a similar number of cycles in the non-cirrhotic for both the simple and complex models. The model-based on the number of cycles in F0/F3 before transitioning to F4 (the simple model); (2) the minimum number of cycles from F0 to F4 adjusted for the fibrosis stage distribution; (3) the (I-T)−1 matrix equal to the average number of cycles in each Fn stage based on (1) and (2); (4) the T matrix corresponding to the transition probability for F0 to F1. RESULTS: Based on the F0/F3 to F4 TP of 0.04 and a fibrosis stage distribution of 23% F0 & F1, 27% F2 & F3, we obtained an F0 to F1+TP = 0.097. For both the simple and complex models E was equal to 25. However, the sum of cycles in the non-cirrhotic states after only 50 cycles were 20.12 and 21.92 for the simple and complex models respectively. Taking into account a 2% discounting the sums were 13.83 and 8.59. CONCLUSIONS: Markov models are sensitive to their structure, even when properly fitting the TP. For HCV, changing from a simple to a complex model is not trivial.

PM38
THE COST OF TREATMENT OF THE NEW ANTIVIRAL THERAPIES AGAINST THE HEPATITIS C VIRUS
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OBJECTIVES: The main objectives of this study were to analyse the costs of treatment of the new antiviral therapies against the Hepatitis C virus (HCV) submitted to the Department of Health Technology Assessment of the National Institute of Pharmacy and Nutrition. METHODS: In our analysis, we examined the cost of treatment with the available interferon (IFN)-based and IFN-free therapies based on the current PUPHA database from the official website of National Health Insurance Fund of Hungary. The cost estimates have been made in two different ways from the payer’s and the patient’s perspective. RESULTS: The cost of single treatment with the available interferon (IFN)-based and IFN-free therapies based on the sustained virologic response (SVR) which has become the best indication of therapeutic success.

PM39
RESOURCE USE MEASUREMENT IN TRIALS CONDUCTED IN CARE HOMES: A STRENGTHENING BETWEEN DATA COLLECTED FROM GP RECORDS AND CARE HOME RECORDS
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OBJECTIVES: A recent research found that resource usage measurement has been limited in comparison to the amount of research focussed on measuring outcomes within the economic evaluation context. This study was designed to assess the level of agreement between two different sources of health and social care resource use data collected on care home residents. METHODS: The methods were informed by a review of level-of-agreement studies concerned with resource use in elderly care settings. The study involved four different care settings, each divided into two categories. Outcome were drawn in 3 main categories: outpatient, inpatient and emergency (pre-hospitalization) costs. Macroeconomic result categories, Tax and Work policy, tariffs for healthcare services could make significant impact and guarantee sustain economic feasibility. Human productivity is the main national asset for economic recovery, so, health care system could make significant impact and guarantee sustain economic feasibility. The study found that a range of methods are used to measure resource use in care homes.

PM40
ARE QALYs AN APPROPRIATE MEASURE TO USE WHEN EVALUATING PUBLIC HEALTH INTERVENTIONS IN THE UK?
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OBJECTIVES: Quality-adjusted life years (QALYs) are commonly used in health technology appraisals, including those by NICE in the UK. However, QALYs only include ‘health-related’ quality of life (QOL) which may not apply to interventions that may have benefits and costs that fall outside of the NHS. NICE recommends that public health economic evaluations take a cost consequence or cost benefit approach and present a public sector or societal perspective. However, it is not clear how or if the costs and benefits that fall outside the NHS should be incorporated into this threshold for cost-effectiveness. The objective of this research was to investigate the current use of QALYs in public health economic evaluations and its implications for future research.

PM41
BUDGET IMPACT ANALYSIS IN THE UK SETTING – KNOW YOUR AUDIENCE
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OBJECTIVES: When developing a budget impact model (BIM) the design stage is key. A particular element which should be carefully considered during the design phase is the perspective and in particular who the audience will be. The objective of this study was to identify who the potential users and healthcare decision-makers may be and what elements should be captured within the BIM to meet their requirements. Methods: Research was conducted in a staged approach. The first stage involved identifying the different types of potential users of a BIM. Following identification of these different users, the next stage of research sought to determine the cost criteria each user is expected to assess a BIM against, thus informing what should be captured in an analysis. The final stage then identified what cost categories are required in a BIM to satisfy these criteria. RESULTS: Two main types of providers and commissioners were identified: providers and commissioners. The criteria that a provider is expected to consider is: what is the incremental cost and resource use implications of providing the intervention in question? What is the incremental cost that will be received for providing this intervention? Whereas, the criteria that a commissioner is expected to consider is: what is the incremental cost of commissioning the provision of the intervention? Is there any added value in terms of quality, capacity or outcomes? An example of appropriate costs which are aligned with the perspective of a provider and commissioner would be NHS reference costs and national tariffs, respectively. CONCLUSIONS: Determining the audience of a BIM is crucial in designing a model fit for purpose. Key requirements of a BIM will be dependent on the audience, in particular capturing costs appropriately. Research should be conducted for other countries.

PM42
STRUCTURE OF HEALTH-RELATED DIRECT COSTS IN UKRAINE - THE FIRST STEP OF ANALYSIS
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OBJECTIVES: In current study to be validated internally in Ukraine with the State-Healthcare, measures costs (laboratory or instrumental required by healthcare standards); treatment costs (single intake or course required by healthcare standards); diagnostic measures costs (laboratory or instrumental required by healthcare standards). Inpatient costs: hospital-days costs (daily accommodation & care); outpatient visit costs (physician and practice nurse) record-