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epidemiological and economic evidence if it is to achieve the fundamental target of affordable sustainable and efficient health care services for the entire population Consequently costing of health care services has become a frequently used element of health care reforms This book presents the essentials of costing in a health economic framework and gives examples from successful costing studies done by the author in Tanzania Vietnam and Burkina Faso Based on these examples it demonstrates the importance of costing information for the planning and decision making process in the field of budgeting resource allocation setting an insurance premium and strategic planning The main message of this book is that costing of health care services is a valuable instrument in the fight for better health for all

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