

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

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

In addition to comments by other reviewers, may I suggest that the authors provide an overview of the healthcare system in Nigeria, such as how it is structured to include the different states in Nigeria, or the private and public healthcare sectors, or the healthcare financing system implemented in the country, such as the provider payment mechanisms available at the study site. Authors may state the cost perspective (such as patient, provider, or both) in the methodology section; hence, these areas can assist readers to further understand the relevant scope of the costing study or anticipate the cost implications for patients, providers, or policymakers.

Apart from the above, authors may state the selection criteria used to sample the respondents and the focus of the costing study. It appears that the study aimed to include patients accessible to a tertiary center but only attended the clinic setting, and patients must have no other co-morbidities other than hypertension. In the case of a hypertension patient requiring hospital admission within the study period, will the patient be included as a respondent? In view of these aspects, are any similar types of health services available in the community center in Nigeria? Can the costs of treating hypertension be higher in a hospital setting as compared to treating it in a community?

A description of the hospital setting, such as the keeping of patients' records, would help readers understand the source of study data and the process needed to prepare the sampling frame prior to randomization.

Clinical practices such as national or local practice guidelines may influence prescription practices among practitioners. The guidelines may serve as a standard of practice for patients. Authors may discuss this topic in the article.