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| ORIGINAL ARTICLE |

**Comparison of Financial Burden of Services Provided in the Emergency Department Before and After Implementation of the Health System Evolution Plan: Multicenter cross sectional study**

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| Abstract |  |
| **Introduction:** Health systems today form one of the largest sectors of the world's economy. Increasing the rapidly growing costs of health care worldwide. Economic experts have challenged managers and doctors and nurses to find new ways to limit costs. The aim of this study was to compare the financial burden of services provided in the emergency department before and after implementation of the health system evolution plan in Imam Hossein، Loghman and Shohada hospitals. **Methods**: The present study was multicentric analytical، before-after study، and using data from 2013 to 2015، one year before (2013) and one years after (2015) the implementation of the Health system evolution plan will be done. The statistical population is the emergency department of Imam Hossein، Loghman and Shohada Hospitals affiliated to Shahid Beheshti University of Medical Sciences in Tehran. The sampling method is census. For analytical study used by SPSS software version 19. **Results:** The findings of this study showed that the health system evolution plan does not affect the average cost of services provided in hospitals (P> 0.05)، but the mean of costs of services provided in emergency department of Imam Hossein (P = 0.009) and Loghman (P = 0.02) hospital have statistical significance definition. Also، the comparison of the average number of services provided in the emergency department of Imam Hossein hospital before and after the health system evolution plan، there was significant (P = 0.048). **Conclusion:** The health system evolution plan has been effective on the cost of services provided in the emergency department، but، on average of services provided in the emergency department has not been effective. |
| **Key words:** Health system evolution plan، financial burden، emergency department، relative value scale |