

# Value-based healthcare (VBH): Application of Time-driven-activity-based costing (TDABC) methodology in an ophthalmic clinic for patients with macular degeneration (MD)



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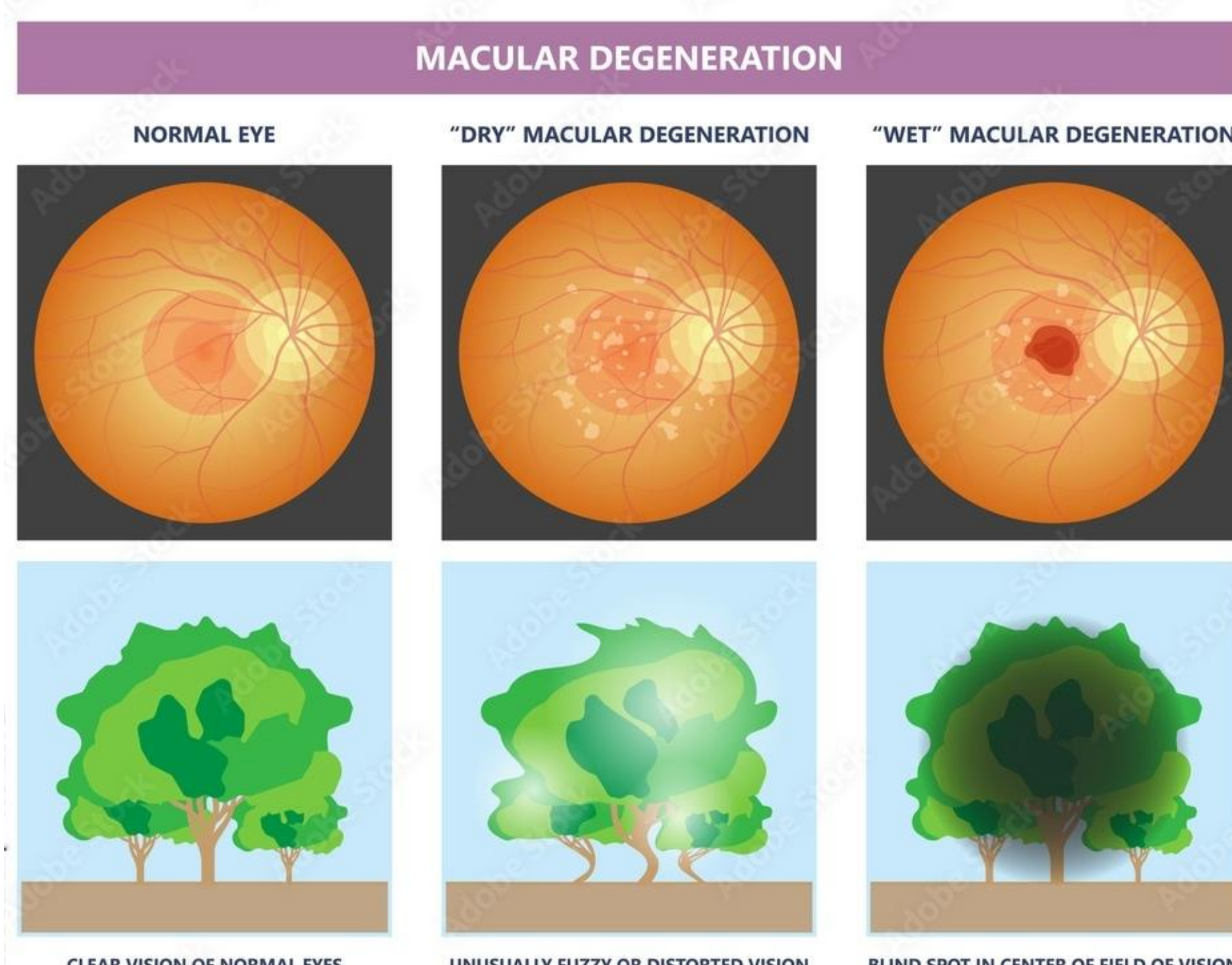


Figure 1: Visualization of MD

**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.

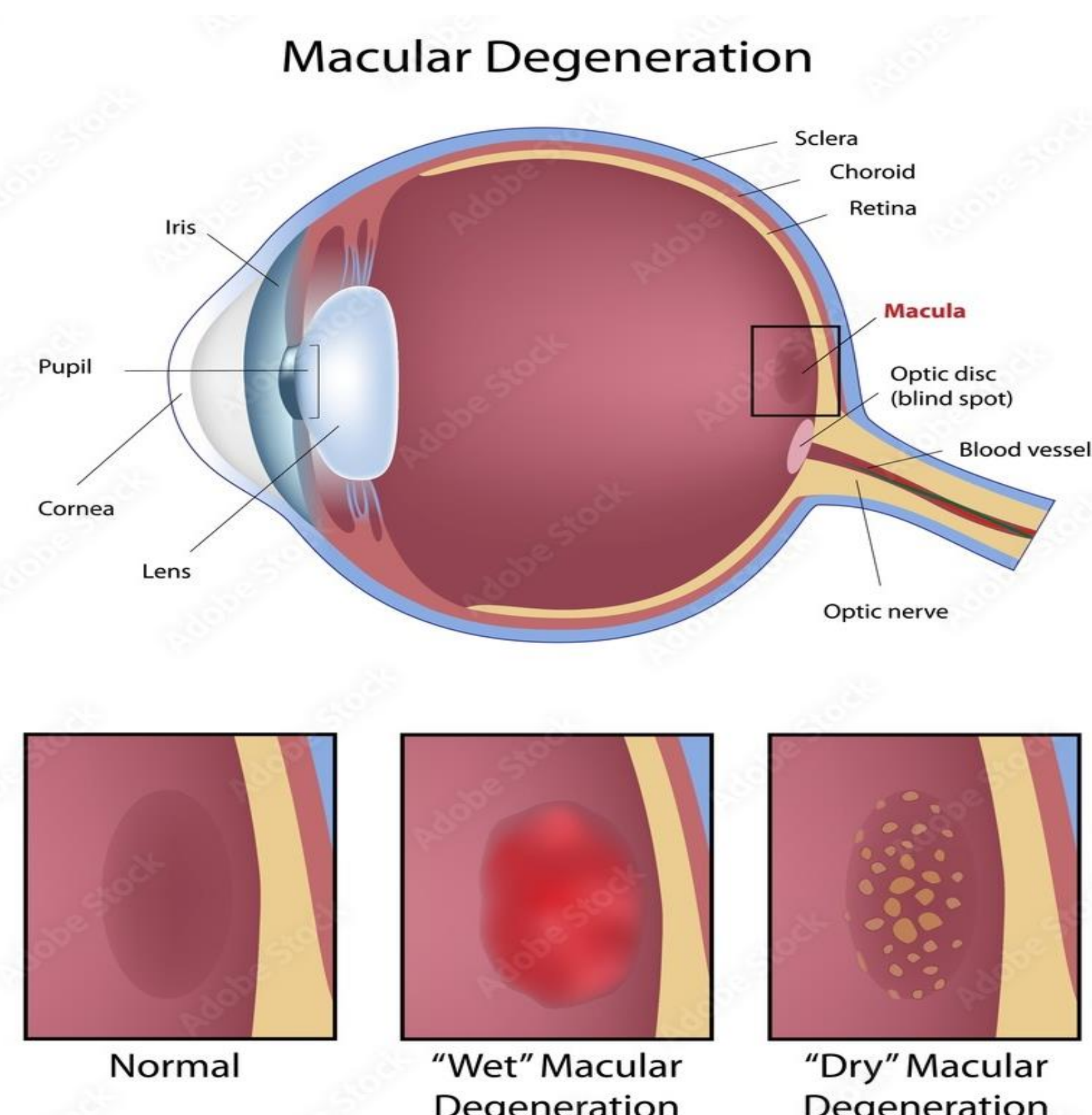
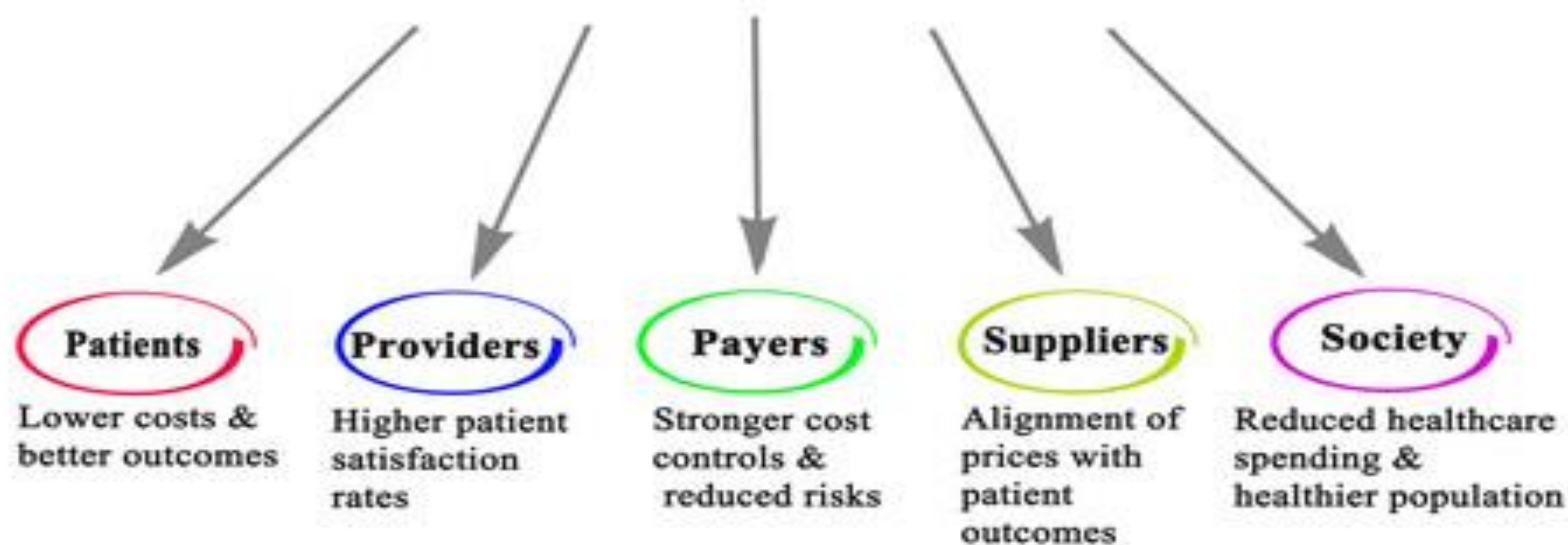


Figure 2: Comparison of MD types

**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.

## Value-Based Health Care Benefits



**Conclusion:** 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.