

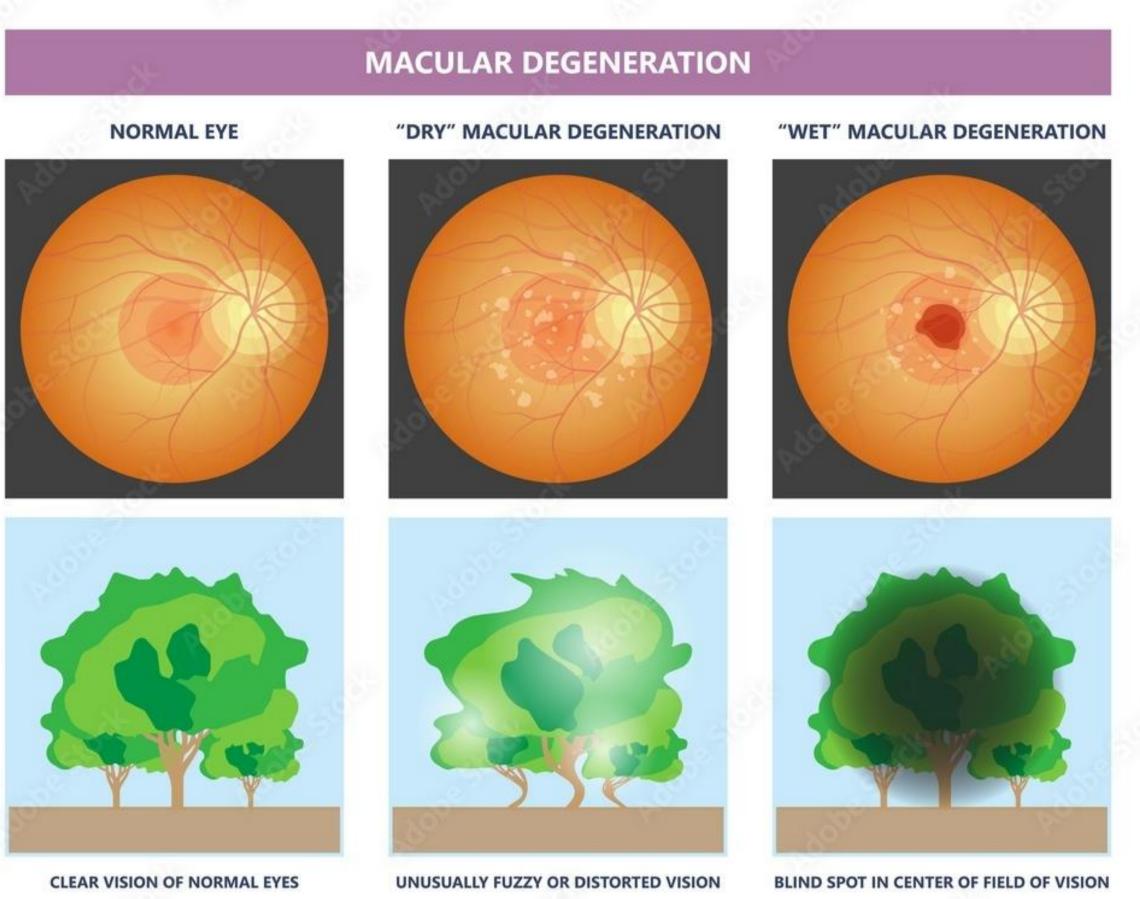
Value-based healthcare (VBH): Application of Time-driven-activity-based

costing (TDABC) methodology in an ophthalmic clinic for patients with macular



degeneration (MD)

Dacheva, A¹, Vutova, Y¹., Djambazov, S.¹
1 HTA Ltd, Sofia

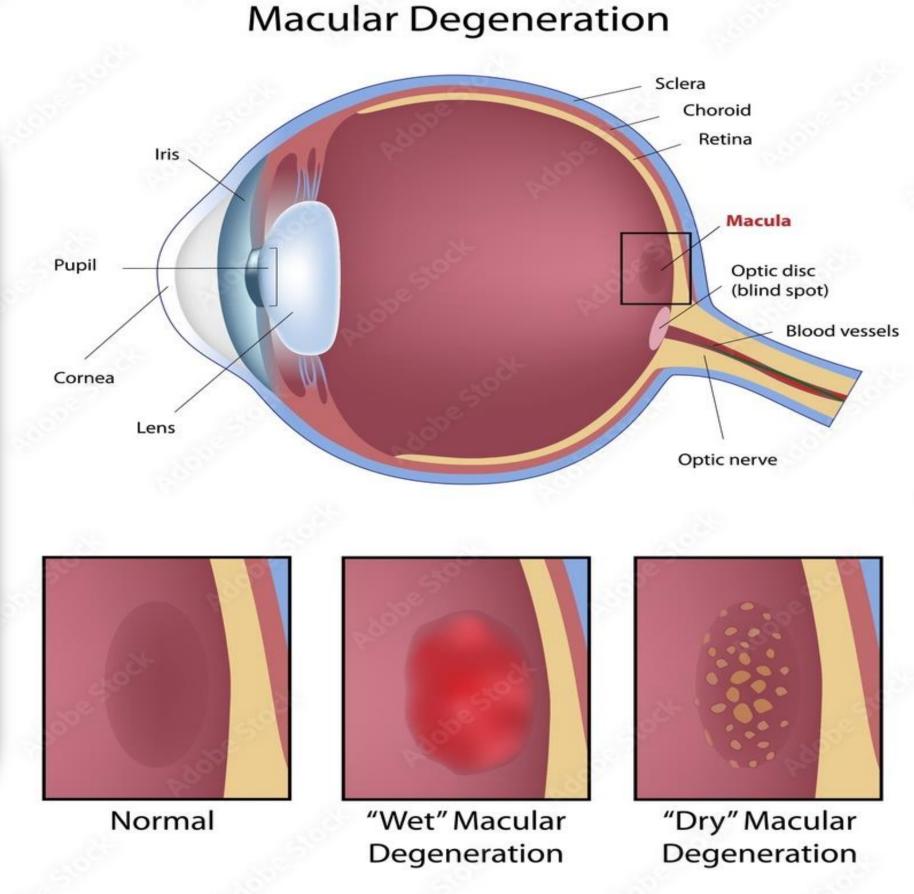


Objectives: TDABC is a long-term strategy that aims to define an accurate measure of labor productivity and to identify its determinants. The objective of this study is implementation of TDABC in an ophthalmic clinic. It aims to fill the current gaps by delivering evidence-based recommendations for improving performance and on the determinants of labor productivity, increased capacity, possibly including outcomes measurement.

Figure 1: Visualization of MD

Methods: TDABC is a methodology that calculates the costs of healthcare resources consumed as a patient moves along a care process by building processed maps. TDABC system follows a bottom-up approach - costing strategy and financial outcomes. The unit cost per activity is obtained by adding the individual cost of all the tasks necessary for its execution.

In turn, the data were processed using Excel and following the methodological procedure. The data relates to the year 2022.



Results: Process maps were built for macular degeneration, costs of intravitreal injection of anti-VEGF inhibitors were calculated. Our study demonstrates improved wait times and increased capacity up to 50% by reallocating resources. Ongoing emphasis on provider engagement and development resulted in improved communication with referrals and patients, automatization of administrative processes and facilitated patient path.

Figure 2: Comparison of MD types

Value-Based Health Care Benefits Suppliers Society Patients Providers) Payers Lower costs & Reduced healthcare Higher patient Alignment of Stronger cost better outcomes spending & prices with controls & satisfaction healthier population reduced risks patient rates outcomes

<u>Conclusion:</u> TDABC provides a framework to identify process improvements for health care delivery. TDABC, by establishing a capacity cost rate for each resource consumed in a care process provides a blueprint to assist providers to implement efficiencies and make cost-conscious decisions. A multi-disciplinary, value-based care framework incorporating TDABC provides the tools to demonstrate "value" at local level and beyond.