**Costing Estimation Data Validation Guide**

The three criteria should be used to evaluate all the data collection forms and worksheets.

1. Uniqueness

* All submitted files have unique identifier including the following
  + Hospital Number
  + Patient Number
  + Form Name

1. Completeness

* Submitted costing tool
* File name is complete with name of hospital / patient number and
* All tabs/worksheets have data
* All rows and columns are filled; no unnecessary blank rows and columns
* Time period is indicated (annual, monthly, weekly)

1. Accuracy

* Format of data entry (Texts vs. Dates vs. Numbers)
* Spelling
* Totals add up
* Data rows matches the columns; data fits the table properly

**Pharmacy:**

* Check the time period covered
  + Tab 2.1 should **ONLY** reflect annual data
  + Tab 2.2 and 2.3 may reflect annual, monthly, or weekly data as long as it is consistent for both tabs.
* Check the list of drugs and medicines
  + Number of drugs and medicines listed is realistic
* Check the unit acquisition cost
  + Unit acquisition cost reflects the cost per piece not per packaging
* Check the allocations
  + Units are properly allocated to the right ancillary and clinical departments
* Check the total unit dispensed
  + The total reflects the summation of all the columns
* Check the totals of each row and column
  + Totals should add up both vertically and horizontally

**Laboratory, Diagnostic Imaging, Operating Room, Delivery Room and Specialty Care**

* Check the list of medical equipment
  + Number of equipment should be realistic and corresponds to the services that the department provides
* Check the total value, depreciation value, and useful life years
  + Most important field is the depreciation value
  + If depreciation value is not available, total value and useful life years should at least be available
  + If both are not available, hospital should provide an estimate for both
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  + The total reflects the summation of all the columns
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  + Totals should add up both vertically and horizontally

**Human Resources**

* Check the list of personnel
  + The number of personnel is sufficient enough corresponding to the level of hospital
  + For medical personnel, positions should be standardized **ONLY** according to the following:
    - Medical specialists
    - Medical officer
    - Nurses
    - Nursing attendant
    - Midwife
    - Nutritionist dietitian
    - Physical Therapist
    - Pulmonary / Respiratory Therapist

**Central Supply Office**

* Check the categories, it should include **ALL** of the ff:
  + Drugs and Medicine
  + Medical Supplies
  + Laboratory Supplies
  + Radiology Supplies
  + Dental Supplies
  + Office Supplies (Including Non-Accountable and Accountable Forms)
  + Janitorial / Housekeeping Supplies
  + Oxygen
* Check the Consumption total cost and allocation breakdown
  + Reported in its Peso value
  + Cross check total consumption value in CSO with the expenditures reported in the financial statement, in the Finance and accounting form. If there’ a significant difference in value, flag for clarification with hospital.
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  + Units are properly allocated to the right ancillary and clinical departments
* Check the total unit dispensed
  + The total reflects the summation of all the columns
* Check the totals of each row and column
  + Totals should add up both vertically and horizontally

**Buildings**

* Check the building list
  + Floor area for each building should be indicated
  + Land area should not be mistaken for Floor area
* Check the total value, depreciation value, and useful life years
  + Most important field is the depreciation value
  + If depreciation value is not available, total value and useful life years should at least be available
  + If both are not available, hospital should provide an estimate for both
* Check the departments
  + Floor area for each department should be indicated
  + The total of floor area allocated should be close, if not, the same total floor area indicated on the Building\_general tab

**Medical Records**

* Check the time period covered
  + Tab 11.1 and 11.2 should only be annual data
  + Tab 11.3 should be weekly, if possible annual data
* Check the statistics
* Check the discharges by bed days on Tab 11.3
  + Each discharge diagnosis entered should correspond to 1 patient, meaning there is only 1 clinical department marked per row and hospitalization days refer to 1 patient.

**Finance and Accounting**

* Check the revenue line items
  + Revenue should reflect all business income and Philhealth reimbursements
* Check the expenditure line items
  + All Maintenance and Other Operating Expense should be complete especially the following:
    - Utilities Expense
    - Training and Travel
    - Repairs and Maintenance
    - Office supplies
    - Medical, Laboratory, and Dental Supplies
* Cross check values of expenditure line items with that from the CSO form
  + Check for significant discrepancies in values, flag for clarification with facility
* Check the totals of Revenue and Expenditures

**Finance and Accounting Payroll Form and Human Resources Staff Allocation**

Payroll and Staff Allocation

* These 2 tabs are of special interest since they must be validated at the same time
* Total of each personnel by category should be the same.
  + For example, if there are 10 nurses in the HR form, there should be 10 nurses in the Payroll form
* The staffing allocation of Percentage time allocated should all be equal to 100%
* The percentage time allocated to the departments should correspond to the position of the personnel
  + For example, medical officers should be allocated to wards, OR/DRs, Delivery room, OPD, ER, etc.
* There should always be an allocation of staff to every cost center that is available in the hospital. This can be cross referenced with the building costing form.