Reviewer’s report

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

Version: 3 Date: 7 October 2010

Reviewer: Samantha Smith

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Minor essential revisions

The statement included on page 11 "the share of the rest of the world....doubled in 2003/04 compared to that in 2002/03" should be included earlier in the paper under the results section of the paper (i.e. page 9 under the section 'Financing Agents'). The second part of the sentence explaining the reason for this jump (i.e. procurement of anti-retrovirals..) can stay where it is in the discussion/conclusions section.

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