ANALYSING FISCAL SPACE FOR HEALTH IN BENUE STATE

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The Health Finance and Governance Project

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ANALYSING FISCAL SPACE FOR HEALTH IN BENUE STATE

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ACRONYMS

BENSACA	Benue State Action Committee on AIDS
BHCPF	Basic Health Care Provision Fund
BSMOH	Benue State Ministry of Health
CHEWs	Community Health Extension Workers
CHOs	Community Health Officers
CRF	Consolidate Revenue Fund
FAAC	Federations Account Allocations Committee
FHI 360	Family Health International
GDP	Gross Domestic Product
HFG	Health Finance and Governance project
HIV/AIDS	Human Immuno-deficiency Virus/Acquired Immune Deficiency Syndrome
HMB	Health Management Board
HRH	Human Resource for Health
IGR	Internally Generated Revenue
IHVN	Institute of Human Virology of Nigeria
LGA	Local Government Area
NHIS	National Health Insurance Scheme
PHC	Primary Health Centre
SASCP	State AIDS and STD Control Programme
SHDP	State Health Development Plan
SHIS	State Health Insurance Scheme
SOML	Saving One Million Lives
SPHCDA	State Primary Health Care Development Agency
UNDP	United Nations Development Programme
UNICEF	United Nations International Children's fund
USAID	United Stated Agency for International Development
VAIDS	Voluntary Assets and Income Declaration Scheme

EXECUTIVE SUMMARY

Fiscal space for health is the capacity of a government/state to provide additional resources for health without endangering its long-term financial position and economic stability. This report assesses all potential sources of fiscal space for health in Benue State including macro-economic conditions, reprioritization of health sector within government's existing expenditure envelope, earmarking for health and increasing resources from external sources. A fifth potential source of fiscal space obtaining efficiency gains from improving the quality of spending is not assessed in detail but relevant information from a concurrently implemented public expenditure review is included here. Data collection methods included key informant interviews, desk reviews and secondary data compilation.

Benue State spends just $5 per capita on health which is far below the WHO estimate of the cost of a package of base health care $76 per capital. The analysis presented indicates that conducive macroeconomic conditions, reprioritization of health and earmarking for health are by far the most probable options for realizing additional fiscal space in Benue state. Economic growth in Nigeria has huge implications for the Benue economy and is gaining steam in 2018 thanks to higher oil prices and improved foreign exchange liquidity. At the current crude oil price, the anticipated revenue of the country is expected to grow considerably. In Benue State, Federations Account Allocations Committee (FAAC) receipts in Q1 of 2018 eclipses FAAC receipts in the same period of 2017 by over 526 Million NGN. A sustained crude oil price can man more money for Benue state and by extension the health sector ***but only if*** percentage levels of health spending remain the same. An additional 217.7 million NGN is further possible as fiscal space for health with an improvement in Internally Generated Revenue (IGR) expected in the state. However, advocacy is required t oensure that increased state government fiscal space accrues to health sector allocation and expenditures.

Reprioritization of Health within the overall budget in Benue state will also bring about significant additional fiscal space for Health; given the suboptimal allocation to the health sector at less than 10% of the total budget and subsequent health expenditure at similarly less than 10% of the total state spending, reprioritization towards the Abuja declaration target of 15% of total state spending expended on health could see a further 5.1billion NGN available to the health sector.

With the passage of the legislative bill by the NHIS; additional funds can be generated for health if the 1% Consolidate Revenue Fund (CRF) which amounts to 411.2 million NGN is earmarked for health. Implementing the State Health Insurance Scheme (SHIS) will in turn also boost the Basic Health Care Provision Fund (BHCPF), with a possible 1.46 billion NGN to the health sector.

The health sector needs to think strategically about how to achieve the effective collaborations with the central budget ministries, departments and agencies as well as lawmakers and the media. Increasing the resources available to health required effective partnership with the institutions who have implications for determining the financing levels of the health sector. Understanding these stakeholders incentives and creating alignment will be crucial if the opportunities outlined in this document are to be realized.

1. INTRODUCTION

1.1 Background

The Nigerian health system has quite a significant number of challenges which has resulted in a weak health system. According to the 2009 national health conference communique, the health system of the country has failed due to lack of clarity on roles and responsibilities among different levels of government, improper administration, fragmentation of services including drugs and supplies, dilapidated health facilities, and impaired access to quality health services. As a result, the health care system is unable to provide affordable basic healthcare services especially in primary health settings. The functionality of PHC facilities in the Nigeria is not up to standard as most of them are lacking in proper basic equipment and technology needed to provide basic health services [1].

According to UNICEF, Nigeria ranks 3rd in infant mortality rate in the world following Pakistan (10%) and India (24%). HIV/AIDS also remains cause for concern especially in children, women and young people with a prevalence rate of 4.4%. i.e. 2.9 Million Nigerians [3]. Healthcare in Nigeria is mainly funded through out of pocket expenditure due to inadequate public spending from the government. In 2017, government allocation to healthcare was 4.2% while out of pocket expenditure was estimated at 73% [2] of all health expenditures. Chronic underfunding of health by government and heavy dependence on out of pocket payment measures forms the major cause of poor health indices in the country.

Improvements in public spending will alleviate the poor health indices of the country and the use of policy could ensure equitable distribution across the population. USAID's Health Finance and Governance Project is supporting several states in identifying possible sources of funds to improve health financing.

1.2 Benue State Health System

Healthcare services in Benue state are provided at the primary, secondary and tertiary levels and are owned by both the public and private sector. The state Ministry of Health and Human Services is responsible for the provision of policy direction, coordination, supervision and regulation of the overall health system (both private and public). Expenditure within the three tiers of government are independent of the influence of the federal government as they have no constitutional power over what should be considered priority for funding in the state, hence the state government spends at their own discretion.

Benue State's health system is quite similar to Nigeria national health system. The deficiencies in the federal health system caused by insufficient health funding also reflect in the state health system. At state level, the primary health is characterized by and underfunded and fragmented health system. Observed during the review period, there are insufficient number of health workers across all cadres and inefficient health service delivery. These deficiencies in the state health system contribute to poor health performance of population including a high rate of HIV prevalence. The HIV prevalence rate in the state is significantly higher than national level at 15.4% compared to the national average of 3.4%.

Table 1 Key performance indicators in Benue state

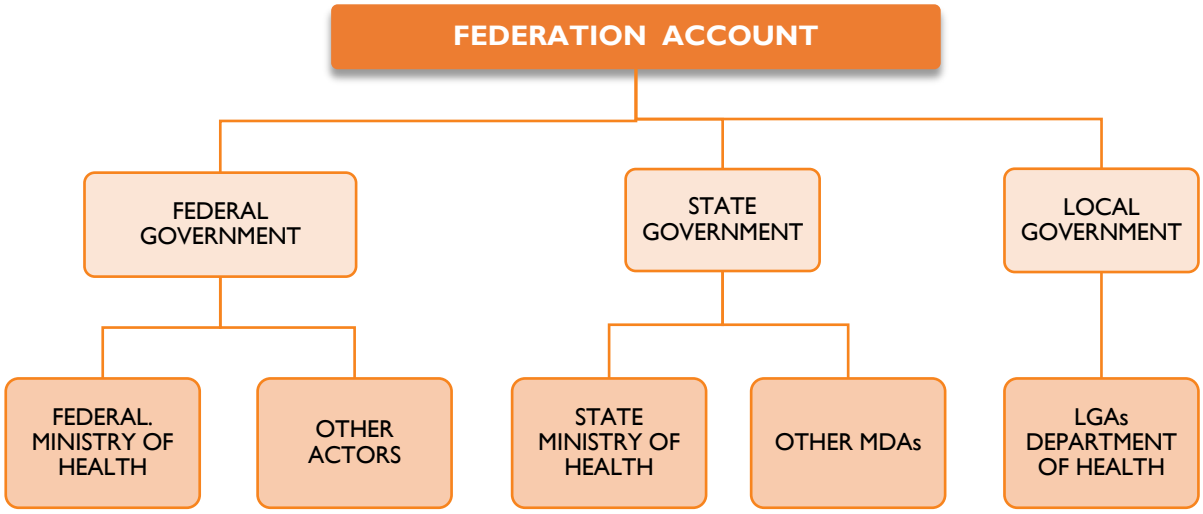
Health performance indicators	Benue	National
Infant mortality rate (IMR) (per 1000 live births)	70	70
Maternal mortality rate (MMR)/100,000 live births	800	814
Antenatal care (%)	67.5	65.8
Child Mortality rate (CMR <5) (per 1000 live births)	82	120
Contraceptive prevalence rate (%)	18.1	13.4
HIV prevalence rate (%)	15.4%	3.4%
Skilled birth assistance during delivery	62.8	43

Source; [4][5]

1.3 Health Financing System in Benue State

Statutory allocations flow from the federation account to the three tiers of government (federal, state and local government). Other sources of government funds include IGR, VAT, grants and other miscellaneous measures. Figure 1 below provides a diagrammatic representation of the flow of funds to the state

Figure 1: Flow of Funds from the Federation Account



The mechanisms of funding health in Benue state are government budgetary allocations, out of pocket expenditure, donor and pre-payment contributions/deductions. Out of pocket expenditure forms the most dominant mechanism of health financing in the state which results in financial risk. These mechanisms fall under three measures of health financing which include: revenue generation, pooling and purchasing and allocation [1]

1.4 Revenue generation

In April 2001, heads of African Union countries met and pledged to set a target of allocating and spending at least 15% of their annual budget to improve the health sector [6]. However, government allocation to health in Benue state was less than 10%. In the same light, actual release of allocations averages around 8% and out of pocket spending still remains the main source of health financing in the state. Table 1 below shows the health financing situation in Benue state. Government health expenditure per capita is $5 which is lesser than that of Nigeria average and 94% lesser than the recommended target. Budget allocation to health is lesser than the Abuja declaration of 15% and the

rate of allocation release even worse at 8% [7]. The health financing unit of the state's ministry of health have been taking strides towards achieving more money for health and more health for the money through a series of health financing reform efforts.

Table 2: Health financing situation in Benue state

Benchmark/Indicator	Recommended Target	Nigeria	Benue (2016)
Govt. health expenditure per capita	$86 per capita	$49 per capita	$5 per capita
Govt. health allocation as % of total govt. budget	15% (Abuja target)	4.2%	9.5%
Govt. health expenditure as a % total Govt expenditure.	15%	6.5%	8%
Out of pocket expenditure as a % of total health expenditure.	< 30%	73%	-
Level of financial risk protection	90%		-

References: [7][9][23]

1.5 Revenue Pooling

The current pre-payment mechanism in Benue state consists of the National Health Insurance Scheme (NHIS) which mainly covers federal civil servants and the private health insurance which cover very few individuals in the private formal and informal sectors. However, there are plans towards instituting a Benue State health insurance scheme. The Benue state health insurance scheme aims at providing basic health services for all residents. The bill for the scheme has undergone its first and second reading and is currently awaiting passage at the State House of Assembly.

The state also has a deferral and exemption scheme which is set up by the government to support temporarily poor residents. Funds aggregated from different sources including the drug revolving fund are put in a pool for each hospital and used to provide free health care to the poorest residents. Each hospital has a screening process used in identifying beneficiaries but there are discrepancies in the process and as such many poor residents are excluded from accessing this service [8].

1.6 Purchasing and allocation

The health purchasing function of the state is still passive as there are no links to performance and results. Health care providers and facilities are funded through line budget items and allocations for service inputs without any recourse to key performance indicators and service utilization data.

However, there are plans to move towards a more strategic purchasing system through the implementation of the state health insurance scheme. When fully implemented, the scheme shall purchase an explicitly defined set of health benefits package from a carefully selected set of health providers for a defined set of beneficiaries who are enrolled on the scheme [9].

2. FISCAL SPACE FOR HEALTH

2.1 Definition of fiscal space for health

Fiscal space for health in this report refers to the capacity of Benue state government to provide additional resources for health while assure the state government's long-term financial position and economic stability. The incentive to create fiscal space for health is to put additional resources for proper health use and assure healthy function of the state macroeconomic framework over a short to medium term.

In this fiscal space analysis, Heller (2005)'s measures of fiscal space for health were adopted. It assesses the fiscal space for health from the following five pillars/perspectives:

- **"Conducive" Macro-fiscal dynamics:** this involves examining the economic and financial status of the country/state and determining how conducive/favourable it is, as well as prospects of economic growth to allow improvements in the resources allocation to the health sector, improvements in revenue generation and sustainable levels of deficits and debts.
- **Reprioritisation:** this refers to the government prioritising health by improving allocation and health expenditure. The Abuja declaration urges government to allocate a minimum of 15% of total budget to health; however only few states in Nigeria are meeting this call, regrettably Benue state is not one of them.
- **Earmarking:** this involves setting aside all or a certain percentage of available funds for health.
- **Efficiency:** in order to identify additional funds for health, sources of inefficiency need be identified and addressed to free up wastage and hence create fiscal space. It also involves ensuring available funds are utilised properly to ensure maximum output. I.e. health outcomes.
- **External grants:** This is an additional source of fiscal space but grants from donors are often short lived and not predictable. However, when used to stimulate or catalyse domestic spending on Health, its effectiveness can be optimized. Hence domestic aids as well as catalytic/additional counterpart funding alongside grants obtained from international sources from the government can be considered as fiscal space for health [10].

2.2 Need for identifying fiscal space in Benue State

As the support for Universal Health Coverage (UHC) grows apace in Benue state, the issue of how to improve health financing capability and access to required health services becomes ever more pressing. Benue state needs to find additional public domestic sources of finance if they want to make tangible and sustained progress towards better health system, given the relatively low levels of public funding for health sector at present and the challenges arising from a heavy dependence on out of pocket expenditure. [11]. Based on the Benue 2017-2021 state strategic health development plan and government current policy trusts, this section identifies the needs of enhancing fiscal space from the following aspects:

2.2.1 Implementation of State Health Insurance Scheme

In 2015, Nigeria's National Health Council approved a memo for the decentralisation of the National health insurance schemes to allow the establishment of state health insurance schemes alongside their operational agencies. This was in a bid to expand the permeation of health insurance coverage in the country [11]. As such, Benue state has begun taking steps towards implementing a state health

insurance scheme. The bill for the scheme has recently passed its first and second reading and awaits passage and assent. Design elements will be put in place to ensure coverage and contributions from all including the informal sector [12].

2.2.2 Benue state funding commitment for vulnerable population

Benue state intends on partly subsidizing the formal sector while the vulnerable will be fully subsidized for through the state 1% Consolidated Revenue Fund and the Basic Health Care Provision Fund [12].

2.2.3 Growth of vulnerable population

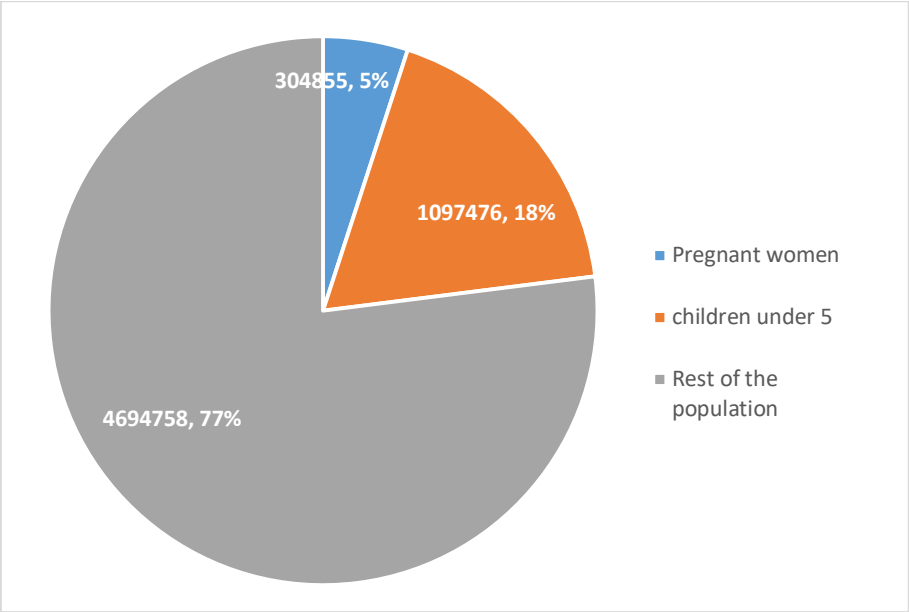
In keeping with the provision of the draft Benue SHIS bill, the vulnerable population have been identified as children under the age of 5 years and pregnant women as seen in table 2 below. The total population in Benue state is estimated to be 6,097,089 in 2018 (assuming population growth rate remains at 3.05%/year) and to extrapolate the population figures for pregnant women and children under 5, an assumption of 5% and 18% of the total population shall be utilized.

Table 3: Vulnerable population groups in Benue states

Vulnerable group	Number
Pregnant women	304,855
Children under 5	1,097,476
Total	**1,402,331**

Source; [13]

Figure 2: The proportion of vulnerable groups compared to the total population, Benue state



Source; [13]

2.2.4 Benefit package and premium cost

The premium cost of the insurance scheme is yet to be decided. However, a number of states in the country have actuarially determined the premium contribution on their respective schemes and these ranges from NGN 8,000 to NGN 9,000 per person per year. It is on this premise that we base our assumptions on a similar premium rate of NGN 8,000 per person per year. Table 3 shows that Benue state requires approximately NGN11.2 Billion to fully cater to the needs of the vulnerable group.

Table 4: Estimated cost for Benue state Government obligations on the SHIS

Population Group	Unit cost	Number	Need
Pregnant women	8000	304,855	2,438,840,000
Children >5	8000	1,097,476	8,779,808,000
Total	-	**1,402,331**	**11,218,648,000**

2.2.5 Primary Care Revitalization

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. Benue 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 [4].

Notwithstanding the above stated needs, this section will focus on costing the needs of facility upgrade and equipment/drugs/commodities procurement.

2.2.5.1 Facility upgrade

PHC infrastructure are deficient especially in the rural areas. Equipment in state health facilities have also degraded with time and require replacements/upgrading. Central maintenance workshop and several units need to be renewed and upgraded. Estimates of need are detailed in the State Strategic Health Development Plan.

Number of PHC facilities and wards

There are a total of 1289 PHC facilities and 277 wards distributed across the 23 LGAs in the state. On an average, the number of facilities per council ward is between 1 and 3 and the average distance to a health facility is approximately 33 minutes [4].

Cost of facilities, equipment procurement and commodities and supply assumptions.

Based on costing assessments i.e. service input gap costing conducted by HFG for other states, the average cost for PHC revitalisation is NGN 5 Bn the cost of commodities and supply use is NGN1,000,000/seed stock and the cost for equipment procurement is NGN1.5 Bn.

Table 5: Cost of facilities, commodities and supply

Assumptions	Number of wards	Cost
Facility upgrade	277	1,385,000,000
Commodities/supply	277	277,000,000
Equipment procurement	277	415,500,000
Total	-	2,077,500,000

Therefore, Benue state requires approximately NGN2.1 Billion for PHC revitalisation and equipment procurement.

2.2.5.2 Health Human Resources

The major challenge with HRH in the state is the wide gap caused as a result of unemployment, lack of proper training and deployment of workers, inequality in distribution of health workers, lack of adequate facilities, death of health workers and delays in salary payments of health workers. Proper health management has been shown to be directly connected to sufficient worker outputs, however management is still imminent in the state even with the increase in HIV/AIDS prevalence and other basic healthcare service delivery irregularities. Also, professional staffs tend to be located more in urban zones and areas with high level of care than rural areas where basic health services are mostly needed. The recommended doctor density proportion is 23/10,000 population, however in Benue, the doctor density proportion is 1/12,222 population.

The state has adopted the task shifting policy of the Federal Ministry of Health and efforts will be made to recruit, train and align human resources accordingly [13] [14].

3. METHODOLOGY

Quantitative and qualitative measure were employed in the costing analysis process as well as financial projections. This includes key informant interviews, data collection and data analysis.

3.1 Key Informant Interview

Individual and focus group interviews were conducted with heads of different MDAs in the state regarding performances of earmarked funding in other sectors, possible sources of funds to earmark for the health sector, health financing needs of the state, facts behind the economic projections, scale-up targets, the major challenges and best paths forward for ensuring universal health coverage for the entire population of Benue State. Key informants include the permanent secretary of Benue state ministry of Health, executive secretary of health financing unit and Benue state primary healthcare board, executive secretary of the Health Management Board, Director of budget Benue state ministry of finance and Bureau of Local government and the coordinator of Benue state National Health Insurance Scheme .

3.2 Data collection and Desk review

Data collection from relevant stakeholders including:

- BSMoH, State Ministry of Economic Planning and Budgeting (SMEPB) including State Bureau of Statistics, SPHCDA, HMB, Accountant general's office, Auditor General of State and Local Government, etc. Data was also sourced from the relevant Federal MDAs, including
- National Bureau of Statistics (NBS)
- National Health Insurance Scheme (NHIS)
- Federal Ministry of Health (FMoH)
- Federal Ministry of Finance (FMoF)
- Central bank of Nigeria (CBN)

3.3 Data Analysis

Collected data were analysed to determine the possible sources of fiscal space. The findings will help to inform the target setting, advocacy and planning needs of the Benue State MoH as well as the State's Health Insurance Agency , provide a gateway for financial and political approaches to ensuring more money for health and more health for the money.

Table 4 below is an assessment framework for fiscal space analysis which was used in analysing sources of fiscal space based on the five pillars. In the assessment, current and potential sources of funding were extracted from relevant documents and quantified including resources that could be potentially earmarked for health.

Table 6: Assessment of fiscal space available to Benue state

Dimension	Analytical Framework	Examples
Dimension I	Macroeconomic Dynamics	Sources of government revenue, Trend of revenue mix, Government solvency conditions, Economic outlook

Dimension	Analytical Framework	Examples
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. FISCAL SPACE ANALYSIS

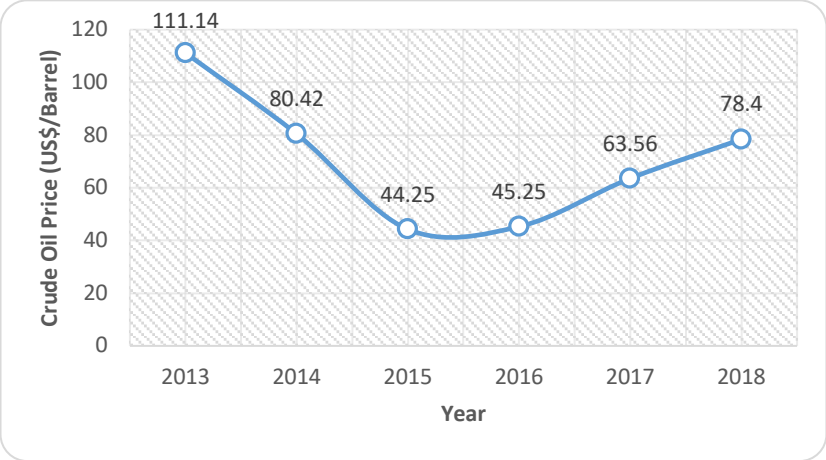
4.1 Conducive Macro-fiscal Dynamics

4.1.1 Benue macroeconomic review

One of the five pillars examined under fiscal space analysis for health is the macroeconomic conditions to ascertain if it is conducive enough for additional fiscal space to be identified. A conducive macroeconomic condition is determined by sustainable economic growth, improvements in revenue generation, minimal levels of fiscal gaps and debts [14].

Between 2006 and 2016, Nigeria experienced growth in GDP at an average rate of 5.7% per year as volatile oil prices progressed growth to a high of 8% in 2006 and a low of -1.5% in 2016. Therefore, changes in oil prices appears to be dominating the country's growth pattern and this volatility tends to impose welfare costs on households. The oil price shock in 2014 confronted the government with the challenge of developing an institutional and policy framework that can manage the volatility of the oil sector and ensure the sustainability of the non-oil sector. After diminishing for 5 consecutive quarters, the economy returned to growth in the second quarter of 2017 driven by oil production recovery and non-oil industries, growth in agriculture, economy diversification, promoting growth in the private sector and job growth. These fluctuations in the economy of the country has implications on how much is allocated to health hence why macroeconomic condition is being analysed [15].

Figure 3: Bonny light Crude oil price from 2013-2018



Source; [16]

4.1.2 State revenue review

4.1.2.1 Statutory allocations from the federation account

Statutory allocations are funds that derived from the federation account and shared across states. The statutory allocations composite the largest proportion of revenue accrued by Benue state. Table 4 shows the trend of share of statutory allocations as a proportion of total state revenue from 2013 to 2016. The amount of statutory allocation declined from NGN47.6 billion (52% of total revenue) to NGN22.9 billion in 2016 (28% of total revenue) and then increased to NGN39.8 billion in 2017 this was primarily because between 2013 and 2016, crude oil prices experienced a rapid decline; Figure 4 below shows the decrease in oil prices from 2013 to 2016 ($111/barrel to $45/barrel)

which had a huge impact on the country's earnings. However, from 2017 crude oil prices increased significantly to $63/barrel and even further to $78.4/barrel in 2018 [16]

With increase in oil prices and improvements in the economy, statutory allocation to the state is expected to increase further in 2018.

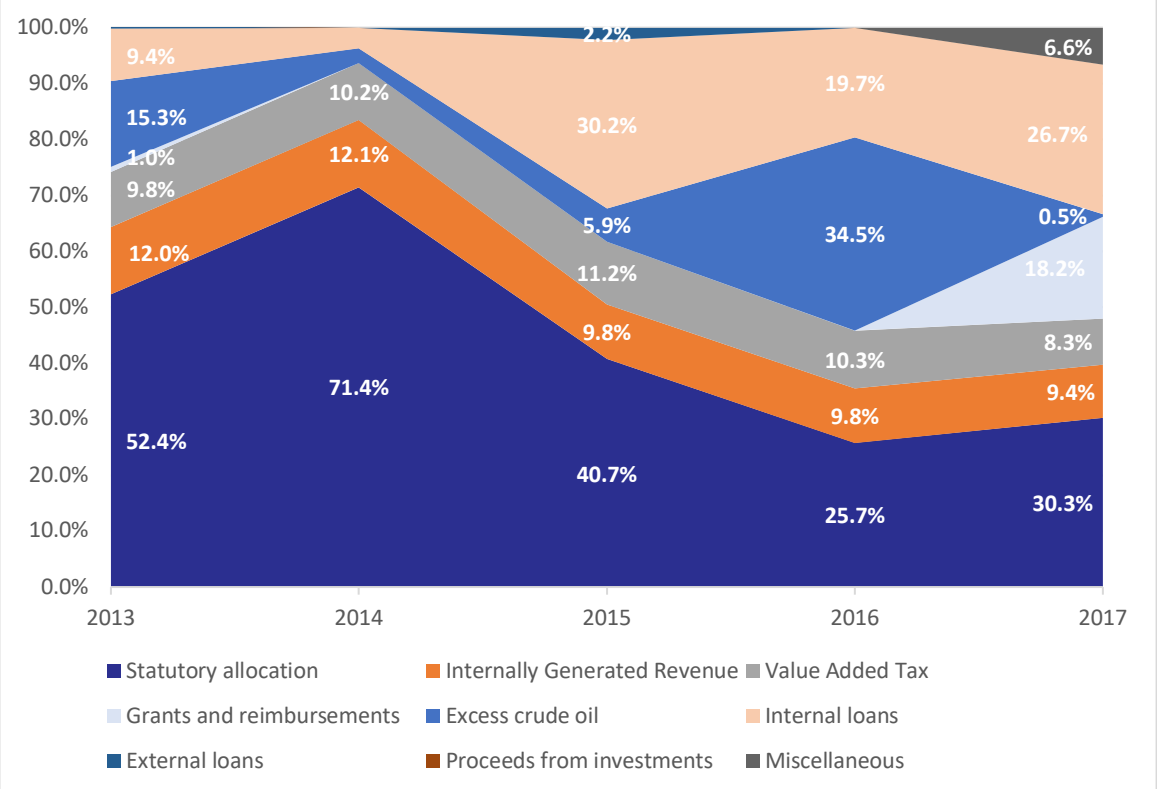
Table 7: Benue State Fiscal profile 2013-2017

Year	2013	2014	2015	2016	2017
Revenue and Receipts (N' Billion)					
Statutory allocation	131.4	48.5	31.6	22.9	39.8
Internally Generated Revenue	10.9	8.2	7.6	8.7	12.4
Value Added Tax	8.9	6.9	8.7	9.2	10.9
Grants and reimbursements	0.9	-	-	-	23.9*
Excess crude oil	13.9	1.8	4.6	30.7	0.6*
Internal loans	8.5	2.5	23.4	17.5	35.1*
External loans	0.5	-	1.7	0	-
Proceeds from investments	0.4	-	-	-	-
Miscellaneous	-	-	-	-	8.7*
Total Revenue	90.9	67.9	77.6	89.0	131.4

Source; [7]

* Figures are Estimates and not Actual

Figure 4: Trends in government revenue mix, Benue state (2012-2016)



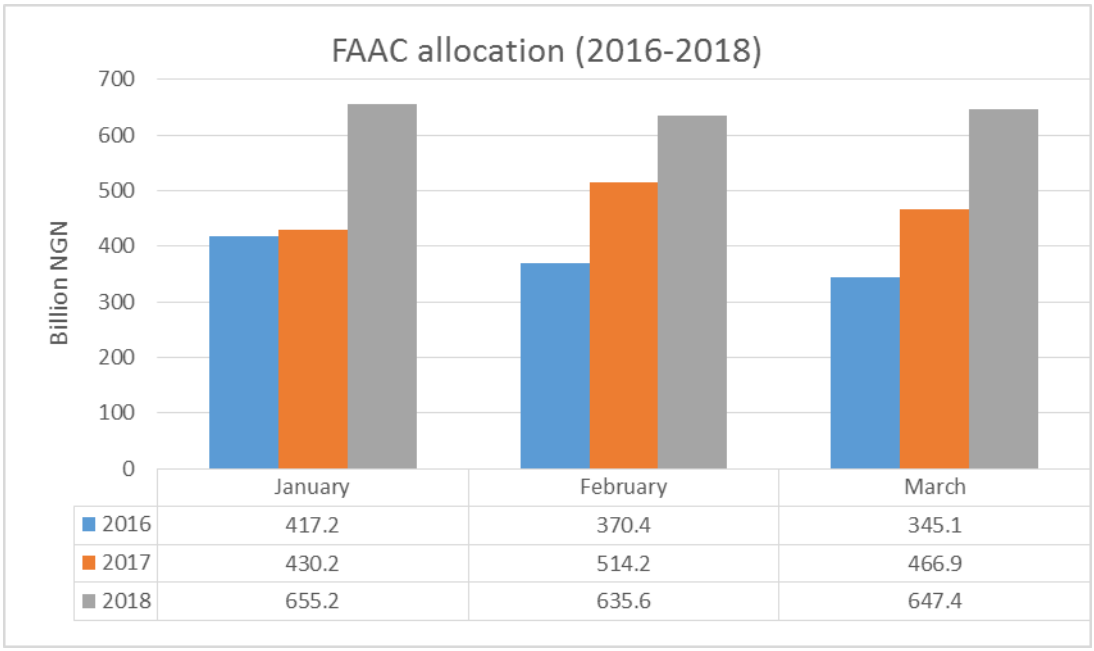
Source; [7]

Furthermore, Nigeria developed an economy recovery and growth plan to improve the overall economy through economic diversification, such as re-prioritising agriculture, investing in the youths and reducing employment, increasing investments in infrastructure and expanding the financial services sector to drive inclusion growth [17].

As the government implements the structural reforms outlined in the economic recovery and growth plan as well as increase in oil prices and production, new foreign exchange and stricter monetary policies, GDP growth could increase in the medium term reaching about 2.8% by 2019 and therefore increase resources available through the Federations Account Allocations Committee (FAAC) allocation.

Figure 11 below, shows medium term increase in FAAC allocation between 2016 and 2018. FAAC allocation increased from NGN345.1 Billion in March 2016 to NGN647.4 Billion in March, 2018 meaning there will be fiscal improvements in subsequent years

Figure 5: FAAC allocation for January – March (2016-2018)



Source; [31]

Also FAAC grew at an average rate of 28.2% between 2017 and 2018. This shows that improvements in oil prices have positive impact on FAAC allocations. Therefore, if the statutory allocation to Benue state grows by the same rate, then the total revenue is bound to increase by NGN14.9 Billion.

4.1.3 Value Added Tax

Value Added Tax (VAT) charged consumers for purchasing certain goods and services and the VAT revenue generated across the country are then redistributed across states. In Nigeria, the standard VAT is charged at 5%. According to table 4 above, VAT received by Benue state increased from NGN8.9 Billion in 2013 to NGN10.9Billion in 2017. However, the VAT received makes up only 9.8%-11.3% of total revenue which could be as a result of the low VAT charge and low tax compliance rate [7].

According to the International Monetary Fund mission report, the current tax rate for cigarettes in Nigeria is 16% which is way below the global tobacco convention goal of 64% of the retail price and recommends 100% increase in exercise duty on alcohol and cigarettes [19]. In light of this, the federal government approved a new exercise duty of NGN1 per stick of cigarette (NGN20 per pack of 20 sticks) starting from June, 2018 and will be doubled by 2019. Alcohol will also attract a new exercise duty of NGN0.35/centilitre, NGN1.25/centilitre, and NGN1.50/centilitre for Beer, wine and spirits respectively which will also increase in subsequent years [20].

Using 2017 data, if VAT is increased to 10%, Benue state's VAT will increase to NGN21.8 Billion

4.1.4 State level Internally Generated Revenue

Following statutory allocation, internally generated revenue (IGR) tends to be the third largest source of revenue to the state. Sources of IGR in Benue state are as seen in the table 6 below.

Table 8: Sources of IGR in Benue state

	2013	2014	2015	2016	2017
TOTAL IGR (N'billion)	11.0	8.2	7.6	9.5	12.4
Total revenue (TR)	90.9	67.9	77.6	89.0	96.3
IGR/TR	12.1%	12.1%	9.8%	9.7%	12.9%

Source; [7]

IGR in Benue state experienced a continuous decline from NGN 11billion in 2013 to NGN9.5 billion in 2016 due to the downward trend of the national economy and then increased to NGN 12.4 billion in 2017. According to table 6 above, the share of IGR as a proportion of total revenue decreased from 12.1 percent in 2013 to 9.7 percent in 2016 and increased to 12.9 percent in 2017. Unlike the states with small share of IGR, Benue state's revenue did not solely depend on FAAC allocation, large share of IGR in Benue state created a stable and predictable source of revenue. Benue state internal revenue service recognises this and has embarked on a number of initiatives to improve internally generated revenue and reduce leakage. Those initiatives include:

- Introducing Point of Sale (POS) and automotive vehicle registration payment systems which could eliminate the use of fake receipts and ensure real time monitoring of revenue generation
- The use of negotiation and dialogue which has contributed in increasing the state's net tax by;
    - Capturing the informal sector e.g. negotiating with traders/market union and other business associations for business owners to pay a daily fee of NGN50 using the "pay small-small concept".
    - Closing revenue accounts previously opened and maintained by ministry department agencies (MDAs) to the disadvantage of lodgements in the consolidated account of the state.
    - Identifying several dormant revenue sources, commenced reactivation and collection
    - Allying with the judiciary and important members of Benue state house of assembly to achieve set objectives [21].

Therefore, if the economy remains stable and given that IGR increases by another NGN2.9Billion in 2018 as it did from 2016 to 2017, even if budget allocation to health remains at 7.5% an additional NGN217.5Million could be deduced as fiscal space for health.

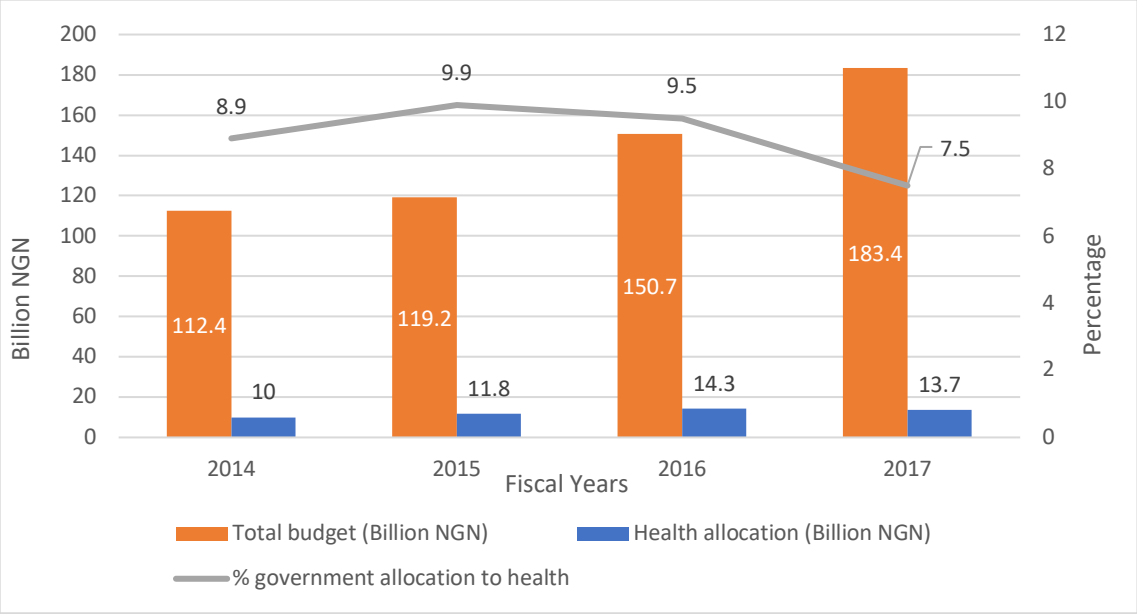
4.2 Health Sector Reprioritization

Budget allocation to health in Nigeria has fallen from 6.2% in 2015 to 3.9% of the overall budget in 2018. Government expenditure is even worse. Therefore, it is important that the government reprioritises health and as such, budgetary allocation to health should be improved to move towards the Abuja declaration of at least 15% allocation and spending on the health sector. Reprioritising the health sector by increasing government health budget and expenditure will improve the access to quality services, expanded coverage of essential health interventions and better population health.

4.2.1 Share of Public Health Budget Allocation

In Benue state, the budget allocation to and expenditure on health is sub-optimal in comparison to the Abuja declaration. Figure 4 below shows that government allocation to health from 2013 to 2016 was below 10%. Allocation increased from 8.9% in 2014 to 9.9% in 2015 and then decreased by 2.4% to 7.5% in 2017.

Figure 6: Benue state government budget allocation to health.

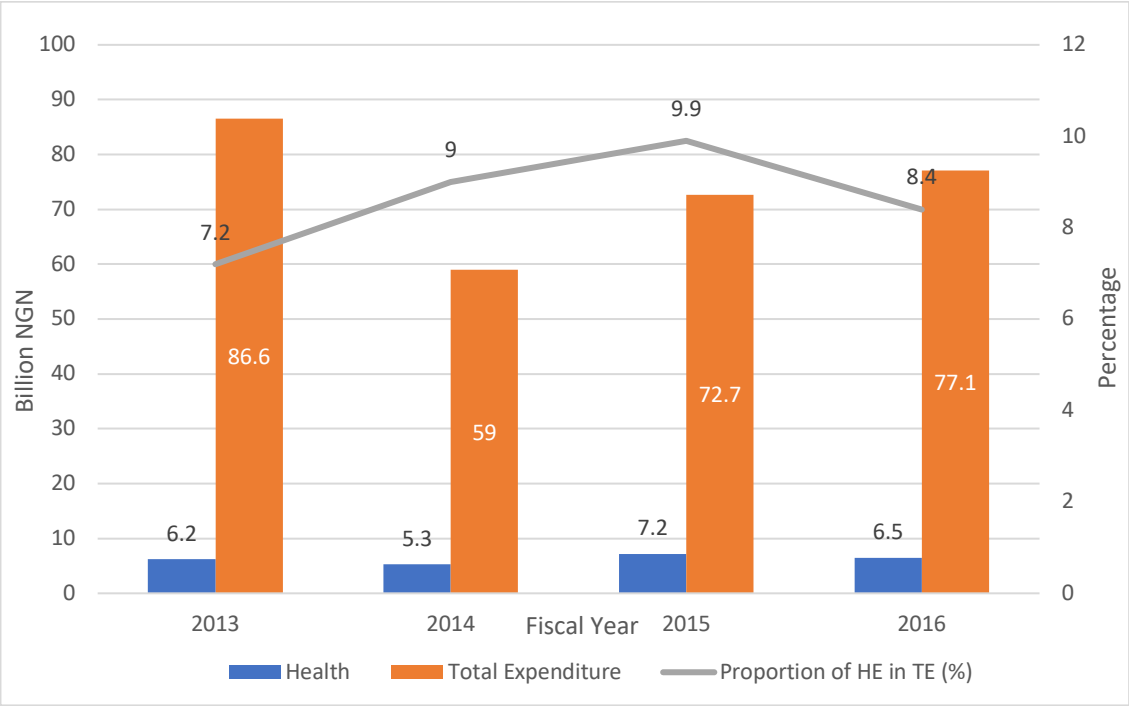


Source; [7]

4.2.2 Share of Public Health Expenditure

Share of public health expenditure as a proportion of total expenditure in the state is quite low. Figure 5 below shows that between 2013 and 2016, health expenditure never surpassed 9.9% of total expenditure i.e. in 2015. Health expenditure as a proportion of total expenditure increased from 7.2% in 2013 to 9.9% in 2013 and then decreased to 8.4% in 2016.

Figure 7: Health expenditure as a proportion of total expenditure, Benue state 2013-2016



Source; [7]

Having established that health releases in the state are suboptimal, in order to create fiscal space for health the government should strive towards achieving at least 10% release. Table 9 below shows additional funds that could be obtained if health is reprioritised to 10% and 15% consecutively using 2016 data.

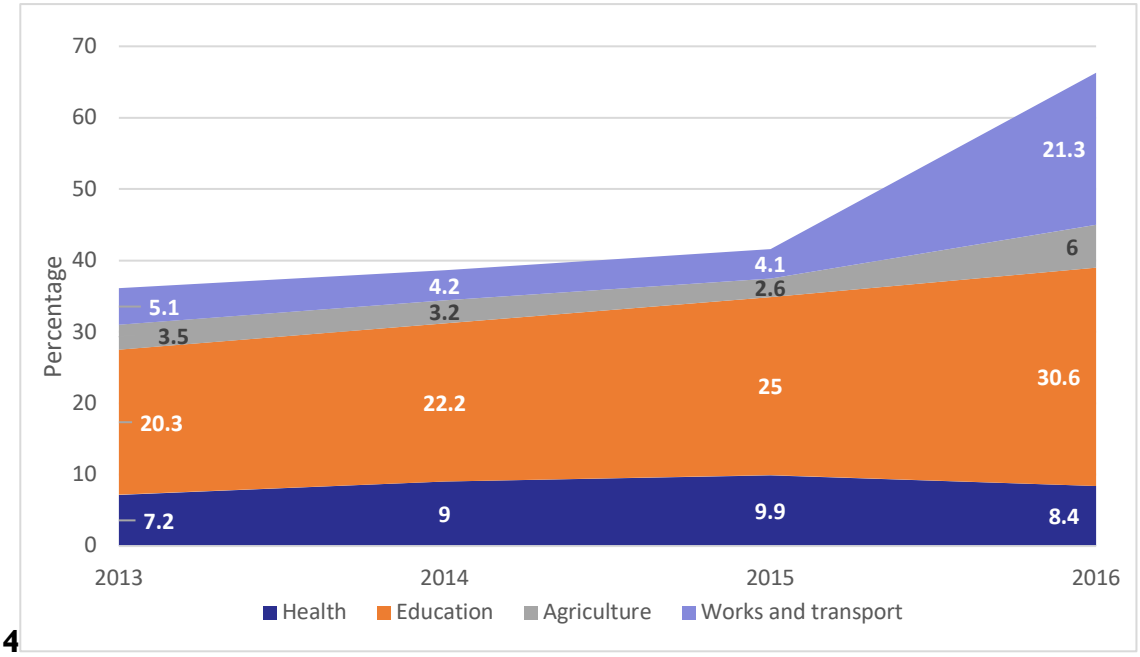
Table 9: Reprioritising health at 10% and 15% of total expenditure.

Current performance (2016)	Target	Additional funds
8.4%	10%	NGN 1.2 Billion
	15%	NGN 5.1 Billion

Source [7]

4.2.3 4.2.3 Compare Health Financing to other Key Sectors' Financing

Comparing the share of public health expenditure as a percentage of total expenditure with the share of other key sectors, such as education, agriculture, works and transport; based on figure 6 below, among the 4 sectors, education received the largest proportion of total expenditure (30.6%) in 2016. Health received the second largest proportion (8.4%) in 2016 and agriculture received the least proportion of total expenditure with an average of 3.8%.



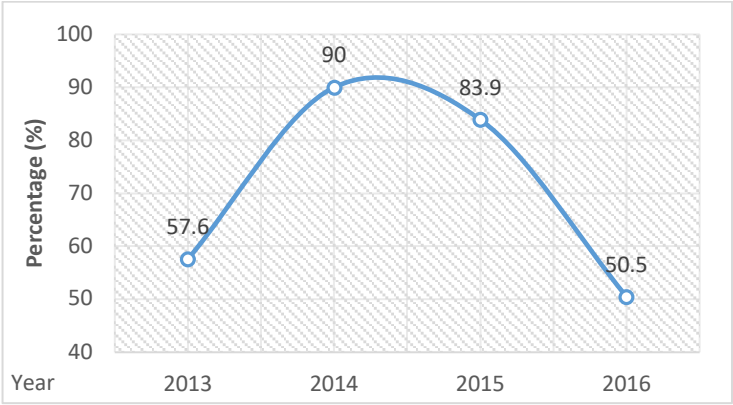
4

Source; [7]

4.2.4 Health Sector Budget Implementation Rate

The budget implementation rate for health in Benue state increased from 57.6% in 2013 to 90% in 2014 after which it continuously declined to 50.5% in 2016 (see figure 7 below).

Figure 8: Health Budget performance rate, Benue state 2013-2016



The Legislative Network for Universal health coverage was convened by the national assembly, Federal Ministry of Health and supported by USAID's Health Finance and Governance project. At the end of the inauguration, a declaration of not less than 70% budget performance rate by all states was agreed upon [33]. Benue state achieved this in 2014 and 2015. If 2016 budget performance was 70%, an additional NGN2.8Billion could have been deduced for health as seen in table 8 below.

Table 10: Additional fiscal space following improved budget performance

Current budget performance, 2016	Health expenditure (Billion NGN)	Improved budget performance (%)	New health expenditure (Billion NGN)	Additional fiscal space
50.5 (%)	7.2 Billion	70%	9.98 Billion	2.78 Billion

Source [7]

4.3 Earmarking for health

Earmarking for health refers to setting aside a proportion of fund(s) for healthcare services. Sources of earmarking for currently available to Benue state include the following;

4.3.1 State Consolidated Revenue Fund (CRF)

One viable source of earmarked funds for health available to Benue state is the 1% Consolidated Revenue Fund (CRF), which the National Health Insurance Scheme (NHIS) has recommended for states to set aside as an equity fund to cater for the vulnerable population under the State Health Insurance Scheme.

In 2018, Benue state was apportioned NGN41.12 billion and as such NGN 411,200,000 could be earmarked for health if 1% is charged from the CRF and set aside for health.

4.3.2 The Basic Health Care Provision Fund

Section 11 of the 2014 National Health Act (NHAct) makes provision for the Basic Health Care Provision Fund (BHCPF) which is to be used to purchase a Basic Minimum Package of Health Services (BMPHS) for all Nigerians and the strengthening of service inputs for Primary Health Care delivery. Funding for the BHCPF is through contributions from 1% Consolidated Revenue Fund (CRF) of the Federal Government, donor grants and funds from any other source. The fund is to flow from the national to state level and shared equally among the 36 states and FCT. The NHAct proposes to disburse the funds as follows; 50% through the NHIS gateway for the demand side financing, 45% through the NPHCDA gateway for the supply side financing and 5% through the FMOH gateway for emergency medical treatment.

In 2018, the appropriated 1% CRF amounts to about NGN57.1 Billion which is expected to be delivered to all 36 states plus the FCT. Based on critical assumptions as shown in the table 6 below, an estimated NGN1.46 Billion (-5% disbursed to the FMOH) could be additional funds available to Benue state for improved demand and supply side financing [24].

Table 11: BHCPF distribution

BHCPF distribution (NGN)			
		36+1 states	**Benue**
Total amount	57.1 Billion	1.54 Billion	1.54 Billion
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		

Source; [24]

4.3.3 Paris club refund (Debt Refund)

The Paris club are a group of officials from creditor countries who are responsible for identifying sustainable solutions to payment barriers experienced by debtor countries. In 2006, the Federal Government started negotiating towards refunding states and finally came to an agreement to refund states in three tranches in 2016. The first and second tranches were released and distributed to states in 2017. Benue state received NGN12.75 Billion and NGN6.85 Billion respectively bringing it to a total of NGN19.6 Billion which accounts for 10.7% of the state's total revenue in 2017 [25].

The ministry of finance preconditioned that 50-75% of the Paris club refunds should be used for the payment of outstanding salaries and pension arrears, thereby leaving at least 25% of funds at the discretion of the government. According to the debt management office, states received 50% of the refund in 2017 and are expected to receive the other 50% in 2018. Therefore, if Benue is expected to receive another NGN19.5 Billion in 2018 and 15% of the discretionary funds are earmarked for health then an additional NGN735 Million could be realised as seen in the table below

Table 12: Paris club discretionary fund

Expected Paris club refund (NGN)	**Non-discretionary funds (NGN) (75%)**	**Discretionary funds (NGN) (25%)**	**15% of the discretionary fund (NGN)**
19.5 Billion	14.6 Billion	4.9 Billion	735 Million

4.4 External Grants

External grants are funds provided by donors or other external sources and which are available to the state to use at some level of discretion. Funds from external sources constitute 13% of total health expenditure in Nigeria [26]. However not all external funds are operated as grants.

In Benue state, there are a limited number of donor-funded programmes due to closeout of projects. Another major problem is the lack of a donor coordinating unit to monitor, plan, budget and report on donor funded programs. Therefore, it is almost impossible to determine how much is spent by donors in the state. Donor spending remain weakly aligned with the priorities of the state and the percentage of external health expenditure as a proportion of total health expenditure is less than 13% as extrapolated from the National Health Accounts (NHA) 2014. However, when analysing some disease specific areas like HIV/AIDS, external funding turns out to be the most dominant mechanism of financing the services. Preliminary analysis reveals that even with the high

prevalence of HIV in the state, the state HIV/AIDS response relies on donor funding while government allocation and spending on HIV/AIDS remains very low [4].

4.4.1 Saving One Million Lives (SOML)

In Benue state, one of the known external grants available to the state is the SOML funds provided by the World Bank to Nigeria. These funds were then shared from the national level to states. Benue state received USD 1.5 Million (equivalent of NGN540 Million) and was the first state in Nigeria to get allocated a proportion of this fund [7].

4.4.2 4.4.2. External/innovative financing

A system whereby households can contribute to a risk pool for redistribution to provide financial support in order for the poor to access health services could be a viable source of funding for health - hence the need for the implementation of the state's health insurance scheme. According to table 7, assuming 10%, 20% or 30% of the projected 2018 population contribute NGN 8,000 premium to this pool, NGN4.9 billion, NGN9.8 billion and NGN14.6 billion respectively could be realised to cater to the poor and vulnerable.

Table 13: Projected population premium contribution

2018 Projected population	10% population contribution (NGN)	20% population contribution (NGN)	30% population contribution (NGN)
6,097,089	4.9 Billion	9.8 Billion	14.6 Billion

4.5 Summary of Potential Fiscal Space

The table below summarises potential fiscal space for health based on the fiver pillars.

Table 14: Potential fiscal space for health in Benue state

Pillar	Theme	Current performance (NGN)	Target performance (NGN)	Additional Funds (NGN)	PROSPECTS
Conducive macro-fiscal dynamics	Statutory allocation IGR			375 Million 217.5Million	High High
Health Reprioritization	Health expenditure Budget performance	8.4% (2016) 50.5% (2016)	10% 15% 70%	1.2 Billion 5.1 Billion 2.78 Billion	Medium Low High
Earmarking for Health	1% state CRF BHCPF Paris club refund 0.5% VAT pool			411.2 Million 1.4 Billion 735 Million 63.5 Million	High Medium Medium Low
External grants for Health	SOML funds			540 Million	Low
TOTAL			10% 15%	4.72 Billion 8.62 Billion	

5. DISCUSSIONS & RECOMMENDATIONS

5.1 Conducive macroeconomic conditions

5.1.1 FAAC allocations

Using Benue state's 2017 fiscal profile and an increase in statutory allocation by 28.2%, even if Benue still allocates 7.5% of its total revenue to health as in 2016, an additional NGN1.2 billion could be allocated to health [31]. This additional fiscal space could cover infrastructural upgrade in 275 facilities in the state (one per ward).

Table 15: Health allocation improvements following FAAC growth

Benue state's 2017 fiscal profile (Billion Naira)				
Statutory allocation	Statutory allocation Increase by 28.2%	New total revenue	2017 Allocation to health (7.5%)	New allocation to health (7.5%)
52.8	67.7	198.3	13.7	14.9

5.1.2 State level VAT

Other than increasing the tax rate, improving on the tax collection process could increase the VAT pool and hence VAT distributed to states. The Federal Government has implemented new measures in order to further increase income such as: Voluntary Assets and Income Declaration Scheme (VAIDS); the scheme was initiated to allow Nigerians the opportunity to declare previously undisclosed assets and income on or before 30th June, 2018 in order to regularise their tax status. The funds retrieved as a result of this scheme will improve IGR as prior to the launch of the scheme, tax administration process was weak and as a result, undeclared assets and income could go unnoticed [18].

5.1.3 State level IGR

The additional fiscal space of NGN217.5 Million estimate for health following consistent improvements in state IGR can procure equipment for 144 PHC facilities in the state (one facility per ward) for example.

There is the potential for IGR to increase even more in 2018 if the economy remains favourable and the state harnesses opportunities to increase their revenue. The introduction of the VAIDS scheme in the state will allow for the identification of undeclared assets as well as dormant revenue sources which will also have positive impact on the state's IGR. It is important that the collection procedure is made as efficient as possible to prevent waste [18].

Considering that Benue is known as the 'food basket of the nation', the state government could consider maximise the great climatic conditions and topography by dedicating about 500,000 hectares of land for soybean cultivation. Yielding at least four tons of soybean per hectare could increase revenue for the state through the exporting of raw materials for soybean oil, flour, animal and dairy feed.

Due to the current revenue policy, 75% of state's revenue are collected by the federal government. States get the balance following deductions from debt holders. Therefore, a fiscal restructuring plan should be implemented to ensure increased revenue allocation to states [32]

5.2 Health sector Reprioritisation

Improvements in health expenditure will have positive implications on health financing. If it is improved to 10%, the additional fiscal space would be able to buy health insurance premium for about 50% of the pregnant women in the state.

5.2.1 Comparison of Share of Health Financing to Other Key Sectors

Even though health releases in Benue state is low, compared to other sectors, the trend shows that it receives the second largest proportion of total expenditure right after education. However, agriculture seemed to be receiving the least attention. Considering Benue state is the food basket of the nation, agriculture should be prioritised just as well as education as this will boost revenue of the state which would result in more funds that will be disbursed across the MDAs meaning additional money for health.

5.2.2 Health Budget Performance

Health budget performance was low in 2016, the state government needs to ensure that budget performance of 70% is maintained in the following years so as to make use of funds made available to health by the government in catering to the needs in the state. If budget performance rate in 2016 is improved to 70%, the additional fiscal space would be sufficient enough to buy premium for all the pregnant women in the state [7].

5.3 Earmarking for health

5.3.1 State CRF

The 1% state CRF compared against the needs of the vulnerable population (NGN11.2 billion), can only cover about 3.7% % of premium cost of the vulnerable population hence the need to increase the charge to CRF to 2% as this will double the coverage of the vulnerable (see table 10 below).

Table 16: Charges to CRF at 1% and 2% rate

Benue state CRF	Earmarking 1% CRF	Vulnerable coverage	Earmarking 2% CRF	Vulnerable coverage
NGN 41,120,000,000	NGN 411,200,000	3.7%	NGN 822,400,000	7.4%

It is worth noting that Oyo state has an endowment fund which aims at raising NGN50 billion for health service delivery in the state and so Benue state could consider this strategy to increase the state's fiscal space for health [35]

5.3.2 Basic Health Care Provision Fund

From the findings, NGN1.46 Billion can be earmarked to provide basic minimum package through the BHCPF. This is however only possible when the state implements its SHIS hence the need to hasten efforts towards its implementation. Funds going into the NHIS gateway i.e. NGN750 Million can buy additional premium for the vulnerable population.

With the inclusion of the 1% CRF in the 2018 budget, Benue state should lend its voice to advocate for the implementation of the BHCPF because of the significant additional funds coming to the state

5.3.3 Paris club refund

The Paris club refund might not be a sustainable form of health financing but it could still be used to cater to a health need or two. The NGN735 million additional fund realised from 15% of the 25% discretionary fund is capable of buying premium for about 8% of children under 5 and if the same amount is received in 2018, it will cater to another 8%.

5.3.4 0.5% VAT pool

The National Health Financing Policy Strategy recommends that government at all levels should earmark 0.5% of total VAT for health. If the VAT rate is increased to 10%, then earmarking 0.5% for health should be feasible. Therefore if that is implemented in Benue state, an additional 63.5 Million could be earmarked for health services in the state which is capable of upgrading up to 32 wards in the state [35].

5.3.5 State Health Trust Fund (SHTF)

Benue may consider passing a law to establish the SHTF which could mobilize funds from the LGA (% of the total revenue fund) and a % (say 5% of IGR). Kano and Bauchi are already doing this.

5.4 External grants

5.4.2 Saving One Million Lives (SOML)

To make efficient use of the SOML fund, the government has to address economic barriers like administration and absorption, sustain a conducive macro economy and formulate budget under uncertainties [27].

Considering the low budget allocation and even lower release, donors should change their funding pattern to catalytic measures to improve government spending especially to services with high prevalence in the state such as HIV/AIDS and minimise the risk of external financing displacing Government funding.

CONCLUSION

Increases in state revenue collection do not necessarily translate into improved fiscal space for health. However, Benue state has good prospects for additional fiscal space for health over the next few years, but that real growth in resources available for the health sector is largely dependent on statutory transfers from the National level and the ability of the state Government to significantly improve its revenue collection efforts as planned. In subsequent years and as the overall economy of the country improves, Nigeria's total revenue should experience a boost if the current oil prices remain or increase with production also remaining as it is. Therefore, if health allocation and releases improve towards the Abuja declaration alongside proper administrative procedures are applied according to the state strategic health development plan, the health system in Benue should see some improvements. However, the realization of these opportunities requires that the state ministry of health continue to gather evidence for how it is using its resources to obtain impact, to use this evidence for sound planning and budgeting and to routinely engage legislatures on the needs of the health sector.

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