**EXECUTIVE SUMMARY** **April 2010**

# Rapid review of funding and financial framework for delivering immunization services

Consultants: Segun Oguntoyinbo and Andrew Ikuesan

The stewardship role of immunization management demands transparency of financial behaviour, logical, evidence-based linkages between plans and expenditure, and responsiveness in the use of public resources. Mobilizing resources go hand in hand with allocative efficiency and expenditure tracking. The absence of an overarching health law in Nigeria which provides clear definition of roles and responsibilities results in blurred stewardship.

This study commissioned by the NPHCDA and supported by PRRINN-MNCH seeks to assess and obtain documentation of the existing financial and operational frameworks of key role players in immunization service delivery with a view to determining how employed resources can be aggregated and tracked over time across the national, state and LGA levels.

In depth interviews of government and development partners' managers were complemented by field visits to North West and North East NPHCDA zones, the PRRINN-MNCH States of Jigawa, Katsina, Yobe and Zamfara and selected LGAs between August and December 2009. Questionnaires adapted from similar studies carried out in Ghana and Morocco were administered to respondents to elicit information. Relevant literature was also reviewed.

The NPHCDA has been restructured and has developed a strategic plan which focuses more on its proper role of support and oversight to states and LGAs. The federal government has shown its commitment and confidence by releasing its last budget in full and timely. Engagement of states and LGAs in PRRINN-MNCH states is through NPHCDA zonal offices which are capable of providing greater support if sufficient authority and resources are devolved to them.

The states have demonstrated commitment through increased budget over time but performance continues to be a challenge. They have developed immunization-specific plans within the context of state health plans. These are effective advocacy tools for mobilizing more resources through joint implementation and evaluation of activities with partners.

What remains to be done is to nest states immunization plans with NPHCDA's to obtain a single immunization plan for each state. Financial management capacity is deemed weakest in the LGA which is the closest tier of government to the communities. Support from GAVI is slowly but steadily redressing this through the implementation of guidelines on the use of its funds.

The development partners are supporting institutionalization of sound financial systems at state and LGAs. However, they tend to micro-manage their beneficiaries. The joint financial mechanism employed for PEI – the Direct Disbursement Mechanism – under the governance of the ICC appears to be working well to simultaneously achieve joint implementation, resource mobilization and transparent use of funds.

Routine immunization is mainly resourced by government through budgetary allocation while partners play a key role in funding supplemental immunization. Yobe and Zamfara States have finalized plans for the take off of

*PRRINN-MNCH is funded and supported by the UK Government's Department for International Development (DFID) and the State Department of the Norwegian Government*

their Primary Healthcare Development Agencies to join Jigawa and Katsina as they are the veritable vehicle to access the 2% of federal government budget specifically planned for primary healthcare development.

At the time of field visits, documentation for expenditure for immunization services especially routine immunization was inadequate as to make its tracking feasible. Poor documentation of funds used, lack of adequate tracking templates or custom software, as well as the non-implementation of the construction of Health Accounts at the States and federal levels were contributing factors.

While the financial architecture will require that external funds are remitted to government coffers for holistic implementation, it seems that many development partners do not have adequate confidence in government financial systems to entrust funds management entirely to them. The issues centre on ownership and trust, integrity and sustainability.

While government's financial systems require improvement, more donors are well advised to invest in this area and then toe the line of the defunct EU PRIME, GAVI and UNICEF who not only developed government systems but use and improve them.

Tracking government and donor resources across all levels is rudimentary at this point in time. Each partner has its own accounting and audit mechanism but these are not routinely shared with the NPHCDA and other stakeholders. The notable exception is the DDM accounts which by necessity are shared. There was serious reluctance to release data on the part of the LGAs.

While the construction of health accounts at the State and federal levels appears to be the long term solution to immunization funds tracking, simple matrices based on Microsoft Excel are proposed to be developed further. Custom software may be designed and harmonized to capture and to track all income and expenditure for immunization elements. The development and adaptation of common financial management and financial tracking tools will assist records aggregation efforts. NPHCDA should drive this process.

In order to strengthen the funding and financial framework for delivering immunization services in Nigeria, the National Planning Commission should be strengthened to perform its statutory role. The NPHCDA should devolve more authority and resources to its zonal offices and advocate for the passage of the Health Bill.

In the meantime, it should strengthen its monitoring and financial management systems to operationalize the implementation of the provisions of the bill. A shared governance structure like the ICC should be decentralized and expanded at lower levels to concern itself more with routine immunization. The DDM should be considered for routine immunization financing at lower levels. States should use their immunization strategy plans for advocacy for mobilization of resources and also for shared implementation, M&E. Government and partners must invest resources in the strengthening of governments' financial mechanisms in the spirit of IHP's declaration of government ownership and leadership. Development Partners should then use government financial system.

Bringing together these strands will require competent coordination of many partnerships, requiring goodwill, persistence, energy and commitment. The four-tier ICC at national level provides a structure which, when polio eradication moves down the agenda, should provide a forum for government and partners to coordinate their efforts. Increased partnership coordination must be demonstrated at the States, LGAs and communities.

For the full report, please email
info@prrinn-mnch.org

*PRRINN-MNCH is funded and supported by the UK Government's Department for International Development (DFID) and the State Department of the Norwegian Government*