Abstract

Budgetary Impact Analysis (BIA) applied to health care can be defined as the estimate of the net financial costs that a given intervention would represent for a health care institution given the case it was covered. Routinely, BIAs are used to decide the inclusion or exclusion of drugs in therapeutic schemes; actually, the increased use of BIAs have raised awareness about the fact that health economic evaluations represent a partial view in the analysis of the consequences of incorporating health technologies. This paper seeks to identify the determinants and components of BIA, and to describe the development of a spreadsheet model that enables us to assess the Budget impact of any health technology and perform estimations with differing degrees of complexity. Its design explicitly adapts to the user skills and gaps in information, thus seeking to promote the development of these tools in the management fields in our countries.

Keywords

Health economics, Health care costs, Costs and cost analysis, Economics, Pharmaceutica, Methodology (source: MeSH NLM).