**A Cost Tool Kit to support TDABC Micro-Costing Analysis**

Introduction: The value-based healthcare model has as one of its basic principles the use of technologies that allows the assessment of costs at the individual level per patient. The use of time-driven activity-based costing (TDABC) method been frequent in the literature, but their dissemination requires automation of data analysis. This study developed a tool aimed at structuring and analyzing data from TDABC micro-costing studies.

Method: Through the database of a bone marrow transplantation (BMT) micro-costing study, the data structuring intelligence in Excel was developed. The automation formulas were coded so that patient accounts extracted from hospital information systems with the consumption of materials and medicines were analyzed in an automated way associating consumed resources with activities. The tool provides cost information per patient stratified by activities and resources. Since its development it has been tested for other procedures.

Results: Individual costs of pre-transplant patients \((n = 15)\) and new patients submitted to BMT \((n = 17)\) have been evaluated through the tool. Cost-analysis dashboards are being continually monitored by researchers as patients are discharged, making the accessibility of cost information transparent. Using the tool reduces the manual work of organizing data on materials, drugs and exams by researchers by approximately 10 hours per patient analyzed and contributes to data reliability. The Cost tool kit has also been used for educational purposes, demystifying the complexity of micro-costing studies.

Conclusions: Tools that assist in data analysis are key advances in guiding health management to value. In the search for scalability of micro-costing, the tool has been worked to evaluate costs of other care lines.