

## Niger State Approved 2021 Health Budget Analysis

### Context

After 37 days of being approved by the State House of Assembly and signed into by Governor Abubakar Bello, the Niger state's approved 2021 budget was finally made available to the public on the 1<sup>st</sup> of February 2020. The approved budget which was christened 'Budget of Reality' has N82,583 billion for the recurrent expenditure (54.4% increase) and N70,829 billion for capital expenditure (-1.5% decrease). The N153,412 billion approved budget size was a 22.4% increase compared to the revised 2020 budget. with the capital expenses reduced by 1.5%, the state is periodizing issues relating to salaries, wages, and office running cost with 53.8% of the total budget dedicated to the recurrent and only 46.2% to capital expenses.

*Note: That the figures relating to the revised 2020 budget are based on the new figures quoted in the approved 2021 budget for the state. \*see <https://nogp.ng/wp-content/uploads/2021/01/NIGER-STATE-2021-APPROVED-BUDGET.pdf><sup>1</sup>. In essence, this is different from the revised approved by the State House of Assembly and signed into law by the State Governor. \*see <https://nogp.ng/wp-content/uploads/2020/08/NIGER-STATE-APPROVED-REVISED-2020-BUDGET.pdf><sup>2</sup>.*

**Table 1:** Niger State Approved 2021 Budget Estimate – in Billions of Naira

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Difference	% Change
<b>Recurrent</b>	53,456	82,583	2,9127	54.5%
<b>Capital</b>	71,887	70,829	-1,058	-1.5%
<b>Budget Size</b>	125,343	153,412	2,8069	22.4%

**Source:** Niger State Approved 2021 Approved Budget

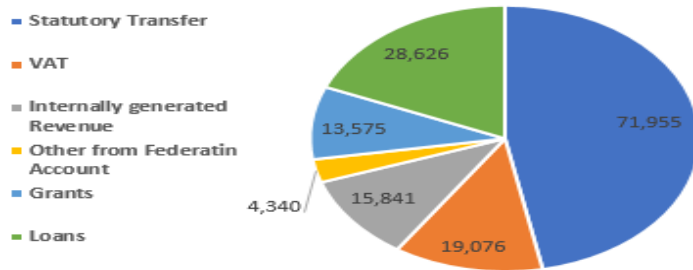
The approved budget is expected to be funded through six different sources. These include the statutory transfer (47%), VAT (12%), internally generated revenue (9%), grants (10%), loans (19%) and other from the federation account (3%). The Statutory transfer constitutes the highest source of funding, and the state only hopes for 9% of the fund to be generated from within. Thus, 19% of the fund will be borrowed to implement the budget.

<sup>1</sup> Accessed 01/02/2021, Time 9:12am

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<sup>3</sup> Accessed 01/02/2021, Time 9:12am

**Fig 1: Sources of 2021 Approved Budget in Billion**

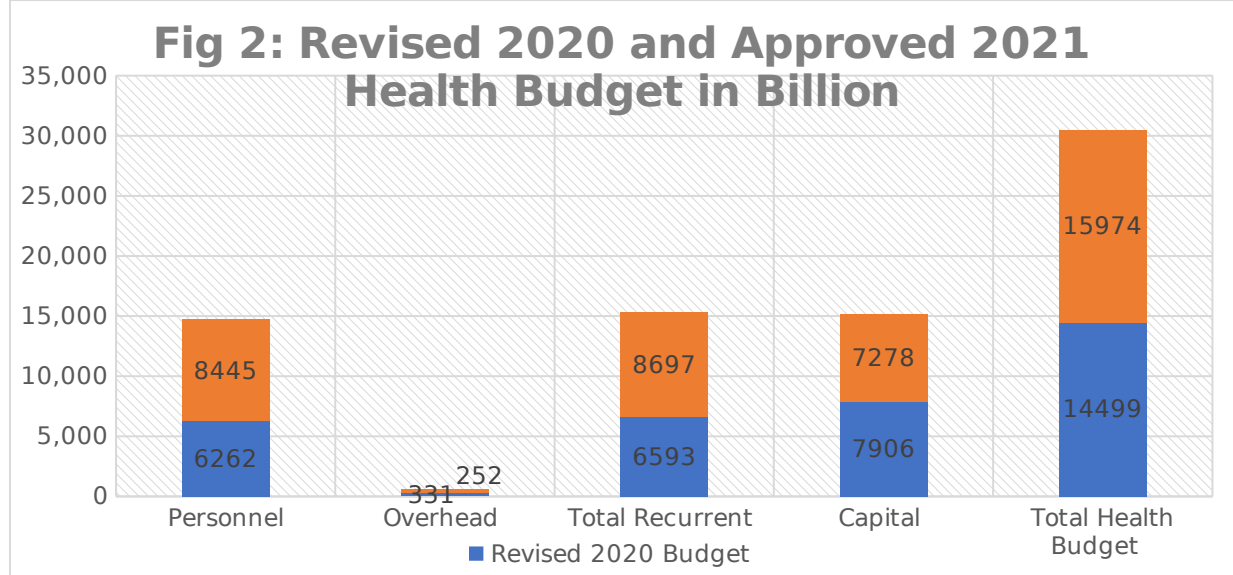


### Niger State's Approved 2021 Health Budget

Analysis of the state's approved 2021 health recurrent budget indicated N8,697 billion was allocated to the component (31.9% increase). On the other hands, N7,278 billion was allocated to the health capital budget (-7.9% decrease). Overall, the sum of N15,974 billion was allocated to the sector. This is 10.2% increase compared to the revised 2020 budget. Thus, the amount allocated to the health sector is a 10.4% of the budget size. This is 4.8% less than the recommended 15% for the health sector in the Abuja declaration. It also less than the 11.6% allocated in the revised 2020 budget.

**Table 2: Niger State Approved 2021 Health Budget – in Millions of Naira**

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Difference	% Change
<b>Personnel</b>	6,262	8,445	2,183	34.9%
<b>Overhead</b>	331	252	-79	-23.9%
<b>Total Recurrent</b>	6,593	8,697	2,104	31.9%
<b>Capital</b>	7,906	7,278	-628	-7.9%
<b>Total Health Budget</b>	14,499	15,974	1,475	10.2%
<b>Budget Size</b>	125,343	153,412	2,8069	22.4%
<b>Health as % of Budget Size</b>	11.6%	10.4%		



## PAS-ISSUE AREAS

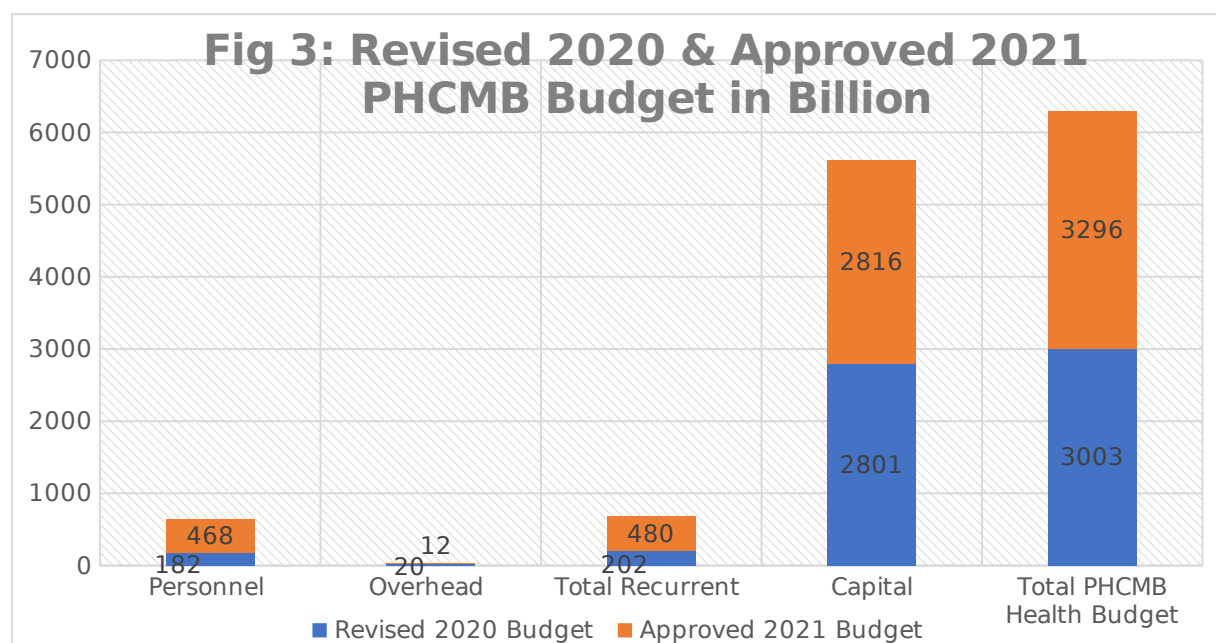
### Primary Health Care Under One Roof (PHCUOR)

The budget of the Primary Health Care Management Board (PHCMB) was increased by 9.8% in the approved 2021 budget. The increase is mainly from the recurrent budget which was increased 137.6%. With the PHCMB overhead recurrent budget reduced by 40%, the PHCMB personnel recurrent budget was increased by 157.1%. It must also be noted that the capital budget was increased by 0.5%.

**Table 3: PHCMB Approved 2021 Budget – in Millions of Naira**

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Difference	% Change
<b>Personnel</b>	182	468	286	157.1%
<b>Overhead</b>	20	12	-8	-40
<b>Total Recurrent</b>	202	480	278	137.6%
<b>Capital</b>	2,801	2,816	15	0.5%
<b>Total PHCMB Health</b>	3,003	3,296	293	9.8%

<b>Budget</b>				
<b>PHCMB Capital as % of Capital Health Budget</b>	35.4%	38.6%		
<b>PHCMB as % Health Budget</b>	20.7%	20.6%		



### Family Planning, Routine Immunization and Childhood Killer Diseases

A critical look at the Niger State approved 2021 budget document reveals that there is no dedicated budget line for the family planning/child spacing, and Integrated Maternal Newborn and Child Health (IMNCH) and routine immunization strengthening. However, there are budget lines for donors' funded program/activities relating to the Childhood Killer Diseases, immunizations and family planning as seen in table 3 below.

**Table 4: Identified Budget Lines Relating to PAS-Issue Areas**

Budget Line Codes	Budget Lines	Amount in Million	Source of Fund
<b>190312621606</b>	Saving One Million Lives program for result (SOML)	1,500	World Bank
<b>190312621601</b>	Bill & Melinda Gates Foundation Support to CHIPs & PHC system strengthening	238	BMG
	The Challenge and Initiative Nigeria (TCI)	19	JCCP/BMG
<b>190112621617</b>	Integrated Community Case Management of Childhood illness (ICCM) in 3 LGAs, Purchase of Preposition	40	Malaria Consortium (Global Fund)
<b>190312621603</b>	UNICEF Hard to Reach. UNICEF: N118,000,000.00, iv. UNICEF Support to Immunization/ Health Promotion Activities	118	UNICEF

190312621604	State-Led Accountability Mechanism (SLAM) with a focus on Maternal, and Newborn Health- (E4A- MamaYe)	15	BMGF
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Source: Niger State Revised 2020 and Approved 2021 Budgets

## Understanding the Key Budget Lines

### a) *Saving One Million lives for Result Programme (SOML)*

The Saving One Million Lives (SOML-PforR) is financed by a \$500 million International Development Association credit from the World Bank to the Federal Government and then disbursed to the states as grants, based on performance improvement in maternal and newborn indices. comprehensive initiative to scale up access to essential primary health services and commodities for Nigeria's women and children<sup>4</sup>. The initiative is designed to enhance Nigeria's chances to grow and become part of the 20 biggest economies in the world focused on evidence-based, cost-effective interventions that are proven and address the leading causes of morbidity and mortality focuses on six important aspects (pillars) of maternal newborn and child health (MNCH) that can save lives<sup>5</sup>. The pillars are 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; malaria control; and improving child nutrition<sup>6</sup>. In essence, the intervention captures all the PAS-issues areas.

### b) *Integrated Community Case Management of Childhood illness (ICCM) in 3 LGAs, Purchase of Preposition.*

The ICCM is a strategy that enables the assessment, classification, treatment, and referral of cases of the main causes of mortality among children under 5 in Nigeria especially, on pneumonia, diarrhea, and malaria<sup>7</sup>. Indeed, it is a key approach to addressing childhood killer diseases. Also, note that the CCM enables Community Health Workers (CHWs) to provide life-saving interventions to address common childhood killers that formerly were only provided by facility-based nurses or doctors<sup>8</sup>.

### c) *Bill & Melinda Gates Foundation Support to CHIPs & PHC System Strengthening*

The supports as the name seeks to make people get all the basic health services they need: vaccines, prenatal care, and treatment for common yet life-threatening illnesses like diarrhea, pneumonia, HIV, TB, and malaria. This is to reduce preventable deaths by focusing on maternal and child health.

### d) *The Challenge Initiative Nigeria (TCI)*

<sup>4</sup> <http://somalpforr.org.ng/about/>

<sup>5</sup> [https://www.unicef.org/media/media\\_66201.html](https://www.unicef.org/media/media_66201.html)

<sup>6</sup> <https://www.who.int/workforcealliance/media/news/2012/1mlives/en/>

<sup>7</sup> [https://www.measureevaluation.org/resources/publications/wp-17-186\\_en](https://www.measureevaluation.org/resources/publications/wp-17-186_en)

<sup>8</sup> <https://chwcentral.org/integrated-community-case-management-iccm-to-improve-child-health-key-implementation-challenges-and-potential-solutions/>

The challenge Initiative is a BMGF funded project aim at providing life-saving reproductive health and family planning information and services to individuals, families, and communities, building on the demonstrated success of the Gates Foundation's Urban Reproductive Health Initiative (URHI)<sup>9</sup>. The initiative focuses on the systems governance, Family Planning (FP) and Adolescent and Youth Sexual and Reproductive Health (AYSRH) funding, and Primary Health Care (PHC) -FP coordination through advocacy, voice, and accountability; demand generation; improving capacity for delivery of quality family planning services. While the AYSRH has always has a dedicated budget line, the FP has none.

#### **e) UNICEF Hard to Reach. UNICEF**

According to UNICEF, most children are denied their fair chance at a healthy life because they are not immunized. 17 teams, with 85 well-trained health workers were deployed in Niger State to deliver integrated, mobile outreach services to targeted communities<sup>10</sup>. This is to ensure that children receive vaccinations against measles, meningitis, and other diseases. They also provide basic health services, including medications to fight infections, and health promotion activities.

#### **f) E4A- MamaYe**

E4A-MamaYe is a program that helps to bring together the government, the media and civil society to form State-Led Accountability Mechanisms (SLAMs)<sup>11</sup>. SLAM is evidence-based mechanism which have several key priorities: to provide public scrutiny and hold state leaders to account, increase the transparency of health expenditure and advocate for sufficient budget allocation to health, as well as the effective spending of that budget and prioritization of Maternal and Newborn Health (MNH) within state plans and policies<sup>12</sup>. It provides a voice for the people to speak directly to decision makers about issues that are of the most concern to their community.

### **Issues in Niger State's Approved 2021 Health Budget**

Over-reliance on the donors:- It could be seen from the above that donors play a significant role in the funding of the family planning, immunization, and childhood killer diseases related programs in Niger state. The state has no independent identifiable programs on the related issues in the budget. This calls for more concerns.

Inconsistent budget figures:- It could also be observed that the revised 2020 amount quoted in the approved 2021 budget is different from the approved revised 2020 budget passed by the Niger State House of Assembly and signed by the Executive Governor of the State, Mr. Abubakar Sani Bello (see <https://nogp.ng/wp-content/uploads/2020/08/NIGER-STATE-GOVERNOR-ASCENDED-2020-REVISED-BUDGET.pdf>) on 24<sup>th</sup> July 2020 and made available online in August 2020 (see [<sup>9</sup> <https://www.thecompassforsbc.org/project-examples/challenge-initiative-nigeria>](https://nogp.ng/wp-content/uploads/2020/08/NIGER-</a></p>
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<sup>10</sup> <https://www.unicef.ca/en/blog/bringing-healthcare-hard-reach-communities-nigeria>

<sup>11</sup> <https://mamaye.org/countries/nigeria>

<sup>12</sup> [https://www.mnch2.com/wp-content/uploads/2018/04/TSC-MNCH2-CS\\_11\\_SLAMs\\_single-1.pdf](https://www.mnch2.com/wp-content/uploads/2018/04/TSC-MNCH2-CS_11_SLAMs_single-1.pdf)

STATE-APPROVED-REVISED-2020-BUDGET.pdf). In the approved and signed revised 2020 budget, the sum of N117 billion was passed into law, the current figures cited in the 2021 approved budget for revised 2020 indicated N125 billion. This shows a huge difference of N8 billion. Also, in the approved and signed revised 2020 budget health recurrent is N1,436 billion but the current figures as indicated in the approved 2021 for revised 2020 is N6,593 billion. With the capital figures remain the same, the overall health budget shows a huge difference: N9,342 billion for the approved and signed 2020 budget and N14,449 billion for the current figures in the same fiscal year. These changes also inherent in the PHCMB recurrent and its total budget size.

Primary Healthcare Funding: - It is worry-some that the primary healthcare budget has not improve significantly. Although increase by 9.8% compared to the revised budget, the total allocation to the primary healthcare to the total health budget is far below average (20.6%) and was in decline compared to the previous year's budget which stood at 20.7%. If the issue relating to quality healthcare, accessibility, out-of-pocket spending, maternal and child mortalities are to be addressed, about 50% of the total health budget should be concentrated on primary healthcare.

Clarity: - The budget line items are clearer compared to the previous budgets. There is now evidence of the Ministries, Department and Agencies (MDAs) as well as sector budget summaries. This is does not only eases the tracking, it also safe time and effort.

Methodology issue: - Although the budget was divided along Covid-19 and non-covid-19. There was no distinction between essential and non-essential services in the approved 2021 budget compared to the previous 2020 revised budget. The current method is not in line with the Nigeria Governors Forum (NGF) guidelines which recommend the categorization of budget lines along essential, covid-19 responsive and non-essential projects<sup>13</sup>. In essence, it is difficult to determine or differentiate the nonessential from the essential, hence, it is assumed that all non-covid19 are essential services.

## ESSENTIAL HEALTH SERVICES AND COVID-19 EXPENSES

### Covid-19 Health Services and Non-Covid-19 Health Services

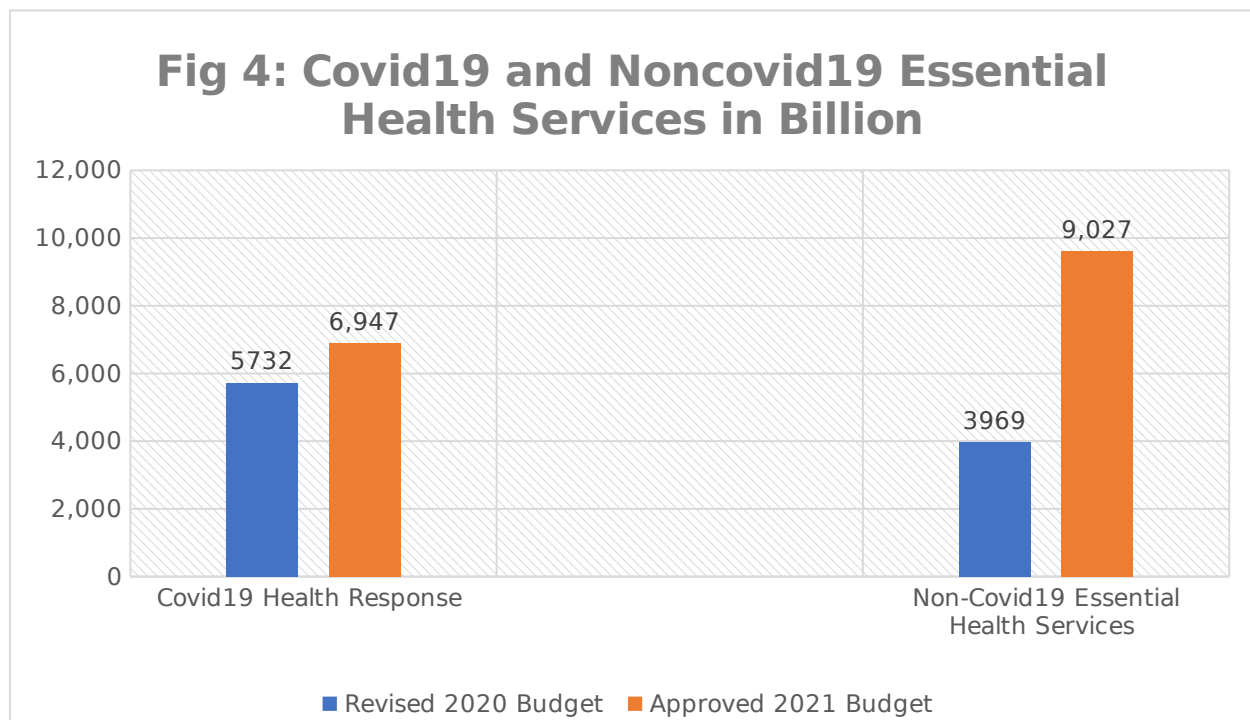
The table below indicated that while the state government's spending on covi19 health response has increased by 21.2%, the expenditure on the non-covid19 essential health services has also increased by 127.4%. Therefore, from the N16.523 billion the state government is spending on

<sup>13</sup> <https://nogp.ng/wp-content/uploads/2020/08/NIGER-STATE-APPROVED-REVISED-2020-BUDGET.pdf>

covid19 in the 2021 fiscal year, 41% of the fund is going to the covid19 health response. This is less than 59.1% for the previous year.

**Table 5: Covid-19 Health Services and Non-Covid-19 Health Services**

Budget Components	Revised 2020 Budget	Approved 2021 Budget	Differences	% Change
<b>Covid19 Health Response</b>	5,732	6,947	1,215	21.2
<b>Non-Covid19 Essential Health Services</b>	3,969	9,027	5,058	127.4
<b>Total</b>	14,499	15,974	1,475	10.2%
<b>Total Covid-19 expenses</b>	9,701	16,523	6,822	70.3%
<b>% of SMOH Covid19 to Total Covid19 Response</b>	59.1%	41%		



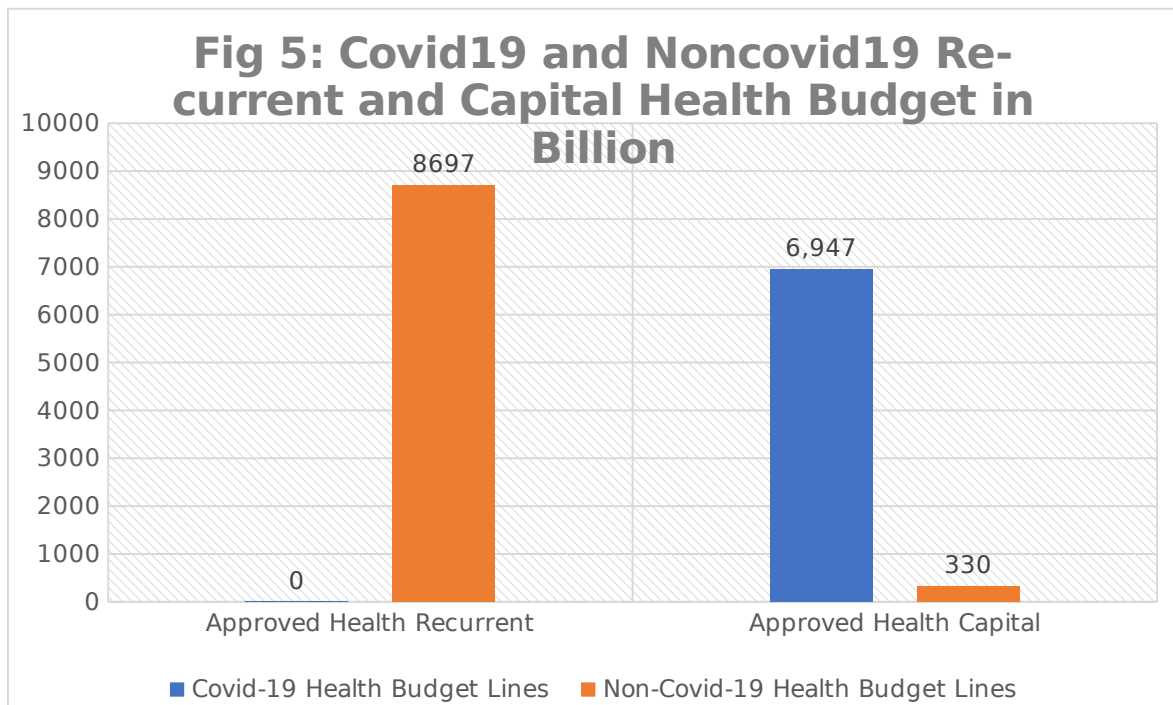
### **Covid19 and Noncovid19 Recurrent and Capital Health Budget**

It must be noted that most of the N6,947 billion of total allocation to the health capital budget are classified as covid19 expenses. Also, there is no evidence of clear distinction of the recurrent

health budget along covid19 and non covid19, hence it cannot be ascertained how much is the state spending on the covid19 recurrent health response in the 2021 fiscal year.

**Table 6:** Covid19 and Non-Covid-19 Capital and recurrent Health Budget- **in Billions of Naira**

Description	Approved Health Recurrent	Approved Health Capital	Total Approved 2021 Health Budget
Covid-19 Health Budget Lines	Nil	6,947	6,947
Non-Covid-19 Health Budget Lines	8,697	330	9027
Total Approved 2021 Health Budget Lines	8,697	7,277	15,974



## SUMMARY OF KEY FINDINGS AND RECOMMENDATIONS

## Summary of Key Findings

- a) There is an increase of 10.2% in the overall health budget. The PHCMB budget was also increased by 9.8%.
- b) The health budget is 10.4% to the total budget size. This 4.8 less than the 15% recommended Abuja declaration.
- c) There is a clear indication that the state government prioritizes recurrent expenditure at the expense of capital expenditure. For instance, the capital health budget was reduced by 7.9% while the recurrent health budget was increased by 31.9%. In the same vein, the PHCMB budget increased was increased by 137.6% while the capital was only increased by 0.5%.
- d) There are no dedicated budget lines for Family planning, routine immunization, and MNCH. The government is depending mainly on the donor's programs to fund some of the activities. These programs include SOML4result, SLAM: E4A-ManaYe, UNICEF Hard-To-Reach, TCI, and ICCM.
- e) The funding for primary health care is far below average. It constitutes only 20.6% of the total health budget.
- f) Although the budget is clear compared to the previous budget, it fails to categorize the non-covid19 along essential and non-essential as recommended by the Nigeria Governors Forum guideline.
- g) Lastly, the amount the government allocated to the covid19 health response has increased by 21.2% while the amount allocated to the noncovid19 essential services increased by 127.4%. In essence, 41% of the fund allocated to covid19 is on the health-related budget line items.
- h) Significant % of the capital health budget is classified as covid19 response. Meaning that the government actually moved fund from the essential health service to covid19.

## Recommendations

- a) The capital health budget needs to be given considerable attention compared to the recurrent. It should be 60:40 as against the current 46:54 ratio.
- b) The government should develop a culture of dedicating a specific budget line to Family planning/child spacing, routine immunization, and MNCH with funding commitment.
- c) The state government should increase the PHCMB funding to about 50% of the total health budget.
- d) Budget line items should be properly categorized along covid19, essential, and nonessentials.
- e) The government should ensure that fund is released for the various health budget line items for effective implementation.
- f) The civil society group should intensify their engagement with the state and non-state actors for transparency, accountability and effectiveness of the sector in the state.

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