

What is the most accurate way to perform cost accounting for post-anesthesia care unit time?

When I perform a PACU analysis consult for a hospital, one analysis that I always like to perform is calculation of the incremental reduction in total PACU time attributable to delays in discharge. Since most patients are not delayed in discharge, this result often does not match the difference in length of stay between patients with and without a delay in discharge. [Click here](#) for the original paper, and [click here](#) for the review article summarizing the method. For a large PACU with many nurses, this analysis may be sufficient. For a small PACU, the costs may be fixed to small changes in the length of stay, as described in the preceding question. [Click here](#) to download a lecture including consideration of costing OR and PACU time.

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