

Appendix 1 Cost Per Minute in the Operating Room.

Institution/ (Reference)	Source of Information	Resources Included	Cost (USD\$)
Children's Hospital of Eastern Ontario	Finance Department.	(OR Overhead cost + OR administrative cost + OR nursing cost)/ number of OR Booking in minutes	\$ 20.37
St. Joseph Hospital. Hamilton, ON. Al-Shaiji TF. (15)	Finance Department	OR overhead +OR administrative cost + OR nursing	\$ 15.60 Nov 2005
Hospital for Sick Kids. Toronto, ON. Hancock-Howard R. J (16)	Department of Surgery	Material and equipment for surgery, OR room cost, sterilization, nursing, overhead and capital equipment.	\$ 11.16 Nov 2000
University Teaching Hospital. University of British Columbia Jansen L (17)	University Teaching Hospital. University of British Columbia	Nursing, equipment, administrative and anesthesia costs.	\$ 33.22 Dec 2009
Macario A. J (18)	Literature and on line sources.		\$ 22.00 – 133.00

Cost information was converted to US\$ at the time of data collection in the paper (July-August 2014).

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