private sector in Turkey and as of 2009, 71.5% of total dialysis treatment was administered by the private sector. The aim of the study is to calculate the average cost of dialysis seance for Turkey. **METHODS:** A Cost model was designed with main costs including pharmaceutical, medical device, personal, financial, depreciation, tax and other cost. 75 dialysis clinics, already audited by international independent organizations, were included in the analysis. **RESULTS:** A total of 7.102 and 7.090 patients were treated, 1.018.712 and 1.028.392 seances were administered in the selected clinics in 2009 and 2010, respectively. The total costs were calculated as 166 million TL and 163 million TL in 2009 and 2010. Personel costs had the highest share (35.14% and 35.90%) followed by pharmaceutical and medical device costs (27.16% and 26.20%) for 2009 and 2010, respectively. Average seance costs were calculated as 163.40 TL and 164.07 TL for 2009 and 2010. **CONCLUSIONS:** The Social Security Institution reimburses 135 or 145 TL per dialysis seance depending on the treatment. However, as the study results show this reimbursement rate is below the real cost. This may cause dialysis center's not to provide health care for government reimbursement agency or going to close due the financial difficulties. Closing of private centers may efect system especially patients, because of dialysis treatment was administered mostly by private sector.

PHS34
THE COST OF MANAGEMENT OF COMMON CARDIOVASCULAR DISEASES IS HIGHER ON WEEKENDS AS COMPARED TO WEEKDAYS

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OBJECTIVES: While it is targeted to give the best health care to patients in emergency room (ER), the economic consequences of the management approach should also be considered seriously. In this report, the comparison between weekdays and weekends, of the cost of management of the most common cardiovascular reasons for admission to ER is presented. **METHODS:** The invoices generated for admissions within years 2009-2011, to ER with the presenting diagnoses of (1) hypertensive diseases, (2) heart failure or (3) cerebrovascular diseases were reviewed. Invoices were prepared in Turkish Liras (TL). Mid-year TL/€ conversion rates were used (2.1567, 1.9494 and 2.3435 TL/€ in 2009, 2010 and 2011, respectively). The analysis was performed form the payer's perspective. **RESULTS:** For patients with hypertensive diseases (n=18,372), average total cost of health care on Saturdays and Sundays was 15.92€. This figure was 9.6% and 6.9% higher than the total cost on Monday and the average total cost on weekdays, respectively. The cost of procedures on weekend was 14.69€. This was 8.4% and 4.0% higher than the cost on Monday and than the average cost on weekdays, respectively. Average cost of medications on weekend was 1.00€. This was 16.7% and 48.0% higher than the cost on Monday and than the average cost on weekdays, respectively. Total costs on weekends were also higher than on Mondays (and weekdays average) in other diseases; 46% (38%) for heart failure and 5% (3%) for cerebrovascular diseases. **CONCLUSIONS:** The cost of management was higher on weekends than weekdays for cardiovascular diseases with different nature of courses. Therefore we suggest that this amount of change in cost in ER is not related with the clinical parameters. The reason for this high weekend cost might be inappropriate use of health care on weekends, because the support and supervision of the multidisciplinary approach are weakened on weekends.

PHS35
THE DISTRIBUTION OF OUTPATIENT PHYSIOTHERAPY SERVICES IN HUNGARY

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OBJECTIVES: To evaluate the activity of the outpatient care physiotherapy services in Hungary, according to the International Classification of Diseases (ICD) code system. **METHODS:** Data were derived from the countrywide database of Hungarian Health Insurance Administration (HHIA), based on official reports of outpatient care institutes in 2008. The total number and the distribution of physiotherapy services were evaluated according to all of 21 ICD code groups for the year 2008. The different types of treatment codes are listed in the chapter of the Guidelines of HHIA for 'Physiotherapists, massage-therapists, conductors and other physiotherapy practices'. **RESULTS:** The total number of physiotherapy services provided in 2008 was 28943680 interventions, of which the 20 most frequent treatments accounts for 72.03 % (20848928) of total services. The three ICD groups with the highest number of cases were found as the followings: 1) Diseases of the musculoskeletal system and connective tissue (60.74%); 2) Injury and poisoning (10.50%); and 3) External causes of morbidity and mortality (6.29%). **CONCLUSIONS:** The physiotherapy services occurred with the highest incidence in cases of the 'diseases of the musculoskeletal system and connective tissue' ICD group. Therefore, authors suggest structuring the health care system and distributing resources to follow the needs supported by our findings.

PHS36
COST DRIVERS OF HOUSEHOLD TREATMENT OF PRESUMPTIVE MALARIA IN HOME-BASED MANAGEMENT OF MALARIA IN EJISU-JUABEN MUNICIPALITY

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OBJECTIVES: Home-Based Management of Malaria (HBMM) is one of the key strategies to reduce the burden of malaria for vulnerable populations in endemic countries. The strategy seeks to allow caregivers to have immediate health care from some selected and trained community members. The study sought to identify the cost drivers of presumptive malaria treatment and cost of seeking care from the community medicine distributors (CMDs). **METHODS:** A cross-sectional study was done in the Ejisu-Juaben Municipality in the Ashanti Region. The study involved randomly selected 400 caregivers, (10) health staff and (90) community-based medicine distributors (CMDs). Structured questionnaires were employed to collect these data. Data was analyzed into descriptive statistics with SPSSS version 17 software. Test for associations were done at 95% confidence interval. **RESULTS:** With the assumption that transport cost and food cost were zero (0) in HBMM, the cost of treatment of malaria for children between 6-11 months ranged from GH#P0.01-1.00 (± 0.19 STD), while children between the ages of 12-24 months ranged from GH#1.00-1.50 (±0.04 STD) and 36-59 months ranged from GH#2.00-3.00 (±0.30 STD). Generally cost was described as affordable and drivers of treatment cost were level of severity of the illness, distance to the homes, time spent in traveling and in the consumer's homes as well as the number of population within the CMD's catchment area. **CONCLUSIONS:** Cost incurred in accessing HBMM treatment was affordable to caregivers. Drivers of treatment cost in HBMM varies from the caregivers and care seekers.

PHS37
COST MINIMIZATION ANALYSIS IN THE TREATMENT OF COMMUNITY ACQUIRED PNEUMONIA IN UKRAINE

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OBJECTIVES: Despite the fact that the overall incidence of respiratory diseases tends to decrease, in Ukraine the prevalence of community acquired pneumonia is high enough: in 2011 it was 494.3 per 100 thousand of the adult population. The aim of our study was a comparative study of technology inpatient and outpatient treatment of community acquired pneumonia not severe course. Clinical protocol of Ukraine about treatment of patients with community acquired pneumonia admits outpatient and inpatient treatment. **METHODS:** Using the method of cost minimization we analysed the treatment of patients with not severe community acquired pneumonia in the course of therapeutic department (1-st group, 120 patients) and hospital outpatient (2-nd group, 108 patients) under the supervision of physicians outpatient department. In all cases, the treatment was successful and ended with recovery of patients. **RESULTS:** The average duration of treatment of 1-st group was 9,1 ± 1,7 days, second group - 10,4 ± 2,0 days. Total cost of investigation and treatment of patients in first group was €9,265.49, similar costs in second group was €4,409.82 (1 EUR = 9,98 UAH). Average direct costs of treatment per patient in first group was €60.65, indirect costs amounted to €16.56. Total cost of treatment per patient in first group amounted to €77.21. The total cost of treatment per patient in second group was €40.83, of which direct costs accounted for €30.91, and indirect - €9.93. Thus, the outpatient treatment of a patient with pneumonia were €36.38 cheaper than inpatient treatment. **CONCLUSIONS:** The treatment of patients with community acquired pneumonia in hospital is more expensive than outpatient treatment. Rise occurs both by indirect and by direct costs.

PHS38
COST-EFFECTIVENESS ANALYSIS OF A HELPLINE FOR SUICIDE PREVENTION

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OBJECTIVES: As Flanders (Belgium) has an average suicide rate of 1.76 times that in the EU, prevention of suicide is important to counter the negative consequences that are associated with suicide and suicide attempts. The objective of this study was to evaluate the cost-effectiveness of 'De Zelfmoordlijn', a suicide prevention helpline in Flanders. **METHODS:** An age-, gender- and medium (chat or telephone)-dependent Markov model with a time horizon of 10 years and a 12-month cycle-length was developed in order to predict cumulative costs and QALYs (quality adjusted life years) in a high-risk population. Costs were taken from a societal perspective. The model consists of six transition states: the initial phase, first non-fatal attempt, non-fatal re-attempt, follow-up, fatal attempt and death of other causes. A scenario with the existence of the helpline was compared with a scenario without its existence. The effect of the helpline was derived from published literature. Uncertainty was taken into account by carrying out one-way and probabilistic sensitivity analysis. **RESULTS:** Over a period of 10 years, it is estimated that 35% of suicides and suicide attempts can be avoided in this high-risk population, due to the suicide helpline. By means of the chat sessions and telephone service 'De Zelfmoordlijn' increased average QALYs respectively by 0.057(-0.029-0.143) and 0.099 (0.050-0.148) for men and by 0.034 (-0.015-0.081) due to the telephone service in women. The chat service led to a QALY neutral result in women (-0.002; -0.097-0.093). The total costs decreased, resulting in net societal savings in men of €2652 (€2094-€3521) for the chat service and €2010 (€1600-€2444) for the telephone service and in women of €1930 (€1408-€2489) and €1496 (€1116-€1910) respectively. **CONCLUSIONS:** This modeling exercise predicts that 'De Zelfmoordlijn' is a cost-effective, net saving, intervention to prevent suicide in a high-risk population.

PHS39
COST-EFFECTIVENESS OF A NURSE-LED INTEGRATED CHRONIC CARE APPROACH VERSUS USUAL CARE IN PATIENTS WITH ATRIAL FIBRILLATION

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OBJECTIVES: A recent randomized controlled trial has demonstrated significant reductions in terms of cardiovascular hospitalizations and deaths with a nurse-led