

(1) Andalusian School of Public Health/Escuela Andaluza de Salud Pública (EASP), Granada, Spain; (2) CIBER en Epidemiología y Salud Pública (CIBERESP)/CIBER of Epidemiology and Public Health (CIBERESP), Spain; (3) Instituto de Investigación Biosanitaria ibs, Granada, Spain; (4) University of Granada, Spain

In order to allow multi-country studies and the transferability of cost variables it is necessary to ensure the equivalence of effectiveness and cost concepts across study settings. In EE, costs are usually computed as the product of units of each resource used times its unit cost. To ensure the validity of the transferring cost information across settings the various concepts of cost and the methods to estimate the respective monetary values should be identical or, at least, as similar as possible.

Two online workshops were held: 1) to identify cost concepts that account for differences in health care costs, and 2) to explain the technical aspects (e.g., how to search for data, how to submit them, etc.)

- Items (Personnel costs based on 12, 13, 14 payments, seniority of personnel, complexity of a patient, extra hours; Hospitalization – day vs episode; Lab tests – detailed info vs cost per department; Specialist visit -)
- Item subtypes (CT with/without contrast, age, part of body, inpatient vs. outpatient, etc.; Ambulance service – long distance vs short distance, urban vs interurban,)
- Unit of measurement (Ambulance service – cost per journey, cost per km, annual cost per service)

1. Huge cross-country variations in item subtypes definitions as well as in the resources included in those items.
2. Many of the sources of health care costs used in EE are not publicly available. Sometimes unit costs come from ad hoc studies.
3. Obtaining unit costs is much easier than obtaining methodology, that is, the resources that are included in the final cost - "Nobody knows".

Category	Subcategory	Unit of Measurement	Type of Unit	Type of Unit Value
Type of Institution	Country	Consumer Price Index	Currency	Currency Exchange
Region				

Item	Item subtype	Item in local language	Year	Country	Region	Nº of units	Unit of measurement	Local price	Local currency	Price in euro	Type of institution	Source of unit cost	Reference of unit cost	Notes
GP	35 h/week	Clinico geral	2019	Portugal		1	hour	14.86	Euro	14.86	Primary care	Sindicato Independente dos médicos	https://www.simedicos.pt/fotos/editor2/ficheiros/tab	
GP	40 h/week	Clinico geral	2019	Portugal		1	hour	16.34	Euro	16.34	Primary care	Sindicato Independente dos médicos	https://www.simedicos.pt/fotos/editor2/ficheiros/tab	
GP		Zdravnik specialist	2019	Slovenia		1	hour	21.23	Euro	21.23	Hospital	Zavod za zdravstveno zavarovanje Slovenije	http://www.zzs.si/Zzs/info/egradiva.nsf/o/37D1B2F27B05C343C12583B7002D	
GP		Allmänläkare	2016	Sweden	Skane	1	hour	565	Swedish krona	59.16	Hospital	Koncernkontoret. Avdelningen för Hälso- och sjukvård	https://www.hj.se/siteassets/2.-patientadministration/avgif	
GP		General practitioner	2017	England		1	hour	148	British pound	166.81	Primary care	Unit Costs of Health and Social Care 2018	https://www.pssru.ac.uk/project-pages/unit-costs/unit-costs-2018/	with qualification costs, excludes travels
GP		General practitioner	2017	England		1	hour	125	British pound	140.89	Primary care	Unit Costs of Health and Social Care 2018	https://www.pssru.ac.uk/project-pages/unit-costs/unit-costs-2018/	without qualification costs, excludes travels