

An assessment of the Kaduna State 2022 approved health budget and 2021 performance



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List of Abbreviation

BHCPF	Basic Health Care Provision Fund
BMGF	Bill and Melinda Gates Foundation
CBS	Child Birth Spacing
FP	Family Planning
IMNCH	Integrated Maternal New-born and Child Health
KNSG	Kaduna State Government
MDA	Ministry Department and Agency
MNCH	Maternal New-born and Child Health
PACFaH@Scale	Partnership for Advocacy in Child and Family Health
PHCMB	Primary Health Care Management Board
PHCUOR	Primary Health Care Under One Roof



Acknowledgment

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- Global Initiative for Women and Children (GIWC-PAS)
- National Association for Nigeria Nurses and Midwives (NANNM-PAS)
- Initiative for Integrated Grassroots Empowerment Supports (IIGES-PAS)

Background

The Kaduna State 2022 budget was signed into law on the 22nd of December 2021. The sum of ₦278 billion budget was approved. The approved budget estimates were 12.9% or ₦31 billion more than the ₦246 billion approved in 2021 and 19.2% or ₦44 billion more than the ₦233 billion earlier proposed for the same year. From this total approved budget ₦184 billion was approved for the capital expenditure and ₦94 billion for the recurrent expenditure. The total approved recurrent and capital budget estimates are 12.1% and 14.6% more than the approved 2021 capital and recurrent expenditure respectively.

Table 1: Total State's Approved Expenditure for 2022 Fiscal Year

Year	2021 Approved	2022 Proposed	2022 Approved	% Change (2021 and 2022 Approved)	% Change (proposed & Approved 2022)
Recurrent	82,057,386,938	87,575,420,113	94,050,343,226	14.62%	7.39%
Capital	164,610,200,280	146,097,619,642	184,531,515,018	12.10%	26.31%
Total	246,667,587,219	233,673,039,755	278,581,858,245	12.94%	19.22%

Source: Kaduna State Approved 2021 and Proposed 2022 Budget

Kaduna State Approved 2022 Health Budget

As the budget size increased, the health budget size was also increased from ₦39 billion in the approved 2021 to ₦40 billion in the 2022 approved budget. The recurrent health budget was reduced. The personnel health recurrent was reduced by 3.37%, the overhead health recurrent was reduced by 30.20% and the total health recurrent budget was reduced by 5.85%. however, the health capital budget was increased from ₦26 billion in the 2021 approved budget to ₦28 billion in the approved 2022 budget. Therefore, the overall health budget was increased by 9.15%. Despite the increase, the total health budget as a percentage of budget size was below the 15% total budget allocation to the health sector recommended by the 2001 Abuja declaration.

Table 2: Kaduna State Proposed 2022 Health Budget (₦bn)

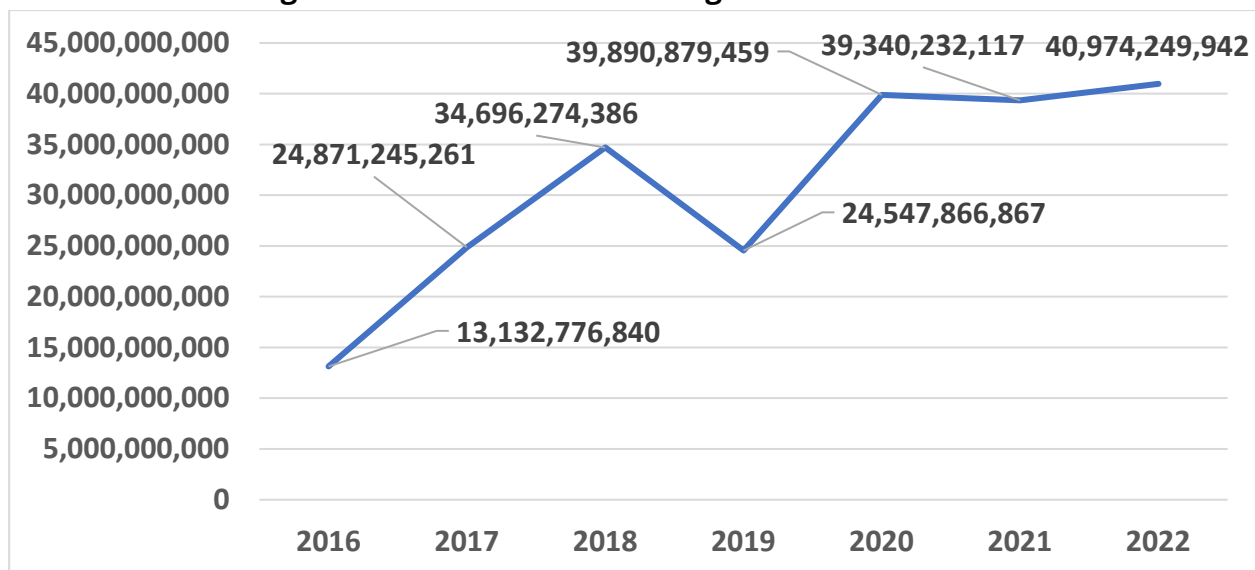
Year	2021 Approved	2022 Proposed	2022 Approved	% Change (2021 and 2022 Approved)	% Change (proposed & Approved 2022)
Personnel	11,896,338,428	11,494,991,525	11,494,991,525	-3.37%	0%
Overhead	1,209,816,719	871,774,767	844,447,991	-30.20%	-3.13%
Recurrent	13,106,155,148	12,366,765,992	12,339,439,516	-5.85%	-0.22%
Capital	26,234,076,969	22,764,378,045	28,634,810,425	9.15%	25.79%
Total	39,340,232,117	35,131,144,037	40,974,249,942	4.15%	16.63%

Total Health Budget as % of Budget Size	15.90%	15.03%	14.71%	-	-
Total Population	8,252,366				
Health Budget allocation per capita	₦4,767	₦4,257	₦4,965	-	-

Source: Kaduna State Approved 2021, Proposed and Approved 2022 Budgets

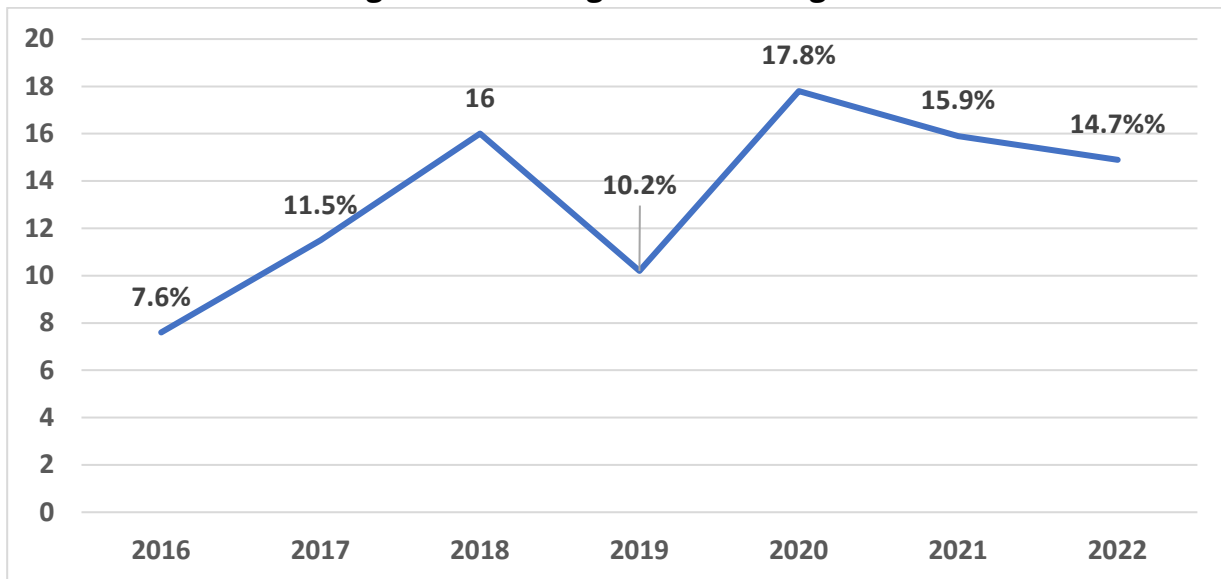
Between 2016 and 2022, the health sector budget has grown from ₦13 billion to ₦40 billion. This is about a 169.23% increase. However, with the estimated population of 8 million in 2016, growing at 2.6% annually, and the ₦40 billion health allocation for the approved 2022 budget state, the state will spend the sum of ₦4,965 per person on healthcare in the year 2022. This is 4.15% increase from the ₦4,767 allocated per person in 2021. In essence, ₦414 will be spent per person in a month and ₦14 per person in day to take care of their health need.

Fig 1: Kaduna State Health Budget Trends 2016-2022



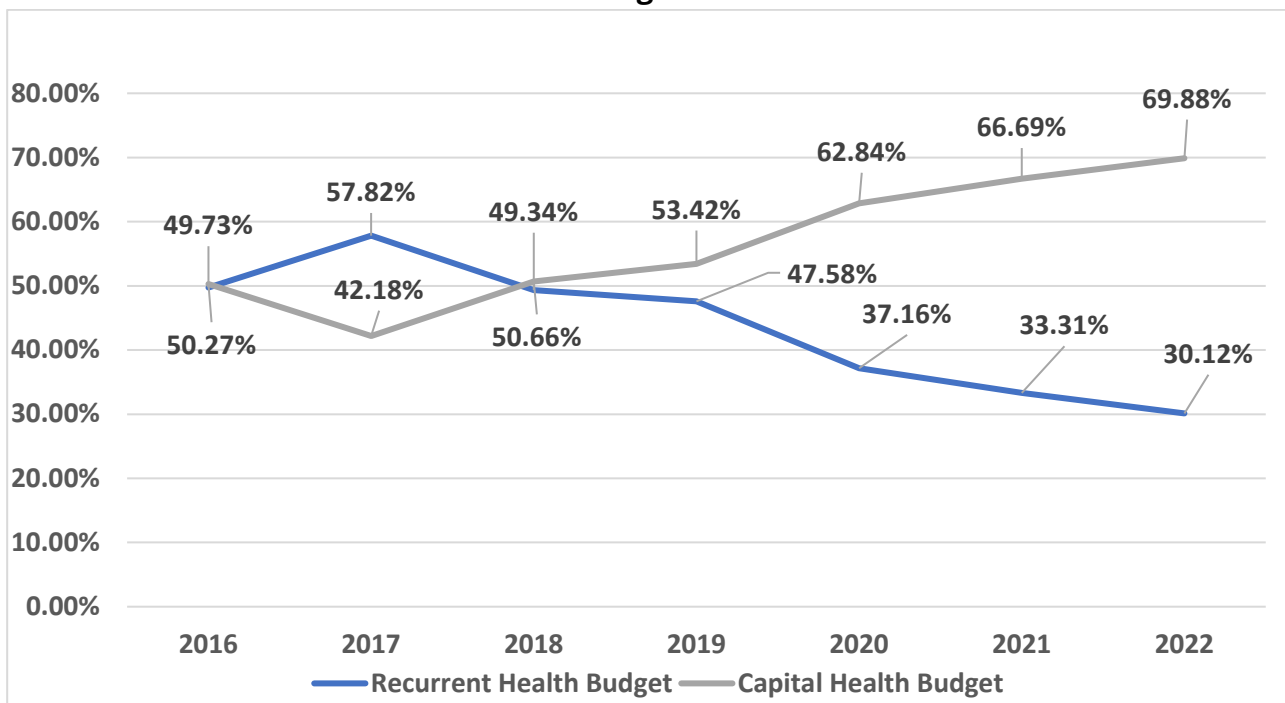
The total health allocation to budget size has been on a downward trend since 2021. Although it rose from 7.6% in 2016 to 16% in 2018 and 17.8% in 2020, it was reduced to 15.9% in 2021 and further decreased to 14.7% in the approved 2022.

Fig 2: Health Budget as % of Budget Size



Between 2020 and 2022, the state has maintained over 60% of its total health allocation to the health capital component. The health capital budget covers health infrastructure, drugs, health commodities, and medical equipment.

Fig 3: Percentage of Recurrent and Capital Health Budget Allocation to Total Health Budget



Covid-19 and non-Covid-19 essential health services

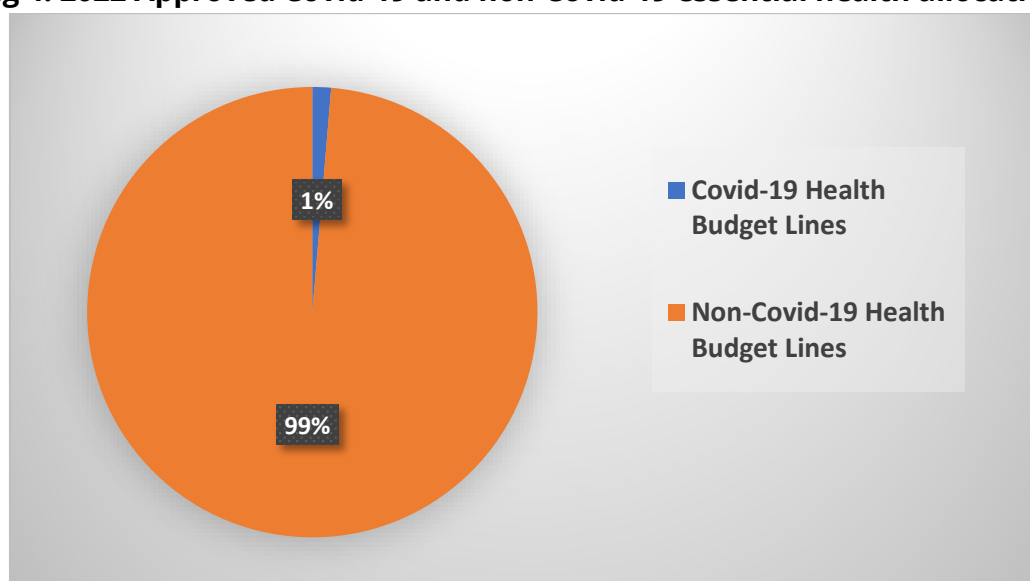
Given the fact the fight against covid-19 is still ongoing, the state allocated about ₦549 million (1.3%) from the ₦40.9 billion total allocations to the health sector in 2022 to covid-19 health emergency response. The sum of ₦40.4 billion (98.6%) will also be spent on non-covid-19 essential capital health services. Also, out of the ₦28 billion meant for the health capital budget, 1.8% of the fund will be spent on the covid-19 health capital response and 98.2% on the non-covid-19 essential capital health services. On the ₦12 billion recurrent health expenses, only 0.03% will be spent on the covid-19 health-related activities while 99.7% will be spent on non-covid-19 essential health services.

Table 3: Covid-19 and non-Covid-19 Budgetary Allocation (₦bn)

Description	Approved Health Recurrent	Approved Health Capital	Total Approved 2022 Health Budget
Covid-19 Health Budget	32,800,000	516,538,560	549,338,560
Non-Covid-19 Health Budget	12,306,639,516	28,118,271,865	40,424,911,381
Total Approved 2022 Health Budget	12,339,439,516	28,634,810,425	40,974,249,941
Covid-19 Allocation as % of Total Health Budget	1.34%		
Non-covid-19 Allocation as % of Total Health Budget	98.66		

Source: Kaduna State Approved 2022 Budget

Fig 4: 2022 Approved Covid-19 and non-Covid-19 essential health allocations



The table below shows the state's budget lines for the covid-19 response and the implementing Ministry Department and Agency (MDA).

Table 4: Covid-19 Budget Lines in the Approved 2022 Budget (Nm)

Project Code	Budget Line	2021	2022	% Change	Implementing MDA
52100100100 Capital	COVID - 19 Intervention and other Public Health Emergencies Programmes (Construction of Isolation centers, Procurement of Consumables, etc)	752,000,000	282,983,760	-62.37%	Ministry of Health
05210030010 Capital	Procurement of PPEs for 1,154 Health Facilities for prevention of COVID 19 Pandemic for 2022	594,601,512	233,554,800	-60.72%	Kaduna State Primary Health Care Board
22021222 Recurrent	COVID 19 Intervention	32,800,000	32,800,000	0%	Ministry of Health
Total		1,379,401,512	549,338,560	-60.1%	

Source: Kaduna State Approved 2021 and Approved 2022 Budgets

State Primary Health Care Development Agency (SPHCDA)

The Kaduna State Primary Health Care Development Agency (KSPHCDA) budget was reduced from ₦11 billion in the approved 2021 to ₦8.2 billion in the approved 2022 budget despite the increase in the state budget size and health budget. This is a decrease of about 27.57%. On recurrent budget, its personnel budget reduced by 0.07%, overhead by 20.71%, and its total recurrent budget was decreased by 2.51%. The capital budget was decreased by 34.7% compared to the approved 2021 budget.

Table 5: SPHCDA Budgetary Allocation (Nbn)

Year	2021 Approved	2022 Proposed	2022 Approved	% Change (2021 and 2022 Approved)	% Change (proposed & Approved 2022)
Personnel	2,218,066,392	2,476,933,565	2,219,713,867	0.07%	-10.38%
Overhead	315,282,784	375,075,709	249,989,925	-20.71%	-33.35%
Recurrent	2,533,349,176	2,852,009,274	2,469,703,793	-2.51%	-13.40%
Capital	8,855,086,512	9,150,918,708	5,779,453,243	-34.73%	-36.84%
Total	11,388,435,688	12,002,927,982	8,249,157,036	-27.57%	-31.27%

Source: Kaduna State Approved 2021, Proposed and Approved 2022 Budgets

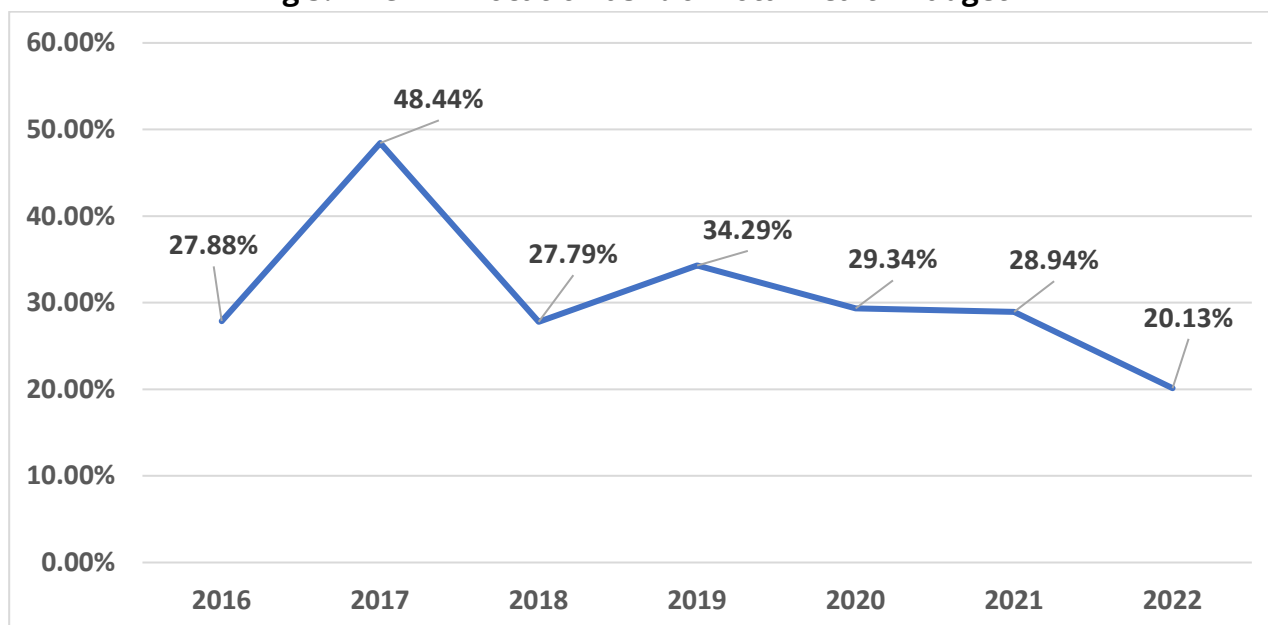
Between 2016 and 2022, the highest funding, the state has allocated to the PHCDA as a percentage of the total health budget was 48.4% in 2017 and since then the total allocation to the agency has been below 40%. The SPHCDA as a percentage of the total health budget was further reduced from 28.9% in 2021 approved to 20.1% in 2022 approved budget.

Table 6: SPHCDA Budgetary Allocation as % of Health Budget (₦bn)

Year	Total Health Budget	PHCDA Budget Allocation	PHCDA Allocation as % of Total Health Budget	PHCDA Budget Growth Rate
2016	13,132,776,840	3,661,683,063	27.88%	-
2017	24,871,245,261	12,049,352,021	48.44%	229.06%
2018	34,696,274,386	9,645,462,412	27.79%	-19.95%
2019	24,547,866,867	8,418,707,913	34.29%	-12.71%
2020	39,890,879,459	11,706,033,885	29.34%	39.04%
2021	39,340,232,117	11,388,435,688	28.94%	-2.71%
2022	40,974,249,942	8,249,157,036	20.13%	-27.57%

Source: Kaduna State Approved 2016, 2017, 2018, 2019, Revised 2020, Approved 2021, Proposed and Approved 2022 Budgets

Fig 5: PHCDA Allocation as % of Total Health Budget



Unlike in the 2021 approved budget, the approved 2022 budget has a dedicated budget line for family planning under the overhead recurrent of the State's Primary Healthcare Development Board. Indeed, the sum of ₦7.6 million was allocated to the programme. The amount allocated to FP is 0.09% of the total SPHCDA budget and 0.02% to the state's total health budget. The total FP allocation in 2022 is reduced by 64% compared to 2021 FP budget.

Table 7: Family Planning Approved 2022 Budget Estimate (Nm)

Project Code	Budget Line	2021 Approved	2022 Approved	Changes
22021223	Family Planning Programme	21,247,184	7,609,536	-64.19%
Family Planning budget as % of the SPHCDA Budget		0.19%	0.09%	
Family Planning Budget as % of the Total Health Budget		0.05%	0.02%	

Source: Kaduna State Approved 2021, Proposed and Approved 2022 Budgets

Routine Immunization (RI)

After a series of advocacies, the Kaduna State government has now formally re-introduced the routine immunization budget line in the annual budget document. Two dedicated budgets for RI were identified. These include Immunisation plus Day and Routine Immunisation and system strengthening. All these provisions were not available in the approved 2021 budget. The ₦41 million captured in the 2022 budget as provision for RI was not in the initial approved budget document. Therefore, the total ₦5 million allocated to RI in the 2022 approved budget is 0.06% of the total SPHCDA budget and 0.01% of the total state's health budget. This is also 86.9% reduced compared to the 2021 budget.

Table 8: Routine Immunisation 2022 Budget Estimate (Nm)

Budget lines	2021	2022	% Changes
Immunisation plus Day	Nil	1,905,024	-
Routine Immunisation and system strengthening	41,000,000	3,459,192	-91.56%
Total	41,000,000	5,364,216	-86.92%
Routine Immunisation budget as % of the SPHCDA Budget	0.36	0.06	
Routine Immunisation Budget as % of the Total Health Budget	0.10	0.01	

Source: Kaduna State Approved 2021, Proposed and Approved 2022 Budgets

In 2021, ₦200 million was allocated and released for RI under the N817 million - Provision of Counterpart Funding (PHC MOU, RSSH MOU, IMPACT Project, CHAI, BHCPF {25%} etc).

Other possible funding mechanism for FP and RI in the 2022 approved budget

Given the current healthcare integrative approach of the state government, there is other funding mechanism for family planning and routine immunisation in the approved 2022 health budget that will also be funded through the projects identified in the table below. For example, MNCH Week is a weekly programme where FP and RI services are given to the people who needed them. Also, the state government is paying counterpart funding for PHC MOU, RSSH MOU, Impact project, Challenge Initiative (CHAI), and Basic Health Care Provision Fund (BHCF) that would enable the Kaduna residents to have access to the programmes such as family planning and routine immunisation. There is also CHIP and procurement of drugs for the MNCH programmes among others where these services could be provided to the people in the state.

Table 9: Other Possible Funding Mechanism for RI and FP in the Approved 2022 budget (Nm)

Project code	Project/Budget Lines	Budget Components	Amount allocated	Amount for the FP/RI	Implementing MDA
22021217	MNCH Week	Overhead Recurrent	9,240,000	Not stated	SPHCDB
052100300100	Provision of Counterpart Funding (PHC MOU, RSSH MOU, IMPACT Project, CHAI, BHCPF {25%} etc)	Capital	954,266,000	Not stated	SPHCDB
052100300100	Procurement of Basic Tools and Consumables for Community Health Influencers, Promoters Service Agents (CHIPS) and Mobile Outreaches	Capital	100,000,000	Not stated	SPHCDB
052111300100	Procurement of Health Commodities and Consumables for Integrated PHC Services and other Programmes	Capital	503,539,200	Not stated	Kaduna State Health Supplies Management Agency (KADHSMA)
052111300100	Procurement Drugs for Maternal, New born and Child Health (MNCH) Week	Capital	247,635,750	Not stated	
052111300100	Distribution of Drugs and Health Commodities to 1099 Public Health Facilities through Direct Delivery	Capital	69,212,343	Not stated	

Source: Kaduna State Approved 2022 Budget

Kaduna State 2021 health budget performance

In the 2020 fiscal year, the state government released about 60% of the health recurrent budget and 88% of the health capital budget. Out of the total N39.8 billion allocated for the health sector in the year, N30 billion or 77% of the total allocation was released. In the year 2021, 87% of the recurrent health budget and 99% of the health capital were released as of Q4 2021. Therefore, the N39.3 billion health budgetary allocation in 2021 was revised downward to N37 billion. N35 billion or 94% of the total revised allocation was released as of Q4 2021. In the state, N24 billion or 98.65% of the total capital budget was released while N10 billion or 86.54% of the total recurrent budget was released. This is a significant performance for the sector in 2021.

Table 10: Kaduna State 2021 Health Budget Performance (Nm), Q1-Q4

Budget Components	2020 Revised	Actual Released	Performance	2021 Revised	Actual	Performance (Released)
Personnel	13,358.60	8,128.58	60.84%	11,351.95	9,973.74	87.85%
Overhead	1,465.44	682.56	46.57%	1,221.12	907.42	74.31%
Recurrent	14,824.05	8,844.91	59.66%	12,573.07	10,881.16	86.54%
Capital	25,066.83	21,984.11	87.70%	25,028.77	24,692.63	98.65%
Total Health Budget	39,890.88	30,829.012	77.28%	37,601.84	35,573.79	94.60%

Source: Kaduna State Budget Implementation Report 2020 and 2021.

Primary Health Care Development Agency budget performance

The PHCDA budget was also performed between January and December 2021. Out of the ₦10.47 billion revised PHCDA budget in the 2021, the sum of ₦10.12 billion which translates to about 96.65% was released.

Table 11: PHCDA Budget Performance Q1-Q4, 2021 (Nm)

Budget Components	2021 Approved Budget	2021 Revised Budget	Actual released	Performance
Personnel	2,218.07	2,023.59	1,830.69	90.47%
Overhead	315.28	315.28	217.61	69.02%
Total Recurrent	2,533.35	2,338.87	2,048.31	87.58%
Capital	8,855.08	8,139.93	8,079.91	99.26%
Total PHCDA	11,388.43	10,478.80	10,128.22	96.65%

Source: Kaduna State Budget Implementation Report 2020 and 2021.

Key findings

- The total Budget size was increased from ₦246 billion to ₦278 billion in the approved 2022. This represents a 12.94% increase compared to the approved 2021 budget. While the total state's recurrent budget was increased by 14.62% and capital budget to 12.10%
- The state health budget was also increased from ₦39.34 billion in the approved 2021 budget to ₦40.97 billion in the approved 2022 budget. This also shows an increase of about 4.15%
- The health allocation as a percentage of the state's budget size stands at 14.71%. This is below 15% recommended by the 2001 Abuja Declaration.
- Given the increase in the total health budget, the health recurrent was cut by 5.85% and the health capital budget increase by 9.15%.
- Despite the increase in the health budget, the State PHCDA capital budget was decreased by 27.57%. Both the recurrent and capital PHCDA budget was reduced 2.51% and 34.73% respectively in the approved 2022 budget.
- The family planning has a dedicated budget line with ₦7 million funding commitment in the approved 2022 budget. The ₦7 million allocated to FP is 0.02% of the total health budget. This is less than 1%. The 2022 allocation is reduced by 64%.
- The routine immunisation has three dedicated budget lines: Immunisation plus Day and Routine Immunisation and system strengthening. This is more than 1% of the total health budget. The 2022 allocation is reduced by also 86.9%.
- The Covid-19, essential and non-essential health services are properly defined in the budget. The state is spending about 1% (₦516 million) of the total health budget on covid-19 health emergency response.
- The total estimated healthcare investment on a resident of Kaduna State in the approved 2022 budget is as low as ₦14 per day, ₦414 per month, and ₦4,965 per year.
- 94.60% (or ₦35.5 billion) of the total allocation to the healthcare in the 2021 revised budget was released as of Q4 2021. This is a significant performance compared to the 77.28% in 2020 fiscal year.
- 96.65% or ₦10.4 billion of the total revised budget of the Kaduna State PHCDA was released as of Q4 2021.

-
- The state government needs to sustain the 15% allocation for the health sector.
 - There is a need to ensure timely releases of funds for various health budget lines and provide adequate funds for routine immunisation, family planning, and primary health care under one roof programmes and activities.
 - There is a need to sustain a culture of dedicated budget lines for FP and RI for transparency and accountability.

- The government needs to have adequate planning on how to improve state revenue, prioritize health programmes activities, channels, and maximise the scarce resources for efficiency.
- There is also a need for the state government to ensure realistic budgeting. Activities and programmes to be included in the budget should be those that the state would have resources to implement.

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Profile

The Partnership for Advocacy in Child and Family Health at Scale (PAS), is a health accountability network of Nigeria civil society organizations working to catalyze national and state governments to make adequate provision for child and family health in Nigeria through evidence-based advocacy for domestic financing and building champion within the executive legislature.

PACFaH@Scale (PAS) is anchor by the development Research and Projects Centre (dRPC), an indigenous Nigerian non-profit with a mission to build capacity for developing partnership within and across the Nigerian third sector.

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