

## CONTEXT

The valuation of resources consumed, i.e. the **choice of unit cost**, varies according to the perspective adopted and determines the results of economic evaluations. For this reason, there is a **need to harmonize practices** on this costing methodology to ensure consistency and comparability of economic evaluation to guide public decision-making. The **methodological guidance for economic evaluation** at the French Health Authority (HAS)[1] provide recommendations but is still very broad on the subject and **without consensus**.

In France, the perspective adopted to document cost-effectiveness is the **collective perspective (requires the use of production costs)**, a **French specificity** that does not exist in Anglo-Saxon literature. When relevant sources are not available, the healthcare system perspective may be adopted in the reference analysis.



### Collective perspective

- Covers all individuals or institutions affected by the production of an intervention : users and informal caregivers, care providers and providers of medico-social aid
- Overall viewpoint : valuation of all the resources consumed in the production of care



### Healthcare system perspective

- Focuses solely on health care production (stays, procedures and health care products)
- Restricted viewpoint : costs falling on healthcare budget

*Note: the societal perspective is not recommended by HAS in the reference analysis as it involves resources which are not directly included in the care production process, for example productivity loss.*

## RESULTS

The assessment of main direct costs distinguishes resources used by the intervention (cost of acquisition/administration, cost of adverse events) and resources used by healthcare (follow-up, co-morbidities, caregivers, concomitant treatments, end-of-life, etc.). Different sources of costs and how they are used from each perspective are presented in Table 1. In practice, it is not possible to use production costs for visit, outpatient procedures and other medical goods

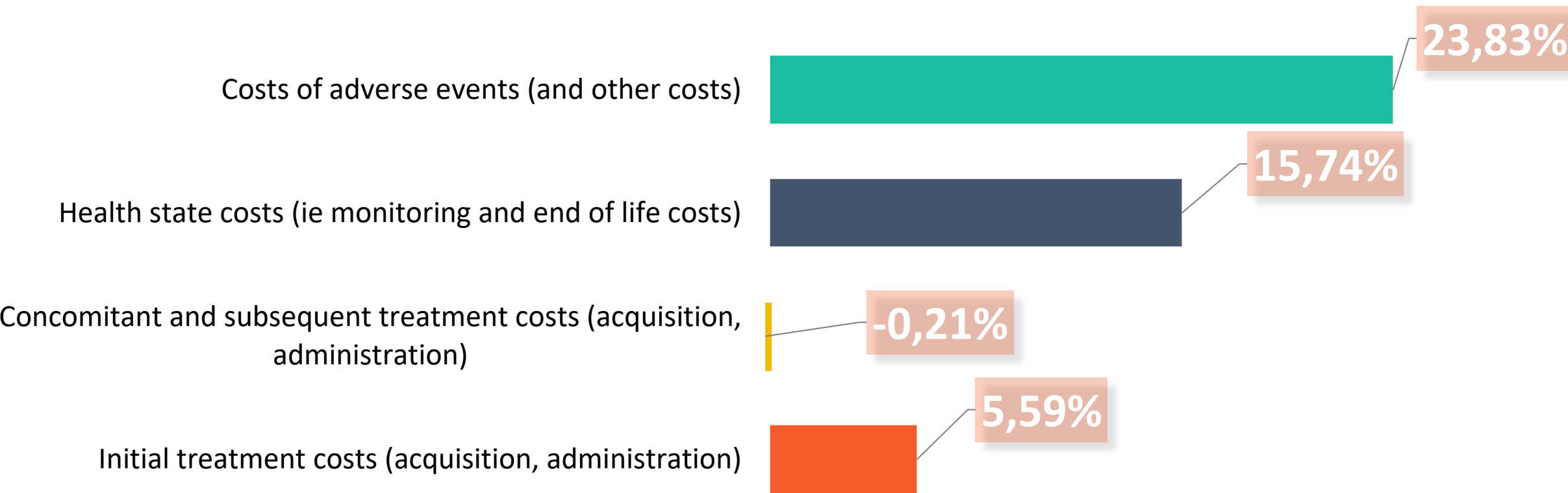
TABLE 1: NON-EXHAUSTIVE LIST OF SOURCES USED FOR MAIN COST ITEM

Type of care	Information provided	Main database
Hospital stays	General exhaustive data for hospital stays	Medical based information system (PMSI) provided by Scan santé
	Aggregated data (equipment, specific activities, number of stays) per institution	Annual statistic of health care institutions (SAE)
	Production costs, daily costs of care	National costs studies (ENC)
	Unit costs	Scan santé
Non-hospital care	Reimbursement data	National health insurance database
Medicines	<ul style="list-style-type: none"><li>Use of medical products</li><li>Amounts reimbursed</li></ul>	Open MEDIC available on the National health insurance database
	Prices of approved drugs	Treatments database available (BdM_IT) on the National health insurance database
	Pricing information on products and services	Products and services database (LPP)
	Adverse events	<ul style="list-style-type: none"><li>Literature (including HAS approved economic evaluations)</li><li>Homogeneous patient group (GHM)</li></ul>

**Two main sources of cost valuation** are identified and recommended by the HAS: GHM\* cost data (from the national costs study) in collective perspective and GHM tariffs (from the PMSI) in Health Insurance perspective. However, these costs can come from a wide variety of sources, and the resulting estimates or methodological trade-offs need to be justified and discussed with experts on a case-by-case basis. These data are used to measure the opportunity cost of the innovation evaluated, making it a real challenge for economic evaluation.

\*GHM = Groupe Homogène de Malades (equivalent to Diagnosis Related Group - DRG)

FIGURE 1: DIFFERENTIAL COSTS FOLLOWING CHANGES IN THE SOURCES OF COSTS (EXAMPLE OF PROSTATE CANCER TREATMENT)



Nevertheless, the heterogeneity of sources within a single perspective has little impact on the results (cf. Figure 1), as well as between the perspectives: for example, the cost differential between the two perspectives is only 9% in a radiopharmaceutical treatment in prostate cancer.

## CONCLUSION

Cost standardization is a challenge for economic evaluation submitted in HAS, especially as these standardized costing guides exist for several countries. A French Reference Unit Cost of Health-care Services should be developed and shared. Unit cost projects based on health insurance databases are underway in France

## OBJECTIVES

**Our objective is to compare the sources used for the collection and the valuation of costs and thus measure the differences according to the perspective chosen.**

## METHODS

A **review of the sources** for each cost item available was carried out. Two approaches were combined:

- Detailed examination of open access databases, data derived from national agencies or ministry websites
- Analysis of costs or parameters usually difficult to estimate.

Cost differentials for each item are presented in the context of prostate cancer treatment.

Oncology efficiency dossiers are the most frequently submitted to the CEESP, therefore our analysis focuses on the costs needed to conduct an economic evaluation for cancer in France.

## DISCUSSION

- The French healthcare system is becoming increasingly complex with changes in hospital and outpatient care provided by healthcare professionals. Moreover, guidelines are not necessarily keeping pace with innovations and new costing methods.
- The valuation of costs can also generate dilemmas between :

- Updating data and retaining older and consolidated data (e.g.: annual number of PMSI hospital stays);
- Using reliable foreign data sources (e.g.: English data in the right therapeutic indication) and less specific French data;
- Selecting reliable costs that are not detailed (e.g.: aggregated costs from a publication) and carrying out micro-costing which may not be robust when precise data are not available.

- Some countries have shared databases listing the parameters needed to assess costs (**national standard unit cost guides**).

- Dutch health economic guidelines include a costing manual, which describes preferred research methodology for costing studies and reference prices to ensure high quality studies and comparability between study outcomes. The Canadian Agency for Drugs and Technologies in Health (CADTH) also produced a Guidance Document for the Costing Process.



### REFERENCES

[1] Haute Autorité de Santé. (2020). Methodological guidance : Choices in methods for economic evaluation. Retrieved from [https://www.has-sante.fr/upload/docs/application/pdf/2020-11/methodological\\_guidance\\_2020\\_-\\_choices\\_in\\_methods\\_for\\_economic\\_evaluation.pdf](https://www.has-sante.fr/upload/docs/application/pdf/2020-11/methodological_guidance_2020_-_choices_in_methods_for_economic_evaluation.pdf)

