



# Dutch costing manual

institute for Medical Technology Assessment

Leona Hakkaart-van Roijen  
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# Aim of costing manual

- Aid researchers and policy makers to perform and evaluate costing studies in economic evaluations
- Primary source for deriving costs for economic evaluations
  - Provides reference prices for various health care services
  - Provides methodological descriptions for costing studies
- Increasing quality of and comparability between studies

# History of the Dutch costing manual

- First costing manual in 2000
- Revisions in 2004 and 2010
- Newest edition published on Feb 16, 2016 (yesterday!)

# Adaptations

- Adjustment to economic guidelines
- Modular structure
- Costing categories according to Drummond
- Update of the reference prices
- Excel data file

# 2016 Costing Manual

- Background
  - Align Costing manual and Health economic guidelines
  - Periodic update
- Methodology
  - User survey
    - Generally satisfied with costing manual
    - Improve methodology
    - Update reference prices
  - Updating costing manual
  - Review expert committee and Health care institute

# Roadmap for costing studies

Step 1. Select the perspective	Step 2. Choose time horizon	Step 3. Determine cost categories	Step 4. Determine cost units	Step 5. Resource use measurement	Step 6. Valuation of resource use	Step 7. Include uncertainty
		<b>Costs within the health care sector</b>	<ul style="list-style-type: none"> <li>•Hospitalizations</li> <li>•Medical procedures</li> <li>•Medication (etcetera)</li> </ul>	<ul style="list-style-type: none"> <li>•Clinical studies</li> <li>•Registrations within health care institutes</li> <li>•Patient questionnaires (etcetera)</li> </ul>	<ul style="list-style-type: none"> <li>•Financial registrations</li> <li>•Own costing studies</li> <li>•Reference prices</li> </ul>	
		<b>Patient and family costs</b>	<ul style="list-style-type: none"> <li>•Travel costs</li> <li>•Time costs</li> <li>•Other costs</li> </ul>	<ul style="list-style-type: none"> <li>•Clinical studies</li> <li>•Patient questionnaires</li> </ul>	<ul style="list-style-type: none"> <li>•Standard values</li> <li>•Quality of life</li> <li>•Replacement method</li> <li>•Opportunity costs</li> </ul>	
		<b>Costs in other sectors</b>	<ul style="list-style-type: none"> <li>•Productivity costs</li> <li>•Other costs</li> </ul>	<ul style="list-style-type: none"> <li>•Patient questionnaires</li> </ul>	<ul style="list-style-type: none"> <li>•Friction cost method</li> </ul>	

# Methodology

- Reference prices for health care services
- Micro costing
- Data on expenditures and volumes
- Charges

# Costs within the healthcare sector

- Reference prices: standard unit prices
  - Hospital care
  - Day care
  - Emergency care
  - Medication
  - Diagnostics
  - GP
  - Paramedical care
  - Elderly care
  - Home care
  - Mental health care



# Patient and family costs

- Informal care costs
- Travelling costs

# Costs in other sectors

- Productivity costs
  - Friction cost method

# Dissemination

- Costing manual
  - Dutch Healthcare Institute
- Excel file
  - Hosted by Dutch Healthcare Institute
- International scientific publication