



Dutch costing manual

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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
		Costs within the health care sector	<ul style="list-style-type: none"> •Hospitalizations •Medical procedures •Medication (etcetera) 	<ul style="list-style-type: none"> •Clinical studies •Registrations within health care institutes •Patient questionnaires (etcetera) 	<ul style="list-style-type: none"> •Financial registrations •Own costing studies •Reference prices 	
		Patient and family costs	<ul style="list-style-type: none"> •Travel costs •Time costs •Other costs 	<ul style="list-style-type: none"> •Clinical studies •Patient questionnaires 	<ul style="list-style-type: none"> •Standard values •Quality of life •Replacement method •Opportunity costs 	
		Costs in other sectors	<ul style="list-style-type: none"> •Productivity costs •Other costs 	<ul style="list-style-type: none"> •Patient questionnaires 	<ul style="list-style-type: none"> •Friction cost method 	

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