



Jigawa (MNCH) Accountability Forum

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ACTIVITY REPORT

Theme: Report on the 2024 quarter three Health Sector Budget Performance Analysis

Date: 15th and 16th November, 2024

Venue: Tahir Guest Palace, Kano

Objectives:

The overall objective of the sessions is to increase public investment in the health sector; through

- Review, update and adopt the budget tracking template
- Generation, analysis and interpretation of health sector budget performance
- Identify key findings on the performance reports and proffer solutions to the identified issues
- Devise strategies for effective stakeholder engagement; including advocacy for improved health investment
- Generate factsheets to enhance advocacy for improved health investment
- Agree on actionable plans for the increased investment in health.

The primary function of government is ensuring welfare and security of life and property of citizens through the provision of sustained socio-economic and infrastructural facilities among units of the society. Government at all levels are saddle with responsibilities of managing resources through the instrumentality of annual budget where citizen's needs, government manifestos, campaigns promises and international treaties were translated into services.

However, to assess the level of improvement of the Health sector budget performance for the 2024 fiscal year, Lafiya Program organized and supported Civil Society Organizations and other relevant stakeholders to conduct appraisal of quarter 3 budget performance of Health sector with a view to achieve aforementioned objectives.

The Participants includes CSOs working for the Sector, Heads of Planning Departments of the sector (Health) agencies/parastatals, representative of the Ministry of Finance and Ministry of Budget and Economic Planning, and representative of Lafiya program.

After the normal opening/protocol Ayuba Muhammad presented the agenda for review and adoption by the participants. Following adoption of the meeting agenda, the lead facilitator went on and stated the objectives for the meeting as outline above.

A welcome remark was delivered by representative of Lafiya, Ishaq Hussain who re-emphasizes that the main objectives is to appraise the level of improvement against last quarter's performance and at the end of the two days sessions come out with a policy brief or develop an advocacy messages. He concluded by welcoming all the participants and urges them to bring out issues and identify points of advocacy during the analysis.

The tool for the Budget Performance Analysis was presented by Isah Mustapha for the review, update and adoption by the participants. The template was designed in an Excel with 5 sheets; that starts from the Budget Summary of both state and Health sector, drilling down to recurrent-(Personnel and overhead) capital and specifically to MDAs performance, projects, programs and services.

The Participants agreed to engaged themselves in populating the template at plenary session, making all observation and corrections at the same time reconcile data of the DRSS, Ministry of Finance and the Ministry of Budget in line with the supplementary and the revised.

The 2024 budget further 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 session was closed with a prayer at about 4:30pm

DAY II

After the opening, Musa Muazu facilitated the recap for the previous sessions, in which he summarized all what was done on day one, with observations and comments from the participants.

The raw data with graphs was projected after which the participants began interpretation at plenary session.

Findings from the Analysis;

1. The Overall state budget performance stood at 174.828bn (45.6%). A further break down reveals;
2. A greater performance of the recurrent expenditure component (Personnel and other recurrent) as at third quarter, from 41.808bn in Q2 to 72.589bn Q3.
3. Significant increased in the capital expenditure, it rises from 49.797bn in Q2 to 102.239bn representing 40.2%.
4. The Partners cannot ascertain the actual expenditure of IMPACT projects.

5. The trend analysis of health sector allocations in the last 8 years is generally inconsistent, it range between 10% to 15.7%.
6. Apart from 2022 and 2023 financial years, the state has never reached the 15% Abuja declaration between 2017 to date.
7. The 2024 allocation to health sector is the least in the last 8years.
8. 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 10.3% in the revised 2024 budget against the overall state budget.
9. 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 an adjustment to 39.457bn in the revised budget (a budget cut of about 2bn). Information of such reviews are limited to the executives.
10. The capital expenditure suffered a budget cut off of over two billion Naira, this might be attributed to low budget performance.
11. An Appraisal into the health sector trend analysis shows that, the allocation to health sector in the last 8 years is generally fluctuating, ranging from 10% to 15.7%. Apart from 2022 and 2023 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, apart from the 2020 allocation of 10.6% for the sector (the COVID 19 year). Despite the state written agreement with FCDO in the MAF document, the overall allocation to health sector remains 10.7% against the overall state budget.
12. The analysis further reveals that, out of 28 capital projects and programs only 11 projects and programs received funds from January to June. While the remaining 17 projects and programs such as food and nutrition, Family planning, purchase of medical equipment among others received zero releases from January to June. This may affect the health sector delivery in the state.
13. Out of 33 capital projects and programs, only 18 received funds from January to September. While the remaining 15 (such as psychiatric hospital, Ophthalmic Unit in some General Hospitals, Family planning, etc.) Received zero releases.
14. There are some budget items that continue to suffer abysmal or no release for years. Such as operational research, ophthalmic, PPM unit, others are Family planning, etc.)
15. The budget allocation to JISACA should remain at the Office of the Deputy. However, their mandate should be transferred to Ministry of Health.
16. There is late submission of returns by MDAs

The participants also came out with the following recommendations;

1. The Sector should deploy all the necessary strategies that will facilitate prompt and timely release of the budget.
2. The Ministry of Health should ensure strict adherence to its procurement plan and conduct of monthly review meeting of sector procurement plan.

3. The state Executive Council should ensure that, all the MDAs access at least 15% of the their capital budget in quarterly basis as enshrined on the performance bond.
4. The Jigawa state government should honor its commitment on MAF document to ensure utilization of 90% of the health sector and allocation of at least 15 of the total state budget to the Health sector in the subsequent years.
5. The planning departments should develop strategies that will encourage program managers and technical officers on timely funds request for optimal budget utilization.
6. Health Monitors CSOs should strengthen their community engagement efforts on community mobilization for ownership and sustainability of health services, programs and projects
7. Government should ensure prompt and regular payment of ongoing projects at the begging of the first quarter to facilitate budget performance.
8. Planning departments should be informed on any reviews that affect budget allocation, for data consistency and coherency.
9. The Ministry of Budget is advised validate Quarterly Budget Performance Report prior to publication.

Next Steps

S/N	Activity	Time Frame	Responsible
1	Share press release with Media Houses	18 th November, 2024	Abdullahi Sarki
2	Disseminate findings with relevant stakeholders/Advocacy to stakeholders	26 th - 28 th November, 2024	Ayuba Muhd
3	Publication of the Quarterly Budget performance Analysis report on the Ministry of Budget website	21 st November,2024	Najibullah Ahmad
4	Conduct Fourth quarter and Full year Budget performance analysis	1st week of February, 2025	Ayuba Muhammad

Appendix



Agenda for Q3 Budget Analysis.docx



Analysis of 2024 3rd Quarter Health Sector



