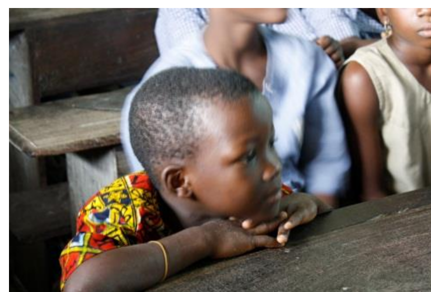

ANALYSING FISCAL SPACE FOR HEALTH IN NASARAWA STATE

August 2018
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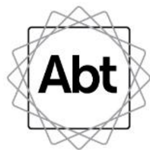

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ACRONYMS

BHCPF	Basic Health Care Provision Fund
BMPHS	Basic Minimum Package of Health Services
CHO	Community Health Officer
CRF	Consolidated Revenue Fund
FAAC	Federal Account Allocation Committee
FSA	Fiscal Space Analysis
HFG	Health Finance and Governance
IGR	Internally Generated Revenue
LMICs	Lower-Middle Income Countries
NGN	Nigerian Naira
NHIS	National Health Insurance Scheme
NSHIP	Nigeria State Health Investment Project
PHC	Primary Healthcare Centre
SHIS	State Health Insurance Scheme
SSHDP	State Strategic Health Development Plan
SOML	Saving One Million Lives
USAID	United States Agency for International Development
VAT	Value Added Tax
WHO	World Health Organization

EXECUTIVE SUMMARY

Nasarawa state has experienced impressive improvements in health outcomes and has done well both in its rate of progress and relative to its income level. Infant mortality has declined over the past 3 years from 109/1000 in 2011 to 81/1000 in 2016. Under-Five mortality rate has reduced from 182/1000 in 2011 to 121/1000 in 2016 likewise Full immunization coverage increased from 14.1 percent in 2011 to 21.4 percent in 2016. The challenges of equity in access to health services and high out of pocket payments needs to be addressed. Geographic and income-related inequalities in population health outcomes remain large and are increasing. For example, the decline in infant and under-five mortalities is not uniform as some LGAs may have experienced a rise. Using estimated national figures from the 2016 National Health Accounts, household health expenditure remains at about 75.2 percent of the total health expenditure. The policy response to these challenges has been to decentralize the National Health Insurance Scheme through the establishment of the State Health Insurance Schemes as a protection mechanism against the financial risk of ill health and the inequities that persist**.** Other initiatives include the Primary Health Care (PHC) revitalization efforts that seek to make one PHC per ward fully functional in terms of all required service inputs. There is a growing appetite to expand a basic minimum package of health services to all residents of Nasarawa state and improve coverage of critical health interventions. Despite the recent economic slow-down, there are emerging pressures to increase government spending on health to meet the objectives.

The pertinent question is availability of fiscal space to finance the impressive initiatives outlined as a response. This report assesses all potential sources of fiscal space including conducive macro-economic conditions, reprioritization of health sector within Government's existing expenditure envelope, earmarking for health, increasing resources from external sources, and obtaining efficiency gains from improving the quality of spending to achieve more value for money.

Need for Increasing Fiscal Space

Nigeria's National Council on Health in 2015 approved a memo on the decentralization of the National Health Insurance Schemes (NHIS) to states and establishment of State Health Insurance Schemes to expand health insurance coverage in Nigeria. In this wise, Nasarawa state in its bid to implementing the State Health Insurance Scheme, has developed a bill which will make it compulsory for all residents to enroll in and will be fully subsidized for pregnant women and children under-five years within and including the poorest of the poor population group through a 1 percent of the state Consolidated Revenue Fund (CRF) and Basic Health Care Provision Fund (BHCPF). Assuming the premium cost per person per year is NGN 8,000, Nasarawa state government will need **NGN 4.48 billion** to cater for the vulnerable population in the state. To support primary care construction, the estimated cost of infrastructural upgrade of a PHC facility alongside the procurement of basic equipment and supply of life saving drugs and commodities is **NGN 1.1 billion.**

Options for Increasing Fiscal Space

Conducive Macroeconomic conditions and Reprioritization of health within the health sector were identified as the main potential sources of additional fiscal space. The analysis presented herein indicates that these two pillars are by far the most probable options for realizing additional fiscal space for health in Nasarawa state.

Nasarawa State has the potential to realize additional fiscal space from conducive macro-economic conditions in a variety of ways. Economic growth in Nigeria which has huge implications for the state economy is seen to be gaining steam in 2018 thanks to higher oil prices and improved foreign exchange liquidity. At the current crude oil price of over $ 70 per barrel, the anticipated revenue of the country is expected to grow considerably given that prices hovered between 43 and 46 USD in 2015 and 2016. FAAC receipts in Q1 of 2018 eclipses FAAC receipts in the same period of 2017 by over 785 Million NGN and that of 2016 by over 3.5 Billion NGN. A sustained crude oil price in the region of over $ 70 will mean more money for the state and by extension the health sector even if percentage levels of health spending remain the same.

Nasarawa state can explore tax administration reforms to grow its Internally Generated Revenue (IGR). The benefit of an increased IGR will be immediate for the state and extend beyond the health sector to bring about overall development in all sectors. Currently the IGR as a proportion of total revenue in Nasarawa state is around 14 percent and is one of the lowest in the country.

Reprioritization of Health within the overall budget in Nasarawa state will bring about significant additional fiscal space for health. Given the suboptimal allocation to the health sector at less than 10 percent of the total budget and subsequent health expenditure at similarly less than 10 percent of the total state spending, reprioritization towards the Abuja declaration target of 15 percent of total state spending expended on health represents a significantly large potential source of fiscal space for Nasarawa state.

In Nasarawa state, the main sources of earmarking for health are 1 percent Consolidated Revenue Fund (CRF) and the Basic Health Care Provision Fund (BHCPF). In addition, Nasarawa state is expecting 8.7 Billion NGN in 2018 as balance of the debt refund from the federal government.

External financing contributes a lot to health sector in Nasarawa state, however, the impacts are limited because of the inability of the state and the donors to align their programs with the state priorities. Nonetheless possible funders are Nigeria State Health Investment Project (NSHIP) and the Saving One Million Lives Program for Results (SOML PR). In addition, If the State Health Insurance Scheme is finally passed and launched this year, premium from potential enrollees will be a viable source of funding for health.

Huge potential for efficiency gains can come from addressing the foremost causes of inefficiencies within the state health system. Evidence suggests that human resources for health (HRH) in Nasarawa state consumes the bulk of the financial resources for the health sector and constitutes a major source of inefficiency arising from low productivity, skewed distribution of workers, absenteeism, and staff skill limitations. Therefore, putting in place reform interventions to address identified HRH issues will serve to derive more value for any level of health spending and achieve more health for the money. Essentially, the Health sector needs to think through ensuring the attainment of effective collaborations with the central budget ministries, departments and agencies. Effective partnership with the institutions that have implications for determining the financing levels of the health sector is a key Governance action that must be pursued. This is necessary to in order to promote dialogue between the Ministry of Health and the Ministry of Budget and Finance to increase mutual understanding and align goals.

Findings from the study should be discussed at multi sectoral level and used to inform a robust resource mobilization strategy. This study is intended to help contribute to the evidence base required for the formulation of a sound resource mobilization strategy and the articulation of a roadmap for health financing reforms.

1. INTRODUCTION

1.1 Background

Nigeria is the second highest contributor to maternal and child deaths globally. The country is also the second highest contributor to malnutrition globally, coming behind India. Health indicators in Nigeria are some of the worst in Africa. The country has one of the fastest growing populations globally. With 5.5 live births per woman and a population growth rate of 3.2 percent annually, which is estimated to reach 440 million people by 2050A.

Nigeria currently under-invests in the health of its citizens, and it underperforms in health financing when compared to other Lower-Middle-Income Countries (LMICs). In spite of the Abuja declaration 2001, which states that at least 15 percent of Government's total budget at all levels be allocated to health sector, Nigeria has consistently fallen short of the target. In 2016, N257 billion (4.23 percent), and N340 billion in 2017 (4.15 percent) were budgeted. The approved budget for 2018 is N356 billion (3.91 percent) of the total national budget. , N1850.76 ($6.06) is what the Nigerian Government in 2018 will spend on the health of each citizen for the entire year [3]

The Nigerian health system is influenced by the economic ideologies of the national and subnational governments which swings from capitalist or socialist tendencies. In principle, while universal access to primary health care delivery by public facilities based on welfare provision is the norm, but in practice because demand outstrips supply in public domain, consumers have to pay for it in the Private health facilities, thus making access to basic health services highly inequitable and often fragmented. Out-of-pocket payment for health services constitute about 62 percent of health care financing in Nigeria [18].

1.2 Nasarawa State Health System

Like Nigeria's poor health care performance, several reasons have also been attributed to Nasarawa State's inability to fully provide the level of services required to meet the health needs of its teeming population. These factors include insufficient financing, inadequate and inequitable access, weak public financial management system and supply chain management, limited human resources in terms of availability and capacities, program cohesion and resource accountability. Specifically, the underlying factors include paucity of skilled human resource for health, skewed distribution of health care workers leading to low access and quality of services especially in rural areas, defective and poorly coordinated preventive and health promotional programmes. Other indirect causes of poor health include poverty, illiteracy, cultural barriers and unhealthy behaviours and inadequate funding. All these complex and interrelated factors lead to poor health indicators.

The state has a total of 1040 health facilities which includes 728 Primary Health Facilities, 18 Secondary, 2 Tertiary health facilities, and 292 private health facilities [4]. The State has made relatively good progress towards improving the health status of its citizens. A reflection of this can be seen on some of the health status indicators - percentage of skilled birth attendance and antenatal care coverage - that are better than the national average. However, other indicators such as Under-five and infant mortality rates are higher than the North central region and National average (Table 1).

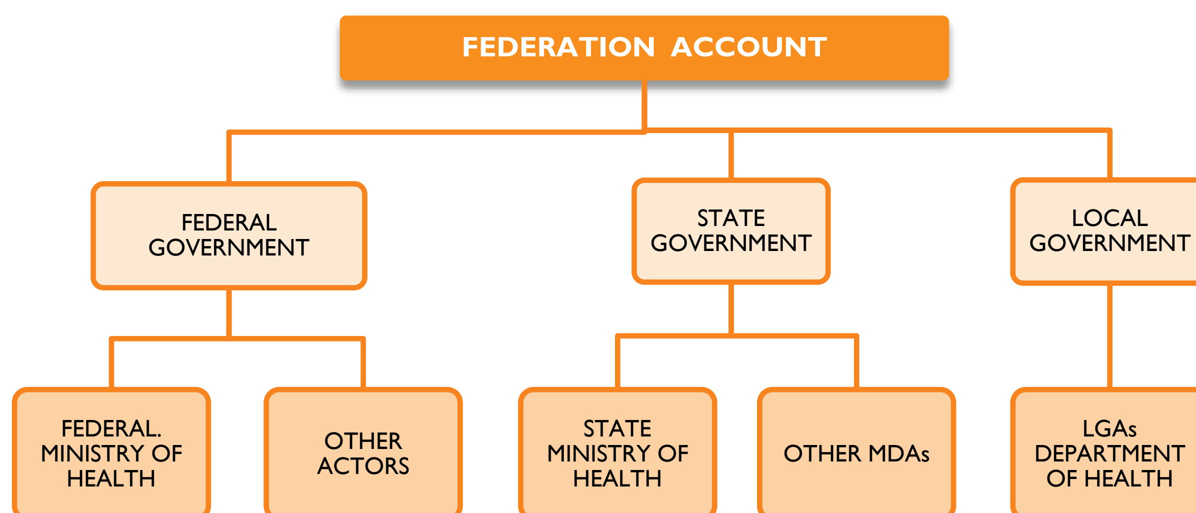
Table 1: Nasarawa State Key Performance Indicators

S/N	Indicator	Nasarawa State	North-Central	National
1.	Infant mortality rate (MICS 2017)	81/1000 live births	72/1000 live births	70/1000 live births
2.	Under-five mortality rate (MICS 2017)	121/1000 live births	103/1000 live births	120/1000 live births
3.	Full immunization coverage (MICS 2017)	21.4%	26.5%	22.9%
4.	Contraceptive prevalence rate (MICS 2017)	17.0%	16.6%	13.4%
5.	Ante-natal care coverage (MICS 2017)	50.2%	46.7%	49.1%
6	Antenatal Care from Skilled Provider (MICS 2017)	67.9%	62.5%	65.8%

1.3 Nasarawa State health financing situation

Nasarawa State operates a pluralistic health financing system comprising of the following health financing mechanisms; 1) government budgetary allocations , 2) external financing, 3) pre-payment contributions/deductions and 4)household spending on health. The main government budgetary allocation is the statutory allocation. The statutory allocations flow from the federation account to the three tiers of government (federal, state and local government). Other sources of government funds include internal gross revenue, value added tax, grants and other miscellaneous measures. Figure 1 below provides a diagrammatic representation of the flow of government funds to the state. Out of pocket expenditure forms the most dominant mechanism of health financing in Nasarawa state which has the propensity for causing financial hardship and pushing people into poverty.

Figure 1: Flow of funds from the federation account



These four health financing mechanisms fall under three functions of health financing which include: revenue generation, pooling and purchasing and allocation.

1.3.1 Revenue Generation

Funding for health sector has been low primarily because tax-based health financing is limited. Over the years, health has been declared a priority area in the state; however recent budgetary allocations have not reflected this. Decline in resources over the years, especially in the last 3 years, largely explains this as the allocation for health was at a high of 12 percent of the state budget in 2014 which dropped to as low as 5 percent in 2015 and rose to 10 percent in 2017. Funding of some disease-specific areas has been hugely donor-based despite high prevalence of some of the disease in the state.

Figure 2: Annual Sectoral Allocation as a percentage of total state Budget

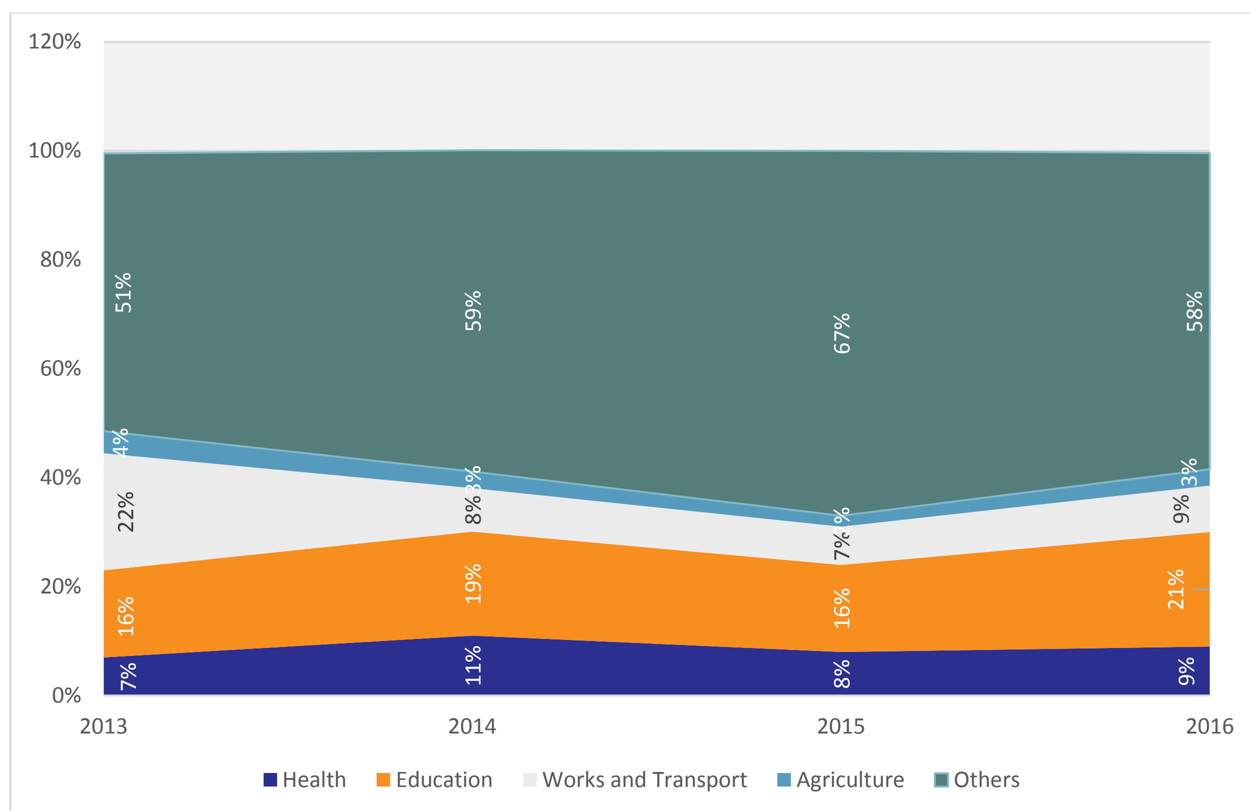


Table 2: Nasarawa State Health financing situation

Benchmark/Indicator	Recommended Target	Nasarawa 2016	National 2016
Govt. health expenditure per capita	$86 per capita	$6.46	$7.26
Health allocation as % of state budget	15% (Abuja target)	9%	4%
Govt. health expenditure as a % total Government expenditure.	15%	8%	10
Out of pocket expenditure as a % of total health expenditure.	< 30%	-	-
Level of financial risk protection	90%	-	-

CBN Rate: $1 = #305

The above table shows that Total Health Expenditure (THE) in the state in 2016 was 4.81 Billion NGN with the estimated total population of 2.52 Million and US$ rate of N305 in 2016, government health expenditure per capita was $6.46 for the year. This is relatively poor when compared with the recommended target of $86 per capita[1].

1.3.2 Pooling

Currently, Health insurance coverage in Nasarawa state is at a minimal level as only the federal civil servants are covered by NHIS and few individuals are covered by private insurance. Meanwhile, the Nasarawa state health insurance bill has been drafted and seeks mandatory participation of all residents in the state. The bill which is aligned with the NHIS template is waiting to be transmitted to the State House of Assembly for passage.

1.3.3 Resource allocation and Health purchasing

Ongoing health purchasing modalities in Nasarawa state are still largely passive as health expenditure in the state is not linked to results as evidenced by the budget line items. For instance, hospitals get their monthly imprest and staffs paid irrespective of whether there is strike and or the performance of the facility. In a move to curb the trend, the state has keyed into the Nigeria State Health Investment Project (NSHIP) which is a Performance Base Financing mechanism and is being piloted in the state with plan to scale it up. However, plans are under way to move from passive to strategic purchasing through proposed establishment and implementation of the state health insurance scheme, which is one of the promising mechanisms to achieve strategic purchasing as it will define the package of services to be delivered to a defined set of people by a defined set of providers who will only be paid on a performance based basis.

[1] $86 (expressed in 2012 terms) being the estimate of per capita resource requirements for providing a minimum level of key health services in low-income countries. *Fiscal Space for Domestic Funding of Health and Other Social Services.* Di McIntyre and Filip Meheus. *March 2014*

2. FISCAL SPACE FOR HEALTH

2.1 What is fiscal space for health?

Fiscal space has been broadly defined as "the capacity of government to create budgetary room to allow them to devote an increasing amount of resources to social services over time without jeopardizing financial sustainability[11]. In health, it refers to the ability to create additional budgetary space for the health sector in a manner that is both fiscally and economically sustainable over a short to medium term. Tandon and Cashin elaborated on the sources that could be used to generate fiscal space for health which includes: (i) conducive macroeconomic conditions, (ii) reprioritization of health within the government budget, (iii) an increase in health sector-specific resources (i.e. earmarked funds), (iv) health sector specific grants and foreign aid, and (v) an increase in the efficiency of existing health expenditure[5].

- **Conducive Macroeconomic Condition:** this involves looking into the current economic situation and also possible change which may occur over time in an economic system such as sustained economic growth, improvements in revenue generation and low levels of fiscal deficits in order to allow improvement in health allocation and expenditure
- **Health Sector Reprioritization:** this is the scope for raising health's share of overall government spending, particularly if the share of health in the government budget is lower in comparison with other key sectors in the state. The Abuja declaration urges government to allocate a minimum of 15 percent of total budget to health; however only few states in Nigeria are meeting this call, regrettably Nasarawa state is not one of them.
- **Earmarked Funds:** this involves setting aside all or a certain percentage of available funds from a certain source for health.
- **Efficiency Gains:** in order to identify additional funds for health, sources of inefficiency need to be identified and addressed to free up resources and hence create fiscal space. It also involves ensuring available funds are utilized properly to ensure maximum output. I.e. health outcomes.
- **External grants:** these are non-repayable funds gifted by a corporation to a non-profit entity. it is direct financial contributions from a foreign body that are awarded as donations to third party.

2.2 Need for Fiscal Space

Nigeria was ranked 187 out of 191 nations based on their health systems performance. Chronic underfunding of the health sector, inefficiency, heavy dependence on out-of-pocket expenditure and external grants has been the major contributors to poor state of the health system and abysmal health indices. Increasing attention is thus being given to how to increase financial resources – and specifically how to expand fiscal space for health in order to achieve Universal Health Coverage. Though the Nasarawa Sate Strategic Health Development Plan (SSHDP) has identified a lot of priority needs, the emphasis of this analysis is on the following three needs in accordance with government's policy thrust.

2.2.1 Nasarawa State Health Insurance Scheme

Nigeria's National Council on Health in 2015 approved a memo on the decentralization of the National Health Insurance Schemes (NHIS) to states and establishment of State Health Insurance Schemes to

expand health insurance coverage in Nigeria. To support implementation of a State Health Insurance Scheme, the state has developed a bill which will make it compulsory for all residents to enroll in and will be fully subsidized for pregnant women and children under-five years within and including the poorest of the poor population group through a 1 percent of the state Consolidated Revenue Fund (CRF) and Basic Health Care Provision Fund (BHCPF). The bill is presently awaiting transmission to the State House of Assembly for passage.

2.2.2 Nasarawa State Funding Commitment Under Health Insurance Scheme

As recommended by the NHIS, there is funding obligation for all state to implement not less than 1 percent CRF, which is expected to cater for vulnerable group, defined as pregnant women and children under five (<5 years) in Nasarawa state

2.2.2.1 Growth of health needed population

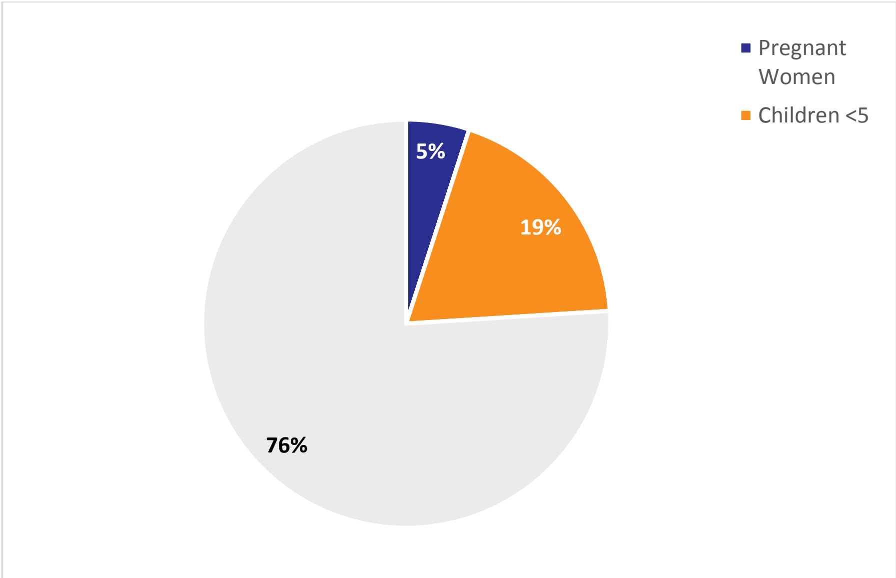
The table and graph below show a break out of key populations in the state.

Table 3: Vulnerable Group in Nasarawa state

Vulnerable Group	Population Estimate
Pregnant Women	126,170
Children Under Five years	479,446
Others	1,917,784
Total	2,523,400

Source: National Bureau of Statistics

Figure 3: Estimated Population distribution for Nasarawa SHIS



2.2.2.2 Benefit Package and Premium Level Assumptions

Nasarawa state is yet to formally determine a benefit package and premium cost since the bill for the establishment of the state health insurance scheme is yet to be passed. However, some states in the country have actuarially determined the premium contribution on their respective schemes ranging from NGN 8000 to NGN 9000 per person per year. On this premise, we base our assumptions on a similar premium rate of NGN 8000 per person per year.

Table 4: Estimated cost for vulnerable group (Poorest of the Poor)

Population	Estimate	Unit cost	Need (000)
Pregnant women	126,170	8000	NGN1,009,360
children under-5	479,446	8000	NGN3,835,568
Total Needs	605,616		NGN4,844,928

Assuming the premium cost per person per year is NGN 8,000, Nasarawa state government will need about 1 billion NGN to cater for the pregnant women enrolled in the SHIS in the state while about 3.8 billion NGN will be required to cater for the children under-5 in the state. Total amount needed to cater for the vulnerable in the state is 4.84 billion NGN.

2.2.3 PRIMARY HEALTH CARE REVITALISATION

The federal government policy direction on revitalizing one primary health care per ward was initiated to improve the primary health care system and ensure access to quality and affordable healthcare services. Nasarawa state has aligned with this policy direction and a minimum service package for PHC has been developed. The dimensions include facility upgrade, human resource, service delivery, equipment, drugs and other essentials.

Health Infrastructure comprises buildings - both medical & non-medical; equipment - medical equipment, furniture and hospital plant; communications (ICT equipment); and ambulatory systems (ambulances, cars, pick-up vans, trucks, etc.) as required for healthcare delivery at various levels[4] including human resources.

2.2.3.1 Facility Upgrades

In the wake of the poor conditions of primary health care infrastructures, lack of medical equipment, insufficient Human Resource for Health, medical and pharmaceutical supplies, the Federal Government of Nigeria, in 2017, launched the PHC revitalization Scheme in Abuja with the aim of having one functional PHC in every ward and states have been encouraged to implement the policy.

2.2.3.2 Number of facilities under the PHC Revitalization scheme

As stated in the National Policy on PHC Revitalization, states are required to have one functional PHC in every ward of the state, Nasarawa state has a total of 13 LGAs and 147 wards, therefore, there is need to revitalize 147 PHCs. It is evident that PHC revitalization includes infrastructural upgrade, procurement of medical equipment and supplies and Human resources for health. However, for the purpose of this analysis, emphasis is on facility upgrade, procurement of basic equipment and supply of life saving commodities.

2.2.3.3 Cost Assumption for PHC Revitalization

We focus on the estimated cost of infrastructural upgrade of a PHC facility alongside the procurement of basic equipment and supply of life saving drugs and commodities. In Nasarawa state, a bill of quantity is yet to be developed for the infrastructural upgrade. However, assuming the average cost of revitalizing a PHC is NGN7.5 million, based on costing assessment conducted by HFG for other states, i.e 5 Million NGN for infrastructure upgrade and 2.5 Million NGN estimated to be sufficient for procurement of basic equipment and a seed stock of essential drugs and commodities. With these estimates, the projected cost of revitalizing a PHC is put at 7.5 Million NGN, therefore, Nasarawa state would require 1.1 Billion NGN to revitalize 147 PHCs in the 147 wards in the state. This will bring the state in line with the federal government policy of 1 PHC per ward.

Table 5: Cost of Revitalizing 147 PHCs in Nasarawa state

Number of wards	No of Facilities	Unit cost for one PHC (NGN)	Total need (NGN)
Facility Upgrade	147	5,000,000	735,000,,000
Equipment and Commodity Procurement	147	2,500,000	375,000,000
Total	147		1,102,500,000

2.2.4 HUMAN RESOURCE FOR HEALTH

The health workforce—all persons involved in activities primarily devoted to enhancing health—is an essential block of any functioning health system in any country, in the absence of which clinical and public health services cannot be delivered to the population [19]

In Nasarawa state, insufficient HRH coupled with skewed distribution towards urban population. The HRH Information obtained from the state show that there are about 302 doctors and 1,087 nurse/midwives registered in the state which translates into about 12 doctors and 43 nurse/midwives per 100,000 populations. This is grossly inadequate when compared to the national's average of 30 doctors and 100 nurses per 100,000 populations. [20]

3. METHODOLOGY

A mixed methodology of quantitative and qualitative approaches was employed in estimating cost assumptions, revenues and other fiscal projections needed for analysing fiscal space for health in Nasarawa state. This includes stakeholders meetings, key informant interviews, data extraction and data analysis.

3.1 Stakeholders Meetings

A meeting with carefully selected stakeholders ranging from the Health ministry and agencies, Central budget Ministries and Agencies, Ministry of Local Government and State Bureau of Statistics was held to achieve a common understanding of the concept of fiscal space, introduce the assessment framework for conducting fiscal space analysis, identify the data requirement and ascertain the sources of the needed data.

3.2 Data Collection and Extraction

Using a data needs guide, data was sourced and extracted from relevant state documents from the State Ministry of Health, State Primary Health Care Board, Hospitals Management Board, State Ministry of Budget and Economic Planning, State Ministry of Finance, Accountant General's office, Auditor General's office, State Treasury office, State Bureau of Statistics and State Ministry of Local Government.

Data was also obtained from relevant Federal Level Ministries, Department and Agencies including the Federal Ministry of Health, National Health Insurance agency, National Bureau of statistics, National Population Commission, Federal Ministry of Finance, National budget office and the Central bank of Nigeria. These data ranged from health data to fiscal data and population data.

3.3 Key Informant Interviews

In-depth interviews were held with selected Heads of Ministries, Departments and Agencies to elicit their informed perspectives on the priority health needs of the states, key assumptions for costing and scale-up targets, basis for economic projections, and promising strategies for expanding the fiscal space for health while probing for facts behind the figures. Key informants included:

- Director PRS, Ministry of Health
- Chairman, SHIS Agency
- Director, State Budget Office
- Director PRS, Hospitals Management Board
- Director Ministry of Economic Planning
- Director Primary Healthcare Development Agency

3.4 Data Analysis

Using the fiscal framework, retrospective and prospective fiscal data were analysed along each of the five dimensions to ascertain whether additional resources can be made available for the Nasarawa state health sector. Under relevant dimensions, revenue sources and trends were examined and projections or scenarios created based on macroeconomic trends and fiscal policies.

Prior to diving into the five dimensions, a cost estimation of the felt priority needs of the health sector was articulated so as to guide targeted investments as more money becomes available to the sector. These findings will help to inform the target setting, advocacy and planning needs of the Nasarawa state health sector.

The table below is an assessment framework used in analysing Fiscal Space for Health.

Table 6: Assessment of Fiscal space available to Nasarawa state

Dimension	Assessment Framework	Examples
Dimension 1	Macroeconomic Dynamics	Sources of government revenue, Trend of revenue mix, Government solvency conditions, Economic outlook
Dimension 2	Reprioritization of health sector	Budget Allocation to Health, Share of government health expenditure out of total government expenditure, Government Health Spending and Population Growth
Dimension 3	Health sector-specific resources /Earmarked funding	Available earmarked funds e.g. through CRF or Taxation, Other health sector-specific resources
Dimension 4	External grants/Foreign Aid	Donor Contributions, Philanthropists, Other private sources
Dimension 5	Efficiency savings	Input versus Output, Sources of inefficiency, Efficiency gains

Adapted from Fiscal Space for Health: Assessing Policy Options in South Africa by Ilaria Regondi and Alan Whiteside

4. ANALYSIS AND FINDINGS

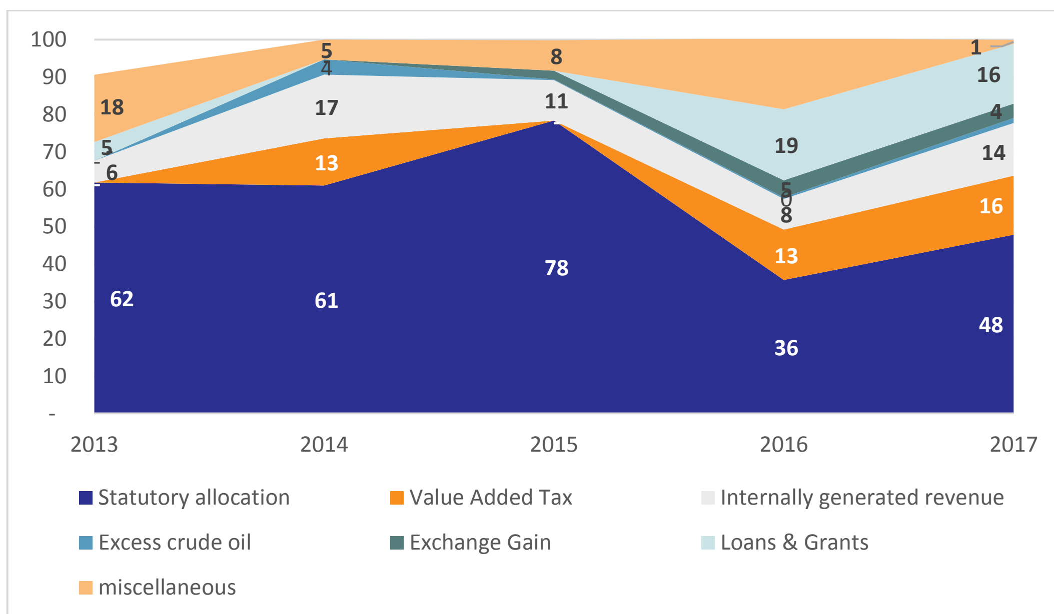
4.1 Conducive macroeconomics conditions

Conducive macroeconomics conditions refer to processes of change which occur or may occur throughout an economic system such as sustained economic growth, improvements in revenue generation and low levels of fiscal deficits and debt are important sources of new fiscal space for health and any other sector.

Nigerian economy has continued to show signs of recovery from the 2016 recession. GDP growth was estimated at 0.8 percent in 2017, up from –1.5 percent in 2016. The outlook beyond is positive, with growth projected at 2.1 percent in 2018 and 2.5 percent in 2019. This outlook is anchored in higher oil prices and production, as well as stronger agricultural performance. Oil prices rebounded to an average of $52 per barrel (Brent crude) in 2017 and are projected to reach $54 in 2018. Currently a barrel of crude oil is selling (April/2018) at $78 per barrel, up from $43 per barrel in 2016. Oil production also increased from 1.45 million barrels per day in the first quarter of 2017 to 2.5 million in the first quarter of 2018 following de-escalation of hostilities in the Delta region and is expected to remain at the same level in 2018 through 2019, in tandem with the Organization of the Petroleum Exporting Countries production restrictions [7].

Identified sources of revenue for Nasarawa state are majorly Statutory Allocation, Value Added Tax Allocation, Excess Crude Account and the Internal Generated Revenue, which over the past couple of years, has been on the downtrend (Figure 4) due to the just exiting economic meltdown as a result of global fall in oil price. Meanwhile some other allocations like Salary Bailout and the Debt refund were accrued to the state in 2016 and 2017.

Figure 4: Nasarawa State Revenue Mix Trend



Source: [22]

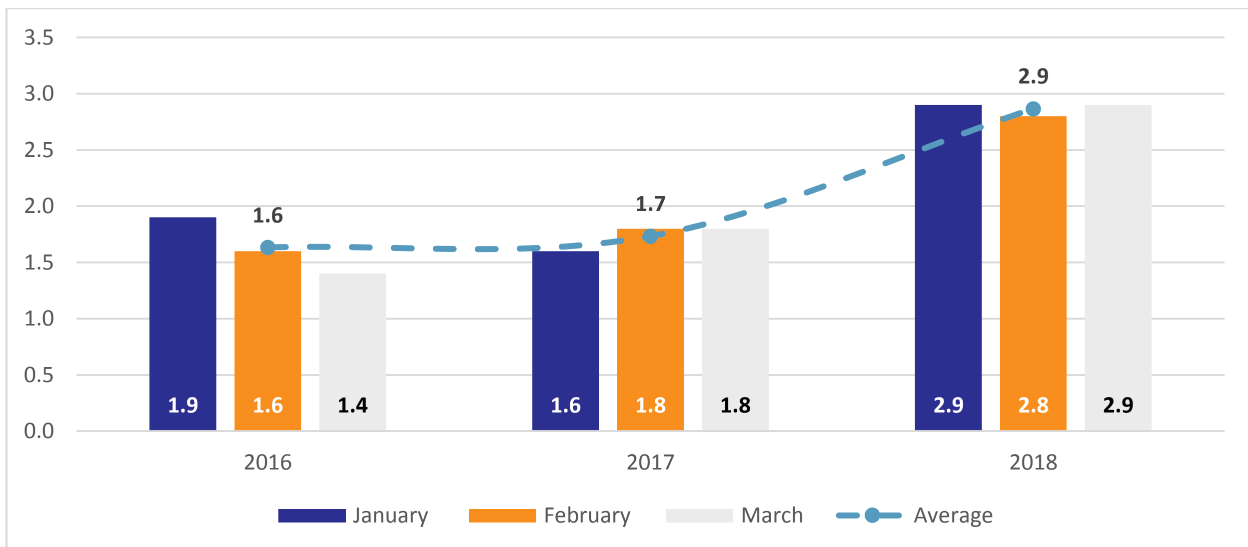
A little increase in crude oil price from $43 in 2016 to $52 in 2017 led to an increase in the statutory allocation to Nasarawa state by 39 percent . With the current price of oil benchmarked at $57 per barrel for Nigeria 2018 budget, it is projected that the state will receive additional increment in the statutory allocation. Revenue from the Excess crude account, if shared to state, is also expected to increase with the current oil price of $70 per barrel, although this is prone to external shock due to volatility of the international oil market.

4.1.1 Federal Statutory Transfers from Federations Account Allocations Committee (FAAC)

Statutory Allocation remains the major source of revenue in Nasarawa state as it was responsible for as high as 70 percent of the state's total revenue in 2015 and dropped to as low as 36 percent in 2016 and later rose to 48 percent in 2017 (Figure 3). This increment according to Nigeria Extractive Industries Transparency Initiativeis attributed to rising crude oil prices, improved oil production due to reduced militancy actions in the oil producing areas and greater attention towards non-oil revenue sectors.

Figure 5 below shows that the average statutory allocation to Nasarawa state in the Q1 of years 2016 to 2018 progressing from 1.6 Billion NGN to 2.9 Billion NGN. This represents 41 percent increment between 2017 and 2018 allocation.

Figure 5: Q1 trend in Statutory allocation to Nasarawa State



Source: [23]

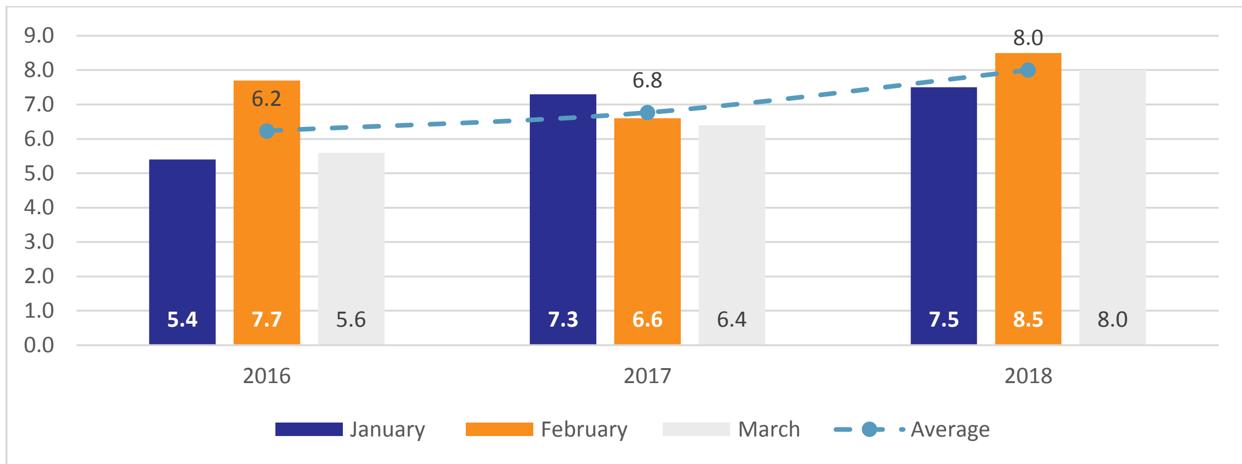
As evidenced in figure 4 above, the statutory allocation to Nasarawa state increased from 1.7 Billion NGN in 2017 Q1 to 2.9 Billion NGN in 2018, which is more than 70 percent increment. If the trend remains the same, Nasarawa state will receive 58 Billion NGN.

4.1.2 Value Added Tax

Value Added Tax (TAX) allocation to Nasarawa state is the second largest revenue contributor to the state with contribution as high as 15 percent of the total state revenue in 2017.

Figure 6 below shows that there was a notable increment in Q1 VAT allocation to Nasarawa state from average of 6.8 Million NGN in 2017 to 8.0 Million NGN in 2018, this represents 15 percent increment.

Figure 6: Q1 VAT allocation to Nasarawa State



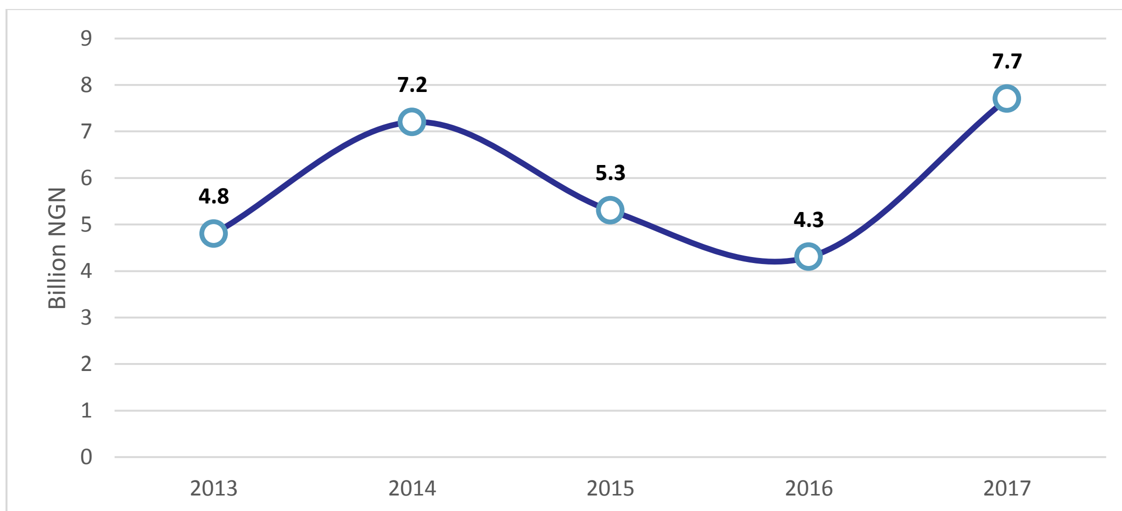
If the global tobacco convention goal of 64 percent tax of the retail price and recommendation of 100 percent excise duty on alcohol and cigarettes increase, as stated in IMF mission report, is fully implemented, Nigeria can dramatically increase VAT revenue.

However, If the 15 percent rate of increment between 2016 and 2017 is maintained throughout the year, Nasarawa state will get 9.9 Billion NGN as VAT allocation in the year 2018.

4.1.3 State Internally Generated Revenue

Internally Generated Revenue (IGR) is the third highest contributor to the state's revenue over the years. The IGR contributed as high as 17 percent of the state revenue in 2014 and dropped to as low as 8 percent in 2016, which later rose to 14 percent in 2017 at 44 percent growth rate. State Internal Revenue Service Board attributed the increase in IGR in 2017 to measures which include blockage of loopholes such as leakages in the tax collection, identification and prosecution of fake tax collectors, fake vehicle registration plate printers and users and sealing of defaulted Commercial banks.

Figure 7: Nasarawa State Internally Generated Revenue Trend



If the 44 percent increment in IGR in 2017 is maintained with the renewed revenue drive, the state will have estimated 11.1 Billion NGN in terms of IGR in 2018.

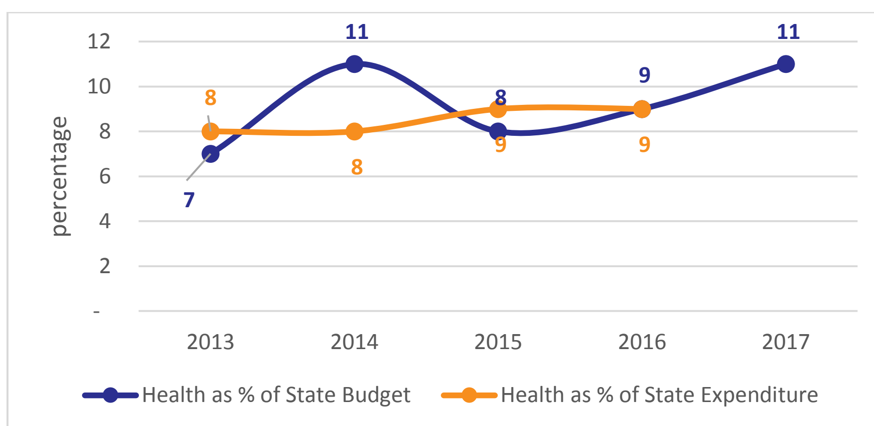
4.1.4 Debt Refund

Nasarawa state received a debt refund of 8.7 Billion NGN in 2 tranches in 2017. According to a press release from the Federal Ministry of Finance, the payment was partial settlement over-deduction from state statutory allocation over the years and same amount is expected to be paid to the states as balance in 2018. In this regard, Nasarawa state stands to get 8.7 Billion NGN in 2018

4.2 Health sector reprioritization

Nasarawa state health allocation averaged 8.3 percent of the total state budget from 2013 to 2017 while health expenditure accounts for an average of 8.5 percent of total government expenditure from 2013 to 2016, with the highest allocation of 11 percent in 2014 and 2017, which is sub-optimal when compared to the Abuja declaration of 15 percent of total state expenditure and allocation. Further analysis revealed that more priorities are being given to the education and transport sectors, within the same years under review, Education and Works sector had average allocation of 17.8 percent and 16.7 percent of total state budget respectively while the two sectors had average of 22.3 percent and 4.8 percent of total state expenditure respectively.

Figure 8: Health Expenditure as a proportion of Total State Expenditure and Allocation



Source: [22]

Although the state has been able to allocate up to 11 percent of the state budget to health, the releases has not for once gone beyond 9 percent . According to 2016 data, If government commitment to health is increased to 12 percent and 15 percent of the total state expenditure respectively, health sector would have gotten additional fiscal space as shown in the table below shows

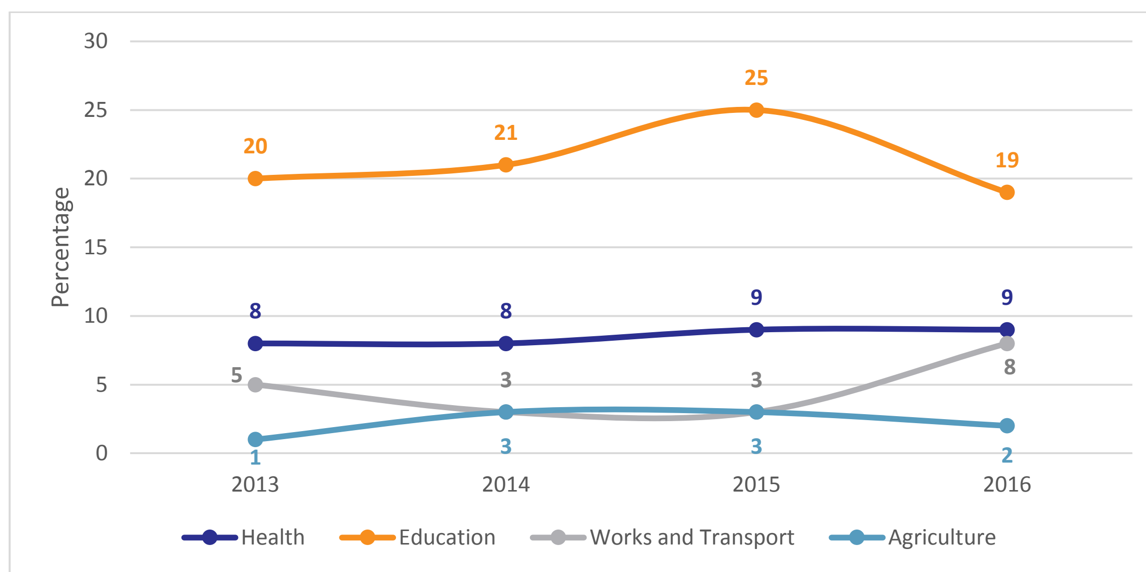
Table 7: Additional Fiscal Space for Health from Improved Expenditure

2016 Performance		Target	Additional Fiscal Space
9%	4.8 Billion NGN	12%	1.73 Billion NGN
		15%	3.37 Billion NGN

4.2.1 How Does Health Compare to the Other Critical Sectors?

Share of public health expenditure as a proportion of total expenditure in the state is quite low. Figure 9 below shows that between 2013 and 2016, health expenditure never surpassed 9 percent of total expenditure. While most of state spending had been prioritized to the education sector whose share is as high as 25 percent in 2015. There exists a wide gap between what is obtainable in the state and the Abuja declaration of 2001 which states that health should get 15 percent allocation of the total state budget and Expenditure as the state has been able to have 8.5 percent of total state expenditure.

Figure 9: Annual Sectoral Expenditure as a percentage of total state Expenditure



Source: [25]

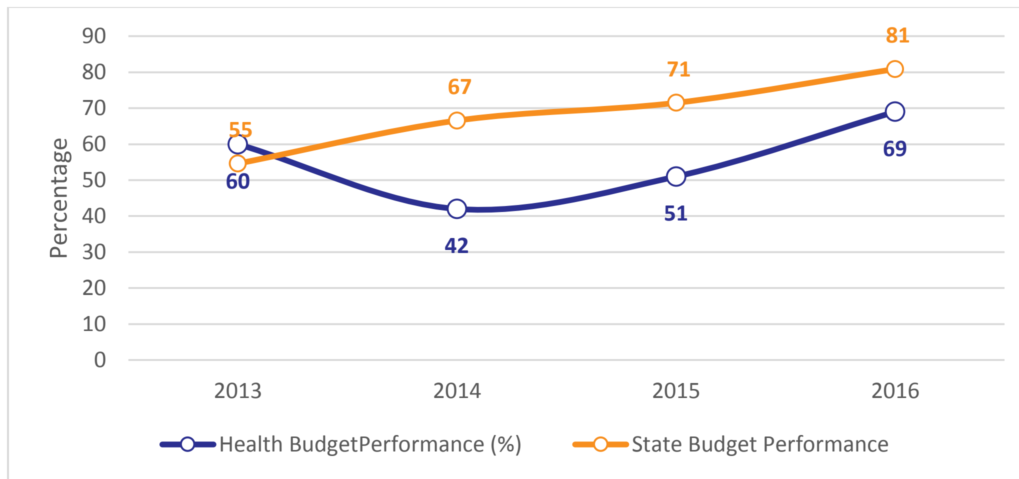
4.2.2 Health Budget performance

Health budget performance in Nasarawa state has been on slight increase from 60 percent in 2013 to 69 percent in 2016, although it declined to as low as 42 percent in 2014. This shows that the state has not been able to achieve the Legislative Network for UCH declaration that health budget should have at least 70 percent execution rate [24].

Table 8: Health Budget Performance

	2013	2014	2015	2016
Total Health Budget (NGN)	8,229,151,089	12096149026	8919764321	6,937,059,817
Total Health Expenditure (NGN)	4,975,484,413	5,115,568,222	4,547,135,744	4,811,446,820
Health Budget Performance (%)	60	42	51	69
State Budget Performance (%)	55	67	71	81

Figure 10: Health Budget Performance



The fact that health budget performance has not achieved the Abuja Legislative declaration, shows that Health expenditure needs reprioritization in order to move towards the Abuja UHC declaration. the overall budget execution rate was 80 percent , additional 740 Million NGN could have been available for health sector as shown in the table below.

Table 9: Possible additional fiscal space from improved budget performance.

Current budget performance, 2016	Health expenditure (Billion NGN)	Improved budget performance (%)	New health expenditure (Billion NGN)	Additional fiscal space
69%	4.8 Billion	80%	5.55 Billion	0.74 Billion

4.3 Earmarking for Health

Earmarking has been considered as a mechanism to increase fiscal space and mobilize resources for the health sector in many countries. The concept of earmarking involves the setting aside of all or a portion of funds for a particular expenditure that will support the attainment of a specific goal. In Nasarawa state, the following are sources of earmarking for Health.

4.3.1 Consolidated Revenue Fund (CRF)

In 2015, the National Council on Health approved a memo to decentralize the National Health Insurance Scheme (NHIS) and establish State Health Insurance schemes. To support this effort, the NHIS developed a legislative bill template and included a provision to earmark 1 percent of the state's consolidated revenue fund to cater for the full subsidization of premiums for the vulnerable population on the SHIS. Fiscal space for health can be generated by earmarking funds from the Consolidated Revenue Fund (CRF) of the state. Nasarawa state is according to the SHIS Bill, is looking forward to implementing this policy as soon as the SHIS kicks off.

Nasarawa state 2018 CRF is estimated at NGN7.5 billion, therefore following the implementation of the act, 1 percent CRF will be charged for health, namely **75.3 Million NGN** will be earmarked for health.

4.3.2 The Basic Health Care Provision fund

The Basic Health Care Provision Fund (BHCPF) was established under the National Health Act which was signed in to law in 2014. The Act stipulates that 1 percent of the Federal level CRF. Funding for the BHCPF is through contributions from 1 percent of Federal Government's CRF (not be confused with the state's earmark from its own consolidated revenue), as stipulated in the Act, which is to be set aside for demand and supply side of Health services for all Nigerians. In addition to the 1 percent CRF, funds from donor partners and other external sources also contribute to the BHCPF pool. The BHCPF of 57.1 Billion NGN was finally captured in the 2018 budget after 3 years of continuous advocacy, is expected to be shared equally across the 36 + 1 states of the nation and is aimed at increasing the fiscal space and overall financing of the health sector and expanding the health insurance coverage of the residents especially the vulnerable. 50 percent of the fund goes through the National Health Insurance Scheme (NHIS) gateway to serve as the principal funding vehicle for the Basic Minimum Package of Health Services (BMPHS), 45 percent will go through the National Primary Health Care Development Agency to the State Primary Health Care Development Agency for the provision of essential drugs, vaccines, equipment, facility maintenance and PHC human resources development while 5 percent of the fund shall be used for emergency medical treatment to be administered by the FMoH. Establishment of the State Health Insurance Scheme and the State Primary Health Care Development Agency is the criteria set forth for accessing these funds [21]

Table 10: BHCPF Distribution

		36 + 1 States	Nasarawa State
50% NHIS Gateway	28.55 Billion	771.6 Million	771.6 Million
45% NPHCDA Gateway	25.69 Billion	694.46 million	694.46 Million
5% FMoH Gateway	2.85 Billion		
Total Amount	57.1 Billion	1.54 Billion	1.54 Billion

Source: [21]

4.3.3 Debt Refund (Paris Club Refund)

Nasarawa state is expecting 8.7 Billion NGN in 2018 as balance of the debt refund from the federal government in which the federal ministry of finance stipulated that 50-75 percent of the fund should be used to cater for the outstanding salary arrears and pension thereby leaving the remaining 25 percent of the fund to be expended at the state government's discretion. it is expected that the state can earmark up to 15 percent of the 25 percent for health thereby creating additional 326 Million NGN fiscal space for health

Table 11: Additional Fiscal Space from 25 percent Discretionary Debt Refund

Expected Debt Refund	25% Discretionary Debt Refund	15% of the Discretionary Refund
8.7 Billion NGN	2.18 Billion NGN	326.25 Million NGN

4.4 External Grants

External Grants can clearly provide some fiscal space, in contrast to borrowing, where debt sustainability considerations are relevant even when loans are on highly concessional terms. But a sustained and predictable flow of grants is particularly important, since it creates the potential for a scaling up of expenditure that can be maintained in the future. This was the case during the just exited recession of 2015 – 2017.

External financing contributes a lot to health sector in Nasarawa state. Although, most of the financing schemes are disease specific and are not available to the government to spend. Thereby, it has no impact on the fiscal space.

Inability of donors to align their programs with the state priority needs has led to many partners focusing on the same program area. More so, there is inability of determining specific amount of resources expended in the state by the donors die to poor coordination and monitoring of donors' activities in the state.

4.4.1 Nigeria State Health Investment Project (NSHIP)

NSHIP is designed to strengthen service delivery and institutional performance by using RBF approaches which are (i) Performance Based Financing for outputs at health facilities and LGA PHC departments and (ii) Disbursement Linked Indicators (DLI) at State and Local Government Areas. For example, NSHIP supported facilities in Wamba LGA received 136.6 Million NGN in 2016, although the total amount for the state is still unknown.

4.4.2 Saving One Million lives (SOML)

Saving One Million Lives Program for Results (SOML PR) initiative is a Result – Based Financing mechanism which is targeted towards improving the utilization and quality of reproductive, child and nutrition interventions in the state. The state has flexibility to determine who proportion of the grant may go to different health activities.

4.4.3 SHIS Premium contribution

If the State Health Insurance Scheme is finally passed and launched this year, premium from potential enrollees will be a viable source of funding for health. According to table 12, assuming 10 percent , 20 percent or 30 percent of the projected 2018 population contribute NGN8000 premium to this pool, NGN1.5 billion, NGN3.1 billion and NGN14.6 billion respectively could be realised to cater to the poor and vulnerable.

Table 12: Potential Fiscal Space from Premium Contribution

2018 Projected non-vulnerable population	10% population contribution (NGN)	20% population contribution (NGN)	30% population contribution (NGN)
1,917,784	1.5 Billion	3.1 Billion	4.6 Billion

4.5 Potential Efficiency Gains

Inefficiency in any part of the health system leads to a number of undesirable consequences, including comparatively poorer outcomes for patients. If finite health system resources are not used efficiently it will also mean that some individuals are denied access to care.

4.6 Summary of Potential Fiscal Space

The potential fiscal space for health in Nasarawa state along the five pillars is shown in table 13 below:

Table 13: Prospects for Additional Fiscal Space for Health

Pillar	Theme	Current Performance	Target	Additional Funds	Prospects
Conducive Macro-Economic Dynamic	Statutory Allocations + VAT IGR	NGN 52.6 Bn 44% Growth	NGN 58.5 Bn NGN 11.1 Bn	0.59 Bn 1.1 Bn	High High
Reprioritization of Health	Expenditure on Health	9% (4.8 Bn) (2016)	12% (6.53 Bn) 15% (8.17 Bn)	1.73 Bn NGN 3.37 Bn NGN	
	Budget Performance	69%	80% (5.55 Bn)	0.74 Bn NGN	
Earmarking for Health	SHIS – Equity Fund BHCPF Debt Refund1% LGA CRF 2% Contract Levies		2% 15% of 25% (2.18 Bn)	150.6 Mn 1.46 Bn 326.25 Mn TBD TBD	
External Grants	NSHIP (2018) SOML (2018) BMG Grants			TBD TBD 200 Mn	
Total			12% 15%	**6.3 Bn NGN + TBD** **7.93 Bn NGN + TBD**	

5. DISCUSSION AND RECOMMENDATIONS

5.1 Conducive macroeconomics conditions

5.1.1 Federal Statutory Transfers from FAAC

Federal Allocation to states in the first quarter of 2018 has been favorable due to increase in oil price which has brought about increased revenue for the country.

In 2016, the state spent 10 percent of the state's total expenditure on health, if the state maintains the 10 percent proportion of total expenditure on health, there will be an allocation of 2.4 Billion NGN more expenditure on health, which is enough to cater for the cost of full subsidization of 50 percent of vulnerable population in the state

5.1.2 State Internally Generated Revenue

With the renewed IGR drive in the state, there is possibility of additional fiscal space of NGN340 Million which is enough to cater for 30 percent of the PHCs to be revitalized.

However, the contribution is not sufficient as the state has the capability of generating more than it currently does, given that the state shares borders with the Federal Capital Territory, the state can look into real estate sector. Also, the state can take opportunity of huge deposits of Bauxite by going into joint-venture agreement in mining this mineral resource and even go into aluminum roofing sheet production in the long run and also make use of the presence of Benue River to boost its agricultural sector in order to generate more revenue [26].

5.2 Health Sector Reprioritization

5.2.1 How can additional fiscal space for health be created from improved allocation and expenditure?

Nasarawa state needs to increase allocation to health towards the Abuja Declaration of 15 percent target as the additional fiscal space can be used to cater for health insurance premium of the vulnerable population.

5.2.2 Improved Health Budget Performance

Nasarawa state was able to achieve 68 percent health sector budget performance in 2016, efforts should be geared towards reaching 80 percent in subsequent years. Funds from improved budget performance would be enough to cater for revitalizing 99 PHCs in the state.

5.3 Earmarking for Health

5.3.1 State CRF

Once implementation of the SHIS starts, the state will set NGN 75.3 Million as equity fund which can only cater for 1.6 percent premium cost of vulnerable population. Meanwhile, from the table below, it is evident that the state will require about 4.8 Billion NGN to cater for the vulnerable population thereby, there is need for additional funds to achieve its aim. The state can increase charges to the state CRF from intended 1 percent to 2 percent or 3 percent which will amount to 150.6 Million or 226 Million NGN.

The state can look into the case of Endowment fund in Oyo state and the Zakat fund being practiced in Zamfara state to increase her fiscal space for health.

Table 14: Charges to state CRF at 1%, 2% and 3%

State CRF	1% CRF	% Vulnerable Population coverage	2% CRF	% Vulnerable Population coverage	3% CRF	% Vulnerable Population coverage
7,527,157,116 NGN	75.3 Million	1.6%	150.6 Million	3.1%	226 Million	4.7%

5.3.2 Basic Health Care Provision Fund

Nasarawa state is expected to receive 1.54 Billion NGN grant for BHCPF from the 1% CRF of the Federal Government. The state will receive 771.6 Million NGN through NHIS gateway which can be used to buy additional premium for the vulnerable population and also 694.5 Million NGN through the NPHCDA gateway.

The NHIS gateway can only be received by the state only if the State Health Insurance scheme is established and commenced in the state. As a result of this, the state needs to fast track the process of establishing the SHIS in the state.

5.3.3 Paris Club Refund

Nasarawa state received a debt refund of 8.7 Billion NGN in 2 tranches in 2017. According to a press release from the Federal Ministry of Finance, the payment was partial settlement over-deduction from state statutory allocation over the years and same amount is expected to be paid to the states as balance in 2018. In this regard, Nasarawa state stands to get 8.7 Billion NGN in 2018. Although this is not a sustainable source of health financing, the 15% of the 25% discretionary fund which amount to NGN326 Million can be used to cater for PHC revitalization in the state.

5.3.4 Nasarawa State Health Trust Fund (SHTF)

Nasarawa state has started working on the establishment of state health trust fund which will mobilize funds from 1% of LGA total revenue, 1% of contract levy and donations from philanthropists.

5.4 External Grants

5.4.1 Nigeria State Health Investment Plan (NSHIP)

The NSHIP fund is disbursed under the Disbursement Linked Indicator (DLI) performance. The higher the indicator performance, the higher the fund that Nasarawa state receives. To get more funds from this initiative, the state has to improve its indicators.

5.4.2 Saving One Million Lives (SOML) Initiative

The disbursement of SOML funds is similar to the disbursement of NSHIP funds as its fund is also disbursed under the disbursement linked indicator system.

5.4.3 Bill & Melinda Gates Foundation (BMGF)

Nasarawa state has partnered with BMGF in areas of maternal and child healthcare. A partnership which has seen the state receiving sum of NGN200 Million in 2018. This is an additional fiscal space for health in the state.

5.4.4 Other Sources of External Grant

The state needs to outward to identify the possible existing opportunities such as the Oyo state 30 Billion NGN Endowment Fund which has fetched the state about 300 Million NGN, The Challenge Initiative which has fetched Bauchi state a $200,000 grant and also tap into the Zakat fund idea which is currently being practiced in Zamfara state.

Furthermore, donor funding should catalyze the government funding for health and not displace it. One of the approaches to this is the counterpart funding technique in which the donor funds are merged with domestic fund.

5.5 Potential Efficiency Gains

Identifying efficiency gains in the health sector requires comprehensive assessment on its own in order to have a clear picture of the value for money spent on health which is beyond the scope of this assessment.

The

Health sector in the state should be transparent enough in accounting for their expenses in order to as identified that it is affecting the absorptive capacity of the sector. The bulk of health sector expenditure in Nasarawa state is spent on personnel, there is need to assess the services being provided by this workforce in terms of quality and quantity and improve the inefficiencies in service provision part of which skewed distribution of health workers is.

5.6 Conclusion

From the Fiscal Space Analysis for Health in Nasarawa state, there is significant potential for additional fiscal space for health sector and the state as a whole over time. Improvement in Nigeria revenue means there will be increase in statutory transfers to Nasarawa state. More so, the state government should also intensify its effort in improving its IGR by tapping into more radical revenue generation drive. if this is successful, the economy will enjoy significant increase in revenue. If the state can achieve the Abuja

declaration, both in allocation and releases, and proper accountability measures are put in place, the health sector in the state should be able to meet its target as stated in the SSHDP.

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