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: 28 September 2014

Reviewer: Andry Giannakou

Reviewer's report:

Major Compulsory Revisions
There are a few comments and suggestions I would like to address to the authors:
1. The authors should add the name of the software and function used for the analysis.
2. On Page 6, there is a typo in the theoretical part of the model. The linear predictor should be stated as $\#ij = g(\mu ij), \mu ij = E(Yij)$ and $g(E(Yij)) = bOj + b1xij + b2zj$.
3. More details are needed in the results section.
4. You should give an interpretation of the variables of interest
5. A reference in missing about the source of the statistical theory.
6. It would be better if the 95% confidence intervals of the estimates are added in Tables 3, 4, 5.
7. Also it would be useful to compare the predictive accuracy of the resulting models in order to perform a valid comparison.

Minor Essential Revisions
1. In the modelling procedure, it would be of benefit to investigate the possibility of omission of non-predictive variables using a variable selection methodology.

Discretionary Revisions
1. An addition of a table of the number of households per country is going to be helpful getting a picture of the sample under investigation.
2. Figure 1 in appendix can be improved by adding fitted lines and legend must be attached as it is misplaced.
3. Page 3: Lines 3-5 need to be reviewed and restructured. The addition of semicolons would be useful.
4. Page 4: Lines 1-3 need to be revised
5. Page 4: Lines 34-42 need to be revised
6. Page 5: Lines 6-7 sentence need to be revised
7. Page 3: Line 12: (OOP) should be added and removed in the subsequent section
8. Table 1 in appendix would look better if it is left justified.

**Level of interest:** An article whose findings are important to those with closely related research interests

**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