ment hospitals from charging patients in situations where that total admission cost exceeds the case rate. These public health policies aim to protect patients while promoting efficiency in hospitals. There are concerns that tertiary government hospitals might end losing money as they managed mostly complicated cases. To assess this possibility, the cost of admission for pneumonia cases admitted in the internal medicine ward of a tertiary government hospital in the Philippines was estimated. The proportion of pneumonia admissions where costs did not exceed case rates was also determined. METHODS: A random sample of admissions for two severe complication risks from January to June 2013 was obtained. Costs considered were diagnostic tests, medications, mechanical ventilator use and overhead costs. Due to the lack of billing reports, costs of diagnostics tests and medications were computed via tailored charts retrieved at overhead costs were estimated using WHO-CHOICE 2007 values for the Philippines. RESULTS: A sample of 112 moderate-risk and 42 high-risk pneumonia cases were included in the study. The mean total costs were US$ 564.55 for moderate-risk and US$ 727.01 for high-risk cases. A total cost less than the case rate of US$ 333 and 68.2% of high-risk cases had a total cost less than the case rate of US$ 711.11. Considering costs and reimbursements for all admissions, the hospital will lose US$ 25,895.11 due to moderate-risk and US$ 27,722.55 due to high-risk cases. These costs exceed the case rates of PhilHealth for pneumonia. The case rates may not be adequate to cover the total costs of admission in a government tertiary hospital in the Philippines.

OBJECTIVES: To study the cost related to the management of type 2 diabetes mellitus (T2DM) in a population with care by standard approach as a means to assist in the evaluation of health services in Brazil. METHODS: A small municipality was considered for this study, with less than 50,000 inhabitants, it is representative of 81% of the state’s municipalities and 89% of Brazil’s. The data sources used were obtained from the municipal Health Office and public data systems online. Direct medical costs were selected according to standard care recommended by the Ministry of Health and Brazilian Associations of Cardiology and Diabetes, and lately divided into the categories of analysis: Health professional salary, Procedures and tests costs, and Medication costs, both for Primary Health Care (PHC) and Medium/High Complexity Care (MHCC). RESULTS: In 2011, the total expense in a year for a user with T2DM was US$ 491.04, regarding the individual without complication, attended in PHC after developing chronic complications (either microvascular or macrovascular), the patient continues to receive PHC, but also needs the attention of specialists, therefore costs for specific treatments in MHCC services were added to the PHC costs. The sum ranged from US$ 712.86 for nephropathy to US$ 3182.59 for Acute Myocardial Infarction. In evaluation of each category of analysis, the investment made by the National Health System in the management of T2DM showed uneven distribution, where a subcategory of Health professionals salary, the PHC’s costs for each service were sorted in order to be used in the particular cases. CONCLUSIONS: The standard cost method is presented as an alternative that offers greater convenience and flexibility in the determination of costs to assist health managers in decision-making, considering the shortcomings of Brazilian’s information system.