

**KADUNA STATE PRIMARY HEALTH
CARE DEVELOPMENT AGENCY BUDGET
PERFORMANCE ANALYSIS 2016-2019**





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ABBREVIATIONS

KSPHCDA	Kaduna State Primary Health Care Development Agency
MOU	Memorandum of Understanding
PHC	Primary Health Care
PHCDA	Primary Health Care Development Agency
RI	Routine Immunization
RSSH	Resilient and Sustainable Systems for Health



GLOSSARY

Allocation:	The action or process of allocating or sharing out fund.
Baseline:	A fixed point of reference that is used for comparison purposes
Capital expenditure:	Money spent by the government on acquiring or maintaining fixed assets, such as land, buildings, and equipment
Counterpart Funding: or	A payment makes by the government to be considered for aid loan
Expenditure:	The total amount of money that a government spends. It is divided into capital and recurrent.
Nominal growth:	This is the change from one period to the next
Overheard Recurrent:	The operational and maintenance costs for running government
Performance:	The action or process of performing a task or function
Personnel Recurrent:	This comprises emolument due to the employees of the state



Recurrent expenditure

which is paid centrally through the accountant general account (wages and salaries, employer contributions), interest payments, subsidies, and transfers. Expenditure that relates to regular or periodic acquisition of materials, and services. It divided into personnels and overheads.

CHAPTER ONE

KSPHCDA BUDGET ALLOCATION

1.0 Introduction

One of the main roles of primary health care is to provide continuous and comprehensive care to the patients at a cost that they can afford. Through the PHC, quality and affordable health and social services are provided to the underprivileged sections of the community which results in excellent health outcomes. In 2011, PHC Under One Roof (PHCUOR) policy was formulated as part of the strategy to reduce fragmentation in the delivery of Primary Health Care (PHC) services which involve the integration of all PHC services under one authority. With the PHCUOR, it is believed that various issues such as the poor release of funding, inadequate medical personnel, poor referral system, poor monitoring, etc. will be addressed across the state. Nine years after the policy was formulated, various assessment reports including Spot-checks on PHCs have revealed funding commitment as a serious challenge to deliver has expected.



Whether national or subnational, one of the major roles of the government is translating scarce resources into development and health care is not an a-exception. Over the last three years, Kaduna state has met 15% allocation recommended by the 2001 Abuja declaration on health. However, it is one thing to allocate money for a project in the budget, it is another thing to mobilize money and utilize the money has appropriated. A state may decide to allocate figures for line items in their Appropriation Law without releasing money for the execution. This is a recurring issue across sectors in Nigeria budgeting system both at the national and sub-national levels. Thus, this work analyzes the Kaduna state budget performance with particular reference to the Primary Health Care Development. The objective is to ascertain the extent of government funding commitment for state PHCDA.

Methodology: The data used is secondary and it uses descriptive analysis with simple charts and tables to draw conclusions. The level of priority the government of Kaduna state attaches to PHC is measured through approved budgets, released and expenditure. Resources earned marked for the PHCDA is used to indicate the level of seriousness government attaches to PHCs across the 23 local government area of the state over the four years, (2016 -2019).

1.2 Kaduna State Health and PHCDA approved Estimate, 2016-2019

The policy commitment of the government is reflected in the goals it is most committed to achieve through prioritization in the budgeting process. The State Government Approved Budget for the PHCDA increases from N3.687 billion or 28% of total health budget allocation in 2016 to 12.049 billion or 50.5% in 2017. This declined to N9.645 billion or 27.7% in 2018 and N8,418 billion or 34.2% in 2019 of the total health budget. The average percentage of the PHCD budget to the overall health budget in four years stood at 35.1%, (see Table 1/Fig1 below). The fiscal space for the PHCD is in urgent need of expansion.

PHCDA capital expenditure in 2016 was 3,498 representing 52.2% of the total health capital budget and increased to 53% in 2017 (see Table 1/Fig1 & 2). It reduces to 14.7% in 2018 and rose to 41.2% in 2019. The recurrent expenditure compares to the total Health recurrent budget was 2.9% in 2016, and rose to 48.4% in 2017. Subsequently, it reduced to 41% in 2018 and further declined to 28 .1%. in 2019 (See Table 1 and Fig 3 below).

The average PHCA allocation between 2016 and 2019 stood at N8,450 billion (35.1%). Its average capital expenditure for the same period was 4,097 billion (40.3%), while recurrent was 4,353 billion (30.1%). With these changes, the state government needs to look at the way of channeling more resources toward improving the PHC.

Table 1: Total Health Budget Vs KSPHCDA Budget Allocation 2016-2019



Year	Total Health budget	Total PHCD budget	% of PHCD to health Budget	Total health capital budget	Total PHCD capital Budget	% of PHCD capital to health capital Budget	Total health recurrent	Total PHCD Recurrent	% of PHCD recurrent to health Recurrent Budget
2016	13,132,776,840	3,687,892,321	28	6,661,683,063	3,498,309,816	52.5	6,471,093,777	189,582,505	2.9
2017	23,856,611,300	12,049,352,021	50.5	10,490,384,271	5,569,268,812	53	13,366,227,029	6,480,083,209	48.4
2018	34,696,274,387	9,645,462,412	27.7	17,576,392,530	2,600,271,202	14.7	17,119,881,856	7,045,191,210	41.1
2019	24,547,866,868	8,418,707,913	34.2	11,435,259,736	4,721,355,872	41.2	13,112,607,131	3,697,352,041	28.1
Average	24,058,382,348	8,450,353,666	35.1		4,097,301,425	40.3		4353052241.25	30.1

Source: Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 1: Total Health budget to PHCDA Budget 2016-2019

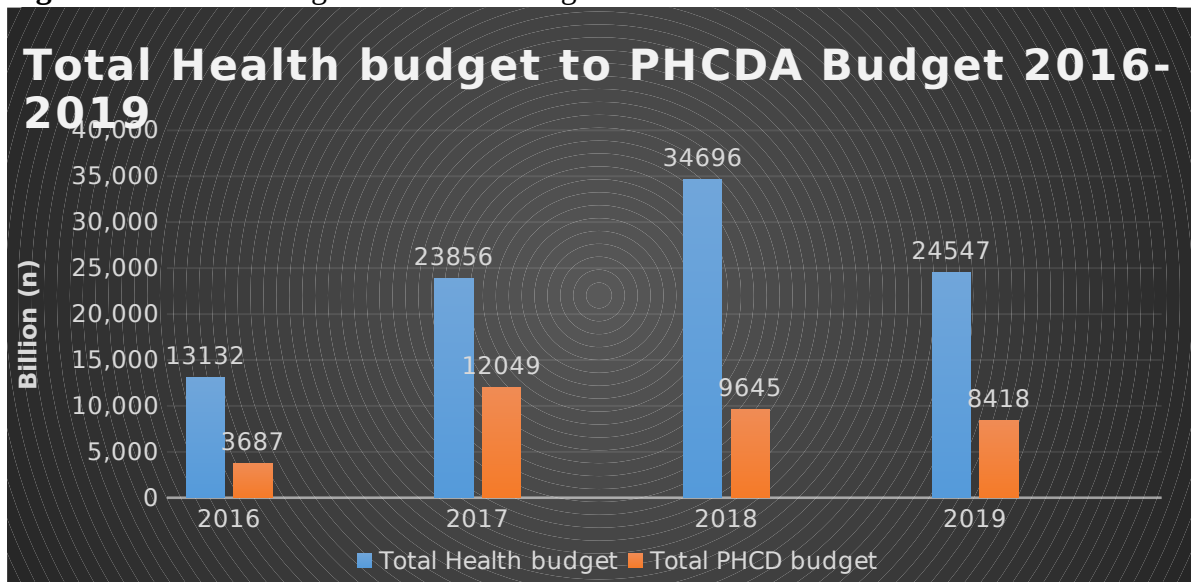


Fig 2: Total Health Capita Budget to PHCDA Capital Budget

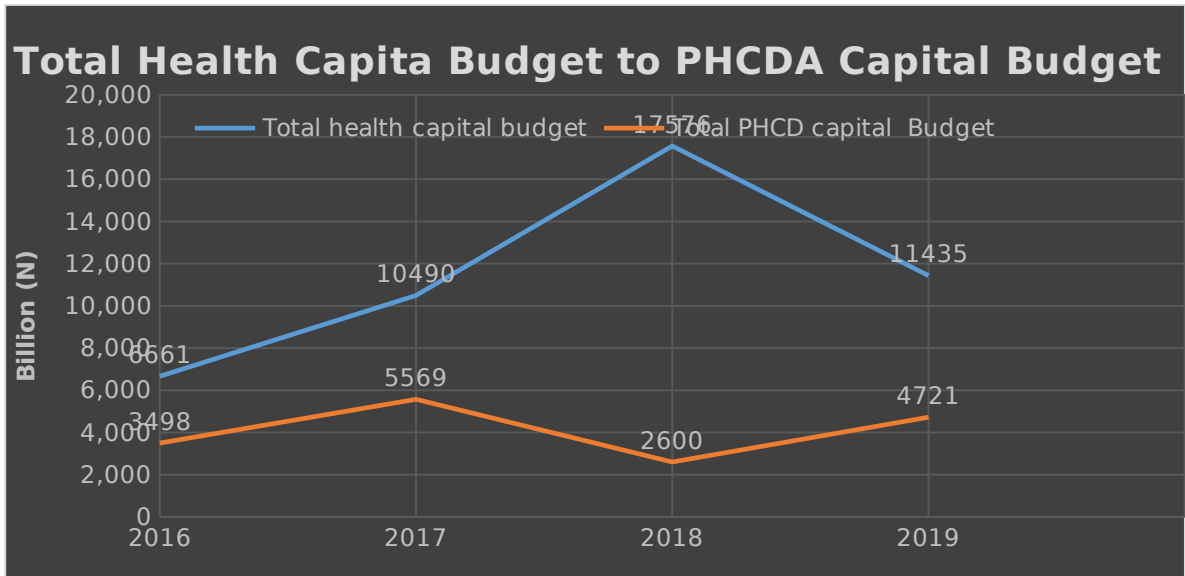
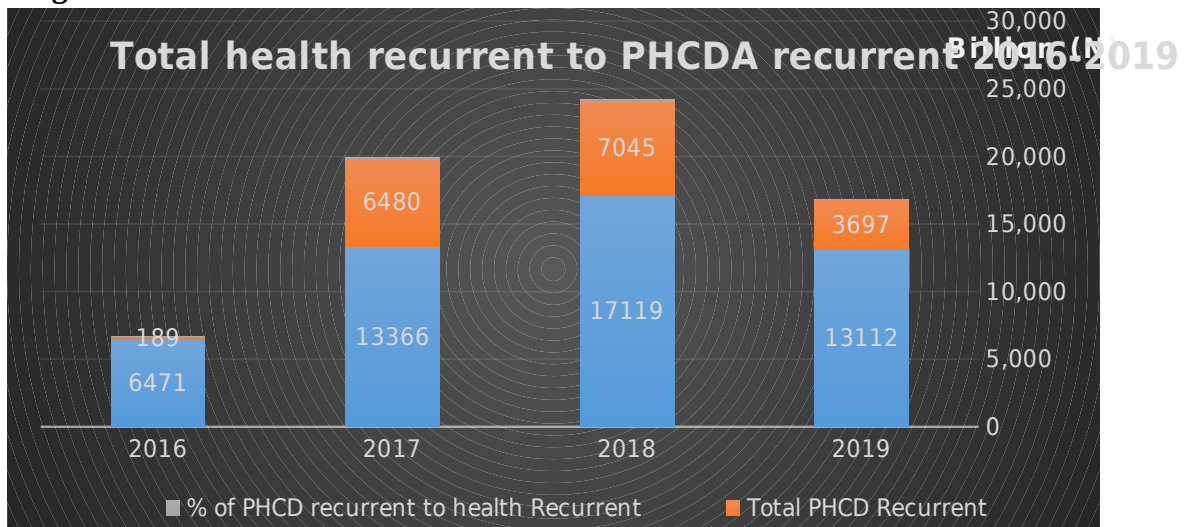


Fig 3: Total Health Recurrent to PHCDA Recurrent 2016-2019



Source: Compiled and computed from Appropriation Laws, 2016-2019

1.2 KSPHCDA Recurrent and Capital Estimate, 2016-2019

A careful study of the percentage changes in resources volume dedicated to capital and recurrent expenditure revealed the recurrent cost stood at N17,412 billion more than the half of the total budget, while the capital estimate stood at the N16,389 Billion almost half of the total budget (See table 2/fig 6). A breakdown of the recurrent line items revealed that some measures were taken by the state government on the issues of primary health care. One of the landmark step taken was N6.1 billion allocated as part of the Kaduna State 40% contribution to the LGAs health workers in 2017. Also, N159 Million was made as part of the operational cost payment to PHCs across the state. This was the



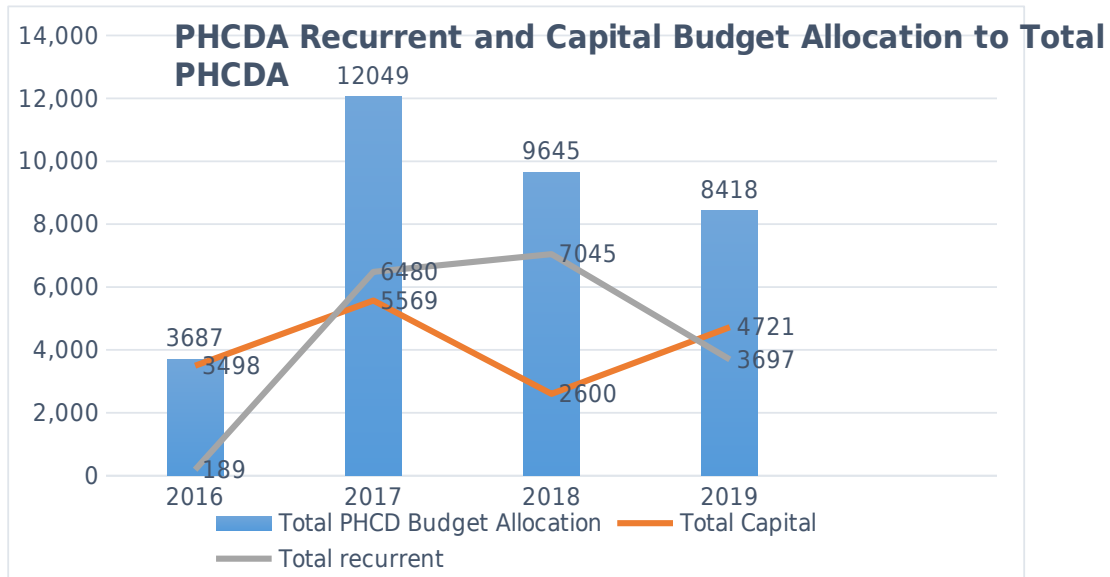
period when the PHCs received huge attention. Although, budget allocation is not always translated to project implementation (See table 8). This may due to certain factors such as poor revenue, lack of will and untimely release of funds for project execution, (See fig 11).

Table 2: PHCDA Capital and Recurrent Expenditure 2016-2019

Year	Total PHCDA Budget Allocation	Total Capital	% Capital to total PHCDA budget allocation	Total recurrent	% recurrent to total PHCDA budget allocation
2016	3,687,892,321	3,498,309,816	94.8	189,582,505	5.1
2017	12,049,352,021	5,569,268,812	46.2	6,480,083,209	53.7
2018	9,645,462,412	2,600,271,202	26.9	7,045,191,210	73.04
2019	8,418,707,913	4,721,355,872	56.08	3,697,352,041	43.9
Total	33,801,414,667	16,389,205,702	48.4	17,412,208,965	51.5

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 4: PHCDA Recurrent and Capital budget allocation to total PHCDA



Source: Compiled and computed from Appropriation Laws, 2016-2019

1.3 Disaggregating Recurrent Expenditure

The breakdown of the recurrent expenditure (Table 2/fig4) reveals that personnel cost consumed much of the spending with over 72% average of the total cost for the entire period. The significant increase in budget in 2017 is due to the capture of 60%



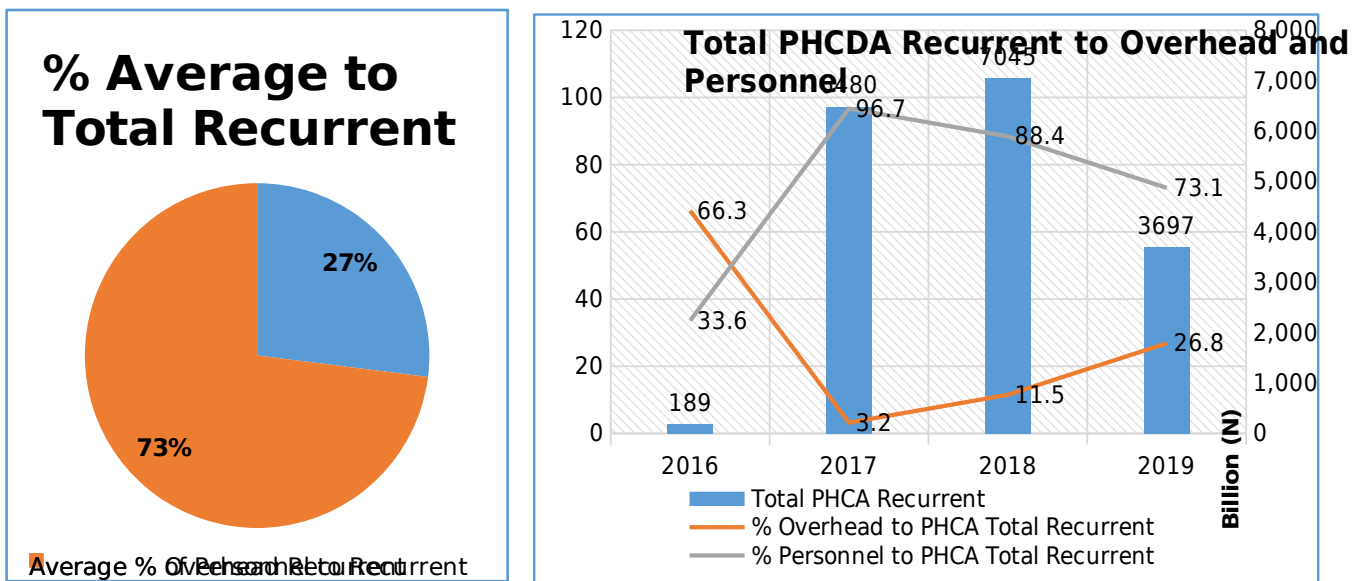
contribution from Local government councils for primary health care. This greatly affected the overall recurrent budget allocation for the years. Thus, financing human resources for PHCDA consumed the bulk of the recurrent expenditure between 2017 and 2018. Although, there was a slight change in 2019 as seen in Table 2 below. This is an indication of the huge investment in the manpower employed to implement the PHCs' administrative operations.

Table 3: Overhead and Personnel to Total PHCDA Recurrent Budget

Year	Total recurrent	Overhead	% to total Recurrent	Personnel	% to total Recurrent
2016	189,582,505	125,733,000	66.3	63,849,505	33.6
2017	6,480,083,209	210,022,445	3.2	6,270,060,764	96.7
2018	7,045,191,210	811,955,985	11.5	6,233,235,225	88.4
2019	3,697,352,041	992,771,390	26.8	2,704,580,651	73.1
Average	4,353,052,241	535,120,705	26.95	3,817,931,536	72.95

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 5. Overhead and Personnel to the PHC Recurrent Approved Estimate



1.4 Nominal Growth Rate

The nominal growth of the total budgetary allocation to the PHCDA between 2016 and 2019, as demonstrated in table 3 and figure 5 below, reveals a positive increase between 2017 and 2019. It was negative in the year 2018. The recurrent growth rate was positive in the year 2017 and 2018 but also negative in the year 2019. The growth rate was all positive for the overhead cost throughout the periods. However, the nominal growth rate



for personnel cost had only experienced positive growth rate in the year 2017, the subsequent years are all negative.

Table 4: Nominal Growth Rate

Year	PHCDA capital Budget	Nominal Growth Rate	PHCDA Total Recurrent	% Increase	Overhead	Nominal Growth Rate	Personnel	% Increase
2016	3,498,309,816	-	189,582,505	-	125,733,000	-	63,849,505	-
2017	5,569,268,812	59.1	6,480,083,209	+3313.08	210,022,445	+67.05	6,270,060,764	+9720.06
2018	2,600,271,202	-53.3	7,045,191,210	+8.7	811,955,985	+286.6	6,233,235,225	-0.58
2019	4,721,355,872	81.5	3,697,352,041	-47.5	992,771,390	+22.2	2,704,580,651	-56.6

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 6. PHCDA Nominal Growth Rate

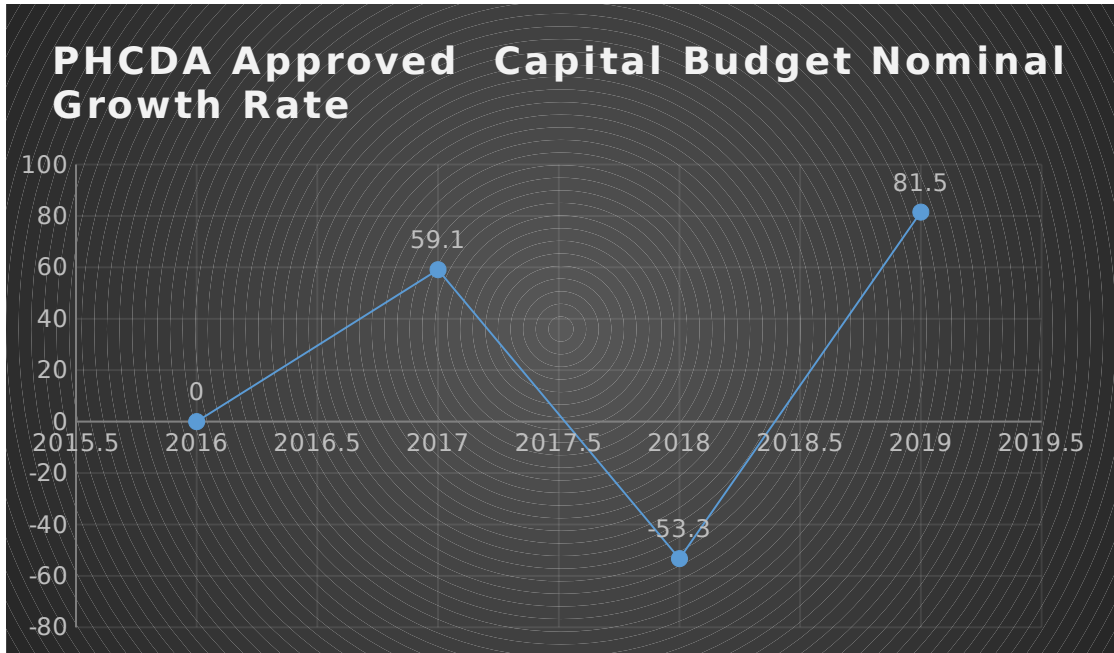
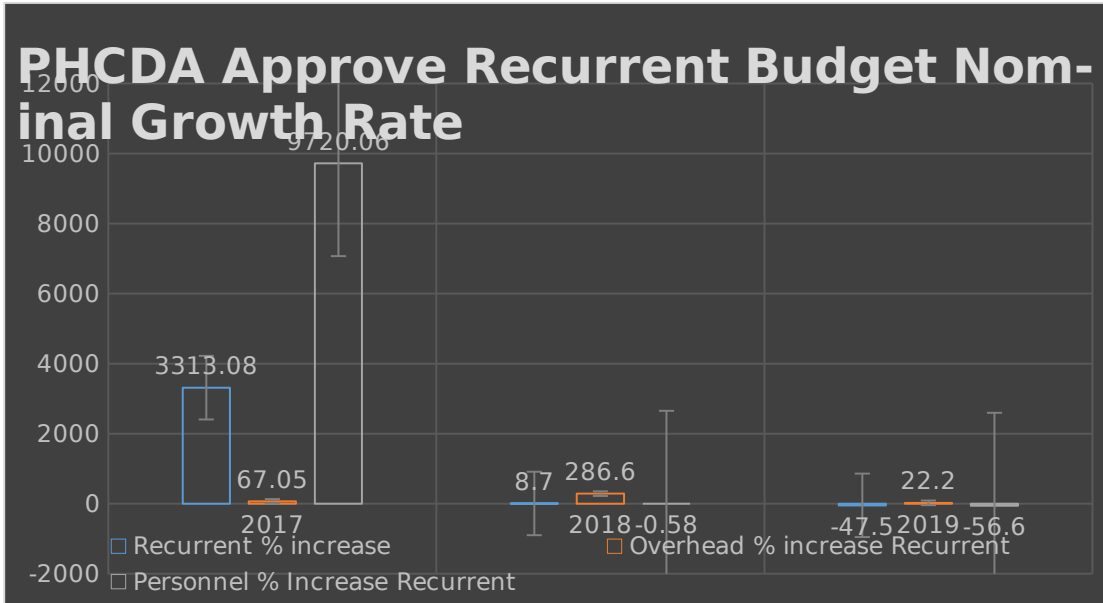


Fig 7: PHCDA Approve Recurrent Budget Nominal Growth Rate





CHAPTER TWO

KSPHCDA BUDGET PERFORMANCE

2.1 PHCDA Budget Performance Trend

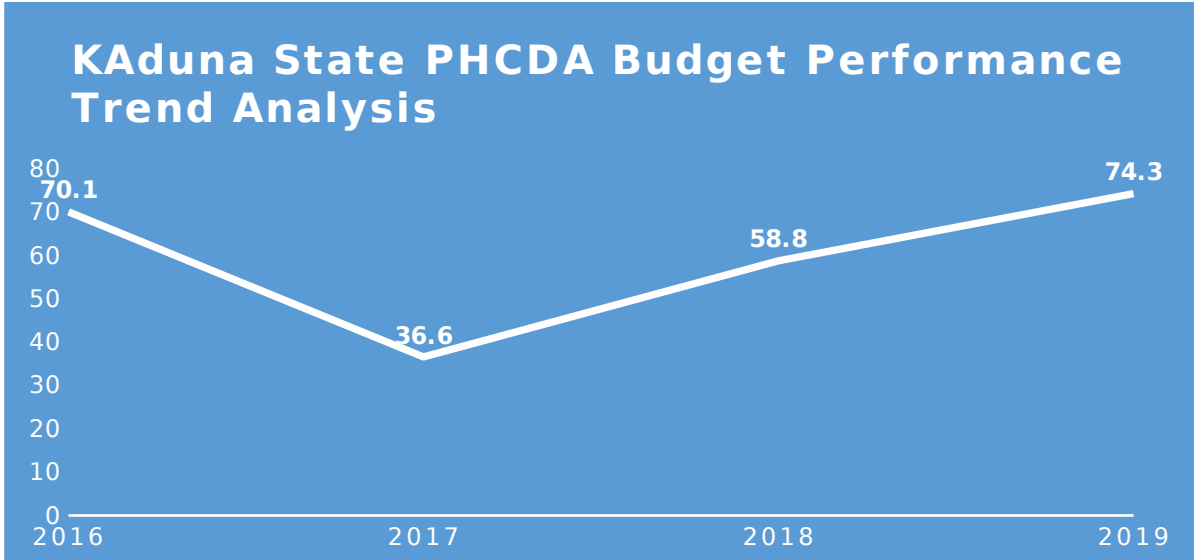
The total releases for the PHCDA in 2016 stood at N2,588 Billion constituting 70.1% of the total allocation. It was N4,419 Billion in 2017 or 36.6%, N5,657 Billion in 2018 or 58.8% and N6,257 billion in 2019 or 74.3% (see Table/Figure7). Although all the releases were utilized, the average percentage released stood at 59.91% for the four years with about 40.09% fall out, despite a steady increase in the releases since 2017. This is a huge amount. The government should be more proactive on issues that affect health care delivery. The remaining percentage is enough to build and furnished new and repairs more health care centers in the areas that are yet to have access to basic health care. It can also be enough to recruit more staff to manage and provide various health services. This would have contributed more to reducing the problems relating to maternal mortality across Kaduna State.

Table 5: Kaduna State PHCDA Budget Performance Trend Analysis

Year	Total approved PHCDA Budget	Actual release (N)	Utilize Sum (N)	% approved sum released	% approved sum utilized
2016	3,687,892,321	2,588,085,413	2,588,085,413	70.1	70.1
2017	12,049,352,021	4,419,268,834	4,419,268,834	36.6	36.6
2018	9,645,462,412	5,657,492,336	5,657,492,336	58.6	58.8
2019	8,418,707,913	6,257,413,107	6,257,413,107	74.3	74.3
				59.91%	

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 8: Kaduna State PHCDA Budget Performance Trend Analysis



2.2 Breakdown of the PHCDA Budget Performance

Table 6/Fig 8 reveals the actuals release for the capital and recurrent in four years. It could be seen that out of N16,389,205,702 Billion approved during the period, N12,677,781,213 billion constituting about 77.3 billion was released for capital expenditure. Also, this is significant, but more is expected to meet with the rising health need of the over 760,084 populations (2006, Census).

Further analysis reveals that out of the N17,412,208,965 billion budget for the recurrent expenditure for the PHCDA in four years, only N6,244,478,477 billion was released constituting about 35.8% of the total approved recurrent budget for four years. This is saddening because human resources are also very vital in the implementation of health policies. Thus, poor priority on operational cost issues cannot encourage the smooth running of the day to day activities of the agency in the state.

Evidently, the capital budget is giving more priority than the recurrent expenditure (See also fig 9). Government may make available facilities, construct new or repair PHC if there is no simultaneous increase in the number of staffs, training and necessary resources for operational efficiency, the purpose of PHC may not be achieved. The point is that there is a need to also pay attention to recurrent expenses for effective health service delivery in the state.

We have earlier seen how the state government has allocated huge money to recurrent, but there were no corresponding releases to implement the line items. Government should avoid politics around budget allocation. A will to act is important to release funds for their project execution. A cursory look of some of the budget lime items reveals that N700,000,000 was budget in 2017 for the execution of the Solar for Health Care Initiative to



improve health care delivery was not released. There is also N55,000,000 for the Piloting of Community Life Centres (CLC) Concepts in 5No PHC Facilities (Kudan-PHC Garu, Soba PHC DINYA, Igabi-HC Kamfani, Kajuru-PHC DOKA, SANGA - PHC WASA) in the 2018 budget which was not released. There are so many of these line items. Sometimes government uses this huge figures in the allocation politically making people believe they are investing in various PHCs, without corresponding releases. The implementation report does not detail project implementation for public to analyze. The current state budget performance reporting is not comprehensive enough to reflect the full nature and extent of sources and application of fund. Also, the flow of programs and subprograms are not indicated. This act must be discouraged. it should be more well informed and detailed.

Table 6: Recurrent and Capital Budget Performance

Year	Total approved capital	Actual release (N)	Utilize Sum (N)	% approved sum released	% approved sum utilized
2016	3,498,309,816	2,451,277,816	2,451,277,816	70	70
2017	5,569,268,812	2,853,494,110	2853494110	51.2	51.2
2018	2,600,271,202	3,406,912,561	3,406,912,561	131	131
2019	4,721,355,872	3,966,096,726	3,966,096,726	84	84
Total	16,389,205,702	12,677,781,213		77.3	
Year	Total approved Recurrent	Actual release (N)	Utilize Sum (N)	% approved sum released	% approved sum utilized
2016	189,582,505	136,807,597	136,807,597	72.1	72.1
2017	6,480,083,209	1,565,774,724	1,565,774,724	24.1	24.1
2018	7,045,191,210	2,250,579,775	2,250,579,775	31.9	31.9
2019	3,697,352,041	2,291,316,381	2,291,316,381	61.9	61.9
Total	17,412,208,965	6,244,478,477		35.8	

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 9: Capital and Recurrent Actual Sum Releases

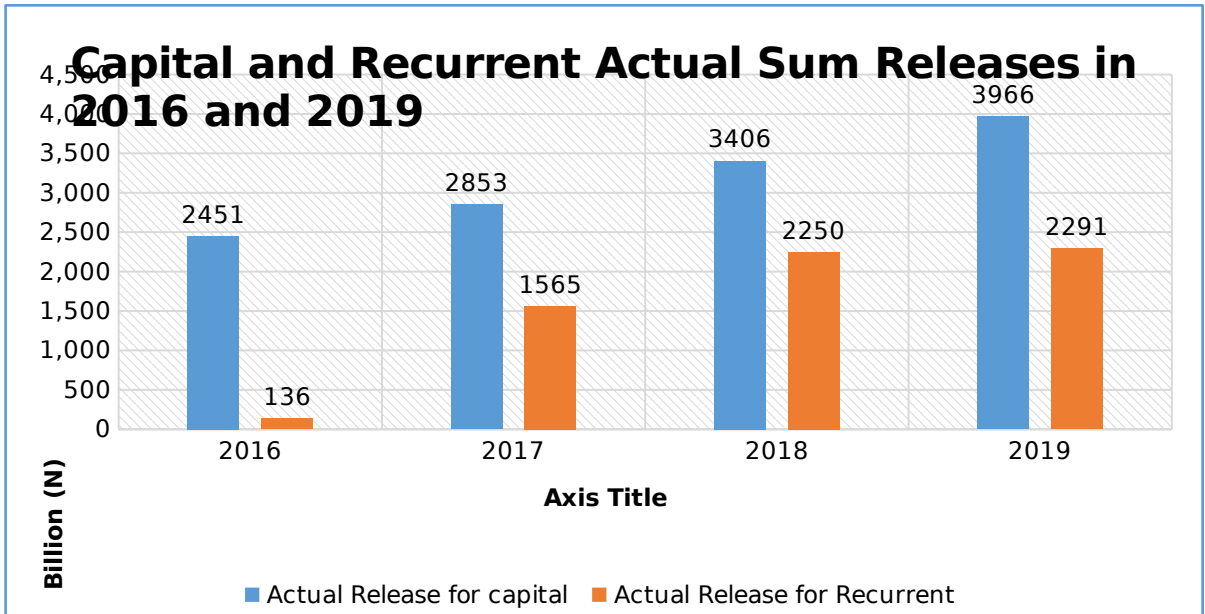


Fig 10: PHCDA Capital and Recurrent Budget Performance

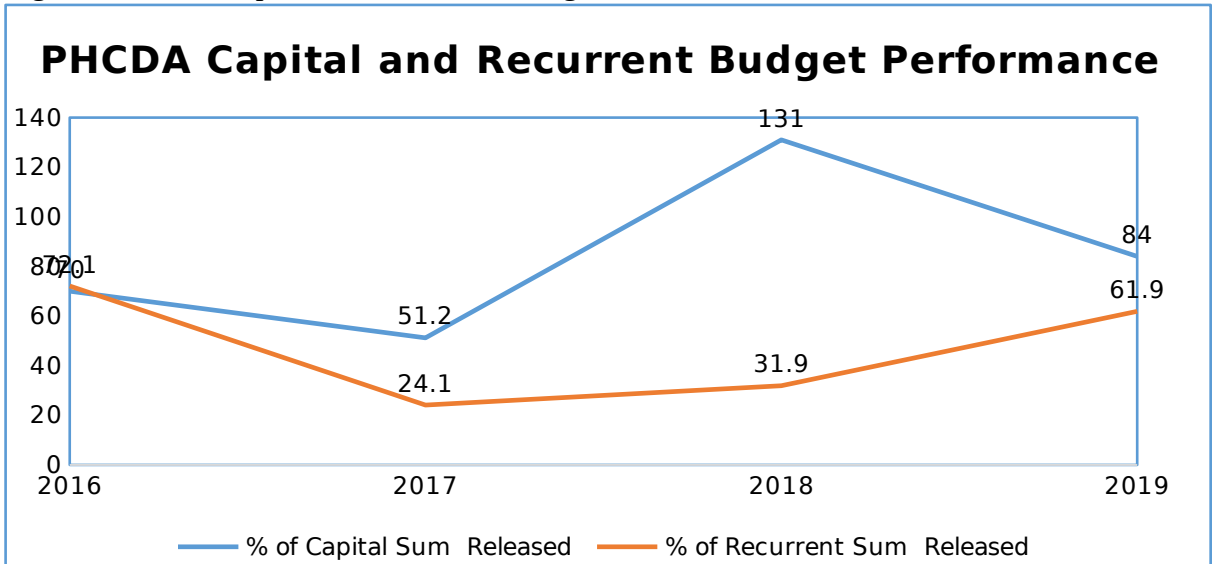
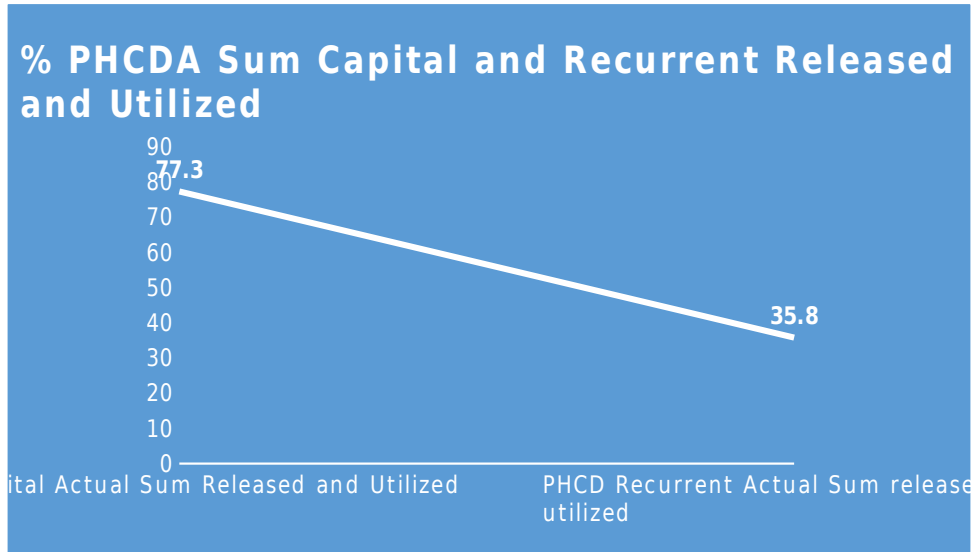


Fig 11: % PHCDA Sum Capital and Recurrent Released and Utilized



2.3 Kaduna State RI Counterpart Funding, 2016-2019

Between 2016 and 2019, about N1,810,524,621.00 was budgeted as part of the counterpart funding to Routine Immunization and System Strengthening to achieving 80% RI coverage in the state. Out of this sum, N1,309,758,621 constituting about 78.8 percent of the total funding commitment was released and utilized. This shows some level of trust on the government side, but a critical look at the annual releases shows a declining trend. For instance, in the year 2016 and 2017, the state government released 100% of its commitment. However, this declined to 79.1% in 2018 and 36.1 in 2019 (see Fig 10). This does not speak well for government, if truly the government must prevent illnesses, ensure free health care for pregnant women and children under 5, ensure free malaria treatment, etc. has envisioned in its 2016 and 2020 development plan.

Eradicating and preventing all forms of diseases requires some level of serious commitment in health care funding. When the government tries to avoid responsibility, everyone is affected including the state and most especially, the objective of the state health policy towards preventing all forms of diseases through appropriate strategies and measures may not be realized.

Therefore, for the state government to be on the safer side, it must continue to support various identified efforts on RI to achieve the target goal. This will ensure that various efforts it has started do not amount to waste.



Table 7: RI Counterpart Funding Performance Analysis

Year	Budget items	Total approved capital	Actual release (N)	Utilize Sum (N)	% approved sum released	% approved sum utilized
2016	Routine Immunisation RI and System strengthening *2016 Tripartite MOU	255,077,816.00	255,077,816.00	255,077,816.00	100	100
2017	State Counterpart fund on Routine Immunisation RI and System Strengthening (2018 Tripartite MOU provision)	285,446,805.00	285,446,805.00	285,446,805.00	100	100
2018	Provision of Counterpart Funding	720,000,000.00	570,234,000.00	570,234,000.00	79.1	79.1
2019	Provision of Counterpart Funding (PHC MOU, TCF MOU, RSSH MOU)	550,000,000.00	199,000,000.00	199,000,000.00	36.1	36.1
Average					78.8	78.8

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 12: RI Counterpart Funding

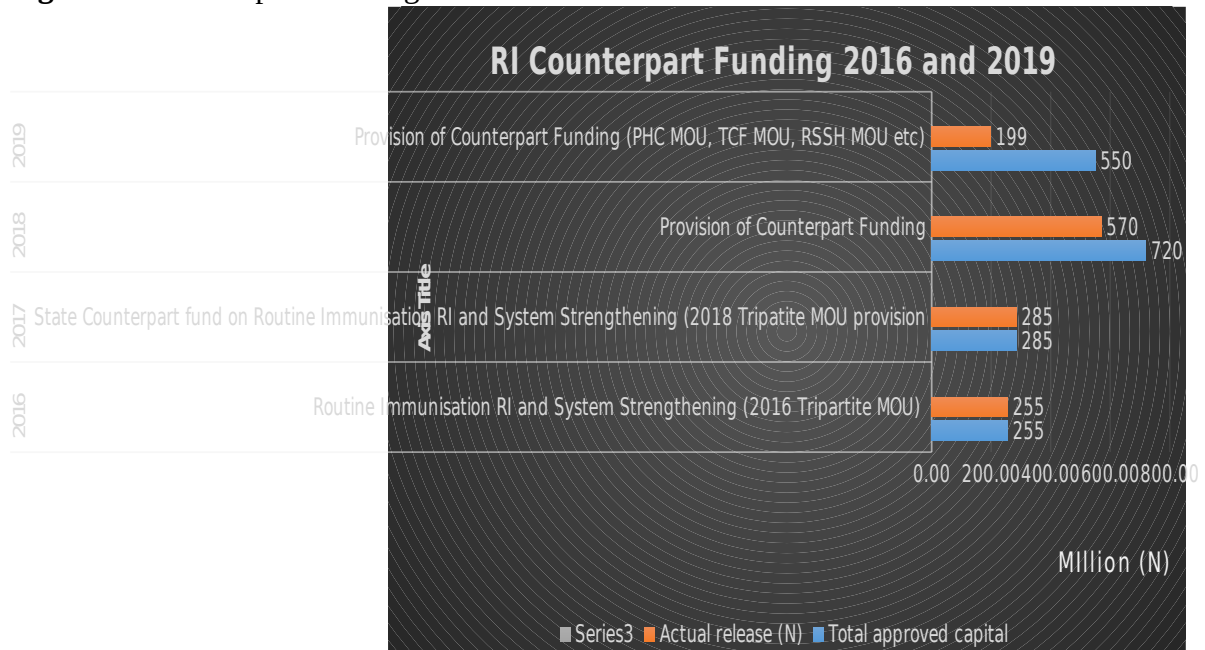
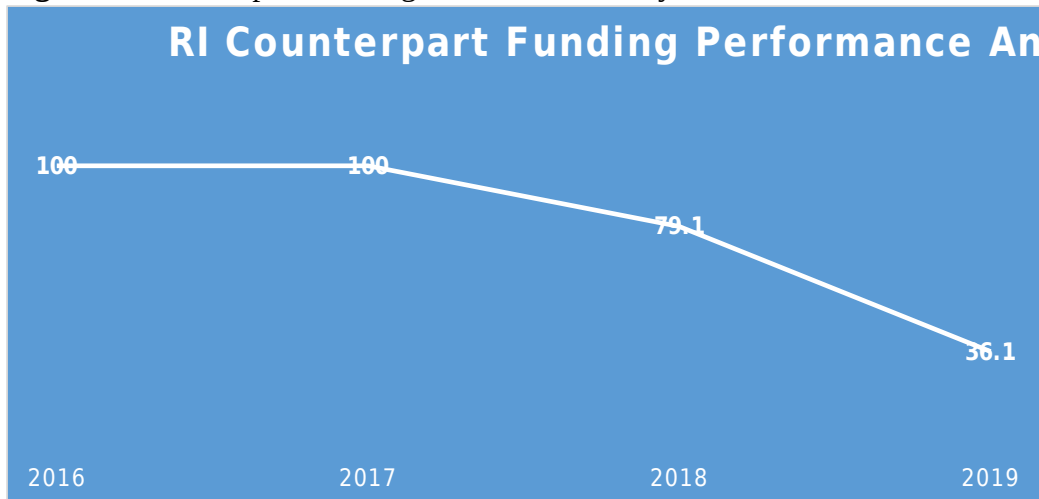


Fig 13: RI Counterpart Funding Performance Analysis



2.4 Breakdown PHCDA Recurrent Performance, 2016-2019

The preceding paragraphs have shown poor releases of fund for the PHC recurrent. Further analysis of the PHCDA recurrent actual releases reveals that N5,296,391,505 was released for the personnel cost representing 52.05% of the N15,271,726,145 approved estimate. This is far below expectations, given the significance of salaries, wages, and other line items constituting personnel. This also calls for attention so as not to underfund the personnel recurrent component of the PHCDA.

In the case of overhead, out of the N2,140,482,820 budgeted between 2016, 2017, 2018 and 2019, about 948,086,972 representing 41.3% was released (see Table 8/ Fig 11). This is a misplaced priority that must be checked if the PHC must work effectively for the need of the people Kaduna state.

Table 8: PHCDA Annual Overhead and Personnel Recurrent Budget Performance

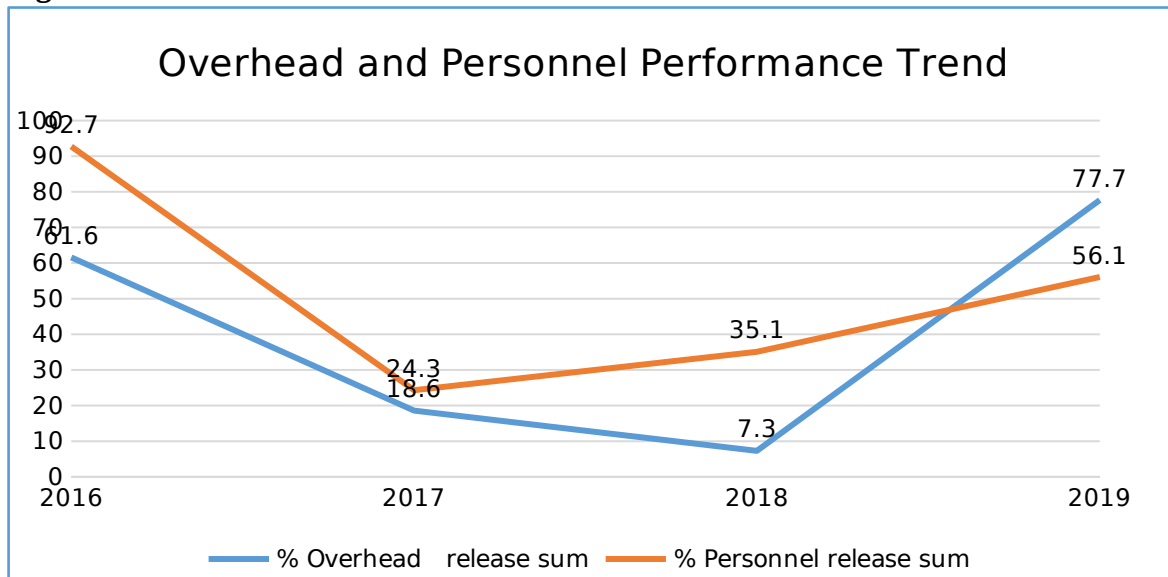
Year	Total Personnel Allocation (Million)	Actual release (Million)	Utilize Sum (Million)	% approved sum released	% approved sum utilized	% of actual release to utilized sum
2016	63,849,505	59,241,771	59,241,771	92.7	92.7	100
2017	6,270,060,764	1,526,668,744	1,526,668,744	24.3	24.3	100
2018	6,233,235,225	2,191,129,220	2,191,129,220	35.1	35.1	100
2019	2,704,580,651	1,519,351,770	1,519,351,770	56.1	56.1	100



Average	3,817,931,536.25			52.05		
Year	Total Overhead Allocation (Million)	Actual release (Million)	Utilized sum (Million)	% approved sum released	% approved sum utilized	% of actual release to utilized sum
2016	125,733,000	77,565,826	77,565,826	61.6	61.6	100
2017	210,022,445	39,105,980	39,105,980	18.6	18.6	100
2018	811,955,985	59,450,555	59,450,555	7.3	7.3	100
2019	992,771,390	771,964,611	771,964,611	77.7	77.7	100
Average	535,120,705		237,021,743	41.3%	41.3%	

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 14: Overhead and Personnel Performance



Source: Kaduna State Primary Health Care Agency

2.5 Measuring Baseline, % Increase and Milestone

The cumulative average 2016, 2017, and 2018 of PHCDA capital allocation when compared to the 2019 PHCDA Capital Allocation shows an increase of 21.3%. This is three times the 5% increase. It is an indication of government improvement in capital allocation to PHCDA. Also, when comparing the 2018 PHDCA capital allocation with that of 2019, it shows an increase of 81.5%. This is also significant. This will enable more health facilities as well as improve service delivery. However, if 2016, 2017, and 2018 PHCDA capital releases cumulative average is compared with 2019 PHCDA capital releases, there is an increase of 36%. The 2018 and 2019 capital release also shows an increase of 16.4%. This is reasonable performance and indication of government commitment towards implementing more capital projects that will promote effective health care delivery.



On the other hand, 2016, 2017 and 2018 PHCDA recurrent cumulative average when compared to 2019 PHCDA recurrent allocation shows an increase of 19.1%. Thus, when we compare the PHCDA recurrent allocation for 2018 and 2019, it also shows a decrease of -47%. This is a huge amount almost half of the average of the 2018 PHCDA allocation. This is far below the 5%. Furthermore, the cumulative average of 2016, 2017 and 2018 PHCDA recurrent releases when compared with 2019 PHCDA recurrent releases shows an increase of 73%. But the 2018 PHCDA recurrent releases compare to that of 2019 indicates an increase of 1.8%. This is far below 5% increase. Government must be encouraged to address this to prevent damages on the operation of the PHCs across the state.

Table 9: Baseline, and % increase in Capital and Recurrent Allocation and Releases

Year	Total approved capital	% Increase	Actual releases (N)	% Increase
2016	3,498,309,816	n.a	2,451,277,816	n.a
2017	5,569,268,812	59	2,853,494,110	16
2018	2,600,271,202	-53.3	3,406,912,561	19
Baseline	3,889,283,276		2,903,894,829	
2019	4,721,355,872	21.3%	3,966,096,726	36
2018/2019		81.5		16.4
Year	Total approved Recurrent	% Increase	Actual releases (N)	% Increase
2016	189,582,505	n.a	136,807,597	n.a
2017	6,480,083,209	3318	1,565,774,724	1044.4%
2018	7,045,191,210	8.9	2,250,579,775	43.7
Baseline	4,571,618,974		1,317,720,698	
2019	3,697,352,041	19.1	2,291,316,381	73
2018/2019		-47.5		1.8

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 15: PHCDA % Increase in Capital Allocation and Releases

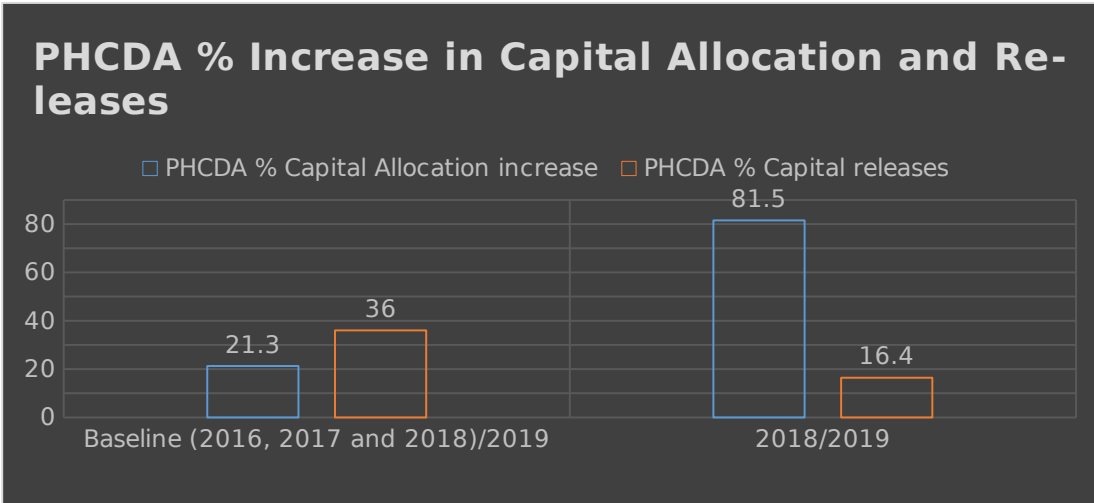
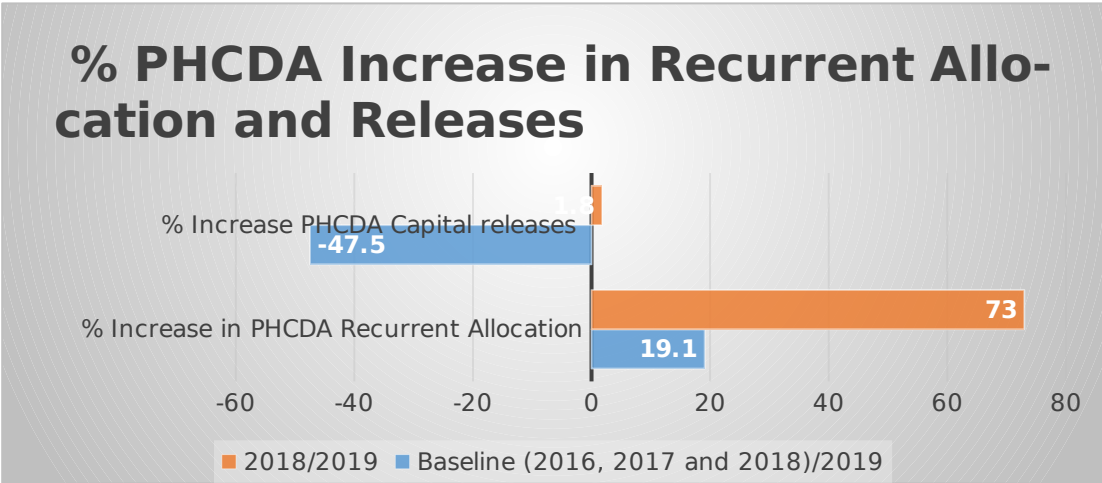


Fig 16: % PHCDA Increase in Recurrent Allocation and Releases



2.5.1 Measuring 5% Increase Overhead Execution Rate



The table below shows PHCDA overhead recurrent budget allocation for 2016, 2017 and 2018 cumulative average and when compared with 2019, it shows an increase of 159.6%. the 2018 and 2019 PHCDA recurrent allocation also an increase of 22%. Both are more than a 5% increase. On the other hand, the PHCDA overhead recurrent releases cumulative average for the year 2016, 2017 and 2018 compare with PHCDA overhead for the year 2019 shows an increase of 1214.9%. Thus, the 2018 and 2019 overhead releases show an increase of 1198.4% (see table 10/fig 17). Both show significant increases. If this culture is sustained and a greater percentage figure is released compared to the allocation, it will go a long way to addressing the issue of operational inefficiency challenging the various PHCs across the state.

Also comparing the cumulative average of percentage overhead budget allocation and releases for the 2016, 2017 and 2018 with budget allocation and releases for the year 2019 show a wider gap (see fig 18). It could be deduced from this result and others in the above paragraph that using three years average of recurrent overhead as a baseline to track 5% increase may not be sustainable. This will give an impression to the government that they are over spending their resources on PHCDA whereas in the real sense it is not so (please refer to table 8).

Table 10: Assessing Baseline and% increase in Overhead Budget Execution Rate

Year	Total Overhead Allocation (Million)	% Increase	Actual Releases/ Utilized sum (Million)	% increase	Allocation to % releases/ Utilized
2016	125,733,000	n.a	77,565,826	n.a	61.6
2017	210,022,445	67%	39,105,980	49.5%	18.6
2018	811,955,985	286.6%	59,450,555	52%	7.3
Baseline	382,570,476		58,707,453		29.1
2019	992,771,390	159.6%	771,964,611	1214.9%	77.7
2018/2019		22%		1198.4%	

Source: Compiled and computed from Appropriation Laws, 2016-2019

Fig 17: % PHCDA Increase in Overhead Recurrent Allocation and Releases

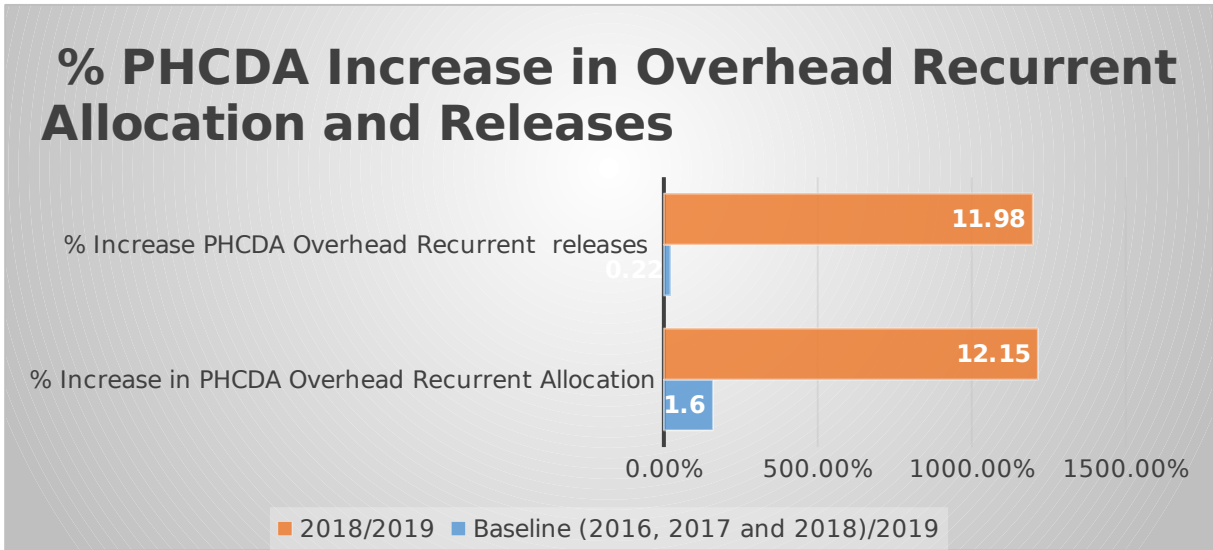
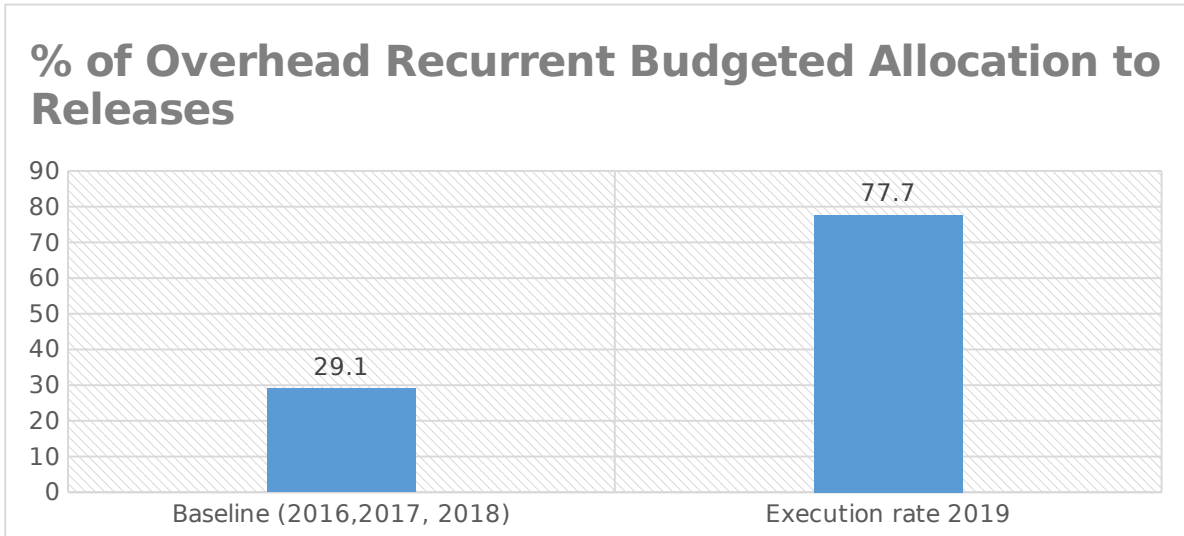


Fig 18: % of Overhead Recurrent Budgeted Allocation to Releases



CHAPTER THREE

FINDINGS AND RECOMMENDATIONS



3.1 Findings

- I. There is a clear culture of poor releases of funds. Years by years, programs capital and recurrent allocations are not fully released. The implication is the large variances between appropriation, and releases leading to a low percentage budget execution rate in the last four years.
- II. There is a discrepancy in the PHCDA capital allocation line item in the year 2018 and the amount released. Government needs to explain why the funds released is higher than the capital allocated for that line item that year. This is to avoid the risk of fund disbursement and utilization.
- III. Government commitment towards paying counterpart funding is declining. This trend must not continue.
- IV. The current budget performance report is not detailed enough. Subsectors and budget line items are not captured. It denies people of having a good understanding of what government spent on various project and activities. It also weakens public accountability.
- V. Using the 2016, 2017, and 2018 as baseline against a single year for the project execution rate is not sustainable

3.2 Policy Recommendation

- I. A timely release of funds for both capital and recurrent PHCDA. This is critical for its operational efficiency.
- II. Re-alignment of the structure of PHCDA spending to strike a balance between the recurrent and the capital expenditure in the subsector.
- III. Government must strategically allocate scarce resources for the optimum and effective utilization for the PHCs across Kaduna state.
- IV. Government should wake up, and avoid further decline in RI counterpart funding commitment. Failure to comply with its side agreement may discourage other development partners.
- V. Government must ensure that the annual budget performance report must be detailed to capture sub-sectoral issues.
- VI. A further improvement of civil society budget oversight is inevitable. They need to have more time, energy to scrutinize the PHC budget, and advocate for improving, tracking and reporting lapses on PHC allocations.
- VII. The baseline should be set to 2018 and not cumulative average of 2016, 2017 and 2018. Setting a baseline as cumulative of three average against a single year may not give a desired result.



3.3 Steps to Address the Findings

- I. Deepening support for civil society especially in partnership with the Kaduna State Newborn & Child Health Accountaility Mechanims (KADAM) to sustained advocacy and engagement with the government, ministry of health, finance, and planning and budget commission on primary health care budget allocation releases and comprehensive budget performance reporting.
- II. Kaduna donor coordinating framework should be more strengthened. There is need for regular donor meeting to review and monitor government financial commitment.
- III. The CSOs must ensure a quarterly PHCDA (especially line items) budget performance review. This is to monitor the progress, identify challenges in releases of fund and take necessary steps accordingly.
- IV. Partnership with reputable media houses in the state to generate issues around primary health care financing. The recurring discussion will make the government to seat tight when they hear and see evidence based analysis on PHCs across the 23 local government areas.
- V. Support for the health accountability programs in the reputable radio stations pointing out the progress and challenges on the poor primary health care financing in the state.

Referennces

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- Kaduna State Medium Term Expenditure Framework (MTEF): 2018 -2020 – Kaduna State Government
- Kaduna State Medium Term Expenditure Framework (MTEF): 2018-2020
- Kaduna State Sustainable Development Goal (SDGs) Report 2017
- KSPHCDA Budget Allocation Actual Releases & Utilized for the year 2016, 2017, 2018 and 2019, Retrieved from the State Primary Health Care Development Agency (SPHCDA), Kaduna State
- Primary Health Care Under One Roof Implementation Scorecard III Report, 2015
- Third Quarter 2017 Budget Implementation Report



Appendix 1

Where the Capital Releases is Spent

2016 Capital Allocation and Releases			
Items	Approved estimate (million)	Actual Release (N)	Utilized sum (N)
Construction of 2No Zonal Cold Stores at Zaria and Kafanchan	24,000,000.00	0	0
Improve Infrastructure at Cold Store and HF levels to improve Service Delivery	23,032,000.00	0	0
Procure 10 No Laptops for Programme Officers to effectively deliver Primary Health Care Services	1,200,000.00	1,200,000	1,200,000
Routine Immunisation RI and System Strengthening (2016 Tripartite MOU)	255,077,816.00	255,077,816.00	255,077,816.00
255 PHCs Project	1,000,000,000.00	0	0
Solar for Healthcare Initiative to improve Healthcare Delivery	2,195,000,000.00	2,195,000,000.00	2,195,000,000.00
2017 Capital Allocation and Releases			
Items	Approved estimate	Actual Release (N)	Utilized sum (N)



	(million)		
State Counterpart fund on Routine Immunisation RI and System Strengthening (2018 Tripatite MOU provision)	285,446,805.00	285,446,805.00	285,446,805.00
Solar for Health care Initiative to improve health care delivery.	700,000,000	0	0
Furnish offices and provide internet facilities at 23 LGAs PHC Departments.	211,600,000	0	0
Construction of 1No. dry store at SPHCDA Headquarters	8,000,000	0	0
255 PHC PROJECT (Renovate and upgrading of 255 HFs to PHC)	4,276,152,007.13	2,525,446,805.00	2,525,446,805.00
Procurement and distribution of 280 Computers and Accessories (255 for PHCs, 25 for SPHCDA staff)	42,000,000	0	0
Furnishing of 3 Zonal Cold stores at Zaria, Kaduna and Kafanchan	36,000,000.00	34,600,500.00	34,600,500.00
Procurement of Printers and Photocopier	670,000	0	0
Ensure effective coordination, and adherence to statutory functions. (Power Generator and Chairs for conference and other offices)	9,400,000	8,000,000	8,000,000

2018 Capital Allocation and Releases

Items	Approved estimate (million)	Actual Release (N)	Utilized sum (N)
Provide Furniture for Renovated LGHA Offices and	80,500,000.0	0	0



Internet Facilities	0		
Renovate, Furnish and Equip 53 No. of Health Clinics Across the State	132,500,000.00	0	0
PHC Project (Construction, Renovation and Upgrading PHC Centres)	1,068,135,202.13	2,836,678,561.84	2,836,678,561.84
Solar for Health Care Initiative to Improve Health Care Delivery Scale Up Provision Solar Clinics	500,480,000.00	0	0
Construct 2No Block of Offices at Kafanchan and Zaria Zone	30,256,000.00	0	0
Provision of Counterpart Funding	720,000,000.00	570,234,000.00	570,234,000.00
Procurement, Installation and Accessories of 1 Power Generator (100 KVA) and Construction of Generator House at new SPHCDA Headquarters	13,400,000.00	0	0
Piloting of Community Life Centres (CLC) Concepts in 5No PHC Facilities (Kudan-PHC Garu, Soba PHC DINYA, Igabi-HC Kamfani, Kajuru-PHC DOKA, SANGA - PHC WASA)	55,000,000.00	0	0

2019 Capital Allocation and Releases

Items	Approved estimate (million)	Actual Release (N)	Utilized sum (N)
Construction, Renovation and Equipping of PHCs	4,028,555,872.84	3,767,096,726.3	3,767,096,726.3
Provision of Counterpart Funding (PHC MOU, TCF MOU, RSSH MOU etc)	550,000,000	199,000,000	199,000,000
Furnishing of 3 Zonal Cold stores at Zaria, Kaduna and Kafanchan	15,985,600.00	0	0
Counterpart Funding for Global Fund Resilient &	142,800,000	0	0



Sustainable System for Health (RSSH) Grant			
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About PacFaH@Scale...

The Partnership for Advocacy in Child and Family Health at Scale (PACFaH@Scale) intervention is a health accountability project which aims to catalyze action from national and state governments to increase funding for 4 health issue areas and to



implement its public policy promises. The project is implemented in four States, namely, Kaduna, Niger, Kano, and Lagos states.

The dRPC is the coordinating body for the PAS project