Reviewer’s report

Title: Health financing in Malawi: Evidence from National Health Accounts

Version: 2 Date: 5 August 2010

Reviewer: Xiaoyun Liu

Reviewer’s report:

The authors have added some discussion on the limitation of the study, which helped improve the paper. However, the other comments are not sufficiently answered. I will further specify them below, for the authors to consider.

Major Compulsory Revisions

1. Methods: The authors simply asked the readers to refer to the three NHA reports for methodology and limitations. This is not appropriate for an academic paper. One important aspect of methods in the paper is how the authors extract and analyze data from the NHA data source, which will not be covered in the original NHA reports. A clear presentation of research methods is important for the readers to understand how your results achieve the research objectives.

2. The authors insisted the use of private expenditure as a proportion of THE to measure patients’ financial burden, ‘borrowing from previous studies and don’t need to measure capacity to pay’. If the authors can present the absolute value of private expenditure and OOP, as well as the proportion, you may find the increase of THE per capita from 12 to 25 USD may mainly come from the increase of international donors, while the private expenditure or OOP may not have significant changes.

Linking to my first comment, a clear definition of the key indicators in the methods section will help solve this issue.

Level of interest: An article of limited interest

Quality of written English: Acceptable

Statistical review: No, the manuscript does not need to be seen by a statistician.

Declaration of competing interests:

I declare that I have no competing interests