异文化传媒
出　　版：江西人民出版社
发　　行：各地新华书店
地　　址：江西省南昌市三经路 47 号附 1 号
编辑部电话：0791-6899190
发行部电话：0791-6898815
邮　　编：330006
网　　址：www.jxpph.com
E-mail：xkn5928@126.com
2011年 5 月第 1 版　2011 年 5 月第 1 次印刷
开　　本：850 × 1230 毫米　1/32
印　　张：14.75
字　　数：330 千
ISBN 978-7-210-04803-9
赣版权登字 -01-2011-99

定　　价：38.00 元
承 印 厂：南昌市红星印刷有限公司
赣人版图书凡属印刷、装订错误,请随时向承印厂调换

摘　要

2009年4月6日以来，有关医药卫生体制改革的文件相继公开发布，其中提到公立医院改革是深化医药卫生体制改革的重要内容。对此，我们并没有成熟的经验可资借鉴。而作为三大体制改革试点之一的补偿体制改革方案更是莫衷一是。目前急需探索各种逐步取消药品加成后的医疗服务成本补偿机制改革方案。而要进行成本补偿，成本核算是基础。不过，成本核算是一件非常复杂的工作，而且核算精度越高所需条件越苛刻。因此，仅一套基于成本核算的政府补偿方案不可能适应不同地区的不同医院。另外，国内对成本核算的研究虽然很多，但对其原理、流程和使用并没有系统和条理化。

为此，本书从五个方面研究以成本核算为基础的公立医院补偿机制并提出相应的可行方案。一、我们对国外一些典型国家医疗服务成本补偿的管理特征、发生的历史背景和必要条件作了梳理，并同我国的现行体制作了比较，从而得出了直接补偿是当前我国须抓紧实施的启示。二、通过探究目前我国公立医院的

现状,我们对公立医院的市场状况、政府补偿政策倾向和补偿方式有更清晰的认识。三、通过探讨补偿依据、补偿所需遵循的标准以及最优补偿理论,从而得到目前可以实施的最优补偿方式。四、在现状和理论分析指导下,我们就不同地区的财政能力和医院管理水平分别设计了简单补偿、理想补偿和次理想补偿三种方案以供选择。五、本书通过实际案例而对每种方案的实施步骤、方法等进行了详细阐述。

本书在国际比较中,首先探讨了影响医疗服务成本的体制因素和体制分类,而后分别选取了代表不同体制的美、英、加三个国家作为典型,对其如何补偿和控制生产成本、治疗成本和健康成本作了详细分析,归纳出了一些很有借鉴意义的规律性管理办法。同时,在简略分析中国对上述三种成本补偿和管理的基础上,参照规律性管理办法,提出了符合我国国情及现状的可行性政策的相关建议。由于我国在体制、历史文化等多方面同这些国家都存在极大的差异,尤其是全新医疗卫生管理体制的实行应当考虑政治体制、社会历史文化和医院自身管理水平等因素,因此文章中所提出的政策建议应当是一个渐进式的采纳过程。本书认为,成本核算基础上的直接补偿是当前必须抓紧实施的补偿方案。

本书对公立医院进行直接补偿的分析,是从我国医疗服务市场中公立医院基本情况、公立医院补偿政策发展沿革和公立医院政府补偿现状三方面出发的。就我国医疗服务市场中公立医院的基本情况、统计分析发现,虽然公立医院在机构数上同其他性质医院数基本持平,但在床位数、卫生技术人员数尤其提供的服务量上则占有绝对优势。而从医疗费用角度分析,我们发现

发生在二、三级医院的费用占到医疗机构总费用的 80%~91%。也就是说,对二、三级医院资源配置的研究实际上就大致代表了对卫生资源配置情况的探讨。从补偿政策发展沿革来看,补偿政策导向是从计划到市场,最后到强调公益性这样一个发展过程。而当前公立医院的补偿模式主要是收费、政府补助和药品加成收入三种。政府补助的形式则主要由定额和定向相结合的方式,且其数额在公立医院的总收入中占比非常小。

如果我们要通过政府直接补偿促使医院提供符合社会期望的医疗服务,那么就需要提出一定的补偿标准。标准之一,就是资源配置的最优化。从经济学角度来看,资源配置最优化才能实现一定产出下的成本最小化或一定成本下的产出最大化。标准之二,则是纠正医生行为的扭曲。公立医院目前存在的最严重问题是:基本医疗服务中劳务价格偏低、药品价格偏高的价格扭曲。而医院的收入同药品售卖额相关,医院个人收入又同医院的收入额密切相关,即所谓“以药补医”,由此导致医生行为的扭曲和资源的误配置。

就医疗服务而言,资源配置最优化,就是要不断推动医疗资源生产效率、治疗效率和健康效率的提高。“以药养医”,则一方面为民众平等享受医疗服务设置了障碍;另一方面使得社会资源配置紊乱,阻碍了经济的正常发展,有必要剔除。

为纠正医疗服务价格扭曲,而直接对价格进行调整以达到剔除“以药养医”的政策,无疑是个选择。不过,由于医疗服务需方的直接支付能力差异和医疗保障现状,使得我们不可能进行大幅度的价格调整,而只能寻求政府对公立医院的直接财政补偿。

对医院进行补偿，既可依据投入的方式，又可按照医疗服务产出的方式。依据投入的补偿不能改善医生行为和医院服务效率，甚至会使得原有的扭曲态势变得更为严重。依据产出进行补偿，则是一种不错的替代。不同定义下的医疗服务产出，对医生行为和医院服务效率产生不同的影响。就床日数和诊次数、项目、病例或病例组合数、病人健康这四种不同产出的定义而言，他们对医生行为的调整越来越接近社会对医疗服务需求的终极目标，从而也是对医生行为进行不断调整以趋近于理想状态的过程。

依床日数和诊次数虽能促进医院效率的提升，但是这种提升是不确定的。假如能依项目进行补偿，必将提高医院的生产效率；若依病例或病例组合数进行补偿，那么将促使医院提高诊疗效率；若依病人健康进行补偿，那么将促使医院提高健康效率。由此，选择产出作为补偿依据将改善医院运营现状。同时，调整医生行为和方便财政部门预算，也必然是产出成本核算基础上的各种财政补偿方案。

成本核算本身非常复杂，且精度越高的核算所需要的数据采集成本越高。不同精度的成本核算所需人员、信息设备和医院管理水平都不同。为因应我国不同地区不同医院的不同财力和管理水平，本书提出了简单财政补偿方案、次理想补偿方案和理想方案以供选择。

简单补偿方案是基于医院科室成本核算结果而提出的方案。它由直接医疗科室成本而核算诊次或床日成本，并依此进行政府直接补偿。理想方案则是基于医院项目成本核算结果而提出的方案。它先计算医院某个项目实际发生成本同国家定价间

的差额，而后再对此差额进行政府补偿。次理想方案则是介于上述二者之间的方案。在该方案中，部分操作流程固定、数额巨大的项目成本直接通过科室成本转化而来，其他项目则逐个进行成本核算。补偿数额的计算则是其他两种方法的混合。

各地方案选择，要考虑地区卫生财政能力和医院自身财务运行和成本核算系统状况等因素。不同方案需要不同的财力和管理水平与之对应。财力保证政府有足够的资金投入到医院成本核算工作中，而医院管理水平则保证成本核算能够顺利实施。同时，本书也对每种方案的成本核算框架、方案的内容、实施步骤和实施结果分析作了详尽阐述，从而能够有效指导实践。

本书第六章和第七章选择了两个案例，分别对基于科室成本核算结果的简单补偿方案和基于项目成本核算结果的理想方案的成本核算原理、核算方法、实施步骤和补偿数额的计算等作了详尽阐述。对于科室成本核算，本书首先详尽介绍了成本核算的概念、对象、产品类成本核算方法等基本原理，随后从样本医院的实践操作、科室实际数据的汇集和计算、样本医院在核算中出现的问题及解决三个方面，对成本核算完整过程作了描述。其中，科室成本的汇集是按七步法的要求来实现的，而项目成本核算则是以核算精度比较高、更有利于管理的作业成本法作为汇集方法。本书对作业成本法的原理、汇集步骤、分摊方法等也作了详尽描述。其中，资源动因和作业动因的确定以及成本汇集过程是重点。其次，每个案例都核算出了实际成本数据，并以此为基础计算了政府补偿医院的数额。最后，本书也对补偿中可能会出现的诸如激励约束等问题作了分析。

总而言之，财政对公立医院的直接补偿研究是起始于国际

比较、终于方案实施的一个完整过程。其解决的是公立医院目前所面临的“以药养医”而致的医院和医生行为扭曲和资源配置最优化的问题,从而充分体现他们的公益性。就当前医院所面临的现状而言，政府依照不同的管理水平而采取基于不同对象的成本核算数据进行直接补偿，是切合实际并且应当及时开展的方案。

关键词:公立医院　　财政补偿　　补偿路径　　成本核算

Abstract

The documents about the medical care system reform have been issued since April 6, 2009, which referred to public hospital reform as one of the most of important matter. In this regard, we have no experience on how to reform to draw upon. Especially, programs about cost reimbursement which regarded as a pilot in the three key aspects of reform have been disputed for long time. At present, it is urgent need to explore medical service cost reimbursement plans after eliminating medicine price plus basis gradually.

For cost reimbursement, cost accounting is the foundation. However, the cost accounting is a very complex task. The higher precision cost accounting is attained, the more condition required. Therefore, a government cost reimbursement plan based on cost accounting can not adapt to different hospitals in different regions. In addition, though scholars in field of cost accounting have much research, they did not integrate process and

apply with principle.

Therefore, this paper studied government cost reimbursement mechanism of public hospital based on the cost accounting and put forward the corresponding feasible scheme in terms of five aspects. First, we analyzed the management features and the historical background and necessary conditions about some typical national medical service cost reimbursement abroad and compared with our present situation. So, we revealed that direct cost reimbursement must be implementation promptly. Second, we had more clear understanding about public hospital's market situation, government reimbursement policy orientation and method by way of exporting the present situation of public hospital. Third, we obtained the optimal reimbursement means throng discussing the reimbursement foundation and standard abided by cost reimbursement and the optimum reimbursement theory at present. Forth, we designed three projects such as simple, ideal and suboptimal project to be selected for different areas and hospitals in terms of financial capability and hospital management level. Fifth, the paper illustrate in detail the implementation steps and methods of each project through the actual cases.

In terms of international comparison is concerned, the paper discussed the system factor influenced with the medical service cost and system classification firstly, then we selected America, U.K, Canadian's medical service system as sample to analyze them how to contain production cost, treatment cost and health cost. To this

end, we summed up some very valuable regular management measures. At the same time, the paper put forward some relative practicability policy suggestions referred to regular management measures based on the analysis in brief about Chinese cost reimbursement mechanism and management. The employment of policy suggestions should be a procedure progressively since the huge difference between China and Western nation about management and historic and culture, especially, and the consideration about political system, the social history and culture and the hospital management level and other factors when we expected to implement a newly medical service management system. The paper believed that direct cost reimbursement project must be put into effect in time.

The paper's analysis started from the basic situation about public hospital in our medical service market, development history of government cost reimbursement to public hospital and status quo of a public hospital about government direct cost reimbursement to public hospital. We found that public hospital predominated in terms of beds, hygienic technical personnel and, especially, quantities, although the number of institutions in public hospitals broke even with other properties statistically. Otherwise, we also found that expenditure occurred in class 2 and 3 hospital shared 80%--90% of the medical institution expenditure. In other words, the research of resource allocation about class 2 and 3 hospital represents health resources allocation in general configuration actually. In view of cost reimbursement policy evolution, the policy guidance

was a process from plan to market, then to emphasize public interest. Cost reimbursement mode that government granted to public hospital included in charge, the government subsidies and drug mark-up. The government subsidies means mainly had the forms of fixed and orientation. Moreover, the amount of revenue rooting in government shared very low.

If we want to incentive public hospitals to provide service that meet social expectations by the means of government direct cost reimbursement, we need to put forward certain standards. Obviously, the rationalization of resource allocation was the first standard. In view of economic, the optimal allocation of resources can realize that we can produce some output in use of minimizing the total cost or produce maximize output in use of some of cost. Another standard is to correct distorted doctor action. The serious problem in public hospitals is that the labor price is low, and the price of drug is too high in basic medical services, at the same time, hospital revenue was related to drugs sales and staff's salary was bound up with hospital's revenue, the so-called 'profit derived from drugs sales subsides loss from medical service'. So, the service action were distorted.

In terms of medical service, resource configuration optimization was to improve production efficiency, treatment efficiency and the efficiency of health about medical resource gradually.

However, 'profits derived from drugs sales subsides loss from medical service' had set obstacles for people to enjoy equal medi-

cal service and, on the other hand, made the social resources allocation disorder and hindered economic development.

It maybe a choice that we adjusted the distorted price directly to eliminate 'profits derived from drugs sales subsides loss from medical service'. But we couldn't adjust medical service substantially due to the realization that the demander of medical service which exist huge difference in payment capability pays medical service and medical security, so what we can do is to direct financial compensation for public hospital by government.

We could compensate public hospital not only by way of based on the input, but also basing on the medical service output. Cost reimbursement basing on the input couldn't improve doctor's behavior and medical service efficiency, and even make the original distortion trend has become more serious. Cost reimbursement based on the output was a good substitute. The different outputs had different effects to doctor's behavior and medical service efficiency. If we adopted these different output to compensate public hospital, the adjustment to doctor's behavior step by step got closer to the ultimate goal of the social demand for medical service in terms of output such as beds and item and case mix and health. The usefulness of these different output was a process that to adjust doctor's behavior to meet ideal state constantly.

It can promote the efficiency of hospital if we will compensate public hospital based on per diem, but the promotion was uncertainty. If we compensate public hospitals based on the item, it will

improve hospital production efficiency. If we compensate public hospitals based on the case mix, it will improve hospital treatment efficiency. If we compensate public hospitals based on the health, it will improve hospital health efficiency. Thus, if output was selected as basement to compensate public hospital, it will improve hospital's business. At the same time, different financial cost reimbursement project were our choice inevitably which will adjust doctor's behavior and convenient finance department budget.

Cost accounting is very complex, and the higher the precision is, the more cost we must pay in the process of accumulate relate data. Otherwise, different precision cost accounting fit with different personnel, equipment and hospital management level of information. The paper put forward a simple financial compensation scheme, the suboptimal compensation scheme and the ideal solution for different financial and hospital management level in different areas.

Simple compensation scheme was a scheme based on the result derived from the hospital department cost accounting. In this scheme, it first will calculate bed cost resulted from the cost of direct medical department, then, carry out financial cost reimbursement. Idea compensation scheme was a scheme based on the result derived from the hospital item cost accounting. In this scheme, it first will calculate difference between actual cost happened in some hospital item and priced by government, then, carry out financial cost reimbursement based on the difference. Suboptimal scheme

was a scheme intervenient above. Some item cost will be translated from correspond department cost for some regular and overlap item. Others calculated cost one by one. And the calculation of financial cost reimbursement was the mix above.

When some area selected the scheme, they must take into account all factors such as financial capacity and financial operation and cost accounting system in hospitals etc. Different scheme required different finance and hospital management level compatibly. Government finance guaranteed the government to have enough funds to invest the item of hospital cost accounting, and hospital management level can ensure the work implement favorably. At the same time, the paper also made detailed analysis about cost accounting forum, the content, the implementation steps and result check, which can effectively guide the practice.

The fifth chapter gave a full exposition of the cost accounting principle, accounting method, implementation steps and the calculation about amount of cost reimbursement for simple cost reimbursement scheme based on the result of the department cost accounting, as well as the idea scheme based on the result of the item cost accounting in the sixth chapter. For the department cost accounting, the paper firstly introduced fundamental principles such as the concept of cost accounting, object, and product costing, then, and the practice, data collection and calculation in the department, questions and solution happened in sample hospital. Among them, cost and unit cost calculations were used step-down accounting in

the department. And, item costing was used activity-based costing as accumulation method which is more advantageous in costing precision and available management. The paper also introduced the principle, pooling steps and allocation methods about activity-based costing. Among them, the key point was the confirmation of resource and activity drivers and the process of cost accumulation. Second, we all attained the figure by the way of calculation, and we also calculate the quantity about government cost reimbursement based on the cost figure. Finally, the paper analyzed the some problem such as incentive and restraint in the process of cost reimbursement.

In short, the research about government direct cost reimbursement to public hospital started from international comparison to scheme implementation. The aim of this exploration was to solve the problem that distorted hospital and doctor's behavior derived from "yi yao yang yi" and optimized the resource allocation in our public hospitals, so then to fully embody the public hospital's public interest. As far as the situation of public hospital is concerned, it was suitable to actual circumstances that government compensate directly to public hospital used different cost based on different object in terms of hospital management levels in accordance with the present situation faced by public hospitals practically.

Key words: public hospital financial reimbursement
Cost reimbursement pathway cost accounting

序

陈建国博士的新作《我国公立医院政府补偿研究》以经济学最优资源配置的理论为视角、以对医疗服务行为扭曲最小为选择补偿方式的标准,提出了以成本核算为基础的公立医院补偿方式,并且根据医院不同的数据采集程度设计出了一套相应的补偿方案。该书为我国公立医院补偿政策提供了理论基础和实际操作的方法,同时也为公立医院实施成本核算提供了参考。

从2006年开始,经过社会各界的讨论和各种方案的研究,中共中央国务院终于在2009年4月出台了《关于深化医药卫生体制改革的意见》,启动了新一轮医药卫生体制改革。“医改意见”提出建设覆盖城乡居民的公共卫生服务体系、医疗服务体系、医疗保障体系、药品供应保障体系,形成四位一体的基本医疗卫生制度。而公立医院改革是医疗服务体系改革的关键,也是解决“看病贵,看病难”的核心所在。但是公立医院改革涉及到很多历史问题,在很长一段时期内,国家对公立医院投入的比例不断减少,但是允许公立医院