(\$M115; psychiatric (\$M151; EN (\$M130 and ophthalmology (\$M164. he top five highest mean costs for nursing components with MY-D\$G for medical inpatients were: A-4-10-III (septicaemia severe (\$M1300.98, D±811; A-4-14-III (other bacterial and parasitic infections severe (\$M1264.9, D±598.9; A-4-10-II (moderate septicaemia (\$M927, D±384.8; A-4-14-II (other bacterial and parasitic infections moderate (\$M721, D±345 and finally A-4-13-III (viral and other non-bacterial infections severe (\$M663, D±266.5.

Conclusions

he present study only took nurses' salaries into account. However, further justifications are needed to calculate the nursing costs using top down costing, in order to achieve a more accurate and cohesive result.

: 29 J 2014

Results

he nursing unit costs per day for inpatients were identified: medical (\$M101; surgical (\$M151; paediatric (\$M199; obstetrics and gynaecology (\$M219; orthopaedic