Reviewer's report

**Title:** Inputs for universal health coverage: a methodological contribution to finding proxy indicators for financial hardship due to health expenditure

**Version:** 2  **Date:** 23 September 2014

**Reviewer:** Kyriakos Souliotis

**Reviewer's report:**

- **Major Compulsory Revisions:** None
- **Minor Essential Revisions:** The writing is acceptable, while only minor grammar corrections could be made.
- **Discretionary Revisions:** None

Overall, this is an interesting, well-written paper which, building upon already published literature, constitutes another useful contribution, especially in times of economic crisis, when countries are faced with the challenge of securing the financial sustainability of their health systems without undermining values such as equity of access, universal coverage, solidarity in health financing and the provision of high quality in health care.

The information in the manuscript is presented in a clear, concise and well-structured manner, which is straightforward to the reader. The methodology appears to be sound, tables and figures are complete and of high quality, while the limitations of the study are clearly stated and explained. Thus, the manuscript is considered sufficiently well-written in order to be published.

**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.