Reviewer's report

**Title:** Analysis on the equity of government investment to primary healthcare institutions during the 3-year health reform in China

**Version:** 5  **Date:** 8 August 2012

**Reviewer:** Hengjin Dong

**Reviewer's report:**

**Major compulsory revisions:**

This article has given a clear definition of equitable health financing in the Background (equitable health financing means that healthcare payments are based on one's ability to pay and that people in need of health services, especially the poor, can access such services without putting themselves at risk of a financial catastrophe), but it does not organise this article based on the definition. Because it focus on the equality.

Is the government finance related to its economic ability across the provinces?

Do the people across the provinces have the same health needs?

Do the people in urban and rural areas have the same ability to pay and health needs?

The gap between rural and urban areas is getting narrow. What are the reasons: ability to pay or health needs?

It is very difficult to see how the two indicators can reflect the equity.

**Minor issues**

Where the data of A2008 and A2009 in table 1?

The conclusion looks like an implication.

The backgroud lacks of enough information on equity studies. It mainly introduce the reform program.

**Level of interest:** An article of importance in its field

**Quality of written English:** Needs some language corrections before being published

**Statistical review:** Yes, and I have assessed the statistics in my report.

**Declaration of competing interests:**
'I declare that I have no competing interests'