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<b>Title:</b>	REMUBURSEMENT OF LONG-ACTING INSULIN ANALOGS IN POLAND: A BUDGT IMPACT ANALYSIS
<b>Author(s):</b>	Przemyslaw Rys, MD, Vice president <sup>1</sup> , Marcin Gasiorowski, MSc, Researcher <sup>1</sup> , Joanna Lis, PhD, MBA, Menager <sup>2</sup> , Jakub Gierczynski, MD, Director <sup>2</sup> , Robert Plisko, MSc, CEO <sup>1</sup> HTA Consulting, Krakow, Poland; <sup>2</sup> Sanofi-Aventis sp. z o.o, Warszawa, Poland

**OBJECTIVES:**The aim of the analysis was to estimate the budget impact of including long-acting insulin analogs (LAA) in the reimbursement list.

**METHODS:** The reimbursement list in Poland currently includes several human insulin products, but LAA are not reimbursed, therefore only few patients receive them. This analysis was performed from the public payer perspective (National Health Fund). A 5-year time horizon was adopted. Prognosis was based on the assumption that basal insulin sales will increase in the same way as in the past 12 years in Poland. Percent of market share in basal insulin market were estimated based on other European countries. Four different reimbursement scenarios were considered: Scenario 1 (100% reimbursement of LAA for all insulin-treated patients) and scenario 2 (50% reimbursement for all insulin-treated patients), scenario 3 (100% reimbursement for special patient population) and scenario 4 (50% reimbursement for special patient population). Special patient population was defined as patients who did not obtain the desired metabolic effect with their currently used insulin regimen and/or experienced recurrent hypoglycaemia, particularly nocturnal.

**RESULTS:**In case of 100 % reimbursement of LAA (scenario 1) , the expenditures for basal insulin will increase by 19,598 mln PLN in 2007 and by 52,403 mln PLN in 2011. In scenario 2, the expenditure will increase by 3663 mln PLN and 8,01 mln PLN in 2007 and 2011 respectively. In scenario 3, the expenditure will increase by 11,072 mln PLN and 41,812 mln PLN in 2007 and 2011 respectively. In scenario 4 the expenditure will increase by 2970 mln PLN and 6589 mln PLN in 2007 and 2011 respectively.

**CONCLUSION:** This analysis shows that 100 % reimbursement of LAA for all insulin-treated patients (scenario 1) will be associated with the highest increase in drug expenditure In Scenarios 2-4, expenditure will rise to a smaller extend due to restriction to special patient population and/or co-payment.