

Accepted author's manuscript licensed under CC BY-NC-ND. Published in final edited form as:
Journal of Critical Care 2022; 71: 154110. Publisher DOI: <https://doi.org/10.1016/j.jcrc.2022.154110>

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3 **IMPACT OF CARDIAC SURGERY AND NEUROSURGERY PATIENTS ON**
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5 **VARIATION IN SEVERITY-ADJUSTED RESOURCE USE IN INTENSIVE CARE**
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7 **UNITS**
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47 **WORD COUNT 3001**
48

49 **Key words (MeSH):** intensive care unit, hospital mortality, health resources, resource
50 allocation, health care benchmarking, cost control, cardiac surgery, neurosurgery
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55 **Conflict of interest**
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57 On behalf of all authors, the corresponding author states that there are no conflicts of
58 interests.
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Abstract (197 words max 200 allowed)

Purpose: The resource use of cardiac surgery and neurosurgery patients likely differ from other ICU patients. We evaluated the relevance of these patient groups on overall ICU resource use.

Methods: Secondary analysis of 69862 patients in 17 ICUs in Finland, Estonia, and Switzerland in 2015-2017. Direct costs of care were allocated to patients using daily Therapeutic Intervention Scoring System (TISS) scores and ICU length of stay (LOS). The ratios of observed to severity-adjusted expected resource use (standardized resource use ratios; SRURs), direct costs and outcomes were assessed before and after excluding cardiac surgery or cardiac and neurosurgery.

Results: Cardiac surgery and neurosurgery, performed only in university hospitals, represented 22% of all ICU admissions and 15-19% of direct costs. Cardiac surgery and neurosurgery were excluded with no consistent effect on SRURs in the whole cohort, regardless of cost separation method. Excluding cardiac surgery or cardiac surgery plus neurosurgery had highly variable effects on SRURs of individual university ICUs, whereas the non-university ICU SRURs decreased

Conclusions: Cardiac and neurosurgery have major effects on the cost structure of multidisciplinary ICUs. Extending SRUR analysis to patient subpopulations facilitates comparison of resource use between ICUs and may help to optimize resource allocation.

Introduction

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4 Intensive care requires extensive resources to prevent death and disability in acutely
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6 ill patients and after major, complex surgery [1–3]. Evolution of resources needed for
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8 the care of intensive care unit (ICU) patients and assessing ICU performance in
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10 saving lives is of major interest because of the high mortality of ICU patients and the
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12 high costs of ICU care. We recently demonstrated a substantially decreased severity
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14 of illness-adjusted hospital mortality (standardized mortality ratio; SMR) over time in
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16 ICU patients without an increase in severity-adjusted resource use ratio (SRUR), and
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18 a wide and independent variation in both mortality and resource use between ICUs
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23 [4].
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26 Patients undergoing cardiac surgery or intracranial neurosurgery are typically treated
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28 in the ICU postoperatively, and their care is often concentrated in tertiary care
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30 hospitals. In our study on variation of resource utilization and outcome, cardiac
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32 surgery represented 13% and intracranial neurosurgery and head trauma 9% of ca
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34 70 000 admissions in 17 ICUs in Finland, Estonia and Switzerland in 2015-2017 [4].
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37 The pattern of resource utilization and outcome in these two distinct groups of ICU
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39 patients is likely to differ from the rest of the general ICU population. The majority of
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41 these patients are admitted after elective surgery. Most cardiac surgery patients
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43 need a brief but intensive treatment and mortality is low in this patient group. Many
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45 neurosurgical patients are admitted for observation with a low intensity of treatment,
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48 whereas the assessment of severity of illness in head trauma may be confounded by
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50 sedation. The impact of cardiac surgery, neurosurgery, or both on SRUR of ICUs is
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1 We previously observed that SRURs and SMR all had an interaction between ICU
2 category and severity of illness. In addition, the category small non-university ICU
3 was associated with increased SMR and the university ICUs had higher ranges of
4 SRURs and lower ranges of SMRs than the non-university ICUs [4]. We
5 hypothesized that treatment of cardiac surgery and neurosurgery patients in
6 university ICUs may contribute to this. Understanding the impact of these major
7 patient groups on the overall costs of ICU care and SRUR will facilitate comparison
8 of resource use between ICUs and may help to optimize resource allocation.
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10 We therefore evaluated the relevance and contribution of cardiac surgery and
11 intracranial neurosurgery and head trauma to the costs of care and SRUR of
12 multidisciplinary ICUs, by separating the costs of care of these patient groups from
13 the costs of general ICU patients.
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20 **Material and methods**

21 This is a preplanned secondary analysis of the study on variation in
22 severity- adjusted resource use and outcome in intensive care units in Finland,
23 Estonia, and Switzerland [4]. The data was extracted into an anonymized database
24 from a benchmarking database. The protocol, database contents and data
25 management process of the main study were approved by the National Institute of
26 Health and Welfare, Finland (Decision THL/1524/5.05.00/2017 and
27 THL/1173/05.00/2018) and registered as ISRCTN12457206. According to
28 regulations in Finland, Estonia, and Switzerland, no ethics committee approval was
29 needed. Resource use, direct cost and outcome data for all admissions (n=69862) in
30 17 of 21 ICUs in 2015-2017 (8 university, 4 large non-university, 5 small non-
31 university ICUs; criteria in Supplementary information; SI) from the original study
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1 were included in the present study. Admissions of 4 departments without direct cost
2 data were excluded (n=3868).
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7 *Study populations*

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9 The *Overall* population (Figure 1) included all admissions and resources used by the
10 17 ICUs; this is equal to the cost population of the original study [4].
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13 The *Cardiac surgery excluded* population included all except admissions due to
14 cardiac surgery. The *Cardiac and neurosurgery excluded* population included all
15 except admissions due to cardiac surgery, intracranial neurosurgery and head
16 trauma. For hospital survivor count, readmissions and admissions missing hospital
17 outcome were excluded (*SRUR population cardiac surgery excluded, SRUR*
18 *population cardiac and neurosurgery excluded*).
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28 *Resource use*

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30 We assessed resource use using ICU length of stay (LOS), daily collected
31 Therapeutic Intervention Scoring System-76 (TISS) scores [5] including 17 additional
32 items (SI, referred throughout using prefix “e”: eTable1), and direct ICU costs
33 (salaries, drugs, fluids, disposables) as previously described [4].
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43 *Separation of costs of cardiac and neurosurgery*

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45 We calculated the proportion of resources used for these two subpopulations as their
46 proportion of total LOS and total TISS and the respective proportions of total direct
47 costs. Because the proportions of subpopulation LOS and TISS of total direct costs
48 may not be identical, all cost calculations were done using both proportions.
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57 *Calculation of SRUR*

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1 Calculation of SRUR has been described in detail including a practical example [4].
2 Briefly, all yearly ICU admissions were stratified according to Simplified Acute
3 Physiology Score II (SAPS II) [6] scores (0-9, 10-19, ..., 80-89, >90). First, in each
4 stratum, the sums of all LOS days and TISS scores of both hospital survivors and
5 non-survivors (populations *Cardiac surgery excluded*, *Cardiac and neurosurgery*
6 *excluded*) divided by the number of hospital survivors (*SRUR population cardiac*
7 *surgery excluded*, *SRUR population cardiac and neurosurgery excluded*) in that
8 stratum indicated the *expected LOS/survivor and TISS/survivor*. Second, for each
9 ICU, the *expected LOS/survivor and TISS/survivor* were multiplied by the number of
10 survivors in each SAPS-II stratum and the expected LOS and TISS for the ICU was
11 their sum in all SAPS-II strata. The mean costs of one ICU LOS day and TISS point
12 for each subpopulation were calculated as the subpopulation direct costs divided by
13 the respective sum of LOS days and TISS points. For each ICU, the expected direct
14 costs were obtained by multiplying the expected total LOS and TISS by the mean
15 cost of LOS and TISS. The cost-based SRURs for each ICU was calculated as
16 observed/expected total direct costs based on LOS ($SRUR_{LOS}$) and TISS
17 ($SRUR_{TISS}$).

18 We used a fixed exchange rate of 1.09 Swiss franc to 1.00 Euro, without inflation
19 adjustment, and we adjusted the costs for purchasing power parity [4,7].

20 *Statistical analysis*

21 We followed a similar analysis strategy as previously described [4]. We described
22 the study population by frequencies (n), percentages (%), means, standard
23 deviations (SD), median and percentiles. Differences across ICU categories were
24 tested by an analysis of variance and a chi-squared test. We used box plots to

1 describe SRUR by calendar year. We used Gamma distributed hierarchical
2 regression models with clusters on hospitals to investigate ICU-related factors
3 associated with $\text{costSRUR}_{\text{LOS}}$ and $\text{costSRUR}_{\text{TISS}}$. The following ICU-related variables
4 were included: ICU-category (university, small/large non-university), median SAPS-II
5 and SMR based on a customized model [8]. We used bivariable models (one of the
6 above variables adjusted for calendar year) and multivariable models (all of the
7 above variables adjusted for calendar year). Continuous variables were standardized
8 (centered and expressed per one standard deviation increase) and relative risk
9 estimates (RR) reported with 95% confidence intervals. All analyses were performed
10 in R version 4.1.2 (R Team Core. R: A language and environment for statistical
11 computing, Vienna, Austria. R Foundation for Statistical Computing).

28 **Results**

29 *ICU and admission characteristics*

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31 Direct costs were available for 17 ICUs (8 university, 4 large non-university, 5 small
32 non-university ICUs; main characteristics of the ICUs in eTable 2). The admissions
33 of these ICUs represented 94.7% of all admissions in the original study in 2015-
34 2017. The admission characteristics across ICU categories were different (Table 1;
35 all p-values <0.001, except p=0.006 for LOS). The non-university ICUs had mostly
36 emergency (>90%) and non-surgical admissions (>70%) with higher median SAPS-
37 II as compared to the university ICUs with more elective (34%) and surgical
38 admissions (53%) and short median LOS. The university hospitals provided 82% of
39 all ICU admissions, and the two university hospital ICUs in Estonia and Switzerland
40 provided 34% of all university hospital admissions. The cardiac surgery and neurosurgery
41 admissions were almost exclusively in the university hospital ICUs (>99%) and

1 contributed, respectively, to 13% and 9 % or a total of 22 % of all admissions (Table
2 1, Table 2, eTable 3). The cardiac surgery and neurosurgery admissions had lower
3 median SAPS-II scores, and lower mean TISS score sum and length of stay as
4 compared to the remaining population (Table 2). Four university ICUs treated
5 admissions from both in-house cardiac and neurosurgery services, one from an in-
6 house cardiac surgery service, and two from an in-house neurosurgery service.
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10 *Analysis of direct costs - impact of using LOS or TISS for cost separation*

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12 In the overall population in 2015-2017, the direct costs for cardiac surgery
13 admissions of total direct costs were 7-9% (LOS-based) and 10-12% (TISS-based),
14 and those of cardiac and neurosurgery admissions 15-16% (LOS-based) and 17-
15 19% (TISS-based; eTable 4). The direct costs per ICU admission were 2%-6%
16 higher and those per survivor 4%-8% higher after exclusion of cardiac surgery
17 patient (Table 3). After further exclusion of neurosurgery admissions, the costs for
18 the remaining admissions were 4%-8% higher per ICU admission and 8%-12%,
19 higher per survivor by as compared to respective costs of all admissions. The
20 increase in costs of TISS-score were smaller (0%-4%) and the costs of ICU-day
21 decreased slightly (0%-4%). The exclusion-induced directional changes in costs
22 were independent on the cost separation method, but the TISS-based approach
23 resulted consistently in smaller increases and larger decreases (Table 3).
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47 *Effects of excluding subpopulations on $SRUR_{LOS}$ and $SRUR_{TISS}$*

48 The results using TISS-based cost separation are presented here and the LOS-
49 based cost separation in eFigure 1.
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51 Excluding cardiac surgery or cardiac surgery and neurosurgery had no consistent
52 effect on $SRUR_{LOS}$ and $SRUR_{TISS}$ in the whole cohorts, regardless of cost separation
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1 method (Figure 2, eFigure 1). In contrast, there were relevant changes at the level of
2 individual ICUs. The SRURs decreased for all ICUs without in-house cardiac or
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method (Figure 2, eFigure 1). In contrast, there were relevant changes at the level of individual ICUs. The SRURs decreased for all ICUs without in-house cardiac or neurosurgery service, i.e., the non-university ICUs and one university ICU. The responses of the ICUs with either cardiac or neurosurgery service or both was much more variable, ranging from slight decreases to major increases in individual ICUs (Figure 3).

No significant association between ICU category, SAPS-II and SMR with SRURs was observed (Figure 4, eFigure 2).

Impact on ranking ICUs according to the SRURs

When the ICUs were ranked according to increasing SRURs in the overall population, the rank order for all units was the same with $SRUR_{LOS}$ and $SRUR_{TISS}$ (eFigure 3). After exclusion of cardiac surgery or cardiac and neurosurgery, the maximum change in rank from the original was ± 2 in 2015-2016 and ± 3 in 2017 (rank increase indicating higher SRUR). ICUs within ranks 1-5 (“high performers”), ranks 6-11 (“middle performers”), and 12-17 (“Low performers”) remained the same with both TISS- and LOS-based cost separation, except in 2017, when three units switched between “high” and “middle performers” in $SRUR_{TISS}$ -rankings (ranks 3-6).

Discussion

We provide new information on the relevance and contribution of cardiac surgery and intracranial neurosurgery and head trauma on the costs of care and SRUR in multidisciplinary ICUs. As expected, these two distinct ICU-patient groups differed from the general ICU-patient population: cardiac surgery and neurosurgery admissions were performed explicitly in university hospital, the majority were postoperative admissions after elective surgery, and the mortality was lower. The main findings were:

1. Excluding cardiac surgery and neurosurgery or cardiac surgery had no consistent effect on $SRUR_{LOS}$ and $SRUR_{TISS}$ in the whole cohort, regardless of cost separation method.
2. Excluding cardiac surgery and neurosurgery or cardiac surgery decreased the SRURs of the non-university ICUs, whereas the impact on individual university ICUs was highly variable.
3. The contribution of cardiac surgery and neurosurgery admissions to total admissions was higher than their share of total direct costs.

These observations indicate that intensive care for cardiac and neurosurgery has a major effect on the cost structure of multidisciplinary ICUs, and should be considered in the assessment of resource utilization. We used a novel approach of SRUR analysis to evaluate effects of patient subpopulations on the SRURs. The same methodology can be applied to any subpopulation to assess the impact of actual or potential differences in the case mix on resource utilization, as long as the total resource use (as costs or other indicators) and the patient level resource use (e.g. LOS or TISS) is known. The main features of this new approach need to be

1 addressed to facilitate critical interpretation of our results. The SRUR of an individual
2 ICU is the ratio of observed to expected resources used to produce survivors. When
3
4 a subpopulation is excluded, its share of the costs in each ICU is subtracted from the
5 ICU total costs. This cost separation can be done using the subpopulation proportion
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7 of either TISS or LOS. This will reduce the total costs, TISS and LOS of the
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9 remaining population, usually in different proportions. The remaining costs, TISS and
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11 LOS are used to recalculate the observed and expected costs for the remaining
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13 population. Therefore, the separation of a subpopulation will influence the mean
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15 costs of TISS and LOS, and the observed and expected costs for the severity strata.
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17 This is illustrated for 2017 and as an example for one ICU in Figure 5. The net effect
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19 on SRURs will depend on the relative changes in each of these variables and will
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21 also impact ICUs without admissions in the subpopulation.
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29 Costs per survivor increase with increasing severity of illness (Figure 5), and
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31 accordingly, costs per ICU day and per survivor will be influenced by the case mix.
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33 The cardiac surgery and neurosurgery admissions were less severely ill, had lower
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35 mean TISS score sum, shorter mean length of stay and lower mortality as compared
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37 to other patients. This means that cost per ICU day and per survivor were lower for
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39 cardiac surgery and neurosurgery patients than for other patients, and consequently,
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41 exclusion of these two subpopulations and resources used for them therefore results
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43 in higher mean cost per ICU day and per survivor. The SRURs take the case mix
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45 effect into account by allocating the resource use to severity of illness data and
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47 adjusting the expected costs for severity of illness.
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1 The separation of subpopulation costs based on TISS vs. LOS resulted in consistent
2 directional changes in SRURs. The tendency of larger decreases in SRURs after
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4 TISS-based exclusion may reflect the differences between TISS and LOS as
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6 surrogate indicators of resource use. It is also plausible that short ICU stays with
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8 high TISS in the excluded population (Table 2) could contribute.
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12 The exclusion of cardiac surgery and neurosurgery patients was bound to have the
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14 main impact on the university ICUs providing these services. The small consistent
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16 decrease in the non-university ICU SRURs reflects the on average higher expected
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18 cost of survivors (Table 3, Figure 5). Accordingly, the presence of low-risk patients in
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20 a subgroup of ICUs of a benchmark cohort artificially decreases the perceived
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22 performance of the rest of the ICUs. This should be acknowledged.
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27 The wide variation between individual university ICUs in response to exclusion of
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29 cardiac surgery and neurosurgery suggests major differences between the units in
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31 the costs of care of the general ICU population, which may be further amplified by
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33 differences in SMR. We reported earlier large differences in the direct costs and
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35 their structure between the units when all admissions were included [4]. The present
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37 observations suggests that this pattern may even be amplified, when cardiac and
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39 neurosurgery patients are excluded.
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45 The results further confirm the robustness of the SRUR concept in evaluation of ICU
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47 resource use and extends it to the evaluation of ICU subpopulations. The choice of
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49 cost separation (TISS- or LOS-based) of cost indicator (TISS or LOS) has no
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51 relevant impact on the main results. We believe that using both cost separation
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53 approaches and both cost indicators may provide additional insight to the causes of
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55 SRUR variation.
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1 Cost finding and allocation, and the variation in case-mix and severity-adjusted
2 outcomes between ICUs are well-recognized problems in the evaluation of ICU
3 resource use [1–4,9–16]. Statistical models based on weighted hospital day costs
4 [1,12], weighted LOS, combined with severity of illness indicators, outcome, and
5 charge-derived costs [13,15] have been used to compare the clinical and economic
6 performance between ICUs. These approaches are likely insensitive to major
7 differences between specific patient groups in their pattern of resource use intensity
8 during the ICU-stay. The “bottom-up” costing of some components of costs of
9 individual patients has been done, but it is not feasible in large cohorts [10,16–19].
10 Previous data on the contribution of subgroups to overall resource use in the general
11 ICU population are scarce. In an observational multicenter study in 54 Italian ICUs,
12 variable costs per patient were related to diagnosis (e.g. much higher in trauma than
13 in scheduled surgery patients) and mortality [19]. Comparison of ICUs was not
14 possible since data of only 5-10 admissions from each ICU were considered. No
15 cardiac surgery patients were included. Recently, a prediction model for
16 postoperative use of ICU resources was published [20]. The study did not include
17 costs of cardiac surgery.

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42 The strengths of our study include, ICUs with direct costs available representing
43 almost 95% of all eligible admissions, and cost data adjusted for PPP from three
44 different health care systems and wealth, standardized and validated data
45 acquisition, clear allocation of direct costs, and a large database with very few
46 missing data for resource use allocation for each admission. The limitations include
47 the mix of ICUs: only university ICUs outside of Finland were included, and they
48 represented 33% and 100% of university ICU admissions in Switzerland and Estonia,
49 respectively. Cost structures in other ICUs in these countries may be different. There
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1 may have been small inaccuracies in allocation of physician salary costs, as
2 addressed previously [4], but their proportion of total direct costs is small. We did not
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4 evaluate the impact of neurosurgical patients without actual surgery, e.g.
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6 subarachnoidal hemorrhage with endovascular treatment or nonsurgical
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8 intracerebral bleedings; their contribution should be studied separately. The results
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10 of surgical patients may not be generalizable to other European countries, since
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12 surgical mortality rates in Finland, Switzerland and Estonia are among the lowest in
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14 Europe [21]. Our results demonstrate the consistency of SRURs independent of the
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16 method of cost separation. This strongly suggest that the effects of specific patient
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18 groups on the SRURs can reliably be done, when patient-level indicators of
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20 resource use, such as LOS or TISS, are available. This may facilitate the future
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22 evaluation of effects of any specific patient group on the severity-adjusted resource
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24 use of intensive care.
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Figure legends

Figure 1 Flow chart showing study populations and exclusions

Figure 2 Effect of excluding cardiac surgery admissions (left panel) and both cardiac and neurosurgery admissions (right panel) on standardized resource utilization ratios (SRUR_{LOS} and SRUR_{TISS}) in university and non-university ICUs.; box plots show the median, the first and third quartiles, and whiskers defined by 1.5 times the interquartile range. Cost separation based on TISS. For cost separation based on LOS, see eFigure 1

Figure 3 SRUR_{TISS} and SMR of individual ICUs. Effect of exclusion of cardiac surgery and cardiac and neurosurgery admissions on SRUR_{TISS} (L1-L5: large non-university hospital ICUs; S1-S4: small non-university hospital ICUs; U1-U8: university hospital ICUs). Cost separation based on TISS. Cost separation based on TISS for SRUR_{LOS} in eFigure 4; SRURs with cost separation based on LOS in eFigure 5-6.

Figure 4 Bivariable and multivariable analyses of associations between standardized resource utilization ratios (SRUR_{LOS}, SRUR_{TISS}), ICU category, median SAPS II score and standardized mortality ratio (SMR)

Panel A: cardiac surgery admissions excluded

Panel B: both cardiac and neurosurgery admissions excluded.

*Relative risk with 95% confidence intervals. Values >1 indicate higher SRUR. The relative risk of 1.0 (dotted line) indicates an SRUR of 1. **reported variables adjusted for calendar year (bivariable), and in addition for all other listed variables (multivariable).

Cost separation based on TISS. For cost separation based on LOS, see eFigure2

Figure 5 Effect of exclusion of cardiac surgery admissions and cardiac and neurosurgery admissions on components of SRUR in 2017: TISS-based cost separation

Panel A: number of admissions and survivors

Panel B: expected TISS-based cost/survivor at each SAPS-stratum

Panel C: example of observed costs/survivor in one university ICU (U7) with both cardiac and neurosurgery admissions

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Author contribution

JT: Conceptualization, Methodology, Investigation, Resources, Data Curation, Writing – Original Draft, Visualization, Supervision, Project administration

AM: Conceptualization, Methodology, Software, Validation, Formal analysis, Writing - Review & Editing, Visualization

MR: Conceptualization, Methodology, Writing - Review & Editing

TV: Conceptualization, Methodology, Writing - Review & Editing

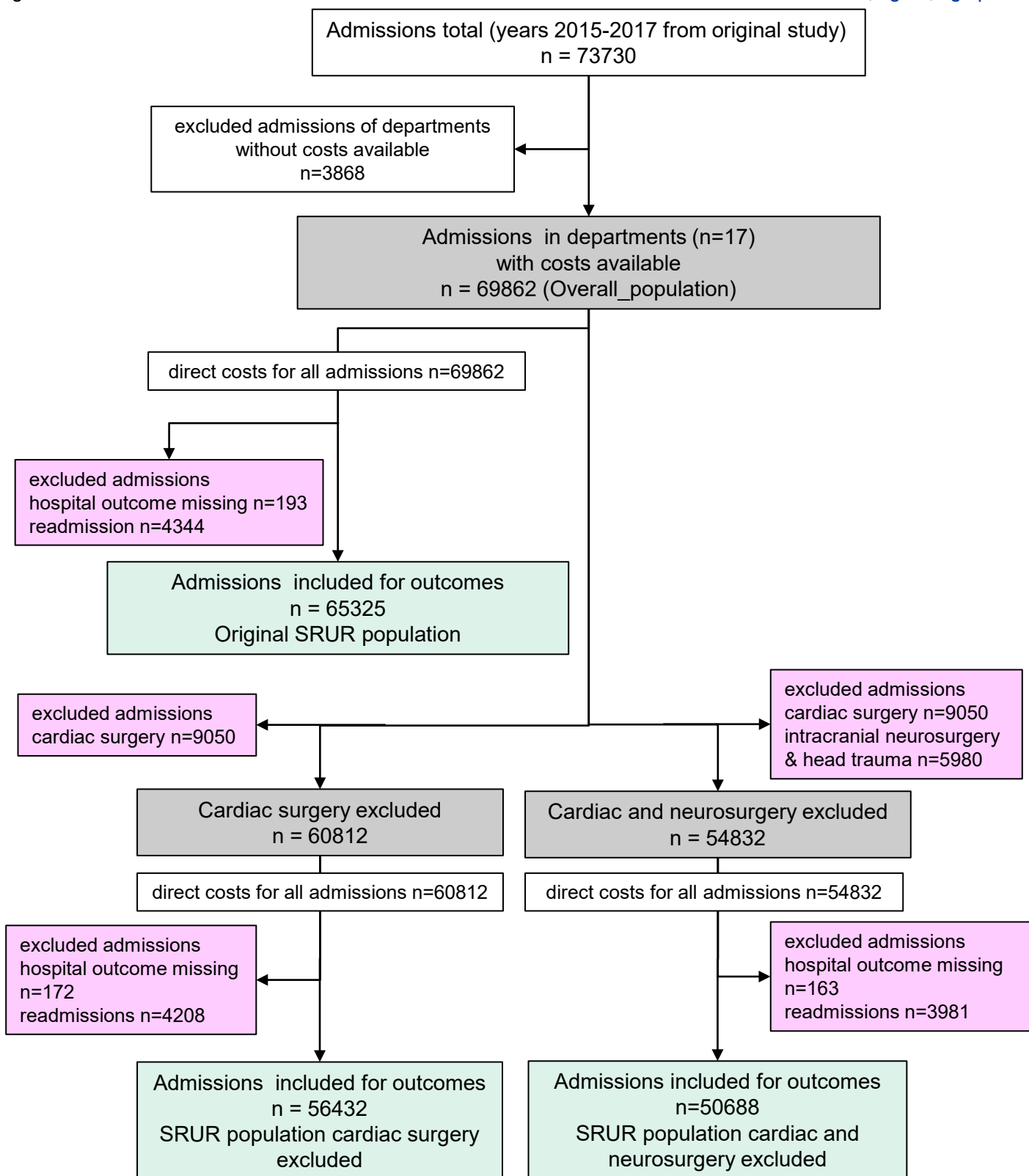
RR: Investigation, Resources, Data Curation, Writing - Review & Editing, Supervision, Project administration

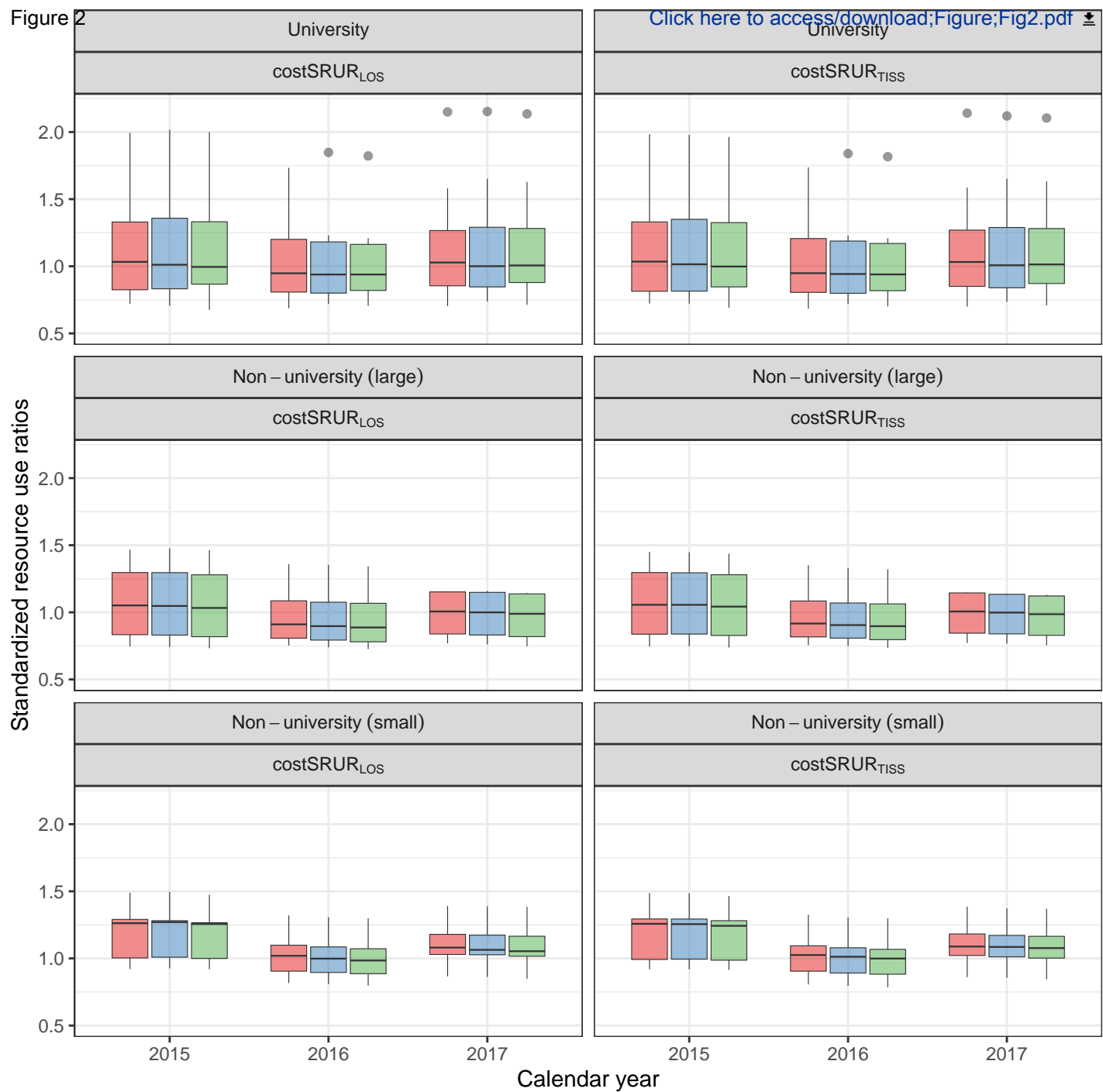
SMJ: Conceptualization, Methodology, Resources, Writing - Review & Editing, Supervision

Funding

The present and the original study was supported by departmental funds of the Department of Intensive Care Medicine, Bern University Hospital, University of Bern, Bern Switzerland. There was no external funding for this project. Dr. Raj has received research grants from Finska Läkaresällskapet, Svenska Kulturfonden and Medicinska Understödsföreningen Liv & Hälsa.

Figure 1





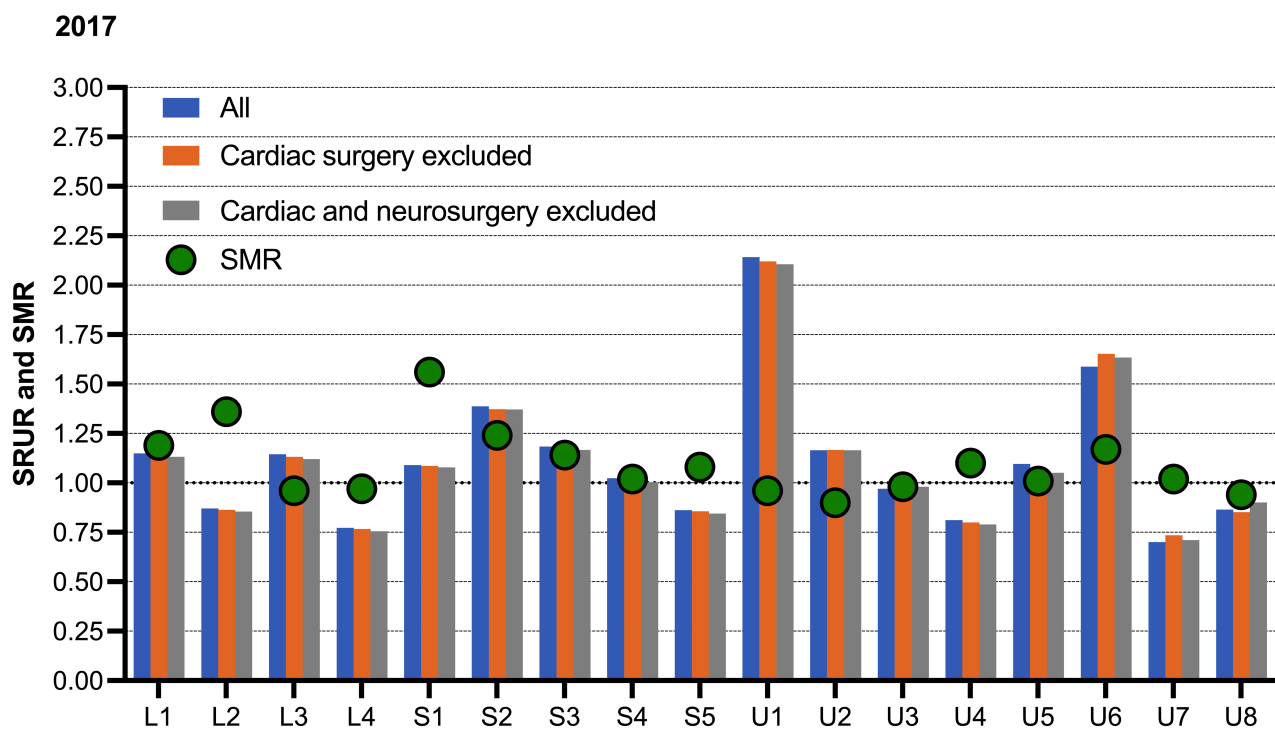
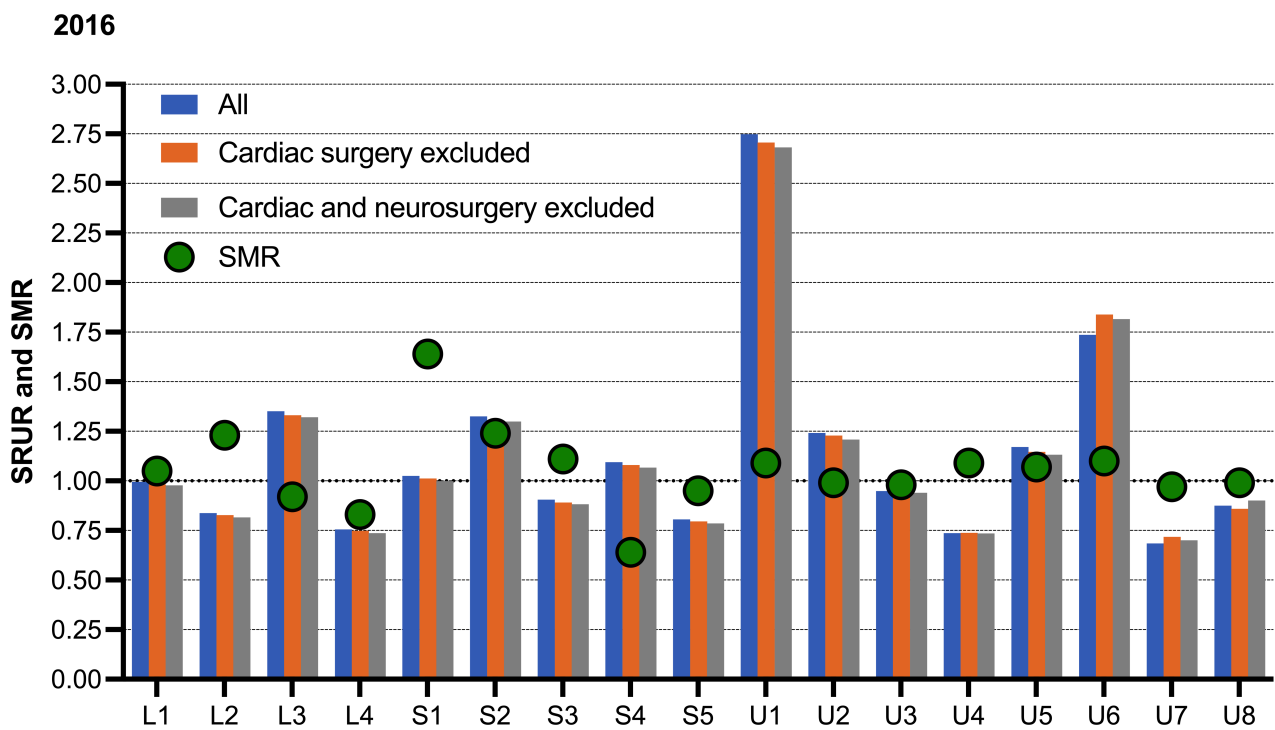
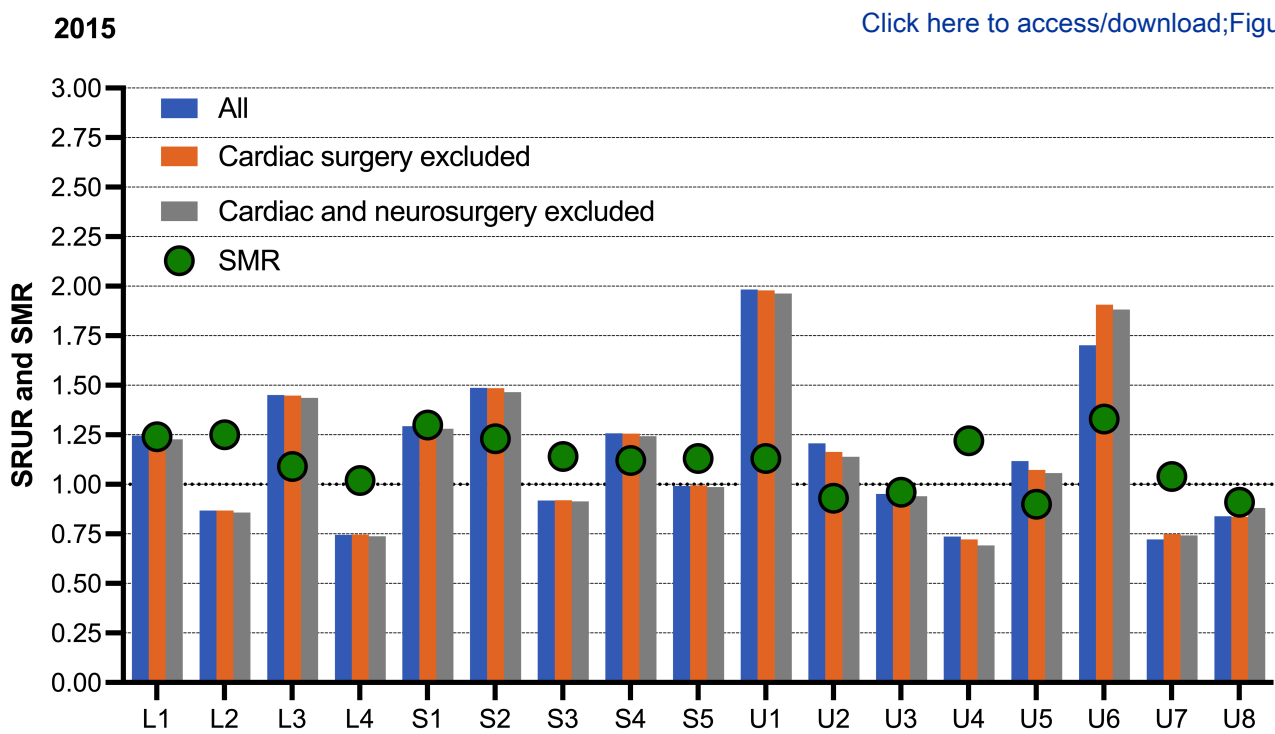
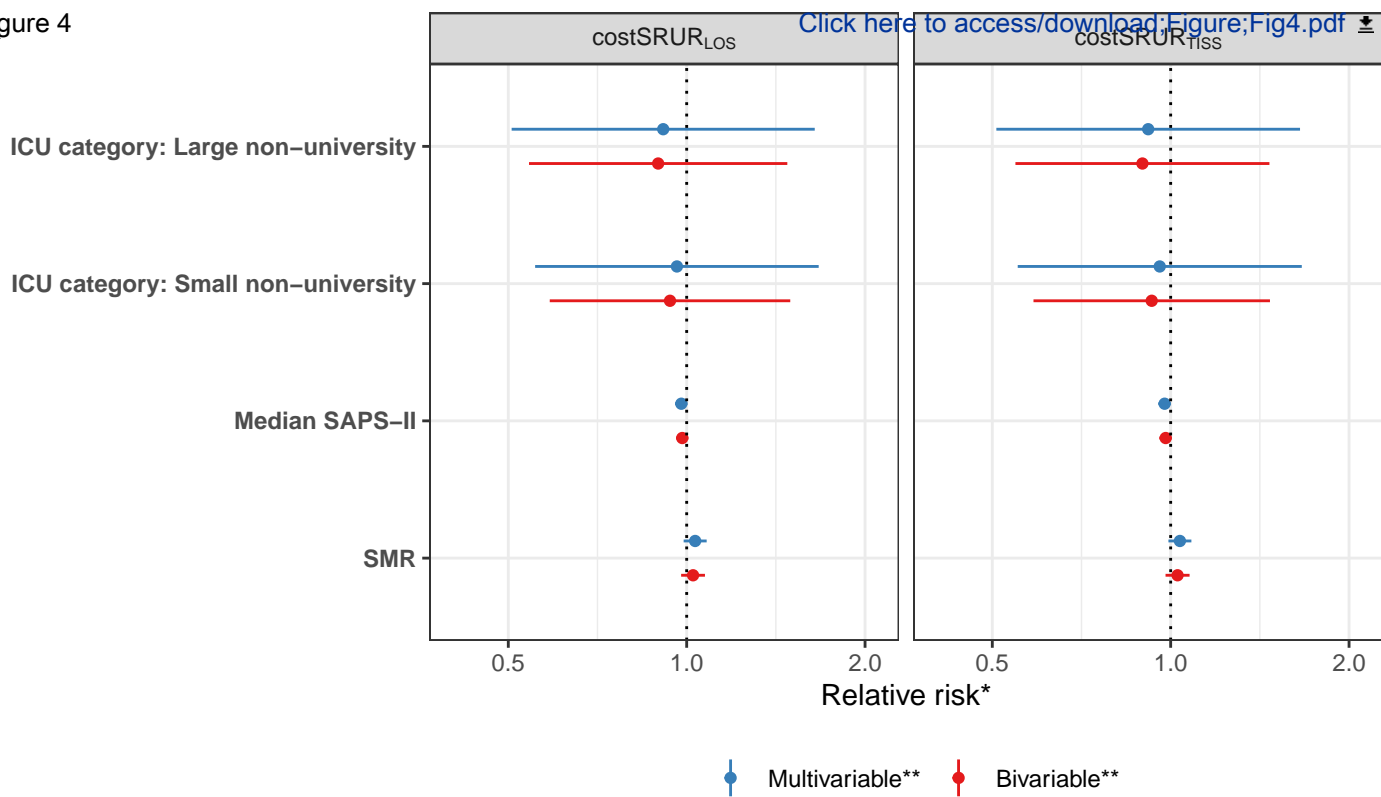
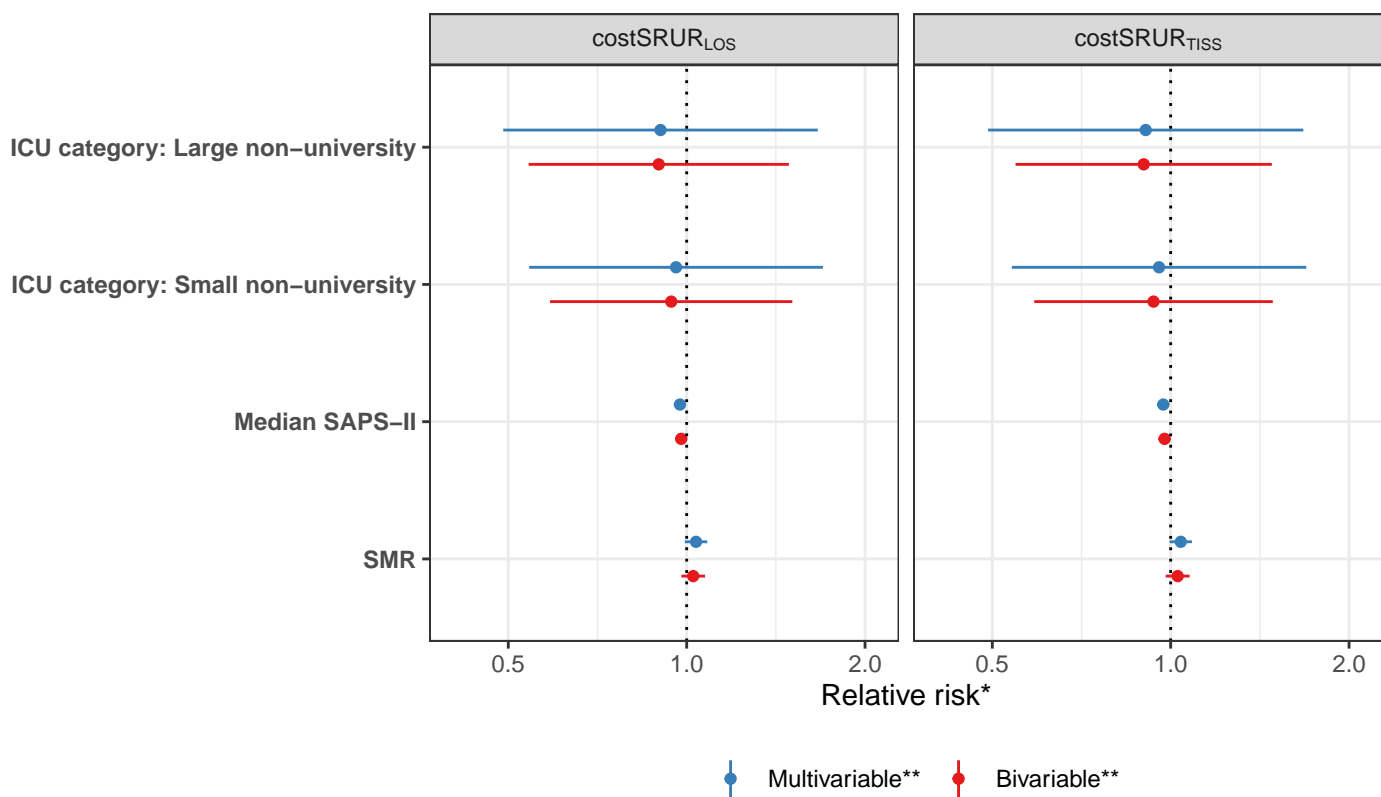


Figure 4

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B



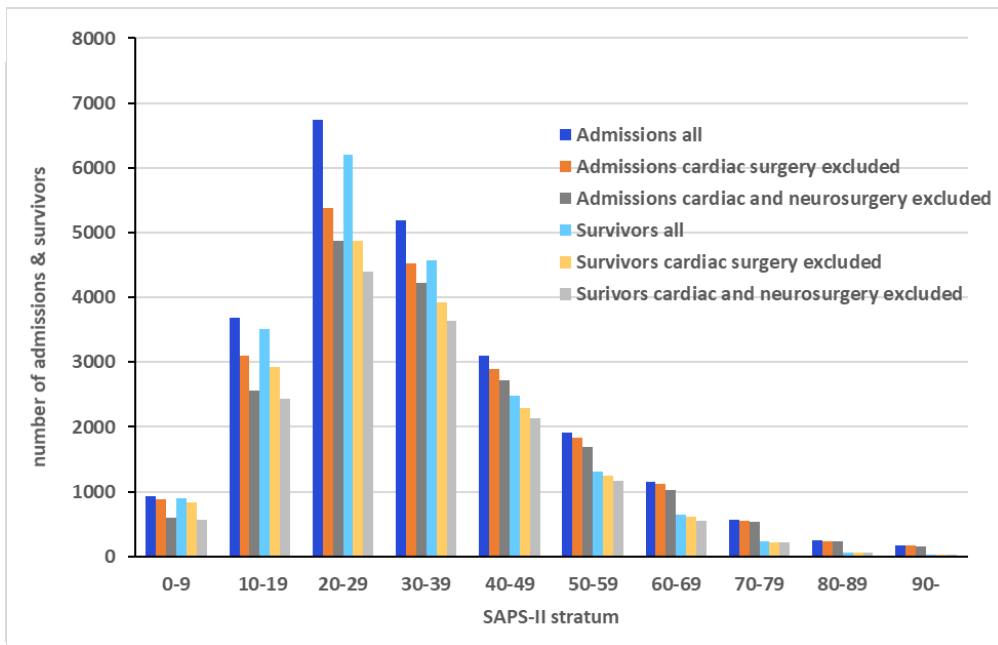
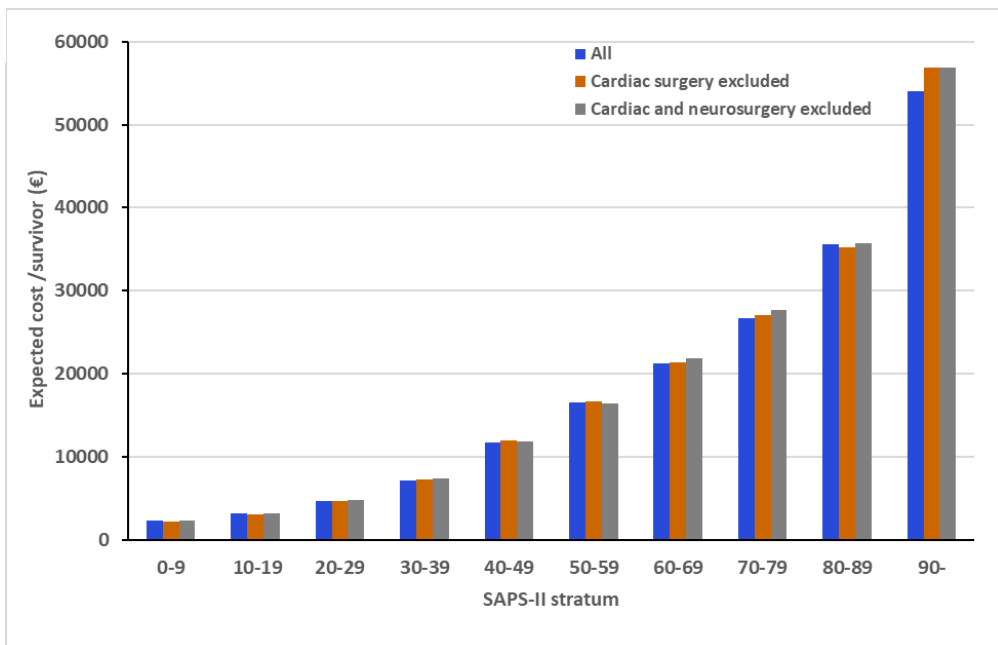
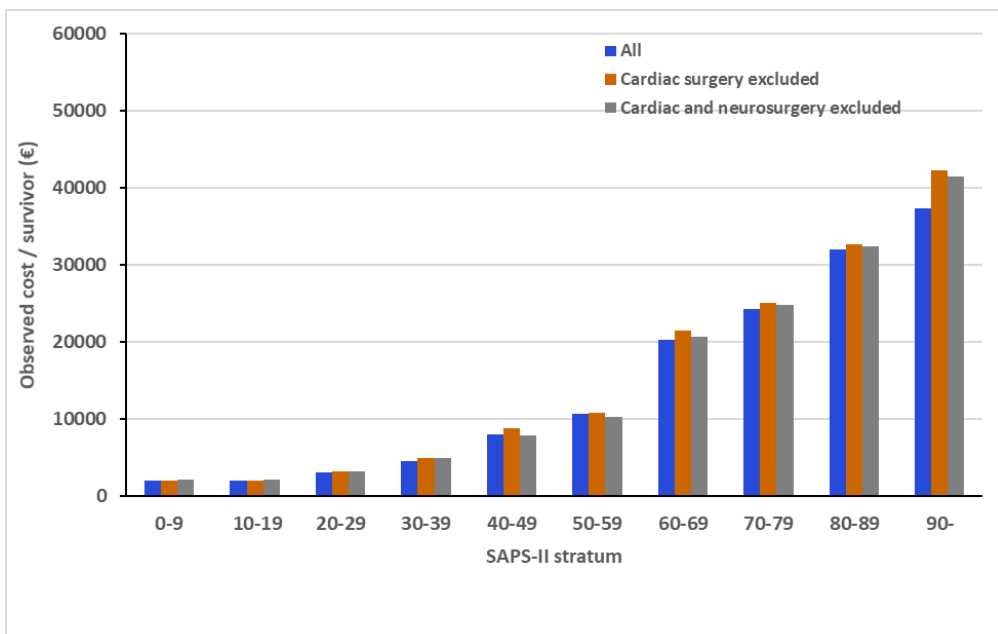
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Table 1 ADMISSION CHARACTERISTICS BY INTENSIVE CARE UNIT CATEGORY AND OVERALL

	University (N=56949)	Non-university (large) (N=7688)	Non-university (small) (N=5225)	Overall (N=69862)
Age (years)				
Mean (SD)	60.2 (17.5)	57.7 (19.9)	62.9 (17.7)	60.2 (17.8)
Median [Min, Max]	64.0 [0, 100]	63.0 [0, 98.0]	66.0 [0, 100]	64.0 [0, 100]
Gender				
Male	35459 (62.3%)	4622 (60.1%)	3349 (64.1%)	43430 (62.2%)
Female	21480 (37.7%)	3066 (39.9%)	1876 (35.9%)	26422 (37.8%)
Missing	10 (0.0%)	0 (0%)	0 (0%)	10 (0.0%)
Type of admission				
Readmission	3563 (6.3%)	537 (7.0%)	264 (5.1%)	4364 (6.2%)
First admission	53386 (93.7%)	7151 (93.0%)	4961 (94.9%)	65498 (93.8%)
Treatment type				
Elective	19788 (34.7%)	265 (3.4%)	420 (8.0%)	20473 (29.3%)
Emergency	37161 (65.3%)	7423 (96.6%)	4805 (92.0%)	49389 (70.7%)
Surgical treatment				
Non-surgical	26845 (47.1%)	6230 (81.0%)	3785 (72.4%)	36860 (52.8%)
Surgical	30104 (52.9%)	1458 (19.0%)	1440 (27.6%)	33002 (47.2%)
SAPS-II score stratum				
0-9	2584 (4.5%)	188 (2.4%)	62 (1.2%)	2834 (4.1%)
10-19	9315 (16.4%)	1015 (13.2%)	556 (10.6%)	10886 (15.6%)
20-29	16476 (28.9%)	2012 (26.2%)	1305 (25.0%)	19793 (28.3%)
30-39	12174 (21.4%)	1855 (24.1%)	1273 (24.4%)	15302 (21.9%)
40-49	7076 (12.4%)	1239 (16.1%)	887 (17.0%)	9202 (13.2%)
50-59	4471 (7.9%)	654 (8.5%)	531 (10.2%)	5656 (8.1%)
60-69	2744 (4.8%)	386 (5.0%)	324 (6.2%)	3454 (4.9%)
70-79	1256 (2.2%)	172 (2.2%)	166 (3.2%)	1594 (2.3%)
80-89	528 (0.9%)	95 (1.2%)	63 (1.2%)	686 (1.0%)
90-	325 (0.6%)	72 (0.9%)	58 (1.1%)	455 (0.7%)
SAPS-II score				
Mean (SD)	33.0 (17.1)	35.3 (17.2)	37.6 (17.3)	33.6 (17.2)
Median [Min, Max]	30.0 [0, 122]	33.0 [0, 111]	34.0 [2.00, 135]	30.0 [0, 135]
TISS EXT score sum				
Mean (SD)	123 (209)	107 (167)	121 (145)	121 (200)
Median [Min, Max]	63.0 [1.00, 5830]	57.0 [2.00, 3520]	76.0 [6.00, 2220]	63.0 [1.00, 5830]
Missing	31 (0.1%)	3 (0.0%)	2 (0.0%)	36 (0.1%)
Length of stay (days)				
Mean (SD)	2.94 (5.17)	3.05 (5.13)	3.14 (4.16)	2.97 (5.10)
Median [Min, Max]	1.09 [0.000694, 136]	1.54 [0.00139, 118]	1.87 [0.00694, 59.9]	1.16 [0.000694, 136]
Outcome in hospital				
Survivor	51693 (90.8%)	6777 (88.2%)	4380 (83.8%)	62850 (90.0%)
Non-survivor	5256 (9.2%)	911 (11.8%)	845 (16.2%)	7012 (10.0%)

Abbreviations: SAPS-II= simplified acute physiology score; LOS=length of stay in the intensive care unit; TISS=Therapeutic intervention scoring system; TISS EXT score sum includes the additional items described in the Methods and Supporting Information

The admission characteristics across ICU categories were different: all p-values <0.001, except p=0.006 for LOS

Table 2 ADMISSION CHARACTERISTICS BY EXCLUSIONS

	Without cardiac surgery (N=60812)	Excluded cardiac surgery admissions (N=9050)	Without cardiac and neurosurgery (N=54832)	Excluded cardiac and neurosurgery admissions (N=15030)
Age (years)				
Mean (SD)	59.2 (18.4)	66.3 (11.2)	59.4 (18.5)	62.9 (14.9)
Median [Min, Max]	63.0 [0, 100]	68.0 [16.0, 93.0]	63.0 [0, 100]	66.0 [0, 97.0]
Gender				
Male	36648 (60.3%)	6782 (74.9%)	33443 (61.0%)	9987 (66.4%)
Female	24154 (39.7%)	2268 (25.1%)	21379 (39.0%)	5043 (33.6%)
Missing	10 (0.0%)	0 (0%)	10 (0.0%)	0 (0%)
Type of admission				
Readmission	4227 (7.0%)	137 (1.5%)	4000 (7.3%)	364 (2.4%)
First admission	56585 (93.0%)	8913 (98.5%)	50832 (92.7%)	14666 (97.6%)
Treatment type				
Elective	12353 (20.3%)	8120 (89.7%)	9081 (16.6%)	11392 (75.8%)
Emergency	48459 (79.7%)	930 (10.3%)	45751 (83.4%)	3638 (24.2%)
Surgical treatment				
Non-surgical	36860 (60.6%)	0 (0%)	36860 (67.2%)	0 (0%)
Surgical	23952 (39.4%)	9050 (100%)	17972 (32.8%)	15030 (100%)
SAPS-II score stratum				
0-9	2672 (4.4%)	162 (1.8%)	1886 (3.4%)	948 (6.3%)
10-19	9191 (15.1%)	1695 (18.7%)	7654 (14.0%)	3232 (21.5%)
20-29	15729 (25.9%)	4064 (44.9%)	14292 (26.1%)	5501 (36.6%)
30-39	13164 (21.6%)	2138 (23.6%)	12272 (22.4%)	3030 (20.2%)
40-49	8600 (14.1%)	602 (6.7%)	8047 (14.7%)	1155 (7.7%)
50-59	5407 (8.9%)	249 (2.8%)	4993 (9.1%)	663 (4.4%)
60-69	3359 (5.5%)	95 (1.0%)	3084 (5.6%)	370 (2.5%)
70-79	1568 (2.6%)	26 (0.3%)	1503 (2.7%)	91 (0.6%)
80-89	675 (1.1%)	11 (0.1%)	659 (1.2%)	27 (0.2%)
90-	447 (0.7%)	8 (0.1%)	442 (0.8%)	13 (0.1%)
SAPS-II score				
Mean (SD)	34.5 (17.7)	27.6 (10.8)	35.2 (17.7)	27.6 (13.6)
Median [Min, Max]	31.0 [0, 135]	26.0 [0, 109]	32.0 [0, 135]	26.0 [0, 109]
TISS EXT score sum				
Mean (SD)	123 (209)	106 (132)	126 (213)	104 (147)
Median [Min, Max]	57.0 [1.00, 5830]	78.0 [8.00, 4420]	60.0 [1.00, 5830]	71.0 [8.00, 4420]
Missing	35 (0.1%)	1 (0.0%)	33 (0.1%)	3 (0.0%)
Length of stay (days)				
Mean (SD)	3.16 (5.35)	1.66 (2.53)	3.21 (5.43)	2.07 (3.47)
Median [Min, Max]	1.41 [0.000694, 136]	0.948 [0.0535, 46.1]	1.52 [0.000694, 136]	0.954 [0.0507, 89.6]
Outcome in hospital				
Survivor	53967 (88.7%)	8883 (98.2%)	48283 (88.1%)	14567 (96.9%)
Non-survivor	6845 (11.3%)	167 (1.8%)	6549 (11.9%)	463 (3.1%)

Abbreviations: SAPS-II= simplified acute physiology score; LOS=length of stay in the intensive care unit; TISS=Therapeutic intervention scoring system; TISS EXT score sum includes the additional items described in the Methods and Supporting Information

Table 3 DIRECT COSTS AND EXCLUSION OF CARDIAC AND NEUROSURGERY ADMISSIONS:
LOS- and TISS-based separation of total direct costs

direct costs (Euro) per	all admissions	ADMISSIONS EXCLUDED FROM COST CALCULATIONS			
		cardiac surgery		cardiac and neurosurgery	
year	total direct costs	LOS-based direct costs	TISS-based direct costs	LOS-based direct costs	TISS-based direct costs
ICU admission					
2015	6109	6459	6211	6575	6354
2016	6295	6677	6436	6804	6588
2017	6286	6649	6409	6810	6588
ICU day					
2015	2082	2067	1987	2075	2005
2016	2097	2086	2011	2094	2028
2017	2125	2112	2036	2120	2051
TISS score					
2015	51	53	51	53	52
2016	52	54	52	54	52
2017	51	53	51	53	51
survivor					
2015	7183	7763	7464	8002	7733
2016	7500	8127	7834	8382	8116
2017	7467	8070	7779	8349	8077



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