

CALCULATION OF THE SUPPLIES AND EXPENSES BUDGET

Learning outcome

Learners will show that they are able to draw up a supplies and expenses budget for the following financial year.

Range statement

First- and middle-level managers will be able to perform the calculations and arrive at a realistic budgeted figure.

Assessment criteria

- (1) Reviewing of the year-to-date report of the past eight to nine months.
- (2) Consideration of whether new types of health programmes will have to be instituted.
- (3) Consideration of whether new medical and nursing procedures will be introduced.
- (4) Consideration of whether the *number* of patients treated per month and per year is likely to increase or decrease.
- (5) Consideration of whether the *type* of patient to be treated may possibly change, and if so, to what extent.
- (6) If there is a likelihood of increases or decreases in patient numbers, estimation of how great these differences are projected to be (for example, 25% to 30% increase).
- (7) If there is a likelihood of increases or decreases, estimation of to what extent the *types* of patient to be treated will probably increase or decrease.
- (8) Determination and incorporation of the rate of inflation.
- (9) Filling in of the hospital's prescribed forms for the budgetary estimate of each type of item.

Specific outcome

Learners will show that they can accurately determine the types and the amount of supplies for the forthcoming budgeted year.

Critical outcomes

Learners will be able to:

- calculate the approximate number of patients to be catered for

- calculate the approximate number of *types* of patient to be catered for
- correctly estimate the amounts of each *type* of supply
- correctly fill in the required forms