Reviewer's report

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

Version: 2 Date: 19 August 2010

Reviewer: Samantha Smith

Reviewer's report:

General comments:
As outlined before, this is a valuable paper in the field of international health care financing for developing countries, and the authors have responded to a number of comments in the revised version. There are still some outstanding issues that have not been fully addressed in the revised version. A few other minor revisions have been identified.

Major compulsory revisions:
1. Table 2: include the per capita expenditure by all sources of finance for all years (i.e. not just Government expenditure per capita).

2. There is some inconsistency in how trends are described.
   a. The language describing some of the percentage changes may need to be more carefully phrased. The use of the term 'significant' needs to be qualified – is this statistically significant?
   b. With regard to the change in the role of financing agents over time - the 'rest of the world' showed an increased to 20% in 2003/04 as well as in 2005/06 so the shift in the proportion of funds managed by the Ministry of Health in 2005/06 is complex. Does the increase in the proportion of funds managed by local authorities shed any light onto the pattern? Is there a policy to decentralise the management of health care funds to the local level? Is there something to do with the quality of the 2005/06 data that might be causing problems in interpretation (e.g. table 6 highlights some problems with 2005/06 data)?

2. Additional analysis and discussion:
   a. Regarding the need for more context and discussion of policy changes that may have led to some of the observed changes, agree that caution is required in attributing changes in the figures to policy interventions – the same caution is required in drawing policy implications from the analysis. The points re additional data requirements are well made. The comment on the need for increased government contribution to meet the Abuja declaration could be more carefully phrased – is it definite that this would raise total health expenditure to a level that would cover the Malawi Essential Health Package, has this been calculated?

Minor essential revisions:
1. Page 4, paragraph 3:
a. Typo: the term ‘per capita’ is missing in the sentence “The cost of delivering the EHP was initially estimated to be US$ 17.5”.

2. Page 5, second last paragraph:
a. Check the reference to Table 1?

3. Page 5, last paragraph
a. Reference needed to support the statement that 26% is ‘too high’, and for the threshold of 15%.

4. Page 6, section ‘Financing agents’
a. Make reference to Table 4

5. Page 6, section ‘Allocation of total health expenditure…’
a. Make reference to Table 6

6. Page 6, section ‘Total health expenditure by health care functions’
a. Make reference to Table 7 rather than Table 8

7. Consistency of language – was the drop in under-five mortality ‘remarkable’ (page 7) or ‘modest’ (page 8), and can the donor support to the health sector be directly linked to the changes such as the drop in the under-five mortality rate (page 7)?

8. Table 6 – label the years rather than numbering them 1, 2, 3, 4

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

**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