

Analysis of 2024 Health Sector Budget Performance

By

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SUPPORTED BY LAFIYA PROGRAM



Outline

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Background

Provision of effective service delivery requires multi-facet approaches and entails translating ideas, manifestos and aspiration into plans. plans translate goals and objectives into the provision of goods, services and societal development through budget implementation. The prerequisites for achieving societal development are long, medium and short-term plans.

Background

Each budgetary decision has impact on various sectors of society that rely on governmental programs. Some programs are guaranteed while others are not, when there are “tough” economic decisions to be made. The effects of these constraints are felt on those programs considered discretionary even if they were citizens’ priorities. Conversely, the Jigawa Maternal Accountability Forum (JiMAF), a group different CSOs working towards the improvement of Healthcare delivery, analyzed the 2024 Health sector budget performance to appraised the level of government investment in to the provision of healthcare in the state.

Jigawa State 2024 Approved Budget and Expenditure January-December

**2024
Total Recurrent
State Budget**

N129.346bn

**Total Recurrent
Expenditure
99.645bn (78.6%)**

**2024
Total Capital for
the State**

N254.204bn

**Total Capital
Expenditure
199.565bn
(77.7%)**

**2024
Total State
Budget**

N383.550bn

**Total State
Expenditure
299.210bn
(78.0%)**

2024 Health Sector Approved Budget and Expenditure January-December, 2024

**2024
Recurrent
Budget for
Health
Sector**

**Revised
Allocation:
N16.258bn**

**Total Recurrent
Expenditure
14.651bn (90%)**

**2024
Total Capital
Budget for
Health Sector**

**Revised
Allocation:
N21.591bn**

**Total Capital
Expenditure
16.743bn (78%)**

**2024
Total Health
Sector Budget**

**Revised
Allocation:
N37.850bn**

**Total Health Sector
Expenditure
31.395bn (83%)**

2024 Health Sector Approved Budget and Expenditure Trend of Q1-Q4 January-December, 2024

2024, Recurrent (Q1-Q4)

Q1

Allocation: 16.04bn
Expenditure: 3.31bn (20.63%)

Q2

Revised Allocation: 16.04bn
Expenditure: 3.5bn (21.82%)

Q3

Revised Allocation 16.04bn
Expen. 3.74bn (23.12%)

Q4

Revised Allocation: ₦14.490bn
Expenditure: ₦4.13bn (10.01%)

(Q1-Q4)

Revised Allocation : ₦14.490bn
Expenditure: ₦ 14.65bn (102%)

2024, Capital (Q1-Q4)

Q1

Allocation: 20.161bn
Expenditure: 1.01bn (5.01%)

Q2

Revised Allocation: 25.161bn
Expenditure: 2.31bn (10.8%)

Q3

Revised Allocation: 23.411bn
Expenditure: 5.59bn (23.88%)

Q4

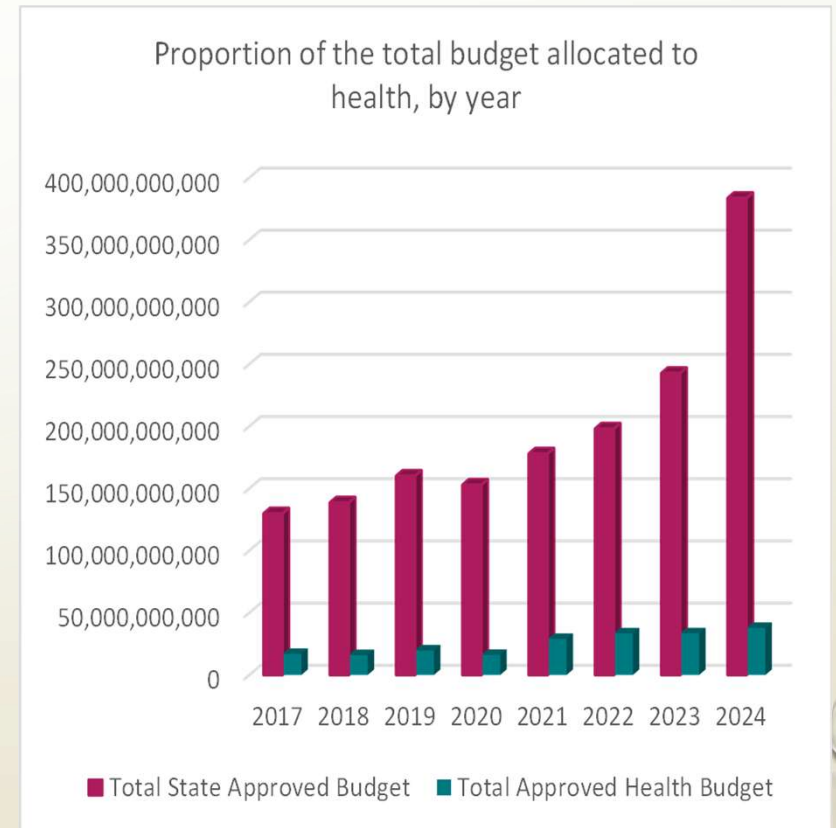
Revised Allocation: 21.591bn
Expenditure: ₦6.18bn (3.5%)

Q1-Q4

Revised Allocation: ₦21.591bn
Expenditure: 16.74bn (78%)

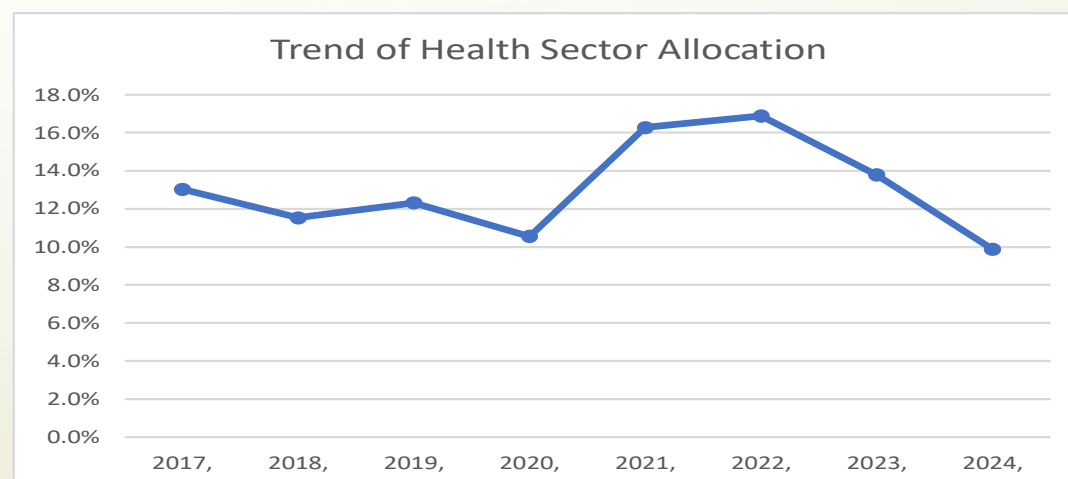
8-Years Trend Analysis 2017-2024 Approved Budget

FY	Total State Approved Budget	Total Approved Health Budget	Total Approved Health Capital budget
2017	129,870,000,000	16,915,544,000	6,995,000,000
2018	138,670,000,000	15,983,729,000	7,922,000,000
2019	160,140,000,000	19,719,436,000	9,155,000,000
2020	152,920,000,000	16,134,083,000	6,679,000,000
2021	178,024,291,658	28,974,088,506	17,171,576,000
2022	198,074,588,000	33,437,619,400	12,678,200,000
2023	242,775,000,000	33,468,653,000	18,770,196,000
2024	383,550,000,000	37,849,586,000	21,591,140,000



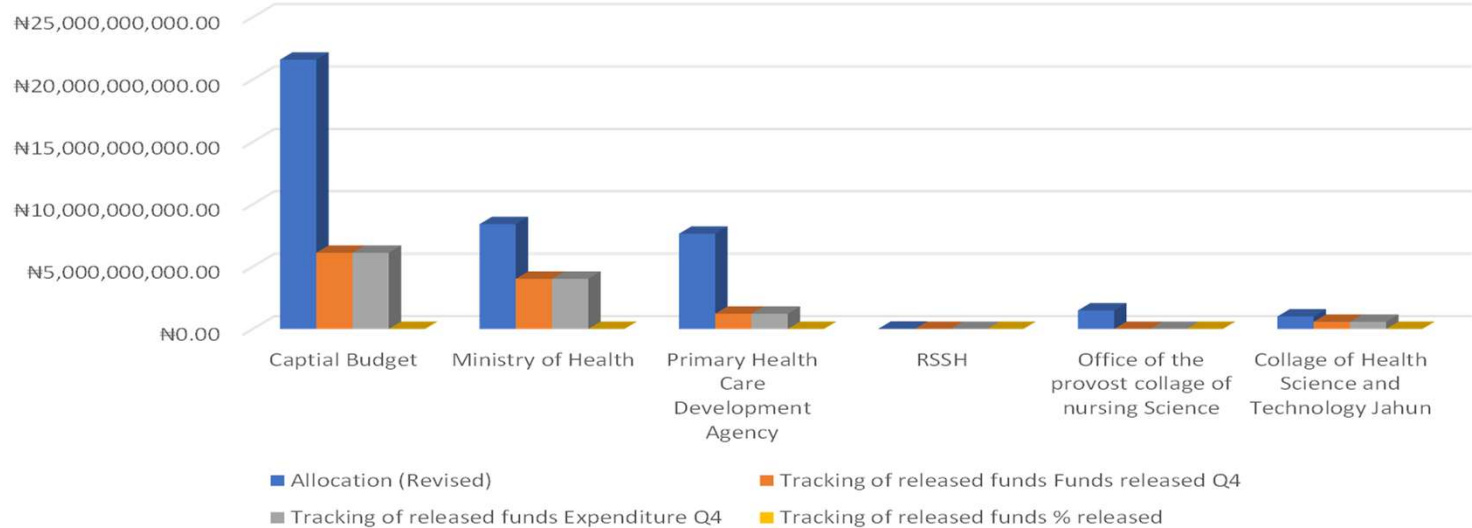
How well the state is Achieving the Abuja Declaration of 15% (and the MAP Commitment 90% expenditure)

Financial Year	Total Approved Health Budget	%
2017	16,915,544,000	13.0%
2018	15,983,729,000	11.5%
2019	19,719,436,000	12.3%
2020	16,134,083,000	10.6%
2021	28,974,088,506	16.3%
2022	33,437,619,400	16.9%
2023	33,468,653,000	13.8%
2024	37,849,586,000	9.9%



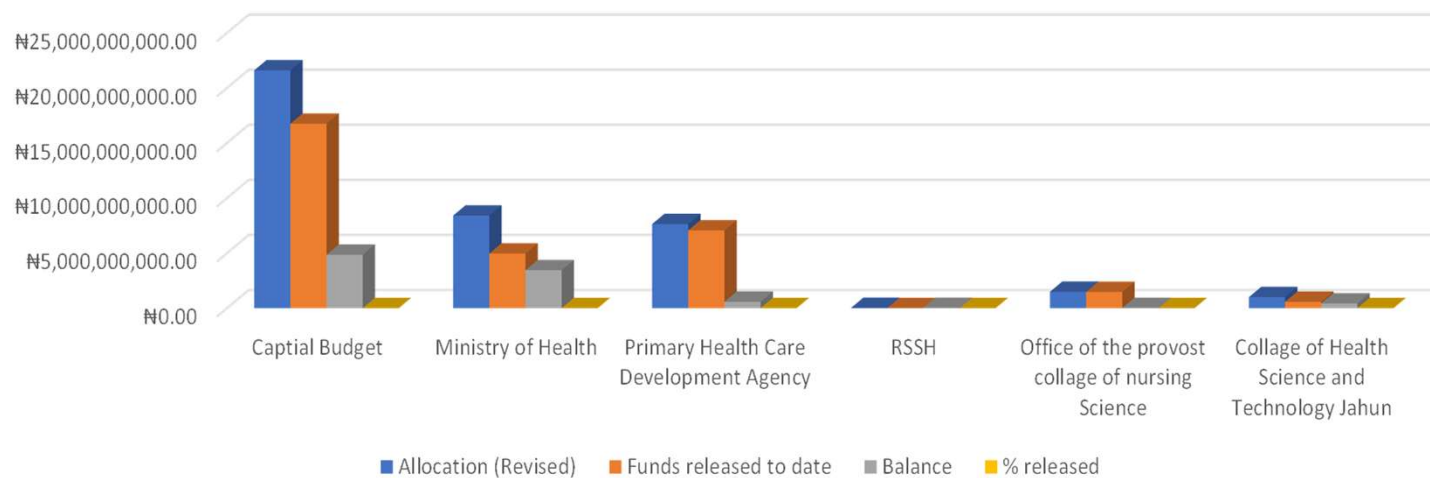
Jigawa 2024 health Investment at a glance (Q4)

Line Item	Allocation (Revised)	Tracking of released funds		
		Funds released Q4	Expenditure Q4	% released
Captial Budget	₦21,591,140,000.00	6,107,097,146.04	6,107,097,146.04	28%
Ministry of Health	₦8,402,940,000.00	4,020,767,326.86	4,020,767,326.86	48%
Primary Health Care Development Agency	₦7,632,200,000.00	1,220,038,701.75	1,220,038,701.75	16%
RSSH	₦20,000,000.00	-	-	0%
Office of the provost collage of nursing Scien	₦1,485,000,000.00	-	-	0%
Collage of Health Science and Technology Jah	₦1,000,000,000.00	572,656,163.43	572,656,163.43	57%
JICHMA	3,051,000,000.00	293,634,954.00	293,634,954.00	10%



Jigawa 2024 health Investment at a glance

Line Item	Allocation (Revised)	Tracking of released funds		
		Funds released to date	Balance	% release
Capitla Budget	₦21,591,140,000.00	16,743,247,843.95	4,847,892,156.1	78%
Ministry of Health	₦8,402,940,000.00	4,959,678,332.45	3,443,261,667.6	59%
Primary Health Care Development Agency	₦7,632,200,000.00	7,057,848,898.30	574,351,101.7	92%
RSSH	₦20,000,000.00	0.00	20,000,000.0	0%
Office of the provost collage of nursing Science	₦1,485,000,000.00	1,469,667,251.00	15,332,749.0	99%
Collage of Health Science and Technology Jahun	₦1,000,000,000.00	572,656,163.43	427,343,836.6	57%
JICHMA	3,051,000,000.00	2,875,904,863.00	175,095,137.00	94%



Jigawa health Investment by Programs and Projects

Line Itme	Allocation	Tracking of released funds	Balance	% released
Capitla Budget Expenditure by Programs	₦26,372,140,000.00	₦15,637,575,243.96	₦10,734,564,756.04	59%
Upgrading of PHCs	₦3,646,400,000.00	1,887,805,441.95	1,758,594,558.05	52%
PHC Programs/projects	₦1,016,000,000.00	634,791,422.00	381,208,578.00	62%
PHCD health sytem programs	₦22,000,000.00	8,938,700.00	13,061,300.00	41%
Supplemnetary Immunization activities	₦1,320,000,000.00	2,119,946,653.35	(799,946,653.35)	161%
Food and Nutrition health programs	₦324,000,000.00	84,143,606.00	239,856,394.00	26%
Free MNCH Program in PHCs	₦226,800,000.00	104,089,535.00	122,710,465.00	46%
Renovation of PHCs	₦497,000,000.00	468,133,540.00	28,866,460.00	94%
IMPACT Project	₦1,750,000,000.00	1,750,000,000.00	-	100%
Rasheed Shekoni Hospital	₦20,000,000.00	-	20,000,000.00	0%
Estbalishment of Operations research Unit	₦5,830,000.00	-	5,830,000.00	0%
Malaria Contol Booster	60,610,000.00	31,472,000.00	29,138,000.00	52%
Health Information Management Database	₦111,000,000.00	9,910,000.00	101,090,000.00	9%
Improvement of General Hospitals	₦6,256,000,000.00	3,774,870,285.70	2,481,129,714.30	60%
Primary Eye care Oncho	₦71,000,000.00	37,153,000.00	33,847,000.00	52%
JIMSO	₦117,500,000.00	117,500,000.00	-	100%
B/Kudu, Hadejia and Kazaure Specialist Hosp	₦1,143,000,000.00	270,447,573.31	872,552,426.69	24%
Free MNCH	₦1,200,000,000.00	718,325,473.44	481,674,526.56	60%
State Health insurance scheme BHCPF	₦3,751,000,000.00	2,875,904,863.00	875,095,137.00	77%
School of Health Jahun	₦1,100,000,000.00	572,656,163.43	527,343,836.57	52%
School of Nursing Hadejia	₦1,000,000,000.00	1,469,667,251.00	(469,667,251.00)	147%
Health System Strehtheneing Fund	230,000,000.00	70,568,980.00	159,431,020.00	31%
Worl Bank Assited COVID-19 Response Proga	66,000,000.00	66,000,000.00	-	100%

S/N	Line Itme	Allocation	Balance	% released
1	SAMCHIC	₦100,000,000.00	100,000,000.00	0%
2	Rasheed Shekoni Hospital	₦20,000,000.00	20,000,000.00	0%
3	Estbalishment of Operations research Unit	₦5,830,000.00	5,830,000.00	0%
4	HIV Complementary Program	₦6,000,000.00	6,000,000.00	0%
5	Leprosy Referral/TB Hospital Hadejia	₦30,000,000.00	30,000,000.00	0%
6	Ophthalmic Unit in some General Hospitals	₦52,000,000.00	1,052,000,000.00	0%
7	Psychiatric Hospital Kazaure	₦20,000,000.00	20,000,000.00	0%
8	College of Nursing and Midwifery Birni Kudu	₦150,000,000.00	150,000,000.00	0%
9	School of Mid wifery Babura	₦200,000,000.00	200,000,000.00	0%
10	Infectious Disease Hospital	50,000,000.00	50,000,000.00	0%
11	Establishmnet of plan preventive maitenace	45,000,000.00	45,000,000.00	0%
12	Health System Strehtheneing Fund	130,000,000.00	130,000,000.00	0%
13	Development of Quality care sytem program	15,000,000.00	15,000,000.00	0%
	Total	₦823,830,000.00	1,823,830,000.00	0%

Key Findings

The 2024 budget performance analysis, reveals that, the budget undergoes series of transformation, (Supplementary and budget review) notable changes were movement of funds from capital to recurrent in order to finance contingency transfers, legal, service and Ministry of Power.

The Overall state budget performance stood at 299.218bn (78%). A further break down reveals;

A greater performance of the recurrent expenditure component (Personnel and other recurrent) for the financial year is 99.64bn (78.6%)

Significant increased in the capital expenditure , rises from 102.239bn (40.2%) in Q3 to 199.56bn (77.7%).

Key Findings Continue

An Appraisal of health sector budget performance

- The Health sector budget performance surpasses the overall state average across all budget components.
- The trend analysis of the health sector allocations in the last 8 years is generally inconsistent, it range between 10% to 15.7% against the state budget.
- Apart from 2021 and 2022 financial years, the state has never reached the 15% Abuja declaration between 2017 to date.
- The 2024 allocation to health sector is the least in the last 8years with overall allocation of 9.9% of the total state budget.

Key Findings Continue

- Despite the state commitment in the signed Mutual Accountability Framework (MAF) document, the overall allocation to health sector dropped from 10.7% in the approved budget to 9.9% in the revised 2024 budget against the overall state budget.
- The approved budget allocation to health sector was fluctuating from the approved budget of 36.208bn to 41.208 in the supplementary budget, it suffered another adjustment to 37.8bn in the revised budget (a budget cut of about 4bn).
- The capital expenditure suffered a budget cut of about 4 billion Naira, this might be attributed to low budget performance.

Key Findings Continue

- The extra budgetary expenditure for the recurrent component of 102% may not be unconnected with conversion of j-health to permanent and pensionable staff and the implementation of new minimum wage.
- Out of 35 capital projects and programs, 22 received funds from January to December. While the remaining 13 (such as psychiatric hospital, Ophthalmic Unit in some General Hospitals, Family planning, etc.) received zero releases.
- Some agencies releases did not tally with their expenditure e.g. of 2bn released to JICHMA only 1bn was transferred to the Agency's account. It was observed that, N51, 660,000 Million recurrent cost was charged from capital votes (060201-Improvement of PHC facilities).

Recommendations

- The Jigawa state government through the health sector has nearly achieved its MAF commitment of ensuring utilization of 90%, the sector has achieved 83% budget performance in the 2024 fiscal year, thus there is need to honor the commitment in the next fiscal years. It should maintain the momentum achieved in the Q4.
- The state Executive Council should ensure that, autonomous capital budget implementation by all agencies within the sector, this will reduce bureaucratic bottlenecks and facilitate timely budget implementation.

Recommendations

- The sector should fast-track the procurement processes across all quarters to enhance performance and avoid budget-cut as observed in 2024 fiscal year.
- The state government should honor its MAF commitment of allocating at least 15% of the total state budget to the sector. This is to ensure consistent improvement of the state health indices within a foreseeable time.
- Planning departments should be informed on any reviews that affect budget allocation, for data consistency and coherency.