

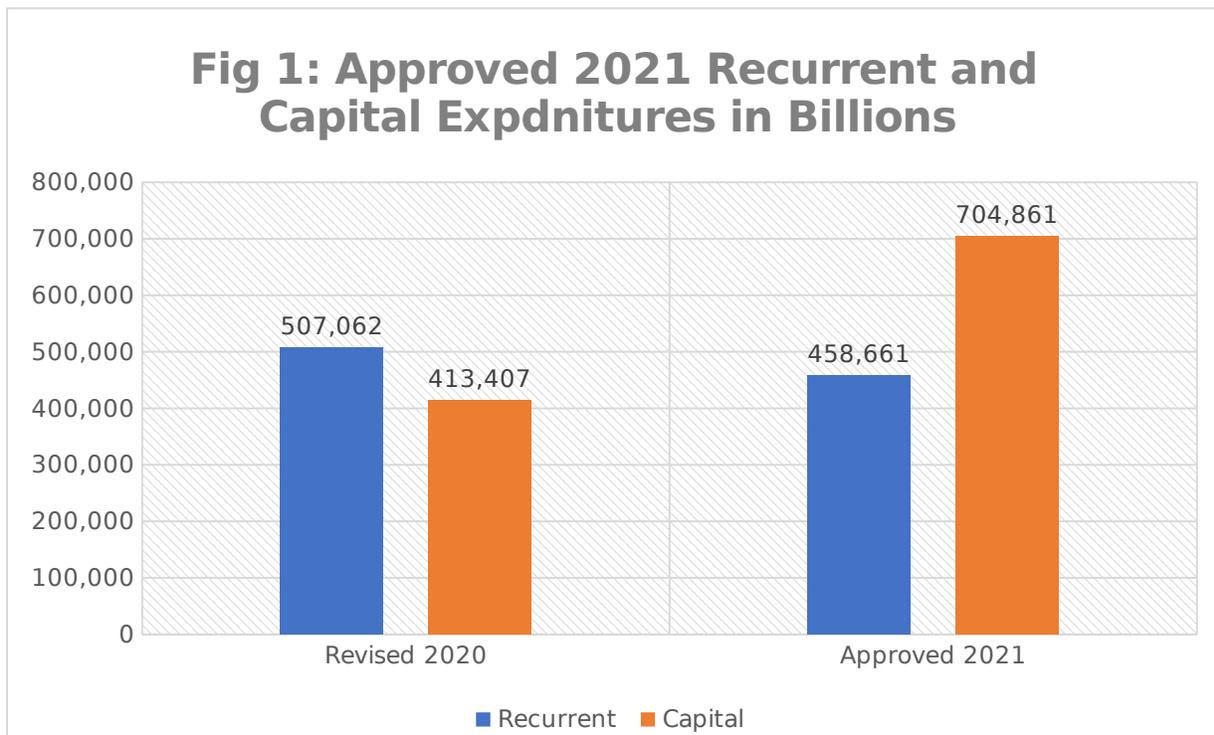
LAGOS STATE APPROVED 2021 HEALTH BUDGET

Synopsis

With a population of 28.1 Million, Lagos state approved budget is based on the oil price of \$40 bbl, inflation rate of 9.01% (state figure), oil production of 2 million per barrel, population growth rate of 3% and state GDP growth of 4.03% at the end of the fiscal year. The state budgeted N1,163 trillion as total expenditure for the 2021. 61% of this fund is to be spent on the capital expenditure and 39% on recurrent expenditure. the amount budgeted for the recurrent is 9.5% less than revised 2020, while the capital budget is 70.5% more than the revised 2020 budget. the overall expenditure is increased by 26.4%

Table 1: Lagos State Approved 2021 Health Budget – in Billions of Naira

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Difference	% Change
Recurrent	507,062	458,661	-48,401	-9.5%
Capital	413,407	704,861	291,454	70.5%
Budget Size	920,469	1,163,522	243,053	26.4%



Lagos States Approved 2021 Health Budget

For the first time since the return to democratic government, the Lagos State government made available the details of its state health budget. A cursory look at the available Lagos state budget since 2009, the recently approved 2021 budget is the only budget that has detail of the health. Although, the available details only covered the states Ministry of Health and Primary Health Care Board (PHCB), while the other agencies and department under the ministry still have their budget details undisclosed. The approved 2021 health capital budget is 30.7% of the total health budget while the 69.3% is for the recurrent health expenditure. The total allocation for the capital budget is 20.3% increased compared to the revised 2020 budget. While the capital health budget is 27.2% increase, the total health budget for the 2021 was increased by 22.4% compared to the revised 2020 budget.

Therefore, the total N105 billion health budget to budget size is 9.1%. This is less than the recommended 15% Abuja declaration and 10.6% allocated in the revised 2020 budget.

Table 2: Lagos State Approved 2021 Health Budget – in Billions of Naira

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Difference	% Change
Recurrent	71,753	73,137	1,384	20.3%
Capital	25,509	32,460	6,951	27.2%
Total Health Budget	97,262	105,597	8,335	22.4%
Budget Size	920,469	1,163,522	243,053	26.4%
Health as % of Budget Size	10.6%	9.1%		

Note: *Recurrent health budget includes certain dedicated recurrent expenditure

Fig 2: Revised 2020 and Approved 2021 Health Budget in Billion



PASS ISSUE AREAS

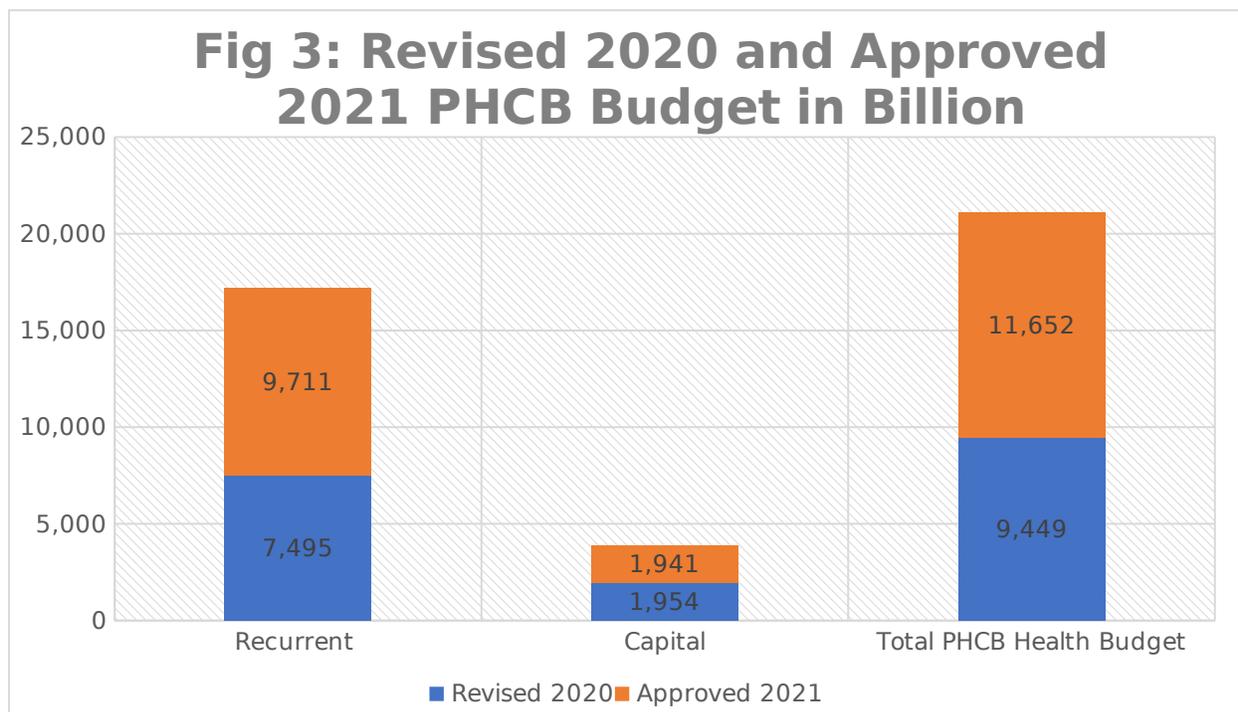
Primary Health Care Under One (PHCUOR)

The Lagos Primary Health Care Board (PHCB) budget like the total health budget was increased by 23.3%. While the PHCB recurrent budget was increased by 30%, its capital was reduced by 0.6%. The recurrent expenditure is 83.3% of the total PHCB expenditure with capital expenditure constituting only 16.7%. The details of the budget shows that N373 million is allocated as subvention for the maintenance of the PHC centers. There are also counterpart funds for various line items on primary health care (see table 4 and 5).

Table 3: PHCB Approved 2021 Budget – in Millions of Naira

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Difference	% Change
Personnel	6,874	9,073	2199	32%
Subvention	621	638	17	2.7%
Overhead	Nil	Nil	-	-
Recurrent	7,495	9,711	2216	30%
Capital	1,954	1,941	-13	-0.6%
Total PHCB Health Budget	9,449	11,652	2203	23.3%

PHCB Capital as % of Capital Health Budget	7.7%	6%		
PHCB as % Health Budget	9.7%	11.03%		



Routine Immunization

There is indication of the dedicated budget lines for the immunization in the 2021 approved budget. These includes the counterpart fund-support for first and the seconds round of the National Immunization Plus Days (NIPDs) with N14 million each; N39 million counterpart funding for the national integrated measles campaign; and N20 million counterpart fund for the supply chain performance impact in public health facilities in Lagos state. In total, N87 million was allocated to the routine immunization related activities.

Table 4: RI Approved 2021 Budget – in Millions of Naira

Budget Line Items	Amount Allocation
Counterpart fund-support for first round National Immunization Plus Days (NIPDs)	14,000
Counterpart fund-supports for 2nd round National Immunization Plus Days (NIPDs)	14,000
Counterpart fund-national integrated measles campaign	39,000
Counterpart fund-supply chain performance impact in public health facilities in Lagos state	20,000

Total	87,000
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Family Planning

The family planning has two budget lines. These include counterpart fund-adolescent sexuality reproductive health activities with N6.5 million funding commitment and the Counterpart fund-reproductive, maternal and child health activities with N6.2 million funds. In total, the sum of N12.8 million was allocated for the FP.

Table 5: FP Approved 2021 Budget – in Millions of Naira

Budget Line Items	Allocation
Counterpart fund-adolescent sexuality reproductive health activities	6,556
Counterpart fund-reproductive, maternal and child health activities	6,291
Total	12,848

Childhood Killer Diseases

According to the UNICEF, the major causes of death among children vary by age. It was noted that children under 5 are vulnerable to infectious diseases like malaria, pneumonia, diarrhea, HIV and tuberculosis¹. For instance, over 600 children under the age of 15 die Tuberculosis alone from it every day, nearly a quarter million each year. Most of these deaths occur among children under the age of 5 even though it is preventable and treatable. A critical look at the Lagos State 2021 budget shows a N625.8 Million sum counterpart funding for HIVAIDs, and TB interventions. Other funding commitment is the N822.5 million Save One Million Lives for result (SOML) grant for improving maternal, newborn and child health; improving routine immunization coverage and achieving polio eradication; elimination of mother to child transmission of HIV; scaling up access to essential medicines and commodities among others.

Key Findings

- a) For the first time since the return to the democratic rule in 1999, the Lagos state health budget details was made available to the public in the approved 2021 budget estimate.
- b) The health budget was increased by 22.4%. The health recurrent by 20.3% and health capital by 27.2%. Th total health budget of N105 billion total health budget to budget size 9.1% of the total budget size. This less than the recommended 15% Abuja allocation and 10.6% allocated in the revised 2020 budget.

¹ <https://www.unicef.org/health/childhood-diseases>



- c) The PHCB capital budget was reduced by 0.6% and recurrent increased by 30%. The overall approved 2021 PHCB is increased by 23.3%.
- d) The Immunization related activity is N87 million for the 2021 fiscal year.
- e) A total of N12.8 million was allocated for the Family planning related budget lines.
- f) On the childhood killer diseases, N625.8 Million sum was allocated counterpart funding for HIVAIDs, and TB interventions. There was no allocation for Integrated Maternal, Child Newborn (IMNCH).
- g) The budget is not categorized along covid19, essential and non-essential health services. This has made it impossible to determine the amount the state will be spending on each of the areas in the 2021 fiscal year.

Recommendations

- a) The state government should maintain current zeal of opening the details of the state health ministry of health and PHCM budgets to the public. This is commendable. The details of the other agencies under the ministry should also follow suite.
- b) More attentions should be paid to the PHCB capital budget.
- c) The state government should categorize its budget document along covid19, essential and nonessential services. This will ensure easy understanding of how much the government is spending on each of the budget line items.

References

- Signed Lagos State 2021 Appropriation Bill.
<https://lagosstate.gov.ng/documents/scancopyofSIGNED2021AppropriationBill.pdf>
- Lagos State Revised 2020 Budget,
<https://lagosstate.gov.ng/wp-content/uploads/2020/08/LAGOS-STATE-Y2020-REVISED-BUDGET-08.pdf>
- UNICEF: Childhood Diseases, <https://www.unicef.org/health/childhood-diseases>



Appendix 1

- <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2017/01/LASG-2009-Abridged-Budget.pdf>,
- <http://mepb.lagosstate.gov.ng/wp-content/uploads/sites/29/2019/11/Y2019-Abridged-Budget.pdf>,
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