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A review of costing tools: an exercise to inform a design of a costing tool

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Background and aim

Costing studies collect, analyse and report cost information in different ways. Because cost data is highly dependent on contextual factors, it cannot be generalisable. Therefore comparisons of similar interventions within and between countries are limited. Costing studies should, however, be transferable to similar settings. Our aim was to review costing tools in order to identify gaps and strengths in methods used to collect cost information for health care intervention. Information gathered through this exercise was used to design a costing tool aimed at collecting comparable data for community based interventions aimed at improving neonatal health in seven African countries.

Methods

We were interested in tools that focused on HIV; or maternal and child health, and that were developed recently (2000-2005). We therefore purposefully selected four tools. We reviewed the selected tools by examining four broad pre-agreed categories. First, we examined the target audience for the tool and how data would be collected using this tool. The second category addressed the remit of costing tool, such as the costing perspective, whether the tool measures total cost or incremental cost, and whether it included a community based aspect. Thirdly, we assessed the output that could be generated from the tool, for instance financial and economic costs, capital —and- recurrent costs and start up costs. Finally we identified other strengths and weaknesses, such as issues relating to the measurement of staff time.

Findings

The content of the various tools, especially the level of detail included, reflected their different purposes. Two tools were intended for programme managers whilst the other two were research tools. One common limitation related to the approach to the assessment of staff time, hence costs. Three tools examined and distinguished between intervention and non-intervention time, only accounting for time explicitly spent on intervention. This approach could result in an underestimation of staff time. In addition it does not allow for an explanation of staff time differences.

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Another notable gap in relation to community health worker interventions was the fact that attrition was not measured, nor its costs.

Conclusion

This exercise demonstrates the importance of reviewing costing tools as they inform the design and conduct of economic evaluations. The review of the tools was useful in identifying overlaps and challenges. In addition, we were able to identify areas that required strengthening, such as collecting data on aspects important to CHW's and approaches to collecting data on staff time.