

Q3 2020

HEALTH BUDGET PERFORMANCE AT NATIONAL AND PAS-STATES – Q3 2020 REPORT

TABLE OF CONTENTS

TABLE OF TABLES	3
Federal Government initial and Revised 2020 Budget.....	4
National 2020 Health Budget Performance	4
Federal Government Proposed 2021 Health Budget	5
Federal Government 2021 Covid-19 and Non-Covid19 Health Budget Lines	6
KANO STATE	7
Kano State initial and Revised 2020 Budget.....	7
Kano State 2020 Health Budget Performance	7
Kano State 2021 Health Budget	7
Kano State 2021 Covid-19 and Non-Covid19 Health Budget Lines	8
KADUNA STATE	9
Kaduna State initial and Revised 2020 Budget.....	9
Kaduna State 2020 Health Budget Performance	9
Kaduna State Proposed 2021 Health Budget	10
Kaduna State 2021 Covid-19 and Non-Covid-19 Health Budget Lines.....	10
NIGER STATE	11
Niger State initial and Revised 2020 Budget	11
Niger State 2020 Health Budget Performance	11
Niger State Proposed 2021 Health Budget	11
Niger State 2021 Covid-19 and Non-Covid-19 Health Budget Lines	12
LAGOS STATE.....	13
Lagos State initial and Revised 2020 Budget.....	13
Lagos State 2020 Health Budget Performance	13
References	14

TABLE OF TABLES

Table 1: Revised and Initial 2020 Health Budget – in Millions of Naira	4
Table 2: National 2020 Budget Performance – in Millions of Naira	5
Table 3: FMoH 2021 Proposed Health Budget – in Millions of Naira.....	5
Table 4: Covid19 and Non-Covid-19 Proposed Health Budget Expenses – in Millions of Naira.....	6
Table 5: Kano Initial and Revised 2020 Health Budget – in Millions of Naira	7
Table 6: Kano State 2020 Budget Performance – in Millions of Naira	7
Table 7: Kano State 2021 Proposed Health Budget – in Millions of Naira	8
Table 8: Covid19 and Non-Covid-19 Health Budget Expenses – in Millions of Naira	8
Table 9: Kaduna Initial and Revised 2020 Health Budget – in Millions of Naira	9
Table 10: Kaduna State 2020 Budget Performance – in Millions of Naira	9
Table 11: Kaduna State 2021 Proposed Health Budget – in Millions of Naira	10
Table 12: Covid19 and Non-Covid-19 Health Budget Expenses – in Millions of Naira	10
Table 13: Niger State Initial and Revised 2020 Health Budget – Millions of Naira	11
Table 14: Niger State 2020 Budget Performance – in Millions of Naira.....	11
Table 15: Niger State 2021 Proposed Health Budget – in Millions of Naira.....	12
Table 16: Covid19 and Non-Covid-19 Health Budget Expenses – in Millions of Naira	12
Table 17: Lagos State Initial and Revised 2020 Health Budget – in Millions of Naira	13
Table 18: Lagos State 2020 Health Budget Performance – in Millions of Naira.....	13

FEDERAL GOVERNMENT INITIAL AND REVISED 2020 BUDGET

The budget of the Federal Ministry of Health (FMoH) was reduced from N441 billion to N414 billion in the revised 2020 budget, a 6% reduction. The allocations to capital and Basic Health Care Provision Fund were also reduced, while the recurrent expenditure was unaltered. However, the overall allocation to health after adding service-wide votes was increased from N471 billion to N575 billion, an increase of 22%. The overall health budget is thus 5.3% of the revised 2020 budget, which is higher than the 4.5% allocation to health in the initial 2020 budget. Nevertheless, this is still less than the 15% recommended by the Abuja declaration.

Table 1: Revised and Initial 2020 Health Budget – in Millions of Naira

Budget Line	2020 Initial Budget	2020 Revised Budget	Variance	% Change
Capital	59,909	51,503	-8,407	-14%
Recurrent	336,597	336,597	0	0%
Basic Health Care Fund	44,498	26,458	-18,041	
Total FMoH Allocation	441,005	414,558	-26,547	-6%
Service Wide Vote				
GAVI/Immunisation	22,734	26,834	4,100	18%
Counterpart Funding Including Global Fund/ Health/ Refund to GAVI.	5,500	5,500	0	0%
			0	
Health Zonal Intervention Projects	2,438	2,438	0	0%
			0	
Covid-19 Health Intervention Fund	0	126,000	126,000	
Total Service Wide Vote for Health	30,672	160,772	130,100	424%
Overall Health Allocation	471,677	575,330	103,653	22%
Overall Budget Size	10,594,362	10,810,801	216,439	2%
% of Health to Overall Budget Size	4.5%	5.3%		

NATIONAL 2020 HEALTH BUDGET PERFORMANCE

A total of N426.6 billion was released for health-related expenditure as at end of the third quarter of 2020. This represents 74.2% budget performance. However, no funding has been released to the Basic Health Care Provision Fund as at end of the third quarter. The table below provides further details.

Table 2: National 2020 Budget Performance – in Millions of Naira

Budget Line	2020 Revised Budget	Actual Releases	Variance	Performance
Federal Ministry of Health				
Capital	51,503	48,604	2,899	94.4%
Recurrent	336,597	307,526	29,071	91.4%
Basic Health Care Fund	26,458	0	26,458	0.0%
Total FMOH Allocation	414,558	356,130	58,428	85.9%
Service Wide Vote				
GAVI/Immunisation	26,834	12,306	14,529	45.9%
Counterpart Funding Including Global Fund/ Health/ Refund to GAVI	5,500	5,500	0	100.0%
Health Zonal Intervention Projects	2,438	1,828	610	75.0%
Covid-19 Health Intervention Fund	126,000	50,884	75,116	40.4%
Total Service Wide Vote for Health	160,772	70,518	130,100	43.9%
Overall Health Allocation	575,330	426,648	103,653	74.2%

FEDERAL GOVERNMENT PROPOSED 2021 HEALTH BUDGET

The proposed 2021 Federal Government budget was increased by 21% compared to the 2020 revised budget. The overall health budget, on the other hand, increased from N575 billion to N597 billion, an increase of 5.5%. Despite these increases, the overall proposed 2021 health budget constitutes only 4.57% of the total Federal budget size (Service Wide Votes inclusive). The allocation to capital and recurrent expenditure, as well as Gavi/Immunization, in the proposed 2021 budget, all increased in absolute terms but not as a proportion to the overall budget size as shown in the table below.

Table 3: FMOH 2021 Proposed Health Budget – in Millions of Naira

Budget Line	Revised 2020 Budget	Proposed 2021 Budget	Variance	% Change
Recurrent	336,597	380,210	17,154	4.7%
BHCPF	26,458	35,026	8,568	32.4%
Total Recurrent	363,055	415,235	52,180	14.4%
Capital	51,403	131,742	80,339	156.3%
Total Health Budget	414,558	546,977	132,519	32%
Service wide vote				

GAVI/Immunisation	26,834	45,192	18,357	68.4%
Counterpart Funding Including Global Fund/ Health/ Refund to GAVI.	5,500	5,500	0	0
Health Zonal Intervention Projects	2,438	0		
Covid-19 Health Intervention Fund	126,000	0		
Total Service Wide Vote for Health	160,772	50,692	-110,080	31.5%
Overall Health Allocation	575,330	597,669	22,439	5.5%
Overall Budget size	10,810,801	13,082,421	2,271,620	21%
% of Overall Health Allocation to Budget Size	5.32%	4.57%		

FEDERAL GOVERNMENT 2021 COVID-19 AND NON-COVID19 HEALTH BUDGET LINES

In the proposed 2020 health budget, about N885 million was budgeted for different covid-19 interventions. This is mostly in the health capital budget and constitutes only about 0.14% of the total health budget and 0.67% of the health capital budget. Also, the non-covid-19 essential health services constitute about 99.86% of the total health budget and 99.33% of the total capital health budget.

Table 4: Covid19 and Non-Covid-19 Proposed Health Budget Expenses – in Millions of Naira

Budget Line	Proposed Health Recurrent	Proposed Health Capital	Service Wide Vote	Total Proposed 2021 Health Budget
Covid-19 Health Budget Lines	Nil	886	N.A	886
Non-Covid-19 Health Budget Lines	415,236	130,856	50,692	596,783
Total Proposed 2021 Health Budget Lines	415,236	131,742	50,692	597,669

KANO STATE

KANO STATE INITIAL AND REVISED 2020 BUDGET

Although the state government maintained the recurrent expenditure as initially approved, the capital expenditure in the revised 2020 budget was reduced by 26.7% from the initial budget. It should be noted that despite the reduction in the State budget size and the health budget, the total revised allocation to health compared to the total revised budget size shows an increase from 15.16% to 19.4%. This is because the percentage reduction in the health budget is lower than the reduction in the overall budget size. Consequently, the State's commitment towards maintaining the 15% Abuja declaration is maintained.

Table 5: Kano Initial and Revised 2020 Health Budget – in Millions of Naira

Budget Line	Initial 2020 Budget	Revised 2020 Budget	Variance	% Change
Recurrent Health Budget	14,940	14,920	-	0%
Capital Health Budget	16,350	11,982	-4,368	-26.7%
Total Health budget	31,290	26,902	-4,388	-14.0%
Overall Budget Size	206,268	138,279	-67,989	-33.0%
% of Health to Budget Size	15.2%	19.4%		

KANO STATE 2020 HEALTH BUDGET PERFORMANCE

The sum of N26 billion was allocated to the health sector in the revised 2020 budget, while N14.8 billion was released between January and September 2020. The amount released so far is 55% of the total allocation to the sector.

Table 6: Kano State 2020 Budget Performance – in Millions of Naira

Budget Line	2020 Revised Health Budget	Actual released (Jan-Sep)	Variance	Performance
Personnel	13,683	10,256	3,427	75.0%
Overhead	1,237	569	669	46.0%
Total Recurrent	14,920	10,825	4,095	72.6%
Capital	11,982	3,982	8,000	33.2%
Total Budget	26,902	14,807	12,095	55.0%

KANO STATE 2021 HEALTH BUDGET

The proposed 2021 health budget shows a reduction of N1.3 billion (5%) compared to the revised 2020 budget, despite a 7% increase in the overall budget size. The percentage of health to budget

size is 17.3%. This is above the 15% recommended by the Abuja declaration, although less than 19.5% in the revised 2020 budget.

Table 7: Kano State 2021 Proposed Health Budget – in Millions of Naira

Budget Line	Revised 2020 Budget	Proposed 2021 Budget	Variance	% Changes
Personnel Health Budget	13,683	13,147	-535	-3.9%
Overhead Health Budget	1,237	1,111	-127	-10.3%
Total Recurrent Health Budget	14,920	13,958	-961	-6.4%
Capital Health Budget	11,982	11,302	-680	-5.7%
Total Health Budget	26,902	25,559	-1,343	-5.0%
Overall Budget Size	138,279	147,935	9,656	7.0%
% of Health to Budget Size	19.5%	17.3%		

KANO STATE 2021 COVID-19 AND NON-COVID19 HEALTH BUDGET LINES

In the proposed 2020 health budget, about N1.48 billion was budgeted for different covid-19 interventions. The funding is mainly from the health capital budget and constitutes about 5.9% of the total health budget and 13% of the health capital budget. Also, the non-covid19 essential health services constitute about 94.1% of the total health budget and 87% of the total capital health budget.

Table 8: Covid19 and Non-Covid-19 Health Budget Expenses – in Millions of Naira

Budget Line	Proposed Health Recurrent	Proposed Health Capital	Total Proposed 2021 Health Budget
Covid-19 Health Budget Lines	Nil	1,480	1,480
Non-Covid-19 Health Budget Lines	13,959	9,822	23,780
Total Proposed 2021 Health Budget Lines	13,959	11,302	25,260

KADUNA STATE

KADUNA STATE INITIAL AND REVISED 2020 BUDGET

The revised budget size reduced by N35 billion compared to initial budget of N259.2 billion, translating to 13.7% reduction. Given this reduction, the health budget was also reduced by 7%. While the health capital expenditure was reduced by 17.2%, the recurrent expenditure was increased by 17.5%. Despite the overall reduction in the budget size and the capital budget, the health budget as a percentage of the overall budget size increased from 16.5% in the initial budget to 17.8% in the revised 2020 budget.

Table 9: Kaduna Initial and Revised 2020 Health Budget – in Millions of Naira

Budget Line	Initial 2020 Budget	Revised 2020 Budget	Variance	% Change
Recurrent Health Budget	12,611	14,824	2,213	17.5%
Capital Health Budget	30,296	25,067	-5,229	-17.3%
Total Health budget	42,907	39,891	-3,016	-7.0%
Overall Budget Size	259,251	223,602	-35,649	-13.8%
% Health to Budget Size	16.5%	17.8%		

KADUNA STATE 2020 HEALTH BUDGET PERFORMANCE

From the N39 billion that the Kaduna State government allocated to the health sector in the revised 2020 budget, only N8 billion was released between January and September 2020. The funds released so far represents 20.5% of the total allocation to health for the year.

Table 10: Kaduna State 2020 Budget Performance – in Millions of Naira

Budget Line	2020 Revised Health Budget	Actual Released (Jan-Sep)	Variance	Performance
Personnel	13,359	6,053	7,306	45.3%
Overhead	1,465	325	1,140	22.2%
Total Recurrent	14,824	6,378	8,446	43.0%
Capital	25,067	1,768	23,299	7.1%
Total Budget	39,891	8,145	31,746	20.5%

KADUNA STATE PROPOSED 2021 HEALTH BUDGET

A review of the proposed 2021 budget shows that N35 billion was proposed for the health sector, a decline from the N39.9 billion allocated to health in 2020. The proposed allocation for the health sector is N4 billion less than the N39bn allocated in the revised 2020 budget for the sector. This represents a 10.3% decrease. This is despite an increase in the overall budget size from N223 billion to N237 billion. Despite the decrease in allocation to health in 2021 proposed budget, the state maintains a 15% allocation to the health sector.

Table 11: Kaduna State 2021 Proposed Health Budget – in Millions of Naira

Budget Line	Revised 2020 Budget	Proposed 2021 Budget	Variance	% Changes
Personnel health Budget	13,359	11,955	-1,403	-10.5%
Overhead budget	1,465	1,226	-239	-16.3%
Total Recurrent Health Budget	14,824	13,182	-1,642	-11.0%
Capital Health budget	25,067	22,606	-2,461	-9.8%
Total Health Budget	39,891	35,788	-4,103	-10.3%
Overall Budget size	223,602	237,529	13,928	6.2%
% of Health to Budget Size	17.8%	15.1%		

KADUNA STATE 2021 COVID-19 AND NON-COVID-19 HEALTH BUDGET LINES

In the proposed 2021 health budget, about N1.38 billion was budgeted for different covid-19 interventions. This constitutes about 3.9% of the total health budget.

Table 12: Covid19 and Non-Covid-19 Health Budget Expenses – in Millions of Naira

Budget Line	Proposed Health Recurrent	Proposed Health Capital	Total Proposed 2021 Health Budget
Covid-19 Health Budget Lines	33	1,347	1,379
Non-Covid-19 Health Budget Lines	13,149	21,259	34,408
Total Proposed 2021 Health Budget Lines	13,182	22,606	35,788

NIGER STATE

NIGER STATE INITIAL AND REVISED 2020 BUDGET

A critical look at the 2020 revised budget shows a 24% reduction from the initial budget. The health budget was also reduced by 9.3%. With the reduction of the budget size and health budget, the recurrent health allocation was also reduced by 40.6%. By contrast, the allocation to health capital expenditure was increased by 0.2%. Thus, the percentage of the health budget to total budget size increased from 6.6% in the initial 2020 budget to 7.9% in the revised budget.

Table 13: Niger State Initial and Revised 2020 Health Budget – Millions of Naira

Budget Line	2020 Initial Budget	2020 Revised Budget	Variance	% Change
Recurrent Health Budget	2,393	1,437	-957	-40.0%
Capital Health Budget	7,890	7,906	16	0.2%
Total Health budget	10,283	9,343	-941	-9.2%
Overall Budget Size	155,460	117,827	-37,633	-24.2%
% of Health to Budget Size	6.6%	7.9%		

NIGER STATE 2020 HEALTH BUDGET PERFORMANCE

Out of the N9.3 billion allocated to the health sector in the 2020 revised budget, only N1.1 billion was released between January to September 2020, representing 11.7% performance.

Table 14: Niger State 2020 Budget Performance – in Millions of Naira

Budget Line	2020 Revised Health Budget	Actual Released (Jan-Sep)	Variance	Performance
Total Recurrent	1,437	170	1,267	11.8%
Capital	7,906	924	6,981	11.7%
Total Budget	9,343	1,094	8,248	11.7%

NIGER STATE PROPOSED 2021 HEALTH BUDGET

In the 2021 fiscal year, the Niger State government is proposing the sum of N9.8 billion for the health budget, an increase of 5.1% compared to the N9.3 billion allocated to the sector in the 2020 revised budget. Despite this increase, the proposed allocation only constitutes 6.5% of the total budget size. This is 8.5% less than the recommended Abuja declaration.

Table 15: Niger State 2021 Proposed Health Budget – in Millions of Naira

Budget Lines	Revised 2020 Budget	Proposed 2021 Budget	Variance	% Changes
Recurrent Health	391	554	162	41.4%
2.5% contribution to health Scheme	520	911	390	75.0%
1% Total Revenue to Basic Health Care	525	1,015	490	93.3%
Total Recurrent Health Budget	1,437	2,479	1,042	72.6%
Capital Health budget	7,906	7,338	-568	-7.1%
Total Health Budget	9,343	9,817	474	5.1%
Overall Budget size	117,827	151,241	33,414	28.4%
Health as % of total budget size	7.9%	6.5%		

Source: 2020 Revised and 2021 Proposed Niger State Budgets

NIGER STATE 2021 COVID-19 AND NON-COVID-19 HEALTH BUDGET LINES

The Niger State government proposed 2021 health budget has no dedicated budget lines for covid-19 expenses.

Table 16: Covid19 and Non-Covid-19 Health Budget Expenses – in Millions of Naira

Budget Line	Proposed Health Recurrent	Proposed Health Capital	Total Proposed 2021 Health Budget
Covid-19 Health Budget Lines	Nil	Nil	Nil
Non-Covid-19 Health Budget Lines	2,479	7,338	9,817
Total Proposed 2021 Health Budget Lines	2,479	7,338	9,817

LAGOS STATE

LAGOS STATE INITIAL AND REVISED 2020 BUDGET

Lagos State 2020 budget size was reduced from N1.16 trillion to 920 billion, a decrease of 20.7%. The health budget was also reduced from N106 billion to N86.3 billion, a decrease of 18.6%. It should, however, be noted that the percentage of the health budget to budget size increased slightly from 9.1% to 9.3%, although this is 5.7% less than 15% recommended.

Table 17: Lagos State Initial and Revised 2020 Health Budget – in Millions of Naira

Budget Line	Initial 2020 Budget	2020 Revised Health Budget
Total Recurrent	72,698	60,795
Capital	33,270	25,509
Total Health Budget	105,969	86,304
Overall Budget Size	1,168,562	920,469
% of Health to Overall Budget Size	9.1%	9.3%

Note: *The revised health budget excludes certain dedicated recurrent expenditure

LAGOS STATE 2020 HEALTH BUDGET PERFORMANCE

Out of the N86.3 billion budgeted for the health sector in the revised 2020 budget, only N22 billion was released as at the end of the third quarter. This is 26.5% of the total allocation to health for the year.

Table 18: Lagos State 2020 Health Budget Performance – in Millions of Naira

Budget Line	2020 Revised Health Budget	Actual Released (Jan-Sep)	Variance	Performance
Total Recurrent	60,795	19,045	41,750	31.3%
Capital	25,509	3,818	21,691	15.0%
Total Budget	86,304	22,863	63,441	26.5%

Note: *The revised health budget and releases exclude certain dedicated recurrent expenditure

REFERENCES

- 2020 First Quarter Budget Implementation Report, <https://budgetoffice.gov.ng/index.php/2020-first-quarter-budget-implementation-report/2020-first-quarter-budget-implementation-report/download>
- 2020 Health Budget, <https://budgetoffice.gov.ng/index.php/2020-health-budget/2020-health-budget/download>
- 2020 Revised Appropriation Act, <https://budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2020-budget/2020-revised-budget>
- 2020 Second Quarter and Half Year BIR, <https://budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir/2020-second-quarter-and-half-year-bir/download>
- Appropriation (Repeal and Enactment) Act, 2020, <https://budgetoffice.gov.ng/index.php/appropriation-repeal-and-enactment-act-2020/appropriation-repeal-and-enactment-act-2020/download>
- Kaduna State 2020 Budget, <https://kdsg.gov.ng/download/kaduna-state-2020-budget/>
- Kaduna State 2020 Revised Appropriation Law, <https://kdsg.gov.ng/download/2020-revised-appropriation-law/>
- Kaduna State Half Year Report, <https://finance.kdsg.gov.ng/half-year-report/>
- Kaduna state Q1 Budget Performance, 2020 <https://lagosstate.gov.ng/wp-content/uploads/2020/10/3RD-QUARTER-FOR-Y2020.pdf>
- Kaduna State Q3 Budget Performance, 2020 <https://finance.kdsg.gov.ng/q3-budget-implementation/>
- Kano State 2020 Approved Budget, <https://kanobudget.org/budget/>
- Kano State 2020 Revised Appropriation Law, <https://kanobudget.org/budget/>
- Kano State Third Quarter Budget Performance Report, <https://kanobudget.org/2020/10/17/third-quarter-2020-budget-performance/>
- Lagos State 2020 Appropriation Law, <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2020/01/Third-Quarter-2019-Budget-Performance-Presentation-Web-Version-1.pdf>
- Niger state 2020 Approved Revised Budget, <https://nogp.nigerstate.gov.ng/storage/sites/6/2020/07/NIGER-STATE-APPROVED-REVISED-2020-BUDGET.pdf>
- Niger State 2020 First Quarter Budget Performance Report, <https://nogp.nigerstate.gov.ng/storage/sites/6/2020/04/niger-state-2020-first-quarter-budget-performance-report.pdf>
- Report on State Revenue and Expenditure from January to September, 2020 (Summary), <https://nogp.nigerstate.gov.ng/storage/sites/6/2020/10/Niger-State-Report-on-Revenue-and-Expenditure-Jan.-to-Sept.-2020.pdf>

- Y2020 2nd Quarter Lagos State Budget Performance Report,
<https://mepb.lagosstate.gov.ng/y2020-q2-budget-performance-sftas/>
- Y2020 3rd Quarter Lagos State Budget Performance Report,
<https://lagosstate.gov.ng/wp-content/uploads/2020/10/3RD-QUARTER-FOR-Y2020.pdf>
- Y2020 Lagos State Budget Performance Report Q1,
<http://mepb.lagosstate.gov.ng/y2020-lagos-state-budget-performance-report-q1/>