Reviewer’s report

Title: Optimizing decentralization for the health sector by exploring the synergy of decision space, capacity, and accountability: Insights from the Philippines

Version: 1 Date: 18 Nov 2018

Reviewer: Thomas J. Bossert

Reviewer's report:

The authors have significantly improved the manuscript by explicitly addressing each of the questions and suggestions of both reviewers. Several of the requests by Reviewer 1 are interesting but, as the authors suggest, beyond the scope of the current article. They might be used as further research questions of additional study.

The manuscript is ready for publications with final minor revisions below:

They have gone pretty far to explain their judgements about the interviews and showing illustrative quotes but I suggest a few additions to clarify the criteria used to judge decision space and to show how representative the quotes are of consensus among different administrative levels:

New Table 2 is very helpful, although I think they might offer a bit more explanation for the assessment of "wide", "moderate" and "narrow" than they do on page 12 - again I tried to offer more specifics for each function in the 1998 article. Although in the narrative they offer some specific explanations for the choice, it would be good to have more explicit expression of criteria that go beyond the judgements based on author's summary of interviews.

The use of "illustrative quotes" in New Table 2 and 3 is extremely helpful, however; again the authors need to be more explicit in the text about how representative these views are, especially since the respondents come from different administrative levels. For instance, are the views of DOH central office representative of respondents from municipalities? Often in my experience, these views are very different. I suggest they use some of the material from the Comments section of the Supplementary Material to explain their conclusions since these comments seem to account both for the choice of narrow, moderate or wide and how representative or consistent the views of different administrative levels are.

For these Tables and for the Supplementary Material it seems to me that although the interviewees are not identified by name, it might be possible to identify them by position and experience so the authors either need to get their approval or should disguise them more.
**Level of interest**
Please indicate how interesting you found the manuscript:

An article of importance in its field

**Quality of written English**
Please indicate the quality of language in the manuscript:

Acceptable

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