

ABSRTACT

The purpose of the study is to compare the cost of six restorative dental treatment procedures between a tertiary care providing institute and a secondary care providing Institute. The two institutions are DI Maharagama and BH Awissawella and both of them are in Colombo district. Those procedures are Temporary fillings(TF), Glass inomer cement restorations(GIC), Amalgam restorations(AR), Light curing composite restorations(LCC), Root canal treatments(RCT) and pulpotomy with Calcium Hydroxide in primary teeth(Ca(OH)₂). The Step down costing approach of costing was applied in estimating the cost of these treatment procedures. All the cost items associated with these dental treatments such as personnel, overhead, equipments and furniture were taken into consideration in the cost estimation exercise. Once the unit cost of each of those procedures was estimated, an attempt was made to examine the reasons underlying the differences of unit costs between the two types of institutions.

The average cost figures at DI Maharagama were Rs.904 per TF, Rs.1629 per Amalgam, Rs.1329 per GIC, Rs.2116 per LCC, Rs.4915 per RCT and Rs.5147 per Ca(OH)₂ pulpotomy. In BH Awissawella these figures stood at Rs.637 per TF, Rs.795 per Amalgam, Rs.632 per GIC, Rs.578 per LCC, Rs.1753 per RCT and Rs.1297 per Ca(OH)₂ pulpotomy.

The personnel cost was the largest component of all the treatment procedures at both institutions. However, for each of these procedures average cost at DI Maharagama was substantially higher than the BH Awissawella. The

manpower of Dental Surgeon was utilized less effectively in DI Maharagama than BH Awissawella and higher number of minor staff and Nursing Officers were also in DI Maharagama. More wastage of materials and usage of high cost equipments were the other reasons for higher cost in DI Magharagama than BH Awissawella.

The study brought up the necessity of launching cost awareness program mess amongst all types of dental service providers and move towards the minimization of wastage which would certainly contribute to develop a more effective dental service in the country.