

# Review of: "Auditing the Cost of Treating Hypertension in a Tertiary Health Facility in Yobe State, North-Eastern Nigeria"

Dinesh Kumar<sup>1</sup>

<sup>1</sup> Dr Rajendra Prasad Government Medical College

**Potential competing interests:** No potential competing interests to declare.

1. Manuscript has covered expenditure pattern based on price of diagnostics and treatment rather than costing.  
Therefore, in my opinion, the focus should be on "expenditure pattern" instead of auditing of cost.
2. It would be beneficial if the source of price for drugs and diagnostics could be mentioned in the methodology, i.e., market rate or government rates.
3. What does "folder" mean in the study? Please add its operational definition or meaning.
4. Please mention the measure by which the cost of loss of productive hours was calculated in the methodology. Like from where the daily wage rate was derived for the unemployed, especially for gender.