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Programme,
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**NATIONAL HEALTH ACCOUNTS OF
NIGERIA, 2003 – 2005
Incorporating Sub-National Health
Accounts of States**

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LIST OF ABBREVIATIONS AND ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
CBN	Central Bank of Nigeria
CBSHIP	Community-based Social Health Insurance Programme
CHE	curative health expenditure
DFID	Department for International Development
FCT	Federal Capital Territory
FMC	Federal Medical Centres
FMOH	Federal Ministry of Health
FOS	Federal Office of Statistics
GDP	Gross Domestic Product
GHS	General Household Survey
HHHE	household health expenditure
HIV	Human Immunodeficiency Virus
HMBs	Health Management Boards
HMOs	Health Maintenance Organization
HPTRP	Health Policy Training and Research Programme
HSDP	Health System Development Project
LGA	Local Government Area
LGHE	Local Government Health Expenditure
LGHF	Local Government Health Facilities
MDA	Ministries, Departments and Agencies
NBS	National Bureau of Statistics
NCH	National Council on Health
NDHS	Nigerian Demographic Health Survey
NEEDS	National Economic Empowerment and Development Strategy
NGO	Non Governmental Organisations
NHA	National Health Accounts
NHIS	National Health Insurance Scheme
NLSS	National Living Standards Survey
NPC	National Population Commission
NPHCDA	National Primary Health Care Development Agency
OOP	Out-of-pocket expenditure
PATHS	Partnership for Transforming Health Systems
PHC	Primary Health Care
PHF	Private Health Facilities
SGHE	State Government Health Expenditure
SHC	Secondary Health Care
SHF	State Health Facilities
SHI	Social health insurance
SIDA	Swedish International Development Agency
SMOH	State Ministry of Health
SNHA	sub-National Health Accounts
SSA	sub-Saharan African
STDs	Sexually transmitted diseases
STHE	State Total Health Expenditure
TB	Tuberculosis
TGHE	Total Government Health Expenditure
THC	Tertiary health care

THE Total health expenditure
USAID United States Agency for International Development
WHO World Health Organisation

EXECUTIVE SUMMARY

This study is a follow-up to the estimation of the *National Health Accounts of Nigeria, 1998-2002*, financed by a number of foreign sources. This exercise was financed by Federal Ministry of Health. However, the Partnership for Transforming Health Systems (PATHS) provided some support funds for organizing workshops and other forums which laid a solid foundation for institutionalising the estimation process. One of the outcomes of this intervention was the broadening of the scope of the study to include the estimation of sub-National Health Accounts (SNHA) at the state level

The study sought to estimate the patterns and flows of health expenditure among the different stakeholders in Nigeria at the national and state levels for the period 2003 to 2005. It estimated three NHA Tables at the national level for each of the three years and three SNHA Tables also for each of the three years for the 17 states which provided data for the exercise. The states were: Adamawa, Cross River, Delta, Edo, Ekiti, Gombe, Kaduna, Kano, Kebbi, Kogi, Lagos, Ogun, Ondo, Osun, Oyo, Taraba, and Yobe. The three different tables estimated for each year were: Financing Sources x Financing Agents, Financing Agents x Providers, and Financing Agents x Functions,

The methodological approach adopted in the study was consultative and collaborative in nature and has an institution-building focus. It entailed a number of workshops and meetings which took far-reaching decisions on the scope of the study and the approach adopted in data collection including the design and reviews of the instruments. This started with the National Workshop on Health Accounts held in Lokoja 13 to 16 February 2007. This workshop was concerned with making the various health accounts estimation activities to be undertaken thereafter at different levels of governance, consistent and comparable.

A number of follow-up activities to this workshop like the NHA Technical Committee meeting of 11 April, 2007 were held. The Technical Committee decided that the scope of the study be broadened to include estimation of SNHA at state levels. This would be made possible if the study used the National Living Standard Survey (NLSS) data collected by National Bureau of Statistics (NBS) in 2004, rather than conduct its own household health expenditure survey. It was also decided that some of the funds voted for the study be used, in part, for the capacity building of state and federal officials in NHA estimation. The Technical Committee agreed to seek for more funds from other sources to augment available funds for NHA and SNHA capacity building.

The NHA Technical Working Group meeting of 23 to 25 July 2007, held in the University of Ibadan finalised the design of the data collection instruments for the public sector (federal, state and local), development partners and enterprises. It also requested that the HPTRP conduct capacity building on health accounts estimation on zonal basis in the country. This should include the use of STATA software for survey data analysis. These capacity building workshops were held in Benin and Kaduna for training public sector officials on health accounts estimation, particularly in the use of the health accounts data collection instruments for public sector data collection. The Benin workshop, held on 25 to 26 October 2007, was for training public sector officials in the southern states. The Kaduna workshop held 17 to 18 November 2007 was for public sector officials in the northern states.

Primary data were collected directly by the estimation team from relevant government Ministries, Departments and Agencies (MDAs) that spend significantly on health at the

Federal, State and Local Government levels and from Development Partners. Health expenditure data from private sector enterprises were also collected directly through an enterprise survey.

The household and enterprise survey data were analysed using STATA software. The administrative data were analysed using Microsoft Excel. In the case of the survey data, the focus was computing appropriate per capita health expenditure from the sample after which the estimate will be used to determine the appropriate NHA or SNHA value using appropriate population figures. Allocation to the relevant NHA and SNHA cells was done using purpose-built Excel Programmes.

MAIN FINDINGS

(a) NHA Estimation

Total Health Expenditure (THE) was estimated as ₦661.662 billion in 2003. It grew nominally by 18% to ₦788.72 billion in 2004 and by 24% to ₦976.69 billion in 2005. THE as a proportion of GDP was estimated as 12.25% in 2003, declining sharply to 7.96% in 2004 and rising to 8.56% in 2005. Federal government health expenditure was estimated as ₦47.02 billion in 2003. This grew nominally by 145% to ₦115.07 billion in 2004 and by 14% to ₦130.76 billion in 2005. The corresponding estimate of health expenditure in the states was ₦28.63 billion in 2003. This grew by 19% to ₦36.18 billion in 2004 and by 38% to ₦44.64 billion in 2005. Estimated health expenditure by LGAs was ₦28.63 billion rising by 26% to ₦36.18 billion in 2004 and by 23% to ₦44.64 billion in 2005. The households expended a total of ₦489.79 billion in 2003. This grew nominally by just 6% to ₦518.41 billion in 2004 and by 27% to ₦656.55 billion in 2005.

Total Government Health Expenditure (TGHE) as a proportion of THE was estimated as 18.69% in 2003, 26.40% in 2004 and 26.02% in 2005. On the other hand, household health expenditure (HHHE) as a proportion of THE was 74.02% in 2003, falling to 65.73% in 2004 and rising to 67.22% in 2006. The estimated health expenditure of firms was ₦20.32 billion in 2003. This grew by 28% to ₦26.07 billion in 2004 and by 14% to ₦29.67 billion in 2005. Though there was nominal growth in the health expenditure of firms, its share of THE was constant at 3% over the study period. The contribution of Development Partners to health care financing in Nigeria was estimated as ₦27.87 billion (4% of THE) in 2003. This increased by 29% to ₦36.04 billion (4.6% of THE) in 2004 and by just 1% to ₦36.30 billion (4% of THE) in 2005.

Out-of-pocket expenditure of households was the most important financing agents through which health expenditure sources channel funds to providers of health services. In 2003, funds channelled through them amounted to 74% of THE, decreasing to 66% in 2004 but increasing to 68% in 2005. While Private Health Facilities were the most patronised, government facilities as a group are more patronised. In 2003, 34% of THE was expended in private health facilities. This declined to 31% in 2004, rising to 33% in 2005. Next to private facilities, in terms of patronage were the state health facilities where 27% of THE was spent in 2003, 24% in 2004 and 20% in 2005. In LGA facilities, 20% of THE was spent in 2003, 18% in 2004 and 20% in 2005. In federal health facilities, 4% of THE was spent in 2003, and 11% in each of 2004 and 2005. The share of THE spent in chemists and for traditional care was constant at 4% in each year of the study period.

Curative care was the single most important functional area of health expenditure accounting for 74% of THE in 2003 and 2005; and 75% in 2004. Preventive care was a distant second

position in 2003 and 2005 with 14% THE; while others, consisting of training; research etc., replaced it in this position in 2004 with 12% of THE. Per capita health expenditure was estimated as ₦5,146 or \$39.76 in 2003, rising to ₦5,963 or \$44.67 in 2004 and ₦7,177 or \$54.61 in 2005.

(b) SNHA Estimation

For the 17 states for which data were available, average State THE (STHE) in 2003 was N19.39billion. This increased by 9% to ₦21.1billion in 2004 and further by more than 25% to ₦26.5billion in 2005. In each of these three years, only six of the 17 states had above average STHE, while the remaining 11 consistently had below average STHE. The least STHE which was ₦6.0billion in 2003, increased to about ₦8.5billion in 2005. The highest STHE ranged from ₦74.6billion in 2003 to slightly more than ₦100billion in 2005.

At the state level, households also bore the burden of health expenditure just as it was at the national level. The average share household health expenditure (HHHE) in STHE HHHE/STHE ranged from 72.1% to 74.6% over the three years of study. Even in the state where the share was least, it was above 50%, ranging from 52.3% to 57.2%. The highest share in many of the states ranged from 83.2% and 86.3% over the study period.

The contribution of State Government Health Expenditure (SGHE) to STHE in each of the state appeared very small. On the average, the share of SGHE in STHE varied from 8.7% to 10.7% over the study period. The state with the least contribution SGHE to STHE ranged from 2.2% to 2.8%, whereas the state with largest share varied from 21% and 25.2%.

The average contribution of Local Government Health Expenditure (LGHE) to STHE in the states studied was less than the average contribution of SGHE to STHE. The average LGHE/STHE varied from 6% to 7% over the study period. The state with the least share LGHE/STHE had a value of less than 1%, while the state with the highest share had values that ranged from 13.7% to 14.9% over the study period.

OOP of households was the most popular financing agent through which health expenditure was channelled to providers in the states, just as it was the case at the national level. On average 75% of STHE was channelled through OOP over the study period. This pattern is applicable to most of the state, as between 9 and 10 states channelled more 75% of STHE through OOP over the years of study.

In the states, State Health Facilities (SHF) were the most patronised. The average share of STHE that passed through them varied from 30.5% to 31.4% over the study period. This contrasts with the situation at the national level. Following closely the SHF were Private Health Facilities (PHF) whose average share of STHE varied from 29.3% to 30.1%. Local Government Health Facilities (LGHF) recorded a significant showing with average share of STHE that varied from 19.7% to 20.5% over the same period. However, as regards maximum share of STHE spent in health facilities, the expenditure in PHF came out tops. It varied from 59.4% to 61.1% for PHF, compared to 55.9% and 60.0% for SHF. With LGF, the maximum share varied from 43.2% to 43.6% over the same period.

Just as it was the case at the national level, curative health expenditure (CHE) was the highest functional health expenditure. Its contribution to STHE averaged 74% in 2003 and 2005, and 75% in 2004. Preventive care was in a distant second position, with a contribution that averaged 14% of STHE in 2003 and 2005. In 2004, it was displaced from this position by

others with a share of 12% of STHE. In naira terms, average per capita STHE varied from ₦4,957 to ₦6,447 in the period 2003 to 2005. The corresponding maximum per capita STHE varied from ₦ 8,988 to ₦11,513 while the minimum value varied from ₦2, 149 to ₦2,946 over the same period. In dollar terms, the average per capita STHE varied from \$38.32 to \$49.06, all of which were lower than the corresponding national per capita THE.

Average ratio of STHE/THE varied from 2.7% to 2.9% over the study period. This means in these 17 states, on average about 3% of THE was spent per state per year. The maximum ratio varied from 10.2 to 11.3%. Thus, in this state, Lagos State, more than 10% of THE was spent in each of the years of study. The minimum ratio varied from 0.8% to 0.9%.

CONCLUSION AND POLICY IMPLICATIONS

The following are the major conclusions and policy recommendations of this study.

Households continue to be the major source of health financing in Nigeria

Over the period of this study, the average HHHE was 68.45% of THE, up from 64.25% over the period 1998 to 2002. The burden is even worse at state level, where the average HHHE contribution to STHE was above 72%, with some states in the north where household share of STHE was as high as 86%. With high poverty incidence in the country, poor households are definitely more adversely affected. Government has a responsibility to lessen the burden of health expenditure on poor households if its stewardship is not to be called to question.

While on the average government funding of health care is improving, it is not fast enough. There is a lot of room for improvement of funding of health by government at all levels, and in particular, by state and local governments

The average share of TGHE over the period 2003 to 2005 was 24.10% of THE, slightly below a quarter of THE. This is up from an average of 20.65% of THE over the period 1998 to 2002. This is an increase of less than 1% per year. The presence of endemic poverty in the country, should spur governments at all levels to increase its funding of health expenditure faster than it currently does. Besides, state level analysis shows that the contribution of state and local governments to STHE was generally very low. SGHE as a proportion of STHE averaged less than 10% over the study period. The contribution of LGHE during the same period averaged less than 7%. However, it is gratifying to note that all levels of government fund health expenditure through OOP expenditures, a kind of cash transfer approach to funding health of its staff. Government needs to device modalities for using cash transfers for funding the health care of the poor and not only just that of its employees.

Health expenditure in government health facilities, as a group, though less than 50% of THE, is significant and needs to be sustained. However, private health facilities continue to be the single most patronised group in the country

Health expenditure in government facilities by individuals over the period 2003 to 2005, averaged 41.81% of THE. In private and Mission/NGO facilities total health expenditures averaged 31.60% and 1.31 % of THE, respectively. When chemists/traditional health care where expenditure averaged 3.76% of THE is added, health expenditure in the entire private sector facilities by individuals, particularly for curative care, averaged 36.67% of THE. The balance of 21.58% of THE is spent on other health services like health administration, research and training. In effect, residents of Nigeria still patronise government facilities slightly more than private facilities, particularly in the northern part of the country. This is significant because they constitute the group of facilities patronised more by the poor. This poses a challenge in terms of improving financial access by making services affordable to the

poor and improving on service quality to sustain patronage, as a number of studies (e.g. Soyibo, Mbanefoh and Anyanwu, 2004) have shown that people stop patronising government facilities in Nigeria because of perceived poor service quality.

Health expenditure in Nigeria is mostly on curative services, almost to the total neglect of preventive and other services which are potentially cost-saving

Health expenditure of curative care averaged 74.10% of THE over 2003 to 2005 while cost-reducing health services like public health preventive care and others like training and research averaged a mere 12.72% and 11.50% of THE, respectively during the same period. At the state level, the situation is slightly worse. Its contribution to STHE averaged 75% over the same period. The worst case had a share of that averaged 89% of STHE while the best case averaged 63% of STHE. Preventive care was in distant second position, with contribution that averaged 14% of STHE in 2003 and 2005. In 2004, it was displaced from this position by *other services* with a share of 12% of STHE. This suggests that the Nigerian health system operates in a reactive, fire-fighting way rather than a proactive way. It is not surprising, therefore, that Nigeria's health outcomes relating to preventable diseases like malaria and vaccine-preventable diseases are very poor (World Bank, 2005). This poses a big challenge to government to be more proactive and devote more financial and other resources, in short-term/medium-term to preventive care, training and capacity building of staff as well as research so that in the long-term, less will be expended on curative care.

Though the contribution of health insurance to health financing is still low, it has a high potential of making impact.

Over the study period, there was a significant increase in health insurance expenditure from one year to the other, even though its contribution to THE, was relatively constant at 2% over the three years of study. Thus, health insurance expenditure which in 2003 was about ₦15.66 billion, increased by 20% to nearly ₦18.79 billion in 2004. The corresponding value in 2005 was ₦21.34 billion, 14% above the 2004 value. The fact that health insurance expenditure is growing, even if minimal and that even the poor are willing to pay for their health as shown by the high share of HHHE in THE and STHE suggest that the social health insurance(SHI) introduced recently in the formal sector has a high potential of success in the informal sector. Accordingly, it needs to be made inclusive by extending it to the informal sector. Fortunately, the NHIS has developed early in 2009, the blueprint for implementing the Community-based Social Health Insurance Programme (CBSHIP) in the informal sector. It will certainly be quite helpful to poor households to expedite its implementation as a way of reducing the high burden of health expenditure on them as shown vividly by this study.

There is a wide spatial disparity in health care expenditure and its delivery across the country.

There are spatial differences in the contributions and roles of government and the private sector both in funding health care and in health care delivery in the country. In general, households dominate in funding health care across the country however; there were some states in the north where the burden was much higher than the average. This showed that poor households in these states would be highly disadvantaged. In states like Lagos and Cross River, the contribution of the Federal Government as a source health financing was higher than that of the state or local governments. In health provision, government is more important in providing services in some states than others. On the average, states dominated in the provision of services in the north, but there were also some states where the LGAs dominated in providing services. In the south, on the average, the private sector dominated in the provision of services. In many states STHE as a proportion of THE is very low. In Lagos

State, however, STHE averaged over 10 % of THE during the study period. Government at all levels needs to direct efforts at minimising these disparities in health financing and in the provision of health services by working towards equitable access to health financing and health care delivery.

CHAPTER ONE INTRODUCTION

1.1 National Health Accounts Estimation in Nigeria

The desire to estimate National Health Accounts (NHA) of Nigeria dated back to the 1990s with the World Bank–initiated Health System Development Project (HSDP) which budgeted for the estimation of health accounts at the federal and state levels. Perhaps, beyond a few training programmes for some staff in Nigeria and abroad, not much seemed to have been achieved. Thereafter, through the Washington DC-based International Health Programme, an activity of the Pew Charitable Trusts, the World Bank and World Health Organisation (WHO), a grant awarded by the Carnegie Corporation of New York, was given to the Health Policy Training and Research Programme (HPTRP), Department of Economics, University of Ibadan for training in health financing reforms and developing the data-base for estimating the NHA of Nigeria. With this grant, the HPTRP adopted a consultative and collaborative approach to develop concepts, clarify issues and develop instruments for the exercise. This process began in 1996/97.

First, it developed a collaborative relationship with the then Federal Office of Statistics (FOS), now the National Bureau of Statistics (NBS) and the Federal Ministry of Health (FMOH) to organise training workshops to develop the capacity of staff on the concepts and methodology of NHA estimation. This was in the early days of NHA estimation when conceptual issues on definitions of what constitute health expenditures were fuzzy. Similarly, the extent of the boundary of health accounts was rather unclear. The training workshops agreed on definitions and boundary issues. After these agreements, consensus workshops among stakeholders were organised in Lagos and Abuja, on the concepts and the instruments developed by the HPTRP, in collaboration with the then FOS. Pilot surveys were undertaken across the country. However, because of limited funding the study could not proceed beyond the pilot survey stage.

In 2001, the United Kingdom Department for International Development (DFID), funded the estimation of household health expenditure using the NHA framework in Benue State of Nigeria. This was the first exercise when a comprehensive study based on the NHA framework would be carried out *fully* in Nigeria. Through the Partnership for Transforming Health Systems (PATHS), DFID pioneered studies on health expenditure and health accounts in a number of states in Nigeria. However, it is perhaps in Ekiti State that it had some measure of relative success, even though; none of the outputs was in the NHA flow of funds framework between entities involved in health expenditure.

The WHO in 2002, gave the HPTRP a grant to complete the estimation of the NHA of Nigeria for the years 1998 to 2002. The grant was not enough to support household health expenditure survey in the country. Rather, it used the estimate of the household health expenditure as contained in the General Household Survey (GHS) conducted by the Federal Office of Statistics (FOS) in 2002. The GHS has a question on health expenditure. However, the questionnaire did not have any information on provider choice. The provider distribution of household health expenditure from the Benue State household expenditure survey of 2001 (Soyibo and Ladejobi, 2002), was therefore adapted for the entire country and study period. This is a great limitation of the study, which assumes, in effect, that Benue State is representative of the country. The study also conducted enterprise survey of health expenditure and also collected government health data from ministries, departments and agencies (MDAs) at the federal, state and local

government levels. The study estimated three matrices of Sources x Financing Agents, Financing Agents x Providers and Financing Agents x Functions for each of the years of the estimation period 1998 to 2002.

The current study, covering the period 2003 to 2005, benefited from the foregoing experiences. Apart from estimating NHA matrices for the entire country, it also contains estimates of sub-National Health Accounts (SNHA) at state levels for 17 states, for which data were available. It also benefited from the rich household health expenditure data set of the National Living Standard Survey (NLSS), 2004; conducted by the NBS.

1.2 International National Health Accounts Estimation

NHA estimation is internationally accepted and tested. So far, it has been estimated in more 100 than countries (Ojermark, not dated). WHO, World Bank, USAID, Gates Foundation, Swedish International Development Agency (SIDA) and other development partners have been the arrow heads of support for the estimation of NHA in developing countries, particularly in Africa. In Africa, at least 21 sub-Saharan African (SSA) countries have completed NHA estimations, many of them for multiple years. Indeed, Ojermark (not dated) listed the countries as: Benin(2002, ongoing 2006), Botswana(2000 to 2002), Burkina Faso(2003 to 2004), Ethiopia (1996, 2005), Ghana(2004 to 2005), Kenya(1998, 2002, 2006), Liberia(ongoing), Madagascar(2003), Malawi(1999, 2003, 2004, 2005), Mali(1999, 2000 to 2004), Mozambique(1998), Namibia(1998 to 2001, 2006), Niger(2003, 2006), Nigeria(1998 to 2008), Rwanda(1998, 2000, 2002, 2003, 2006), South Africa(various years), Togo(2002), Tanzania(2006), Uganda(1998, 2001, 2006), Zambia(1998, 2001, 2006), Zimbabwe(1998, 2001, 2004). Some of these involve application to priority disease areas like HIV, malaria and TB sub-accounts e.g. Malawi, Rwanda, Tanzania, Zambia and Burkina Faso. However, we are not aware of SNHA estimation at a level lower than national in Africa. We surmise that the estimation of SNHA for 17 states of Nigeria is the first in SSA.

1.3 Objectives of Study.

This study aimed at estimating the patterns and flows of health expenditure among the different stakeholders in Nigeria at the national and state levels for the period 2003 to 2005. Specifically the study sought to:

- Estimate for each year of the study period the following matrices of the NHA of Nigeria at the federal level:
 - Financing Sources x Financing Agents,
 - Financing Agents x Providers,
 - Financing Agents x Functions;
- Estimate at the state level, SNHA for each year of the study period the following matrices:
 - Financing Sources x Financing Agents,
 - Financing Agents x Providers,
 - Financing Agents x Functions;
- Analyse trends and characteristics of health expenditure in Nigeria over the study period; and
- Conduct a comparative analysis of NHA estimation experiences in Nigeria so far.

CHAPTER TWO STUDY METHODOLOGY

2.1 Methodological Approach

The methodological approach adopted in this study was consultative and collaborative in nature; and had an institution-building focus. This NHA estimation process began with the National Workshop on Health Accounts held in Lokoja 13 to 16 February 2007. This workshop had the general aim of ensuring that the various health accounts estimation activities to be undertaken thereafter at different levels of governance should be consistent and comparable. Among the specific objectives of the workshop were to:

- Review reports of the different health accounts studies ongoing in Nigeria;
- Determine by consensus the harmonisation of methodologies, formats and procedures for the conduct of health accounts estimation in the country; and
- Establish guidelines aimed at ensuring that all states and the Federal Government institutionalise the health accounts estimation process.

A major outcome of the workshop was the decision that all states must implement the estimation of health accounts in phases, starting with the public sector and that at least three health accounts matrices must be estimated. The Communiqué of the Lokoja Workshop can be found in Volume II of this report as Appendix I.

Another consultative methodological step taken by the study was the holding of a meeting of the NHA Technical Committee in the FMOH Headquarters, Abuja on 11 April 2007. The meeting decided that the study must follow the decisions arrived at in the Lokoja workshop. It was also decided that the objectives of the estimation be modified to take cognisance of this decision. Accordingly, the meeting decided this estimation phase should use the NLSS data instead of conducting its own household health expenditure survey and that some of the funds voted for the study be used, in part, for the capacity building of states and federal officials in NHA estimation. The Technical Committee agreed to seek for more funds from other sources to augment available funds for NHA and SNHA capacity building. Also, the HPTRP informed the Technical Committee, that because of the availability of household health expenditure data at the state level, it would attempt the estimation of the private sector component of the SNHA at this level. This would be an improvement over the decision of the Lokoja national workshop. The minutes of the NHA Technical Committee will be found in Volume II of the report as Appendix II.

As a consequence of the Technical Committee meeting, a National Technical Working Group to train resource persons to support the zones in building capacity for SNHA was held in the Conference Centre, University of Ibadan, from 23 to 25 July 2007. The meeting decided that the estimation of NHA and SNHA be institutionalised. This would involve the identification of NHA or SNHA focal persons in the FMOH or SMOH, as the case may be and the setting up of SNHA steering and technical committees at the state level. The meeting requested the HPTRP to conduct capacity building on health accounts estimation on zonal basis in the country. This should include the use of STATA software for survey data analysis. An important output of this meeting is the finalisation of data collection instruments for the public sector (federal, state and local), development partners and enterprises. The Report of the Ibadan Technical Working Committee Meeting to train resource persons is attached in Volume II of this report as Appendix III.

Following the Technical Working Group Meeting in Ibadan, two capacity building workshops were held in Benin and Kaduna for training public sector officials on health accounts estimation, particularly in the use of the health accounts data collection instruments

for public sector data collection. The Benin workshop, held on 25 to 26 October 2007, was for training public sector officials in the southern states. The Kaduna workshop which held from 17 to 18 November 2007 was for public sector officials in the northern states. An important output of the workshop was the commissioning of the different state focal persons that attended the workshop to collect public sector data in their respective states. The communiqué of the training workshop for public sector officials on NHA estimation will be found in Volume II of this report as Appendix IV.

2.2 Method of Data Collection and Analysis

For this exercise, household health expenditure data collected by the National Bureau of Statistics in the NLSS exercise of 2004 were used. However, primary data were collected directly by the estimation team from relevant government MDAs that spend significantly on health at the federal state and local government levels and from development partners. Three different questionnaires were used for this part of the exercise. The first was for collecting from federal MDAs (Appendix V), the second was for collecting data from state and local government MDAs (Appendix VI) while the third was for collecting data from development partners (Appendix VII). Health expenditure data from private sector enterprises were also collected through enterprise survey. Two types of questionnaires were used. The first was used to collect data from non-insurance private sector enterprises (Appendix VIII) while the second was used to collect data from insurance companies including health insurance companies (Appendix IX). The Manual for collecting data from the public sector MDAs and development partners will be found as Appendix X while that for collecting enterprise data is marked Appendix XI in Volume II of this report.

The household and enterprise survey data were analysed using STATA software. The administrative data were analysed using Microsoft Excel. In the case of the survey data, the focus was computing appropriate per capita health expenditure from the sample after which the estimate will be used to determine the appropriate NHA or SNHA value using appropriate population figures.

For the public sector health expenditure data, two situations emerged from the study. The first situation occurred when there was total coverage of the appropriate agencies or entities, in which case, the total health expenditure was derived through addition. The second situation is when there is no total coverage. In this situation, the appropriate per capita health expenditure was determined from the available estimate. The desired NHA or SHNA estimate was then similarly estimated as before.

The next step was the estimation of appropriate NHA and SNHA components. This was done using appropriate Microsoft Excel programmes, developed for that purpose and which ensured that, as much as possible, there was no double counting. The results of this exercise are discussed in chapters three and four of this report.

CHAPTER THREE NATIONAL HEALTH ACCOUNTS ESTIMATION RESULTS

3.1 NHA Estimates for 2003

The estimates of the NHA of Nigeria for 2003 are displayed in Tables 3.1 to 3.3. Each Table shows that the Total Health Expenditure (THE) for 2003 in the country was estimated as ₦ 661.66 billion. Compared with the nominal GDP of ₦5.40 trillion, this gives an estimate of 12.25% of the GDP. The health expenditure of households totalled ₦489.79 billion in 2003 or 74% of THE (Table 3.1; Figure 3.1).

This shows that households continue to bear greater burden than any of the sources of financing health expenditure in the country. Total Government Health Expenditure (TGHE) amounted to ₦123.68 billion or 19% of THE, made up of Federal Government health expenditure of ₦ 47.03 billion or 7% of THE while all State Governments expended ₦48.02 billion or 7% of THE. All Local Governments spent a total 28.63 billion (5% of THE) on health in 2003. Development Partners spent 27.87 billion (4% of THE) while firms spent 20.32 billion or 3% of THE during the same period. Thus private sector sources continue to dominate the funding of health expenditure in Nigeria accounting for ₦510.11 billion or 9.44% of GDP in contrast to 2.29% of the TGHE to GDP ratio.

Table 3.1: Nigeria's NHA, 2003: Sources by Financing Agents (₦ million)

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govts.	Local Govts.	Households	Firms	Develop. Partners	
FMOH	45,854.31					5,726.49	51,580.80
Other Fed. Agencies	454.01					469.63	923.64
SMOHs		14,419.03				11,597.91	26,016.94
HMBs		27,785.78					27,785.78
LGA Health Depts.		5,328.77	28,311.15			9,437.05	43,076.98
Out-of Pocket	718.50	489.19	321.03	489,464.57	1,504.07		492,497.37
Firm Health Depts					3,484.03		3,484.03
Health Insurance				320.54	15,335.00		15,655.54
NGOs						641.08	641.08
TOTAL	47,026.82	48,022.77	28,632.19	489,785.11	20,323.11	27,872.16	661,662.16

Financing agents are entities through which health funds are channelled from sources in paying for health services received from health care providers (also called *uses* of health funds) Tables 3.1 and 3.2 also show that most health funds were channelled through out-of-pocket (OOP) expenditure of households in 2003. THE channelled through household OOP was ₦492.50 billion in 2003. This is nearly ₦3 billion more than amount generated from households as a financing source but about the same proportion (74%) of THE (Figure 3.2). The next most important financing agent in 2003 was FMOH, through which 260.17 billion or 8% of THE was channelled. The share of THE channelled through LGA health departments, next in order of importance, was 7% in the same period. The proportion of THE channelled

through SMOHs and HMBs in all the states was 4%, although the amount channelled through HMBs was marginally higher than that channelled through SMOHs. A total of ₦15.66billion and 3.48billion was channelled through Health Insurance Companies and Health Departments of Firms, respectively in 2003. This amounted to about 2% and 1% of THE respectively.

Table 3.2: Nigeria’s NHA, 2003: Financing Agents by Providers,(₦ million)

Providers	FMOH	Other Fed. Agencies	SMOH	HMB	LG Depts. Of Health	Out-of Pocket	Health Depts. of Firm s	Health Insuranc e	NGOs	TOTAL
Federal Health Facilities		172.43				28,749.97				28,922.41
State Health Facilities			17895.63	25777.86		132,210.40				175,883.90
LGA Health Facilities			55.34		37748.20	90,638.85				128,442.40
Private Health Facilities						204,701.80	3484.03	15655.54	224.37	224,065.70
Mission/NGO Facilities			8.69			9,271.00				9,279.69
Chemists/ Trad. Care						26,925.36				26,925.36
Others (Health Admin, Res, etc)	51,580.80	751.20	8,057.28	2,007.92	5328.77				416.70	68,142.67
TOTAL	51,580.80	923.64	26,016.94	27,785.78	43,076.98	492,497.40	3,484.03	15,655.54	641.08	661,662.20

Figure 3. 1: Source of Health Expenditure in Nigeria, 2003(%)

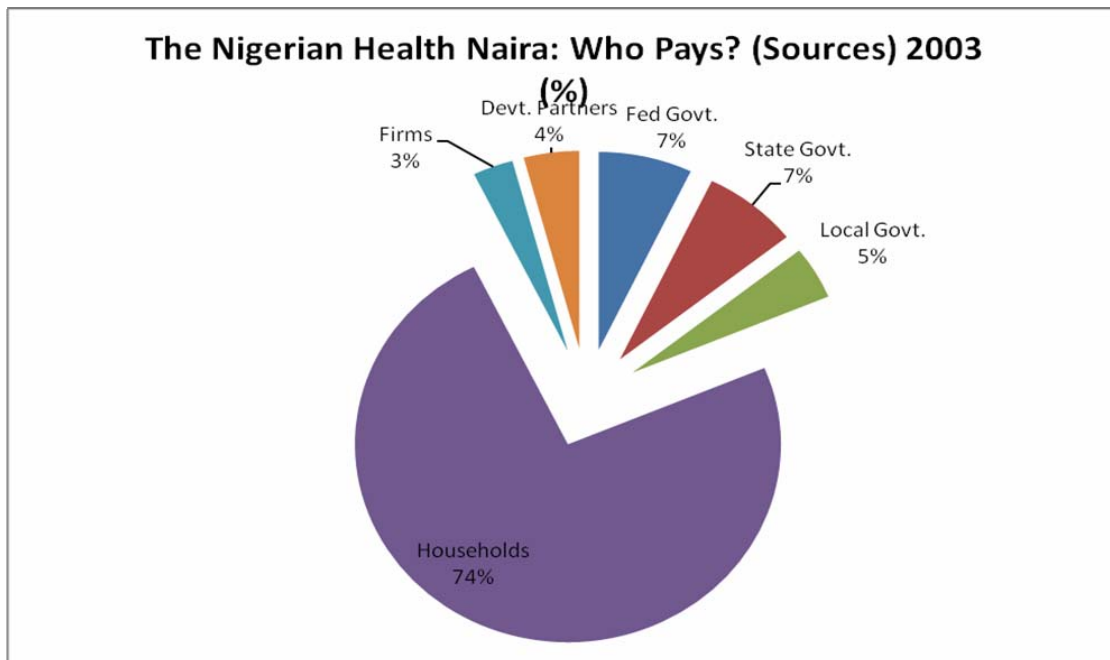


Figure 3.2: Share of Total Health Expenditure of Financing Agents, 2003(%)

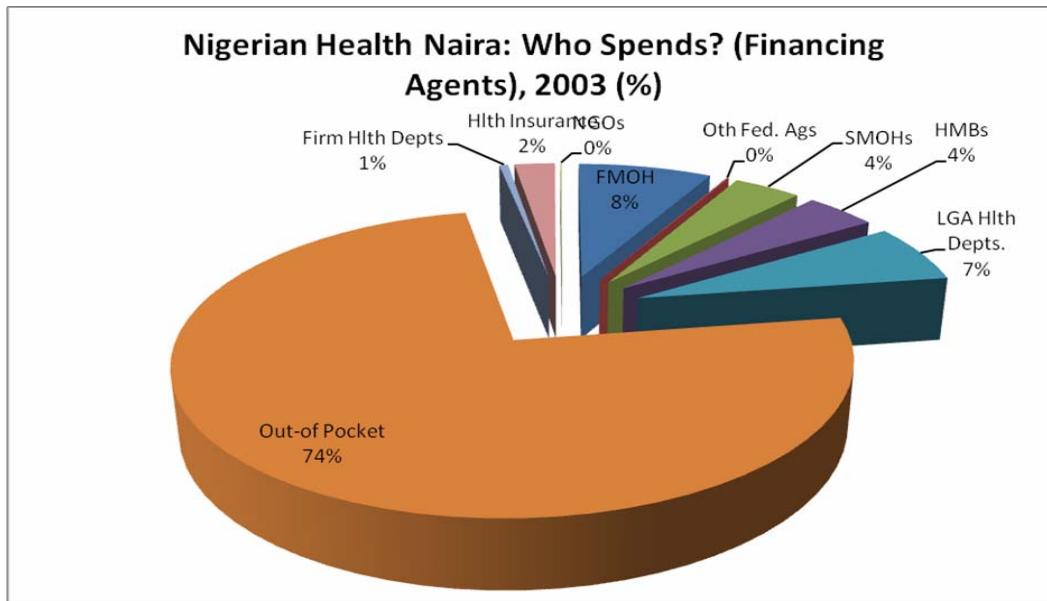
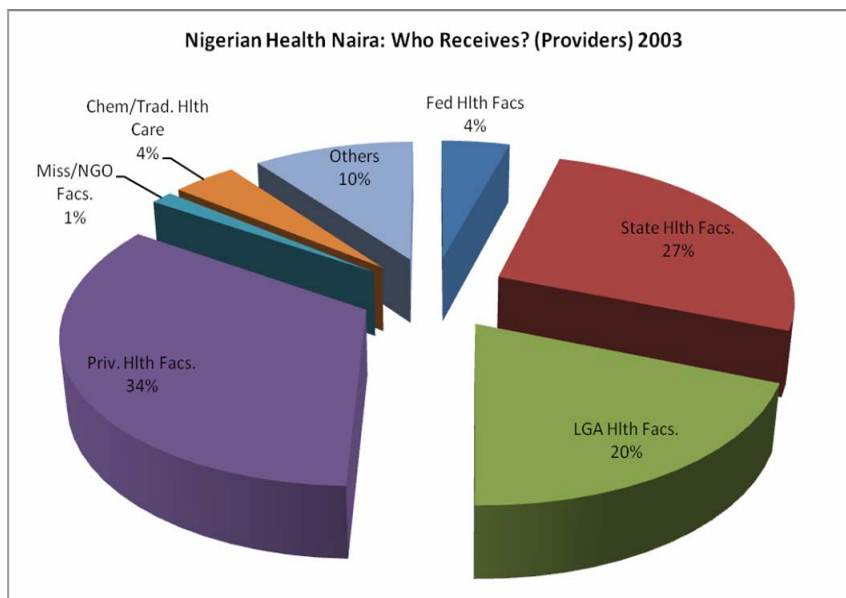


Table 3.2 also shows that in 2003, a total of about ₦224.07 billion or 34% of THE was expended in private health facilities in Nigeria. In contrast, a total of ₦175.88 billion (19% of THE) was expended in state health facilities while residents of Nigeria expended ₦ 28.44 billion in LGA health facilities. Health expenditure in services like health administration, training, research and consultancy amounted to over ₦68.14 billion (10% of THE) in 2003 with expenditures in Mission/NGO hospitals totalling ₦9.28 billion. It is intriguing that health expenditure in Federal facilities and chemists and pharmacies/traditional care are quite close in this year, each being about 4% of THE.

Figure 3.3: Share of Total Health Expenditure by Providers, 2003 (%)

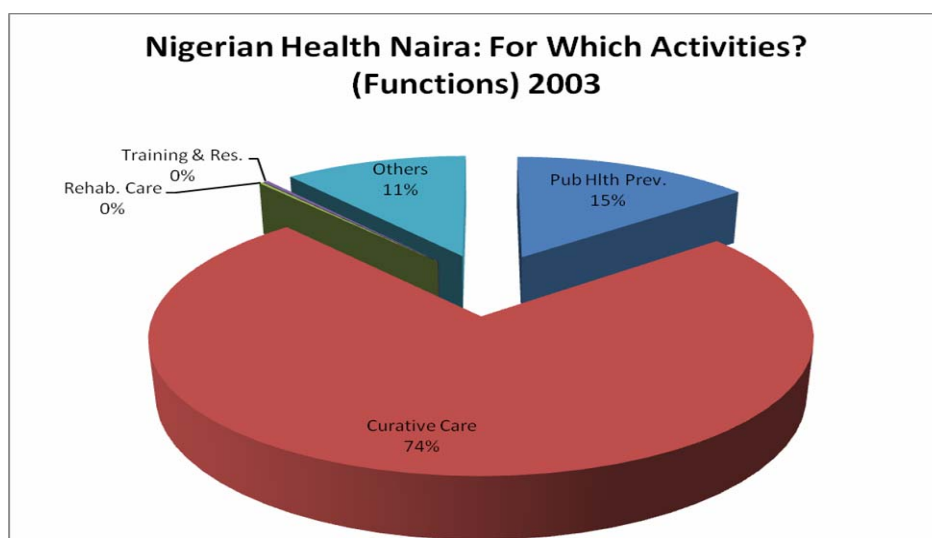


Curative care health expenditure was about ₦489.82 billion in 2003 (Table 3.3). This was over 74% of THE (Figure 3.4). Expenditure in preventive public health was in a distant second position with over ₦922 billion expended, about 14% of THE. Next in order of importance by THE was expenditure on other functional areas involving mainly administration of health service ; gulping about ₦73.13 billion or 11% of THE.

Table 3.3: Nigeria’s NHA, 2003: Financing Agents by Functions (₦ million)

Functions	FMOH	Fed. Agencies	SMOH	HMB	LG Depts. Of Health	Out-of-Pocket	Health Depts. Of Firms	Health Insurance	NGOs	TOTAL
Public Health Preventive		469.63	1,585.51		22,648.92	70,518.80				95,222.86
Curative Care			13,768.98	25,772.32	15,099.28	415,814.30	3,484.03	15,655.54	224.38	489,818.90
Rehabilitative Care			1,470.99	3.80						1,474.79
Training & Research		178.422	1,419.01	1.741					416.70	2,015.88
Others	51,580.80	275.585	7,772.45	2,007.92	5,328.77	6,164.23				73,129.75
TOTAL	51,580.80	923.64	26,016.94	27,785.78	43,076.98	492,497.40	3484.03	15,655.54	641.08	661,662.20

Figure 3.4: Share of Total Health Expenditure by Functions (2003%)



3.2. NHA Estimates for 2004

Estimated THE for Nigeria in 2004 was over ₦788.72 billion (Table 4.4), a nominal increase of 17.69% over the estimate of ₦661.66 billion for 2003. However, this is a lower proportion of the GDP. It is 7.96% compared to 12.25% in 2003; a decrease of over 4%. Households still dominate in the provision of resources for health expenditure totalling ₦518.41 billion or 65.7% (Figure 3.5). The Federal Government expended a total of ₦115.07 or 14.6% of THE, an increase of about 245% of the corresponding estimate for 2003. State governments expended ₦56.96 billion on health (7.2% of THE) in the same year; local governments spent ₦36.178 billion (4.6% of THE); Development Partners spent ₦36.04 billion (4.6% of THE); and Firms spent the least amount of ₦26.07 billion or 3.3% of THE.

As in the case of 2003, OOP is the financing agent through which the largest amount and proportion of health expenditure was channelled in 2004. The total amount that passed through it to providers of health services was about ₦521.28 billion (Table 3.5) or 66% of THE(Figure 3.6). Health expenditure passed through the FMOH was 8% of THE while 7% of THE passed through other federal ministries and agencies. Overall, 9% of THE was channelled through SMOHs and HMBs at the state level in 2004; of which the former individually channelled 5% and the latter 4%. In the same year, 7% of THE passed through LGA health departments while as is happened in2003, 2% of THE was channelled through health insurance companies, though, the amount channelled increased by 20% to ₦18.79 billion from 15.66 billion.

Table 3. 4: Nigeria’s NHA, 2004: Sources by Financing Agents (₦ million)

Financing Agents	Financing Sources						Total
	Federal Govt.	State Govts.	Local Govts.	Households	Firms	Develop. Partners	
FMOH	56,501.47					7,015.23	63,516.70
Other Fed. Agencies	57,806.89					601.00	58,407.89
SMOHs		19,640.73				15,797.98	35,438.71
HMBs		29,546.48					29,546.48
LGA Health Depts.		7,258.53	35,835.67			11,945.22	55,039.43
Out-of Pocket	760.49	517.78	339.80	518,070.34	1,591.97		521,280.39
Firm Health Depts					6,026.79		6,026.79
Health Insurance				339.27	18,449.69		18,788.97
NGOs						678.55	678.55
TOTAL	115,068.86	56,963.53	36,175.47	518,409.62	26,068.46	36,037.98	788,723.91

Figure 3.5: Sources of Health Financing in Nigeria, 2004(%)

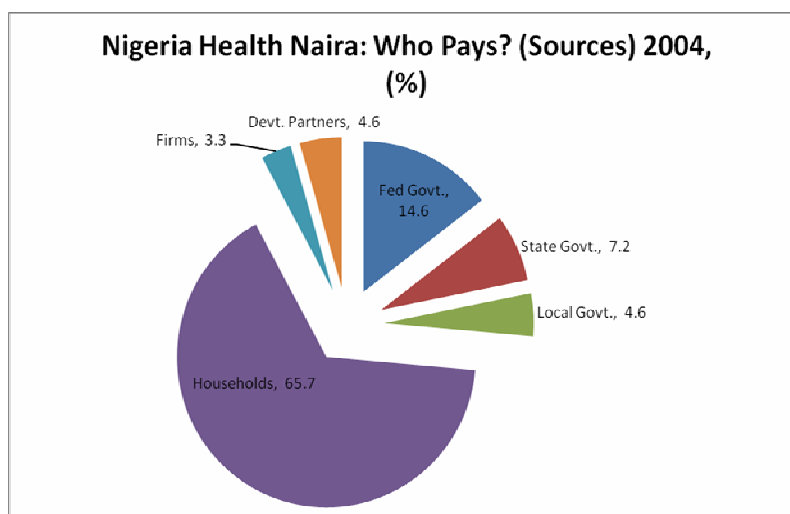


Table 3.5: Nigeria’s NHA, 2004: Financing Agents by Providers (₦ million)

Providers	FMOH	Other Fed. Agencies	SMOH	HMB	LG Depts. Of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	TOTAL
Federal Health Facilities		54,243.19	-			30,430.21				84,673.39
State Health Facilities			25,634.30	28,217.98		139,937.19				193,789.47
LGA Health Facilities			181.32		47,780.90	95,936.05				143,898.27
Private facilities						216,665.15	6,026.79	18,788.97	237.49	241,718.40
Mission/NGO Facilities			374.48			9,812.83				10,187.30
Chemists and Trad. Care						28,498.96				28,498.96
Others (e.g. Health Admin, Res, Traing. etc)	63,516.70	4,164.71	9,248.61	1,328.50	7,258.53				441.06	85,958.11
TOTAL	63,516.70	58,407.89	35,438.71	29,546.48	55,039.43	521,280.39	6,026.79	18,788.97	678.55	788,723.91

Private facilities dominated health expenditure in 2004 accounting for a total of nearly ₦241.72billion (Table 3.5), being 31% of THE (Figure 3.6). This was followed by state health facilities (24%), LGA health facilities (18%) and federal health facilities (11%).

Figure 3.6: Share of Total Health Expenditure by Financing Agents, 2004 (%)

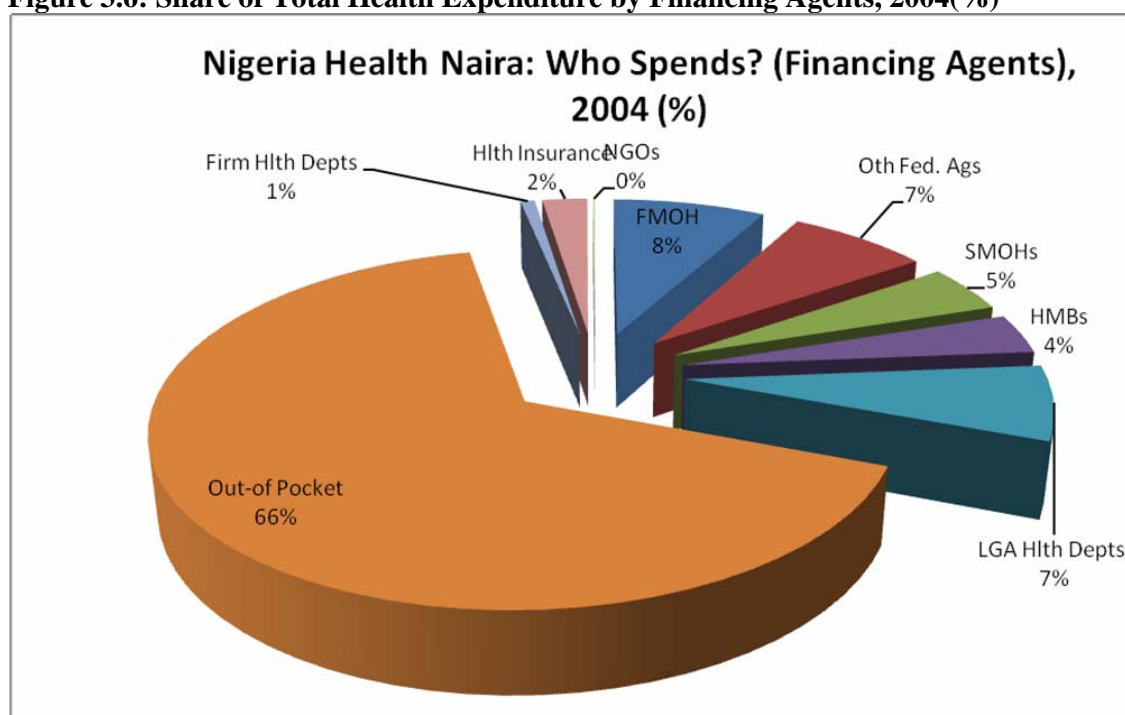
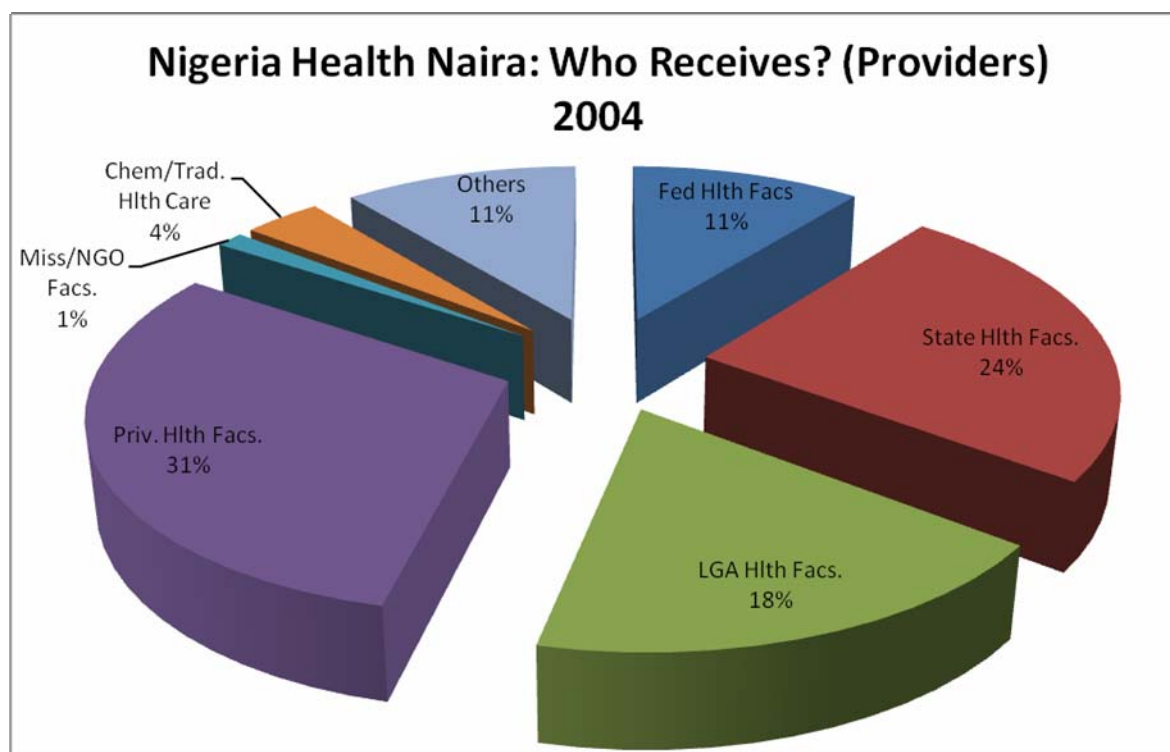


Figure 3.7: Share of Total Health Expenditure by Providers, 2004 (%)

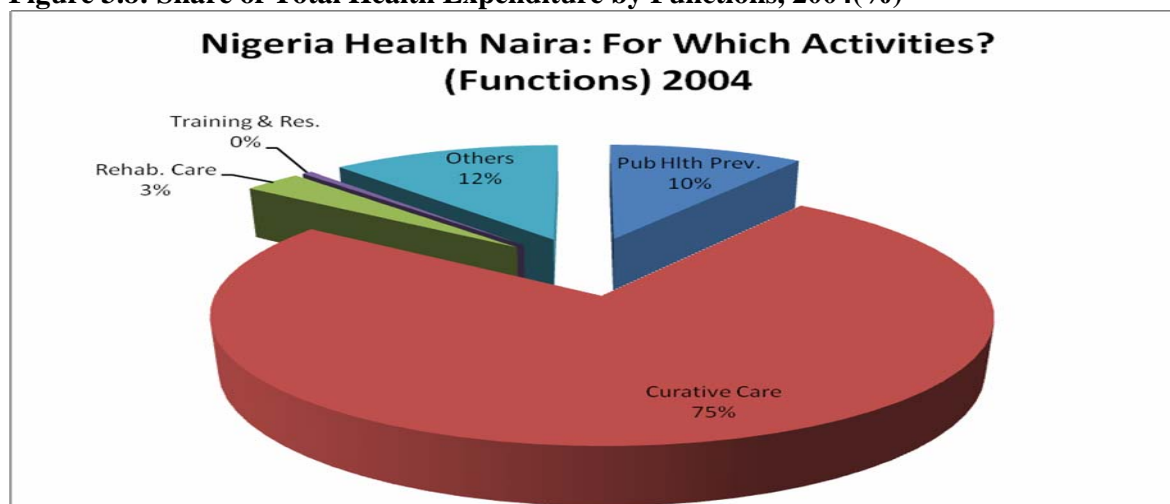


Curative care is also the function that received most health expenditure in the Nigerian health system in 2004, just as it happened in 2003. A total of ₦590.01 billion (Table 3.6) was spent on it during the year. This amounted to 75% of THE (Figure 3.8). Public health preventive care received a total ₦78.78 billion. However, its proportion of THE dropped to 10% in 2004 from over 14% in 2003%. In contrast, the proportion of THE expended on other functions like health administration increased marginally to 12% in the year from 11.1% in the previous year. In general, rehabilitative care tended to receive the least attention, although in 2004, it increased substantially to 3% from a mere 0.2% in 2003.

Table 3.6: Nigeria's NHA, 2004: Financing Agents by Functions (₦ million)

Functions	FMOH	Fed. Agencies	SMOH	HMB	LG Depts. Of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	TOTAL
Public Health Preventive	-	601.00	3,556.40			74,640.13				78,797.53
Curative Care	-	54,012.10	13,949.63	28,211.22	28,668.54	440,115.78	6,026.79	18,788.97	237.49	590,010.52
Rehabilitative Care	-	-	4,228.49	5.24	19,112.36					23,346.10
Training & Research	-	1,590.29	2,054.04	1.51					441.06	4,086.91
Others	63,516.70	2,204.50	11,650.14	1,328.50	7,258.53	6,524.49				92,482.86
TOTAL	63,516.70	58,407.89	35,438.71	29,546.48	55,039.43	521,280.39	6,026.79	18,788.97	678.55	788,723.91

Figure 3.8: Share of Total Health Expenditure by Functions, 2004(%)



3.3 NHA Estimates for 2005

In 2005, THE was estimated to be nearly ₦976.69 billion of which a total of about ₦656.55 (67%) was from households (Table 3.7; Figure 3.9). As a source of health financing the Federal Government spent a total of ₦130.76 billion in 2005. This was 13% of THE. State governments spent ₦78.78 billion (8%) while local governments expended ₦44.64 billion or 5% of THE. Development partners spent ₦36.30 billion (4%) while firms expended ₦29.67 billion or 4% of THE.

OOP continued to be the financing agent channelling most health financing funds in Nigeria. In 2005, a total of ₦660.18 billion (68% of THE) passed through this medium (Figure 3.10). The FMOH and other federal agencies shared between themselves 14% of THE during the same year while SMOHs and HMBs accounted for 9%. A total of 6% of THE passed through LGA departments of health during the year while health insurance companies and firms accounted for 2% and 1% of THE, respectively.

Table 3.7: Nigeria's NHA, 2005: Sources by Financing Agents (₦million)

	Federal Govt.	State Govts.	Local Govts.	Households	Firms	Develop. Partners	TOTAL
FMOH	63,061.07					6,996.23	70,057.30
Other Fed. Agencies	66,736.03					697.92	67,433.95
SMOHs		5,212.91				15,797.98	51,010.89
HMBs		5,651.09					35,651.09
LGA Health Depts.		7,258.53	4,205.56			11,945.22	63,409.31
Out-of Pocket	963.14	655.75	430.34	656,115.84	2,016.17		660,181.24
Firm Health Depts					6,749.09		6,749.09
Health Insurance				429.68	20,905.70		21,335.38
NGOs						859.35	859.35
TOTAL	130,760.24	78,778.28	44,635.90	656,545.51	29,670.97	36,296.70	976,687.60

Figure 3. 9: Source of Health Financing in Nigeria, 2005(%)

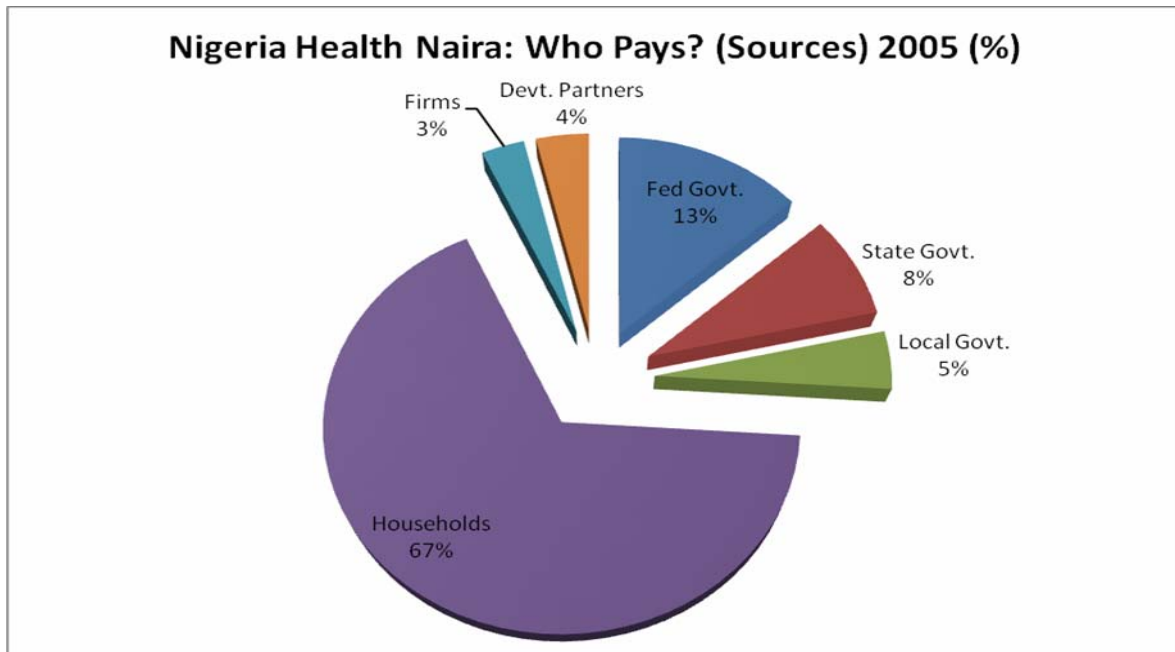
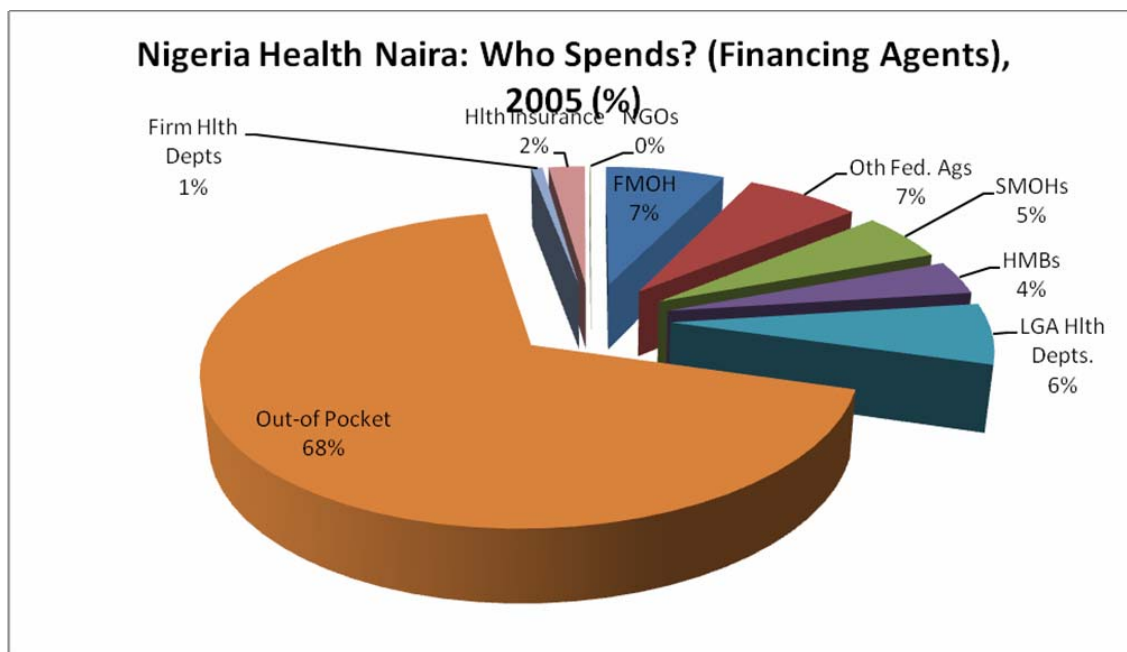


Figure 3.10: Share of Total Health Expenditure by Financing Agents, 2005(%)



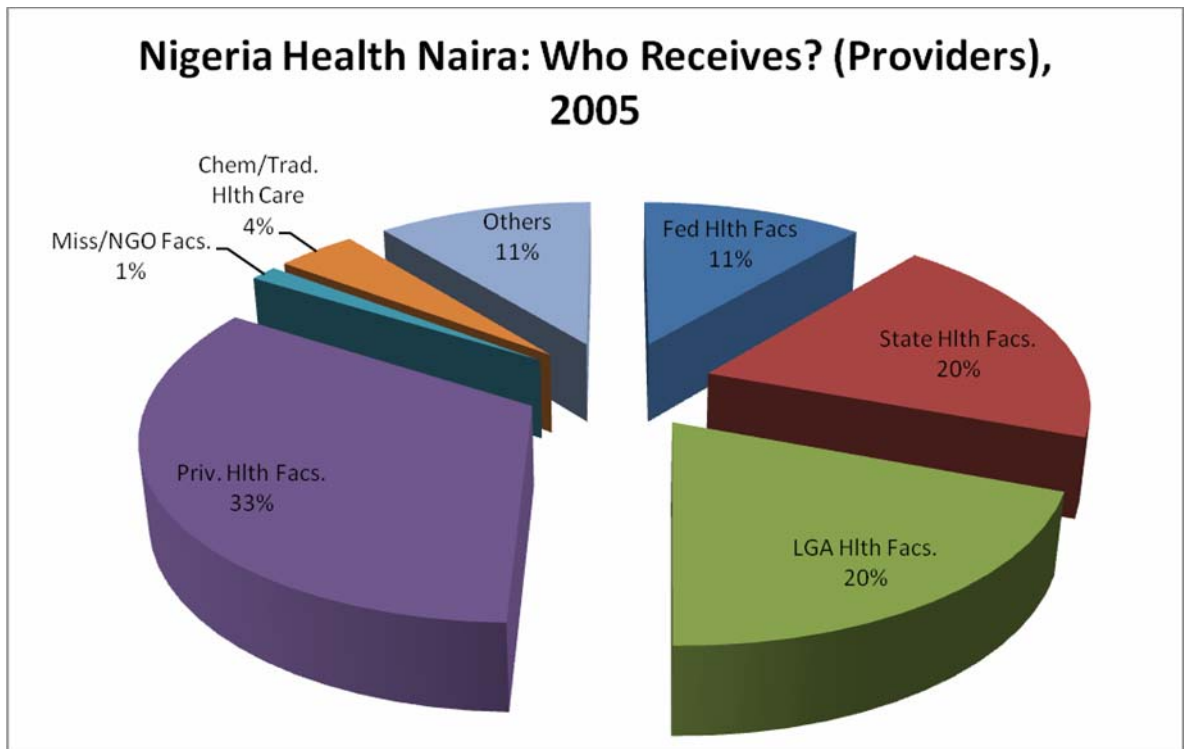
Private health facilities continued its dominance of health services provision in Nigeria in 2005 as they did in the two earlier years. Residents of the country expended over ₦302.78billion in these facilities in 2005 (Table 3.8). This was 33% of THE (Figure 3.11). LGA health facilities became slightly the next preferred health facility of choice over state facilities in 2005. A total of over ₦177.65 billion (20% of THE) was spent in them compared

to about 177.23(also 20% of THE) in state health facilities. The proportion of health expenditure through federal facilities was 11%.

Table 3.8: Nigeria’s NHA, 2005: Financing Agents by Providers, (Nmillion)

Providers	FMOH	Other Fed. Agencies	SMOH	HMB	LG Depts. Of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	TOTAL
Federal Health Facilities		61,939.29				38,538.67				100,477.96
State Health Facilities			37,990.11	33,465.90		177,224.98				177,224.98
LGA Health Facilities			81.95		56,150.78	121,499.26				177,650.04
Private Health Facilities						274,397.95	6,749.09	21,335.38	300.77	302,783.19
Mission/NGO Facilities			635.96			12,427.56				12,427.56
Chemists/Trad. Health Care						36,092.82				36,092.82
Others(e.g admin, research, etc)	70,057.30	5,494.66	12,302.86	2,185.19	7,258.53				558.58	97,857.13
TOTAL	70,057.30	67,433.95	51,010.89	35,651.09	63,409.31	660,181.24	6,749.09	21,335.38	859.35	976,687.60

Figure 3.11: Share of Total Health Expenditure by Providers, 2005(%)

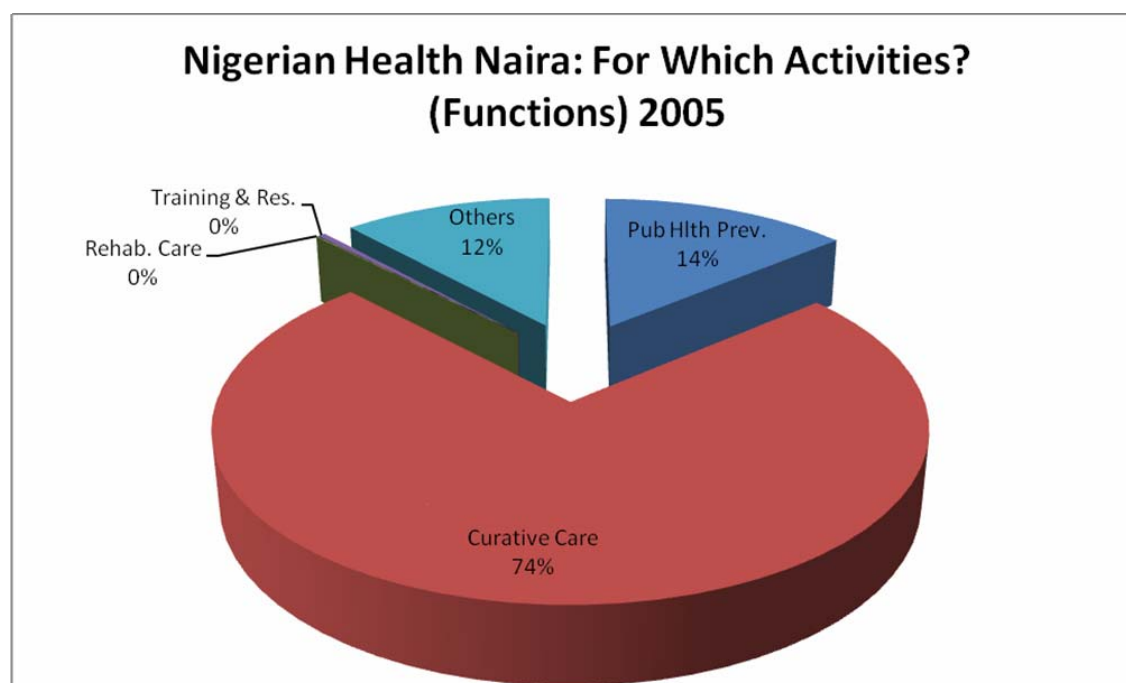


In 2005, curative care also took the largest proportion health expenditure in Nigeria. A total of over ₦22.24 billion was expended on it (Table 3.9). This was 75% of THE (Figure 3.12). Other functions consisting of mainly health administration accounted for 12% of THE. Public health preventive care was just 10% and rehabilitative care was a mere 3%. Training and research was so insignificant that it was 0%.

Table 3.9: Nigeria’s NHA, 2005: Financing Agents by Functions (₦ million)

Functions	FMOH	Fed. Agencies	SMOH	HMB	LG Depts. Of Health	Out-of-Pocket	Firm Health Depts.	Health Insurance	NGOs	TOTAL
Public Health Preventive	-	697.92	6,538.66		33,690.47	94,528.80				135,455.86
Curative Care	-	61,700.20	18,846.62	33,460.24	22,460.31	557,389.42	6,749.09	21,335.38	300.77	722,242.04
Rehabilitative Care	-	-	548.35	5.66						554.01
Training & Research	-	1,978.83	1,787.29	-					558.58	4,324.70
Others	70,057.30	3,057.00	23,289.96	2,185.19	7,258.53	8,263.01				114,110.99
TOTAL	70,057.30	67,433.95	51,010.89	35,651.09	63,409.31	660,181.24	6,749.09	21,335.38	859.35	976,687.60

Figure 3.12: Share of Total Health Expenditure by Functions, 2005(%)



3.4. Health Expenditure Structure and Trend Analysis, 2003 to 2005

Table 3.10 presents the characteristics and trend of health expenditure in Nigeria over the period 2003 to 2005. It shows that THE was estimated as ₦661.662 billion in 2003, grew nominally by 18% to ₦788.72 billion in 2004 and by 24% to ₦976.69 billion in 2005. THE as a proportion of GDP was estimated to be 12.25% in 2003, declining to 7.96% in 2004 and rising to 8.56% in 2005. Federal government health expenditure was estimated as ₦47.02 billion in 2003. This grew nominally by 145% to ₦115.07 billion in 2004 and by 14% to ₦130.76 billion in 2005. The corresponding estimate of health expenditure in the states was ₦28.63 billion in 2003. This grew by 19% to ₦36.18 billion in 2004 and by 38% to

₦44.64billion in 2005. Estimated health expenditure by LGAs was ₦28.63billion rising by 26% to ₦36.18billion in 2004 and by 23% to ₦44.64billion in 2005 .

Households expended a total of ₦489.79 billion in 2003. This grew nominally by just 6% to ₦518.41 billion in 2004 and by 27% to ₦656.55billion in 2005. The estimated health expenditure of firms was ₦20.32 billion in 2003. This grew by 28% to ₦26.07billion in 2004 and by 14% to ₦29.67billion in 2005. The contribution of development partners to health care financing in Nigeria was estimated to be ₦48.02billion in 2003. This increased by 29% to ₦49.96 billion in 2004 and by just 1% to ₦78,78billion in 2005.

Total government health expenditure (THE) as a proportion of THE was estimated as 18.69 % in 2003, 26.40% in 2004 and 26.02% in 2005. On the other hand, household health expenditure as proportion of THE was 74.02% in 2003, falling to 65.73% in 2004 and rising to 67.22% in 2006. Per capita health expenditure was estimated to be ₦5,146 or \$39.76 in 2003, rising to ₦5,963 or \$44.67 in 2004 and ₦7,177 or \$54.61 in 2005.

Table 3.10: Characteristics and Trend Analysis of health Expenditure in Nigeria; 2003-2005

Health Expenditure in (Million Naira)	2003	2004	2005
Total Health Expenditure (THE)	661,662.16	788,723.91	976,687.60
General Government Expenditure	123,681.78	208,207.86	254,174.42
Federal	47,026.82	115,068.86	130,760.24
State	48,022.77	56,963.53	78,778.28
Local	28,632.19	36,175.47	44,635.90
Private Expenditure	537,980.38	580,516.05	722,513.18
Household	489,785.11	518,409.62	656,545.51
Firms	20,323.11	26,068.46	29,670.97
Development Partners	27,872.16	36,037.98	36,296.70
GDP (billions)	5,403.01	9,913.52	11,411.07
Population (thousands)	128,569	132,273	136,083
Ratios			
THE/GDP	12.246	7.96	8.56
Govt./THE	18.69	26.40	26.02
HHHE/THE	74.02	65.73	67.22
Per Capita THE	5,146.36	5,962.85	7,177.15
Per Capita HHHE(from NLSS)	3,835.58	3,946.07	4,857.61
Average Effective Exchange Rate	129.36	133.50	131.41
Per Capita THE in US \$	39.76	44.67	54.61
Per Capita HHHE in US \$	29.65	29.56	36.96

3.5 Comparative NHA Estimation Experiences in Nigeria: the 1998 to 2002 and 2003 to 2005 Experiences

The 1998 to 2002 estimation experience has a lot more limitations with respect to methodological and analytical issues than the 2003 to 2005 experience, though the latter is not immune from limitations. The latter benefitted from the NLSS survey of 2004 which was not available in the case of the former. In case of the latter what was used was the result of average per capita expenditure obtained from a General Household Survey (GHS) of 2002, conducted by the then Federal Office of Statistics (FOS), distributed among providers using data obtained from a Household Health Expenditure Survey of Benue State conducted in 2001 (Soyibo and Ladejobi, 2002). The 2003 to 2005 NHA estimation experience used to advantage the rich data set of the NLSS of 2004. This made it possible to identify more financing agents as well as more health functions than it was the case in the earlier experience. The richness of dataset also made it possible to identify more sources of OOP health expenditure beyond the households. Other sources of OOP health expenditure identified in the recent experience are the governments at the three levels (federal, state and local) and firms. This enriched the data asset, the estimation results and also improved the estimation of the contribution of government. This has helped to improve on the previous underestimation of the first experience. Some studies for example, World Bank (2005) have argued that estimates provided by the first NHA estimation exercise in Nigeria should be regarded as a lower bound estimate, particularly in relation to government expenditure.

Of course, there is a lot of difference in the values of the estimate. Because the data collection exercise was meant to be a census of all levels of government, covering the Federal Government and all the 36 state governments, through which health expenditure data from all the 774 LGAs would be collected; government health expenditure data was more comprehensive and detailed particularly in relation to functions. Though, nearly half of the states (17 out of 36) actually responded, this was a lot of improvement from seven states and Abuja used in the first exercise. Accordingly, we had a better estimate of government health expenditure at all levels in the new estimation than the earlier exercise.

THE in 2002 from the first exercise was estimated as ₦278.73 billion. The corresponding estimate in the current exercise is ₦661.68 an increase of about 237%! It is debatable whether this was caused by underestimation of the first experience or an overestimation in the current exercise. The quality and credibility of NLSS data suggests that it not likely to be the case that this is an overestimation, because as World Bank (2005) reveals, it is now generally believed that Nigeria spends more on health than it has always been thought. However, the major source of this high expenditure is the households. For example, from Table 3.10, we see that Household Health Expenditure (HHHE) per capita was \$29.65 in 2003 as estimated from the NLSS. This is much higher than it had always been thought. The corresponding per capita THE was \$39.76. By 2005, the per capita THE had increased to \$54.61 compared to per capita HHHE of \$36.96 in the same year. The extent of such analysis is made possible with the availability of NLSS data set. This underscores that the first NHA estimation attempt is an underestimation. The approach adopted in collecting public sector health expenditure data has also improved significantly the estimation of health expenditure in the public sector.

The third kernel of difference and improvement in the second NHA estimation experience in Nigeria relates to the consultative and collaborative nature of its method of data collection and analysis as well as its institution-building focus. This began with the National Workshop Health Accounts held in Lokoja that sought, inter alia, to review reports of the different

health accounts studies ongoing in Nigeria and determine by consensus the harmonisation of methodologies, formats and procedures for the conduct of health accounts estimation in the country and establish guidelines aimed at ensuring that all states and the Federal Government institutionalise the health accounts estimation process.

Next, a meeting of the NHA Technical Committee was held in the FMOH Headquarters, Abuja on 11 April. The meeting decided that the next phase in the estimation of NHA in Nigeria must follow the decisions arrived at in the Lokoja workshop. It was decided that the objectives of the estimation be modified to take cognisance of this decision.

As a consequence of the Technical Committee meeting, a National Technical Working Group to train resource persons to support the zones in building capacity for SNHA was held in the conference centre, University of Ibadan, 23 to 25 July 2007. The meeting requested the Health Policy Training and Research Programme (HPTRP), Department of Economics, University of Ibadan, to conduct capacity building on health accounts estimation on zonal basis in the country. Two capacity building workshops were held in Benin and Kaduna for training public sector officials on health accounts estimation, particularly in the use of the health accounts data collection instruments for public sector data collection, as a result of the decisions of the Ibadan meeting. At this workshop, different state focal persons who attended the workshop were commissioned to collect public sector data in their respective states. This process was not conceived in the first attempt and it should lead to improved data collection, quality and credibility in this experience.

Table 3.11: Characteristics and Trend Analysis of Health Expenditure in Nigeria; 1998 -2002

Health Expenditure (Million Naira)	1998	1999	2000	2001	2002
Total Health Expenditure (THE)	15,7081.1	179,891.20	215,209.13	256,283.42	278,732.15
General Govt. Exp	23,502.13	29,882.85	40,391.25	69,765.96	60,211.87
Federal	15,199.00	16,866.03	22,781.25	45,078.14	34,538.73
State	6,162.13	6,486.68	13,552.27	20,417.09	20,660.43
Local	2,141	6,530.14	4,057.73	4,270.73	5,012.71
Private Expenditure	113,028	125,096.40	139,918.84	172,248.41	201,416.28
Firms	4,308	6,313.96	10,046.77	14,646.75	17,817.91
Household	108,720	118,782.40	129,872.07	157,601.66	183,598.37
Donors	20,551	24,911.96	34,899.04	14,269.05	17,104.00
GDP (million ₦)	2882310	3,322,030	4,902,800	5,702,650	5,927,680
Population (thousands)	108635	111,681	114746	117823	120,911
THE/GDP	5.45	5.42	4.39	4.49	4.70
Govt/THE	14.96	16.61	18.77	27.22	21.60
HHHE/THE	69.21	66.03	60.35	61.50	65.87
Per Capita THE	1,445.953	1,445.95	1,655.92	1,981.03	2,359.12

CHAPTER FOUR

SUB-NATIONAL HEALTH ACCOUNTS ESTIMATION RESULTS

4.1 Introduction

This chapter reports the estimation of Sub-National Health Accounts (SNHA) for 17 states of the federation which responded to our data collection drive. While all states had the advantage of training in NHA/SNHA concepts or its data collection at one time or the other and all of them were mobilised to collect data on public sector health expenditure, only the 17 states mentioned below supplied data early enough for this analysis. These states are: Adamawa, Cross River, Delta, Edo, Ekiti, Gombe, Kaduna, Kano, Kebbi, Kogi, Lagos, Ogun, Ondo, Osun, Oyo, Taraba, and Yobe.

4.2 Adamawa State SNHA Estimation, 2003 to 2005

Tables 4.1 to 4.3 show the three variants of the SNHA matrices estimated for Adamawa State for 2003. Figures 4.1 to 4.4 show the corresponding distribution of THE between various stakeholders in the Adamawa health system. THE in the state for the year was ₦14.54 billion. Households dominated very significantly in generating the Adamawa health naira. They mobilised a total of ₦12.12 billion or 83% of THE in the year. Local governments mobilised about ₦1.13 billion (8% of THE) while the state government contributed ₦794.81 million or 5% of THE in the same period. The contribution of the Federal Government was just 3% while development partners accounted for about 1% of THE. In Adamawa State, in 2003, out-of pocket expenditure (OOP) was 83% of THE while 8% and 6% of THE were respectively channelled through local government health departments and the SMOH. LGA health facilities constituted largest group of health care providers in Adamawa State receiving 43% of THE in 2003, followed by state health facilities where 28% of THE was expended during the same period. The corresponding receipt of private health facilities was 13% of THE ahead of 8% spent in federal health facilities. Curative health care received a preponderant share of THE in 2003, accounting for 81%, followed in a distant second position by public health preventive care which received 17% of THE during the same period.

While there was nominal increase of THE for Adamawa State during each year of the study period 2003 to 2005, its relative share among the different stakeholders and entities remained constant. For example, THE increased from ₦14.54 billion in 2003 by 6% to ₦15.41 billion in 2004 and significantly by 25% to about ₦19.25 billion in 2005 (Tables 4.4 to 4.9) However, the households remained the dominant source generating 83% of THE in 2004, increasing marginally to 84% in 2005. Similarly OOP expenditure from households was the dominant financing agent at 83% and 84% of THE respectively in 2004 and 2005. In both years, LGA facilities remained the dominant health care provider in the State where there was marginal increase in the proportion of THE expended to 44% and of course with nominal increase in expenditure. Similarly curative care was the dominant activity with 81% of THE in both years (Figures 4.5 to 4.12).

Table 4.1: Adamawa State; Sources by Financing Agents (₦ million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	484.88						484.88
SMOH		794.81					794.81
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,129.57				1,129.57
Out-of Pocket				12,118.29			12,118.29
Firm Health Depts.					1.13		1.13
Health Insurance	-				0.33		0.33
NGOs	-					10.92	10.92
TOTAL	484.88	794.81	1,129.57	12,118.29	1.46	10.92	14,539.93

Table 4.2: Adamawa; Financing Agents by Providers (₦ million), 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hlth Facs	484.88					697.43				1,182.31
State Hlth Facs		604.06				3,485.93				4,089.99
LGA Hlth Facs					1,129.57	5,158.55				6,288.12
Miss/NGO Facs						372.37				372.37
Private Facs						1,939.46	1.13	0.33	10.92	1,951.84
Chem/Trad. Care						464.55				464.55
Others		190.75								190.75
TOTAL	484.88	794.81	-	-	1,129.57	12,118.29	1.13	0.33	10.92	14,539.93

Table 4.3: Adamawa; Financing Agents by Functions, 2003 (₦ million)

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev					677.74	1,859.41				2,537.15
Curative Care	484.88	604.06			451.83	0,169.21	1.13	0.33	8.41	11,719.84
Rehab. Care										-
Training & Res.		190.75								190.75
Others						89.67			2.51	92.18
TOTAL	484.88	794.81	-	-	1,129.57	12,118.29	1.13	0.33	10.92	14,539.93

Figure 4.1: Distribution of Adamawa Health Naira by Sources, 2003(%)

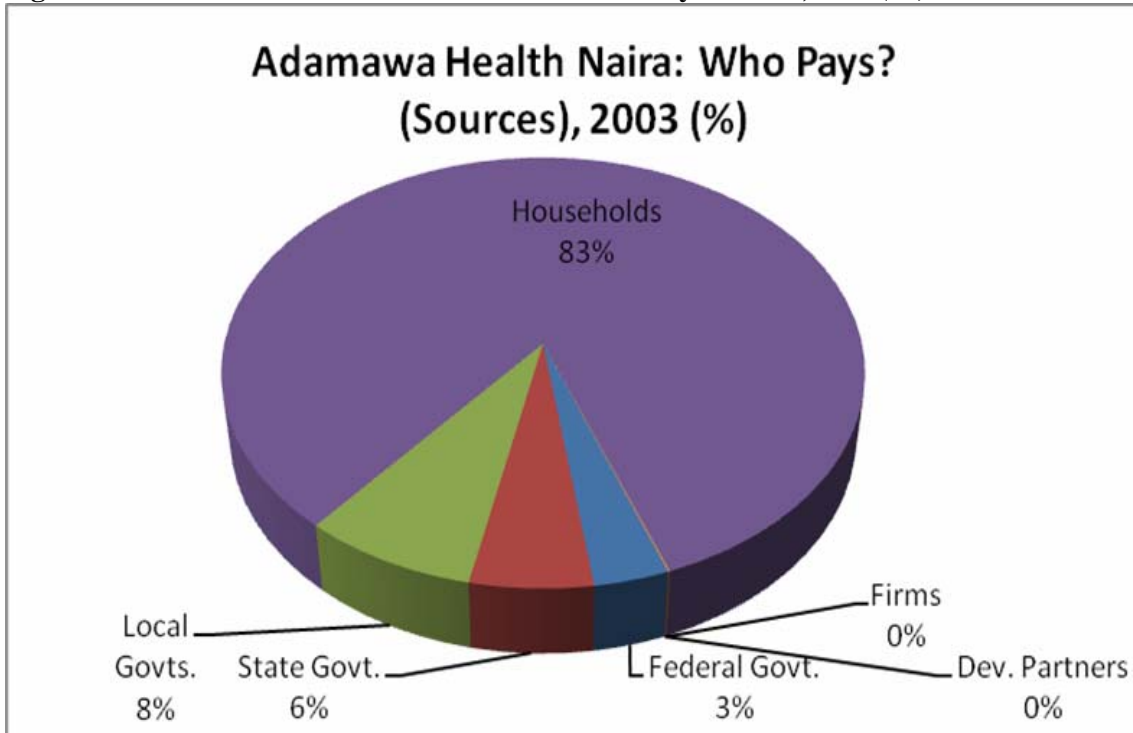


Figure 4.2: Distribution of Adamawa Health Naira by Financing Agents, 2003 (%)

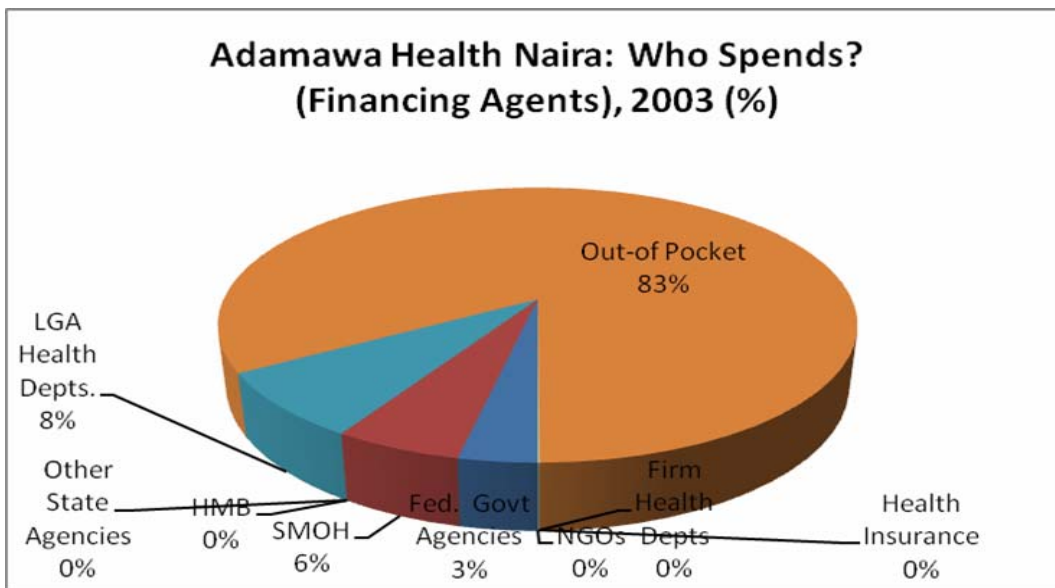


Figure 4.3: Distribution of Adamawa Health Naira by Providers, 2003(%)

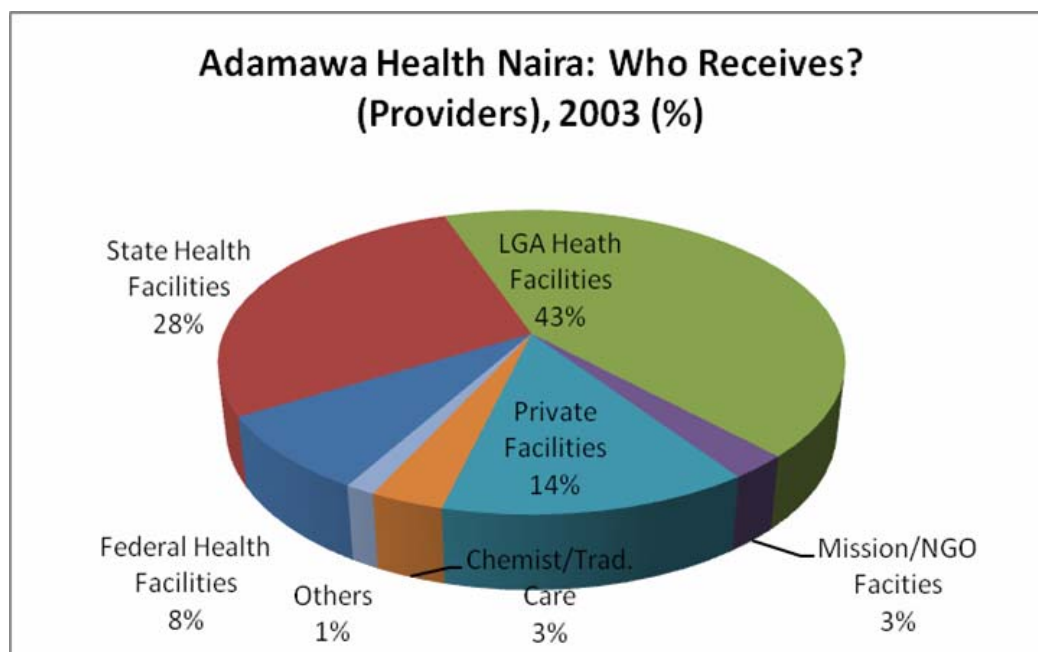


Figure 4.4: Distribution of Adamawa Health Naira by Functions, 2003(%)

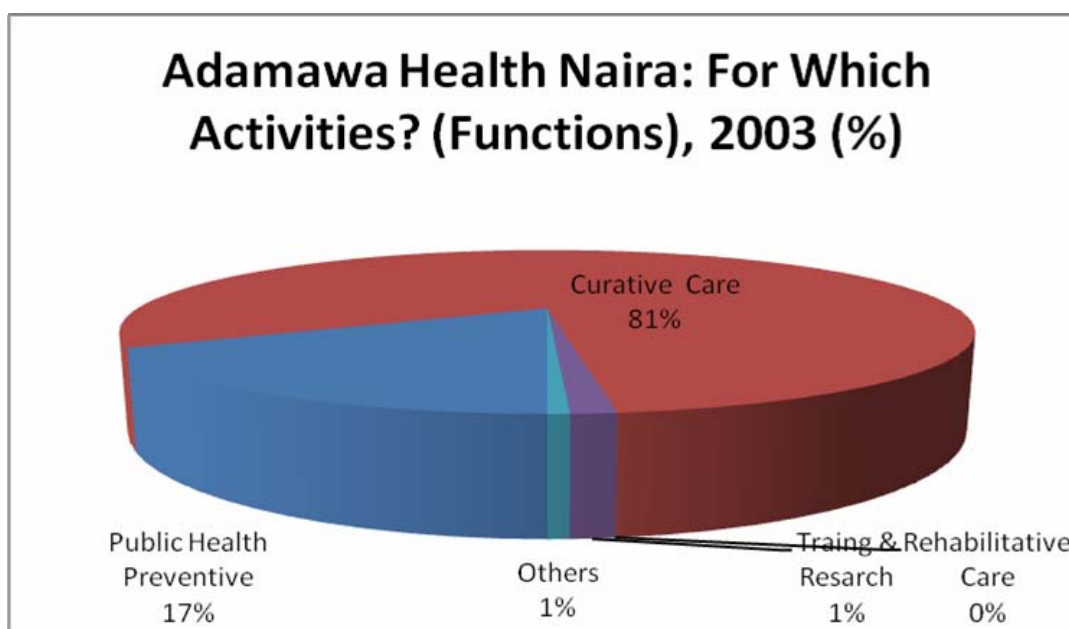


Table 4.4: Adamawa; Sources by Financing Agents

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	508.70						508.70
SMOH		810.38					810.38
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,250.74				1,250.74
Out-of Pocket				12,826.52			12,826.52
Firm Health Depts					1.19		1.19
Health Insurance	-				0.33		0.33
NGOs	-					11.55	11.55
TOTAL	508.70	810.38	1,250.74	12,826.52	1.52	11.55	15,409.41

Table 4.5: Adamawa; Financing Agents by Providers (₦ million), 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hth Facs	508.70					738.19				1,246.89
State Hth Facs		640.20				3,689.66				4,329.86
LGA Hth Facs					1,250.74	5,460.03				6,710.77
Miss/NGO Facs						394.13				394.13
Private Facs						2,052.81	1.19	0.33	11.55	2,065.88
Chem/Trad. Care						491.70				491.70
Others		170.18								170.18
TOTAL	508.70	810.38	-	-	1,250.74	2,826.52	1.19	0.33	11.55	15,409.41

Table 4.6: Adamawa; Financing Agents by Functions, 2004 (₦Million)

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hth Prev					750.44	1,968.08				2,718.52
Curative Care	508.70	640.20			500.30	10,762.95	1.19	0.33	9.47	12,423.14
Rehab Care										-
Training & Res		170.18								170.18
Others						95.49			2.08	97.57
TOTAL	508.70	810.38	-	-	1,250.74	12,826.52	1.19	0.33	11.55	15,409.41

Figure 4.5: Distribution of the Adamawa Health Naira by Sources, 2004(%)

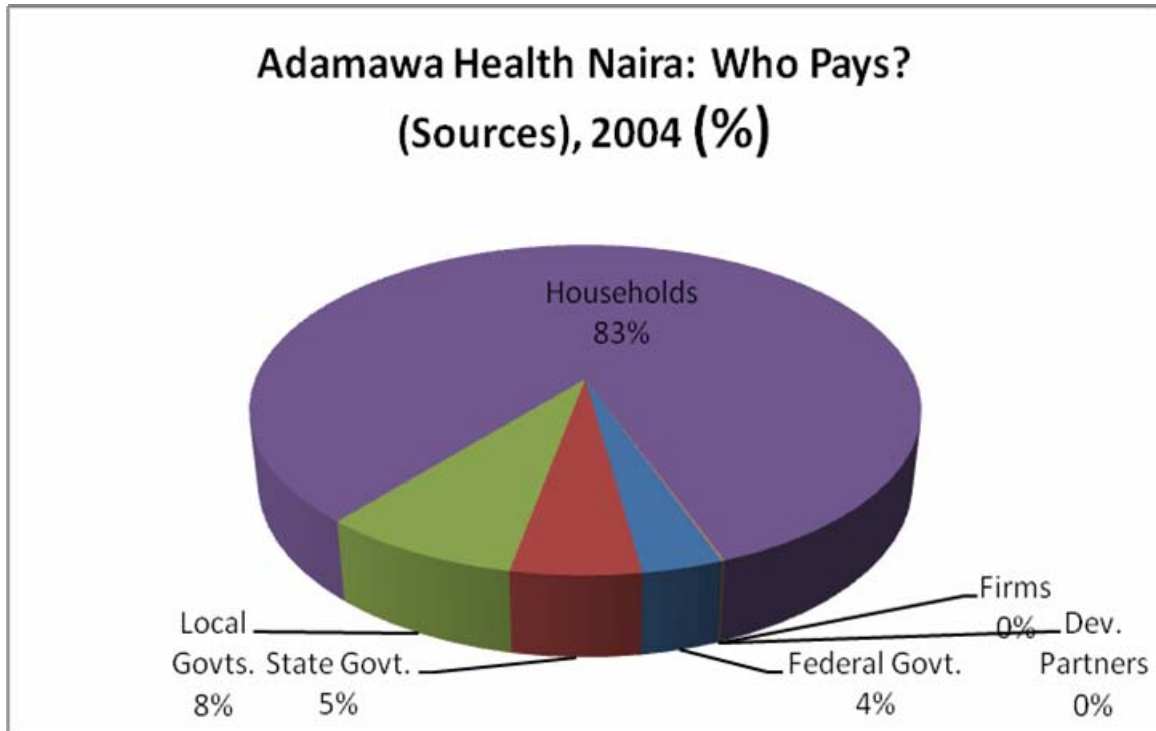


Figure 4.6: Distribution of the Adamawa Health Naira by Financing Agents, 2004(%)

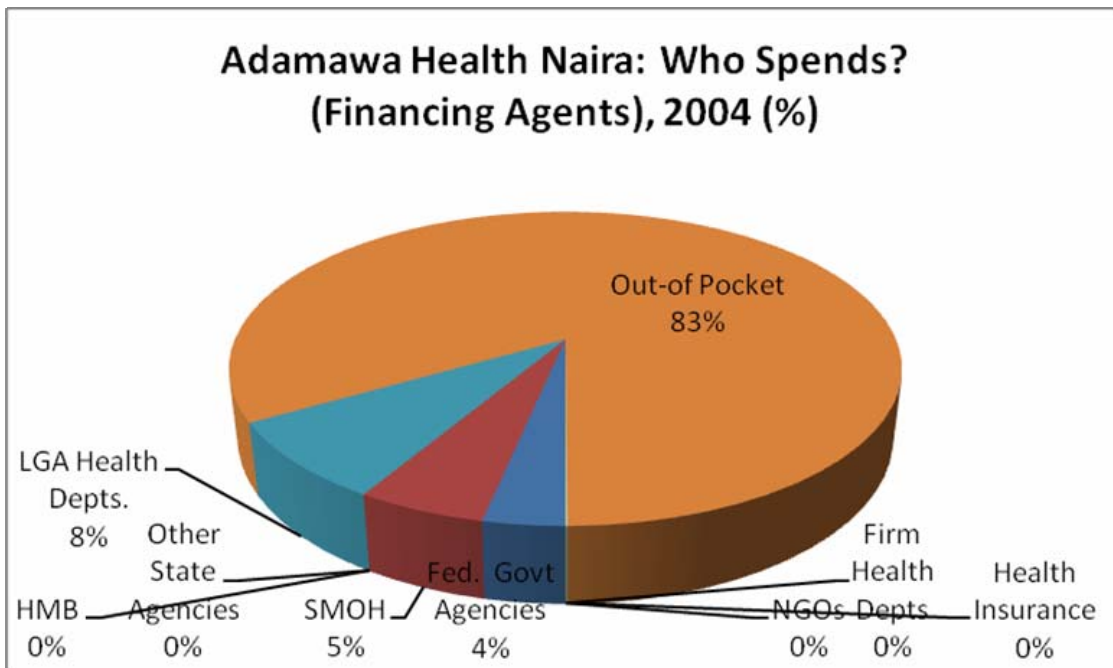


Figure 4.7: Distribution of the Adamawa Health Naira by Providers, 2004(%)

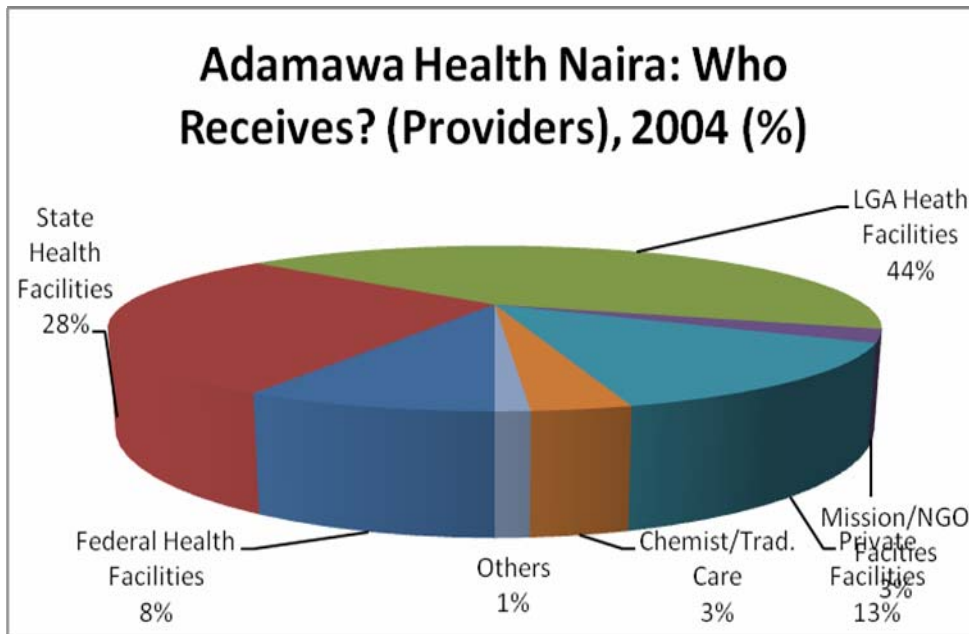


Figure 4.8: Distribution of the Adamawa Health Naira by Functions, 2004(%)

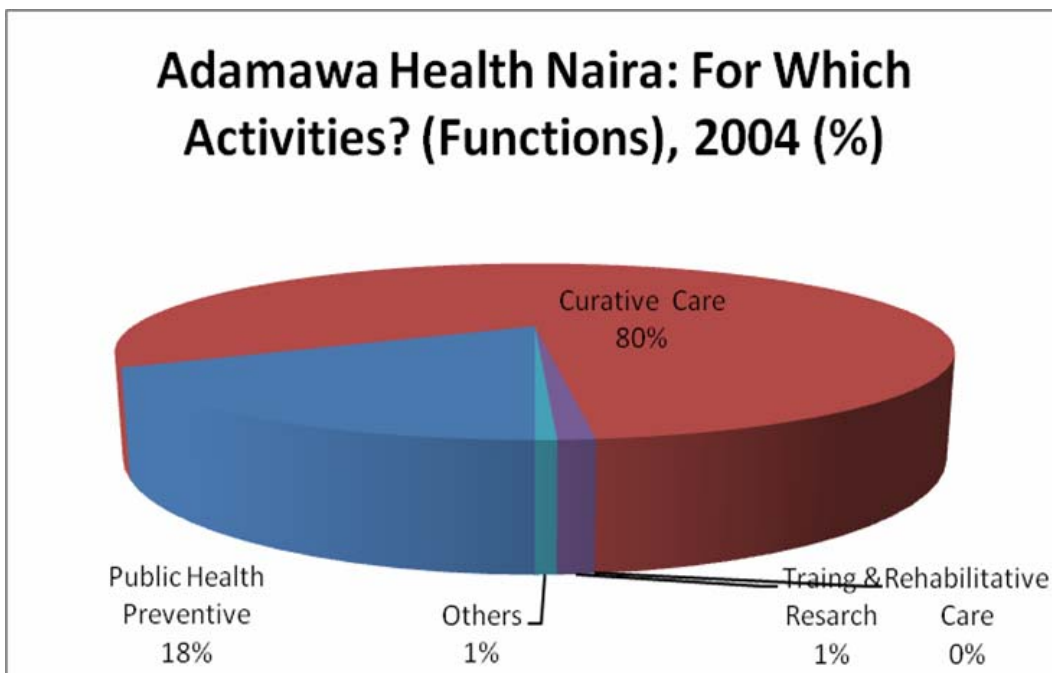


Table 4.7: Adamawa State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	617.80						617.80
SMOH		903.54					903.54
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,471.65				1,471.65
Out-of-Pocket				16,244.28			16,244.28
Firm Health Depts.					1.40		1.40
Health Insurance	-				0.33		0.33
NGOs	-					14.63	14.63
TOTAL	617.80	903.54	1,471.65	16,244.28	1.73	14.63	19,253.64

Table 4.8: Adamawa; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	617.80					934.89				1,552.69
State Hth Facs		722.83				4,672.81				5,395.64
LGA Hth Facs					1,471.65	6,914.92				8,386.57
Miss/NGO Facs						499.15				499.15
Private Facs						2,599.80	1.40	0.33	14.63	2,616.16
Chem/Trad. Care						217.95				217.95
Others		180.71				404.77				585.47
TOTAL	617.80	903.54	-	-	1,471.65	16,244.28	1.40	0.33	14.63	19,253.64

Table 4.9: Adamawa; Financing Agents by Functions,2005(Nmillion)

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev					882.99	2,492.49				3,375.48
Curative Care	617.80	722.83			588.66	13,631.15	1.40	0.33	11.71	15,573.88
Rehab. Care										-
Training & Res		180.71								180.71
Others						120.64				120.64
TOTAL	617.80	903.54	-	-	1,471.65	16,244.28	1.40	0.33	14.63	19,253.64

Figure 4.9: Distribution of the Adamawa Health Naira by Sources, 2005(%)

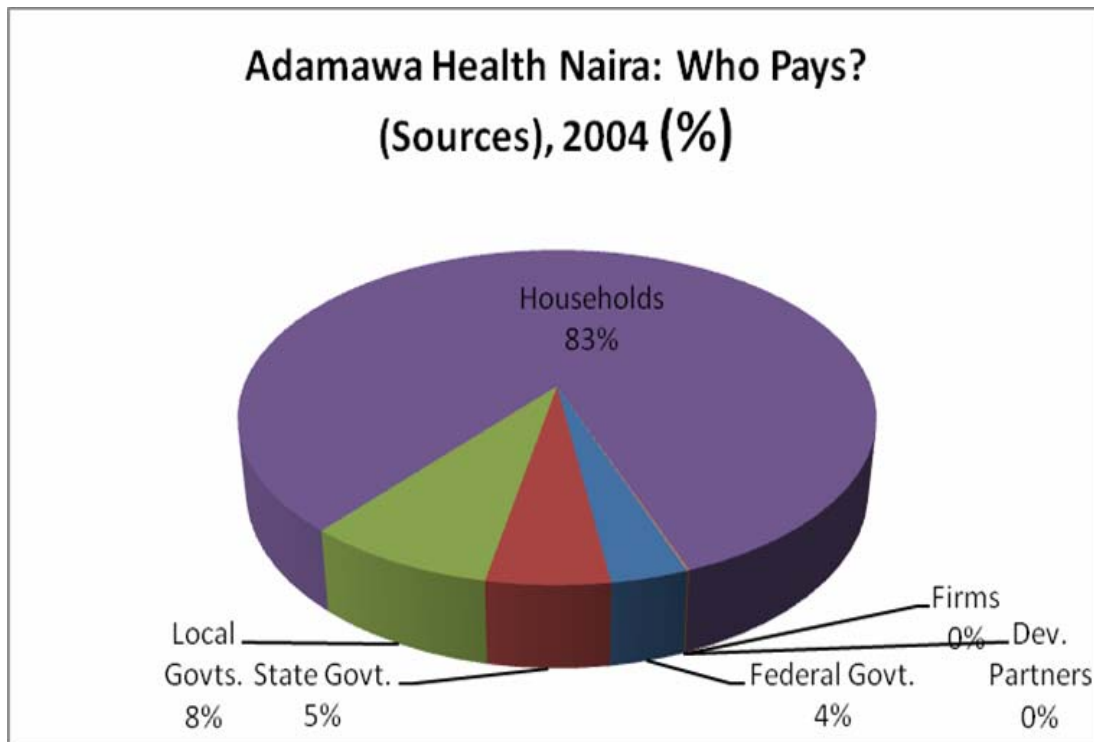


Figure 4.10: Distribution of the Adamawa Health Naira by Financing Agents, 2005(%)

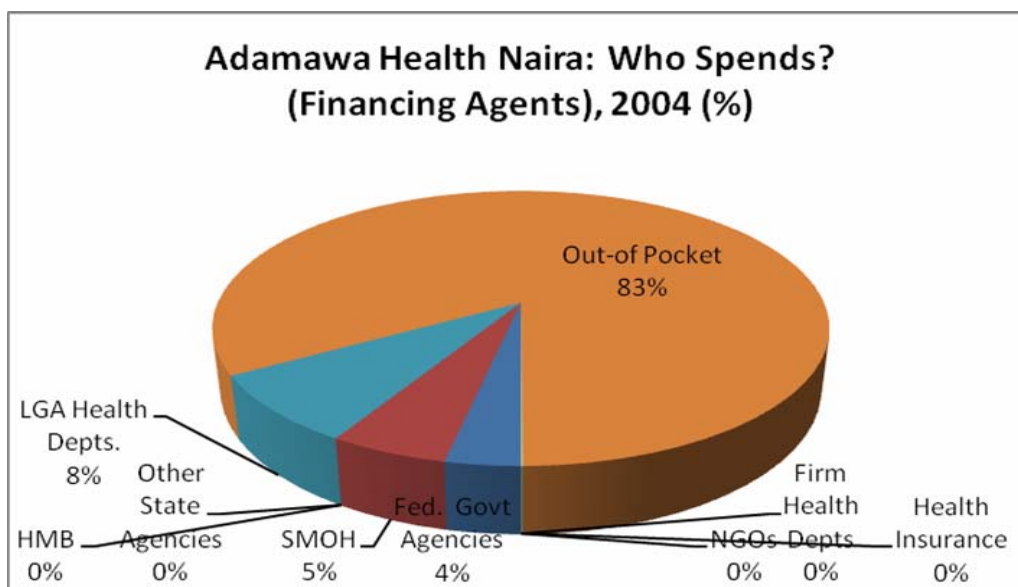


Figure 4.11: Distribution of the Adamawa Health Naira by Providers, 2005(%)

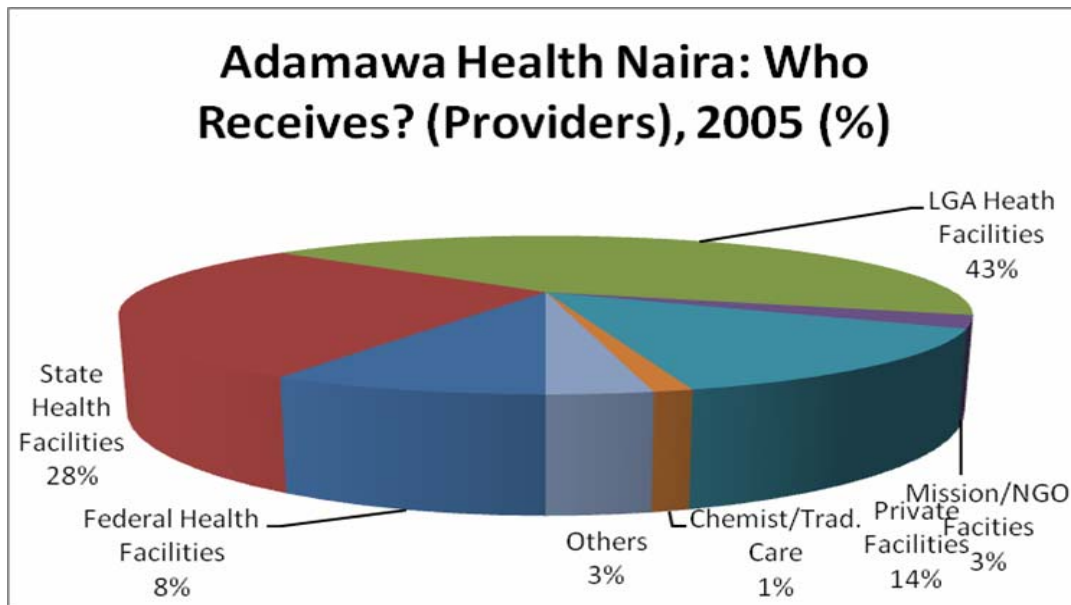
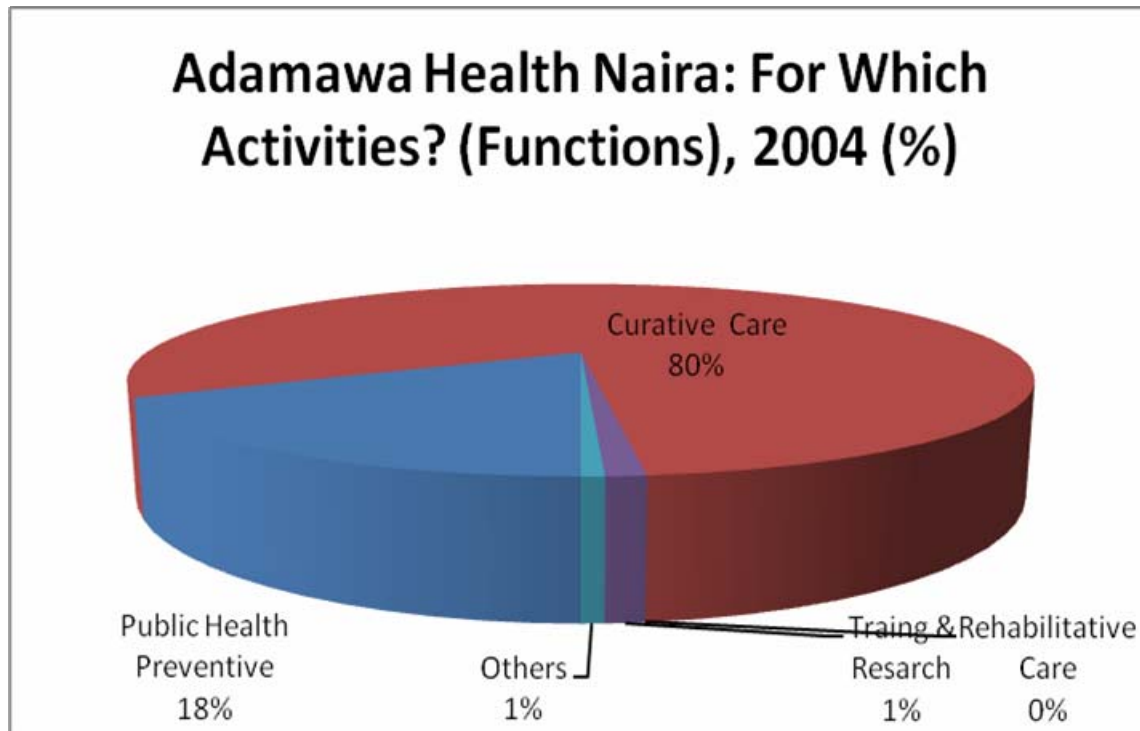


Figure 4.12: Distribution of the Adamawa Health Naira by Functions, 2005(%)



4.3 Cross River State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Cross River State (CRS) in 2003 was ₦18.48billion (Tables 4.10-4.12). Households constituted the major source of health expenditure in CRS, mobilising a total of about ₦14.56billion or 79% of THE in 2003(Fig.4.13) . The Federal Government was the next most important source of health expenditure in the state, supplying a total of about ₦2.21billion(12% of THE) in the same year. The state government spent 5% of THE followed by the local governments all of which expended 4% of THE during the year. During the year, OOP expenditure of households was the most important financing agent. The amount channelled through it, though slightly more than the amount generated by households, accounted for the same proportion of THE (79%). Federal agencies were the most next important financing agent accounting for 12% of THE (Fig.4.14).Private health facilities were the largest providers of health care in CRS in 2003 where 38% of THE was spent during the year. Next in order of importance were state health facilities where 30% of THE was spent in the same period. In LGA health facilities and federal health facilities 15% and 14% of THE were respectively spent during the year. Health expenditure in Mission/NGO facilities was 1% of THE in 2003. Health expenditure in curative care was the single most important functional area of expenditure consuming 89% of THE. Public health preventive care was in a distant second position with 10% of THE in 2003.

Just like Adamawa State, there was nominal increase in THE over the period, 2003 to 2005. However, the relative share of the different entities/stakeholders in the health system was relatively stable. Thus, THE increased by 6.39% from ₦18.48billion in 2003 to ₦19.66billion in 2004. Similarly, THE increased by 25.28% in 2004 to ₦24.63billion in 2005(Tables 4.13 to 4.18). Households continued to dominate the source of health expenditure in 2004 and 2005. It provided 78% and 79% of THE, respectively in 2004 and 2005. However, the share of Federal Government health expenditure in 2004 fell marginally to 11% in 2004 and 2005, while that of local governments increased to 5% of THE during these two years(Figs.4.17 and 4.21). Similarly household OOP expenditure was the dominant financing agent in the state in 2004 and 2005 accounting for 79% of THE, just as in 2003(Figs. 4.18 and 4.22).Private facilities were the most patronised providers in the state accounting for 38% and 39% of THE respectively in 2004 and 2005. State facilities were the next most patronised health facilities with 30% of THE just as in 2003(Figs. 4.19 and 4.23) In the same vein, curative care was the dominant functional area of expenditure where the share of THE in both years was 88% with public health preventive care in a distant second position of 10%(Figs. 4.20 and 4.24).

Table 4.10: Cross River State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	2,197.74						2,197.74
SMOH		910.13					910.13
HMB							-
Other State Agencies							-
LGA Health Depts.	-		778.93				778.93
Out-of-Pocket	8.02	4.81	3.21	14,559.88	-		14,575.93
Firm Health Depts.					1.70		1.70
Health Insurance	-				0.05		0.05
NGOs	-					16.05	16.05
TOTAL	2,205.76	914.95	782.14	14,559.88	1.75	16.05	18,480.53

Table 4.11: Cross River; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	2,197.74					407.03				2,604.77
State Hth Facs		713.17				4,766.25				5,479.41
LGA Hth Facs					778.93	1,918.46				2,697.39
Miss/NGO Facs						116.71				116.71
Private Facs						7,077.15	1.70	0.05	16.05	7,094.95
Chem/Trad. Care						290.32				290.32
Others		196.96								196.96
TOTAL	2,197.74	910.13	-	-	778.93	14,575.93	1.70	0.05	16.05	18,480.53

Table 4.12: Cross River; Financing Agents by Functions (N million), 2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		6.54			467.36	1,336.36				1,840.26
Curative Care	2,197.74	714.61			311.57	13,180.70	1.70	0.05	13.64	16,420.02
Rehab Care										-
Training & Res		83.69								83.69
Others		75.29				58.87			2.41	136.56
TOTAL	2,197.74	910.13	-	-	778.93	4,575.93	1.70	0.05	16.05	18,480.53

Figure 4.13: Distribution of the Cross River Health Naira , 2003 by Sources

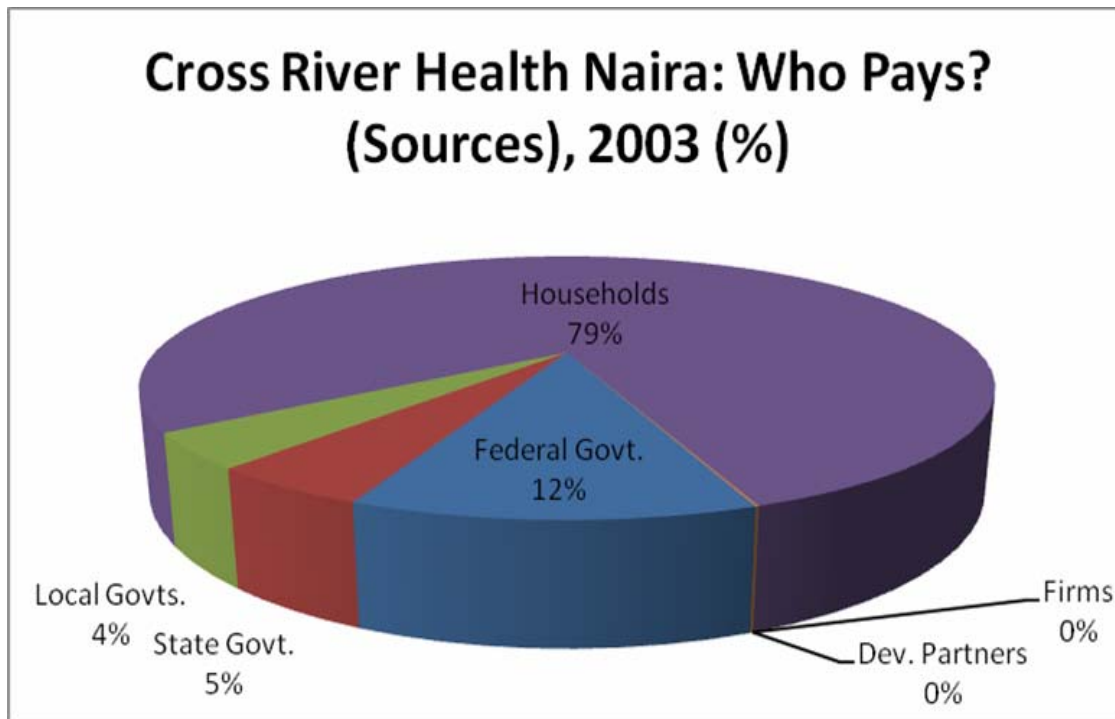


Figure 4.14: Distribution of the Cross River Health Naira , 2003 by Financing Agents

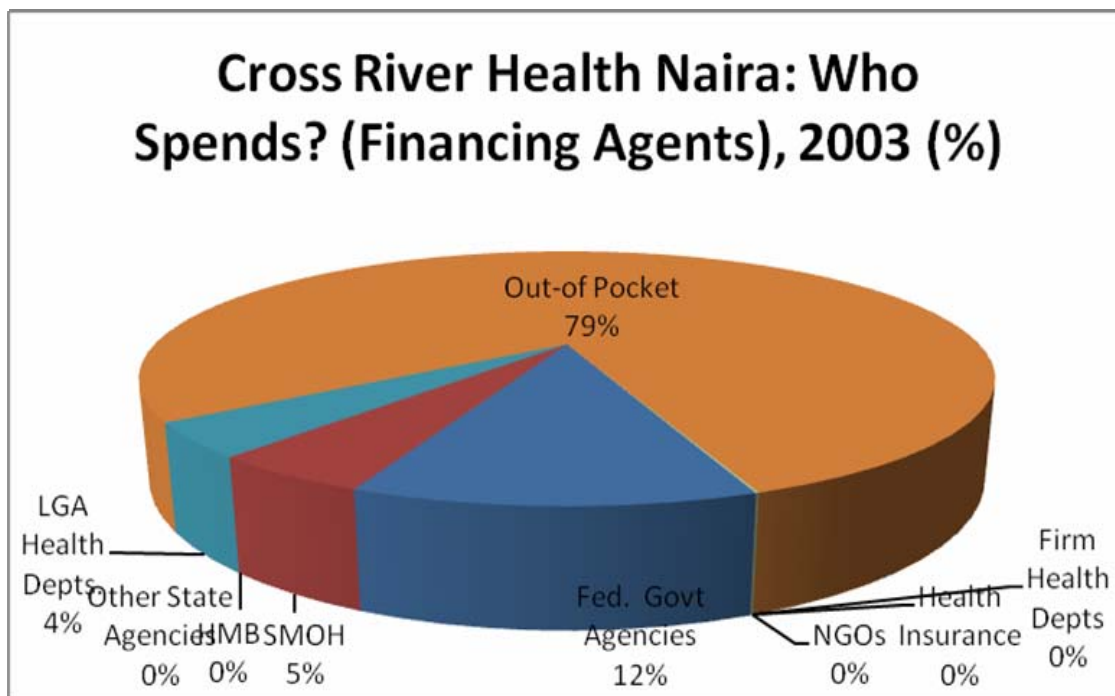


Figure 4.15: Distribution of the Cross River Health Naira , 2003 by Providers

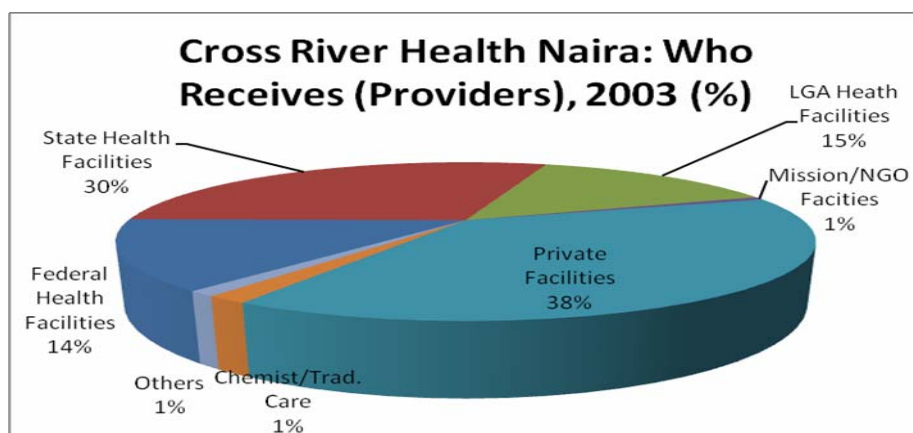


Figure 4.16: Distribution of the Cross River Health Naira , 2003 by Functions

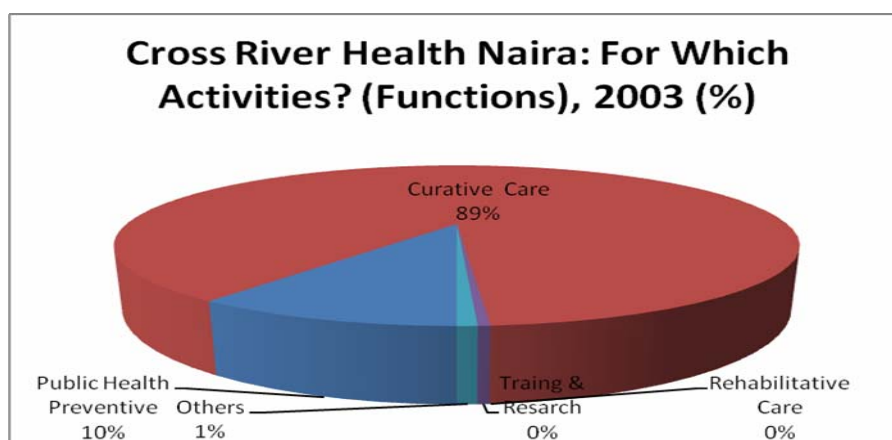


Table 4.13: Cross River State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	2,236.30	989.28					3,225.58
SMOH							-
HMB							-
Other State Agencies							-
LGA Health Depts.	-		985.96				985.96
Out-of-Pocket	8.49	5.10	3.40	15,410.80	-		15,427.79
Firm Health Depts.					2.84		2.84
Health Insurance	-				0.02		0.02
NGOs	-					16.99	16.99
TOTAL	2,244.79	994.37	989.35	15,410.80	2.86	16.99	19,659.17

Table 4.14: Cross River; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	2,236.30					430.82				2,667.12
State Hth Facs		801.31				5,044.80				5,846.11
LGA Hth Facs					985.96	2,030.58				3,016.54
Miss/NGO Facs						123.53				123.53
Private Facs						7,490.76	2.84	0.02	16.99	7,510.61
Chem/Trad. Care						307.29				307.29
Others		187.96								187.96
TOTAL	2,236.30	989.28	-	-	985.96	15,427.79	2.84	0.02	16.99	19,659.17

Table 4.15: Cross River State; Financing Agents by Functions (N million), 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Health Prev.		48.08			591.57	1,414.46				2,054.11
Curative Care	2,236.30	729.20			394.38	13,950.34	2.84	0.02	15.12	17,328.20
Rehabilitative Care										-
Training & Research		89.03								89.03
Others		122.97				62.99			1.87	187.82
TOTAL	2,236.30	989.28	-	-	985.96	15,427.79	2.84	0.02	16.99	19,659.17

Figure 4.17: Distribution of the Cross River Health Naira , 2004 by Sources

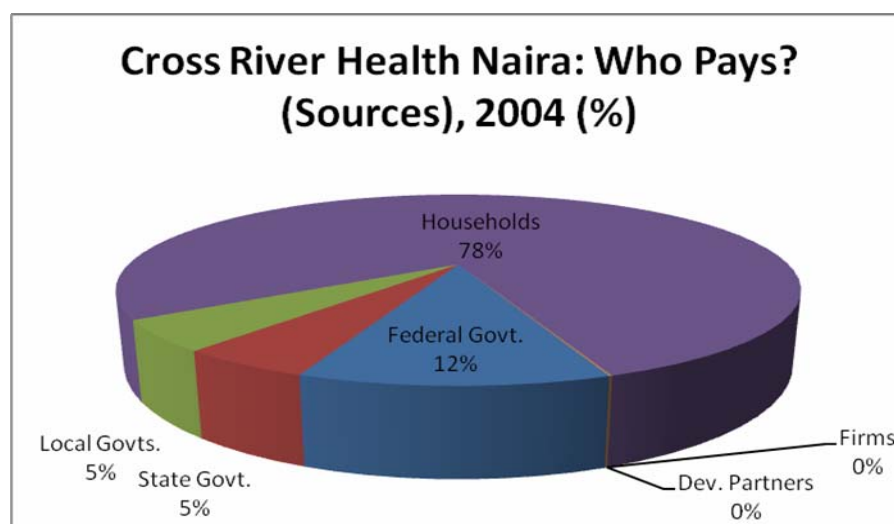


Figure 4.18: Distribution of the Cross River Health Naira , 2004 by Financing Agents

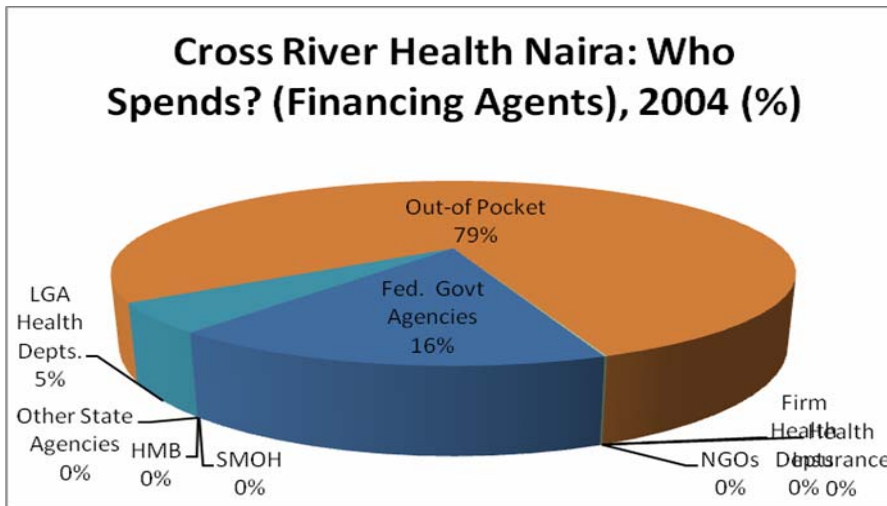


Figure 4.19: Distribution of the Cross River Health Naira , 2004 by Providers

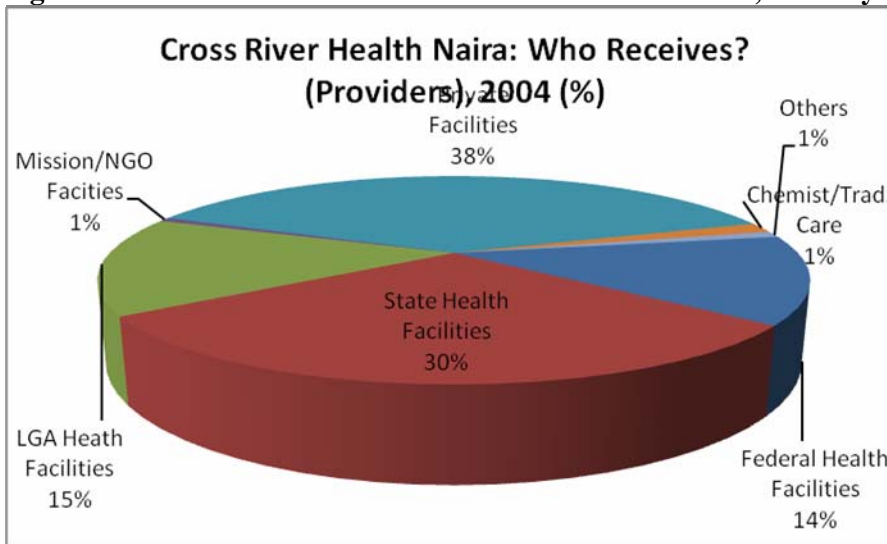


Figure 4.20: Distribution of the Cross River Health Naira , 2004 by Functions

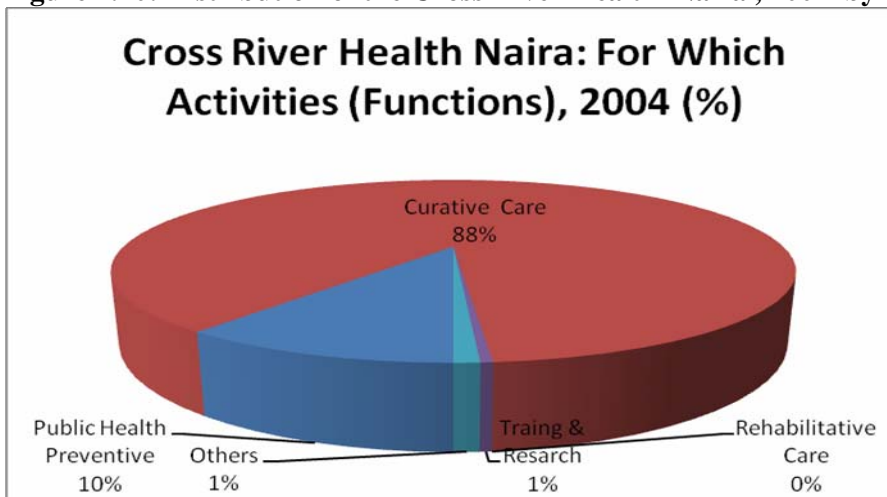


Table 4.16: Cross River State; Sources by Financing Agents (N million), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	2,752.70						2,752.70
SMOH		1,150.93					1,150.93
HMB							-
Other State Agencies							
LGA Health Depts.	-		1,158.67				1,158.67
Out-of-Pocket	10.76	6.45	4.30	19,517.18	-		19,538.69
Firm Health Depts.					2.80		2.80
Health Insurance	-				0.08		0.08
NGOs	-					21.51	21.51
TOTAL	2,763.46	1,157.38	1,162.97	19,517.18	2.89	21.51	24,625.39

Table 4.17: Cross River State; Financing Agents by Providers (N million) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	2,752.70					545.62				3,298.32
State Hth Facs		955.27				6,389.04				7,344.31
LGA Hth Facs					1,158.67	2,571.65				3,730.32
Miss/NGO Facs		20.64				156.45				177.09
Private Facs						9,486.76	2.80	0.08	21.51	9,511.16
Chem/Trad. Care						389.17				389.17
Others		175.01								
TOTAL	2,752.70	1,150.93	-	-	1,158.67	19,538.69	2.80	0.08	21.51	24,625.39

Table 4.18: Cross River State; Financing Agents by Functions (N million), 2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts.	Health Insurance	NGOs	
Public Hth Prev		47.76			695.20	1,791.36				2,534.32
Curative Care	2,752.70	870.84			463.47	17,668.00	2.80	0.08	18.72	21,776.60
Rehabi Care										-
Training & Res		49.45								49.45
Others		182.88				79.34			2.80	265.01
TOTAL	2,752.70	1,150.93	-	-	1,158.67	19,538.69	2.80	0.08	21.51	24,625.39

Figure 4.21: Distribution of the Cross River Health Naira , 2005 by Sources

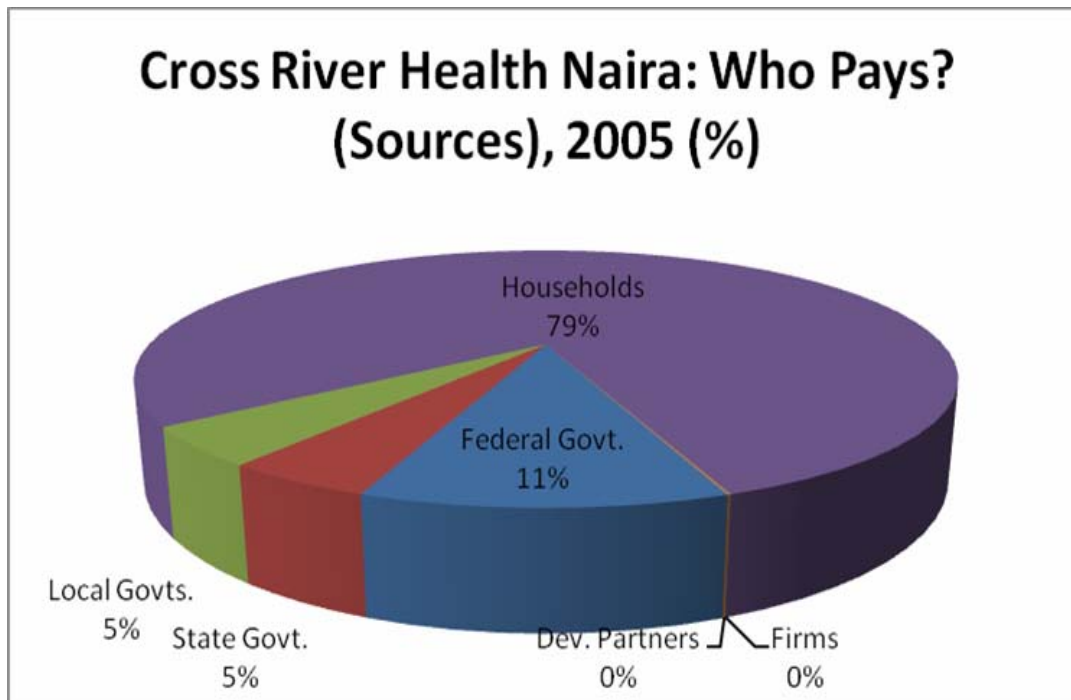


Figure 4.22: Distribution of the Cross River Health Naira , 2005 by Financing Agents

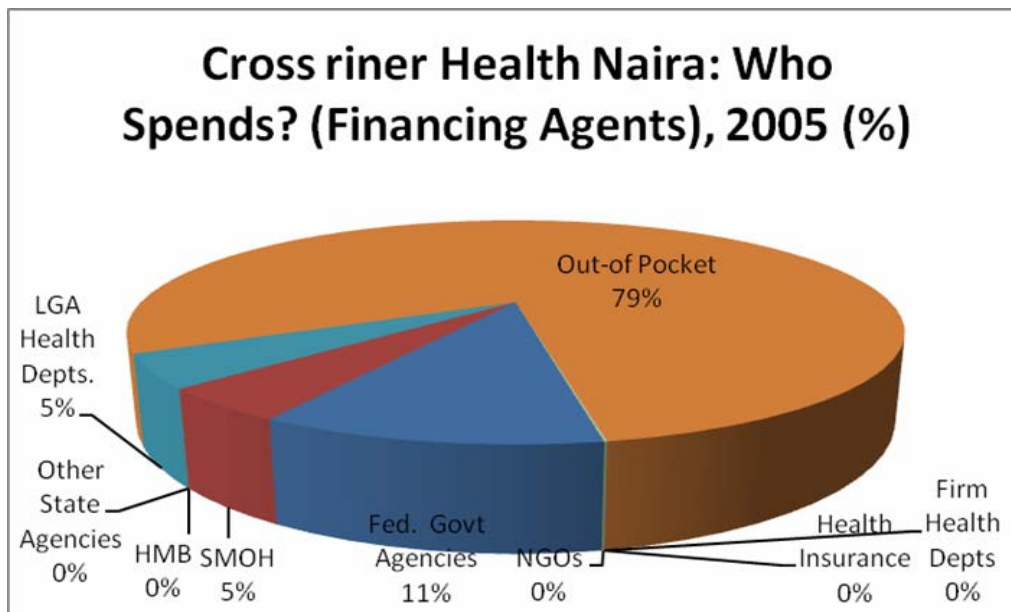


Figure 4.23: Distribution of the Cross River Health Naira , 2005 by Providers

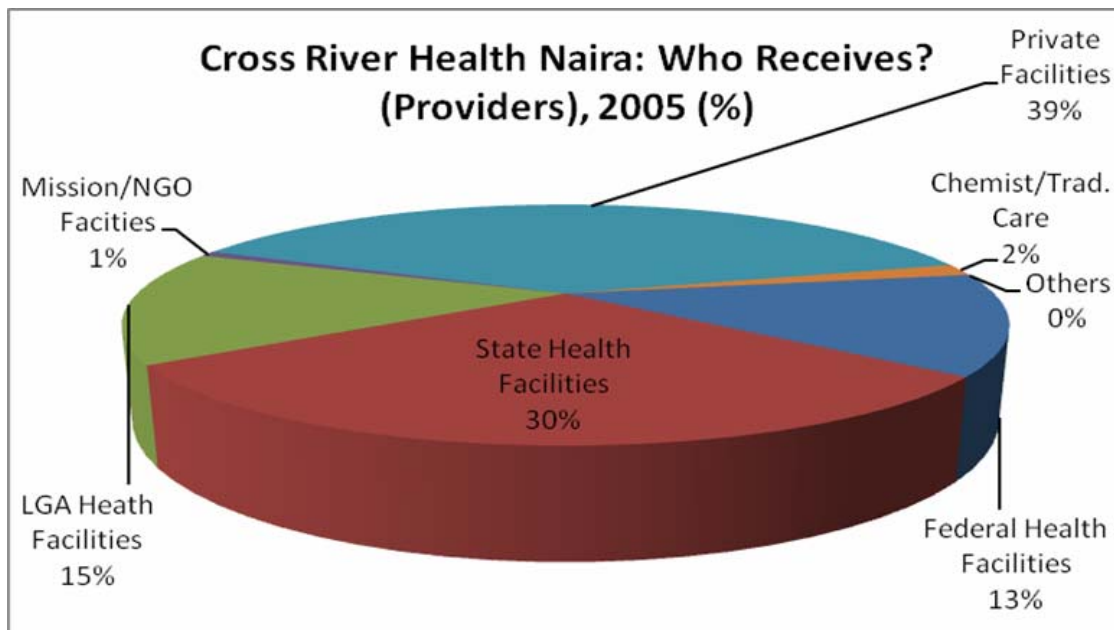
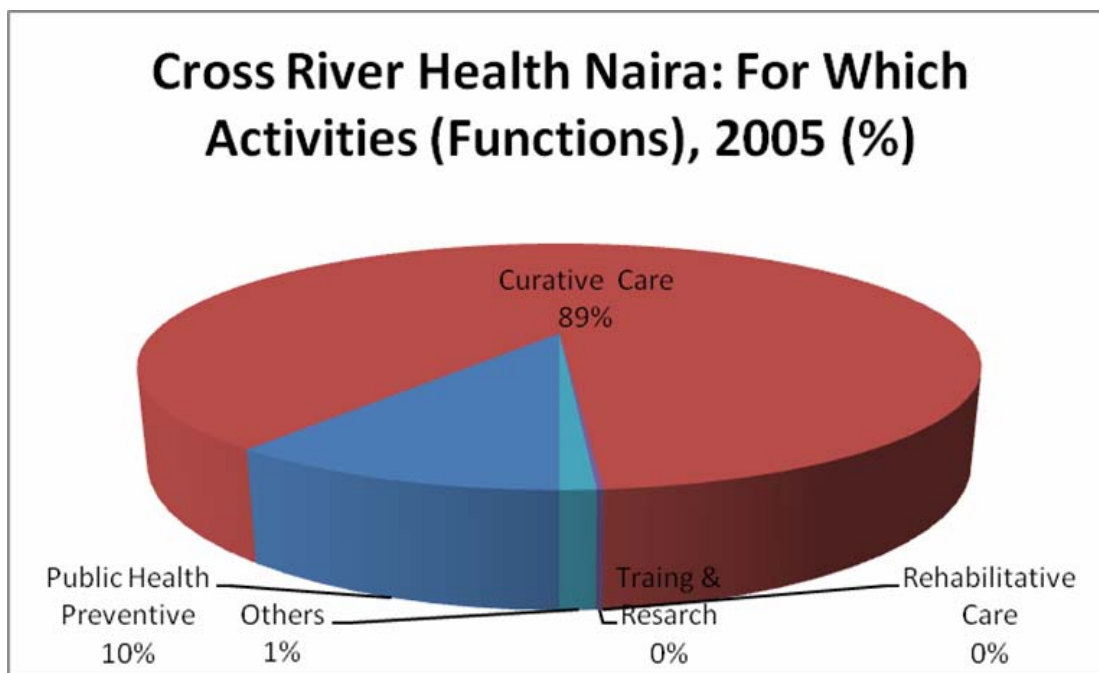


Figure 4.24: Distribution of the Cross River Health Naira , 2005 by Functions



4.4 Delta State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Delta State in 2003 was ₦24.68billion (Tables 4.19 to 4.21). Households constituted the major source of health expenditure in the State mobilising a total of about ₦19.20billion or 78% of THE in 2003 (Fig.4.25). The state government is the next most important source of health expenditure in the state, supplying a total of ₦3.50billion (14% of THE) in the same year. The local governments spent 5% of THE followed by the Federal Government which expended just 2% of THE during the year. During the year, health expenditure of firms in the state on health was just 1% of THE. The most important financing agent was OOP of households in 2003. The amount channelled through it, though slightly more than the amount generated by households, accounted for the same proportion of THE (78%). State agencies made up of the Hospital Management Board (HMB) and the State Ministry of Health (SMOH) were next most important financing agents, each of which accounted for 7% of THE (Fig.4.26). Private health facilities were the largest providers of health care in the state in 2003 with 38% of THE spent in them during the year. Next in order of importance were state health facilities where 24% of THE was spent during the year. In federal and LGA health facilities, 13% and 12% of THE were respectively spent during the same period. Health expenditure in curative care was the single most important functional area of expenditure consuming 81% of THE. Public health preventive care was in a distant second position, accounting for 13% of THE in 2003. Each of rehabilitative care and others accounted for 3% of THE during the year (Figure 4.28).

Just like the states analysed earlier, there were nominal increases in THE over the period 2003 to 2005. However, unlike these states the relative share of the different entities/stakeholders in the health system fluctuated. Thus, THE increased by 20.0% from ₦24.68billion in 2003 to about ₦29.62billion in 2004. Similarly, THE increased by 22.7% in 2004 to ₦36.35billion in 2005 (Tables 4.23 to 4.24). Households continued to dominate the source of health expenditure in 2004 and 2005. Its share of THE declined sharply to 69% in 2004, rising marginally to 71% in 2005. However, the share of state government health expenditure in 2004 increased sharply to 20% in 2004 and slightly to 22% in 2005. The share of the expenditure of the local governments increased to 5% of THE in 2004 and declined marginally to 4% in 2005 (Figs.4.29 and 4.33). Similarly, household OOP was the dominant financing agent in the state in 2004 and 2005, accounting for 69% and 71% of THE, respectively (Figs. 4.30 and 4.34). Private facilities continued to be the most patronised providers in the state facilities. However, in 2004, their share of THE declined to 37% and while that of state facilities increased sharply to 30%. In 2005, state facilities became the most patronised in the state accounting for 36% while that of private facilities declined to 35% of THE (Figs. 4.31 and 4.35). In the same vein, curative care was the dominant functional area of expenditure where the respective shares of THE in the years were 78% and 82% with public health preventive care in a distant second position of 12% and 13%, respectively in these years (Figs. 4.32 and 4.36).

Table 4.19: Delta State; Sources by Financing Agents (N million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	521.61						521.61
SMOH		1,737.89					1,737.89
HMB		1,748.04					1,748.04
Other State Agencies							-
LGA Health Depts.	-		1,105.02				1,105.02
Out-of- Pocket	16.43	9.86	6.57	19,201.66	98.60	-	19,333.13
Firm Health Depts.					7.24		7.24
Health Insurance	-				226.51		226.51
NGOs	-						-
TOTAL	538.04	3,495.79	1,111.59	19,201.66	332.35	-	24,679.44

Table 4.20: Delta State; Financing Agents by Providers (N million) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hth Facs	521.61					2,702.77				3,224.38
State Health Facs		9.68	1,748.04			4,158.56				5,916.27
LGA Health Facs					1,105.02	1,871.45				2,976.47
Miss/NGO Facs						-				-
Private Facilities						9,146.50	7.24	226.51		9,380.26
Chemist/Trad. Care						1,453.85				1,453.85
Others		1,728.21								1,728.21
TOTAL	521.61	1,737.89	1,748.04	-	1,105.02	19,333.13	7.24	226.51	-	24,679.44

Table 4.21: Delta; Financing Agents by Functions (N million), 2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts.	Health Insurance	NGOs	
Public Health Preventive		31.50	-		663.01	2,287.11				2,981.63
Curative Care	521.61	237.61	1,746.65		442.01	16,214.69	7.24	226.51		19,396.33
Rehabilitative Care		665.61	0.95							666.56
Training & Research		803.17	0.44							
Others						831.32				831.32
TOTAL	521.61	1,737.89	1,748.04	-	1,105.02	19,333.13	7.24	226.51	-	24,679.44

Figure 4.25: Distribution of the Delta Health Naira , 2003 by Sources

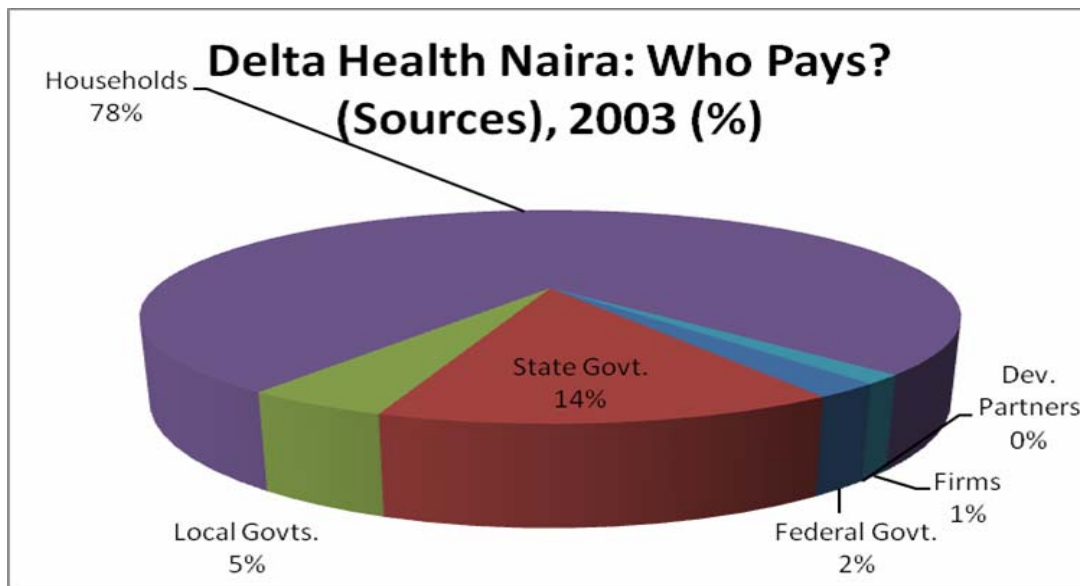


Figure 4.26: Distribution of the Delta Health Naira , 2003 by Financing Agents

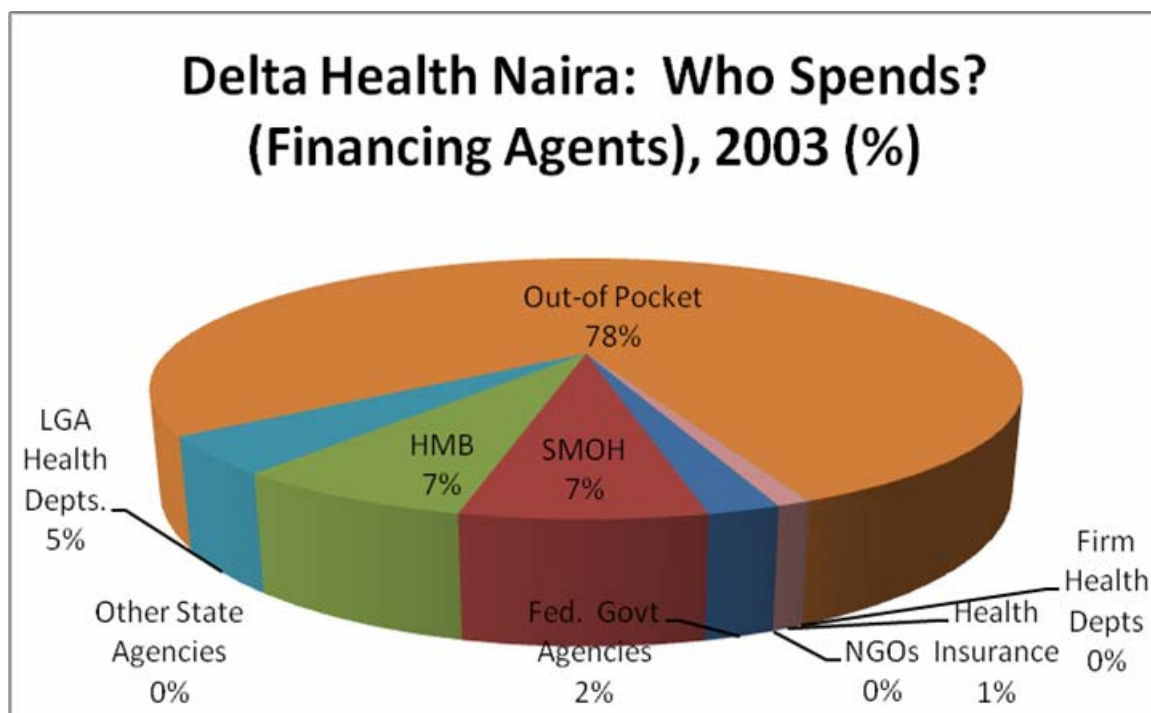


Figure 4.27: Distribution of the Delta Health Naira , 2003 by Providers

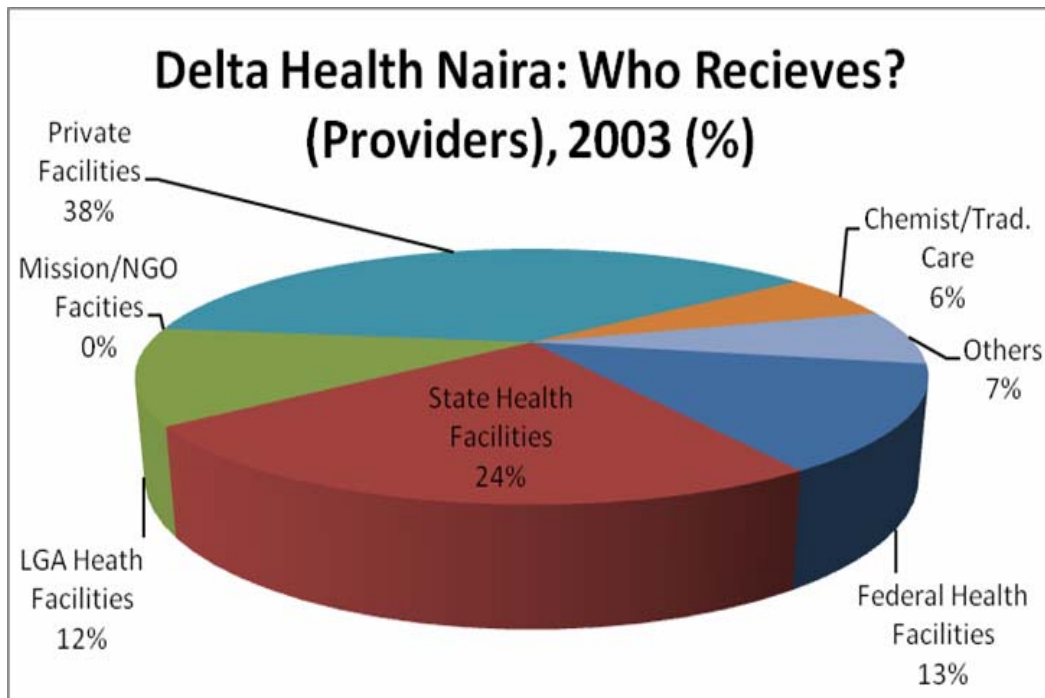


Figure 4.28: Distribution of the Delta Health Naira , 2003 by Functions

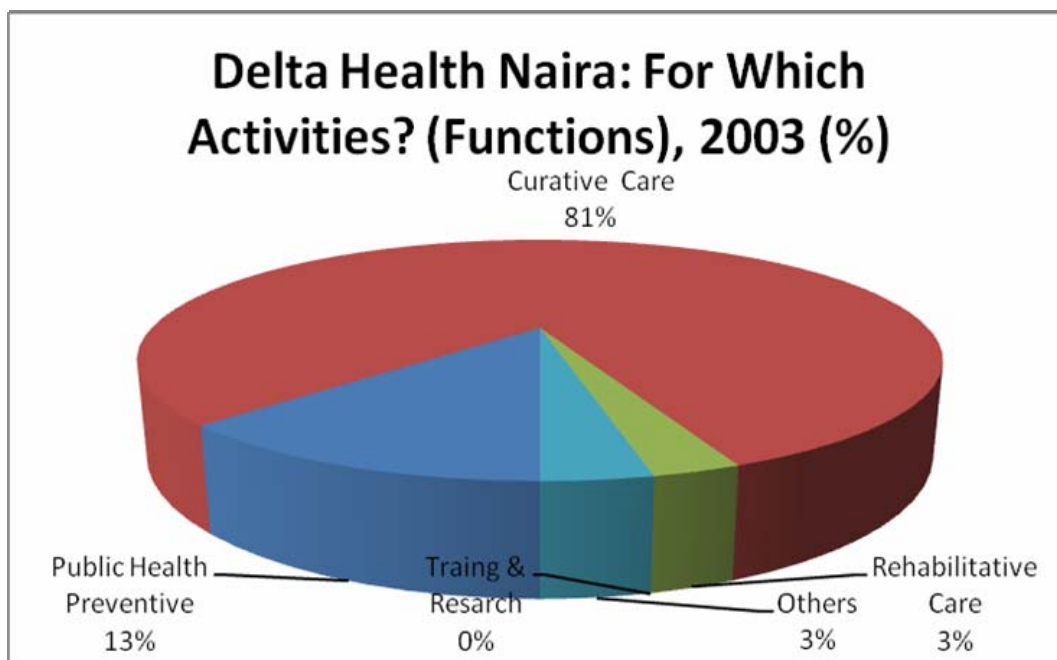


Table 4.22: Delta State; Sources by Financing Agents (N million), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	636.70						636.70
SMOH		4,007.48					4,007.48
HMB		1,872.49					1,872.49
Other State Agencies							-
LGA Health Depts.	-		1,398.71				1,398.71
Out-of-Pocket	17.39	10.44	6.96	20,323.86	104.36	-	20,463.01
Firm Health Depts.					2.93		2.93
Health Insurance	-				1,235.12		1,235.12
NGOs	-						-
TOTAL	654.09	5,890.40	1,405.67	20,323.86	1,342.40	-	29,616.43

Table 4.23: Delta State; Financing Agents by Providers (N million), 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Health Facilities	636.70					2,860.73				3,497.43
State Health Facilities		2,497.00	1,872.49			4,401.59				8,771.08
LGA Health Facilities					1,398.71	1,980.82				3,379.53
Mission/NGO Facilities						-				-
Private Facilities		3.00				9,681.05	2.93	1,235.12		10,922.09
Chemist/Trad. Care						1,538.82				1,538.82
Others		1,507.48								1,507.48
TOTAL	636.70	4,007.48	1,872.49	-	1,398.71	20,463.01	2.93	1,235.12	-	29,616.43

Table 4.24: Delta State; Financing Agents by Functions (N million), 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth. Prev		46.42	-		839.23	2,420.77				3,306.43
Curative Care	636.70	-	1,870.80		559.49	17,162.33	2.93	1,235.12		21,467.36
Rehab Care		1,913.34	1.31							1,914.65
Training & Res		2,047.72	0.38							
Others						879.91				879.91
TOTAL	636.70	4,007.48	1,872.49	-	1,398.71	20,463.01	2.93	1,235.12	-	29,616.43

Figure 4.29: Distribution of the Delta Health Naira , 2004 by Sources

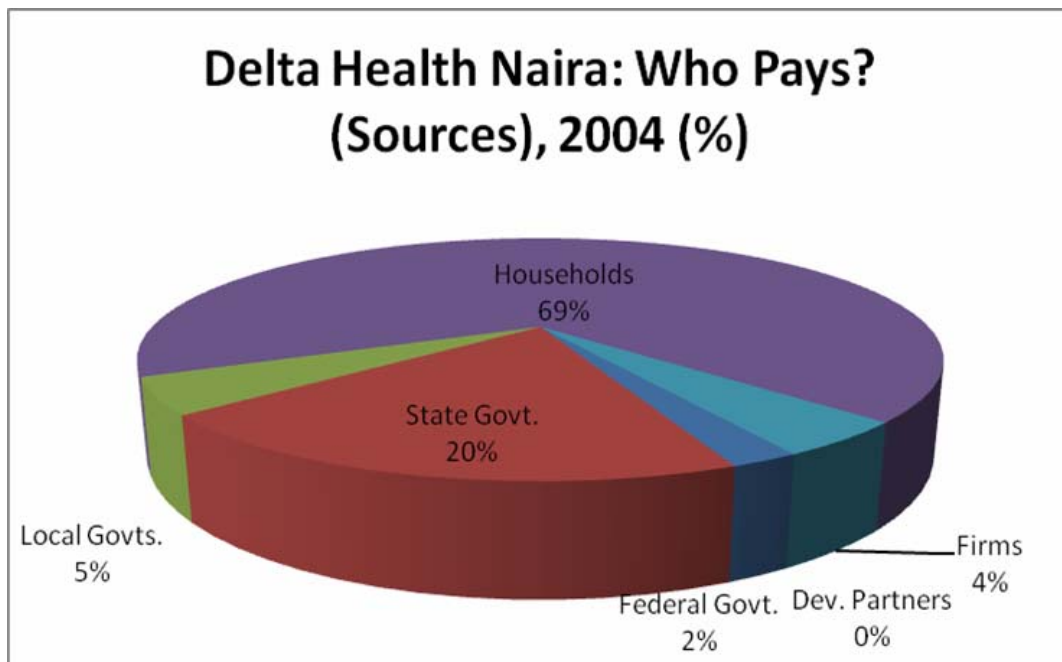


Figure 4.30: Distribution of the Delta Health Naira , 2004 by Financing Agents

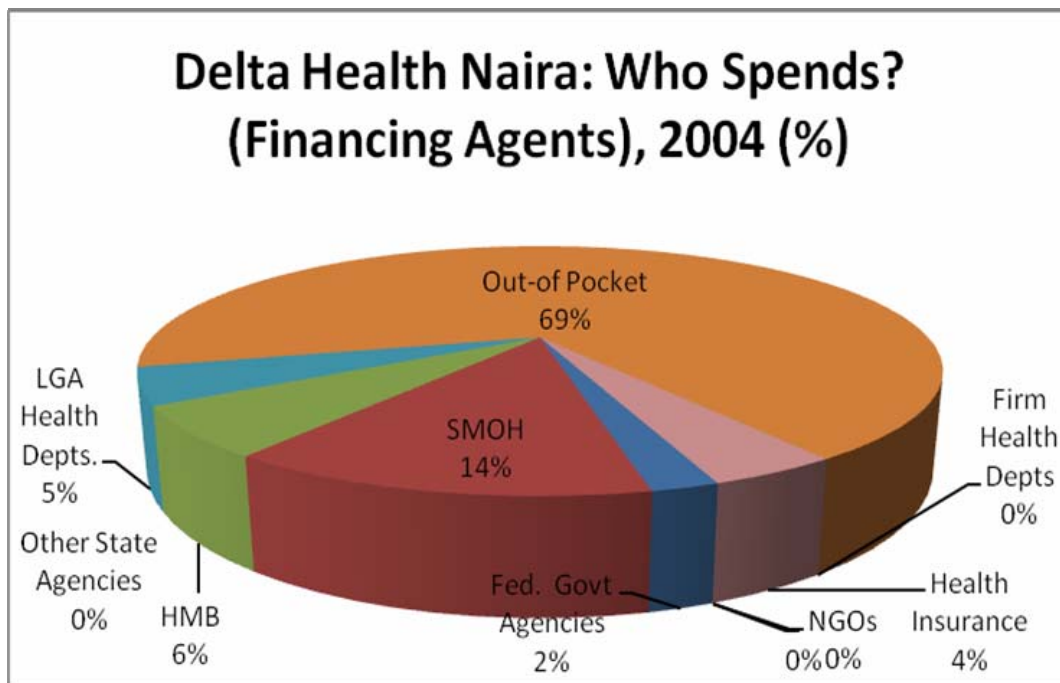


Figure 4.31: Distribution of the Delta Health Naira , 2004 by Providers

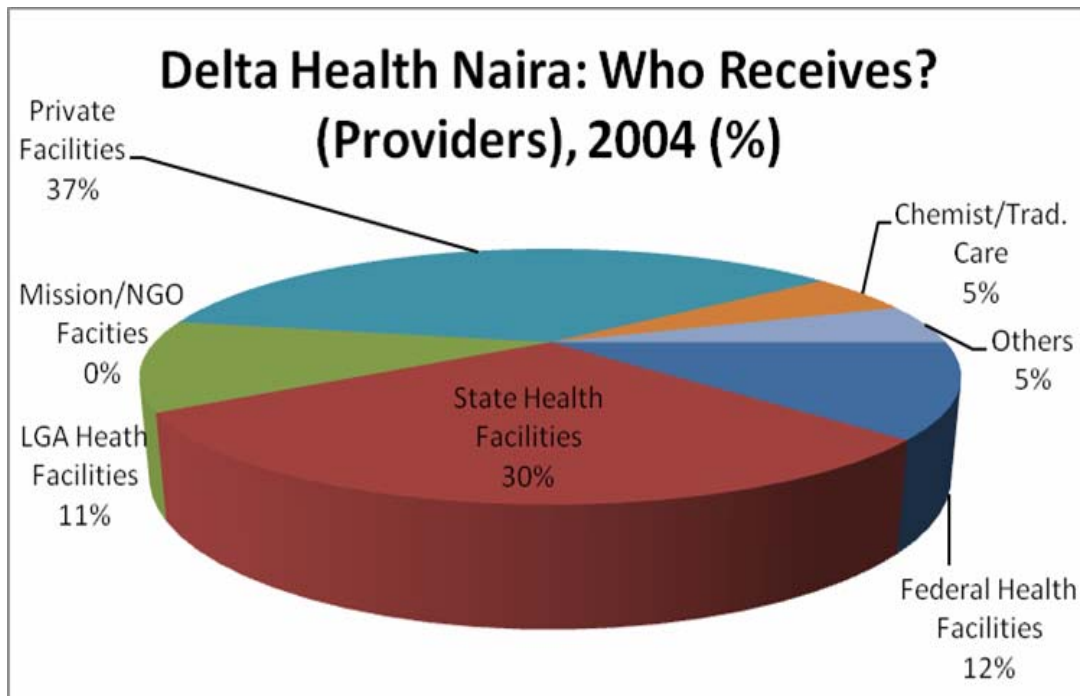


Figure 4.32: Distribution of the Delta Health Naira , 2004 by Functions

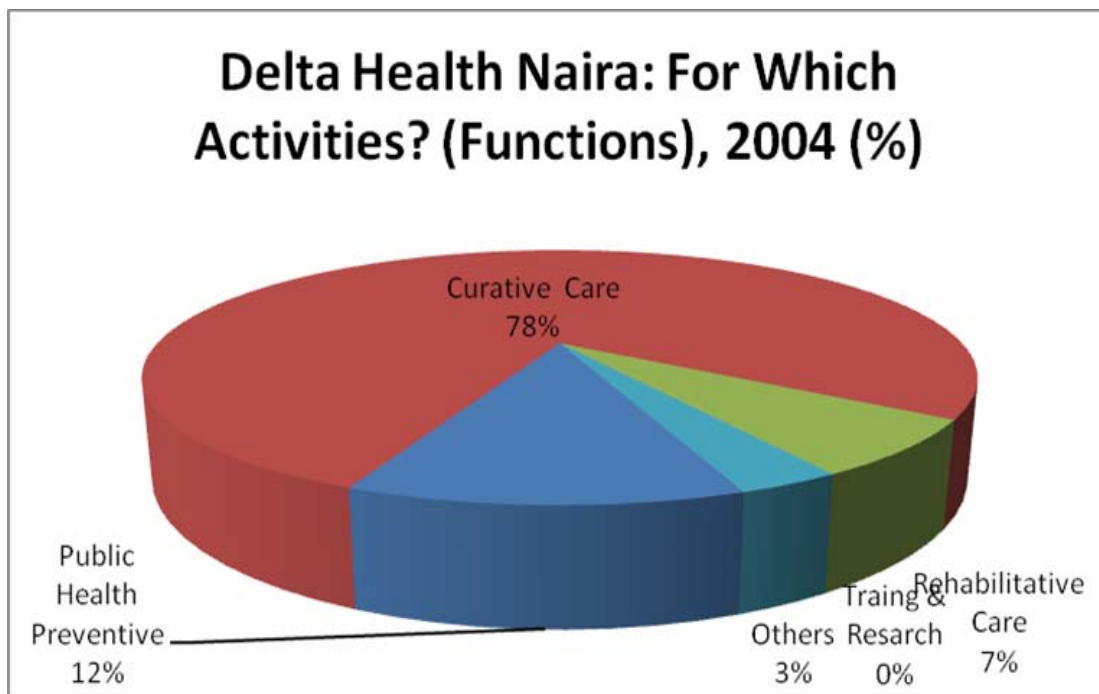


Table 4.25: Delta State; Sources by Financing Agents (N million), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	574.00						574.00
SMOH		5,523.30					5,523.30
HMB		2,309.28					2,309.28
Other State Agencies							-
LGA Health Depts.	-		1,643.73				1,643.73
Out-of-Pocket	22.03	13.22	8.81	25,739.38	132.17	-	25,915.60
Firm Health Depts.					10.98		10.98
Health Insurance	-				373.80		373.80
NGOs	-						-
TOTAL	596.03	7,845.80	1,652.54	25,739.38	516.95	-	36,350.70

Table 4.26: Delta State; Financing Agents by Providers (N million), 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs	574.00					3,623.00				4,197.00
State Hlth Facs		5,040.30	2,309.28			5,574.45				12,924.03
LGA Hlth Facs					1,643.73	2,508.63				4,152.36
Miss/NGO Facs						-				-
Private Facs						12,260.67	10.98	373.80		12,645.46
Chem/Trad. Care		13.00				1,948.85				1,961.85
Others		470.00								470.00
TOTAL	574.00	5,523.30	2,309.28	-	1,643.73	25,915.60	10.98	373.80	-	36,350.70

Table 4.27: Delta; Financing Agents by Functions (N million), 2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		64.05	-		986.24	3,065.82				4,116.10
Curative Care	574.00	-	2,307.87		657.49	21,735.42	10.98	373.80		25,659.56
Rehab. Care		235.09	1.41							236.50
Training & Res.		5,224.16	-							
Others						1,114.37				1,114.37
TOTAL	574.00	5,523.30	2,309.28	-	1,643.73	25,915.60	10.98	373.80	-	36,350.70

Figure 4.33: Distribution of the Delta Health Naira , 2005 by Sources

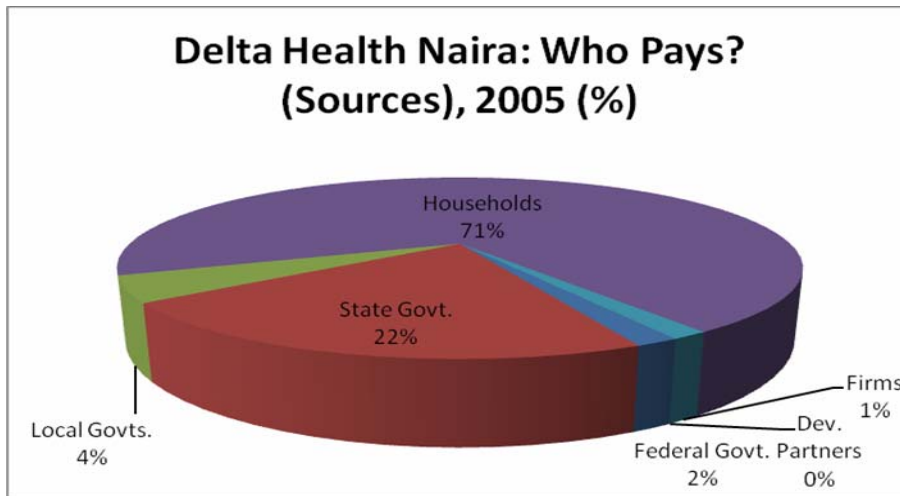


Figure 4.34: Distribution of the Delta Health Naira , 2005 by Financing Agents

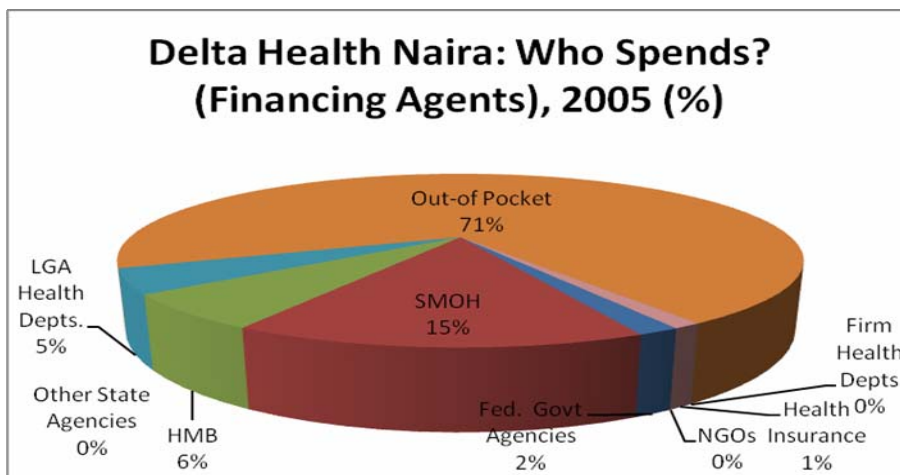


Figure 4.35: Distribution of the Delta Health Naira , 2005 by Providers

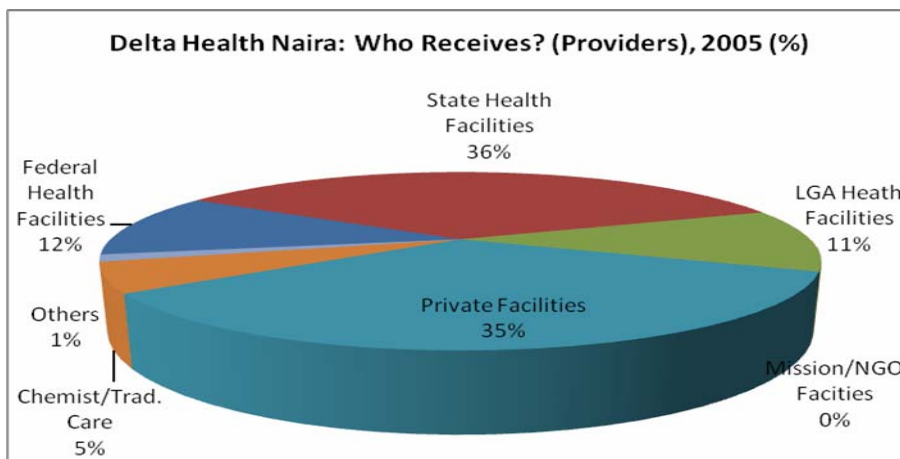
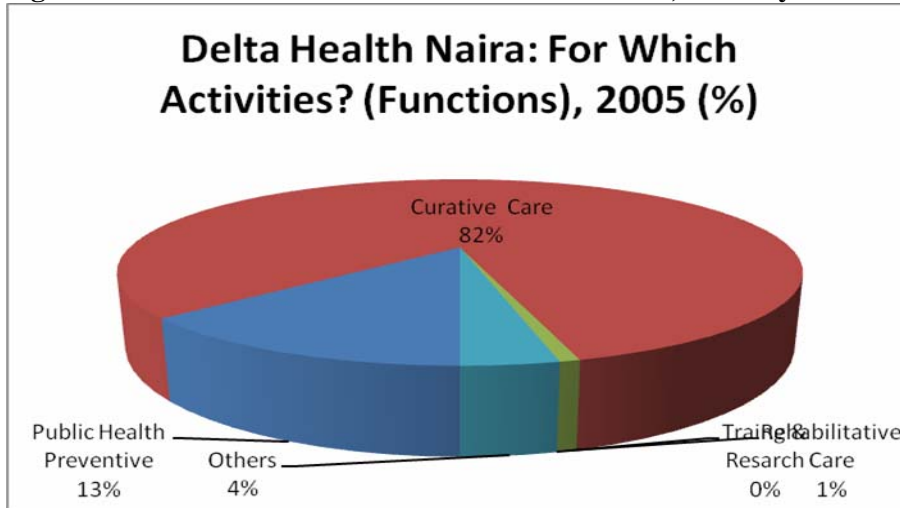


Figure 4.36: Distribution of the Delta Health Naira , 2005 by Functions



4.5 Edo State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Edo State in 2003 was about ₦21.02billion (Tables 4.28 to 4.30). Households constitute the major source of health expenditure in Edo State mobilising a total of ₦14.41billion or 69% of THE in 2003 (Fig.4.37). The Federal Government is the next most important source of health expenditure in the State, supplying a total of ₦5.41billion (26% of THE) in the same year. The local governments spent 3% of THE followed by the state government which expended just 2% of THE during the year. During the year the most important financing agent was OOP expenditure of households. The amount channelled through it was exactly the same as the amount generated by households as a source of health financing, thus accounting for the same proportion of THE (69%). Federal Agencies are the next most important financing agent accounting for 26% of THE (Fig.4.38). Private health facilities were the largest providers of health care in the state in 2003 with 46% of THE spent in them during the year. Next in order of importance are Federal Health facilities where 18% of THE was spent during the year. In state health facilities and LGA health facilities, 15% and 6% of THE were respectively spent during the same period. Health expenditure in curative care was the single most important functional area of expenditure consuming 70% of THE. Public health preventive care was in a distant second position with 17% of THE in 2003. Training and research and others respectively accounted for 10% and 3% of THE during the year.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. Like Delta the relative share of the different entities/stakeholders in the health system was not static. In this connection, THE increased by 6.9% from ₦21.02billion in 2003 to about ₦22.46billion in 2004. Similarly, THE increased by 24.4% in 2004 to ₦27.94billion in 2005 (Tables 4.35-4.36). Households continued to dominate the source of health expenditure in 2004 and 2005. Its share of THE declined to 68% in 2004, rising to 69% in 2005. However, the share of Federal Government health expenditure in 2004 declined slightly to 25% and 24%, respectively in 2004 and 2005. The share of the expenditure of the local governments increased to 4% of THE in 2004 and 2005 while that of the State Government which increased to 3% in 2004 declined again marginally to 2% in 2005 (Figs.4.41 and 4.45). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 68% and 69% of THE, respectively (Figs. 4.42 and 4.46). Private facilities were the most patronised providers in the state facilities in 2004, with its share of THE being constant at 46% in both years while that of Federal facilities decreased slightly to 17% in both years (Figs. 4.43 and 4.47). In the same vein, curative care was the dominant functional area of expenditure where the respective share of THE in years remained constant at 70% with public health preventive care in a distant second position of 18%, in these years (Figs. 4.44 and 4.48).

Table 4.28: Edo State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	5,406.94						5,406.94
SMOH		31.10					31.10
HMB		428.86					428.86
Other State Agencies							-
LGA Health Depts.		-	672.85				672.85
Out-of Pocket	-	-	-	14,410.49	-		14,410.49
Firm Health Depts					40.77		40.77
Health Insurance					1.30		1.30
NGOs						30.33	30.33
TOTAL	5,406.94	459.96	672.85	14,410.49	42.08	30.33	21,022.65

Table 4.29: Edo State; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hth Facs	3,237.69					515.54				3,753.23
State Hth Facs		31.10	428.86			2,785.63				3,245.60
LGA Hth Facs		-			672.85	515.54				1,188.38
Miss/NGO Facs						102.53				102.53
Private Facs						9,562.71	40.77	1.30	30.33	9,635.11
Chem/Trad. Care						928.54				928.54
Others	2,169.25									2,169.25
TOTAL	5,406.94	31.10	428.86	-	672.85	14,410.49	40.77	1.30	30.33	21,022.65

Table 4.30: Edo State; Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hth Prev		7.46			309.51	3,301.17				3,618.15
Curative Care	3,237.69	23.64	428.86		363.34	10,600.15	40.77	1.30	23.96	14,719.71
Rehab. Care										-
Training & Res	2,169.25									2,169.25
Others						509.17			6.37	515.54
TOTAL	5,406.94	31.10	428.86	-	672.85	14,410.49	40.77	1.30	30.33	21,022.65

Figure 4.37: Distribution of the Edo Health Naira, 2003 by Sources

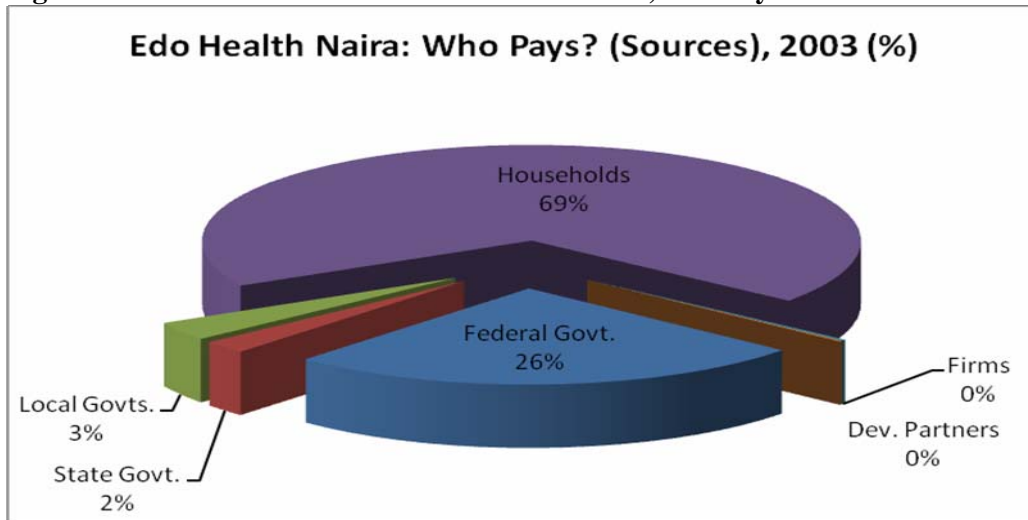


Figure 4.38: Distribution of the Edo Health Naira, 2003 by Financing Agents

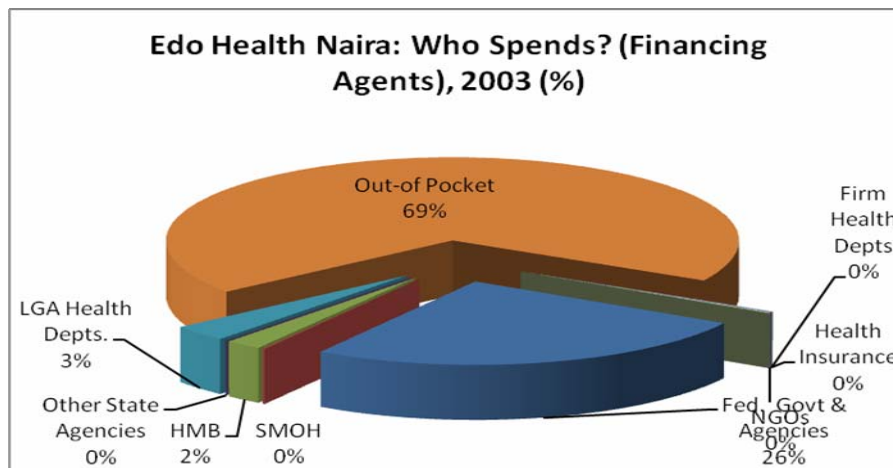


Figure 4.39: Distribution of the Edo Health Naira, 2003 by Providers

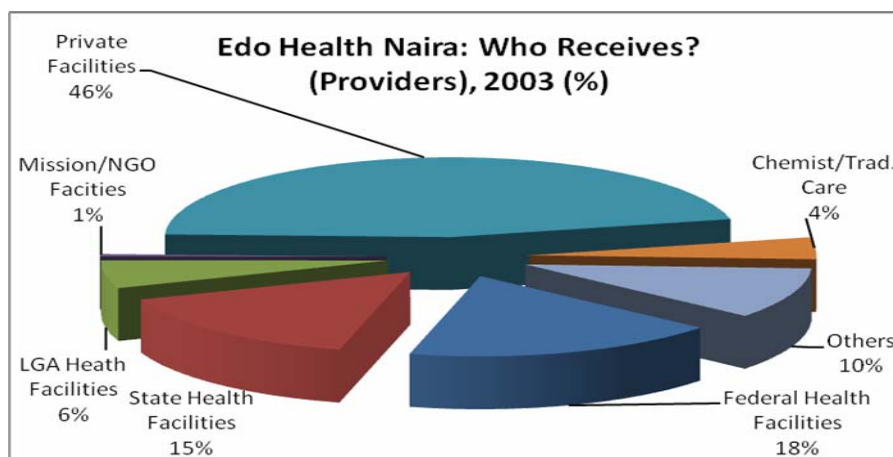


Figure 4.40: Distribution of the Edo Health Naira, 2003 by Functions

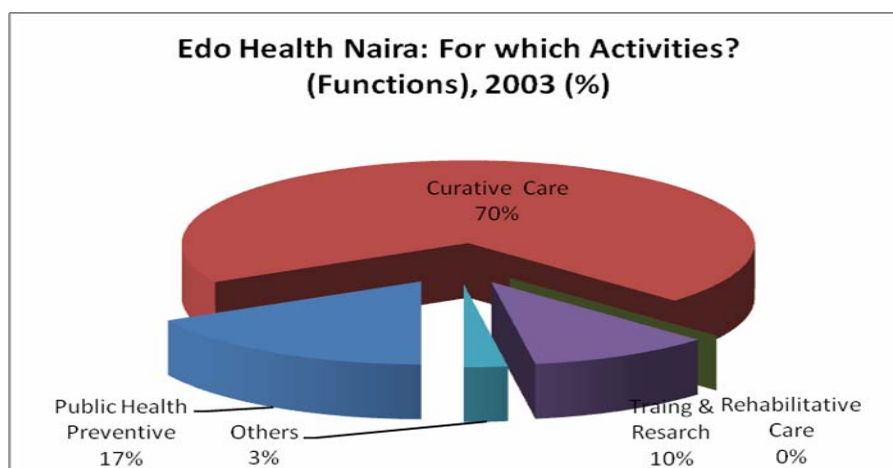


Table 4.31: Edo State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	5,553.92						5,553.92
SMOH		86.10					86.10
HMB		542.13					542.13
Other State Agencies							-
LGA Health Depts.		8.60	928.15				936.75
Out-of Pocket	-	-	-	15,252.69	-		15,252.69
Firm Health Depts					54.32		54.32
Health Insurance					0.53		0.53
NGOs						32.10	32.10
TOTAL	5,553.92	636.82	928.15	15,252.69	54.85	32.10	22,458.53

Table 4.32: Edo State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hth Facs	3,325.70					545.67				3,871.37
State Hth Facs		86.10	542.13			2,948.43				3,576.66
LGA Hth Facs		8.60			928.15	545.67				1,482.42
Miss/NGO Facs						108.52				108.52
Private Facs						10,121.58	54.32	0.53	32.10	10,208.53
Chem/Trad. Care						982.81				982.81
Others	2,228.22									2,228.22
TOTAL	5,553.92	94.70	542.13	-	928.15	15,252.69	54.32	0.53	32.10	22,458.53

Table 4.33: Edo State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hth Prev		33.57			426.95	3,494.10				3,954.62
Curative Care	3,325.70	61.13	542.13		501.20	11,217.09	54.32	0.53	27.93	15,730.02
Rehab Care										-
Traing & Res	2,228.22									2,228.22
Others						541.49			4.17	545.67
TOTAL	5,553.92	94.70	542.13	-	928.15	15,252.69	54.32	0.53	32.10	22,458.53

Figure 4.41: Distribution of the Edo Health Naira, 2004 by Sources

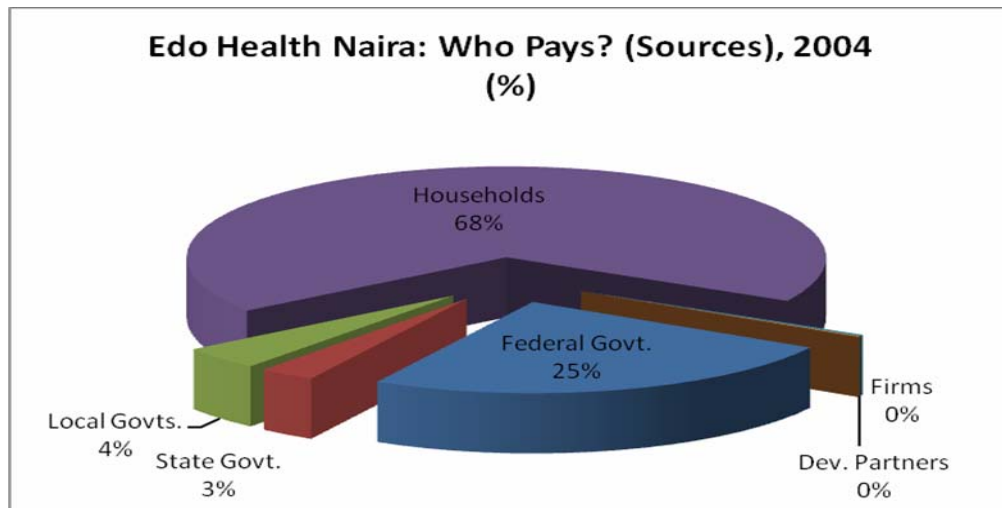


Figure 4.42: Distribution of the Edo Health Naira, 2004 by Financing Agents

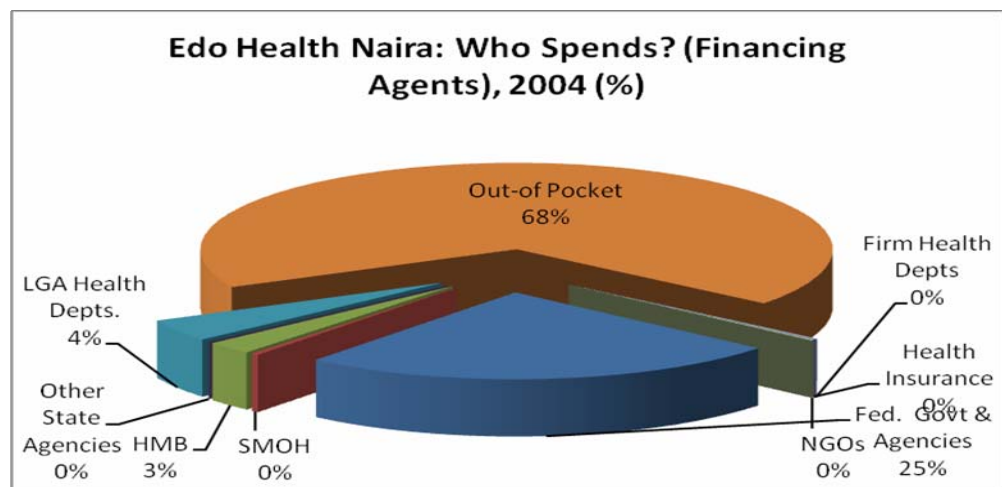


Figure 4.43: Distribution of the Edo Health Naira, 2004 by Providers

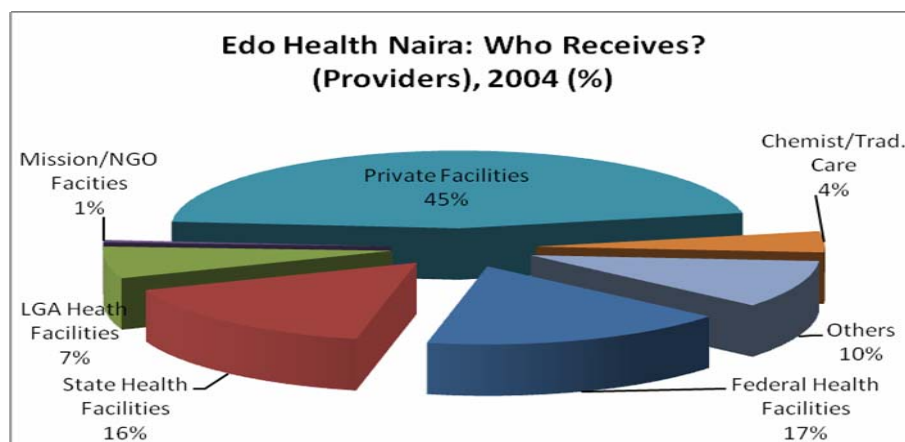


Figure 4.44: Distribution of the Edo Health Naira, 2004 by Functions

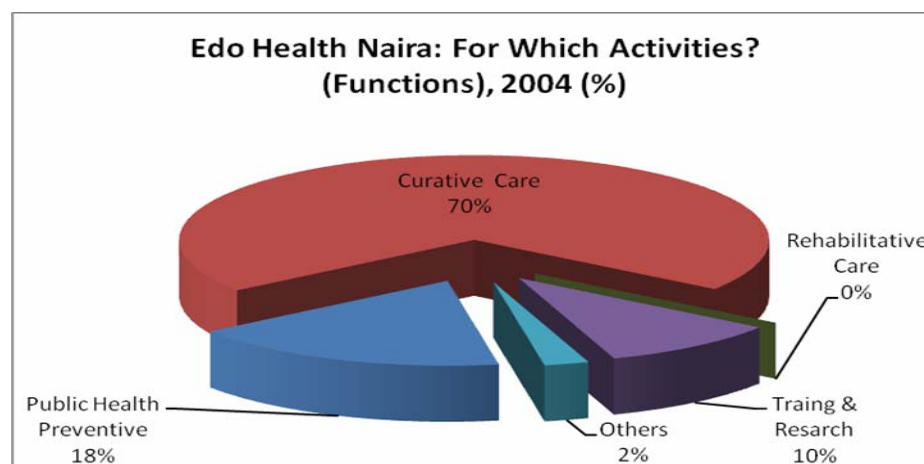


Table 4.34: Edo State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	6,779.87						6,779.87
SMOH		90.14					90.14
HMB		564.23					564.23
Other State Agencies							-
LGA Health Depts.		1.01	1,080.51				1,081.53
Out-of Pocket	-	-	-	19,316.93	-	40.65	19,357.58
Firm Health Depts					67.28		67.28
Health Insurance					1.98		1.98
NGOs						40.65	40.65
TOTAL	6,779.87	655.39	1,080.51	19,316.93	69.26	40.65	27,942.61

Table 4.35: Edo; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fedl Hth Facs	4,059.80					691.07				4,750.87
State Hth Facs		90.14	564.23			3,734.08				4,388.45
LGA Hth Facs		1.01			1,080.51	691.07				1,772.59
Miss/NGO Facs						137.44				137.44
Private Facs						12,859.24	67.28	1.98	40.65	12,928.50
Chem/Trad. Care						1,244.69				1,244.69
Others	2,720.07									2,720.07
TOTAL	6,779.87	91.15	564.23	-	1,080.51	19,357.58	67.28	1.98	40.65	27,942.61

Table 4.36:Edo State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hth Prev		37.29			497.04	4,425.14				4,959.47
Curative Care	4,059.80	53.86	564.23		583.48	14,241.37	67.28	1.98	40.65	19,572.01
Rehab Care										-
Training & Res	2,720.07									2,720.07
Others						691.07				691.07
TOTAL	6,779.87	91.15	564.23	-	1,080.51	19,357.58	67.28	1.98	40.65	27,942.61

Figure 4.45: Distribution of the Edo Health Naira, 2005 by Sources

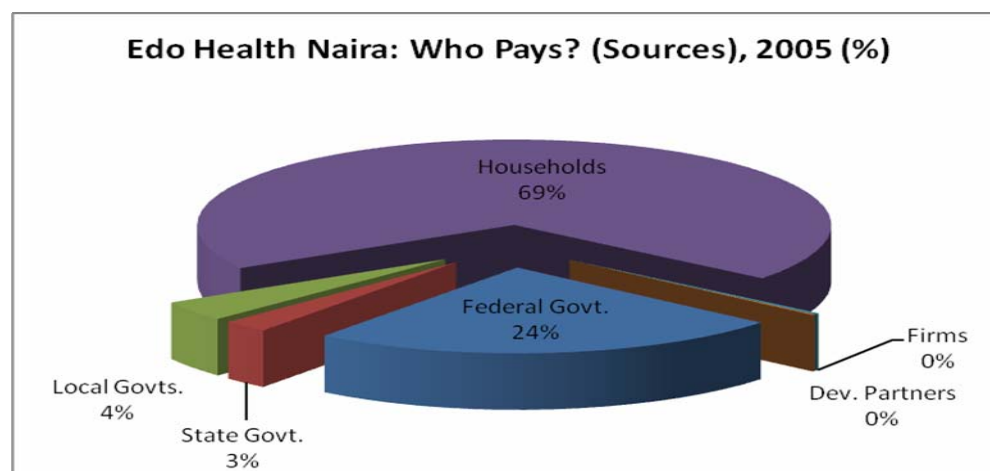


Figure 4.46: Distribution of the Edo Health Naira, 2005 by Financing Agents

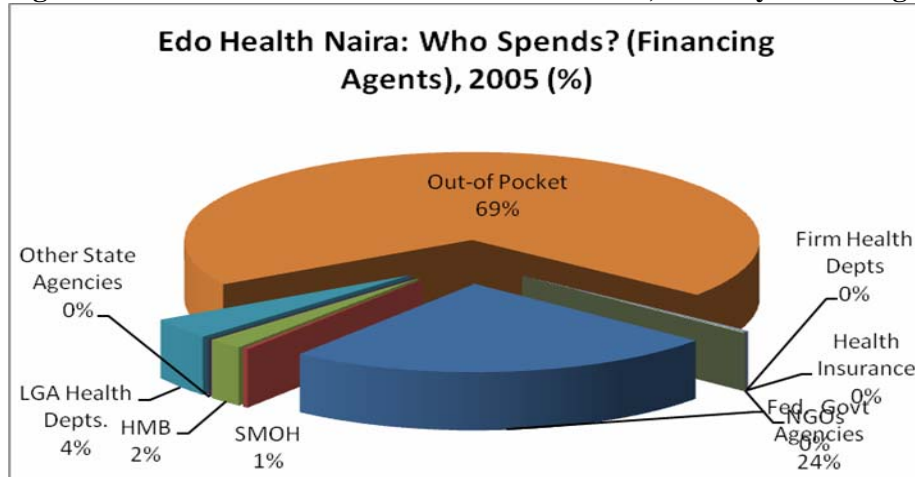


Figure 4.47: Distribution of the Edo Health Naira, 2005 by Providers

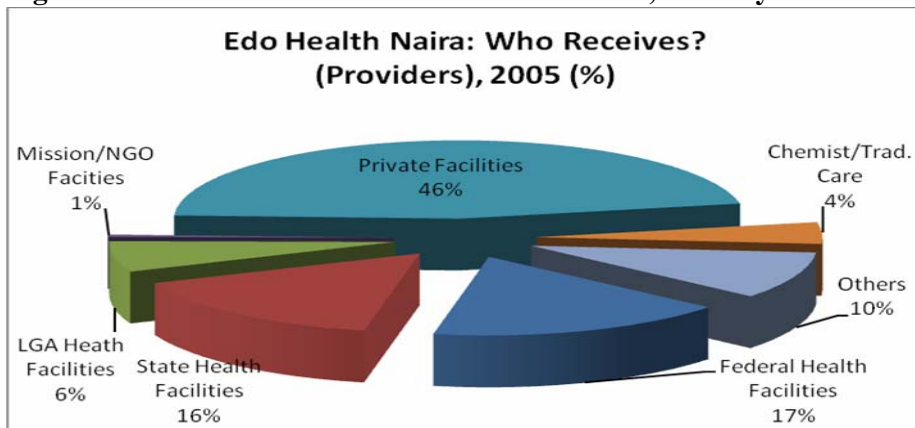
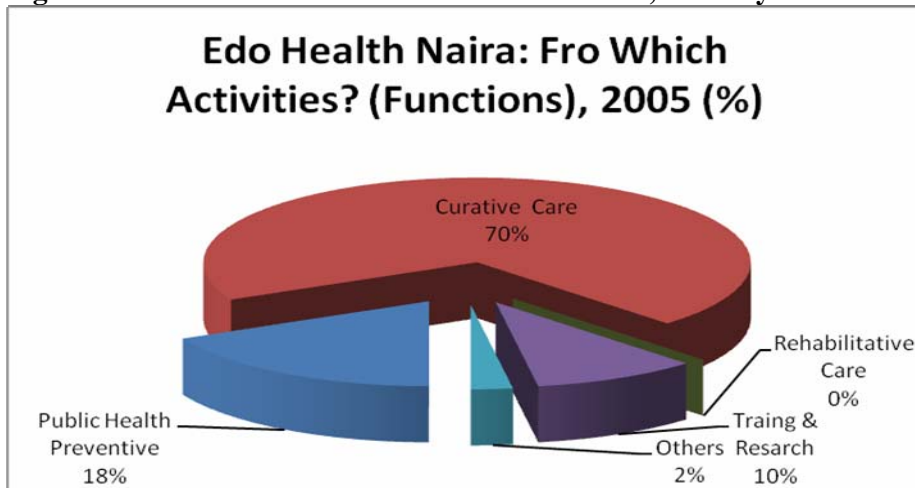


Figure 4.48: Distribution of the Edo Health Naira, 2005 by Functions



4.6 Ekiti State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Ekiti State in 2003 was about ₦8.72billion (Tables 4.37-4.39). Households constitute the major source of health expenditure in Ekiti State mobilising a total of over to ₦6.55billion or 75% of THE in 2003(Fig.4.49) . The State Government occupies a distant second position as the next most important source of health expenditure, supplying a total of about ₦973.34 million(11% of THE) in the same year. The Local Governments spent 8% of THE followed by the Federal Government which expended just 4% of THE during the year. The spending of Development Partners in year was 1% of THE. During the year the most important financing agent was OOP of households. The amount channelled through it was ₦6.63billion, slightly more than the amount generated by households as a source of health financing, accounting for 76% of THE. Local Government Health Departments are the next most important financing agent occupying a distant second position and accounting for 9% of THE(Fig.4.50). State agencies made up of the HMB and the SMOH, followed accounting for about 8% and 2% of THE, respectively.State health facilities were the largest providers of health care in the state in 2003 with 32% of THE spent in them during the year. Next in order of importance are LGA Health facilities where 27% of THE was spent during the year. In private health facilities and NGO/Mission facilities,18% and 10% of THE were respectively spent during the same period. During the Year expenditure in Federal Health Facilities was 7% of THE, in 2003. Health expenditure in curative care was the single most important functional area of expenditure consuming 73% of THE. Public health preventive care was in a distant second position with 19% of THE in 2003. Research and others costs respectively accounted for 7% of THE during the year.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. Like Delta the relative share of the different entities/stakeholders in the health system was not static. In this connection, THE increased by 14.6% from ₦8.72billion in 2003 to about ₦9.99billion in 2004. Similarly, THE significantly increased by 40.7% in 2004 to ₦14.06billion in 2005(Tables 4.40 and 4.42). Households continued to dominate the source of health expenditure in 2004 and 2005. Its share of THE declined to 69% in 2004, and further to 62% in 2005. However, the share of Federal Government health expenditure remained at 4% in both 2004 and 2005. The share of the expenditure of the local governments also remained at 4% of THE in 2004, but declined to 7% in 2005, while that of the State Government which increased to 16% in 2004 further increased to 25% in 2005 (Figs.4.53 and 4.57). Similarly, household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 70% of THE,in 2004 and 63% in 2005 (Figs. 4.54 and 4.58). LGA facilities overtook state facilities as the most patronised providers in the State in 2004, with its share of THE increasing to 32% while that of state facilities decreased slightly to 29% of THE. In 2005, the share of THE by LGA facilities declined slightly to 30% while that State remained constant at 29% of THE (Figs. 4.55 and 4.59). In the same vein, curative care were the dominant functional area of expenditure where the respective shares of THE in the years was 70% and 71% with public health preventive care in a distant second position of 20% and 17% of THE, respectively in these years (Figs. 4.56 and 4.60).

Table 4.37: Ekiti State; Sources by Financing Agents (N million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	360.70						360.70
SMOH		115.35				11.50	126.85
HMB		661.77					661.77
Other State Agencies							-
LGA Health Depts.		180.69	642.84				823.53
Out-of-Pocket	25.87	15.52	10.35	6,552.00	26.21		6,629.96
Firm Health Depts.					20.80		20.80
Health Insurance					1.44		1.44
NGOs						90.73	90.73
TOTAL	386.58	973.34	653.19	6,552.00	48.45	102.22	8,715.78

Table 4.38: Ekiti State; Financing Agents by Providers (N million), 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	360.70					288.32				649.02
State Hth Facs		20.41	661.77			2,112.31				2,794.49
LGA Hth Facs					823.53	1,536.35				2,359.88
Miss/NGO Facs		2.93				839.99				842.92
Private Facs						1,469.24	20.80	1.44	90.73	1,582.21
Chem/Trad. Care						383.75				383.75
Others		103.51								103.51
TOTAL	360.70	126.85	661.77	-	823.53	6,629.96	20.80	1.44	90.73	8,715.78

Table 4.39: Ekiti State; Financing Agents by Functions (N million), 2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev.		80.30			403.20	1,152.60				1,636.10
Curative Care	360.70	0.90	661.77		260.75	4,997.50	20.80	1.44	90.73	6,394.60
Rehab Care		-			-					-
Training & Res		45.63			63.03					108.66
Others		0.01			96.55	479.86				576.42
TOTAL	360.70	126.85	661.77	-	823.53	6,629.96	20.80	1.44	90.73	8,715.78

Figure 4.49: Distribution of the Ekiti Health Naira, 2003 by Sources

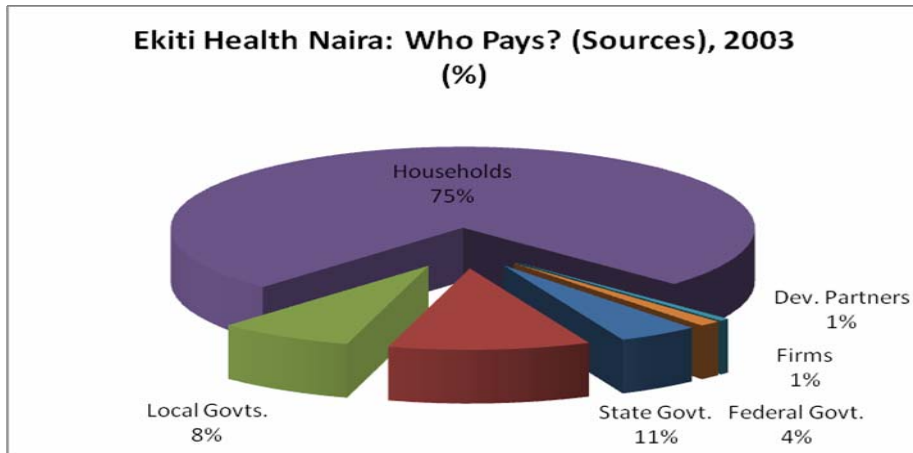


Figure 4.50: Distribution of the Ekiti Health Naira, 2003 by Financing Agents

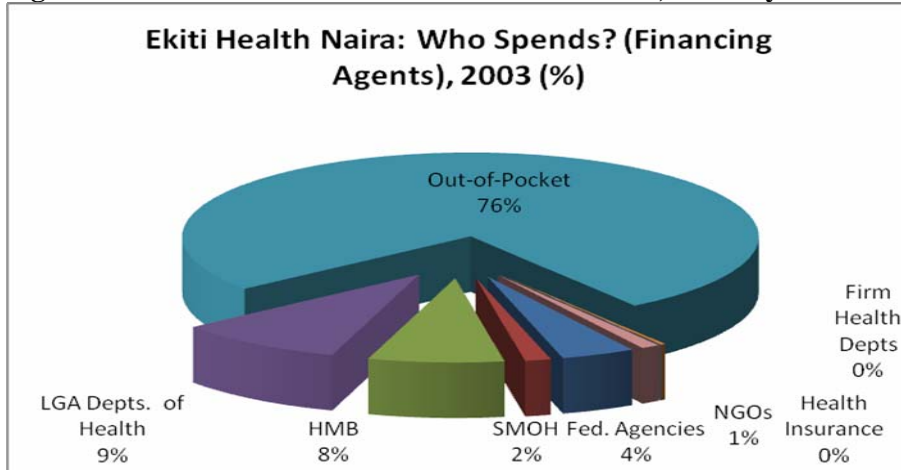


Figure 4.51: Distribution of the Ekiti Health Naira, 2003 by Providers

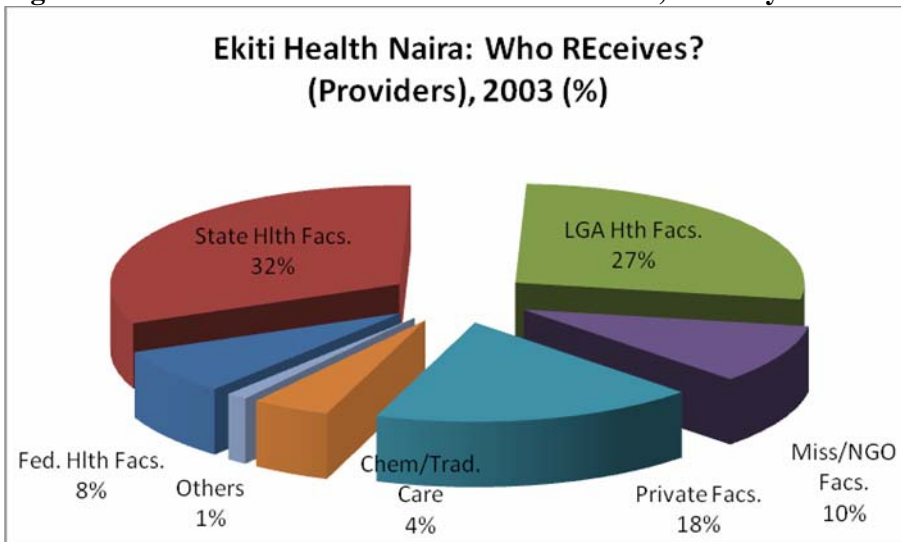


Figure 4.52: Distribution of the Ekiti Health Naira, 2003 by Functions

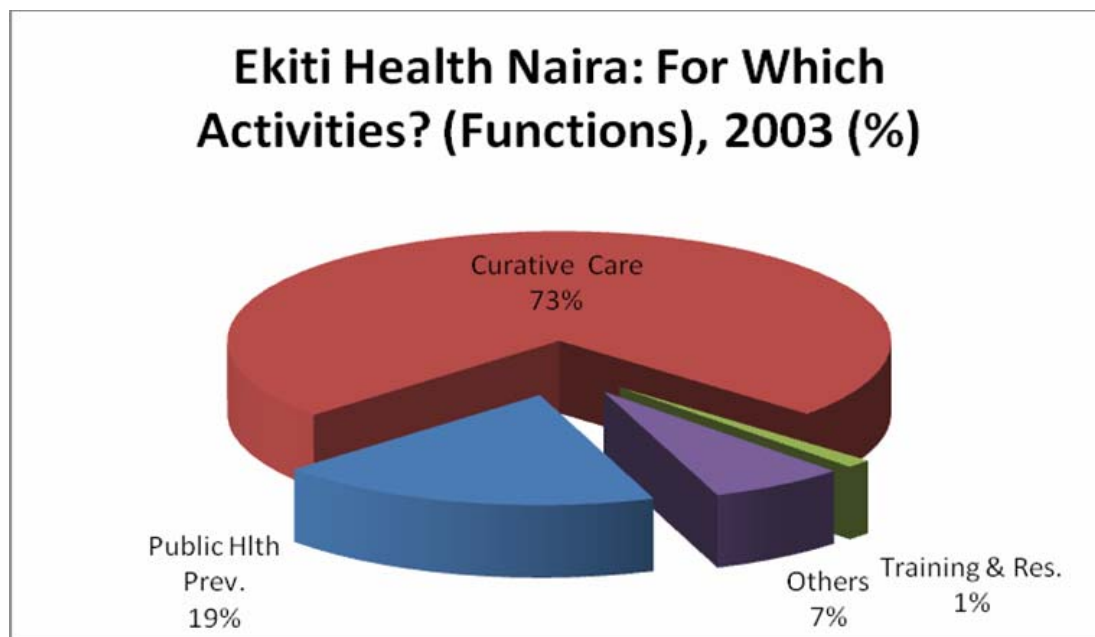


Table 4.40: Ekiti State; Sources by Financing Agents (N million), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	377.60						377.60
SMOH		158.41				101.67	260.08
HMB		601.71					601.71
Other State Agencies							-
LGA Health Depts.		793.43	813.69				1,607.13
Out-of Pocket	27.39	16.43	10.95	6,934.92	27.74		7,017.43
Firm Health Depts					26.10		26.10
Health Insurance					1.80		1.80
NGOs						96.03	96.03
TOTAL	404.99	1,569.98	824.65	6,934.92	55.65	197.71	9,987.89

Table 4.41: Ekiti State; Financing Agents by Providers (N million), 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	377.60					305.17				682.77
State Hth Facs		93.64	601.71			2,235.76				2,931.10
LGA Hth Facs					1,607.13	1,626.14				3,233.26
Miss/NGO Facs		0.30				889.08				889.37
Private Facs						1,555.11	26.10	1.80	96.03	1,679.05
Chem/Trad. Care						406.18				406.18
Others		166.15								166.15
TOTAL	377.60	260.08	601.71	-	1,607.13	7,017.43	26.10	1.80	96.03	9,987.89

Table 4.42: Ekiti State; Financing Agents by Functions (Nmillion), 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts.	Health Insurance	NGOs	
Public Hlth Prev		153.84			675.20	1,219.96				2,048.99
Curative Care	377.60	66.26	601.71		491.49	5,289.57	26.10	1.80	96.03	6,950.57
Rehab Care		0.01			-					0.01
Training & Res.		16.73			238.03					254.76
Others		23.25			202.41	507.90				733.56
TOTAL	377.60	260.08	601.71	-	1,607.13	7,017.43	26.10	1.80	96.03	9,987.89

Figure 4.53: Distribution of the Ekiti Health Naira, 2004 by Sources

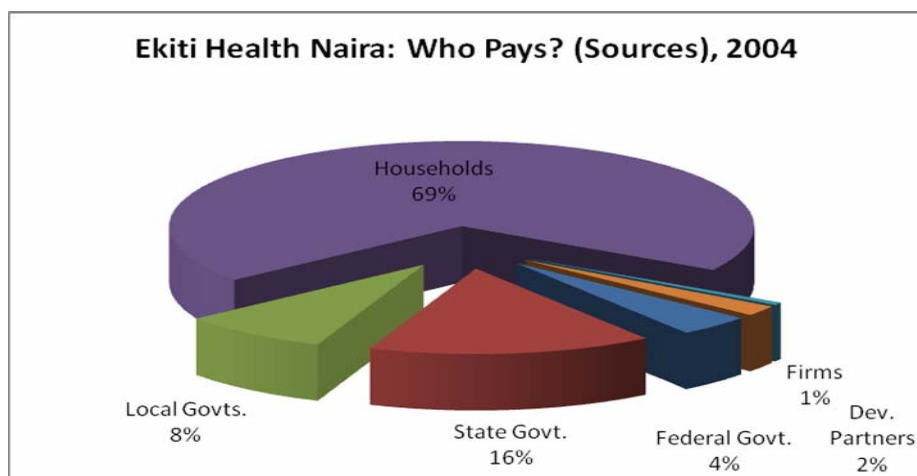


Figure 4.54: Distribution of the Ekiti Health Naira, 2004 by Financing Agents

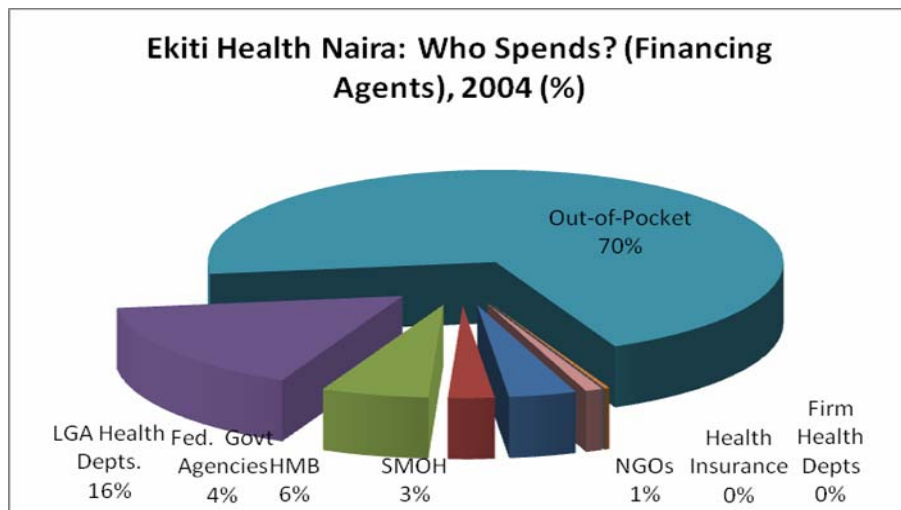


Figure 4.55: Distribution of the Ekiti Health Naira, 2004 by Providers

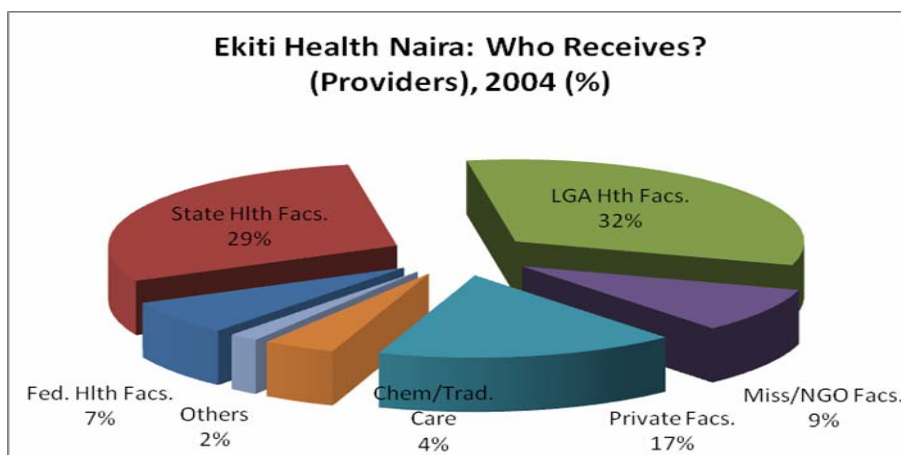


Figure 4.56: Distribution of the Ekiti Health Naira, 2004 by Functions

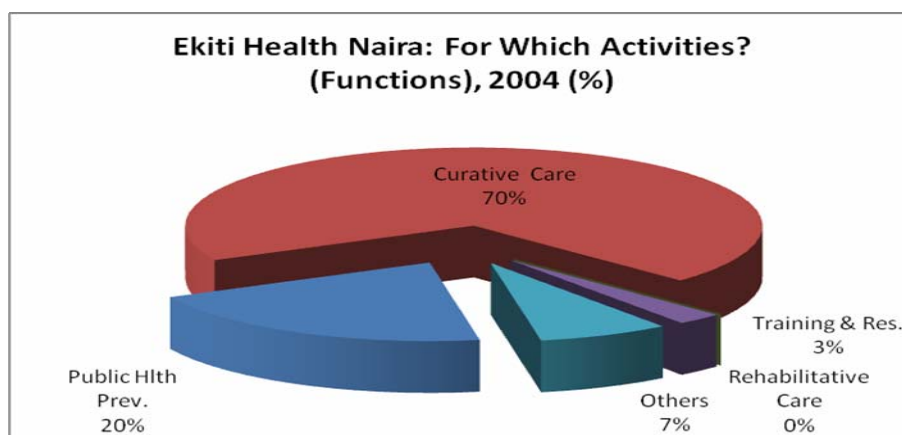


Table 4.43: Ekiti State; Sources by Financing Agents (N million), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	460.00						460.00
SMOH		1,024.12				89.01	1,113.13
HMB		1,024.12					1,024.12
Other State Agencies							-
LGA Health Depts.		1,473.34	956.23				2,429.57
Out-of-Pocket	34.68	20.81	13.87	8,782.80	35.13		8,887.31
Firm Health Depts					21.76		21.76
Health Insurance					6.68		6.68
NGOs						121.62	121.62
TOTAL	494.68	3,542.38	970.10	8,782.80	63.58	210.63	14,064.18

Table 4.44: Ekiti State; Financing Agents by Providers (N million), 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	460.00					386.48				846.48
State Hth Facs		177.32	1,024.12			2,831.51				4,032.94
LGA Hth Facs					2,146.43	2,059.44				4,205.87
Miss/NGO Facs		-				1,125.98				1,125.98
Private Facs						1,969.49	21.76	6.68	121.62	2,119.55
Chem/Trad. Care						514.41				514.41
Others		935.81			283.14					1,218.94
TOTAL	460.00	1,113.13	1,024.12	-	2,429.57	8,887.31	21.76	6.68	121.62	14,064.18

Table 4.45: Ekiti State; Financing Agents by Functions (N million), 2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts.	Health Insurance	NGOs	
Public Hlth Prev.		64.36			714.63	1,545.03				2,324.02
Curative Care	460.00	235.33	1,024.12		1,366.02	6,699.04	21.76	6.68	121.62	9,934.57
Rehab Care		13.04			20.00					33.04
Training & Res.		761.68			132.60					894.28
Others		38.72			196.32	643.24				878.28
TOTAL	460.00	1,113.13	1,024.12	-	2,429.57	8,887.31	21.76	6.68	121.62	14,064.18

Figure 4.57: Distribution of the Ekiti Health Naira, 2005 by Sources

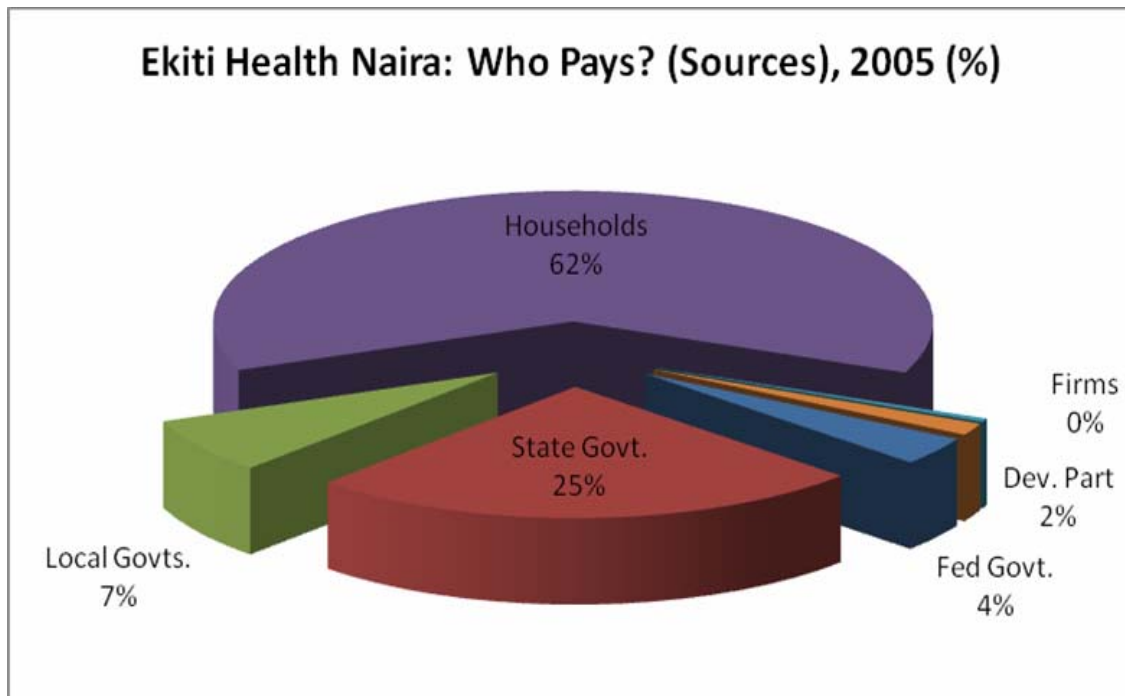


Figure 4.58: Distribution of the Ekiti Health Naira, 2005 by Financing Agents

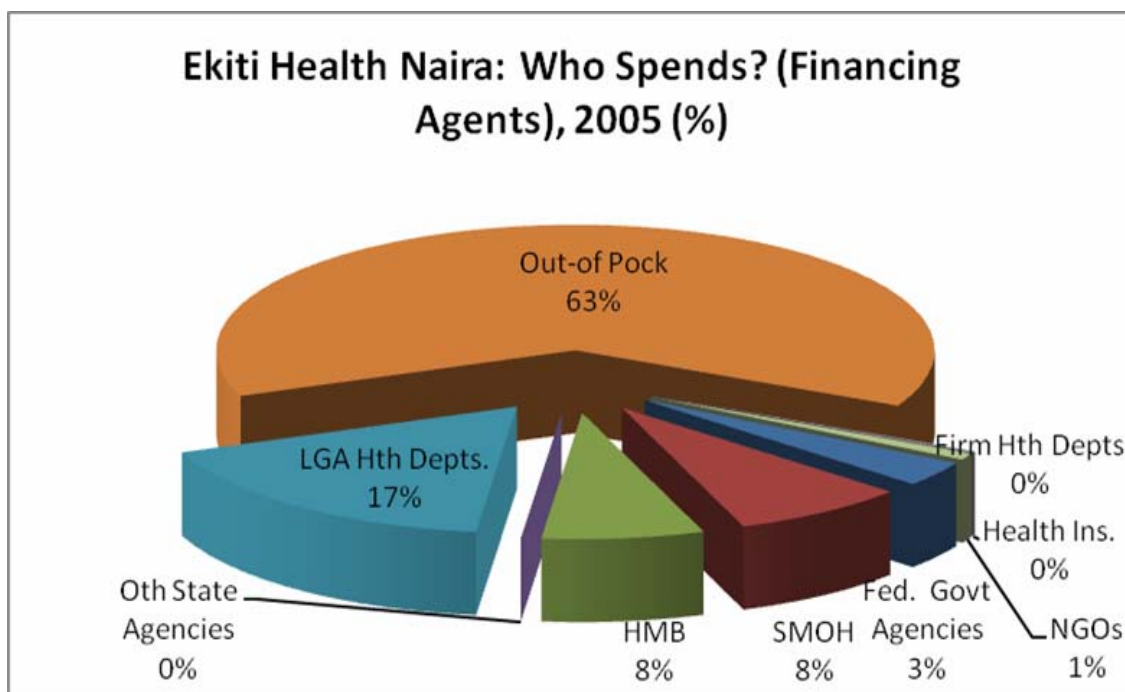


Figure 4.59: Distribution of the Ekiti Health Naira, 2005 by Providers

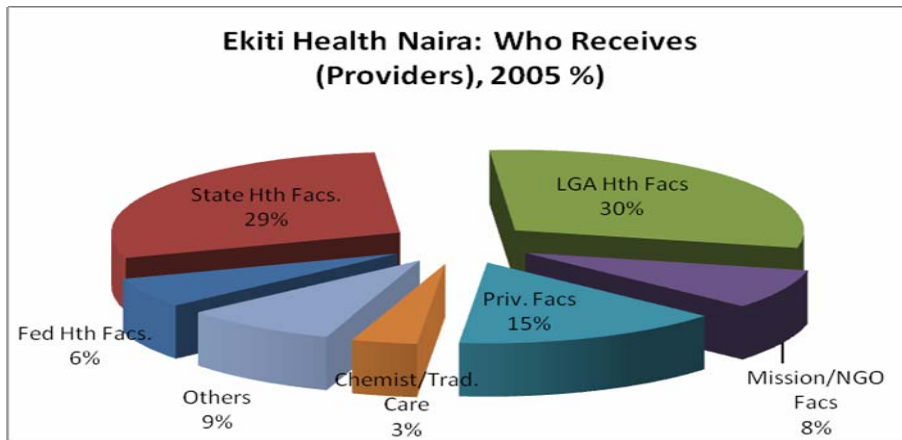
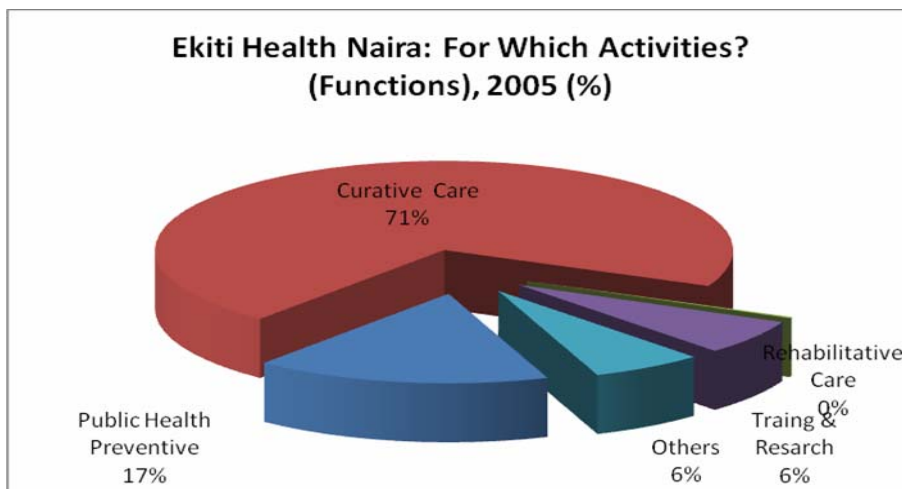


Figure 4.60: Distribution of the Ekiti Health Naira, 2005 by Functions



4.7 Gombe State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Gombe State in 2003 was about ₦8.72billion (Tables 4.46 to 4.48). Households constitute the major source of health expenditure in Gombe State, mobilising a total of ₦6.60billion or 76% of THE in 2003 (Fig.4.61). The local governments occupy a distant second position as the next most important source of health expenditure, supplying a total of about ₦813.78 million (9% of THE) in the same year. The State Government spent 8% of THE followed by the Federal Government which expended 7% of THE during the year. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, though it accounted for the same proportion of THE (76%). LG departments of health are the next most important financing agent accounting for 9% of THE (Fig.4.62). State health facilities were the largest providers of health care in the state in 2003 with 30% of THE spent in them during the year. Next in order of importance are LG health facilities where 26% of THE was spent during the year. In private health facilities, 22% of THE was spent while 9% of THE was spent in each of Mission/NGO and federal health facilities, during the same period, the value of the expenditure in NGO/Mission facilities was slightly more. Health expenditure in curative care was the single most important functional area of expenditure consuming 84% of THE. Public health preventive care was in a distant second position with 14% of THE in 2003, while others accounted for just 2% of THE during the year.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like Delta State the relative shares of the different entities/stakeholders in the health system were not static. In this connection, THE increased by 7.1% from ₦8.72billion in 2003 to ₦9.34billion in 2004. Similarly, THE increased by about 24.1% to ₦11.59billion in 2005 (Tables 4.49-4.52). Households continued to dominate the source of health expenditure in 2004 and 2005. Its share of THE declined slightly to 75% of THE in 2004, and rising to 76% in 2005 (Fig. 4.65). However, the share of Local Governments in 2004 increased to 11% and declined to 10% in 2005. The share of the expenditure of the State government decreased to 7% and 6% of THE in 2004 and 2005, respectively. The Federal Government share of THE remained constant at 7% in the 2004 and 2005 (Figs. 4.65 and 4.69). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 75% and 76% of THE, respectively (Figs. 4.66 and 4.70). It is interesting that LGA facilities were the most patronised providers in the State in 2004, accounting for 30% of THE followed by State health facilities while that of private facilities decline to 19%. In 2005, state facilities were the most patronised accounting for 35% of THE, followed by Private facilities that accounted for 26% of THE while the share of LGA facilities was 21% (Figs. 4.67 and 4.71). Curative care was the dominant functional area of expenditure where the share of THE in both years was 84% with public health preventive care in a distant second position of 15% in both years (Figs. 4.68 and 4.72).

Table 4.46: Gombe State; Sources by Financing Agents (N million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt. & Agencies	626.11						626.11
SMOH		663.62					663.62
HMB							-
Other State Agencies							-
LGA Health Depts.	-		812.46				812.46
Out-of-Pocket	3.31	1.98	1.32	6,597.26	3.31		6,607.18
Firm Health Depts.					2.17		2.17
Health Insurance	-				0.58		0.58
NGOs	-					6.61	6.61
TOTAL	629.41	665.61	813.78	6,597.26	6.06	6.61	8,718.73

Table 4.47: Gombe State; Financing Agents by Providers (Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	626.11					216.27				842.38
State Hlth Facs.		663.62				2,441.81				3,105.43
LGA Hlth. Facs.				812.46		927.25				1,739.71
Missi/NGO Facs.						432.54				432.54
Private Facs.						2,280.44	2.17	0.58	6.61	2,289.80
Chem/Trad. Care						308.86				308.86
Others										-
TOTAL	626.11	663.62	-	812.46	-	6,607.18	2.17	0.58	6.61	8,718.73

Table 4.48: Gombe State; Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		352.97	-		487.48	401.46				1,241.91
Curative Care	626.11	265.45			324.98	6,083.63	2.17	0.58	4.37	7,307.29
Rehab. Care		-								-
Training & Res.										-
Others		45.20				122.09			2.25	169.54
TOTAL	626.11	663.62	-	-	812.46	6,607.18	2.17	0.58	6.61	8,718.73

Figure 4.61: Distribution of the Gombe Health Naira, 2003 by Sources

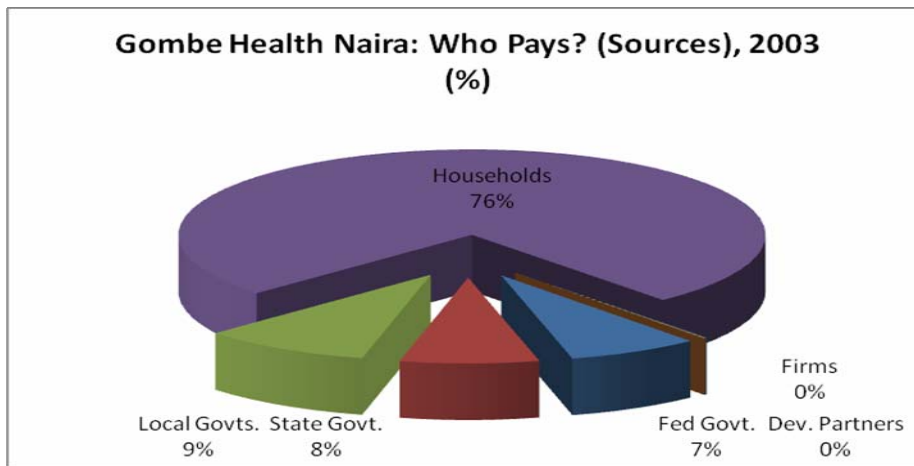


Figure 4.62: Distribution of the Gombe Health Naira, 2003 by Financing Agents

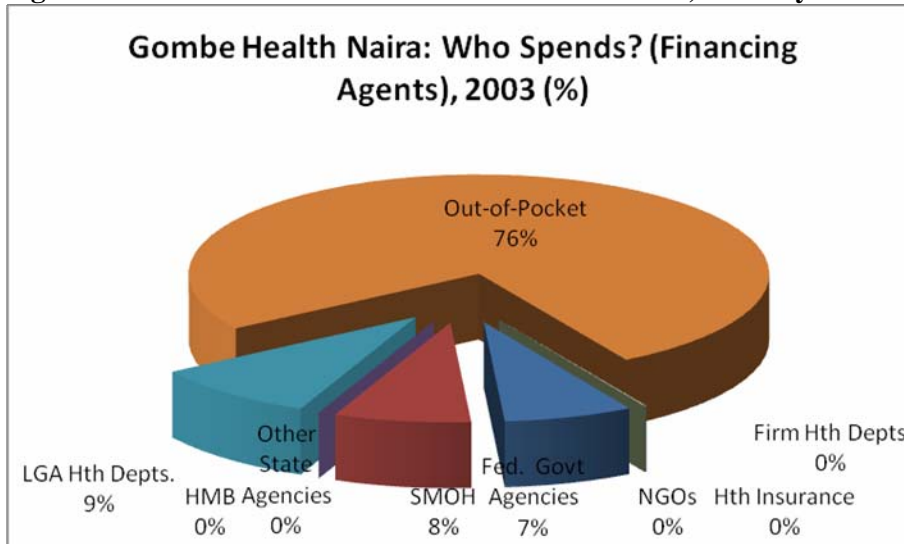


Figure 4.63: Distribution of the Gombe Health Naira, 2003 by Providers

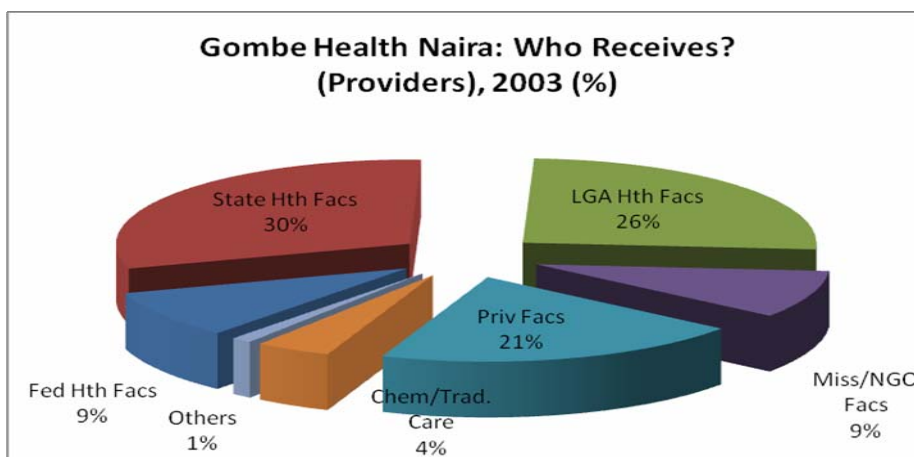


Figure 4.64: Distribution of the Gombe Health Naira, 2003 by Functions

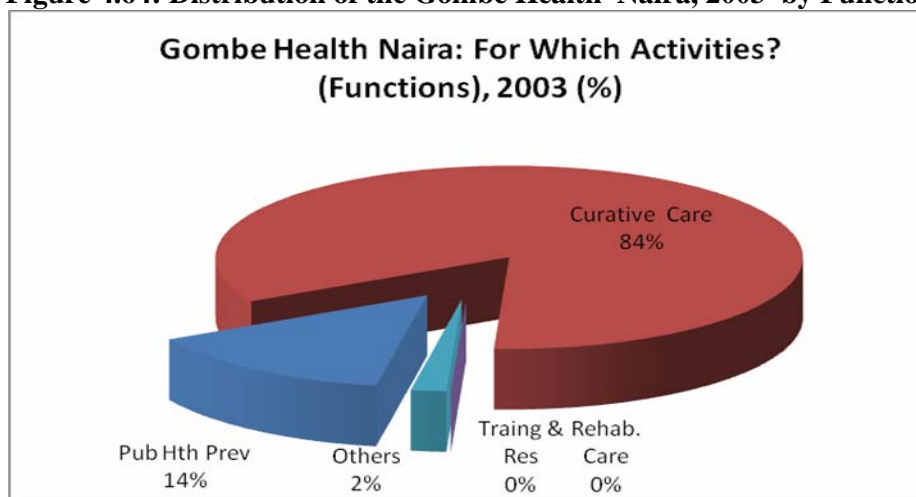


Table 4.49: Gombe State; Sources by Financing Agents (N million), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt & Agencies	688.00						688.00
SMOH		668.76					668.76
HMB							-
Other State Agencies							-
LGA Health Depts.	-		978.73				978.73
Out-of Pocket	3.50	2.10	1.40	6,982.83	3.50		6,993.33
Firm Health Depts					2.35		2.35
Health Insurance	-				0.63		0.63
NGOs	-					7.00	7.00
TOTAL	691.50	670.86	980.13	6,982.83	6.48	7.00	9,338.80

Table 4.50: Gombe State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	688.00					228.91				916.91
State Hlth. Facs.		668.76				2,584.52				3,253.28
LGA Hlth. Facs.				978.73		981.45				1,960.18
Miss/NGO Facs.						457.82				457.82
Private Facs. Chem/Trad. Care						2,413.71	12.64	47.04	7.00	2,480.39
TOTAL	688.00	668.76	-	978.73	-	6,993.33	12.64	47.04	7.00	9,395.50

Table 4.51: Gombe State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		401.26	-		587.24	424.15			0.77	1,413.42
Curative Care	688.00	267.50			391.49	6,438.06	2.35	0.63	5.74	7,793.78
Rehab. Care		-								-
Training & Res.										-
Others						131.12			0.49	131.61
TOTAL	688.00	668.76	-	-	978.73	6,993.33	2.35	0.63	7.00	9,338.80

Figure 4.65: Distribution of the Gombe Health Naira, 2004 by Sources

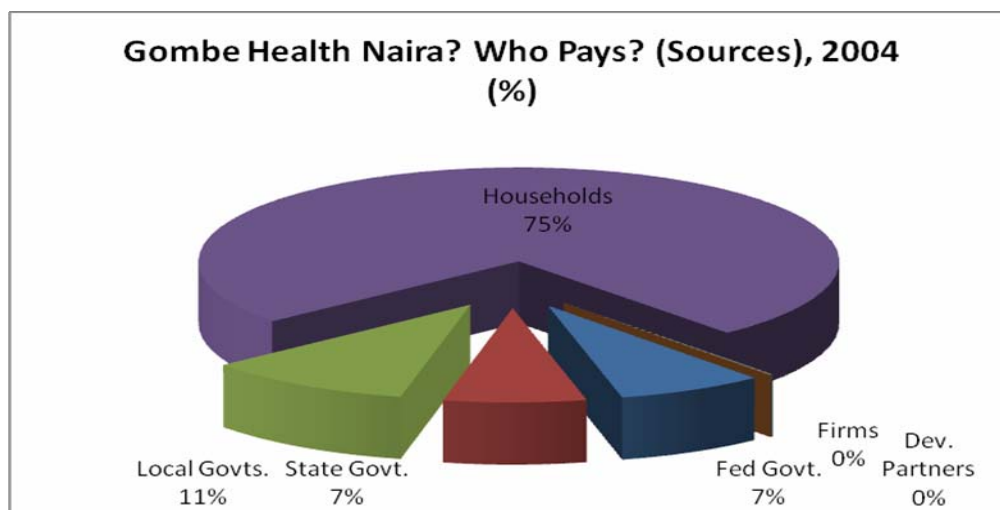


Figure 4.66: Distribution of the Gombe Health Naira, 2004 by Financing Agents

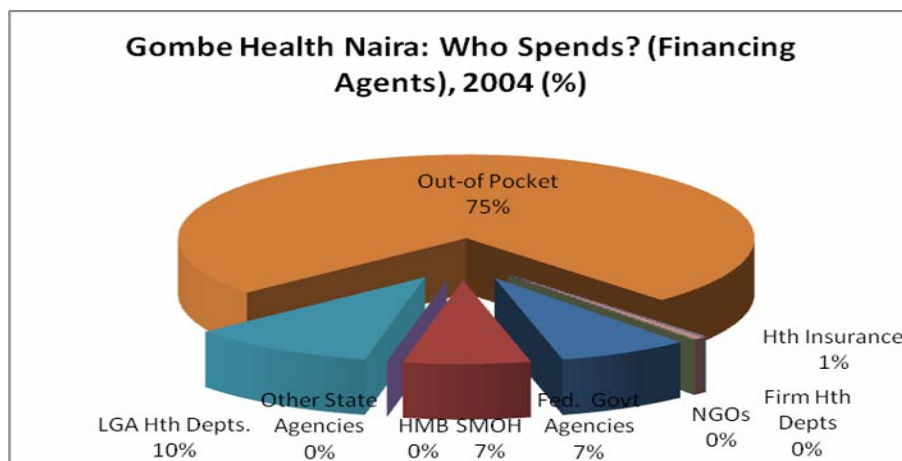


Figure 4.67: Distribution of the Gombe Health Naira, 2004 by Providers

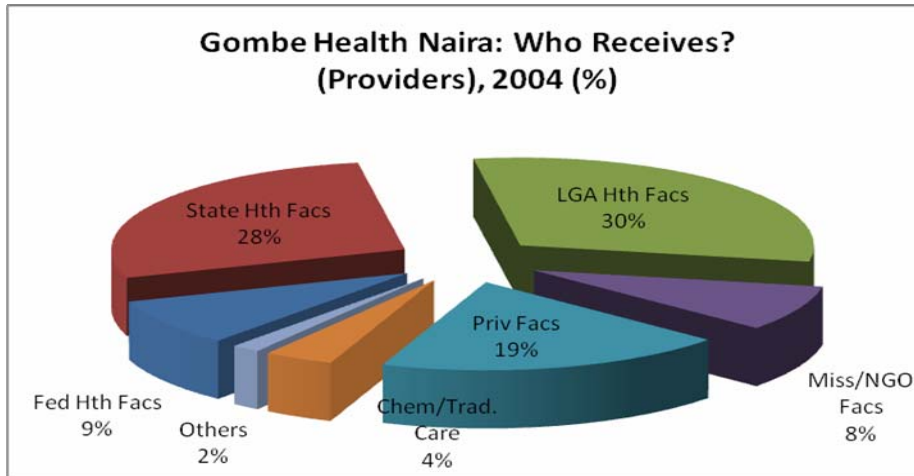


Figure 4.68: Distribution of the Gombe Health Naira, 2004 by Functions

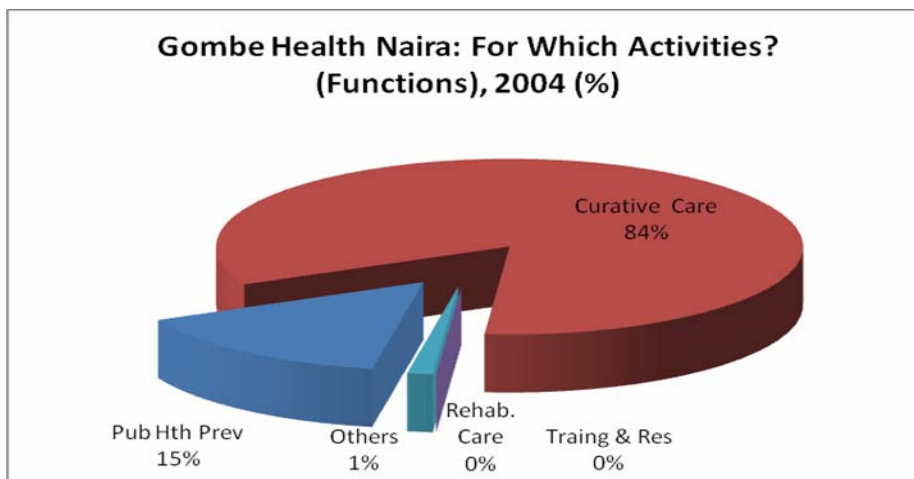


Table 4.52: Gombe State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt & Agencies	765.70						765.70
SMOH		729.71					729.71
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,225.61				1,225.61
Out-of Pocket	4.43	2.66	1.77	8,843.48	4.43		8,856.77
Firm Health Depts					2.79		2.79
Health Insurance	-				0.71		0.71
NGOs	-					8.87	8.87
TOTAL	770.13	732.37	1,227.38	8,843.48	7.93	8.87	11,590.16

Table 4.53: Gombe State; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	765.70					289.91				1,055.61
State Hlth Facs.		729.71				3,273.19				4,002.91
LGA Hlth. Facs.				1,225.61		1,242.96				2,468.57
Miss/NGO Facs.						579.81				579.81
Private Fas						3,056.87	2.79	0.71	8.87	3,069.24
Chem/Trad. Care						414.03				414.03
Others										-
TOTAL	765.70	729.71	-	1,225.61	-	8,856.77	2.79	0.71	8.87	11,590.16

Table 4.54: Gombe State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		437.83	-		735.36	538.14				1,711.34
Curative Care	765.70	291.89			490.24	8,152.93	2.79	0.71	7.89	9,712.15
Rehab. Care		-								-
Traing & Res.										-
Others						165.70			0.98	166.67
TOTAL	765.70	729.71	-	-	1,225.61	8,856.77	2.79	0.71	8.87	11,590.16

Figure 4.69: Distribution of the Gombe Health Naira, 2005 by Sources

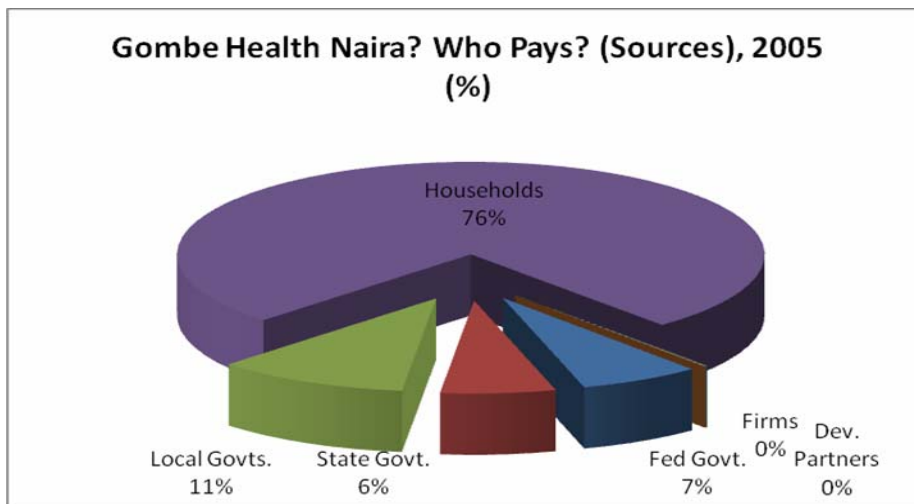


Figure 4.70: Distribution of the Gombe Health Naira, 2005 by Financing Agents

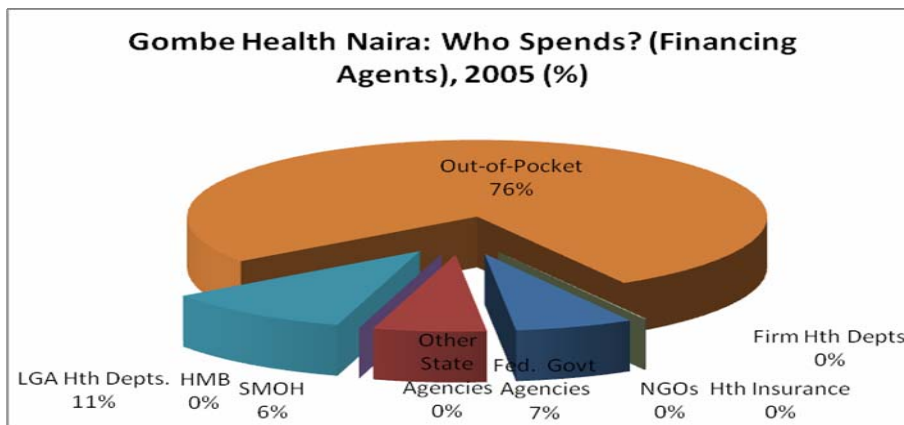


Figure 4.71: Distribution of the Gombe Health Naira, 2005 by Providers

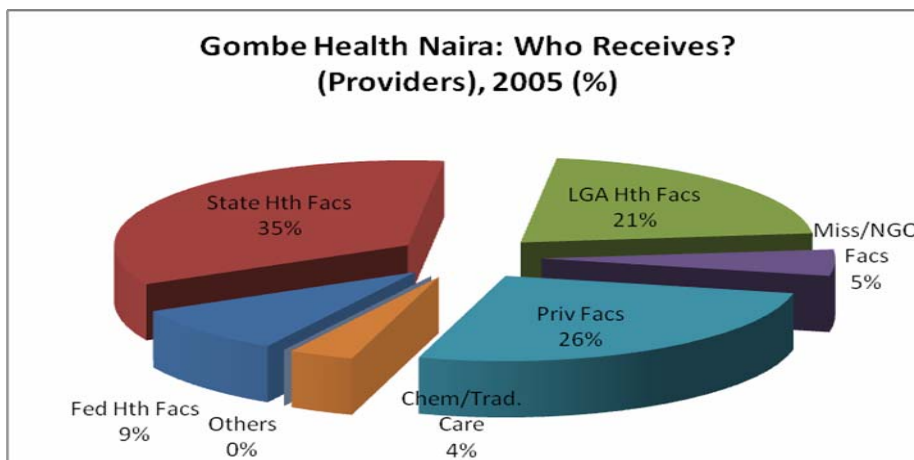
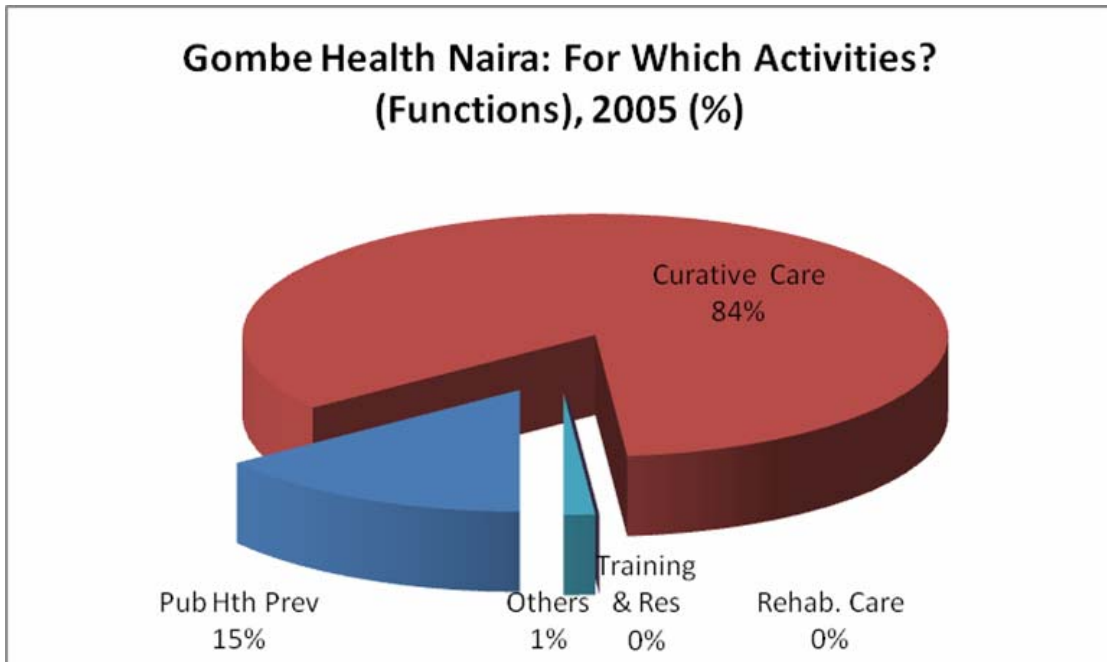


Figure 4.72: Distribution of the Gombe Health Naira, 2005 by Functions



4.8 Kaduna State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Kaduna State in 2003 was about ₦26.55billion (Tables 4.55 to 4.57). Households constitute the major source of health expenditure in Kaduna State, mobilising a total of about ₦19.06billion or 72% of THE in 2003 (Fig.4.73) . The Federal Government occupies a distant second position as the next most important source of health expenditure, supplying a total of about ₦4.27 billion (15% of THE) in the same year. The state government spent 9% of THE followed by the LGAs which expended 4% of THE during the year. During the year the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, though it accounted for the same proportion of THE (72%). Federal agencies are the next most important financing agent accounting for 15% of THE (Fig.4.74). Private health facilities were the largest providers of health care in the state in 2003 with 33% of THE spent in them during the year. Next in order of importance are state health facilities where 24% of THE was spent during the year. In federal health facilities, 22% of THE was spent while 14% of THE was spent in each of LGA facilities. Health expenditure in curative care was the single most important functional area of expenditure consuming 85% of THE. Public health preventive care was in a distant second position of 10% of THE in 2003 while others accounted for 5% of THE during the year.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like many of the states, the relative share of the different entities/stakeholders in the health system varied, albeit,slightly. In this connection, THE increased by 4.2% from ₦26.55billion in 2003 to about ₦27.66billion in 2004. Similarly, THE increased by about 23.7% to ₦34.21billion in 2005 (Tables 4.58 to 4.61). Households continued to dominate the source of health expenditure in 2004 and 2005. Its share of THE increased slightly to 73% of THE in 2004 (Fig. 4.77), rising to 75% in 2005 (Fig 4.81). However, the share of the Federal Government declined to 13% in 2004 and 12% in 2005. Similarly, the expenditure of the State Government decreased to 7% of THE in both 2004 and 2005. However, the share of the expenditure of Local governments increased to 7% in 2004 but declined to 6% in 2005 (Figs.4.77 and 4.81). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 73% and 75% of THE, respectively (Figs. 4.78 and 4.82) Private facilities continued to be the most patronised providers in the State in 2004 and 2005 accounting for 33% and 34% of THE, respectively. While state health facilities were the next most patronised providers, their share of THE declined to 21% in 2004 but increased slightly to 22% in 2005. The share federal health facilities also declined (Figs. 4.77 and 4.81) Curative care continued to be the dominant functional area of expenditure where the share of THE in both years was 83% with public health preventive care in a distant second position of 12% in both years (Figs. 4.80 and 4.84).

Table 4.55: Kaduna State; Sources by Financing Agents (N million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt Agencies	4,255.50						4,255.50
SMOH		2,397.12					2,397.12
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,945.98				1,945.98
Out-of-Pocket	17.92	10.75	7.17	25,553.92	16.64	-	25,606.41
Firm Health Depts					0.95		0.95
Health Insurance	-				5.59		5.59
NGOs	-						-
TOTAL	4,273.42	2,407.88	1,953.15	25,553.92	18.96	-	26,546.61

Table 4.56: Kaduna State; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	4,235.10					2,750.13				6,985.23
State Hlth. Facs.		670.30				6,772.90				7,443.20
LGA Hlth. Facs.		37.08			1,945.98	3,385.17				5,368.23
Miss/NGO Facs.						847.57				847.57
Private Facilities						11,533.13	0.95	5.59		8,610.29
Chem/Trad. Care						317.52				236.87
Others	20.40	1,689.74								1,152.38
TOTAL	4,255.50	2,397.12	-	-	1,945.98	25,606.41	0.95	5.59	-	26,546.61

Table 4.57: Kaduna State; Financing Agents (Nmillion)by Functions,2003

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		203.46	-		1,167.59	2,645.14				4,016.19
Curative Care	4,235.10	503.92			778.39	22,748.74	0.95	5.59		22,621.18
Rehab Care										-
Training & Res.	6.12	88.19								93.09
Others	14.28	1,601.55				212.53				1,217.84
TOTAL	4,255.50	2,397.12	-	-	1,945.98	25,606.41	0.95	5.59	-	26,546.61

Figure 4.73: Distribution of the Kaduna Health Naira, 2003 by Sources

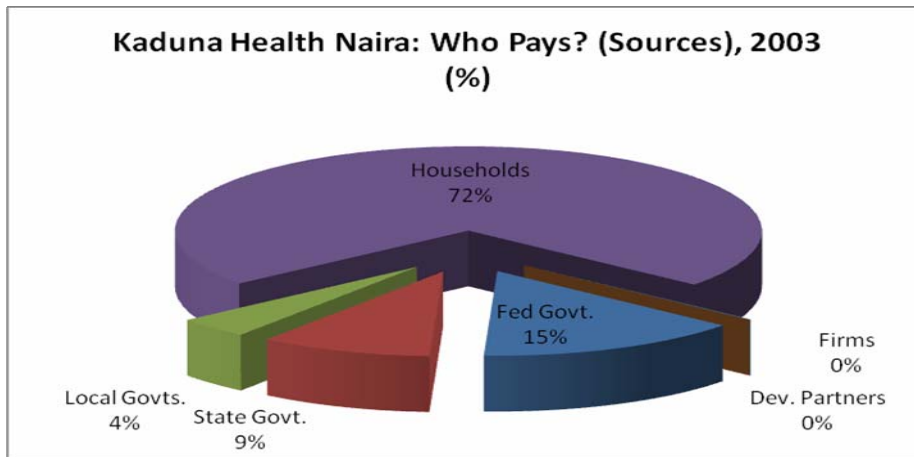


Figure 4.74: Distribution of the Kaduna Health Naira, 2003 by Financing Agents

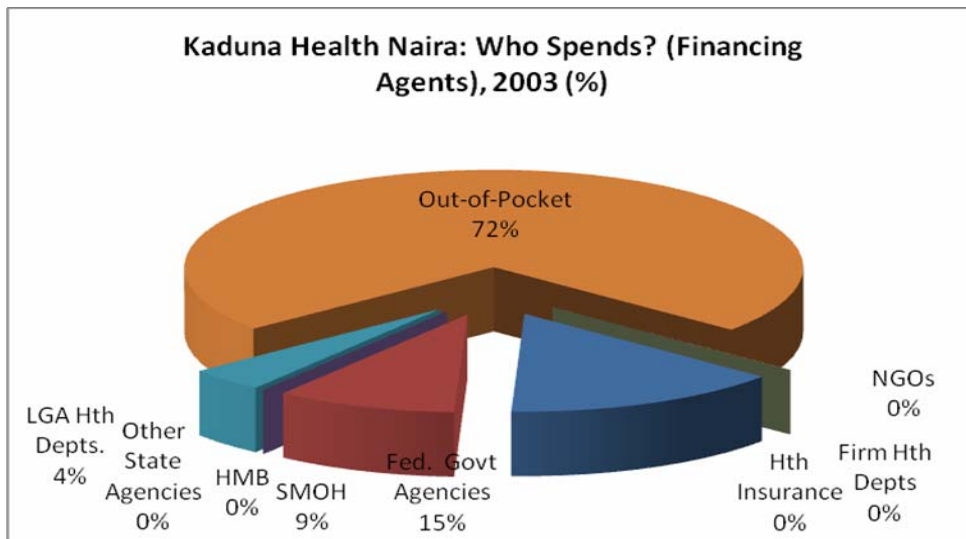


Figure 4.75: Distribution of the Kaduna Health Naira, 2003 by Providers

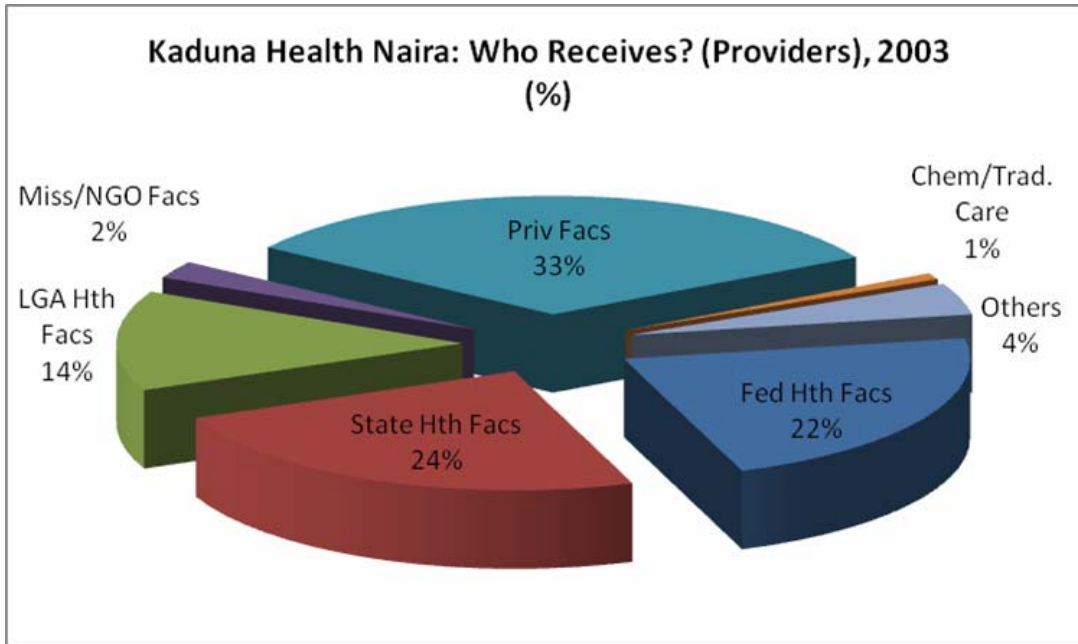


Figure 4.76: Distribution of the Kaduna Health Naira, 2003 by Functions

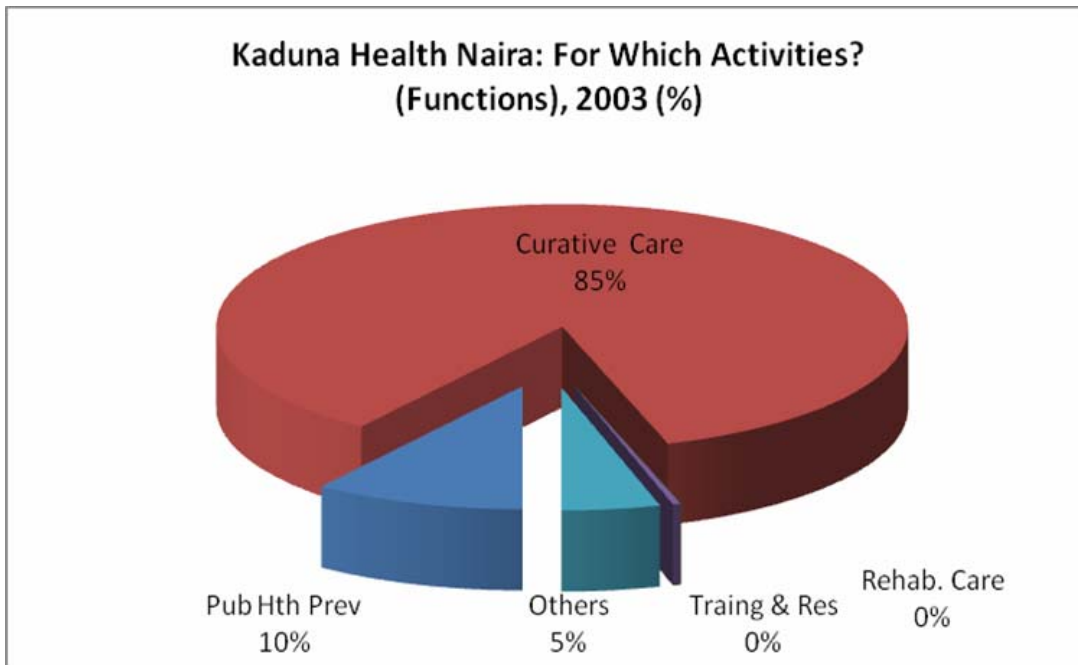


Table 4.58: Kaduna State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt. Agencies	3,678.10						3,678.10
SMOH		1,856.95					1,856.95
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,896.19				1,896.19
Out-of-Pocket	14.15	8.49	5.66	20,177.43	13.14	-	20,218.87
Firm Health Depts.					0.87		0.87
Health Insurance	-				8.14		8.14
NGOs	-						-
TOTAL	3,692.25	1,865.44	1,901.85	20,177.43	22.16	-	27,659.12

Table 4.59: Kaduna State; Financing Agents by Providers (Nmillion), 2004

Providers	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	3,658.70					2,171.51				5,830.21
State Hlth. Facs.		499.06				5,347.89				5,846.96
LGA Hlth. Facs.		82.04			1,896.19	2,672.94				4,651.16
Miss/NGO Facs.						669.24				669.24
Private Facilities						9,106.58	0.87	8.14		9,115.59
Chem/Trad. Care						250.71				250.71
Others	19.40	1,275.84								1,295.24
TOTAL	3,678.10	1,856.95	-	-	1,896.19	20,218.87	0.87	8.14	-	27,659.12

Table 4.60: Kaduna State; Financing Agents by Functions (Nmillion), 2004

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		43.51	-		1,137.71	2,088.61				3,269.83
Curative Care	3,658.70	537.59			758.47	17,962.45	0.87	8.14		22,926.23
Rehab Care										-
Training & Res.	5.82	190.06								195.88
Others	13.58	1,085.78				167.82				1,267.18
TOTAL	3,678.10	1,856.95	-	-	1,896.19	20,218.87	0.87	8.14	-	27,659.12

Figure 4.77: Distribution of the Kaduna Health Naira, 2004 by Sources

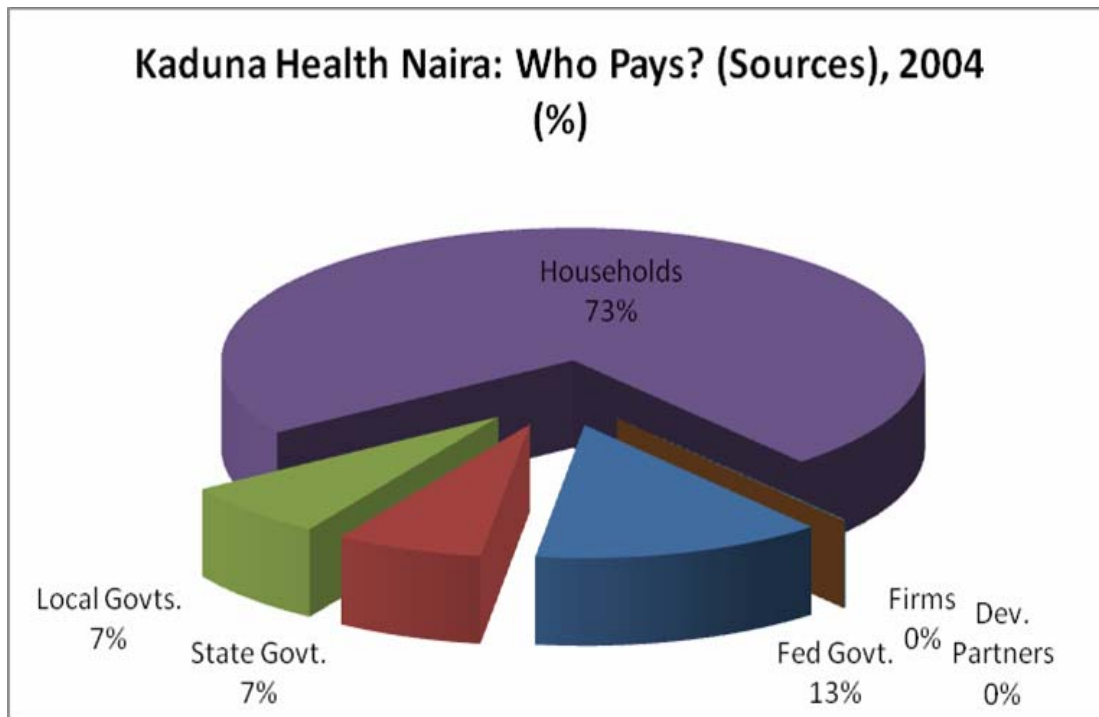


Figure 4.78: Distribution of the Kaduna Health Naira, 2004 by Financing Agents

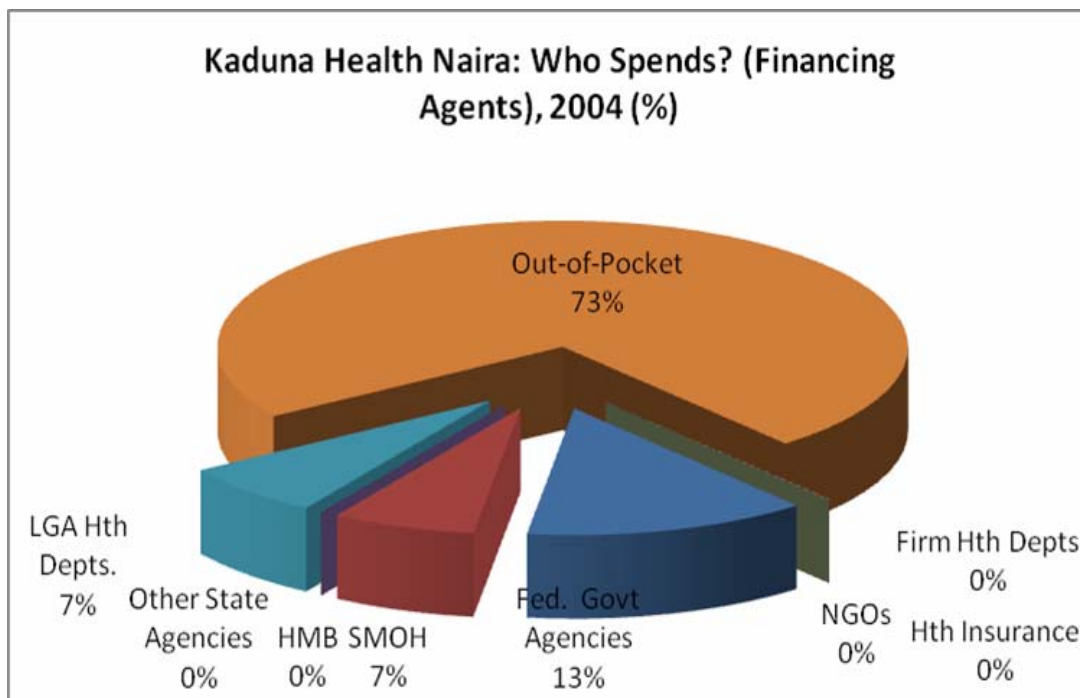


Figure 4.79: Distribution of the Kaduna Health Naira, 2004 by Providers

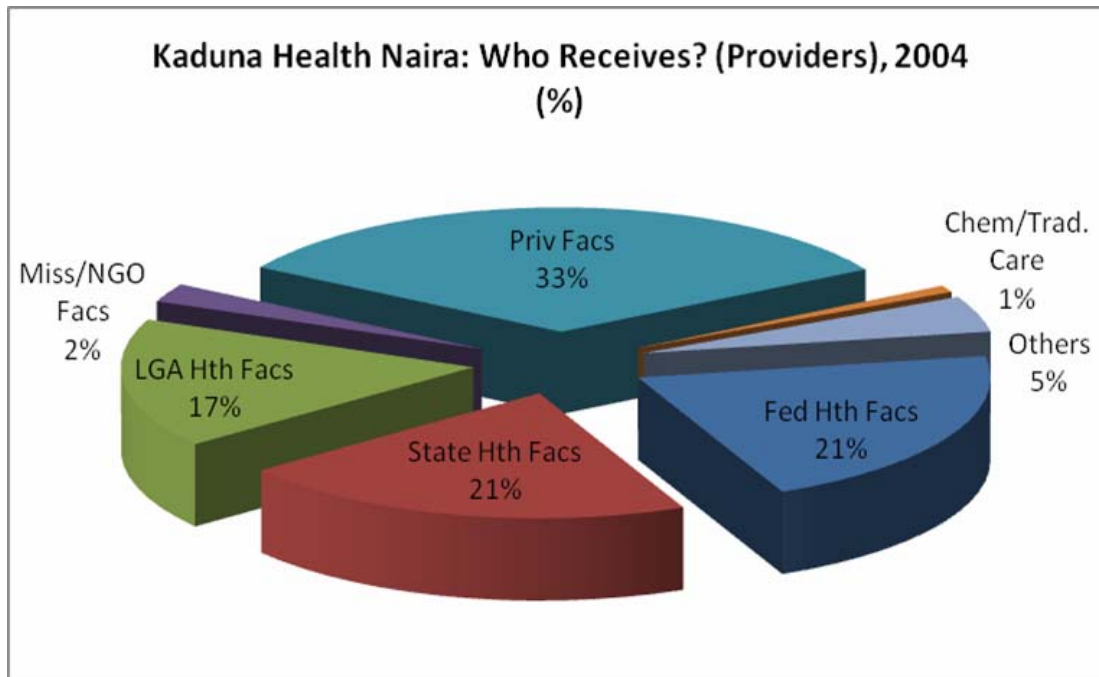


Figure 4.80: Distribution of the Kaduna Health Naira, 2004 by Functions

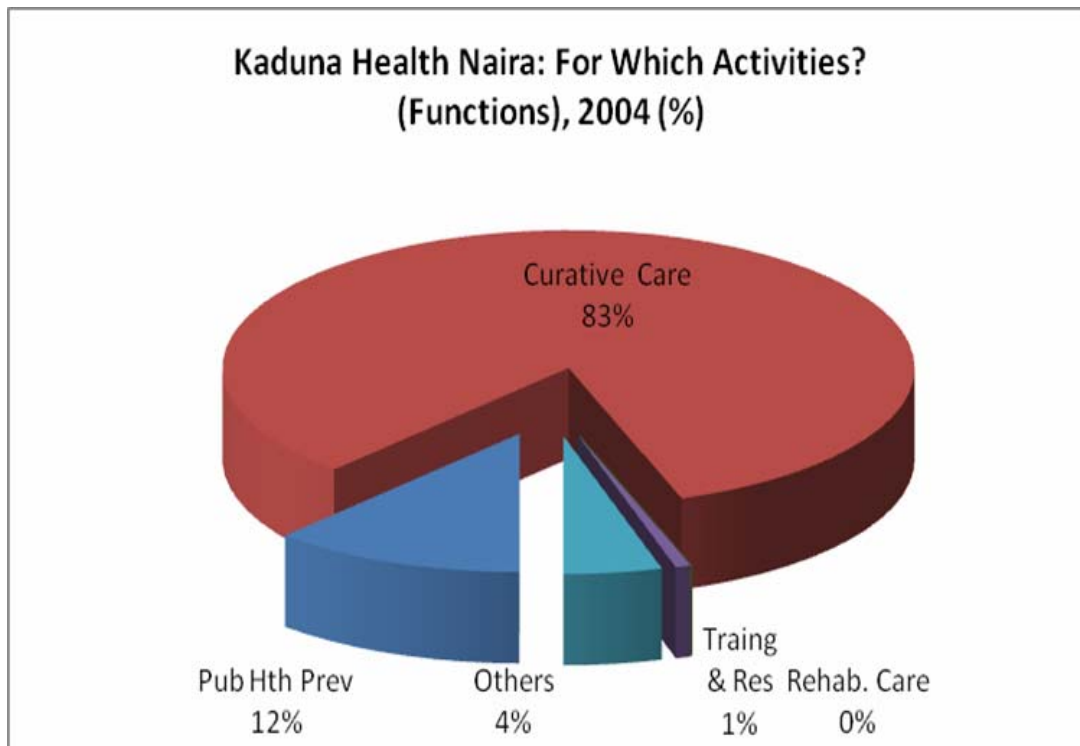


Table 4.61: Kaduna State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	4,255.50						4,255.50
SMOH		2,397.12					2,397.12
HMB							-
Other State Agencies							-
LGA Health Depts.	-		1,945.98				1,945.98
Out-of-Pocket	17.92	10.75	7.17	25,553.92	16.64	-	25,606.41
Firm Health Depts					1.18		1.18
Health Insurance	-				7.08		7.08
NGOs	-						-
TOTAL	4,273.42	2,407.88	1,953.15	25,553.92	24.90	-	34,213.28

Table 4.62: Kaduna State; Financing Agents by Providers (Nmillion), 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	4,235.10					2,750.13				6,985.23
State Hlth. Facs.		670.30				6,772.90				7,443.20
LGA Hlth. Facs.		37.08			1,945.98	3,385.17				5,368.23
Miss/NGO Facs.						847.57				847.57
Private Facilities						11,533.13	1.18	7.08		11,541.39
Chem/Trad. Care						317.52				317.52
Others	20.40	1,689.74								1,710.14
TOTAL	4,255.50	2,397.12	-	-	1,945.98	25,606.41	1.18	7.08	-	34,213.28

Table 4.63: Kaduna State; Financing Agents (Nmillion) by Functions, 2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		203.46	-		1,167.59	2,645.14				4,016.19
Curative Care	4,235.10	503.92			778.39	22,748.74	1.18	7.08		28,274.41
Rehab Care										-
Training & Res.	6.12	88.19								94.31
Others	14.28	1,601.55				212.53				1,828.36
TOTAL	4,255.50	2,397.12	-	-	1,945.98	25,606.41	1.18	7.08	-	34,213.28

Figure 4.81: Distribution of the Kaduna Health Naira, 2005 by Sources

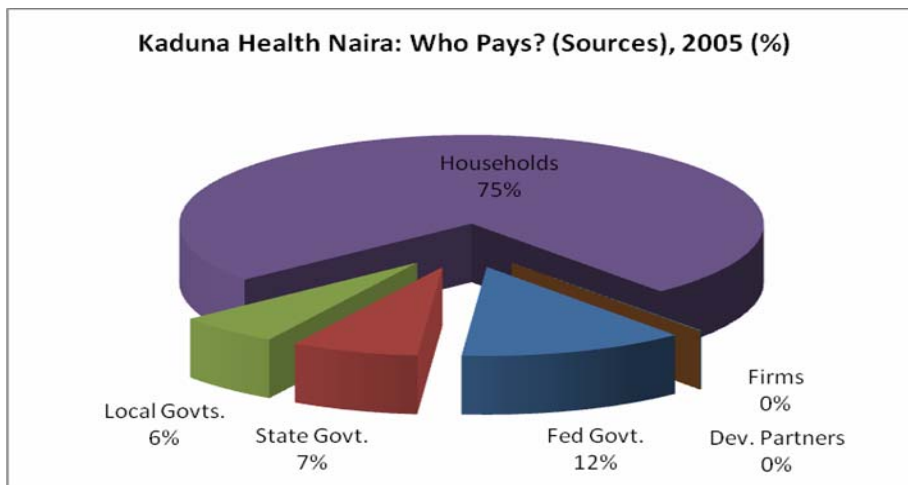


Figure 4.82: Distribution of the Kaduna Health Naira, 2005 by Financing Agents

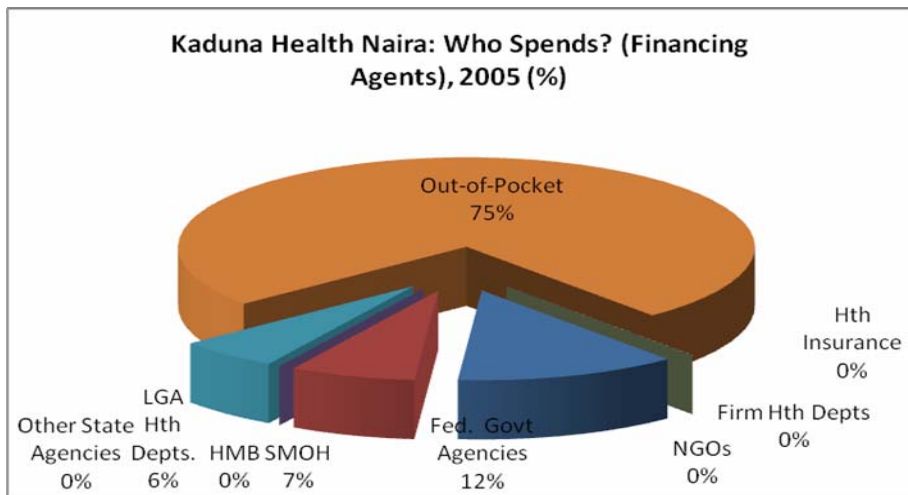


Figure 4.83: Distribution of the Kaduna Health Naira, 2005 by Providers

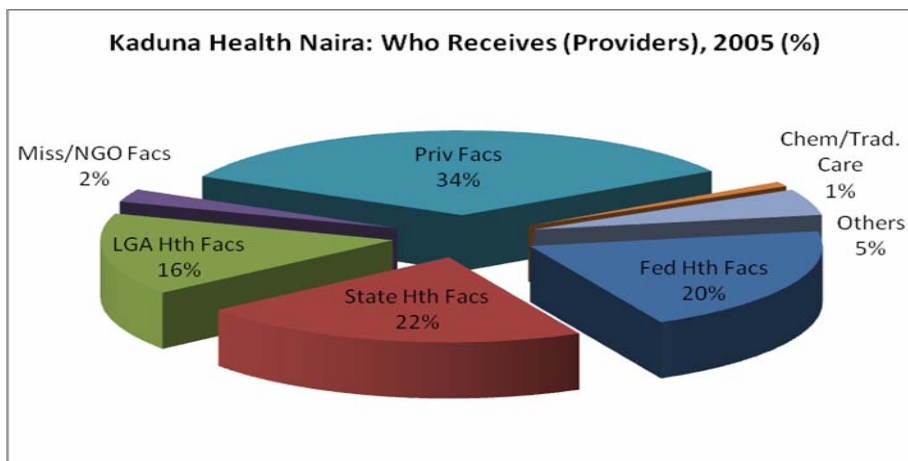
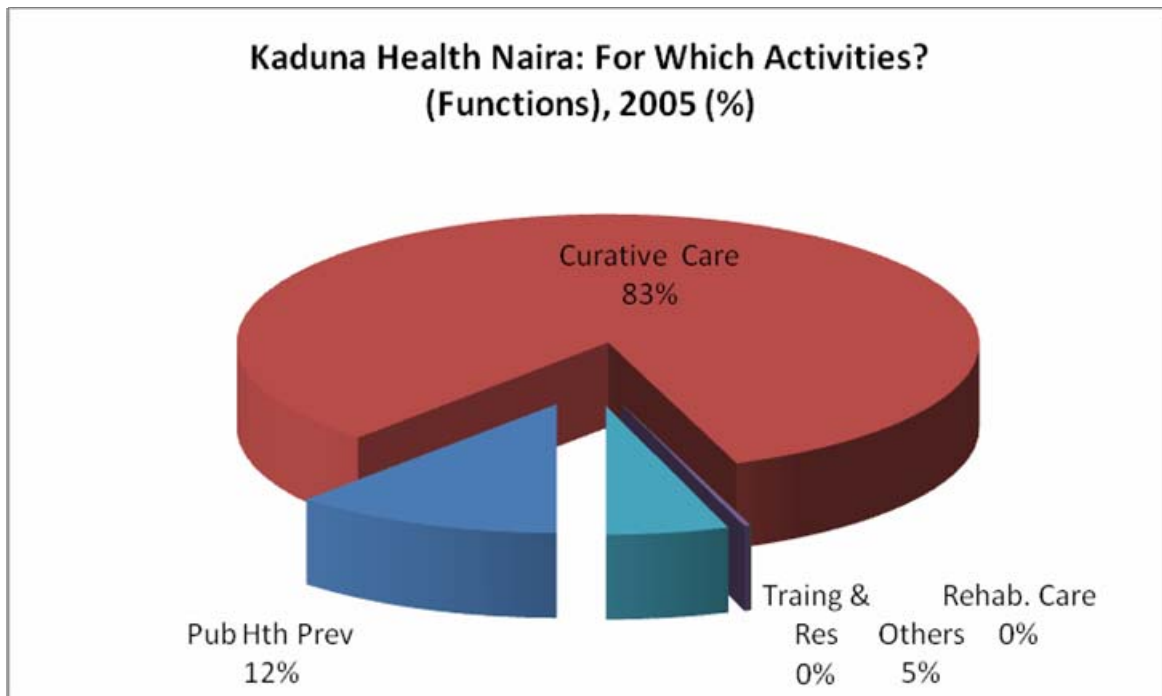


Figure 4.84: Distribution of the Kaduna Health Naira, 2005 by Functions



4.9 Kano State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Kaduna State in 2003 was ₦26.78billion (Tables 4.64 to 4.66). Households constitute the major source of health expenditure in Kano State mobilising a total of about ₦20.08billion or 75% of THE in 2003 (Fig.4.85). The local governments occupy a distant second position as the next most important source of health expenditure, supplying a total of ₦2.71 billion (10% of THE) in the same year. The Federal government spent 8% of THE followed by the State government which expended 6% of THE during the year. During the year, the most important financing agent was OOP of households. The amount channelled through it was ₦21.01million or 78% THE, 3% more than the amount mobilised by households as a financing source. Local government health departments are the next most important financing agent accounting for just 9% of THE (Fig.4.86). State health facilities were the largest providers of health care in the state in 2003 with 58% of THE spent in them during the year. Next in order of importance are LGA health facilities where 17% of THE was spent during the year. In private health facilities 14% of THE was spent while 8% of THE was spent in each of Federal facilities. Health expenditure in curative care was the single most important functional area of expenditure consuming 85% of THE. Public health preventive care was in a distant second position with 10% of THE in 2003.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like many of the states, the relative shares of the different entities/stakeholders in the health system experienced some variation. In this connection, THE increased by 9.0% from ₦26.78billion in 2003 to over ₦29.19billion in 2004. Similarly, THE increased by about 38.1% in 2004 to ₦36.billion in 2005 (Tables 4.67 and 4.70). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased slightly to 73% of THE in both 2004 and 2005. The share of the local governments increased to 12% of THE in 2004 but decreased to 11% in 2005. In comparison, the share of the Federal government health expenditure remained 8% of THE in 2004 but decreased to 7% of THE in 2005. In case of the State government, the share of the expenditure increased to 7% in 2004 and further to 9% in 2005. (Figs.4.89 and 4.93). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 76% in both years (Figs. 4.90 and 4.94). State facilities continued to be the most patronised providers in the state in 2004 and 2005 accounting for 56% and 60% of THE, respectively. LGA health facilities, the next most patronised providers, accounted for 19% of THE in 2004 which decreased slightly to 18% in 2005. The share of private facilities was 13% of THE in both years (Figs. 4.91 and 4.95). Curative care continued to be the dominant functional area of expenditure where the share of THE in 2004 was 82% increasing slightly to 83% in 2005. Public health preventive care was in a distant second position of 15% and 14%, in 2004 and 2005, respectively (Figs. 4.92 and 4.96).

Table 4.64: Kano State; Sources by Financing Agents (N million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	1,784.57						1,784.57
SMOH		212.17					212.17
HMB		1,204.46					1,204.46
Other State Agencies							-
LGA Health Depts.	-		2,530.06				2,530.06
Out-of Pocket	443.39	266.03	177.36	20,078.60	48.33	-	21,013.71
Firm Health Depts					5.73		5.73
Health Insurance	-				33.66		33.66
NGOs	-						-
TOTAL	2,227.96	1,682.66	2,707.41	20,078.60	87.72	-	26,784.34

Table 4.65: Kano State; Financing Agents by Providers(N million) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	1,784.57					353.03				2,137.60
State Hth Facs			1,204.46			14,362.87				15,567.32
LGA Hth Facs					2,530.06	2,177.02				4,707.08
Miss/NGO Facs						-				-
Private Facilities	-					3,650.08	5.73	33.66		3,689.47
Chem/Trad. Care						470.71				470.71
Others		212.17								212.17
TOTAL	1,784.57	212.17	1,204.46	-	2,530.06	21,013.71	5.73	33.66	-	26,784.34

Table 4.66: Kano; Financing Agents by Functions (N Millions),2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hth Prev	-	3.30	-		1,518.04	2,235.86				3,757.19
Curative Care	1,784.57		1,204.46		1,012.02	18,540.39	5.73	33.66		22,580.83
Rehab Care										-
Training & Res	-	0.45								0.45
Others	-	208.42				237.45				445.88
TOTAL	1,784.57	212.17	1,204.46	-	2,530.06	21,013.71	5.73	33.66	-	26,784.34

Figure 4.85: Distribution of the Kano Health Naira, 2003 by Sources

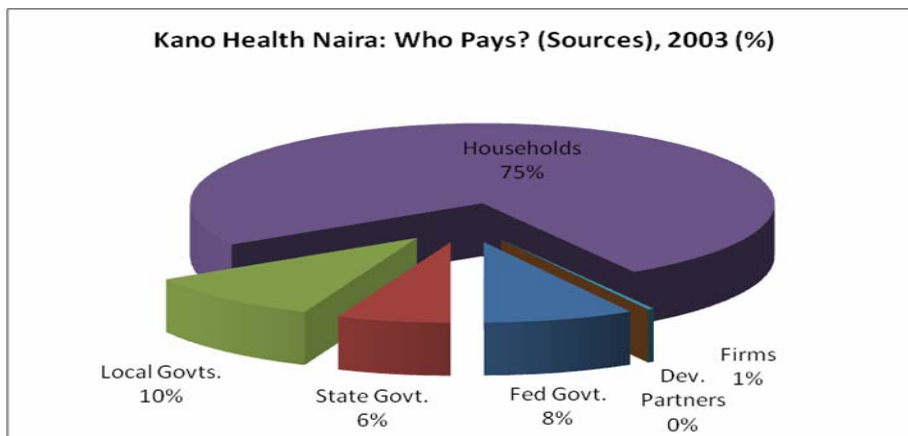


Figure 4.86: Distribution of the Kano Health Naira, 2003 by Financing Agents

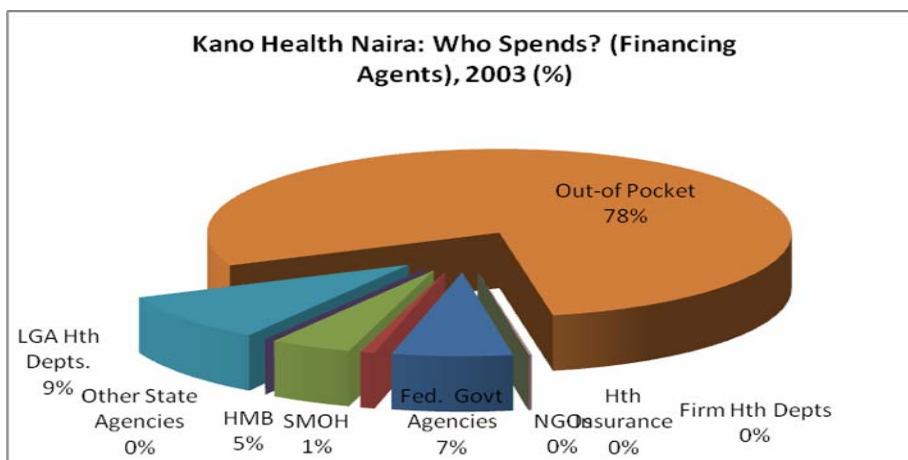


Figure 4.87: Distribution of the Kano Health Naira, 2003 by Providers

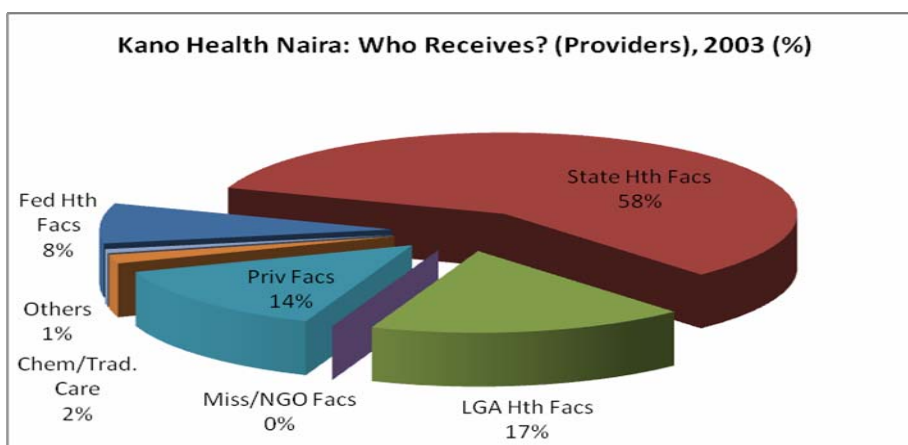


Figure 4.88: Distribution of the Kano Health Naira, 2003 by Functions

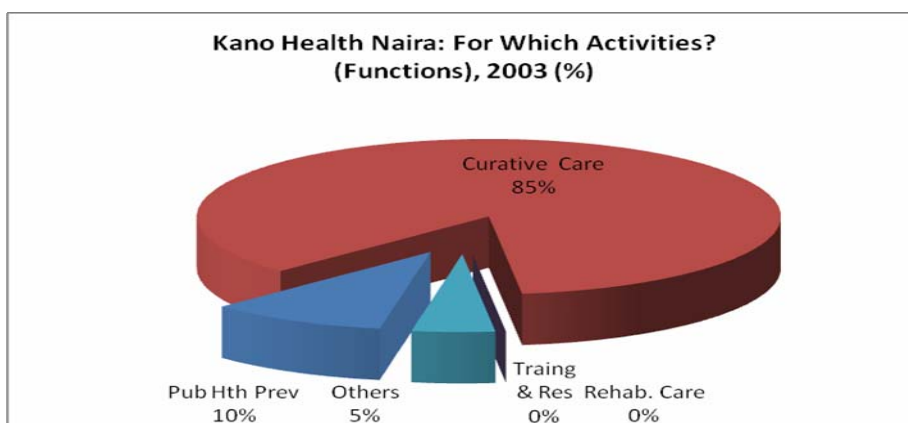


Table 4.67: Kano State; Sources by Financing Agents (N million), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	1,933.20						1,933.20
SMOH		646.27					646.27
HMB		1,113.36					1,113.36
Other State Agencies							-
LGA Health Depts.	-		3,202.50				3,202.50
Out-of Pocket	469.30	281.58	187.72	21,252.05	51.16	-	22,241.81
Firm Health Depts					5.84		5.84
Health Insurance	-				49.00		49.00
NGOs	-						-
TOTAL	2,402.50	2,041.22	3,390.22	21,252.05	106.00	-	29,191.99

Table 4.68: Kano State; Financing Agents by Providers (N million), 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	1,933.20					373.66				2,306.86
State Hth Facs			1,113.36			15,202.28				16,315.64
LGA Hth Facs					3,202.50	2,304.25				5,506.75
Miss/NGO Facs						-				-
Private Facilities						3,863.40	5.84	49.00		3,918.25
Chem/Trad. Care						498.22				498.22
		646.27								646.27
TOTAL	1,933.20	646.27	1,113.36	-	3,202.50	22,241.81	5.84	49.00	-	29,191.99

Table 4.69: Kano State; Financing Agents by Functions, (₦ million) 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		56.46	-		1,921.50	2,366.53				4,344.49
Curative Care	1,933.20		1,113.36		1,281.00	19,623.95	5.84	49.00		24,006.36
Rehab Care										-
Training & Res.		107.33								107.33
Others		482.48				251.33				733.81
TOTAL	1,933.20	646.27	1,113.36	-	3,202.50	22,241.81	5.84	49.00	-	29,191.99

Figure 4.89: Distribution of the Kano Health Naira, 2004 by Sources

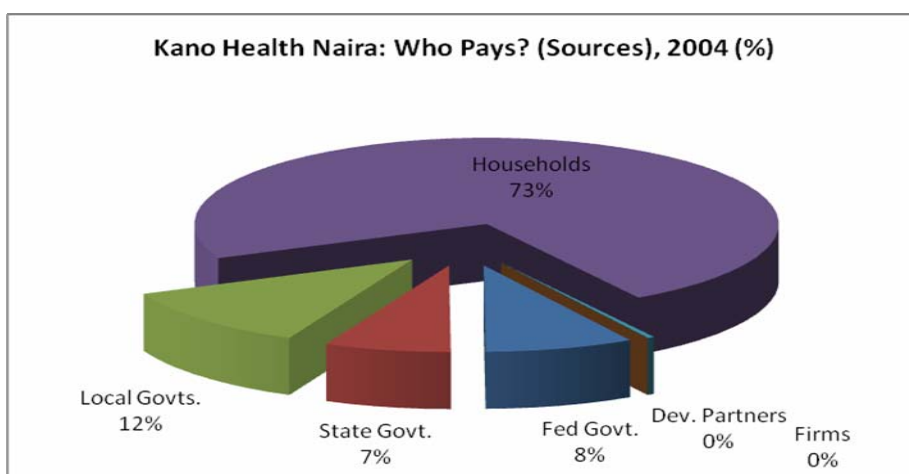


Figure 4.90: Distribution of the Kano Health Naira, 2004 by Financing Agents

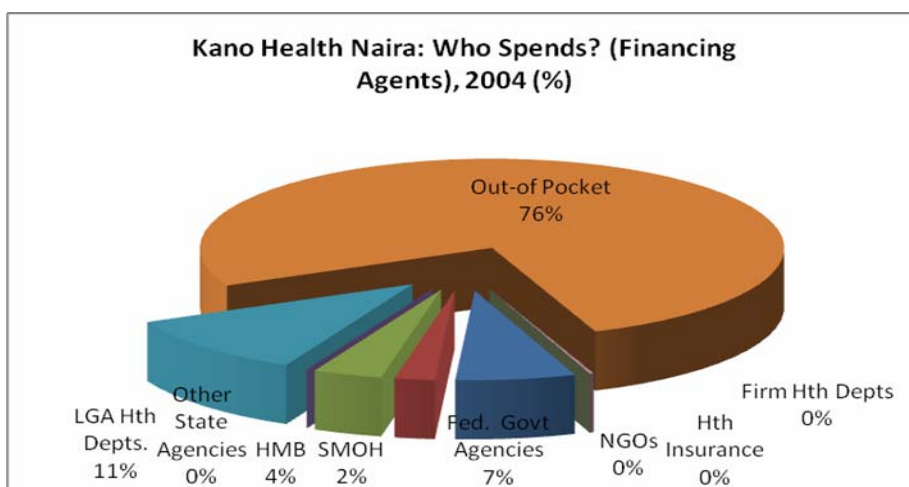


Figure 4.91: Distribution of the Kano Health Naira, 2004 by Providers

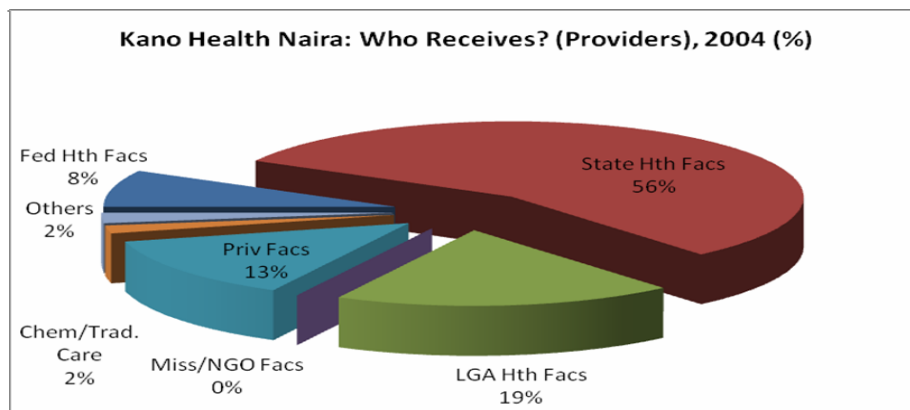


Figure 4.92: Distribution of the Kano Health Naira, 2004 by Functions

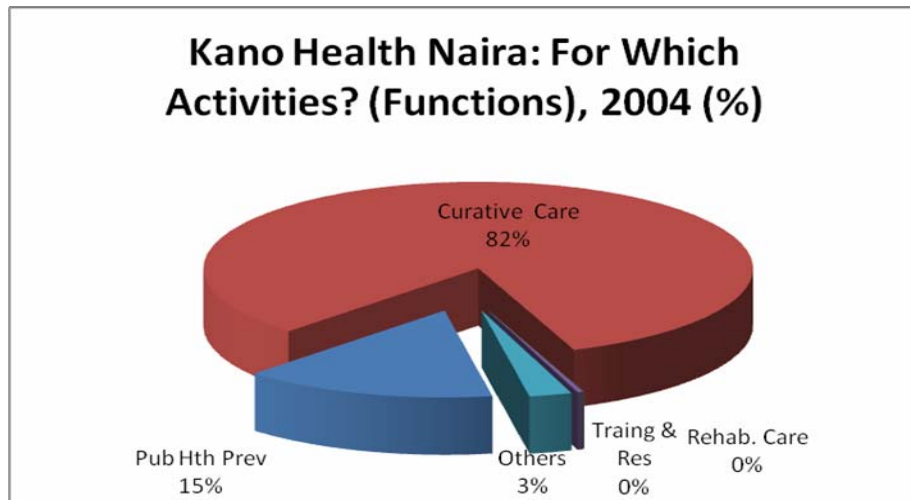


Table 4.70: Kano State; Sources by Financing Agents (N million), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	2,050.20						2,050.20
SMOH		850.59					850.59
HMB		2,093.36					2,093.36
Other State Agencies							-
LGA Health Depts.	-		3,763.48				3,763.48
Out-of Pocket	594.35	356.61	237.74	26,914.89	64.79	-	28,168.38
Firm Health Depts					7.12		7.12
Health Insurance	-				42.60		42.60
NGOs	-						-
TOTAL	2,644.55	3,300.56	4,001.23	26,914.89	114.51	-	36,975.74

Table 4.71: Kano State; Financing Agents by Providers(N million) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	2,050.20					473.23				2,523.43
State Hth Facs		823.76	2,093.36			19,253.09				22,170.21
LGA Hth Facs					3,763.48	2,918.24				6,681.73
Miss/NGO Facs						-				-
Private Facilities						4,892.85	7.12	42.60		4,942.57
Chem/Trad. Care						630.97				630.97
Others		26.83								26.83
TOTAL	2,050.20	850.59	2,093.36	-	3,763.48	28,168.38	7.12	42.60	-	36,975.74

Table 4.72: Kano State; Financing Agents by Functions, (N million), 2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		18.53	-		2,258.09	2,997.12				5,273.74
Curative Care	2,050.20		2,093.36		1,505.39	24,852.96	7.12	42.60		30,551.64
Rehab Care										-
Traing & Res		27.54								27.54
Others		804.52				318.30				1,122.82
TOTAL	2,050.20	850.59	2,093.36	-	3,763.48	28,168.38	7.12	42.60	-	36,975.74

Figure 4.93: Distribution of the Kano Health Naira, 2005 by Sources

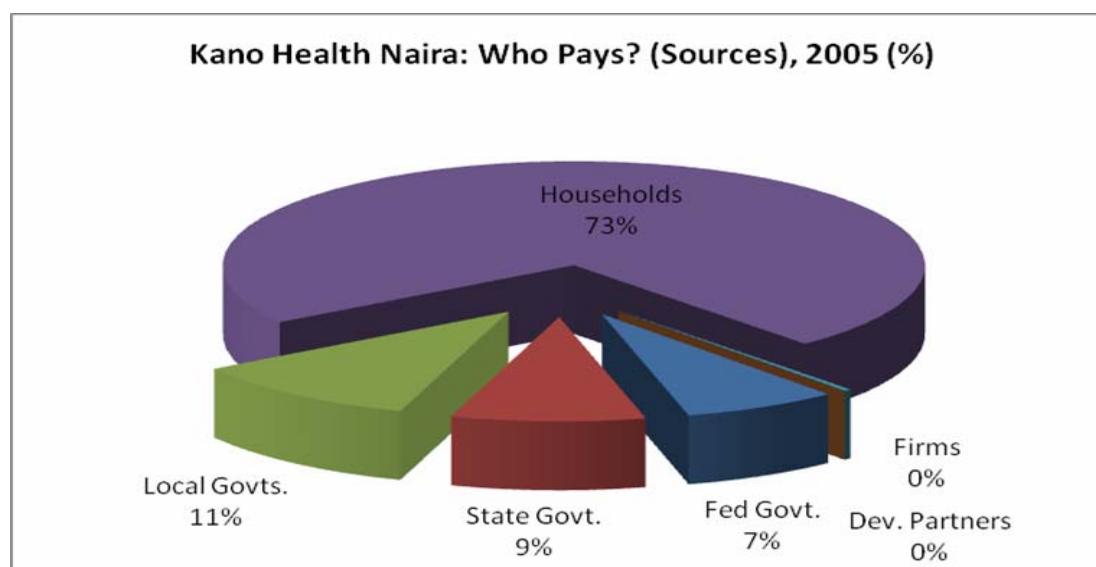


Figure 4.94: Distribution of the Kano Health Naira, 2005 by Financing Agents

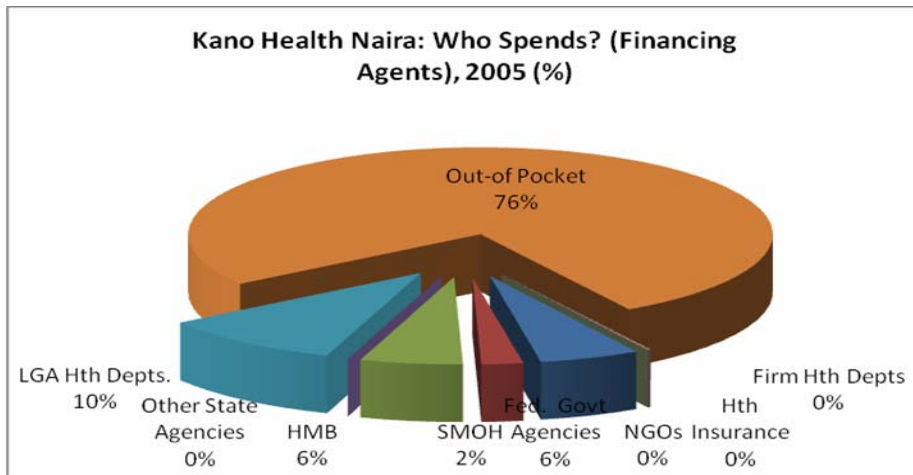


Figure 4.95: Distribution of the Kano Health Naira, 2005 by Providers

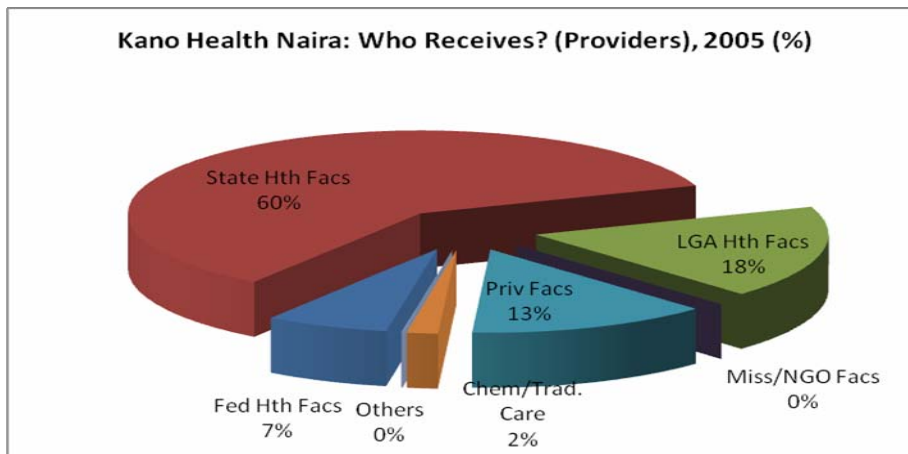
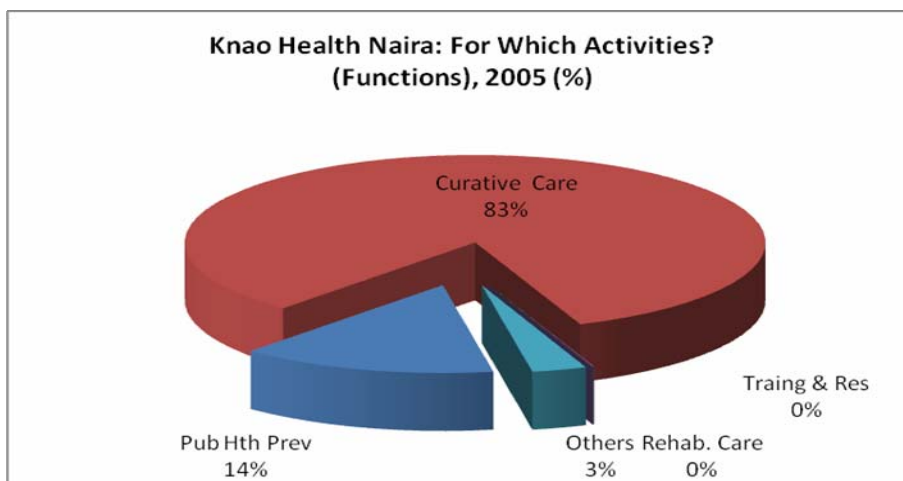


Figure 4.96: Distribution of the Kano Health Naira, 2005 by Functions



4.10 Kebbi State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Kebbi State in 2003 was about ₦6.41billion (Tables 4.73-4.75). Households constitute the major source of health expenditure in Kebbi State mobilising a total of about ₦3.66billion or 57% of THE in 2003 (Fig.4.97). The State government is the second most important source of health expenditure, supplying a total of ₦1.35 billion (21% of THE) in the same year. The local governments spent 14% of THE, followed by the Federal Government which expended 8% of THE during the year. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, accounting for about 57% of THE. The SMOH was the next most important financing agent accounting for about 21% of THE (Fig.4.98). State health facilities were the largest providers of health care in the state in 2003 with 38% of THE spent in them during the year. Next in order of importance are LGA health facilities where 31% of THE was spent during the year. In private health facilities 16% of THE was spent while 10% of THE was spent in federal facilities. Health expenditure in curative care was the most important functional area of expenditure consuming 68% of THE. Public health preventive care was in a distant second position with 16% while other functions also accounted for about 16% of THE in 2003.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like many of the states, the relative shares of the different entities/stakeholders in the health system varied. In this regard, THE increased by 15.6% from ₦6.41billion in 2003 to about ₦7.41billion in 2004. Similarly, THE increased by 52.4% to ₦9.28billion in 2005 (Tables 4.76 to 4.79). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased slightly to 52% of THE in 2004, rising marginally to 53% in 2005. But the share of the state government increased slightly to 23% and 24%, respectively in 2004 and 2005. Similarly, the expenditure of the local government increased to 15% of THE in 2004 but declined slightly to 14% in 2005. In the same vein, the share of the expenditure of Development Partners increased to 2% and 3% of THE respectively in 2004 and 2005. (Figs.4.101 and 4.105). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 53% of THE, in both years (Figs. 4.102 and 4.106). State facilities continued to be the most patronised providers in the state in 2004 and 2005 accounting for 38% and 39% of THE, respectively. LGA health facilities were the next most patronised providers with their share of THE being 31% in 2004 but declined slightly to 30% in 2005. The share federal health facilities which remained at 10% of THE in 2004, declined to 9% in 2005 (Figs. 4.103 and 4.107) Curative care continued to be the dominant functional area of expenditure where the share of THE in the two years were 63% and 61% in 2004 and 2005, respectively, with public health preventive care in a distant second position of 17% in both years (Figs. 4.104 and 4.108).

Table 4.73: Kebbi State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt Agencies	476.10						476.10
SMOH		1,305.81				14.97	1,320.78
HMB							-
Other State Agencies		36.19					36.19
LGA Health Depts.	-		873.21				873.21
Out-of-Pocket	5.34	3.20	2.14	3,663.61	7.73	-	3,682.02
Firm Health Depts					0.01		0.01
Health Insurance	-				0.08		0.08
NGOs	-					17.37	17.37
TOTAL	481.44	1,345.21	875.34	3,663.61	7.82	32.35	6,405.77

Table 4.74: Kebbi State; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	476.10					196.25				672.35
State Hlth. Facs.		1,302.11				1,111.23				2,413.35
LGA Hlth. Facs.					873.21	1,110.87				1,984.08
Miss/NGO Facs.						-				-
Private Facilities						980.52	0.01	0.08	17.37	997.99
Chern/Trad. Care				36.19		283.15				319.34
Others		18.67								18.67
TOTAL	476.10	1,320.78	-	36.19	873.21	3,682.02	0.01	0.08	17.37	6,405.77

Table 4.75: Kebbi State; Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth. Prev		45.49			523.93	479.40				1,048.82
Curative Care	476.10	380.28			349.28	3,137.45	0.01	0.08	13.38	4,356.58
Rehab. Care										-
Training & Res.										-
Others		895.01		36.19		65.17			4.00	1,000.37
TOTAL	476.10	1,320.78	-	36.19	873.21	3,682.02	0.01	0.08	17.37	6,405.77

Figure 4.97: Distribution of the Kebbi Health Naira, 2003 by Sources

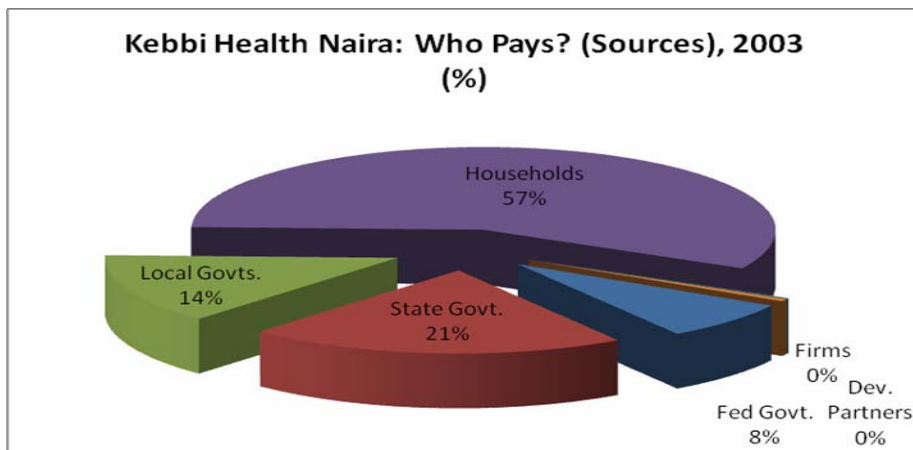


Figure 4.98: Distribution of the Kebbi Health Naira, 2003 by Financing Agents

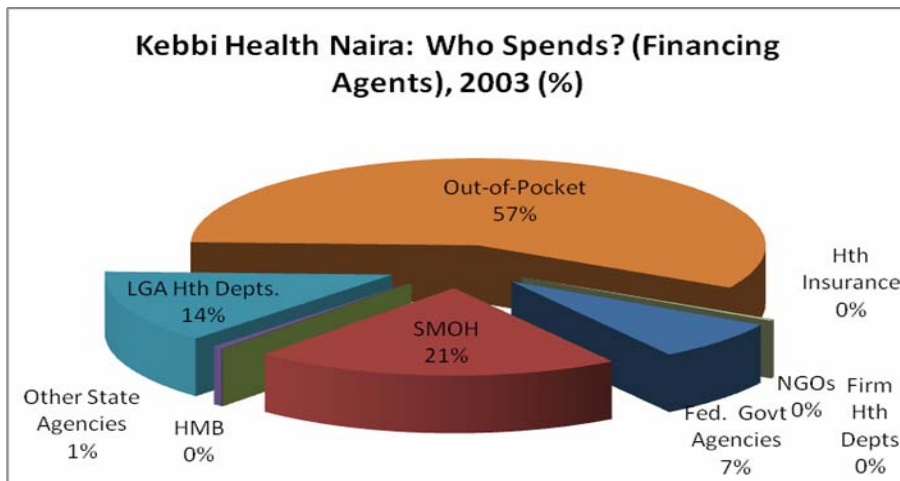


Figure 4.99: Distribution of the Kebbi Health Naira, 2003 by Providers

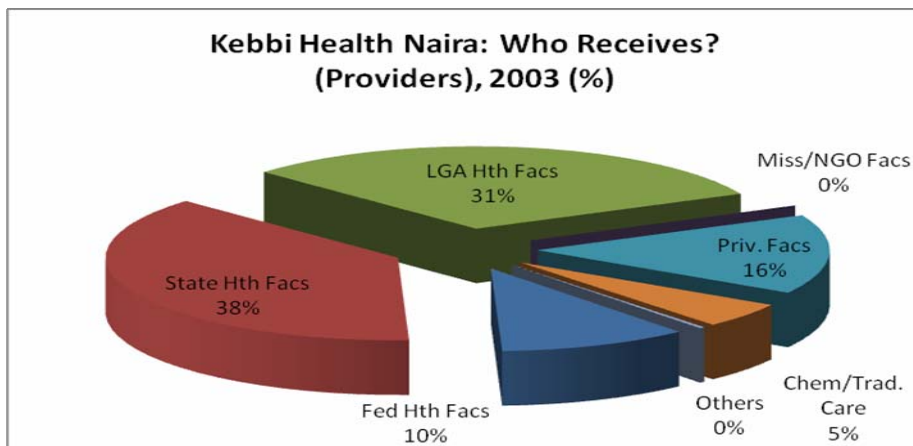


Figure 4.100: Distribution of the Kebbi Health Naira, 2003 by Functions

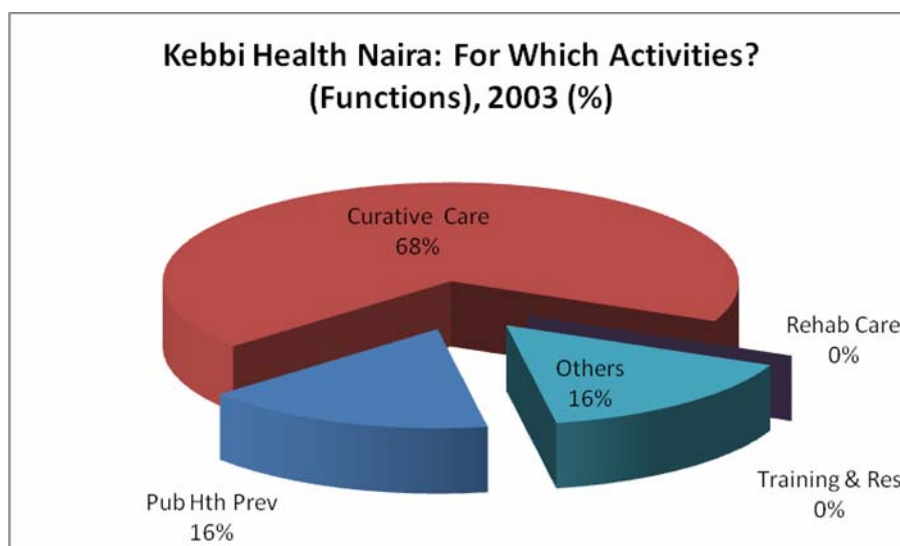


Table 4.76: Kebbi State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt Agencies	573.20						573.20
SMOH		1,674.16				84.95	1,759.11
HMB							-
Other State Agencies		38.93					38.93
LGA Health Depts.	-		1,105.29				1,105.29
Out-of-Pocket	5.65	3.39	2.26	3,877.72	8.18	-	3,897.21
Firm Health Depts					0.01		0.01
Health Insurance	-				0.11		0.11
NGOs	-					41.03	41.03
TOTAL	578.85	1,716.48	1,107.55	3,877.72	8.31	125.99	7,414.90

Table 4.77: Kebbi State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	573.20					207.72				780.92
State Hlth. Facs.		1,655.16				1,176.18				2,831.34
LGA Hlth. Facs.					1,105.29	1,175.79				2,281.08
Miss/NGO Facs.						-				-
Private Facs.						1,037.83	0.01	0.11	41.03	1,078.98
Chem/Trad. Care				38.93		299.70				338.62
Others		103.95								103.95
TOTAL	573.20	1,759.11	-	38.93	1,105.29	3,897.21	0.01	0.11	41.03	7,414.90

Table 4.78: Kebbi State; Financing Agents by Functions, 2004

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		57.32			663.17	507.42			2.05	1,229.96
Curative Care	573.20	310.61			442.12	3,320.81	0.01	0.11	27.49	4,674.35
Rehab. Care										-
Training & Res.										-
Others		1,391.19		38.93		68.98			11.49	1,510.59
TOTAL	573.20	1,759.11	-	38.93	1,105.29	3,897.21	0.01	0.11	41.03	7,414.90

Figure 4.101: Distribution of the Kebbi Health Naira, 2004 by Sources

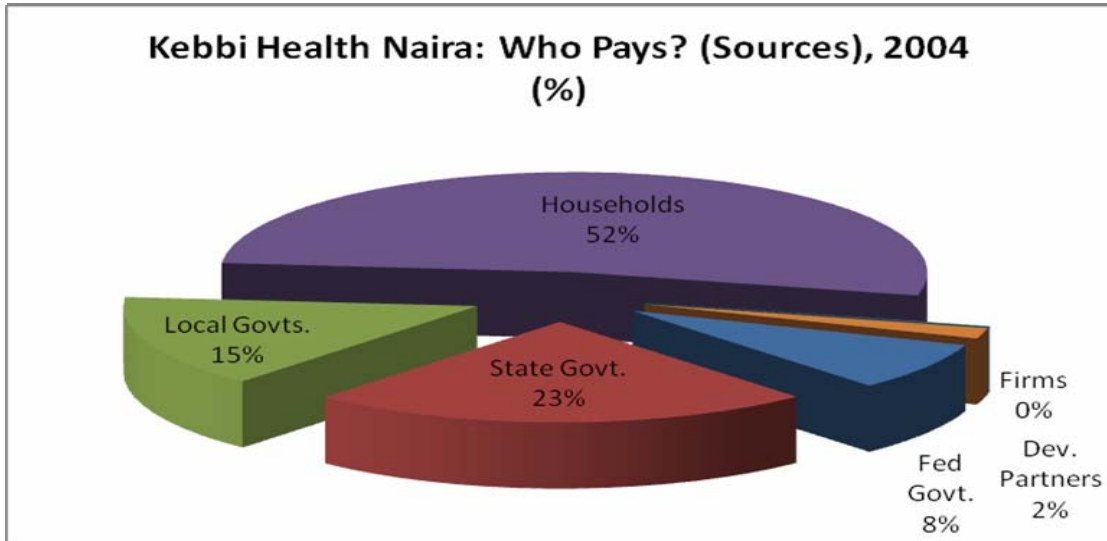


Figure 4.102: Distribution of the Kebbi Health Naira, 2004 by Financing Agents

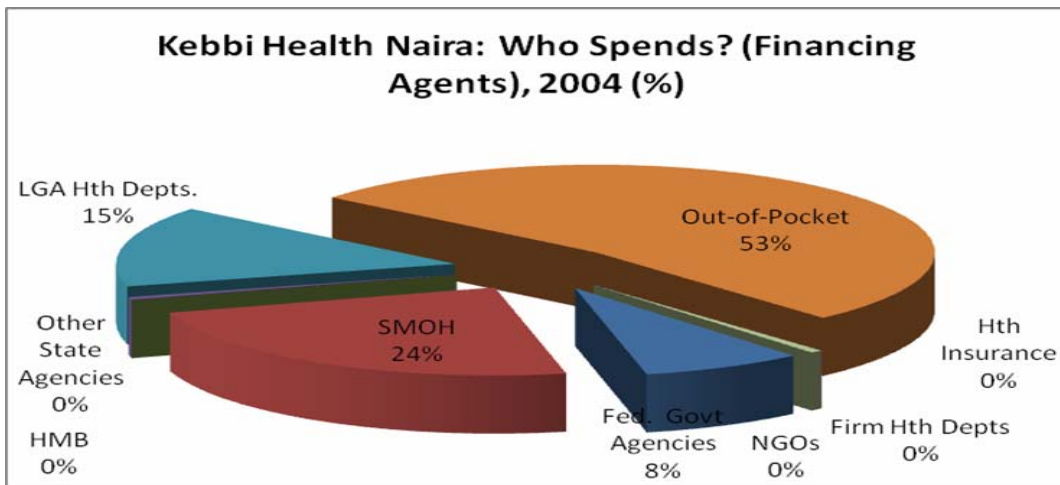


Figure 4.103: Distribution of the Kebbi Health Naira, 2004 by Providers

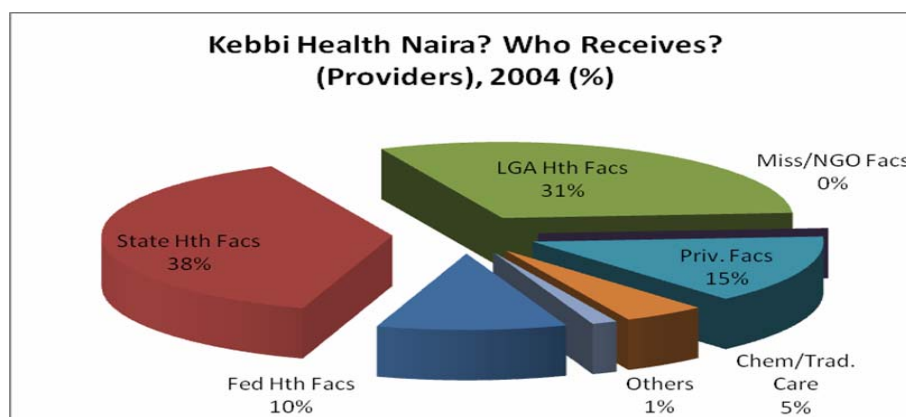


Figure 4.104: Distribution of the Kebbi Health Naira, 2004 by Functions

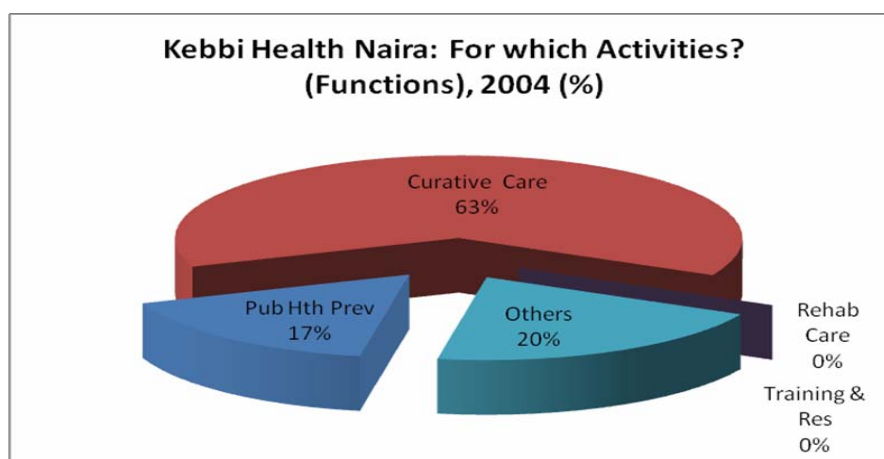


Table 4.79: Kebbi State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt Agencies	531.90						531.90
SMOH		2,188.40				210.31	2,398.71
HMB							-
Other State Agencies		45.40					45.40
LGA Health Depts.	-		1,298.91				1,298.91
Out-of-Pocket	7.16	4.29	2.86	4,910.99	10.36	-	4,935.67
Firm Health Depts					0.02		0.02
Health Insurance	-				0.10		0.10
NGOs	-					69.32	69.32
TOTAL	539.06	2,238.09	1,301.77	4,910.99	10.48	279.63	9,280.0

Table 4.80: Kebbi State; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	531.90					263.07				794.97
State Hlth. Facs.		2,169.40				1,489.58				3,658.98
LGA Hlth. Facs.					1,298.91	1,489.09				2,788.00
Miss/NGO Facs.						-				-
Private Facilities						1,314.37	0.02	0.10	69.32	1,383.80
Chem/Trad. Care				45.40		379.55				424.95
Others		229.31								229.31
TOTAL	531.90	2,398.71	-	45.40	1,298.91	4,935.67	0.02	0.10	69.32	9,280.01

Table 4.81 : Kebbi State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		101.40			779.34	642.62			5.55	1,528.91
Curative Care	531.90				519.56	4,205.68	4.73	0.02	0.10	52.68
Rehab. Care										
Training & Res.										
Others		1,945.12		45.40		87.36				11.09
TOTAL	531.90	2,398.71	-	45.40	1,298.91	4,935.67	4.73	0.02	0.10	69.32

Figure 4.105: Distribution of the Kebbi Health Naira, 2005 by Sources

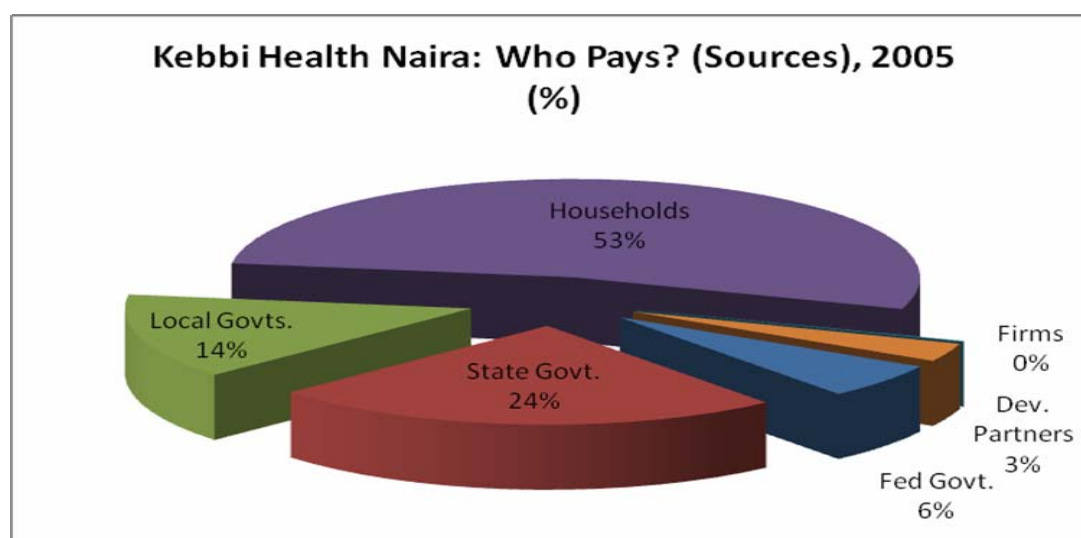


Figure 4.106: Distribution of the Kebbi Health Naira, 2005 by Financing Agents

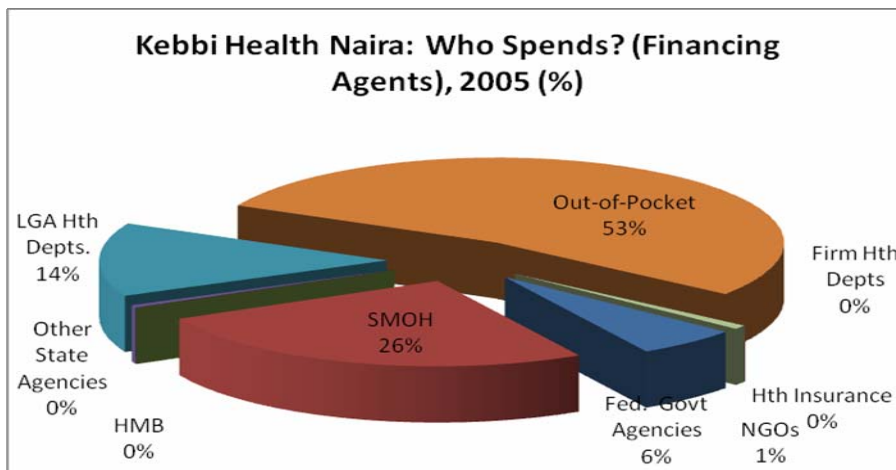


Figure 4.107: Distribution of the Kebbi Health Naira, 2005 by Providers

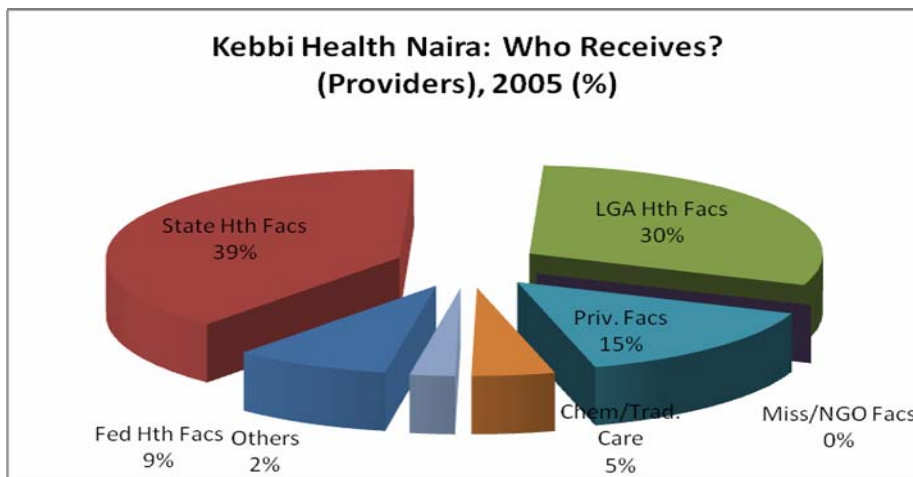
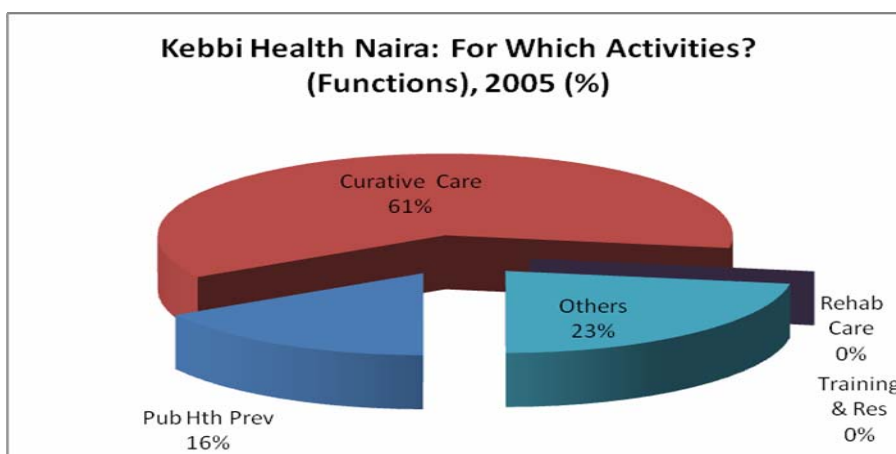


Figure 4.108: Distribution of the Kebbi Health Naira, 2005 by Functions



4.11 Kogi State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Kogi State in 2003 was ₦13.69billion (Tables 4.82 to 4.84). Households constitute the major source of health expenditure in Kogi State, mobilising a total of about ₦11.81billion or 86% of THE in 2003 (Fig.4.109). The local governments are the second most important source of health expenditure, supplying a total of about ₦88.96 million (7% of THE) in the same year. The State government spent 4% of THE, followed by the Federal Government which expended 3% of THE during the year. During the year the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, but accounting for the same proportion, 86% of THE. The LGA departments of health were the next most important financing agent accounting for about 7% of THE (Fig.4.110). LGA health facilities were the largest providers of health care in the state in 2003 with 38% of THE spent in them during the year. Next in order of importance are state health facilities where 34% of THE was spent during the year. In private health facilities, 21% of THE was spent while 7% of THE was spent in federal facilities. Health expenditure in curative care was the most important functional area of expenditure consuming 76% of THE. Public health preventive care was in a distant second position with 23% while other functions accounted for about 1% of THE in 2003.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like in many of the states, the relative shares of the different entities/stakeholders in the health system varied. In this connection, THE increased by 10.4% from ₦13.69billion in 2003 to about ₦15.11billion in 2004. Similarly, THE increased by about 28.9% to ₦19.48billion in 2005 (Tables 4.82 to 4.88). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 83% of THE in 2004, and further to 81% in 2005. But the share of the local governments increased to 7% of THE in 2004 and 2005. Similarly, the expenditure of the State government increased to 6% of THE in 2004 and 7% in 2005 (Figs 4.113 and 4.117). Similarly, household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 83% of THE in 2004 and 81% in 2005 (Figs. 4.114 and 4.118). LGA facilities continued to be the most patronised providers in the State in 2004 and 2005 accounting for 38% and 36% of THE, respectively. State health facilities were the next most patronised providers with their share of THE being 34% and 35% in 2004 and 2005, respectively. The share of private facilities declined to 20% of THE in both years (Figs. 4.115 and 4.119). Curative care continued to be the dominant functional area of expenditure. However, its share of THE decreased to 74% in 2004 but increased to 76% in 2005 while public health preventive care was in a distant second position of 23% in 2004 and 22% in 2005 (Figs. 4.116 and 4.120).

Table 4.82: Kogi State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	352.30						352.30
SMOH		594.00				26.96	620.96
HMB							-
Other State Agencies							-
LGA Health Depts.			883.96				883.96
Out-of-Pocket	-	-	-	11,813.47	13.01	-	11,826.47
Firm Health Depts					1.23		1.23
Health Insurance					-		-
NGOs							-
TOTAL	352.30	594.00	883.96	11,813.47	14.24	26.96	13,684.93

Table 4.83: Kogi State; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	352.30					607.88				960.18
State Hlth. Facs.		590.47				4,019.82				4,610.29
LGA Hlth. Facs.					883.96	4,300.11				5,184.06
Miss/NGO Facs.						47.31				47.31
Private Facilities						2,851.36	1.23	-		2,852.59
Chem/Trad. Care						-				-
Others		30.49								30.49
TOTAL	352.30	620.96	-	-	883.96	11,826.47	1.23	-	-	13,684.93

Table 4.84: Kogi State; Financing Agents by Functions, 2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Publ. Hlth Prev		132.57			450.82	2,524.95				3,108.34
Curative Care	352.30	325.62			433.14	9,301.52	1.23	-		10,413.82
Rehab. Care		45.20								45.20
Training & Res.		91.20								91.20
Others		26.38								26.38
TOTAL	352.30	620.96	-	-	883.96	11,826.47	1.23	-	-	13,684.93

Figure 4.109: Distribution of the Kogi Health Naira, 2003 by Sources

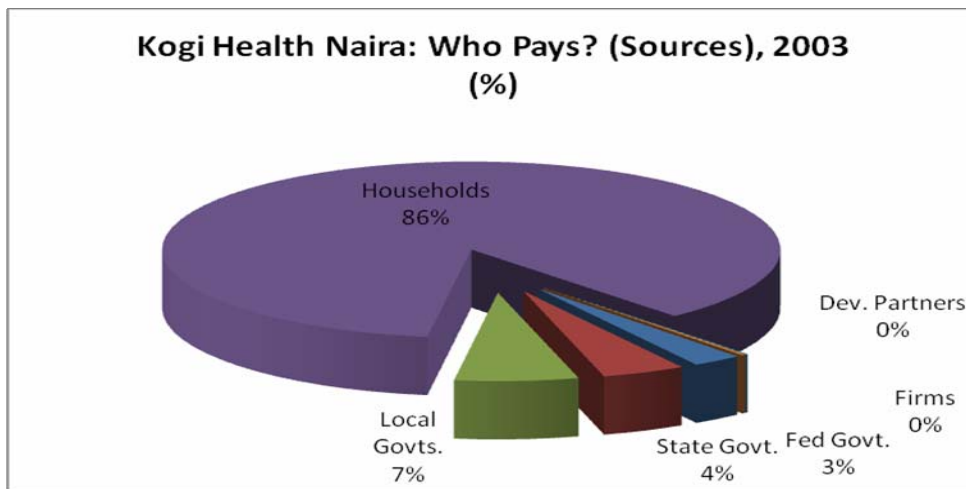


Figure 4.110: Distribution of the Kogi Health Naira, 2003 by Financing Agents

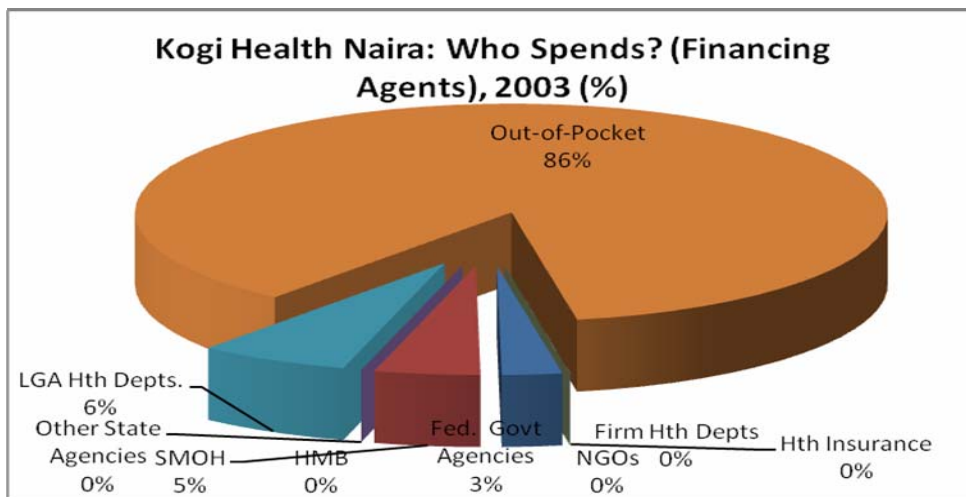


Figure 4.111: Distribution of the Kogi Health Naira, 2003 by Providers

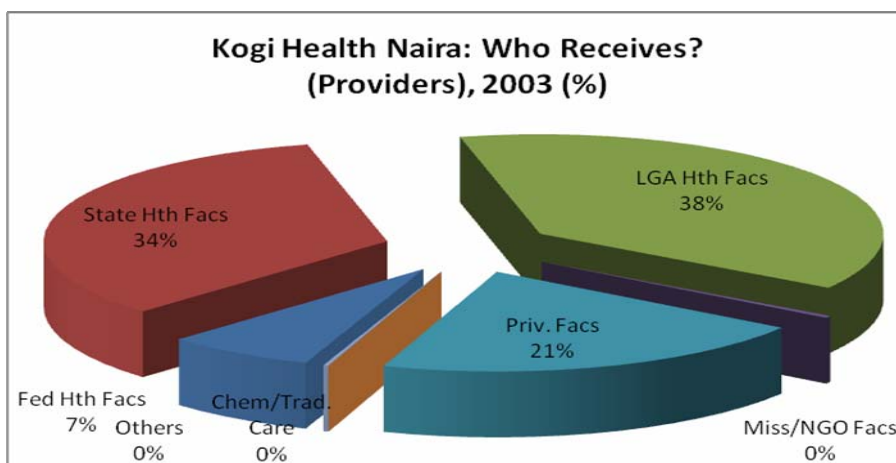


Figure 4.112: Distribution of the Kogi Health Naira, 2003 by Functions

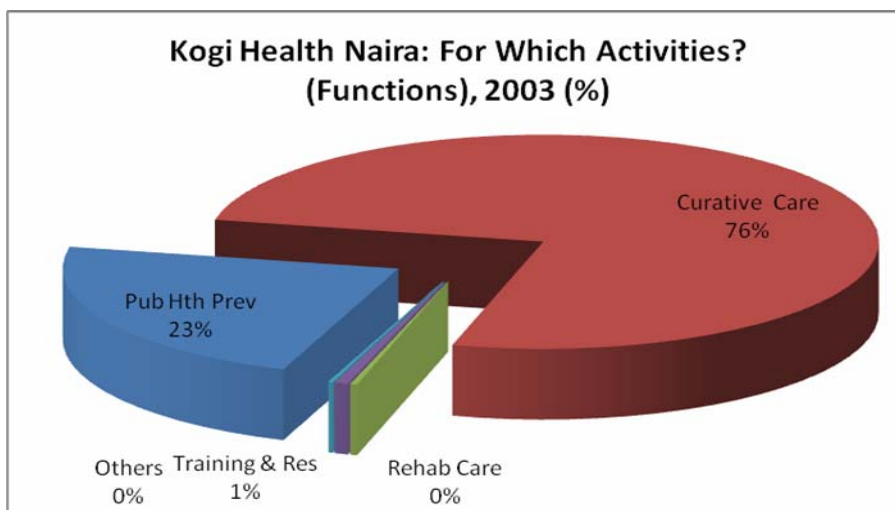


Table 4.85: Kogi State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt & Agencies	381.60						381.60
SMOH		964.00				128.00	1,092.00
HMB							-
Other State Agencies							-
LGA Health Depts.			1,118.89				1,118.89
Out-of-Pocket	-	-	-	12,503.88	13.77	-	12,517.65
Firm Health Depts					1.71		1.71
Health Insurance					-		-
NGOs							-
TOTAL	381.60	964.00	1,118.89	12,503.88	15.48	128.00	15,111.85

Table 4.86: Kogi State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	381.60					643.41				1,025.01
State Hlth. Facs.		960.62				4,254.75				5,215.37
LGA Hlth. Facs.					1,118.89	4,551.42				5,670.31
Miss/NGO Facs.						50.07				50.07
Private Facilities						3,018.01	1.71	-		3,019.71
Chem/Trad. Care						-				-
Others		131.38								131.38
TOTAL	381.60	1,092.00	-	-	1,118.89	12,517.65	1.71	-	-	15,111.85

Table 4.87: Kogi State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth. Prev		231.63			593.01	2,672.52				3,497.16
Curative Care	381.60	425.71			525.88	9,845.13	1.71	-		11,180.02
Rehab Care		80.57								80.57
Training & Res.		236.67								236.67
Others		117.43								117.43
TOTAL	381.60	1,092.00	-	-	1,118.89	12,517.65	1.71	-	-	15,111.85

Figure 4.113: Distribution of the Kogi Health Naira, 2004 by Sources

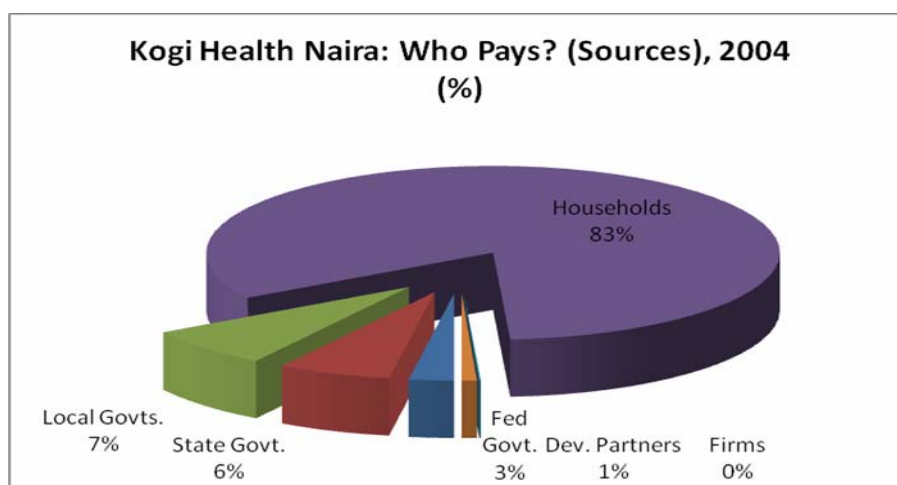


Figure 4.114: Distribution of the Kogi Health Naira, 2004 by Financing Agents

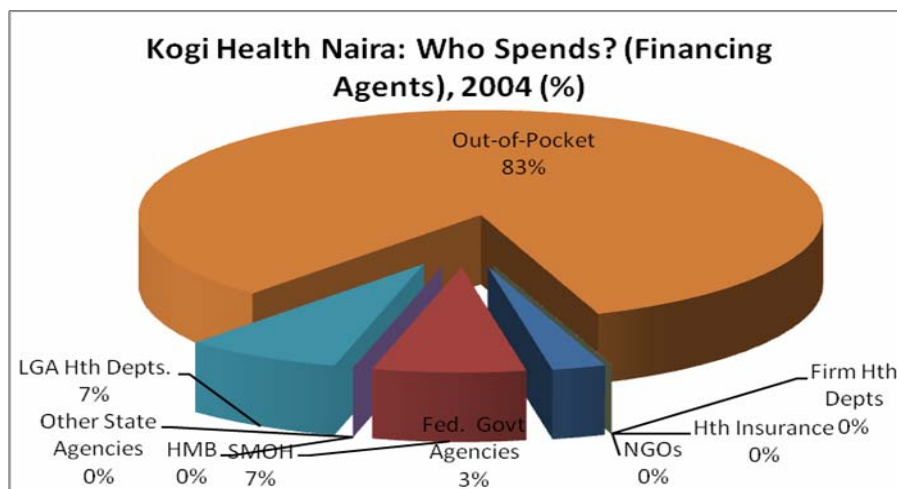


Figure 4.115: Distribution of the Kogi Health Naira, 2004 by Providers

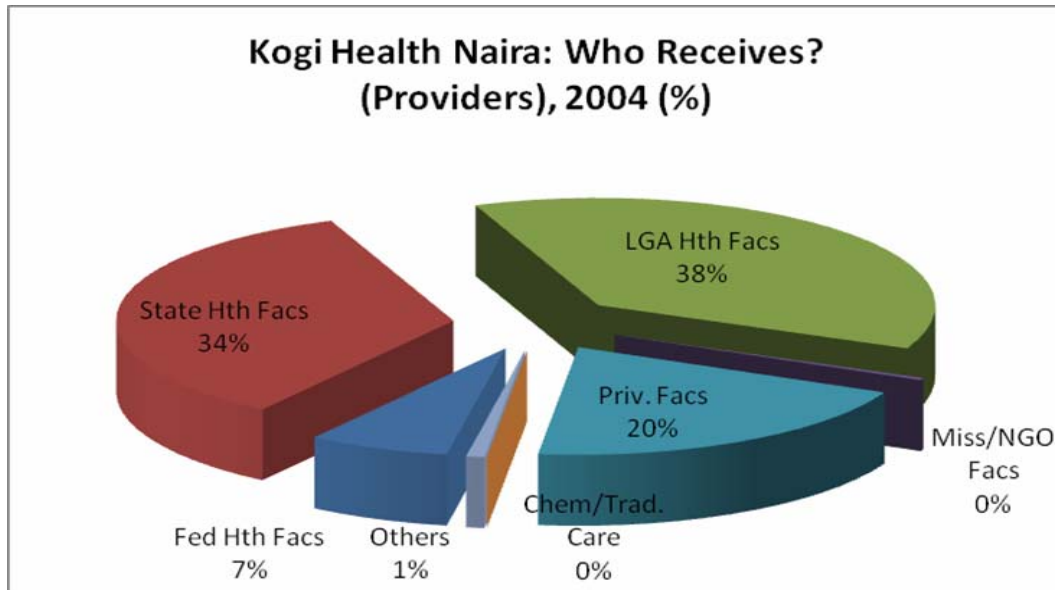


Figure 4.116: Distribution of the Kogi Health Naira, 2004 by Functions

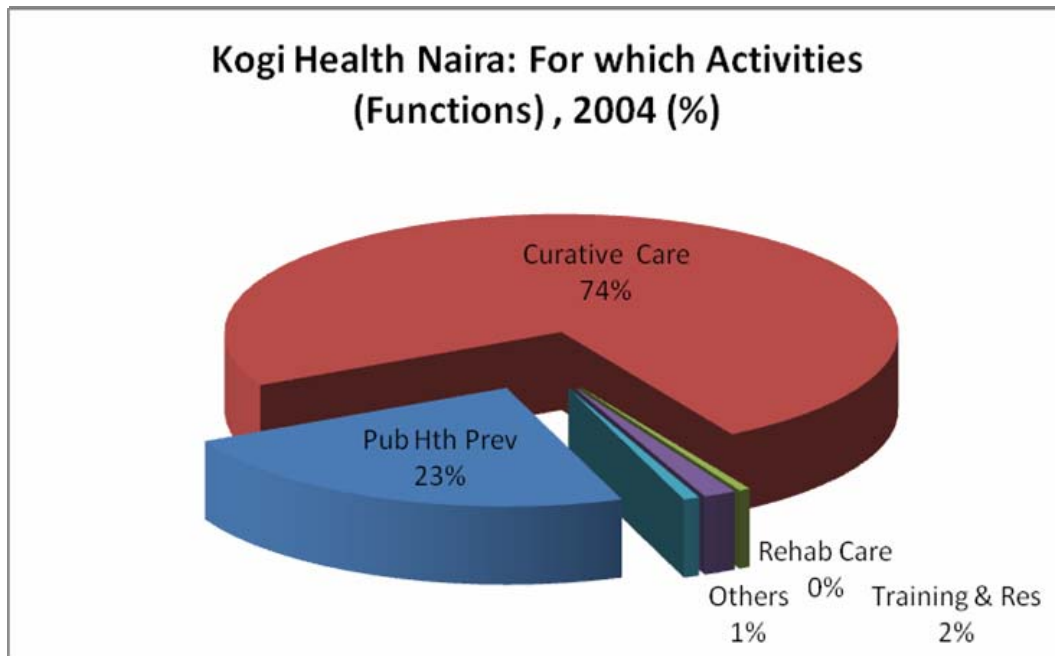


Table 4.88: Kogi State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt & Agencies	436.30						436.30
SMOH		1,498.00				377.30	1,875.30
HMB							-
Other State Agencies							-
LGA Health Depts.			1,314.89				1,314.89
Out-of-Pocket	-	-	-	15,835.68	17.44	-	15,853.11
Firm Health Depts					1.54		1.54
Health Insurance					-		-
NGOs							-
TOTAL	436.30	1,498.00	1,314.89	15,835.68	18.97	377.30	19,481.14

Table 4.89: Kogi State; Financing Agents by Providers (Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth. Facs.	436.30					814.85				1,251.15
State Hlth. Facs.		1,486.97				5,388.47				6,875.44
LGA Hlth. Facs.					1,314.89	5,764.19				7,079.08
Miss/NGO Facs.						63.41				63.41
Private Facs.						3,822.19	1.54	-		3,823.72
Chem/Trad. Care						-				-
Others		388.33								388.33
TOTAL	436.30	1,875.30	-	-	1,314.89	15,853.11	1.54	-	-	19,481.14

Table 4.90: Kogi State; Financing Agents by Functions, 2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth. Prev		69.17			775.79	3,384.64				4,229.59
Curative Care	436.30	1,368.22			539.11	12,468.47	1.54	-		14,813.63
Rehab. Care		8.98								8.98
Training & Res		64.81								64.81
Others		364.12								364.12
TOTAL	436.30	1,875.30	-	-	1,314.89	15,853.11	1.54	-	-	19,481.14

Figure 4.117: Distribution of the Kogi Health Naira, 2005 by Sources

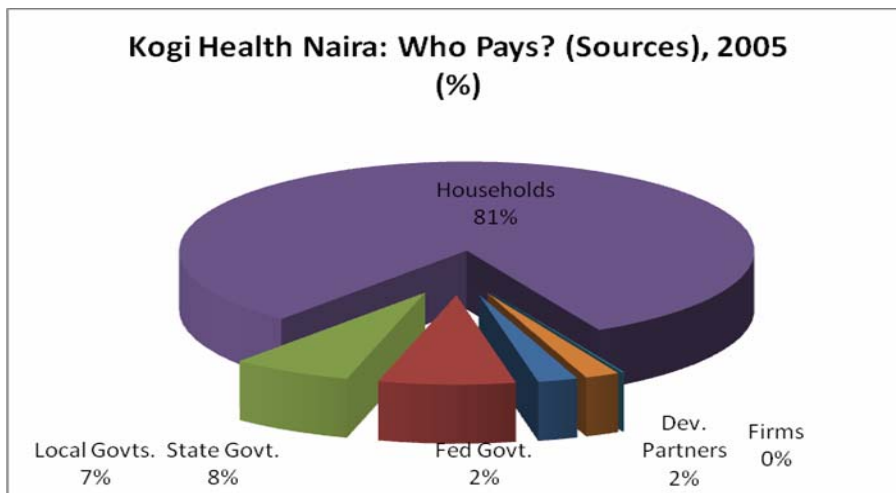


Figure 4.118: Distribution of the Kogi Health Naira, 2005 by Financing Agents

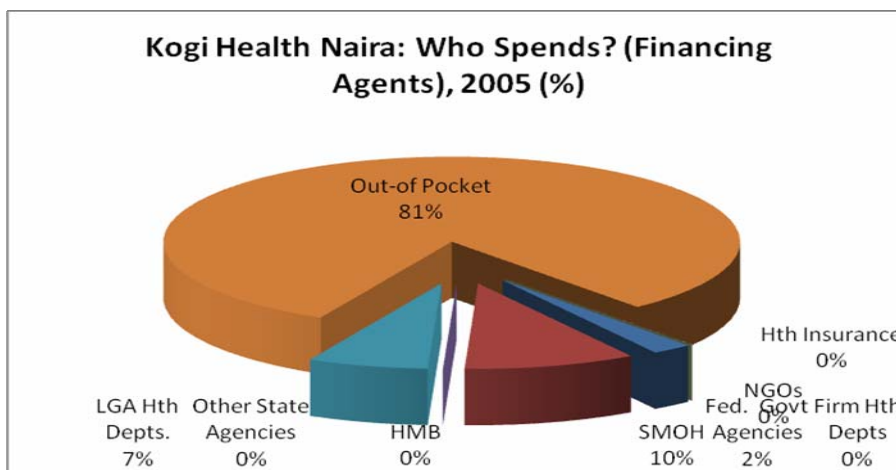


Figure 4.119: Distribution of the Kogi Health Naira, 2005 by Providers

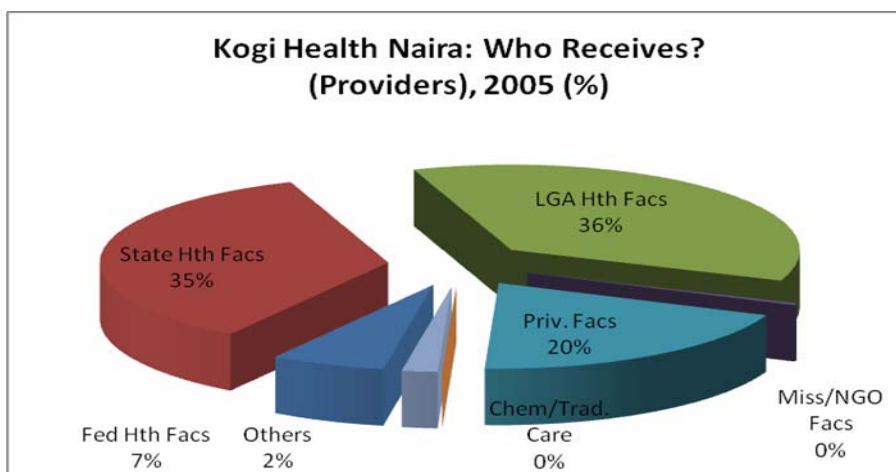
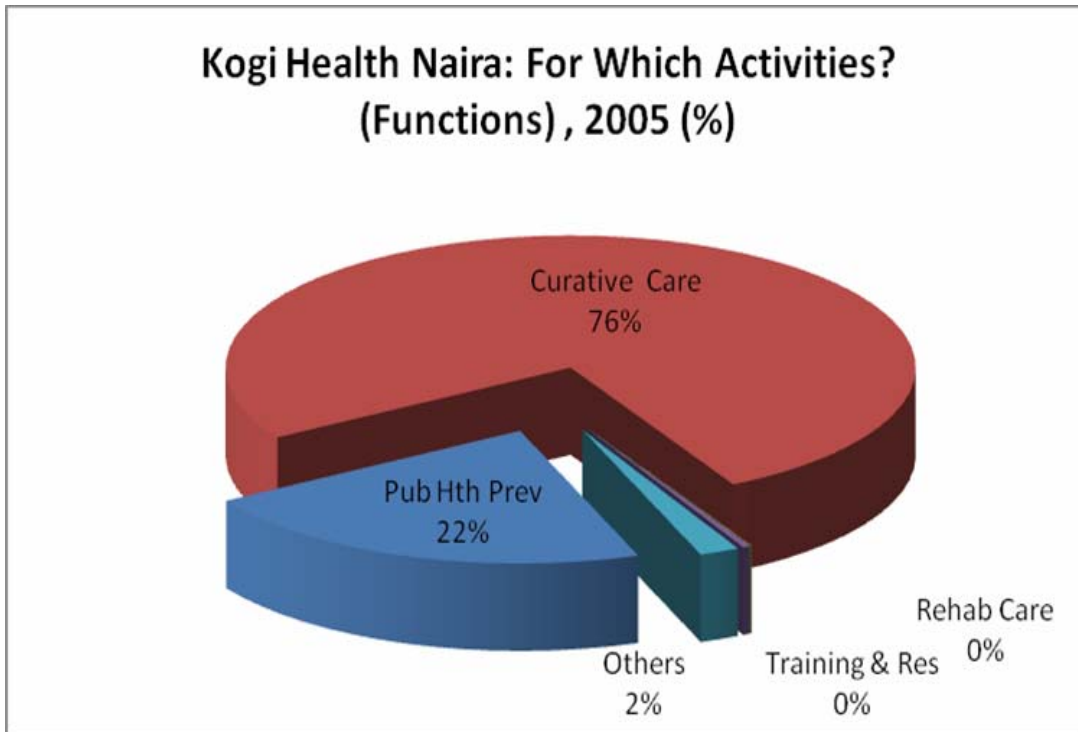


Figure 4.120: Distribution of the Kogi Health Naira, 2005 by Functions



4.12 Lagos State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Lagos State in 2003 was ₦74.58billion (Tables 4.91 to 4.93). As in other states, households constitute the major source of health expenditure in Lagos State, mobilising a total of ₦52.69billion or 71% of THE in 2003 (Fig.4.121). The Federal Government was the second most important source of health expenditure, supplying a total of ₦10.74 billion (14% of THE) in the same year. Firms, the third most important source, spent 9% of THE followed by the State government which expended 4% of THE during the year. During the year the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, but accounting for the same proportion, 71% of THE. Federal agencies were the next most important financing agent accounting for about 14% of THE (Fig.4.122). Private health facilities were the largest providers of health care in the state in 2003 with 61% of THE spent in them during the year. Next in order of importance are state health facilities where 10% of THE was spent during the year. In Lagos State, health expenditure in chemists/traditional providers was about 7% of THE in 2003. Health expenditure in curative care was the most important functional area of expenditure consuming 77% of THE. Public health preventive care was in a distant second position with 10% while other functions, and training and research accounted for about 7% and 6% of THE, respectively in 2003.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like in many of the states, the relative shares of the different entities/stakeholders in the health system varied slightly. In this connection, THE increased by 7.7% from ₦74.58billion in 2003 to ₦80.13billion in 2004. Similarly, THE increased by about 26% to ₦100.95billion in 2005 (Tables 4.94 and 4.97). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 70% in both 2004 and 2005. While the share of the Federal Government was constant at 14% in both years, that of firms, increased slightly to 11% of THE in 2004 and declined to 10% in 2005. But the share of the State government decreased to 3% of THE in 2004 but increased to 6% in 2005 (Figs 4.125 and 4.129). Similarly, household OOP was the dominant financing agent in the State in 2004 and 2005, accounting for 70% of THE in both years (Figs. 4.126 and 4.130). Private facilities continued to be the most patronised providers in the State in 2004 and 2005 accounting for 61% and 59% of THE, respectively. State health facilities were the next most patronised providers with their share of THE being 10% and 11% in 2004 and 2005, respectively. The share of health expenditure in federal facilities was 14% of THE in both years (Figs. 4.127 and 4.131). Curative care continued to be the dominant functional area of expenditure. Its share of THE increased to 78% in 2004 but decreased to 77% in 2005 while public health preventive care was in a distant second position of 10% in both years (Figs. 4.128 and 4.132).

Table 4.91: Lagos State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	10,700.81						10,700.81
SMOH		1,045.79					1,045.79
HMB		1,660.90					1,660.90
Other State Agencies							-
LGA Health Depts.	-		569.05				569.05
Out-of-Pocket	40.09	24.05	16.04	52,684.92	40.09		52,805.19
Firm Health Depts					6,684.66		6,684.66
Health Insurance	-				463.70		463.70
NGOs	-					646.77	646.77
TOTAL	10,740.90	2,730.75	585.08	52,684.92	7,188.45	646.77	74,576.87

Table 4.92: Lagos State; Financing Agents by Providers (Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	5,804.75					5,222.26				11,027.00
State Hlth. Facs		140.15	1,158.92			6,029.38				7,328.45
LGA Hlth. Facs.					569.05	2,811.57				3,380.62
Miss/NGO Facs						1,208.01				1,208.01
Private Facs.	3,889.18		501.98			33,113.49	6,684.66	463.70	646.77	45,299.78
Chemist/Trad. Care	1,006.88					4,420.48				5,427.36
Others		905.64								905.64
TOTAL	10,700.81	1,045.79	1,660.90	-	569.05	52,805.19	6,684.66	463.70	646.77	74,576.87

Table 4.93: Lagos State; Financing Agents by Functions (Millions),2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth. Prev.		41.43	-		341.43	7,172.72			64.68	7,620.25
Curative Care	5,804.75	140.15	1,158.92		227.62	42,478.22	6,684.66	463.70	523.88	57,481.90
Rehab. Care		-								-
Training & Res.	4,191.25	120.89								4,312.13
Others	704.82	743.33	501.98			3,154.25			58.21	5,162.59
TOTAL	10,700.81	1,045.79	1,660.90	-	569.05	52,805.19	6,684.66	463.70	646.77	74,576.87

Figure 4.121: Distribution of the Lagos Health Naira, 2003 by Sources

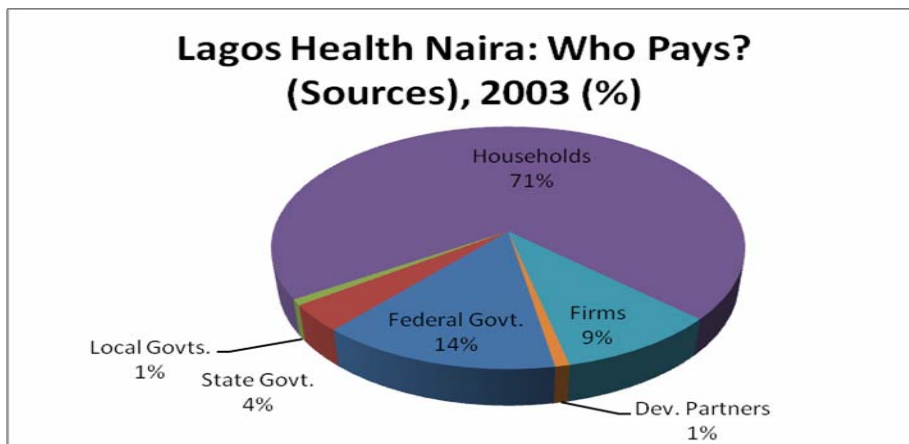


Figure 4.122: Distribution of the Lagos Health Naira, 2003 by Financing Agents

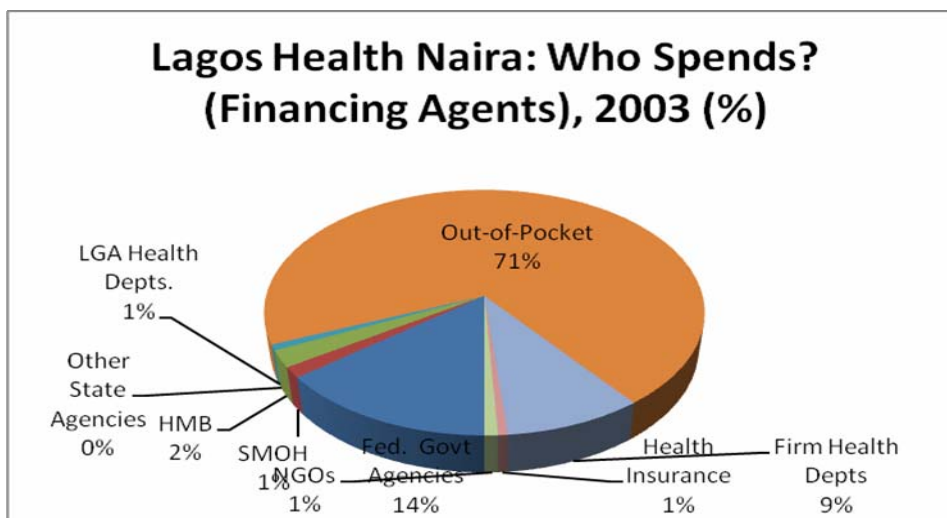


Figure 4.123: Distribution of the Lagos Health Naira, 2003 by Providers

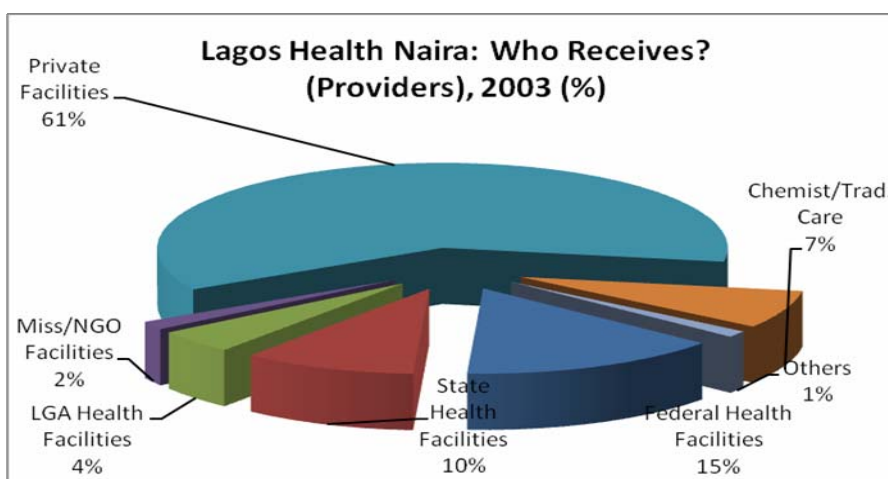


Figure 4.124: Distribution of the Lagos Health Naira, 2003 by Functions

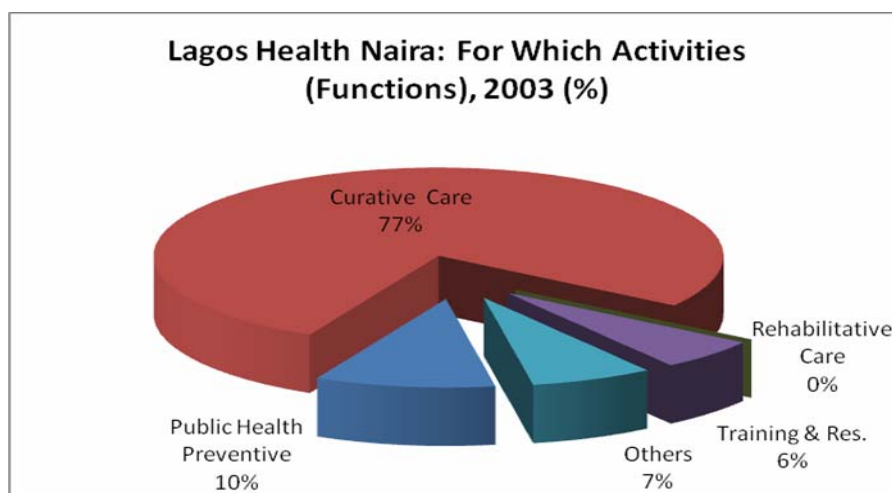


Table 4.94: Lagos State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt & Agencies	10,836.82						10,836.82
SMOH		1,531.96					1,531.96
HMB		1,789.41					1,789.41
Other State Agencies							-
LGA Health Depts.	-		422.82				422.82
Out-of-Pocket	42.43	25.46	16.97	55,763.99	42.43		55,891.28
Firm Health Depts					8,390.12		8,390.12
Health Insurance	-				579.90		579.90
NGOs	-					684.57	684.57
TOTAL	10,879.25	3,346.83	439.80	55,763.99	9,012.46	684.57	80,126.89

Table 4.95: Lagos State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth. Facs.	5,816.00					5,527.46				11,343.46
State Hlth. Facs.		333.74	1,457.28			6,381.76				8,172.77
LGA Hlth. Facs.					422.82	2,975.89				3,398.71
Miss/NGO Facs.						1,278.61				1,278.61
Private Facs.	3,896.72		332.13			35,048.74	8,390.12	579.90	684.57	48,932.18
Chem/Trad. Care	1,124.10					4,678.82				5,802.92
Others		1,198.23								1,198.23
TOTAL	10,836.82	1,531.96	1,789.41	-	422.82	55,891.28	8,390.12	579.90	684.57	80,126.89

Table 4.96: Lagos State; Financing Agents by Functions, 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hth. Prev.		57.40	-		253.69	7,591.91			68.46	7,971.46
Curative Care	5,816.00	333.74	1,457.28		169.13	44,981.31	8,390.12	579.90	533.96	62,261.44
Rehab. Care		-								-
Training & Res.	4,233.95	122.31								4,356.26
Others	786.87	1,018.51	332.13			3,318.06			82.15	5,537.72
TOTAL	10,836.82	1,531.96	1,789.41	-	422.82	55,891.28	8,390.12	579.90	684.57	80,126.89

Figure 4.125: Distribution of the Lagos Health Naira, 2004 by Sources

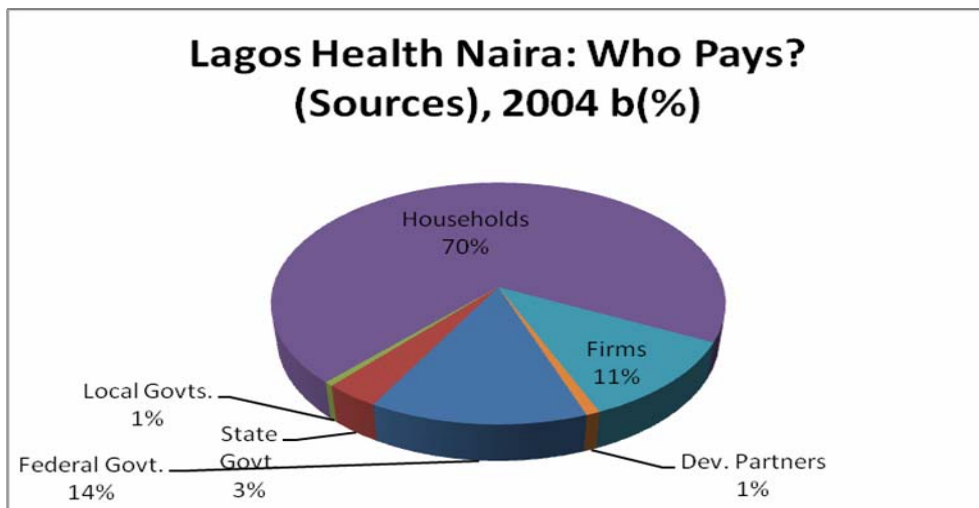


Figure 4.126: Distribution of the Lagos Health Naira, 2004 by Financing Agents

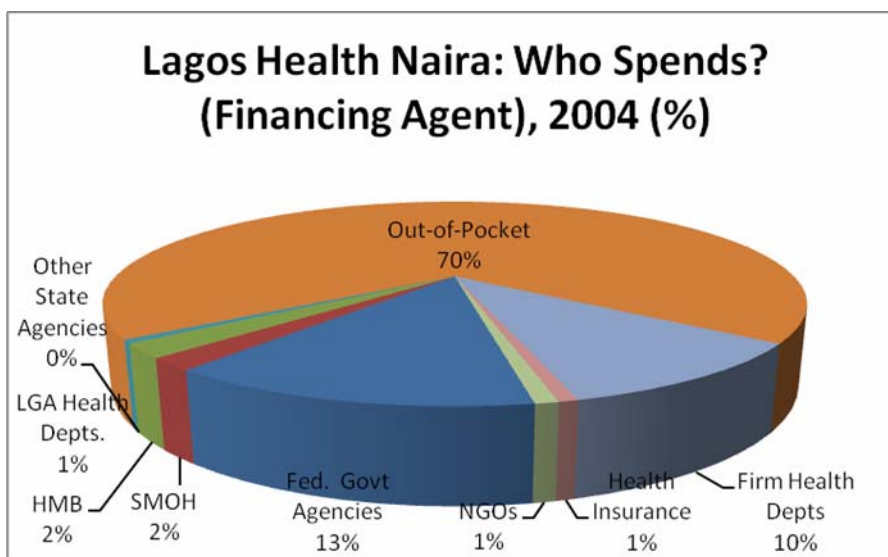


Figure 4.127: Distribution of the Lagos Health Naira, 2004 by Providers

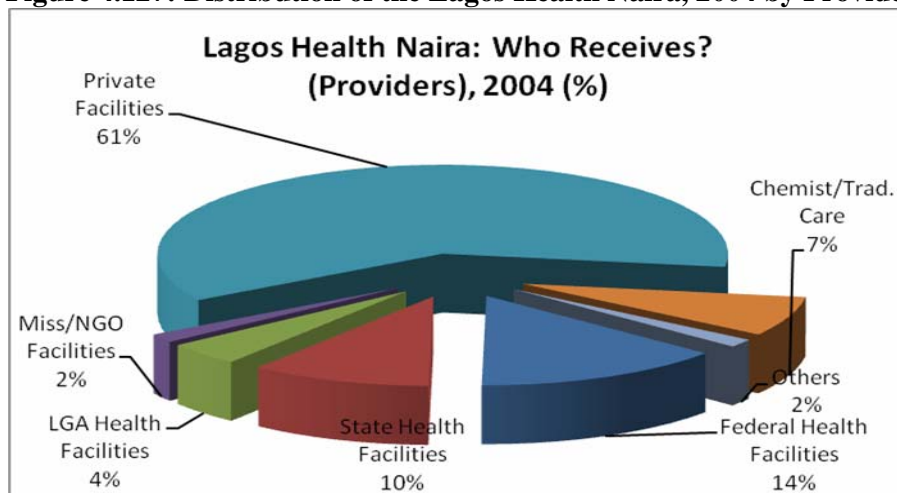


Figure 4.128: Distribution of the Lagos Health Naira, 2004 by Functions

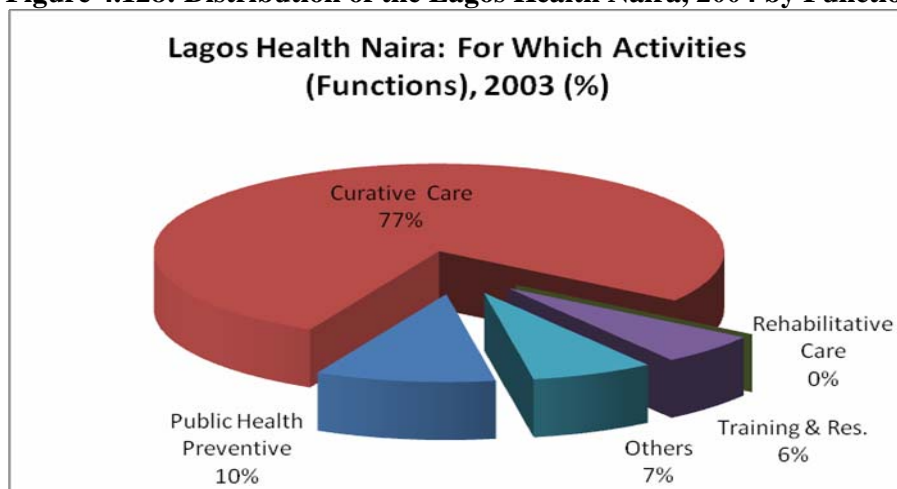


Table 4.97 Lagos State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed.. Govt & Agencies	14,101.30						14,101.30
SMOH		3,421.48					3,421.48
HMB		2,204.32					2,204.32
Other State Agencies							-
LGA Health Depts.	-		426.31				426.31
Out-of-Pocket	53.74	32.24	21.50	70,622.91	53.74		70,784.13
Firm Health Depts					6,995.67		6,995.67
Health Insurance	-				2,147.41		2,147.41
NGOs	-					866.98	866.98
TOTAL	14,155.04	5,658.04	447.81	70,622.91	9,196.82	866.98	100,947.59

Table 4.98:Lagos State; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed.. Hlth Facs..	7,510.30					7,000.31				14,510.61
State Hlth Facs..		1,653.85	1,658.02			8,082.24				11,394.11
LGA Hlth. Facs..					426.31	3,768.85				4,195.16
Miss/NGO Facs. .						1,619.31				1,619.31
Private Facs.	5,031.90		546.30			44,387.86	6,995.67	2,147.41	866.98	59,976.12
Chem/Trad. Care	1,559.10					5,925.55				7,484.65
Others		1,767.63								1,767.63
TOTAL	14,101.30	3,421.48	2,204.32	-	426.31	70,784.13	6,995.67	2,147.41	866.98	100,947.59

Table 4.99: Lagos State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed.. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub. Hlth. Prev.		68.08	-		255.79	9,640.87			60.69	10,025.42
Curative Care	7,510.30	1,653.85	1,658.02		170.52	56,958.40	6,995.67	2,147.41	684.91	77,779.09
Rehab. Care		-								-
Training & Res.	5,499.63	161.95								5,661.58
Others	1,091.37	1,537.60	546.30			4,184.85			121.38	7,481.50
TOTAL	14,101.30	3,421.48	2,204.32	-	426.31	70,784.13	6,995.67	2,147.41	866.98	100,947.59

Figure 4.129: Distribution of the Lagos Health Naira, 2005 by Sources

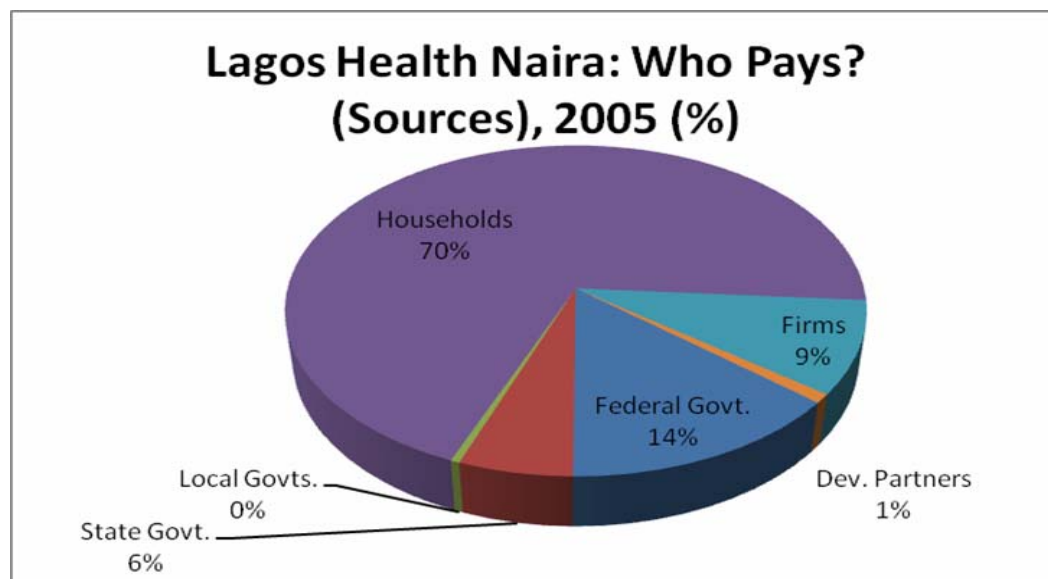


Figure 4.130: Distribution of the Lagos Health Naira, 2005 by Financing Agents

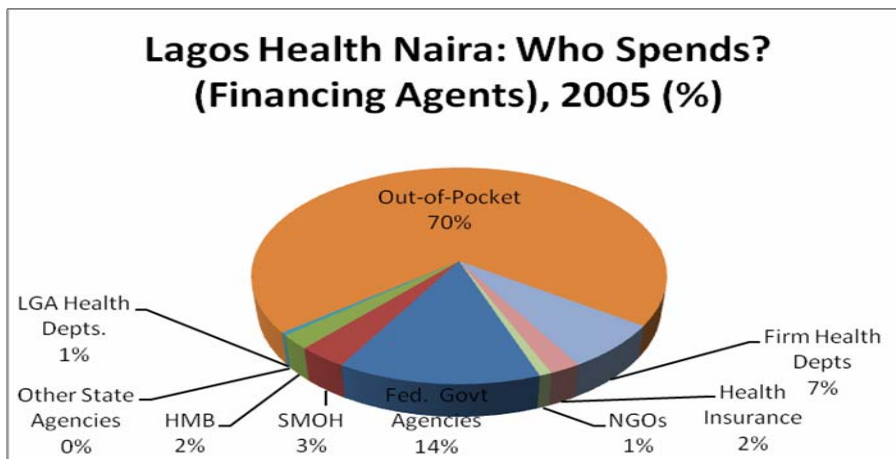


Figure 4.131: Distribution of the Lagos Health Naira, 2005 by Providers

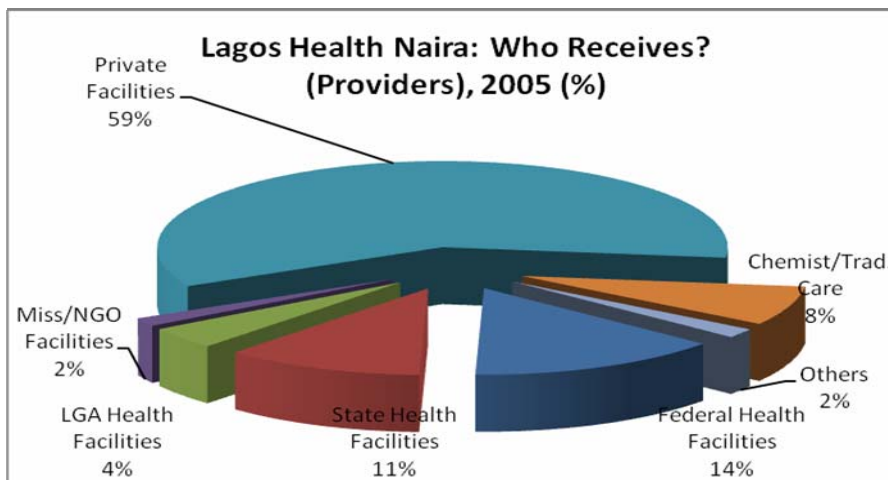
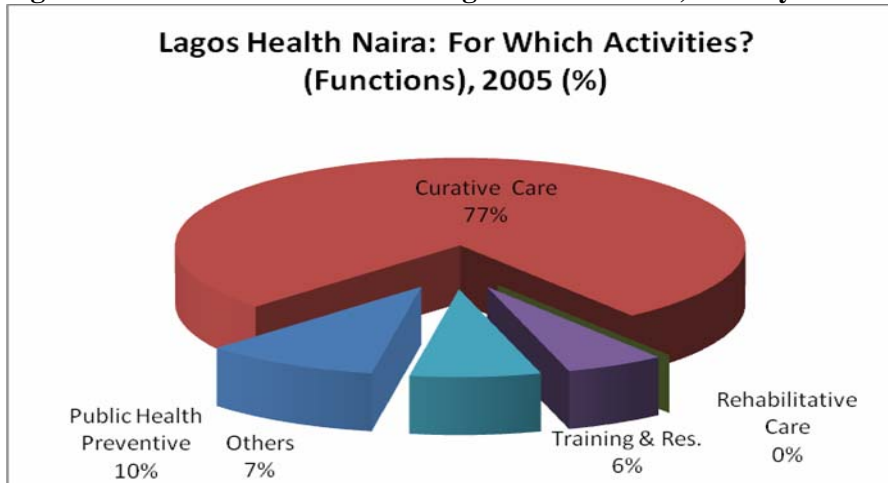


Figure 4.132: Distribution of the Lagos Health Naira, 2005 by Functions



4.13 Ogun State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Ogun State in 2003 was ₦24.7billion (Tables 4.100 to 4.102). As in other states, households constitute the major source of health expenditure in Ogun State, mobilising a total of about ₦ 20.91billion or 85% of THE in 2003 (Fig.4.133). The Federal Government is the second most important source of health expenditure, supplying a total of about ₦1.37billion (6% of THE) in the same year. The State government is the third most important source of health expenditure, spending 5% of THE in the same year. Firms and local governments, each as a group expended 2% of THE. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, but accounting for the same proportion, 85% of THE. Federal agencies were the next most important financing agent accounting for about 5% of THE (Fig.4.134). Private health facilities were the largest providers of health care in the State in 2003 with 46% of THE spent in them during the year. Next in order of importance are state health facilities where 29% of THE was spent during the year. Health expenditure in federal facilities during the year was 11% of THE, while 8% of THE was spent in LGA facilities. Health expenditure in curative care was the most important functional area of expenditure consuming 72% of THE. Public health preventive care was in a distant second position with 22% while other functions accounted for about 7% of THE in 2003.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like in many of the states, the relative shares of the different entities/stakeholders in the health system experienced some variation. In this connection, THE increased by 9% from ₦24.70billion in 2003 to about ₦26.91billion in 2004. Similarly, THE increased by about 22% to ₦ 32.91billion in 2005 (Tables 4.103 and 4.106). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 82% of THE in 2004, increasing to 85% in 2005. The share of the Federal Government was 6% and 5% of THE respectively in 2004 and 2005 while that of the State government increased slightly to 6% of THE in 2004, declining to 4% in 2005 (Figs 4.137 and 4.141). Similarly, household OOP was the dominant financing agent in the State in 2004 and 2005, accounting for 83% and 85% of THE, respectively (Figs. 4.138 and 4.142). Private facilities continued to be the most patronised providers in the State in 2004 and 2005 accounting for 46% of THE. State health facilities were the next most patronised providers with their share of THE being 30% in 2004 and 29% in 2005. The share of health expenditure in federal facilities was constant at 11% of THE in both years (Figs. 4.139 and 4.143). Curative care continued to be the dominant functional area of expenditure. Its share of THE was constant at 72% in 2004 and 2005 while public health preventive care was in a distant second position of 22% of THE in 2004 and 2005 (Figs. 4.140 and 4.144).

Table 4.100: Ogun State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	1,333.83						1,333.83
SMOH		112.04					112.04
HMB		596.42					596.42
Other State Agencies		525.77					525.77
LGA Health Depts.			532.76				532.76
Out-of-Pocket	39.95	23.97	15.98	20,906.45	-		20,986.35
Firm Health Depts					534.77		534.77
Health Insurance					37.10		37.10
NGOs						39.95	39.95
TOTAL	1,373.78	1,258.20	548.74	20,906.45	571.87	39.95	24,698.99

Table 4.101 : Ogun; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth Facs.	1,333.83					1,450.81				2,784.64
State Hlth Facs.		39.21	596.42	525.77		6,042.96				7,204.36
LGA Hlth Facs.					532.76	1,450.81				1,983.58
Miss/NGO Facs.						-				-
Private Facs						10,834.85	534.77	37.10	39.95	11,446.67
Chem/Trad. Care						1,206.91				1,206.91
Others		72.82								72.82
TOTAL	1,333.83	112.04	596.42	525.77	532.76	20,986.35	534.77	37.10	39.95	24,698.99

Table 4.102: Ogun State; Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub. Hlth Prev.		13.11			239.74	5,075.75				5,328.60
Curative Care	1,333.83	30.59	596.42		293.02	14,952.69	534.77	37.10	32.76	17,811.17
Rehab. Care										-
Training & Res.		28.01		457.42						485.42
Others		40.33		68.35		957.92			7.19	1,073.79
TOTAL	1,333.83	112.04	596.42	525.77	532.76	20,986.35	534.77	37.10	39.95	24,698.99

Figure 4.133: Distribution of the Ogun Health Naira, 2003 by Sources

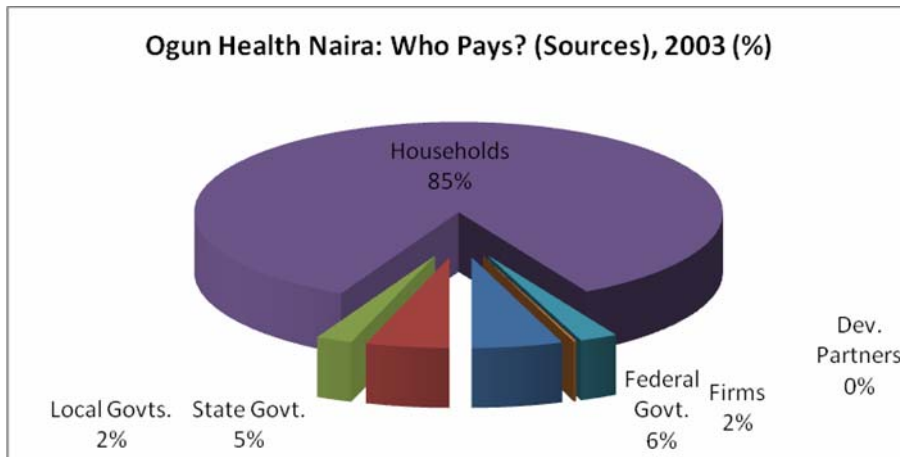


Figure 4.134: Distribution of the Ogun Health Naira, 2003 by Financing Agents

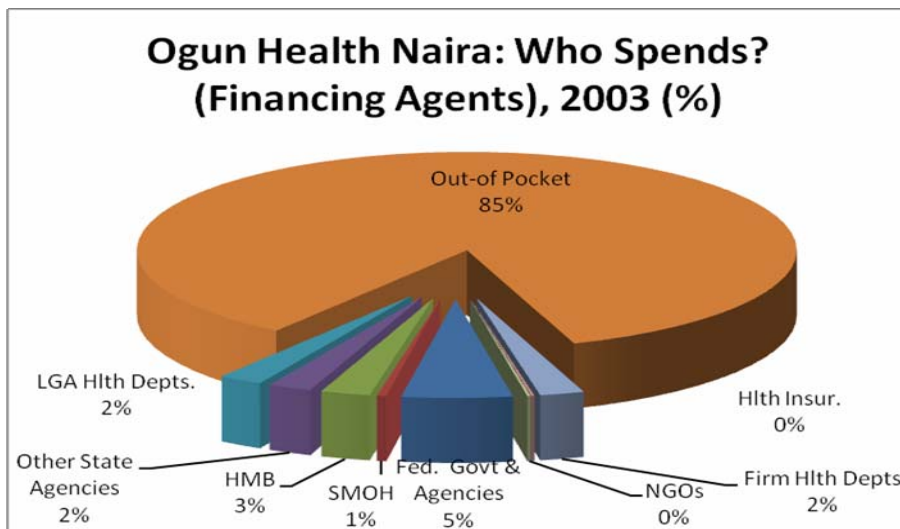


Figure 4.135: Distribution of the Ogun Health Naira, 2003 by Providers

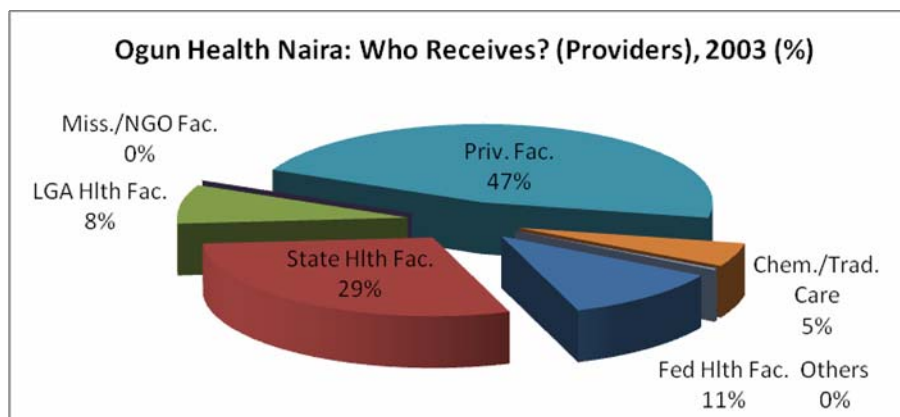


Figure 4.136: Distribution of the Ogun Health Naira, 2003 by Functions

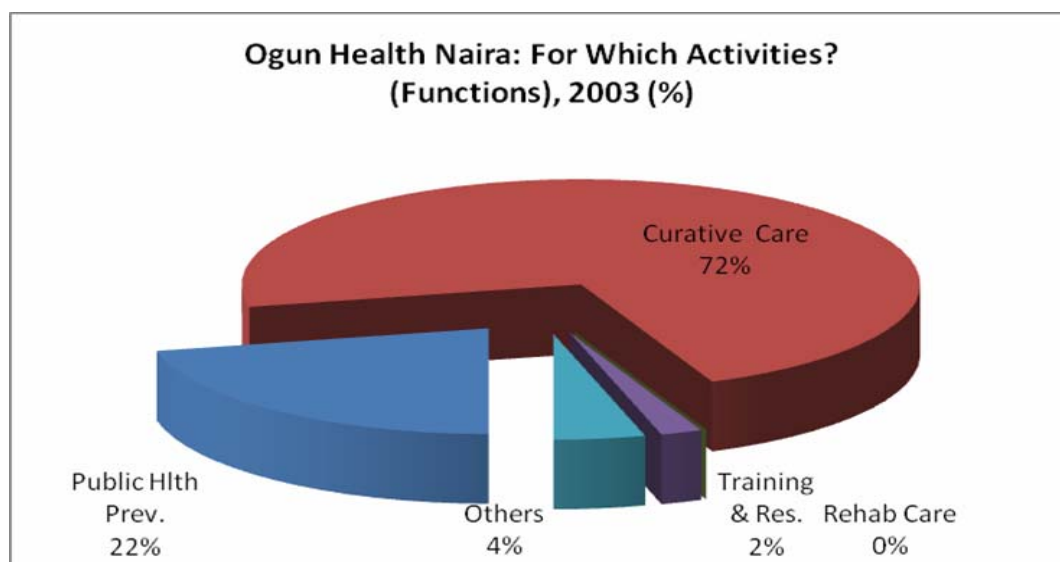


Table 4.103: Ogun State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	1,484.40						1,484.40
SMOH		194.45					194.45
HMB		891.65					891.65
Other State Agencies		627.91					627.91
LGA Health Depts.			733.98				733.98
Out-of-Pocket	42.28	25.37	16.91	22,128.29			22,212.86
Firm Health Depts					671.21		671.21
Health Insurance					46.39		46.39
NGOs						42.28	42.28
TOTAL	1,526.68	1,739.38	750.90	22,128.29	717.60	42.28	26,905.14

Table 4.104: Ogun State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed. Hlth Facs	1,484.40					1,535.60				3,020.00
State Hlth Facs		81.67	891.65	627.91		6,396.13				7,997.36
LGA Hlth Facs					733.98	1,535.60				2,269.59
Miss/NGO Facs						-				-
Priv Facs						11,468.08	671.21	46.39	42.28	12,227.96
Chem/Trad. Care						1,277.45				1,277.45
Others		112.78								112.78
TOTAL	1,484.40	194.45	891.65	627.91	733.98	22,212.86	671.21	46.39	42.28	26,905.14

Table 4.105: Ogun State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		24.15			330.29	5,372.39				5,726.83
Curative Care	1,484.40	65.30	891.65		403.69	15,830.37	671.21	46.39	30.87	19,423.88
Rehab Care										-
Training & Res.		47.25		558.84						606.09
Others		57.75		69.07		1,010.09			11.42	1,148.33
TOTAL	1,484.40	194.45	891.65	627.91	733.98	22,212.86	671.21	46.39	42.28	26,905.14

Figure 4.137: Distribution of the Ogun Health Naira, 2004 by Sources

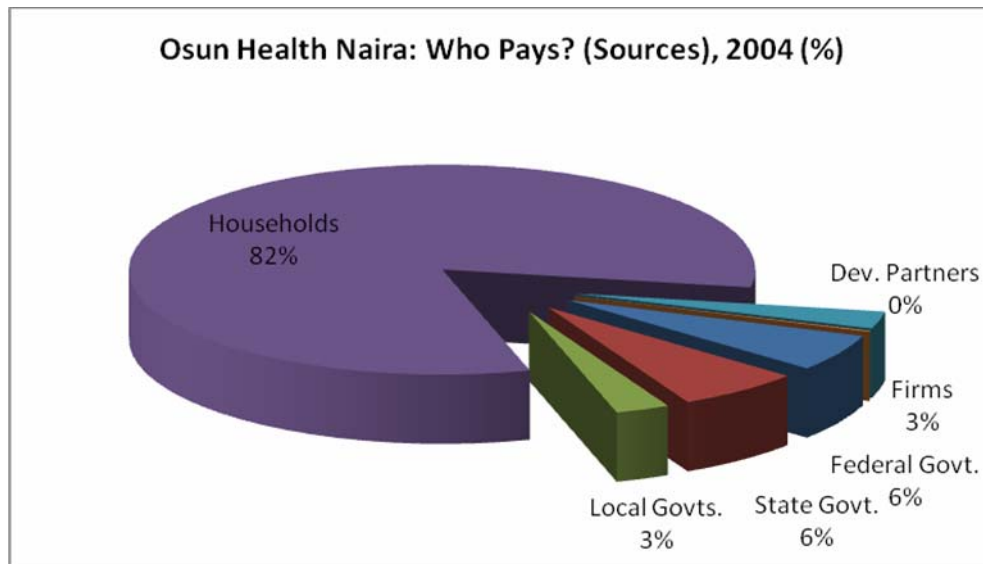


Figure 4.138: Distribution of the Ogun Health Naira, 2004 by Financing Agents

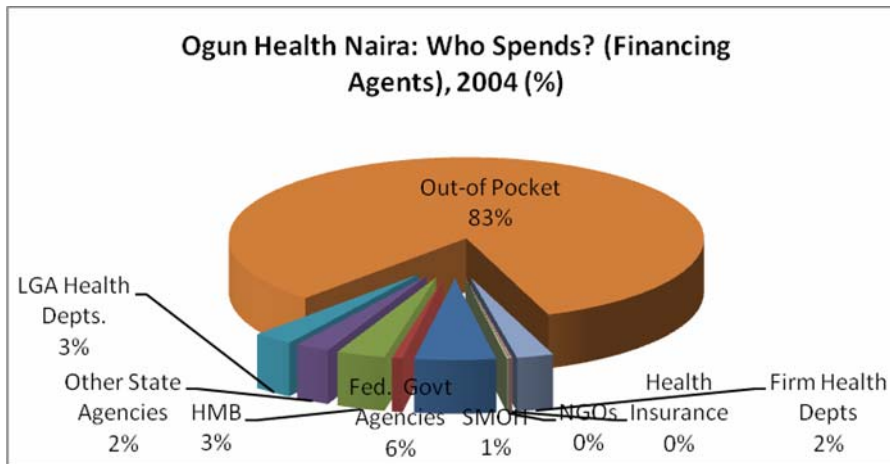


Figure 4.139: Distribution of the Ogun Health Naira, 2004 by Providers

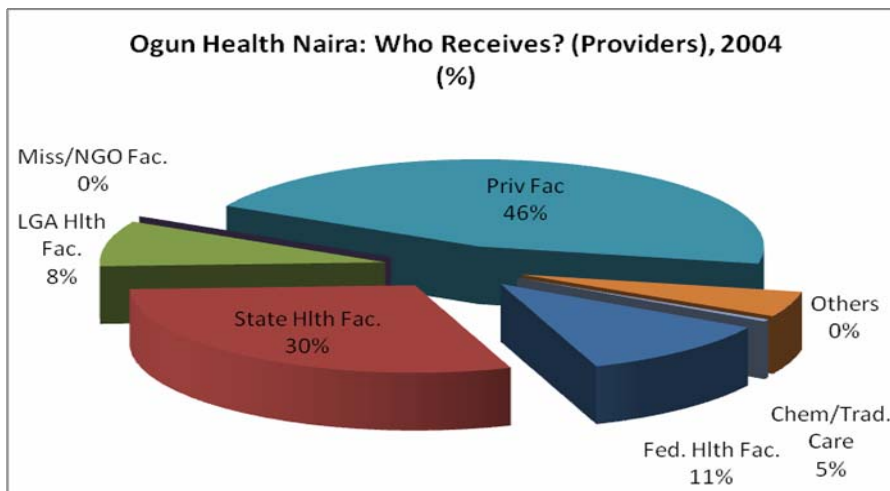


Figure 4.140: Distribution of the Ogun Health Naira, 2004 by Functions

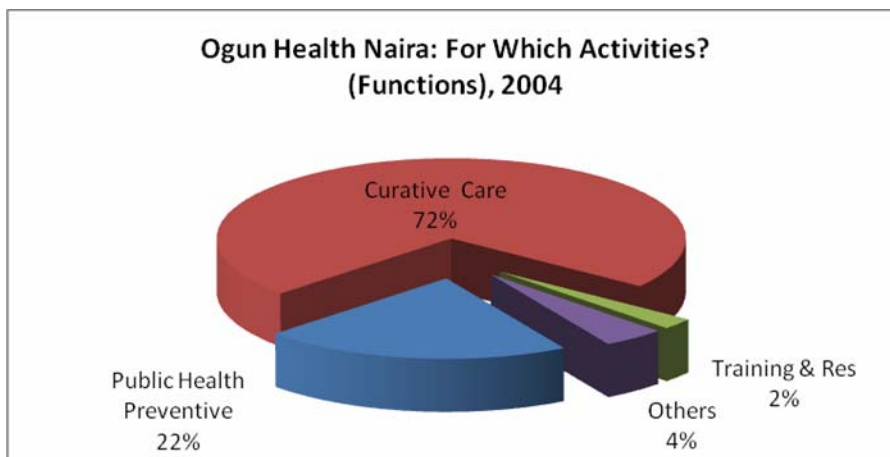


Table 4.106: Ogun State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	1,603.90						1,603.90
SMOH		156.52					156.52
HMB		574.31					574.31
Other State Agencies		687.75					687.75
LGA Health Depts.			1,002.20				1,002.20
Out-of-Pocket	53.55	32.13	21.42	28,024.61	-		28,131.72
Firm Health Depts					559.65		559.65
Health Insurance					171.79		171.79
NGOs						53.55	53.55
TOTAL	1,657.45	1,450.71	1,023.62	28,024.61	731.45	53.55	32,941.40

Table 4.107: Ogun State; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs	1,603.90					1,944.78				3,548.68
State Hlth Facs		70.43	574.31	687.75		8,100.45				9,432.94
LGA Hlth Facs					1,002.20	1,944.78				2,946.99
Missi/NGO Facs						-				-
Private Facs						14,523.87	559.65	171.79	53.55	15,308.87
Chem/Trad. Care						1,617.83				1,617.83
Others		86.09								86.09
TOTAL	1,603.90	156.52	574.31	687.75	1,002.20	28,131.72	559.65	171.79	53.55	32,941.40

Table 4.108: Ogun State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		22.04			450.99	6,803.92				7,276.95
Curative Care	1,603.90	46.83	574.31		551.21	20,038.37	559.65	171.79	49.27	23,595.34
Rehab Care										-
Training & Res.		46.96		612.10						659.05
Others		40.70		75.65		1,289.42			4.28	1,410.05
TOTAL	1,603.90	156.52	574.31	687.75	1,002.20	28,131.72	559.65	171.79	53.55	32,941.40

Figure 4.141: Distribution of the Ogun Health Naira, 2005 by Sources

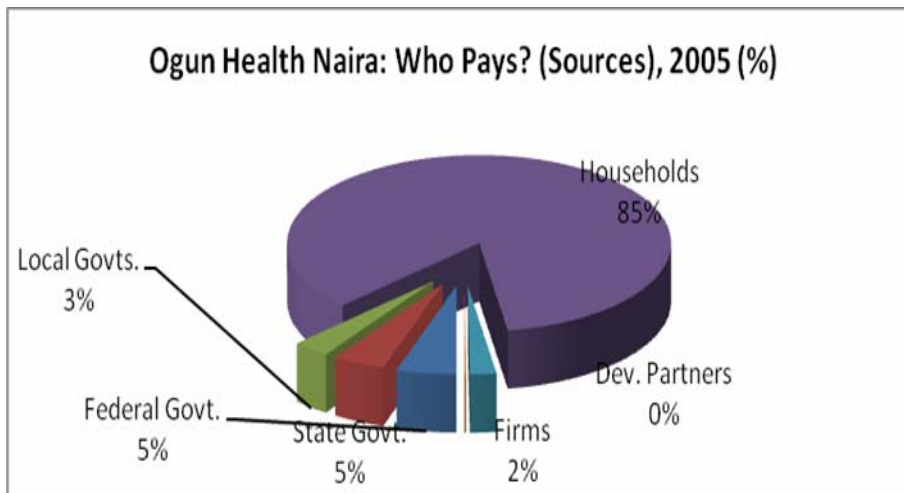


Figure 4.142: Distribution of the Ogun Health Naira, 2005 by Financing Agents

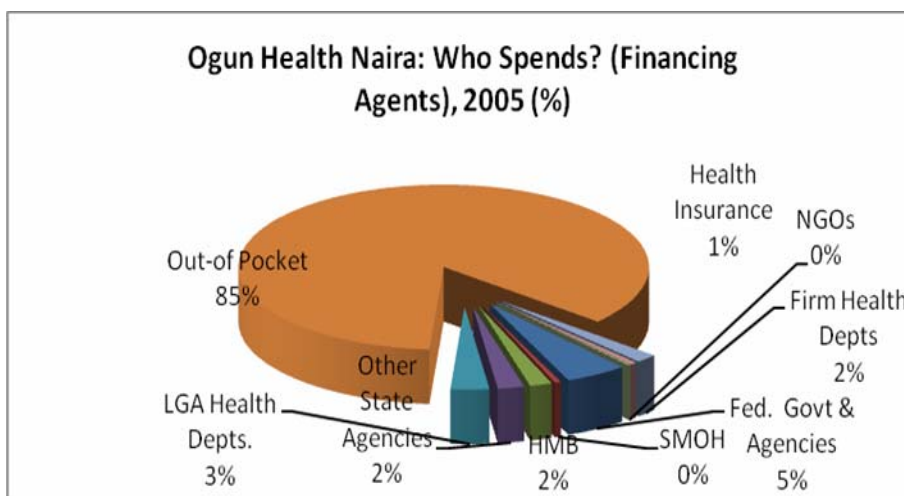


Figure 4.143: Distribution of the Ogun Health Naira, 2005 by Providers

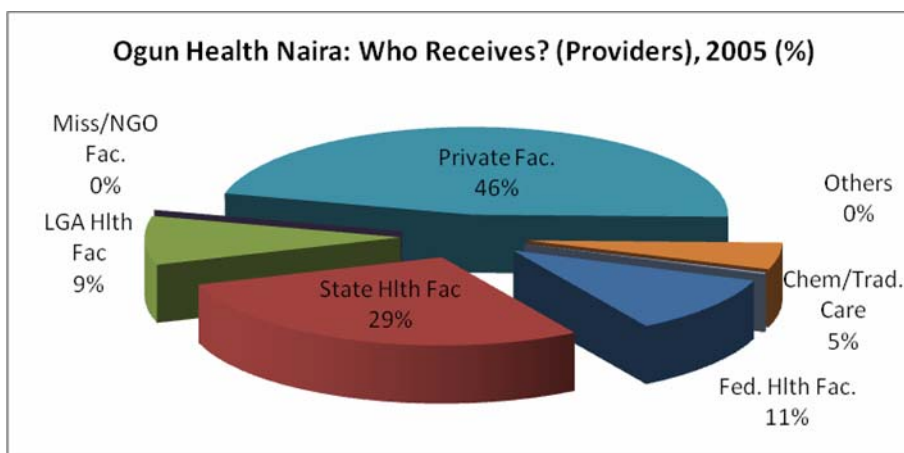
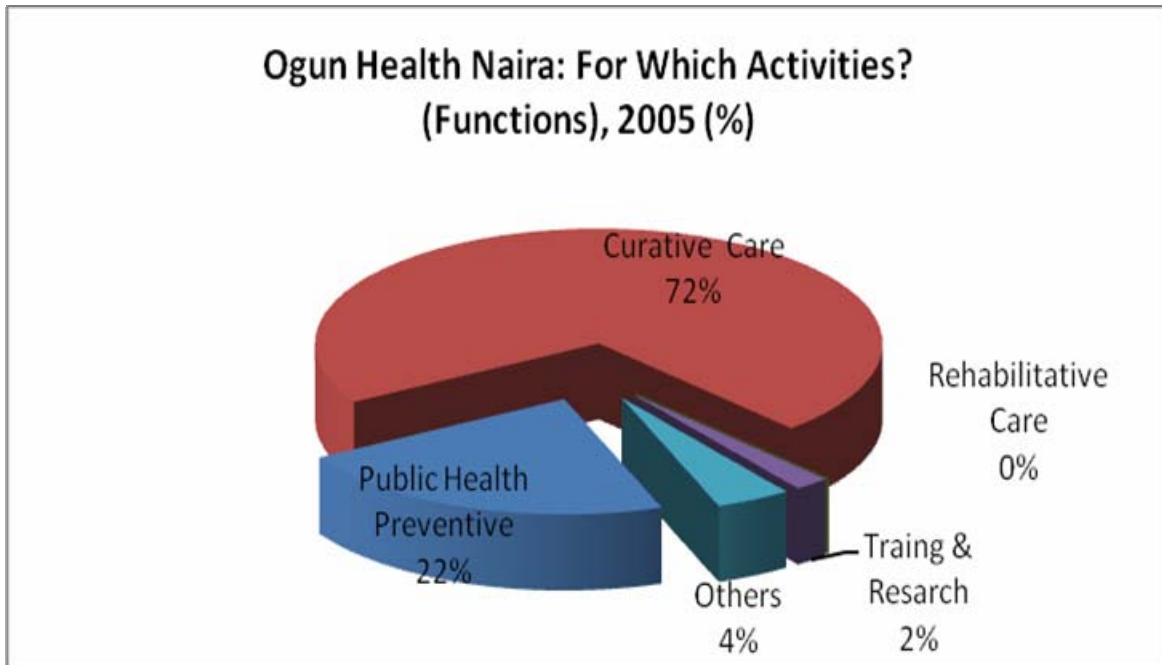


Figure 4.144: Distribution of the Ogun Health Naira, 2005 by Functions



4.14 Ondo State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Ondo State in 2003 was ₦10.06billion (Tables 4.109 to 4.111). As in other states, households constitute the major source of health expenditure in Ondo State mobilising a total of ₦ 7.29billion or 73% of THE in 2003 (Fig.4.146). The State government was the the second most important source of health expenditure supplying a total of about ₦1.05billion (10% of THE) in the same year. The local governments are the next most important source of health expenditure in 2003 spending 9% of THE. The Federal Government expended 6% of THE in the same year while development partners expended 2% of THE. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, but accounting for the same proportion, 73% of THE. The SMOH was the next most important financing agent accounting for about 12% of THE, while 9% of THE were channelled through LGA departments of health (Fig.4.147). Private health facilities were the largest providers of health care in the state in 2003 with 36% of THE spent in them during the year. Next in order of importance were state health facilities where 30% of THE was spent during the year. Health expenditure in LGA facilities during the year was 25% of THE, while 6% of THE was spent in federal facilities. Health expenditure in curative care was the most important functional area of expenditure consuming 76% of THE. Public health preventive care was in a distant second position consuming 20% of THE.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like in many of the states, the relative shares of the different entities/stakeholders in the health system varied. In this connection, THE increased by 11% from ₦10.06billion in 2003 to about ₦11.16billion in 2004. Similarly, THE increased by 22% in 2004 to ₦13.61billion in 2005 (Tables 4.112 and 4.115). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 69 % of THE in 2004, increasing to 72% in 2005. The share of the State government increased to 12% in 2004 and subsequently decreased 10% of THE in 2005 . In the case of the local governments, the share of THE increased to 11% in 2004, dropping marginally to 10% in 2005 while that of the Federal Government which decreased slightly to 5% in 2004 also increased to 6% in 2005 (Figs 4. 149 and 4.153). Similarly household OOP was the dominant financing agent in the State in 2004 and 2005 accounting for 70% and 72% of THE, respectively. The share of the health expenditure of development partners which was 2% of THE in 2004 dropped to 1% in 2005 (Figs. 4.1490 and 4.153). Private facilities continued to be the most patronised providers in the state in 2004 and 2005 accounting for 45% and 47% of THE, respectively. State health facilities were the next most patronised providers with their share of THE being 32% in 2004 and 30% 2005. The share of health expenditure in state facilities was 32% of THE in 2004, dropping to 30% in 2005 (Figs. 4.151 and 4.155). Curative care continued to be the dominant functional area of expenditure. Its share of THE was constant at 76% in both 2004 and 2005 while public health preventive care was in a distant second position of 20% in both years (Figs. 4.152 and 4.156).

Table 4.109: Ondo State: Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	582.00						582.00
SMOH		1,045.00				128.35	1,173.35
HMB							-
Other State Agencies							-
LGA Health Depts.			927.78				927.78
Out-of-Pocket	13.58	8.15	5.43	7,288.83	-		7,316.00
Health Depts. of Firms					27.73		27.73
Health Insurance					1.92		1.92
NGOs						27.17	27.17
TOTAL	595.58	1,053.15	933.21	7,288.83	29.65	155.52	10,055.95

Table 4.110: Ondo State: Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Health Depts of Firms	Health Insurance	NGOs	
Fed Hlth Facs	582.00									582.00
State Hlth Facs		1,171.09				1,862.96				3,034.05
LGA Hlth Facs					927.78	1,534.72				2,462.50
Miss/NGO Facs						219.56				219.56
Priv Facs						3,589.34	27.73	1.92	27.17	3,646.16
Chern/Trad. Care						109.41				109.41
Others		2.26								2.26
TOTAL	582.00	1,173.35	-	-	927.78	7,316.00	27.73	1.92	27.17	10,055.95

Table 4.111: Ondo State: Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Health Depts of Firms	Health Insurance	NGOs	
Pub Hlth Prev		8.00			556.67	1,424.57				1,989.24
Curat Care	582.00	1,125.35			371.11	5,566.52	27.73	1.92	23.09	7,697.73
Rehab Care										-
Training & Res		4.00								4.00
Others		36.00				324.90			4.08	364.97
TOTAL	582.00	1,173.35	-	-	927.78	7,316.00	27.73	1.92	27.17	10,055.95

Figure 4.145: Distribution of the Ondo Health Naira, 2003 by Sources

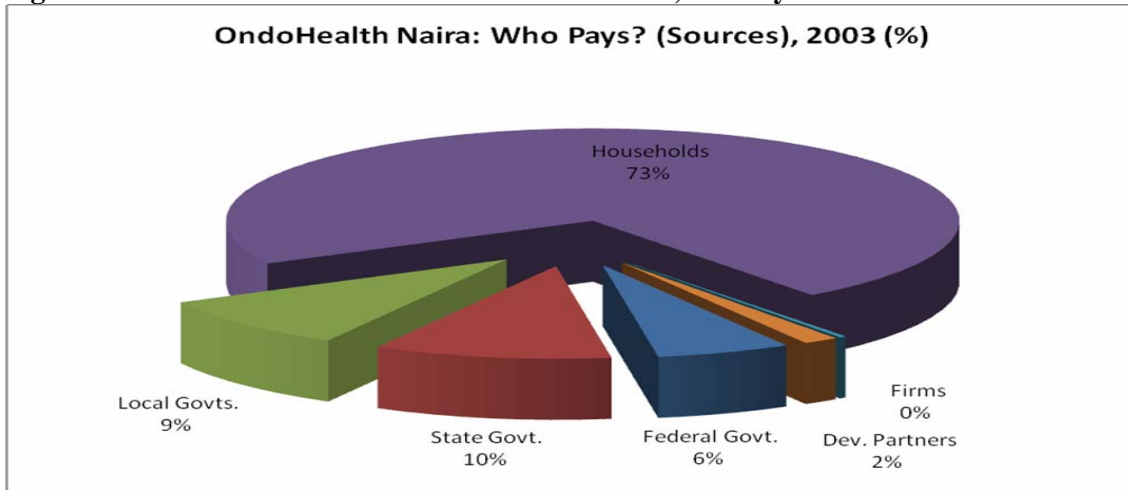


Figure 4.146: Distribution of the Ondo Health Naira, 2003 by Financing Agents

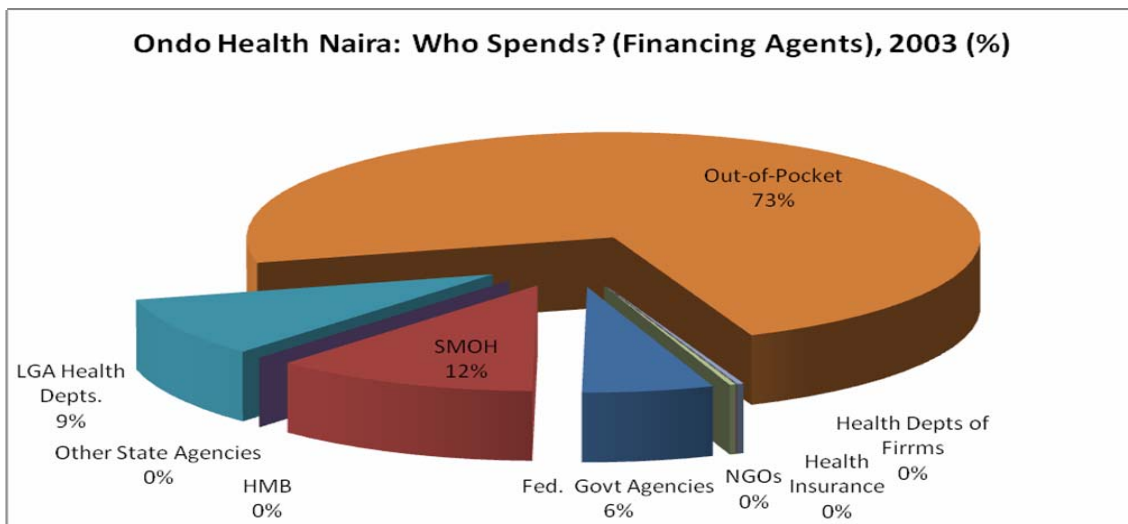


Figure 4.147: Distribution of the Ondo Health Naira, 2003 by Providers

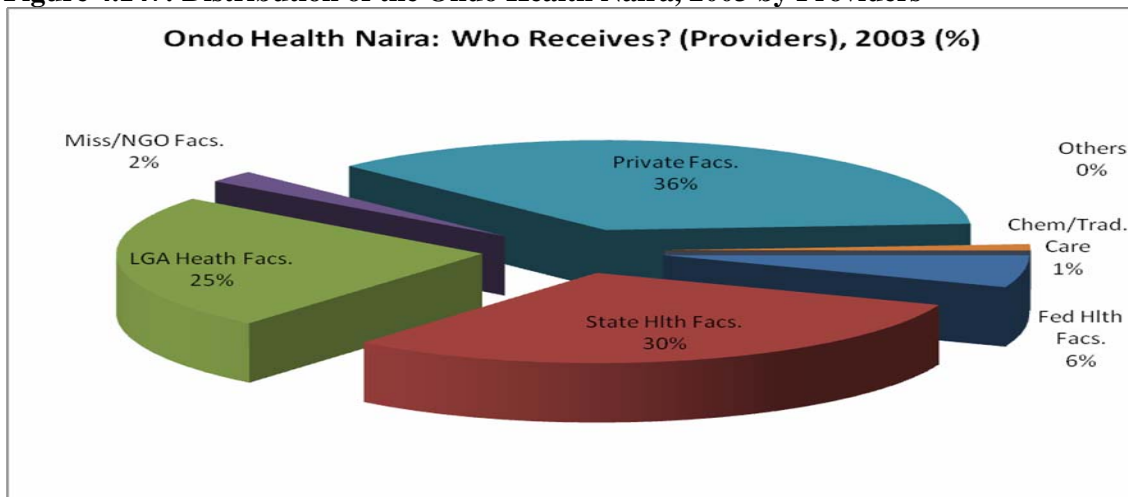


Figure 4.148: Distribution of the Ondo Health Naira, 2003 by Functions

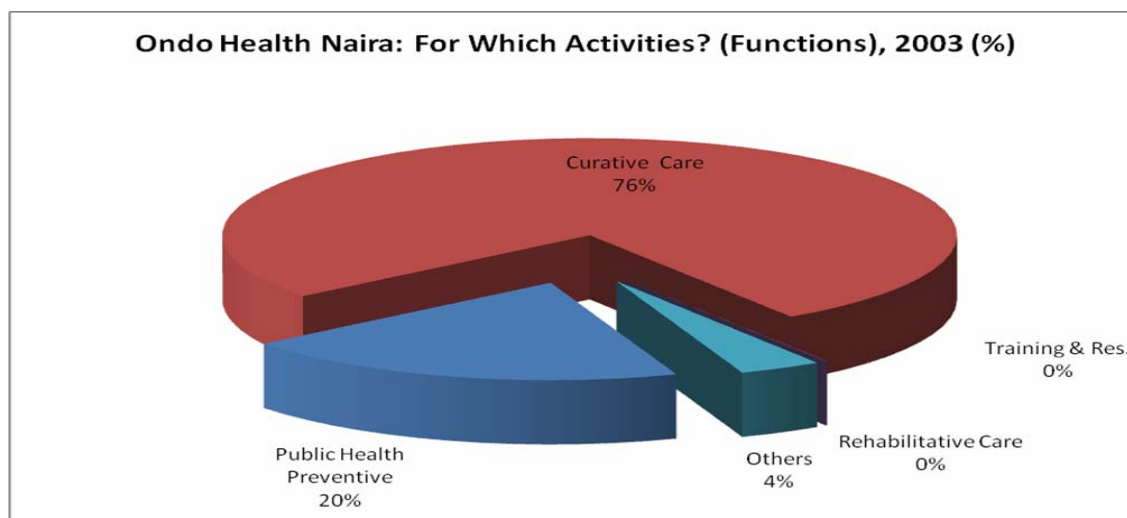


Table 4.112: Ondo State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	577.50						577.50
SMOH		1,374.00				221.00	1,595.00
HMB							-
Other State Agencies							-
LGA Health Depts.			1,174.36				1,174.36
Out-of-Pocket	14.38	8.63	5.75	7,714.81	-		7,743.56
Health Depts of Firms					34.80		34.80
Health Insurance					2.41		2.41
NGOs						28.76	28.76
TOTAL	591.88	1,382.63	1,180.12	7,714.81	37.21	249.76	11,156.40

Table 4.113: Ondo State; Financing Agents by Providers (Nmillion), 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Health Depts of Firms	Health Insurance	NGOs	
Fed Hth Facs	577.50									577.50
State Hth Facs		1,569.02				1,971.84				3,540.86
LGA Hth Facs					1,174.36	1,624.42				2,798.78
Miss/NGO Facs						232.39				232.39
Private Facs						3,799.11	34.80	2.41	28.76	3,865.08
Chem/Trad. Care						115.81				115.81
Others		25.98								25.98
TOTAL	577.50	1,595.00	-	-	1,174.36	7,743.56	34.80	2.41	28.76	11,156.40

Table 4.114; Ondo State; Financing Agents by Functions, 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Health Depts of Firms	Health Insurance	NGOs	
Pub Hlth Prev.		22.00			704.62	1,507.83				2,234.45
Curative Care	577.50	1,483.00			469.75	5,890.98	34.80	241	25.31	8,483.75
Rehab Care										-
Training & Res		44.00								44.00
Others		46.00				344.75			3.45	394.20
TOTAL	577.50	1,595.00	-	-	1,174.36	7,743.56	34.80	241	28.76	11,156.40

Figure 4.149: Distribution of the Ondo Health Naira, 2004 by Sources

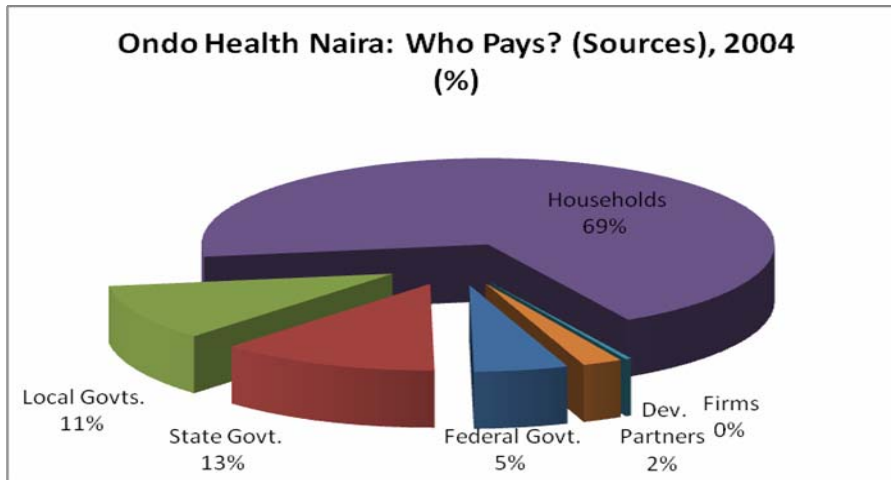


Figure 4.150: Distribution of the Ondo Health Naira, 2004 by Financing Agents

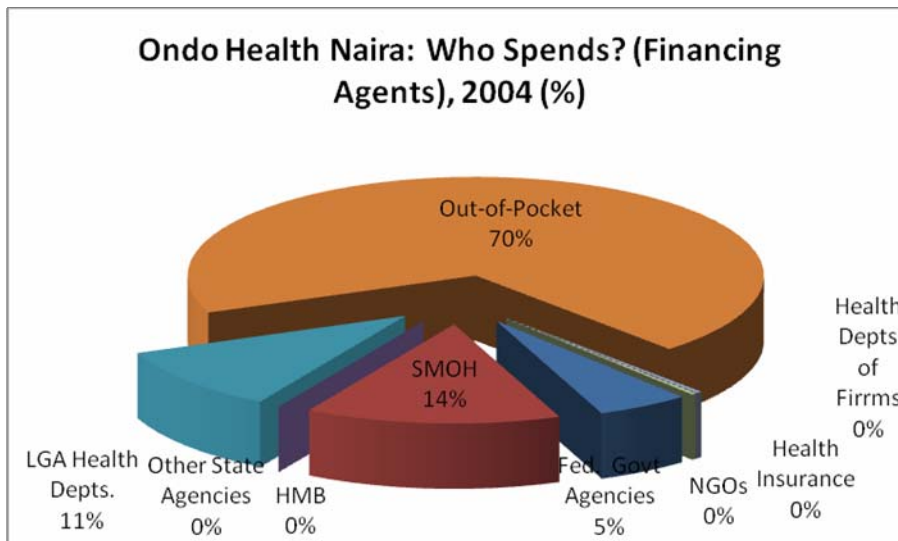


Figure 4.151: Distribution of the Ondo Health Naira, 2004 by Providers

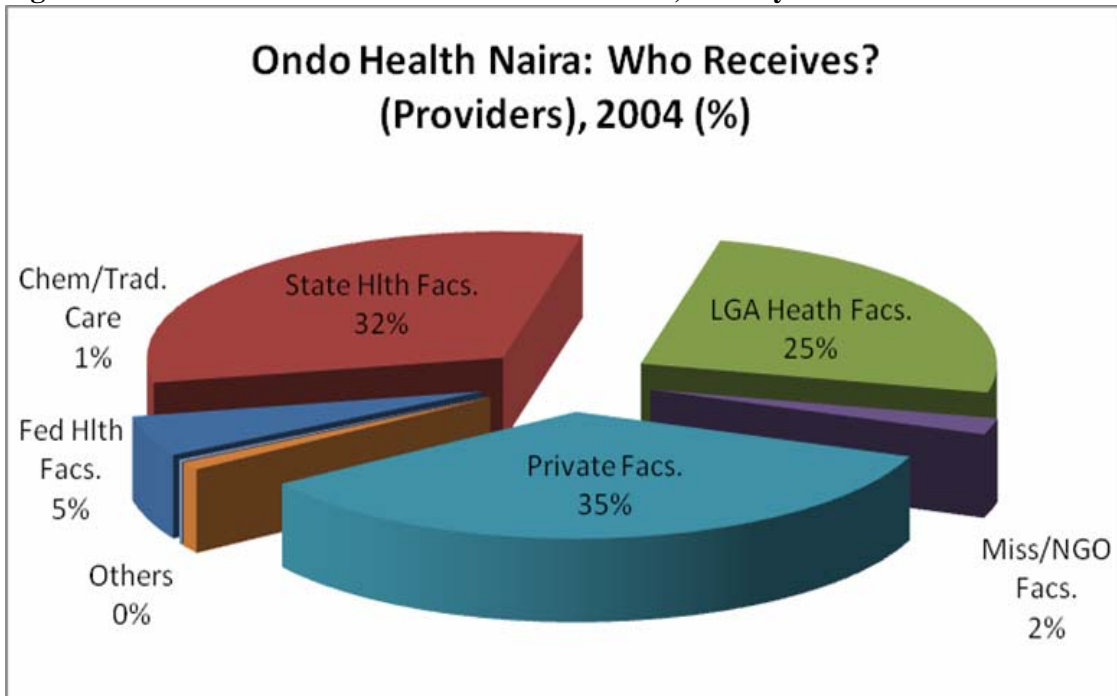


Figure 4.152: Distribution of the Ondo Health Naira, 2004 by Functions

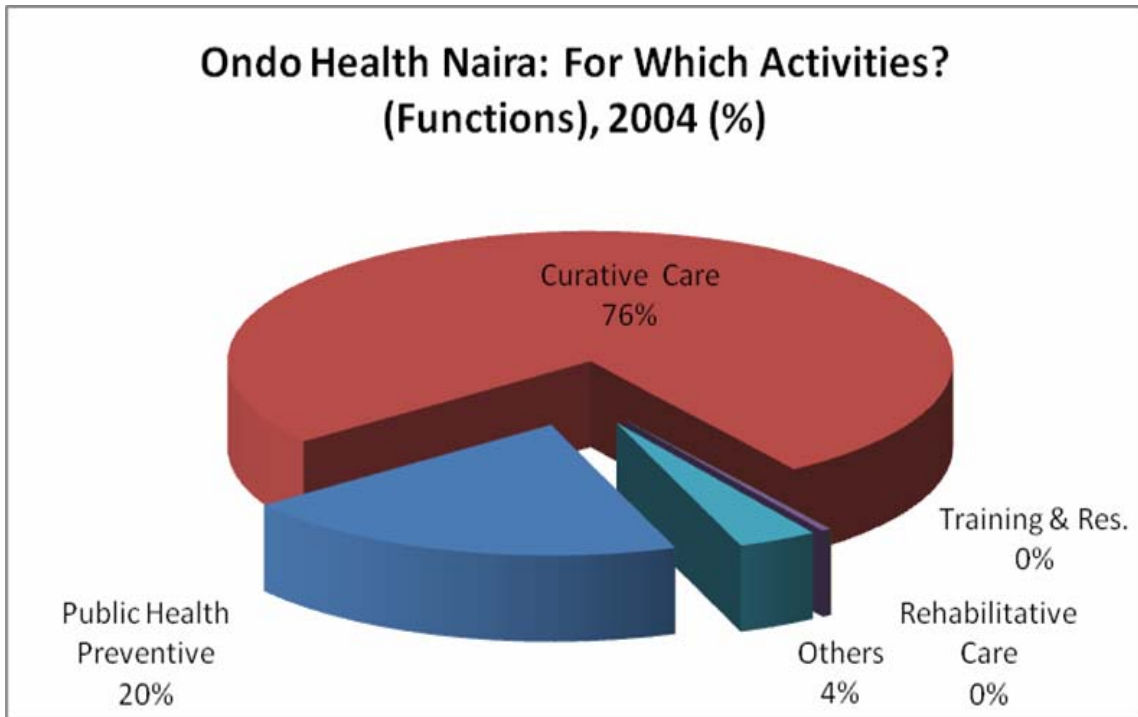


Table 115; Ondo State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	810.70						810.70
SMOH		1,405.00				135.70	1,540.70
HMB							-
Other State Agencies							-
LGA Health Depts.			1,380.08				1,380.08
Out-of-Pocket	18.21	10.93	7.28	9,770.50	-		9,806.92
Health Depts. of Firms					29.02		29.02
Health Insurance					8.91		8.91
NGOs						36.42	36.42
TOTAL	828.91	1,415.93	1,387.36	9,770.50	37.93	172.12	13,612.75

Table 116: Ondo State; Financing Agents by Providers (Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Health Depts of Firms	Health Insurance	NGOs	
Fed Hlth Facs	810.70									810.70
State Hlth Facs		1,516.28				2,497.26				4,013.54
LGA Hlth Facs					1,380.08	2,057.26				3,437.34
Miss/NGO Facs						294.32				294.32
Private Facs						4,811.43	29.02	8.91	36.42	4,885.77
Chem/Trad. Care						146.67				146.67
Others		24.42								24.42
TOTAL	810.70	1,540.70	-	-	1,380.08	9,806.92	29.02	8.91	36.42	13,612.75

Table 117: Ondo State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Health Depts of Firms	Health Insurance	NGOs	
Public Hlth Prev		30.00			828.05	1,909.61				2,767.66
Curative Care	810.70	1,468.00			552.03	7,459.97	29.02	8.91	32.78	10,361.41
Rehab Care										-
Training & Res		2.00								2.00
Others		40.70				437.34			3.64	481.68
TOTAL	810.70	1,540.70	-	-	1,380.08	9,806.92	29.02	8.91	36.42	13,612.75

Figure 4.153: Distribution of the Ondo Health Naira, 2005 by Sources

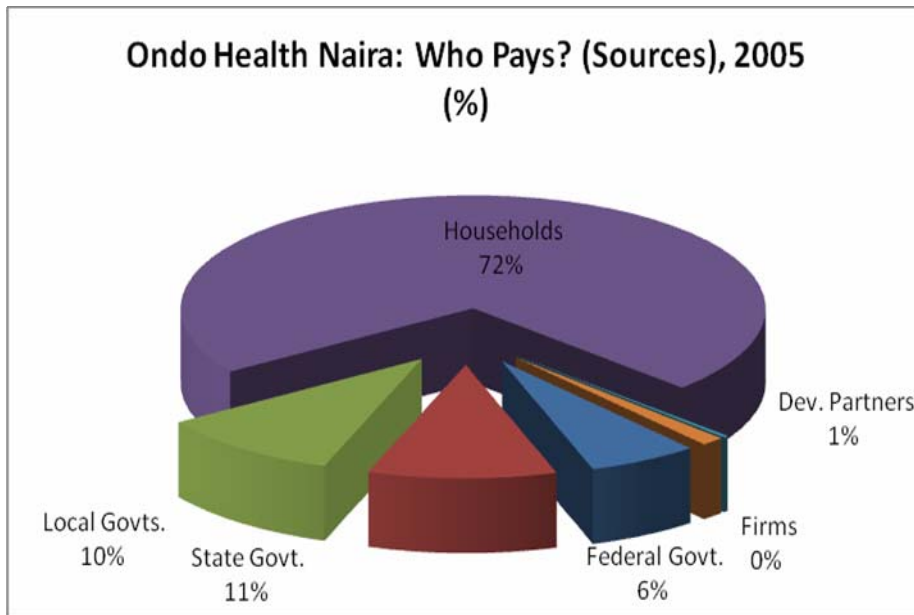


Figure 4.154: Distribution of the Ondo Health Naira, 2005 by Financing Agents

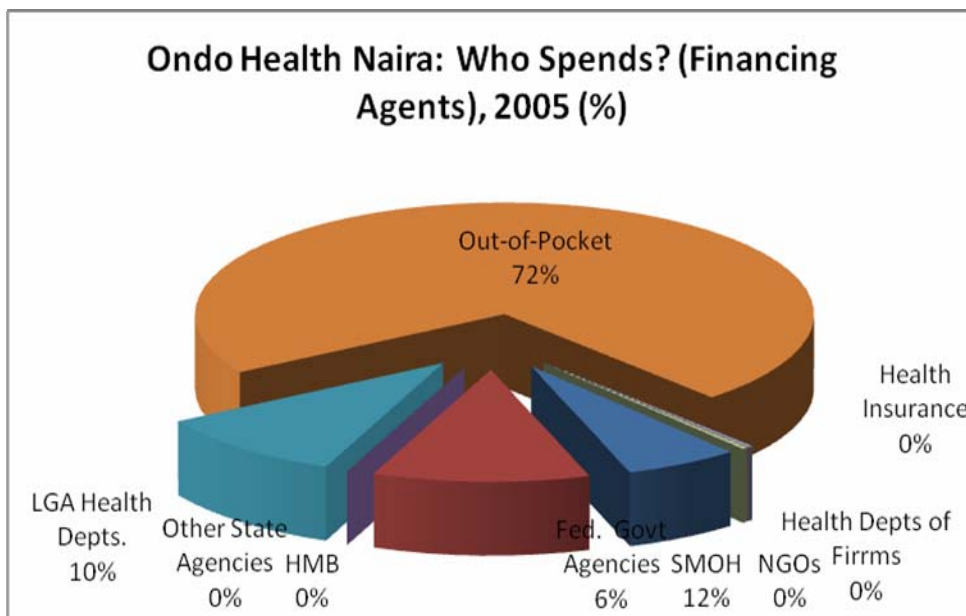


Figure 4.155: Distribution of the Ondo Health Naira, 2005 by Providers

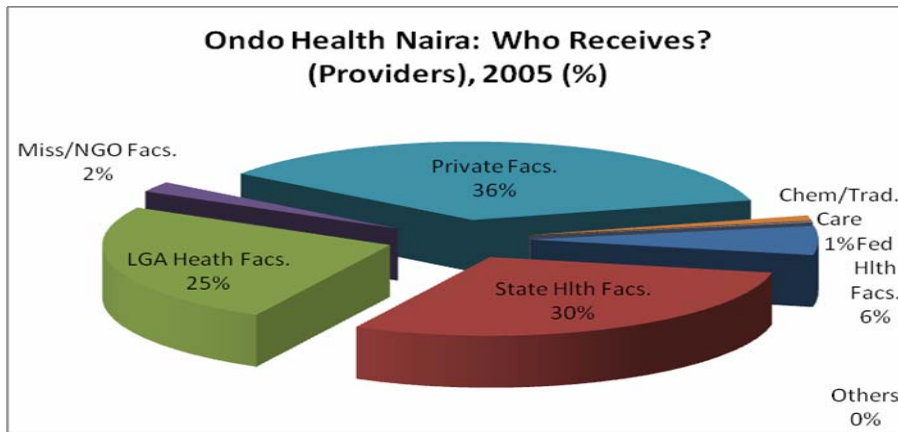
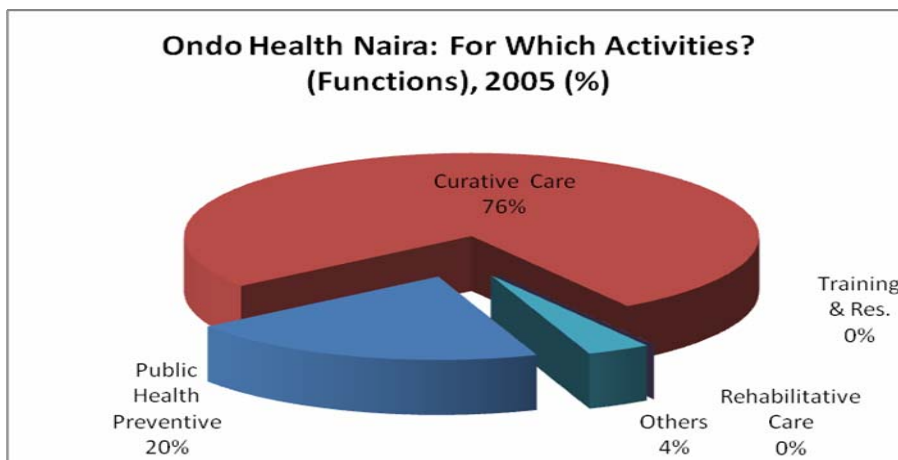


Figure 4.156: Distribution of the Ondo Health Naira, 2005 by Functions



4.15 Osun State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Osun State in 2003 was about ₦14.35billion (Tables 4.118 to 4.120). As in other states, households constituted the major source of health expenditure in Osun State mobilising a total of about ₦9.43billion or 66% of THE in 2003 (Fig.4.157). The Federal Government was the second most important source of health expenditure, supplying a total of ₦2.51billion (17% of THE) in the same year. The State government was the next most important source of health expenditure in 2003 spending 9% of THE. The local governments expended nearly 7% of THE in the same year while development partners expended 1% of THE. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, but accounting for the same proportion, 66% of THE. Federal agencies were the next most important financing agent accounting for about 17% of THE, while 7% of THE were channelled through LGA departments of health and 2% of THE was channelled through the SMOH (Fig.4.158). State health facilities were the largest providers of health care in the state in 2003 with 34% of THE spent in them during the year. Next in order of importance were private health facilities where 27% of THE was spent during the year. Health expenditure in federal facilities during the year was 19% of THE, while 16% of THE was spent in LGA facilities. Health expenditure in curative care was the most important functional area of expenditure consuming 80% of THE. Public health preventive care was in a distant second position consuming 17% of THE.

Just like the states analysed earlier, there were nominal increases in THE over the period 2003 to 2005. However, like in many of the states, the relative shares of the different entities/stakeholders in the health system exhibited some slight variations. In this connection, THE increased by 11% from ₦14.35billion in 2003 to about ₦15.92billion in 2004. Similarly, THE increased by about 17% in 2004 to ₦18.66billion in 2005 (Tables 4.121 and 4.124). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 63% of THE in 2004, increasing to 68% in 2005. The share of the Federal Government increased to 19% in 2004 and subsequently decreased to 14% of THE in 2005. In the case of the state government, the share of THE increased to 9% in 2004 and 2005 while that of the local governments remained at 7% in both years as in 2003 (Figs 4.161 and 4.165). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 63% and 68% of THE, respectively. The share of the health expenditure of development partners was constant at 1% of THE in both years (Figs. 4.162 and 4.166). State facilities continued to be the most patronised providers in the State in 2004 and 2005, accounting for 32% and 34% of THE, respectively. Private health facilities were the next most patronised providers with their shares of THE being 26% and 28%, respectively in 2004 and 2005. The share health expenditure in LGA facilities was 16% of THE in 2004, increasing to 17% in 2005 (Figs. 4.163 and 4.167). Curative care continued to be the dominant functional area of expenditure. Its share of THE was 79% in 2004 and 81% in 2005 while public health preventive care was in a distant second position of 17% in 2004 and 18% in 2005 (Figs. 4.164 and 4.168).

Table 4.118: Osun State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	2,492.18						2,492.18
SMOH		232.01					232.01
HMB		705.30					705.30
Other State Agencies		304.58					304.58
LGA Health Depts.			923.06				923.06
Out-of-Pocket	13.05	7.83	5.22	9,433.60	36.25		9,495.95
Firm Health Depts					26.74		26.74
Health Insurance					1.85		1.85
NGOs						170.12	170.12
TOTAL	2,505.23	1,249.72	928.28	9,433.60	64.84	170.12	14,351.80

Table 4.119: Osun State; Financing Agents by Providers (Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hlth Facs	2,492.18					298.68				2,790.86
State Hlth Facs		90.48	705.30	304.58		3,787.17				4,887.53
LGA Hlth Facs					923.06	1,295.25				2,218.32
Miss/NGO Facs						-				-
Private Facilities						3,716.60	26.74	1.85	170.12	3,915.32
Chem/Trad. Care						398.24				398.24
Others		141.53								141.53
TOTAL	2,492.18	232.01	705.30	304.58	923.06	9,495.95	26.74	1.85	170.12	14,351.80

Table 4.120: Osun State; Financing Agents by Functions (Nmillion),2003

Functions	Financing Agents									TOTAL
	Fed Agencies	SMDH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev.					378.46	2,092.70				2,471.16
Curative Care	2,492.18	90.48	705.30	106.60	544.61	7,339.41	26.74	1.85	134.40	11,441.58
Rehab Care										-
Training & Res				197.98						197.98
Others		141.53				63.83			35.73	241.09
TOTAL	2,492.18	232.01	705.30	304.58	923.06	9,495.95	26.74	1.85	170.12	14,351.80

Figure 4.157: Distribution of the Osun Health Naira, 2003 by Sources

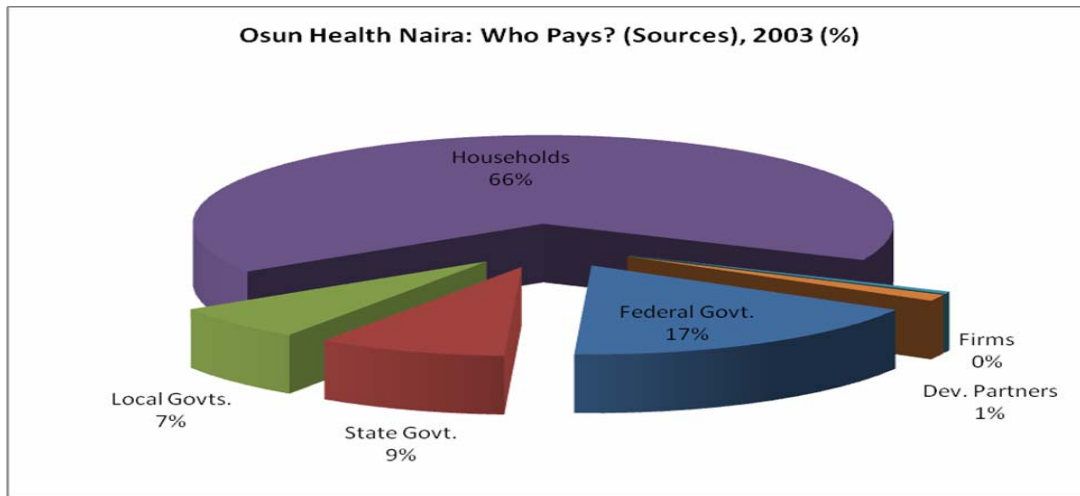


Figure 4.158: Distribution of the Osun Health Naira, 2003 by Financing Agents

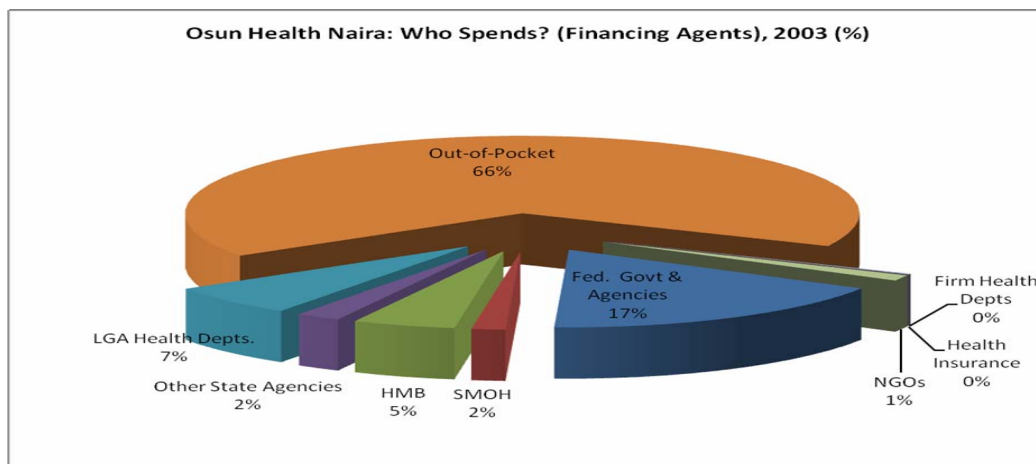


Figure 4.159: Distribution of the Osun Health Naira, 2003 by Providers

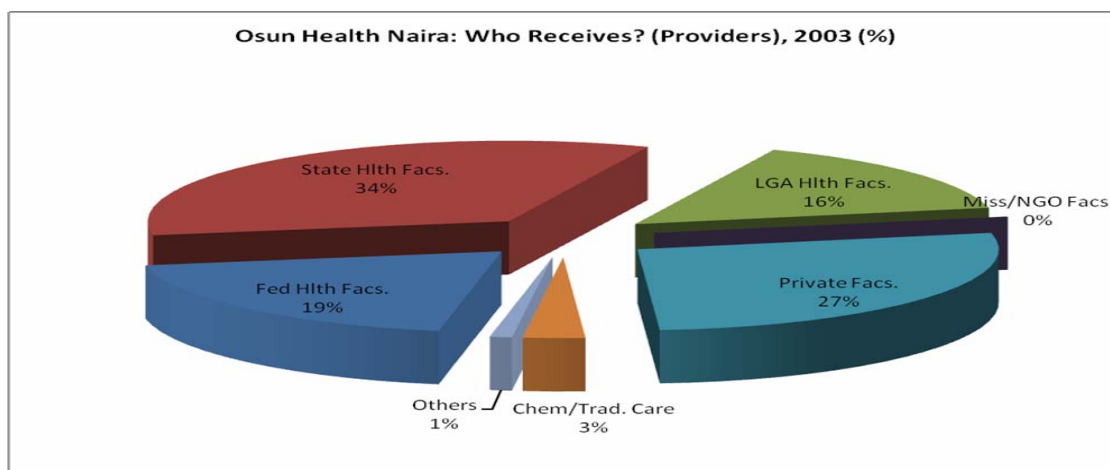


Figure 4.160: Distribution of the Osun Health Naira, 2003 by Functions

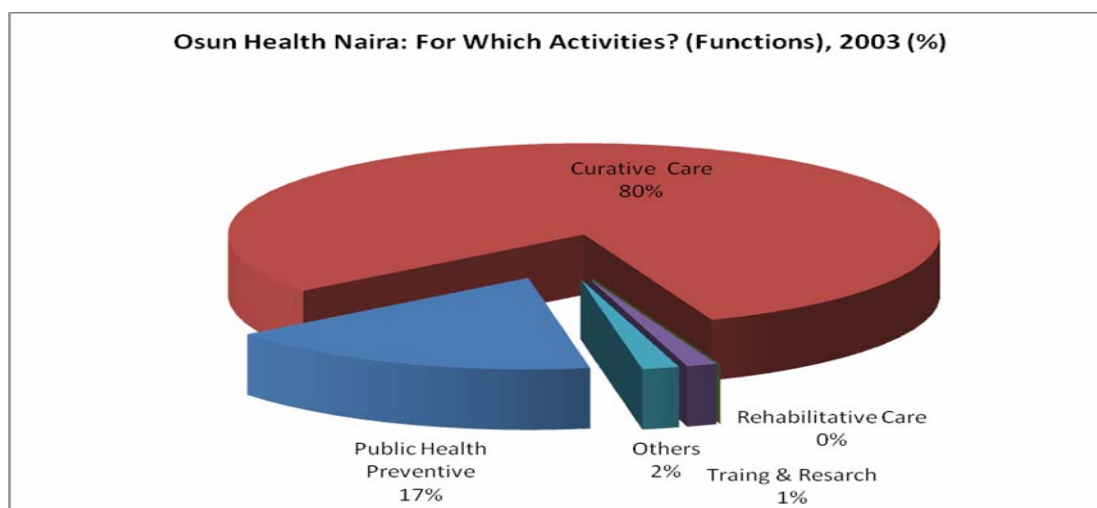


Table 4.121: Osun State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	3,038.60						3,038.60
SMOH		513.78					513.78
HMB		727.08					727.08
Other State Agencies		203.90					203.90
LGA Health Depts.			1,168.40			4.64	1,173.04
Out-of Pocket	13.81	8.29	5.52	9,984.93	38.37		10,050.92
Firm Health Depts					33.56		33.56
Health Insurance					2.32		2.32
NGOs						180.07	180.07
TOTAL	3,052.41	1,453.04	1,173.92	9,984.93	74.25	184.71	15,923.25

Table 4. 122: Osun State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hlth Facs.	3,038.60					316.14				3,354.74
State Hlth Facs.		184.96	727.08	203.90		4,008.50				5,124.43
LGA Hlth Facs.					1,173.04	1,370.95				2,543.99
Miss/NGO Facs						-				-
Private Facs						3,933.81	33.56	2.32	180.07	4,149.76
Chem/Trad. Care						421.52				421.52
Others		328.82								328.82
TOTAL	3,038.60	513.78	727.08	203.90	1,173.04	10,050.92	33.56	2.32	180.07	15,923.25

Table 4. 123: Osun State; Financing Agents by Functions (Millions), 2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Publ Hlth Prev					503.73	2,215.01				2,718.74
Curative Care	3,038.60	184.96	727.08	71.36	665.99	7,750.34	33.56	2.32	160.26	12,634.46
Rehab Care										-
Training & Res				132.53	3.32					135.85
Others		328.82				85.57			19.81	434.20
TOTAL	3,038.60	513.78	727.08	203.90	1,173.04	10,050.92	33.56	2.32	180.07	15,923.25

Figure 4.161: Distribution of the Osun Health Naira, 2004 by Sources

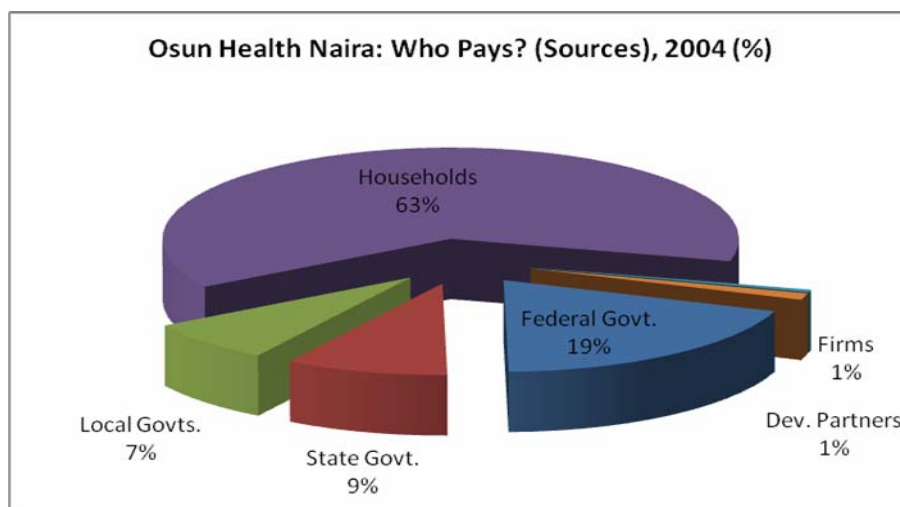


Figure 4.162: Distribution of the Osun Health Naira, 2004 by Financing Agents

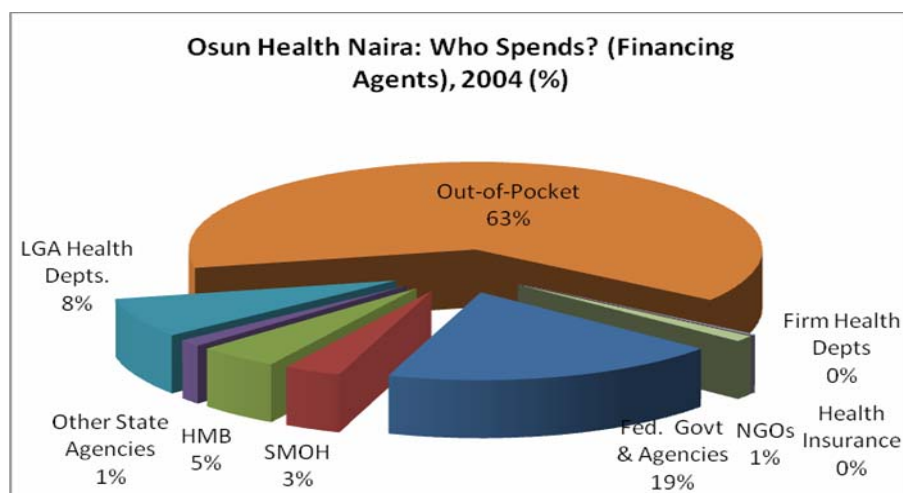


Figure 4.163: Distribution of the Osun Health Naira, 2004 by Providers

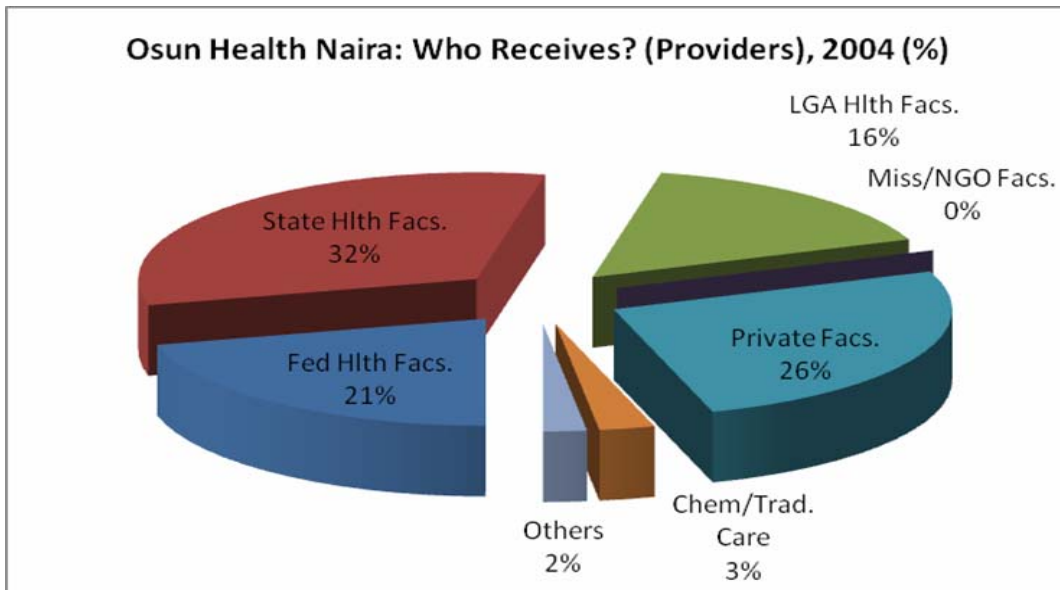


Figure 4.164: Distribution of the Osun Health Naira, 2004 by Functions

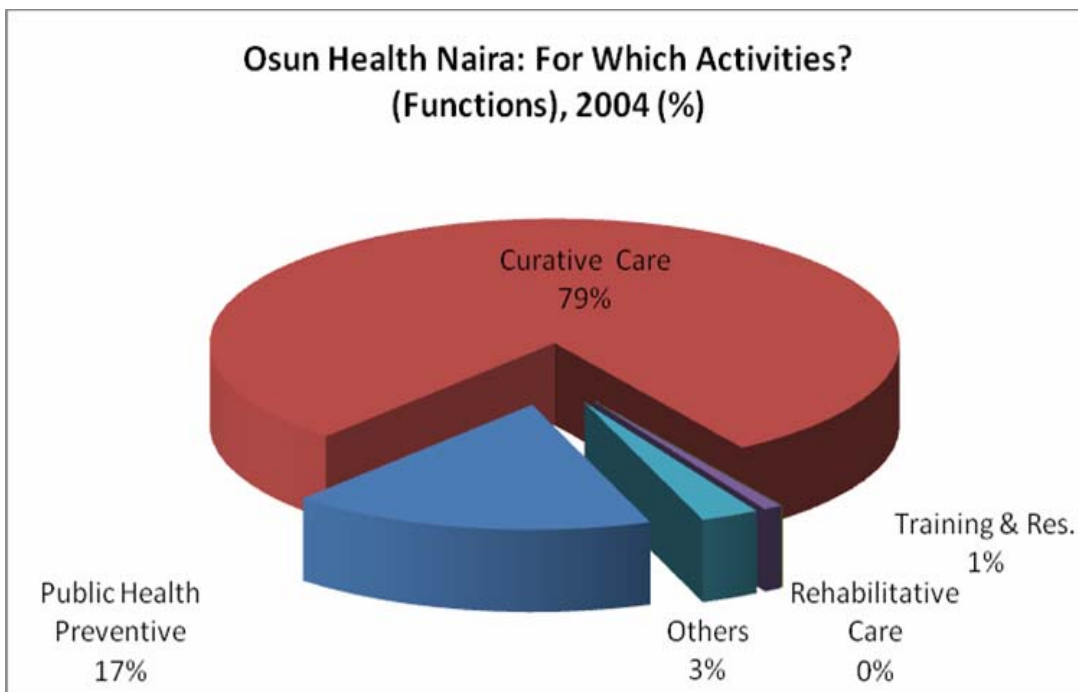


Table 4.124: Osun State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	2,564.70						2,564.70
SMOH		663.54					663.54
HMB		777.78					777.78
Other State Agencies		275.96					275.96
LGA Health Depts.			1,373.07			9.32	1,382.39
Out-of-Pocket	17.49	10.50	7.00	12,645.52	48.59		12,729.10
Firm Health Depts					27.98		27.98
Health Insurance					8.59		8.59
NGOs						228.05	228.05
TOTAL	2,582.19	1,727.77	1,380.06	12,645.52	85.16	237.37	18,658.08

Table 4.125: Osun State; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hth Facs	2,564.70					400.38				2,965.08
State Hth Facs		278.69	777.78	275.96		5,076.61				6,409.03
LGAHth Facs					1,382.39	1,736.26				3,118.64
Miss/NGO Facs						-				-
Private Facs						4,982.02	27.98	8.59	228.05	5,246.64
Chem/Trad. Care						533.83				533.83
Others		384.85								384.85
TOTAL	2,564.70	663.54	777.78	275.96	1,382.39	12,729.10	27.98	8.59	228.05	18,658.08

Table 4.126: Osun State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev.					511.79	2,805.22				3,317.01
Curative Care	2,564.70	278.69	777.78	96.59	865.03	9,829.19	27.98	8.59	189.28	14,637.82
Rehab Care										-
Training & Res				179.37	5.56					184.94
Others		384.85				94.69			38.77	518.31
TOTAL	2,564.70	663.54	777.78	275.96	1,382.39	12,729.10	27.98	8.59	228.05	18,658.08

Figure 4.165: Distribution of the Osun Health Naira, 2005 by Sources

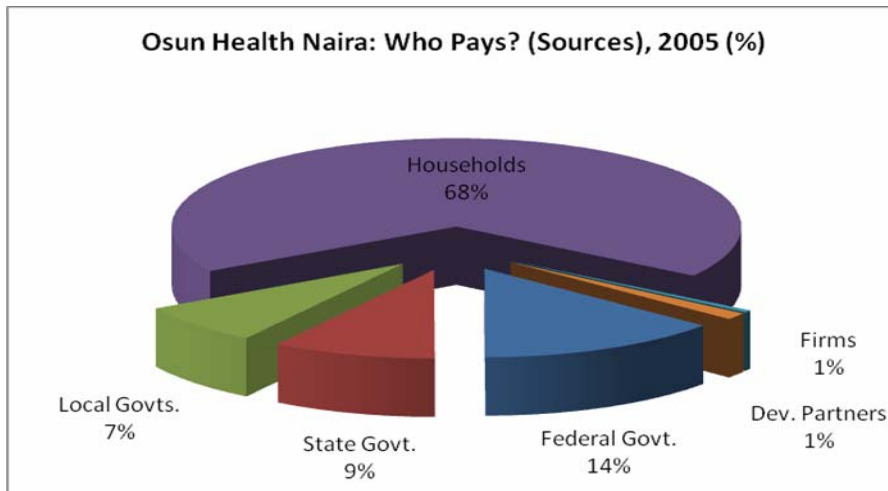


Figure 4.166: Distribution of the Osun Health Naira, 2005 by Financing Agents

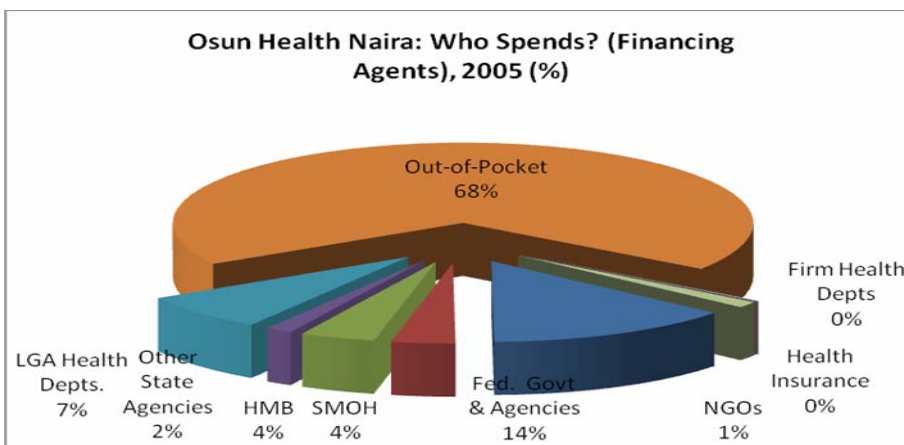


Figure 4.167: Distribution of the Osun Health Naira, 2005 by Providers

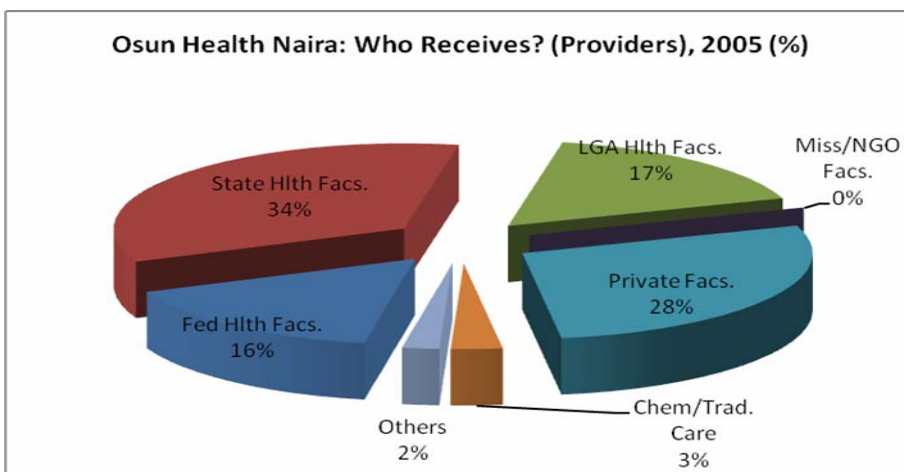
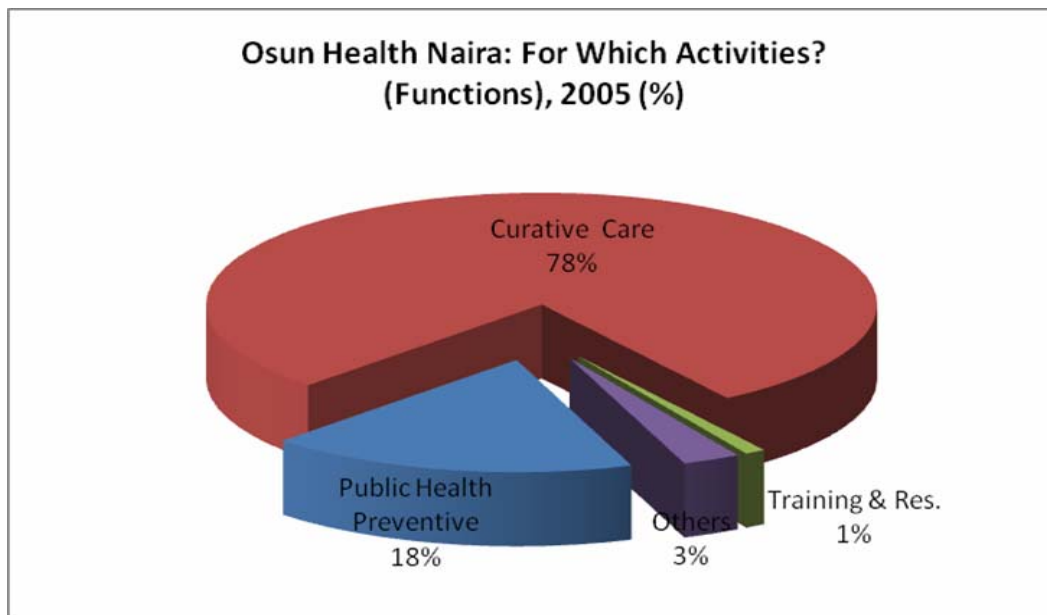


Figure 4.168: Distribution of the Osun Health Naira, 2005 by Functions



4.16 Oyo State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Oyo State in 2003 was ₦17.67billion (Tables 4.127 to 4.129). As in other states, households constitute the major source of health expenditure in Oyo State, mobilising a total of ₦ 11.05billion or 63% of THE in 2003 (Fig.4.169). The Federal Government was the second most important source of health expenditure, supplying a total of ₦3.16billion (18% of THE) in the same year. The State Government was the next most important source of health expenditure in 2003, spending 11% of THE. The local governments expended nearly 7% of THE in the same year. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, but accounting for the same proportion, 63% of THE. Federal agencies were the next most important financing agent, accounting for about 18% of THE, while 11% of THE was channelled through the SMOH and 7% of THE were channelled through LGA departments of Health (Fig.4.170). Private health facilities were the largest providers of health care in the State in 2003 with 35% of THE spent in them during the year. Next in order of importance were state health facilities where 25% of THE was spent during the year. Health expenditure in federal facilities during the year was 22% of THE, while 10% of THE was spent in LGA facilities. The proportion of THE spent in chemists and traditional providers was 6% during the year. Health expenditure in curative care was the most important functional area of expenditure consuming 76% of THE. Public health preventive care was in a distant second position consuming 18% of THE.

Just like the states analysed earlier, there was nominal increase in THE over the period 2003 to 2005. However, like in many of the states, the relative shares of the different entities/stakeholders in the health system varied. In this connection, THE increased by 9% from ₦17.67billion in 2003 to ₦19.32billion in 2004. Similarly, THE increased by about 20% in 2004 to ₦23.16billion in 2005 (Tables 4.130 and 4.133). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 60% of THE in 2004, increased to 64% in 2005. The share of the Federal Government which was still 18% in 2004, decreased slightly to 16% of THE in 2005. In the case of the State government, the share of THE increased to 12% in 2004 dropping marginally to 11% in 2005 while that of the local governments which increased slightly to 8% in 2004 dropped to 7% of THE in 2005 (Figs 4.173 and 4.177). Similarly, household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 61% and 64% of THE, respectively. (Figs. 4.174 and 4.178). Private facilities continued to be the most patronised providers in the State in 2004 and 2005 accounting for 34% and 35% of THE, respectively. State health facilities were the next most patronised providers with their shares of THE being 26% and 25%, respectively in 2004 and 2005. The share health expenditure in LGA facilities was 11% of THE in 2004, decreasing to 11% in 2005 (Figs. 4.175 and 4.179). Curative care continued to be the dominant functional area of expenditure. Its share of THE was constant at 75% in 2004 and 2005 while public health preventive care was in a distant second position of 18% and 19%, respectively in 2004 and 2005 (Figs. 4.176 and 4.180).

Table 4.127: Oyo State; Sources by Financing Agents (Nmillion), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	3,153.71						3,153.71
SMOH		1,979.89					1,979.89
HMB							-
Other State Agencies							-
LGA Health Depts.			1,203.28				1,203.28
Out-of-Pocket	10.07	6.04	4.03	11,050.67			11,108.83
Firm Health Depts.					38.03		138.64
Health Insurance					138.64		9.62
NGOs						76.06	76.06
TOTAL	3,163.78	1,985.93	1,207.30	11,050.67	186.29	76.06	17,670.03

Table 4.128: Oyo State; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hlth Facs	3,123.89					762.81				3,886.70
State Hlth Facs		1,762.10				2,668.71				4,430.82
LGA Hlth Facs					1,203.28	635.30				1,838.58
Miss/NGO Facs						127.51				127.51
Private Facs						5,897.79	138.64	9.62	76.06	6,122.11
Chem/Trad. Care						1,016.71				1,016.71
Others	29.82	217.79								247.61
TOTAL	3,153.71	1,979.89	-	-	1,203.28	11,108.83	138.64	9.62	76.06	17,670.03

Table 4.129: Oyo State; Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		118.79			529.44	2,542.32				3,190.56
Curative Care	3,123.89	1,643.31			601.64	7,804.81	138.64	9.62	76.06	13,397.97
Rehab Care										-
Training & Res.	8.95	138.59								147.54
Others	20.87	79.20			72.20	761.69				933.96
TOTAL	3,153.71	1,979.89	-	-	1,203.28	11,108.83	138.64	9.62	76.06	17,670.03

Figure 4.169: Distribution of the Oyo Health Naira, 2003 by Sources

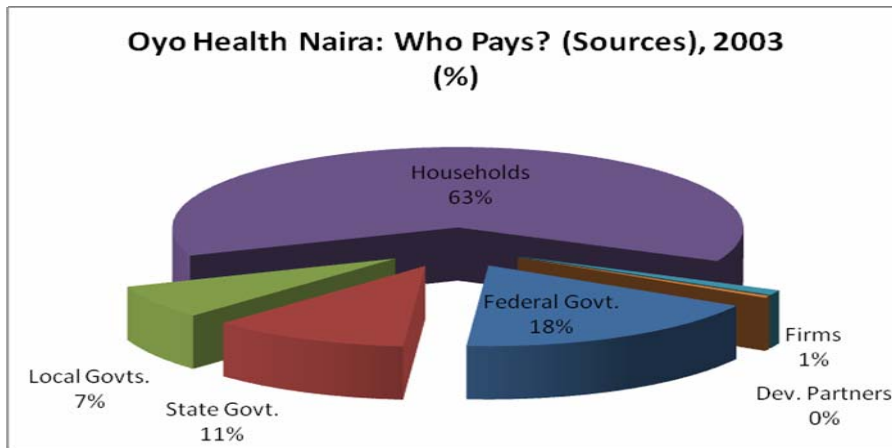


Figure 4.170: Distribution of the Oyo Health Naira, 2003 by Financing Agents

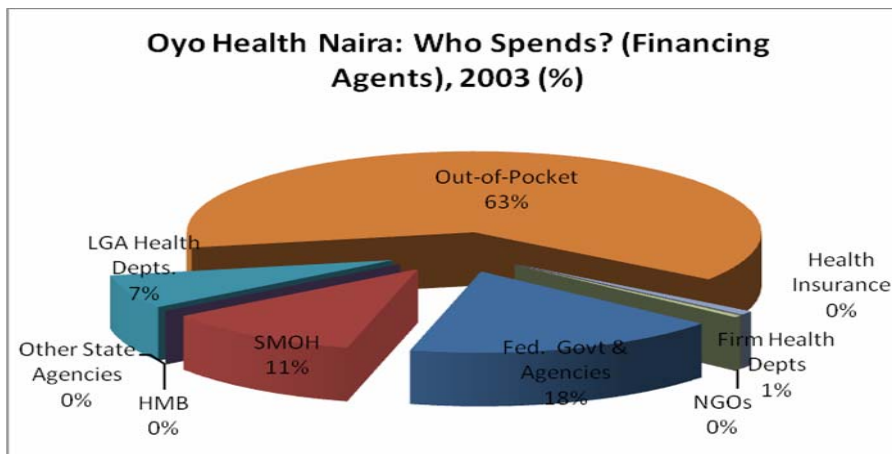


Figure 4.171: Distribution of the Oyo Health Naira, 2003 by Providers

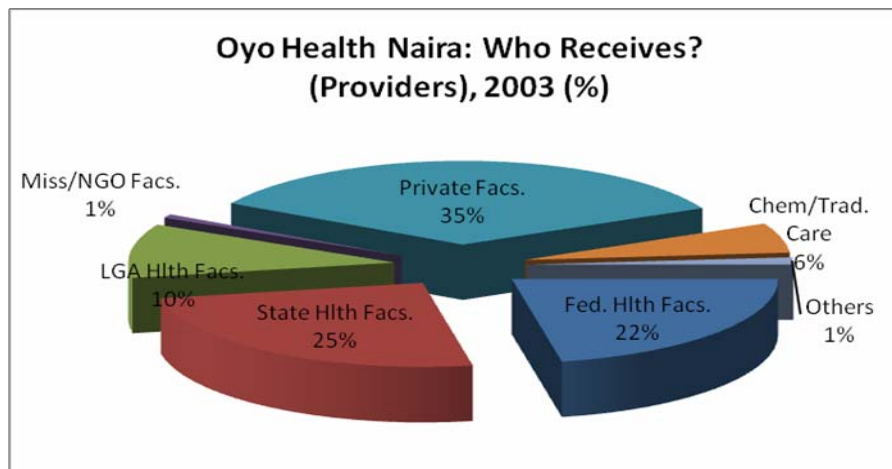


Figure 4.172: Distribution of the Oyo Health Naira, 2003 by Functions

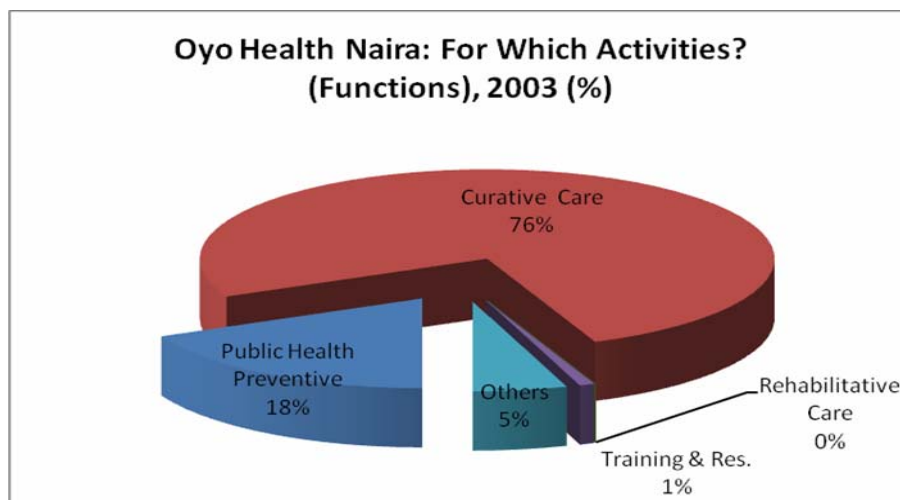


Table 4.130: Oyo State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	3,398.20						3,398.20
SMOH		2,253.84				84.57	2,338.42
HMB							-
Other State Agencies							-
LGA Health Depts.			1,562.78				1,562.78
Out-of-Pocket	10.65	6.39	4.26	11,696.50	40.25		11,758.06
Firm Health Depts.					174.02		174.02
Health Insurance					12.03		12.03
NGOs						80.50	80.50
TOTAL	3,408.85	2,260.24	1,567.04	11,696.50	226.30	165.08	19,324.01

Table 4.131: Oyo State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs	3,370.70					807.39				4,178.09
State Hlth Facs		2,253.84				2,824.68				5,078.52
LGA Hlth Facs					1,562.78	672.43				2,235.21
Miss/NGO Facs						134.96				134.96
Private Facs.						6,242.48	174.02	12.03	80.50	6,509.02
Chem/Trad. Care						1,076.13				1,076.13
Others	27.50	84.57								112.07
TOTAL	3,398.20	2,338.42	-	-	1,562.78	11,758.06	85.91	1,242.98	80.50	20,466.86

Table 4.132: Oyo State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev.		93.54			687.62	2,690.91				3,472.07
Curative Care	3,370.70	1,964.27			781.39	8,260.95	174.02	12.03	80.50	14,643.86
Rehab Care										-
Training & Res	8.25	116.92								125.17
Others	19.25	163.69			93.77	806.21				1,082.91
TOTAL	3,398.20	2,338.42	-	-	1,562.78	11,758.06	174.02	12.03	80.50	19,324.01

Figure 4.173: Distribution of the Oyo Health Naira, 2004 by Sources

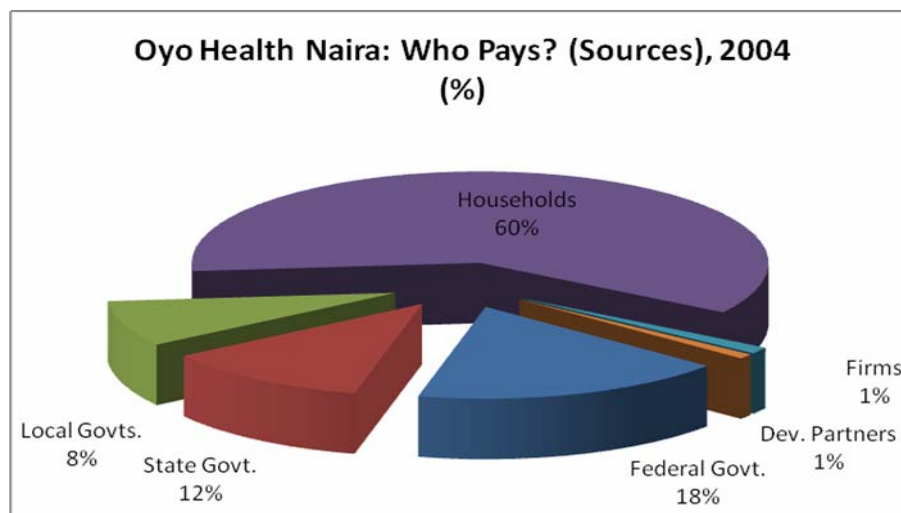


Figure 4.174: Distribution of the Oyo Health Naira, 2004 by Financing Agents

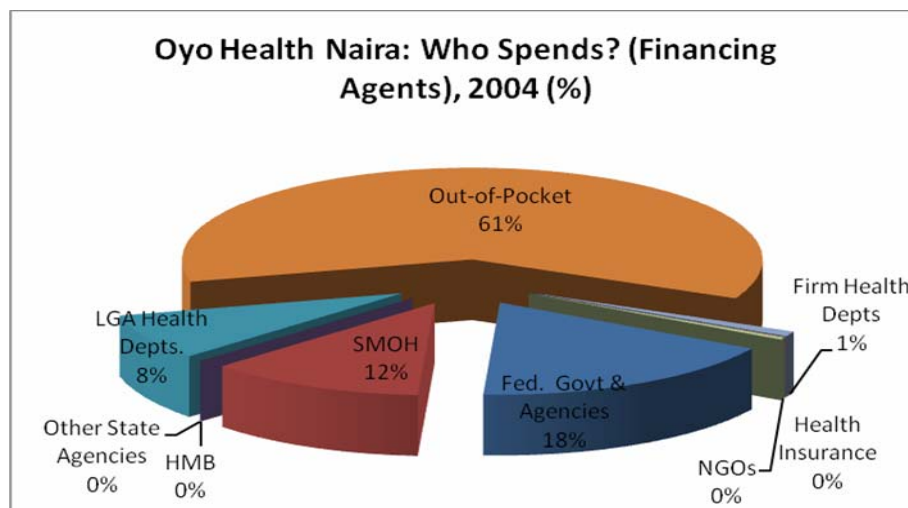


Figure 4.175: Distribution of the Oyo Health Naira, 2004 by Providers

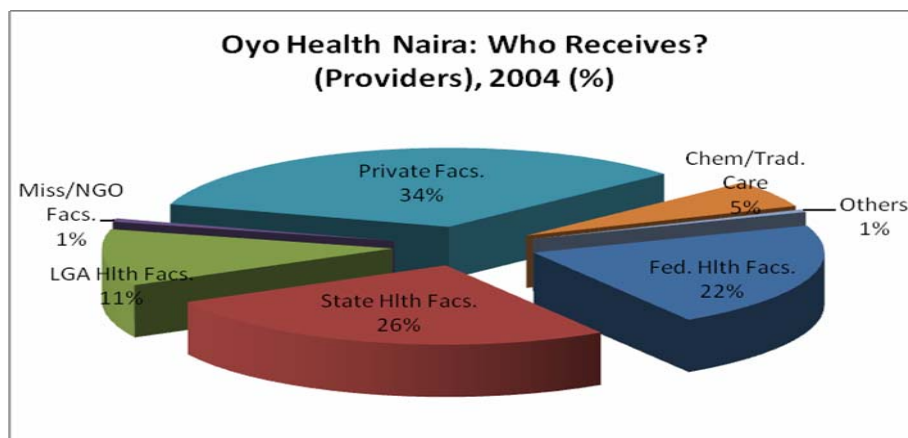


Figure 4.176: Distribution of the Oyo Health Naira, 2004 by Functions

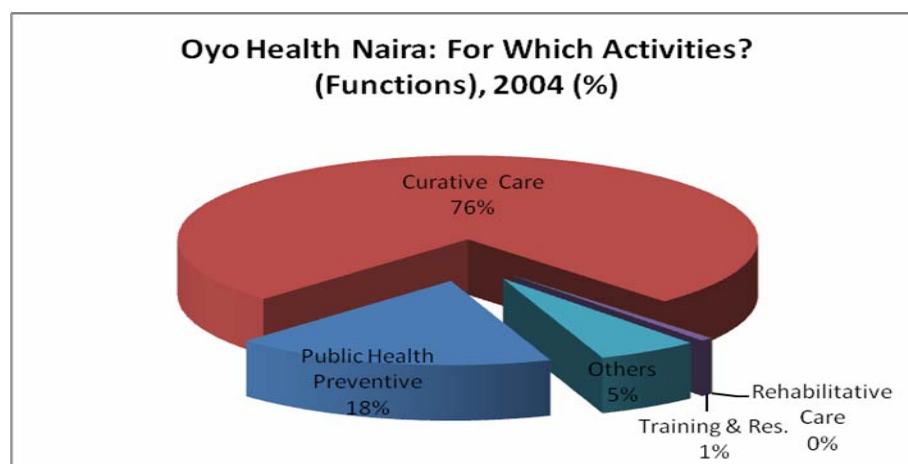


Table 4.133: Oyo State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	3,704.30						3,704.30
SMOH		2,541.71				160.83	2,702.54
HMB							-
Other State Agencies							-
LGA Health Depts.			1,573.82				1,573.82
Out-of-Pocket	13.49	8.10	5.40	14,813.16	50.98		14,891.13
Firm Health Depts.					145.10		145.10
Health Insurance					44.54		44.54
NGOs						101.95	101.95
TOTAL	3,717.79	2,549.81	1,579.22	14,813.16	240.61	262.78	23,163.37

Table 4.134: Oyo; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hth Facs	3,652.00					1,022.53				4,674.53
State Health Facs		2,274.59				3,577.35				5,851.94
LGA Heath Facs					1,573.82	851.61				2,425.43
Miss/NGO Facs						170.92				170.92
Private Facilities						7,905.85	145.10	44.54	101.95	8,197.44
Chem/Trad. Care						1,362.87				1,362.87
Others	52.30	427.95								480.25
TOTAL	3,704.30	2,702.54	-	-	1,573.82	14,891.13	145.10	44.54	101.95	23,163.37

Table 4.135: Oyo State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		189.18			692.48	3,407.93				4,289.59
Curative Care	3,652.00	2,297.16			786.91	10,462.17	145.10	44.54	101.95	17,489.82
Rehab. Care										-
Training & Res	15.69	135.13								150.82
Others	36.61	81.08			94.43	1,021.03				1,233.14
TOTAL	3,704.30	2,702.54	-	-	1,573.82	14,891.13	145.10	44.54	101.95	23,163.37

Figure 4.177: Distribution of the Oyo Health Naira, 2005 by Sources

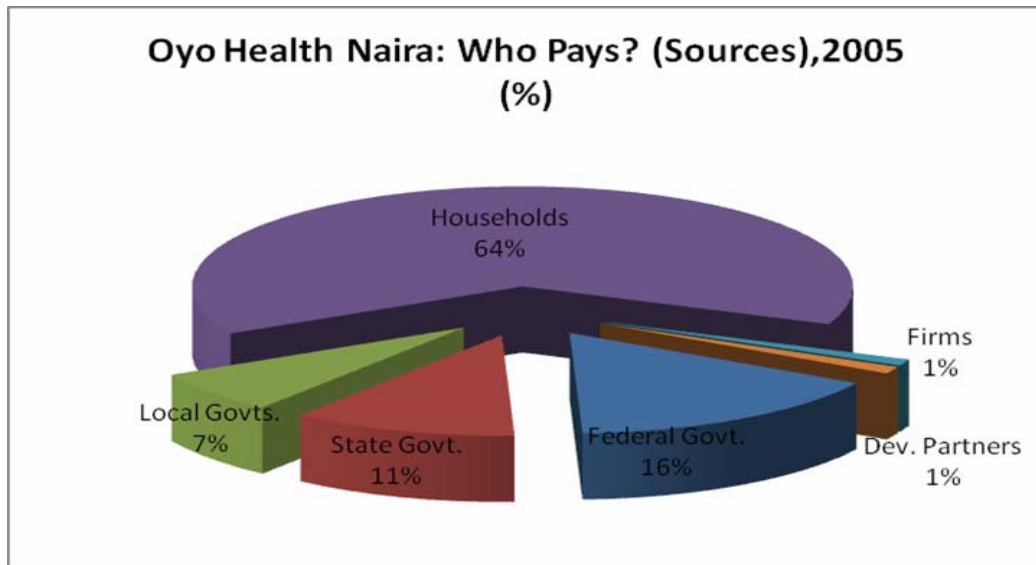


Figure 4.178: Distribution of the Oyo Health Naira, 2005 by Financing Agents

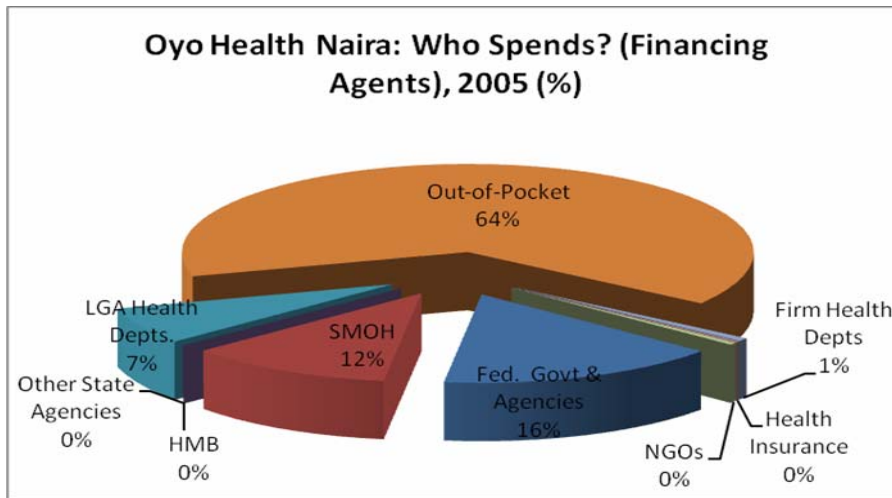


Figure 4.179: Distribution of the Oyo Health Naira, 2005 by Providers

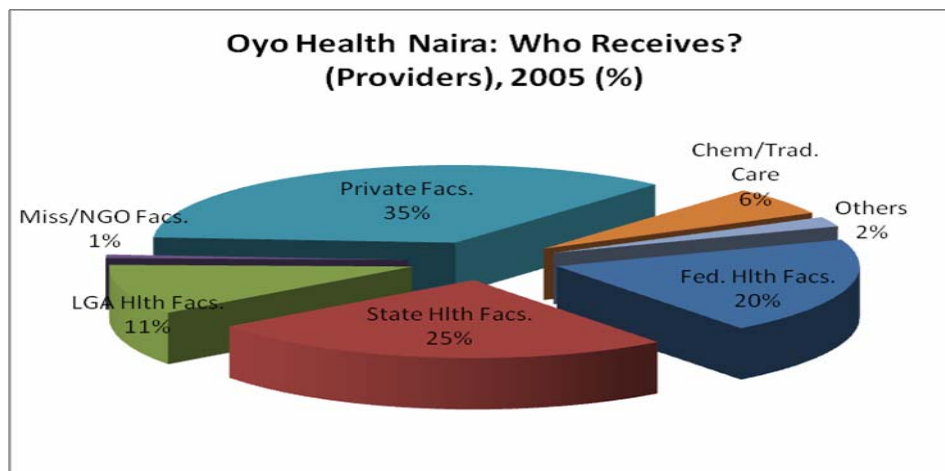
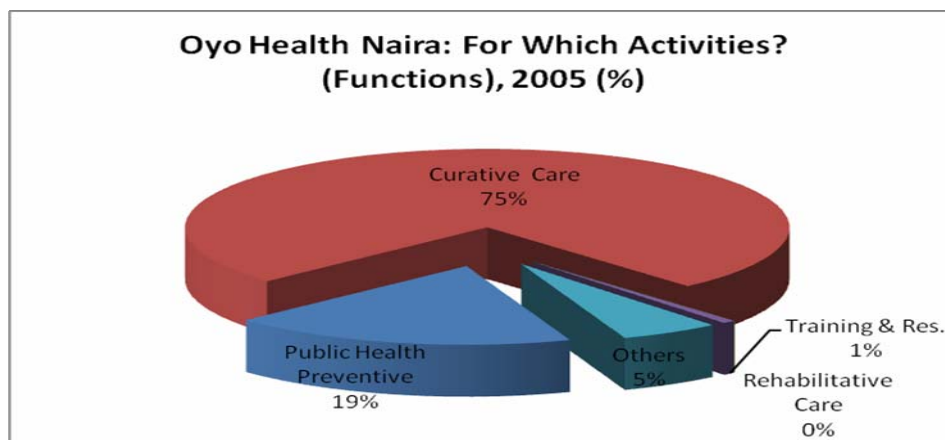


Figure 4.180: Distribution of the Oyo Health Naira, 2005 by Functions



4.17. Taraba State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Taraba State in 2003 was ₦12.91billion (Tables 4.136 to 4.138). As in other states, households constituted the major source of health expenditure in Taraba State mobilising a total of about ₦10.71billion or 83% of THE in 2003 (Fig.4.181). The State government was the second most important source of health expenditure, supplying a total of ₦1.03billion (8% of THE) in the same year. The local governments were the next most important source of health expenditure in 2003 spending about 5% of THE. The Federal Government expended about 3% of THE in the same year. During the year, the most important financing agent was OOP of households. The amount channelled through it was slightly more than the amount generated by households as a source of health financing, accounting for a slightly higher proportion (83%) of THE. State agencies made up of SMOH and HMB were the next most important financing agent accounting in total for 8% of THE (SMOH,4%, HMB, 4%), while 5% of THE was channelled through LGA departments of health (Fig.4.182). LGA health facilities were the largest providers of health care in the state in 2003 with 33% of THE spent in them during the year. Next in order of importance were private health facilities where 28% of THE was spent during the year. Health expenditure in State facilities during the year was 25% of THE while 7% of THE was spent in federal facilities. The proportion of THE spent in chemists and traditional providers was 5% during the year. Health expenditure in curative care was the most important functional area of expenditure consuming 66% of THE. Public health preventive care was in a fairly encouraging second position of 33% of THE; unlike in many other states.

Just like the states analysed earlier, there were nominal increases in THE over the period 2003 to 2005. However, unlike in many of the states, some entities/stakeholders in the health system experienced significant variation in the relative share of THE. In this connection, THE increased by 10% from ₦12.91billion in 2003 to about ₦14.23billion in 2004. Similarly, THE increased by about 32% in 2004 to ₦18.70billion in 2005 (Tables 4.139 and 4.142). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 80% of THE in 2004, and further to 77% in 2005. The share of the State government in THE increased to 11% in 2004, and further to 13% in 2005. In the case of the local governments, the share of THE remained at 5% in both 2004 and 2005. Development partners expended about 1% of THE in 2004, increasing to 2% in 2005 (Figs 4.185 and 4.189). Similarly, household OOP was the dominant financing agent in the State in 2004 and 2005, accounting for 80% and 77% of THE, respectively. (Figs. 4.186 and 4.190). LGA facilities continued to be the most patronised providers in the state in 2004 and 2005 accounting for 32% and 31% of THE, respectively. Private health facilities were the next most patronised providers with their share of THE being 27% and 26%, respectively in 2004 and 2005. The share health expenditure in federal facilities was 7% of THE in both 2004, and 2005 (Figs. 4.187 and 4.191). Curative care continued to be the dominant functional area of expenditure. Its share of THE was 63% and 60% respectively in 2004 and 2005 while share of public health preventive care increased to 35% in 2004 and 38% of THE in 2005 (Figs. 4.188 and 4.192).

Table 4.136: Taraba State; Sources by Financing Agents (Nmillion2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. & Agencies	432.66						432.66
SMOH		493.98				11.76	505.74
HMB		530.10					530.10
Other State Agencies		1.04				19.42	20.47
LGA Health Depts.			620.33				620.33
Out-of-Pocket	6.98	4.19	2.79	10,714.21	13.96	-	10,742.14
Firm Health Depts.					13.57		13.57
Health Insurance					46.65		46.65
NGOs							-
TOTAL	439.64	1,029.31	623.12	10,714.21	74.18	31.18	12,911.65

Table 4.137: Taraba State; Financing Agents by Providers(Nmillion) , 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs	432.66					511.33				943.99
State Hlth Facs		486.40	530.10	8.94		2,206.44				3,231.87
LGA Hlth Facs				5.23	620.33	3,580.36				4,205.92
Missi/NGO Facs				-		287.89				287.89
Private Facs						3,549.20	13.57	46.65		3,609.42
Chem/Trad. Care						606.93				606.93
Others		19.34		6.55						25.88
TOTAL	432.66	505.74	530.10	20.72	620.33	10,742.14	13.57	46.65	-	12,911.91

Table 4.138: Taraba State; Financing Agents by Functions,2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		485.69			384.61	3,389.15				4,259.44
Curative Care	432.66	1.43	530.10	11.78	235.73	7,225.16	13.57	46.65		8,497.08
Rehab. Care										-
Training & Res.		18.62		8.93						27.55
Others						127.83				127.83
TOTAL	432.66	505.74	530.10	20.72	620.33	10,742.14	13.57	46.65	-	12,911.91

Figure 4.181: Distribution of the Taraba Health Naira, 2003 by Sources

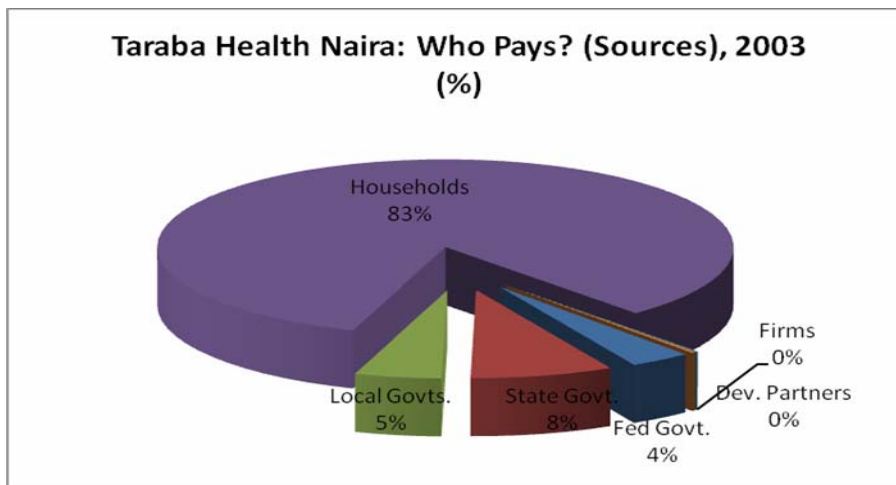


Figure 4.182: Distribution of the Taraba Health Naira, 2003 by Financing Agents

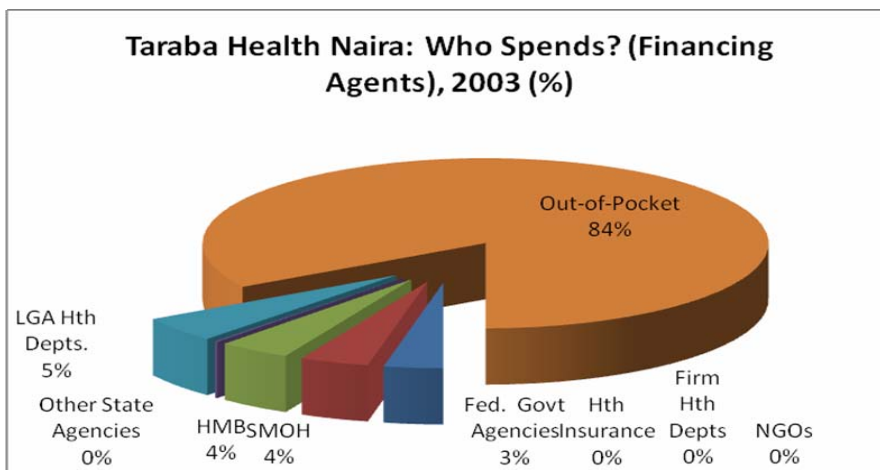


Figure 4.183: Distribution of the Taraba Health Naira, 2003 by Providers

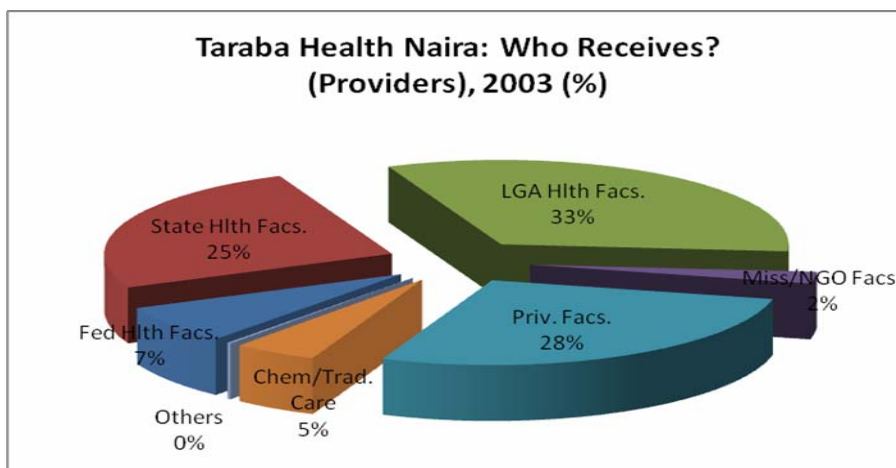


Figure 4.184: Distribution of the Taraba Health Naira, 2003 by Functions

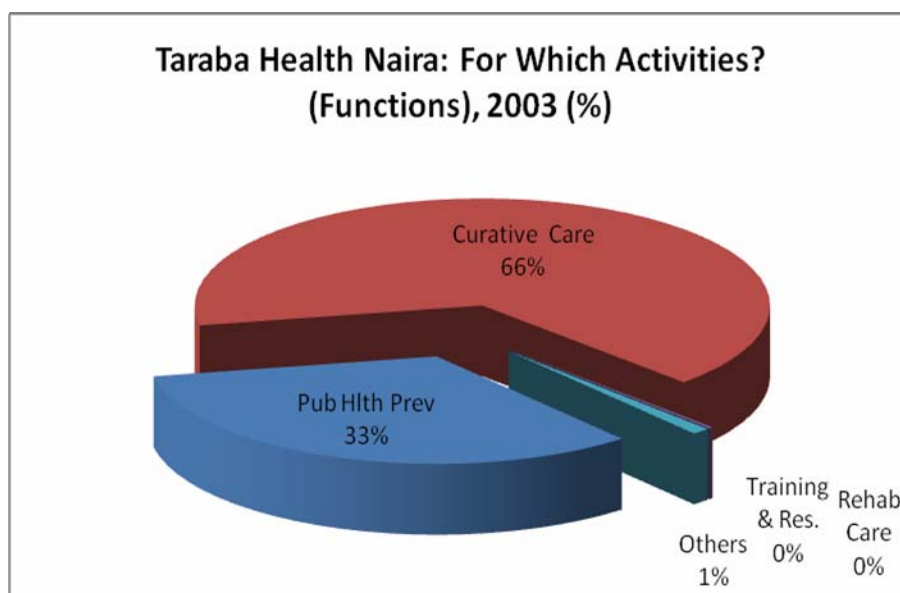


Table 4.139: Taraba State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	402.00						402.00
SMOH		978.65				71.44	1,050.09
HMB		525.71					525.71
Other State Agencies		3.94				26.95	30.89
LGA Health Depts.			785.20				785.20
Out-of-Pocket	7.39	4.43	2.96	11,340.38	14.78	-	11,369.94
Firm Health Depts					13.64		13.64
Health Insurance					49.04		49.04
NGOs							-
TOTAL	409.39	1,512.73	788.16	11,340.38	77.46	98.39	14,226.51

Table 4.140: Taraba State; Financing Agents by Providers(Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs	402.00					541.21				943.21
State Hlth Facs		978.91	525.71	16.65		2,335.39				3,856.66
LGA Hlth Facs		17.55		0.75	785.20	3,789.60				4,593.11
Missi/NGO Facs				-		304.71				304.71
Private Facs.						3,756.63	13.64	49.04		3,819.31
Chem/Trad. Care						642.40				642.40
Others		53.63		13.48						67.10
TOTAL	402.00	1,050.09	525.71	30.89	785.20	11,369.94	13.64	49.04	-	14,226.51

Table 4.141: Taraba State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		962.74			486.83	3,587.22				5,036.78
Curative Care	402.00	14.58	525.71	17.41	298.38	7,647.42	13.64	49.04		8,968.17
Rehab. Care										-
Training & Res		71.90		13.48						85.38
Others		0.88				135.30				136.18
TOTAL	402.00	1,050.09	525.71	30.89	785.20	11,369.94	13.64	49.04	-	14,226.51

Figure 4.185: Distribution of the Taraba Health Naira, 2004 by Sources

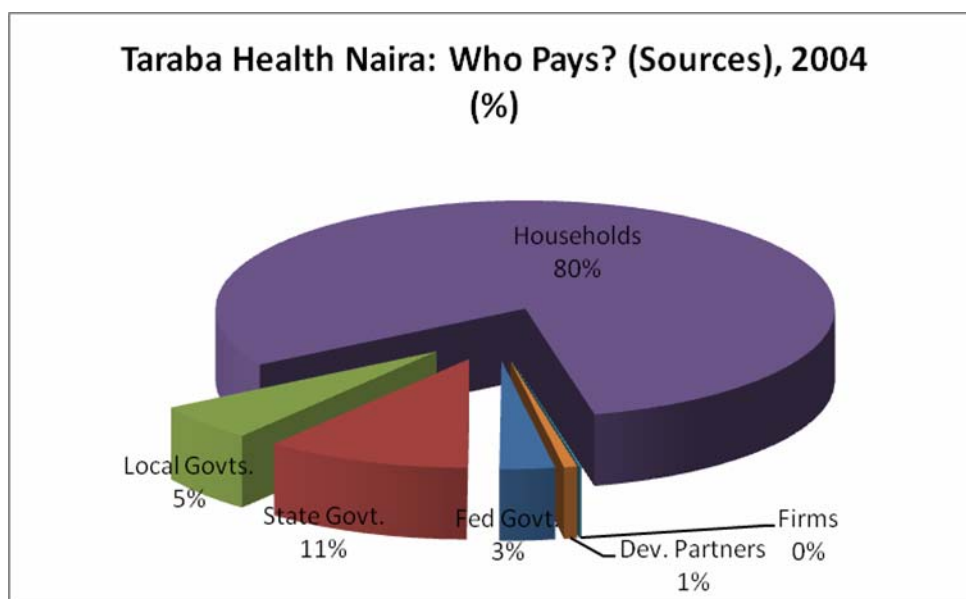


Figure 4.186: Distribution of the Taraba Health Naira, 2004 by Financing Agents

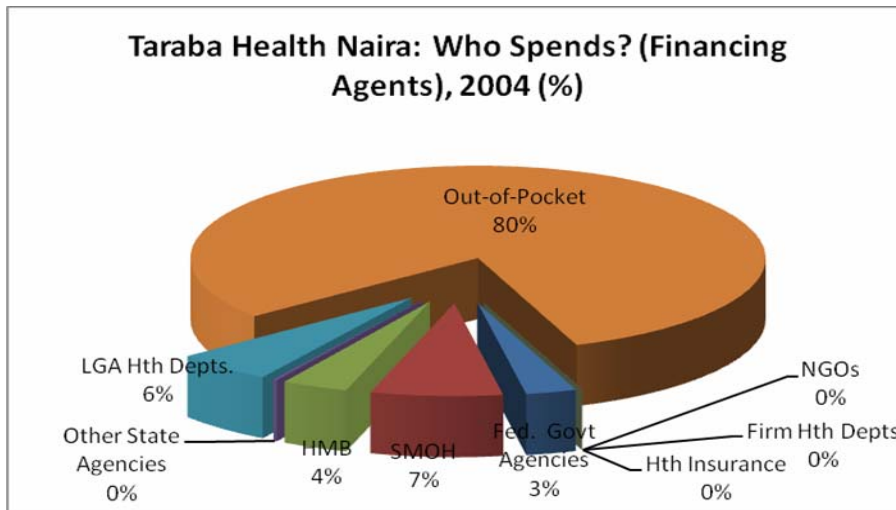


Figure 4.187: Distribution of the Taraba Health Naira, 2004 by Providers

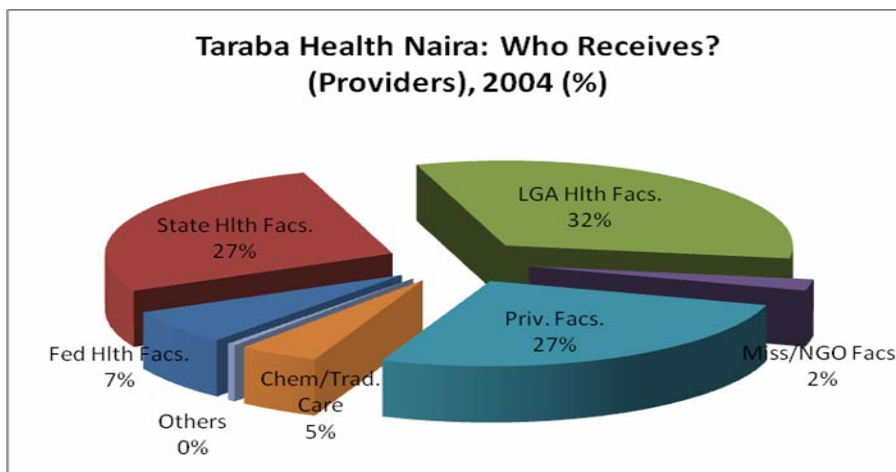


Figure 4.188: Distribution of the Taraba Health Naira, 2004 by Functions

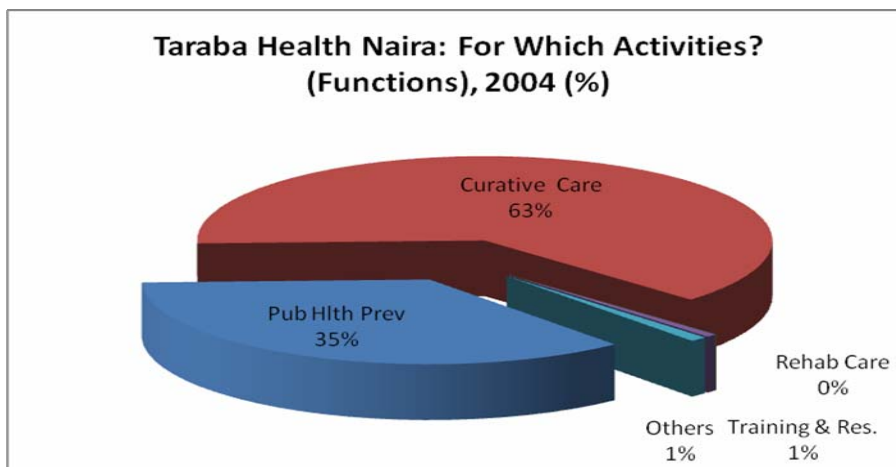


Table 4.142: Taraba State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt & Agencies	603.00						603.00
SMOH		1,991.96				199.19	2,191.15
HMB		368.16					368.16
Other State Agencies		6.06				141.58	147.65
LGA Health Depts.			922.75				922.75
Out-of-Pocket	9.36	5.62	3.74	14,362.15	18.72	-	14,399.59
Firm Health Depts					13.71		13.71
Health Insurance					57.53		57.53
NGOs							-
TOTAL	612.36	2,371.79	926.49	14,362.15	89.96	340.77	18,703.53

Table 4.143: Taraba State; Financing Agents by Providers(Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Fed Hlth Facs	603.00					685.42				1,288.42
State Hlth Facs		2,051.93	368.16	26.74		2,957.68				5,404.50
LGA Hlth Facs		68.67		22.52	922.75	4,799.38				5,813.31
Miss/NGO Facs				37.44		385.91				423.35
Private Facs.						4,757.62	13.71	57.53		4,828.87
Chem/Trad. Care						813.58				813.58
Others		70.56		60.94						131.50
TOTAL	603.00	2,191.15	368.16	147.65	922.75	14,399.59	13.71	57.53	-	18,703.53

Table 4. 144: Taraba State; Financing Agents by Functions,2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Pub Hlth Prev		2,010.27			572.10	4,543.07				7,125.45
Curative Care	603.00	20.60	368.16	86.70	350.64	9,685.16	13.71	57.53		11,185.50
Rehab. Care										-
Training & Res		160.28		60.94						221.22
Others						171.36				171.36
TOTAL	603.00	2,191.15	368.16	147.65	922.75	14,399.59	13.71	57.53	-	18,703.53

Figure 4.189: Distribution of the Taraba Health Naira, 2005 by Sources

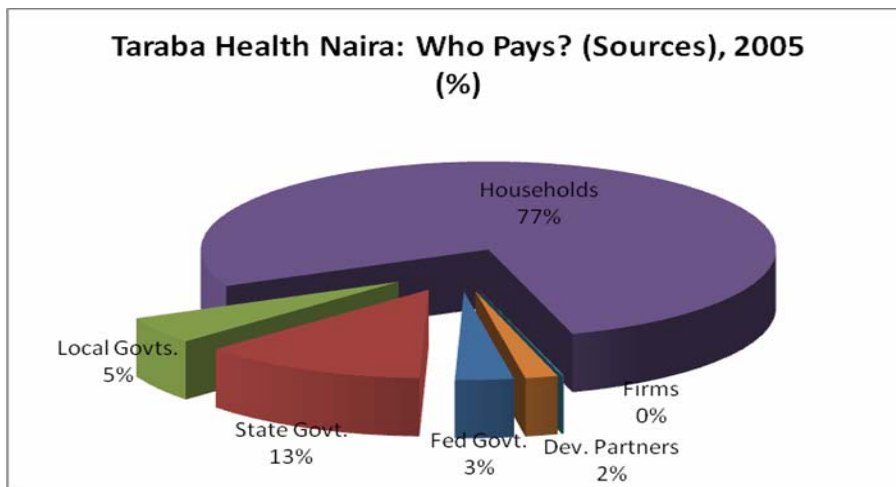


Figure 4.190: Distribution of the Taraba Health Naira, 2005 by Financing Agents

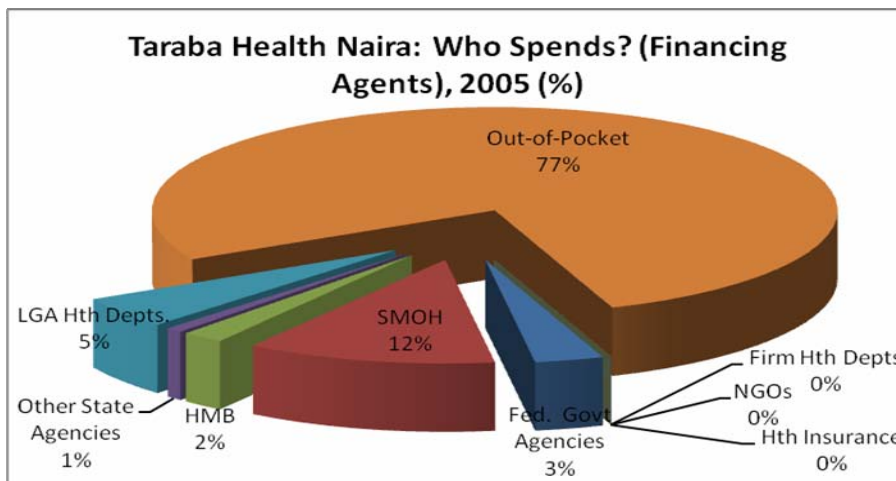


Figure 4.191: Distribution of the Taraba Health Naira, 2005 by Providers

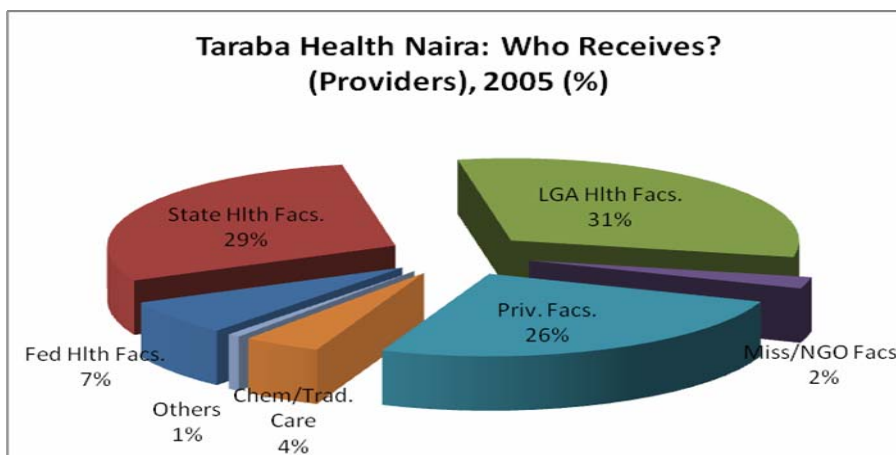
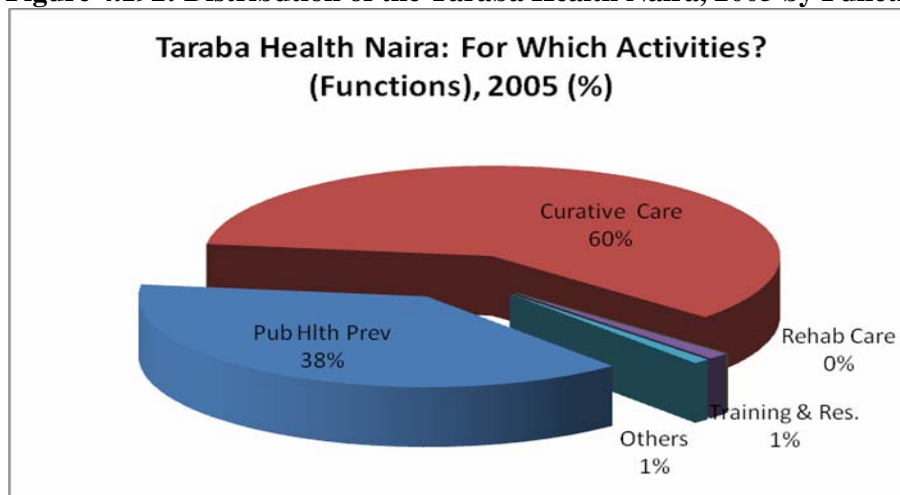


Figure 4.192: Distribution of the Taraba Health Naira, 2005 by Functions



4.18. Yobe State SNHA Estimation, 2003 to 2005

Total Health Expenditure (THE) in Yobe State in 2003 was about ₦6.01billion (Tables 4.145 to 4.147). As in other states, households constituted the major source of health expenditure in Yobe State mobilising a total of about ₦4.67billion or 77% of THE in 2003 (Fig.4.193). The State government was the the second most important source of health expenditure, supplying a total of ₦879.1million (15% of THE) in the same year. The Federal Government was the next most important source of health expenditure in 2003 spending 7% of THE. The local governments expended just 1% of THE in the same year. During the year, the most important financing agent was OOP of households. The amount channelled through it was exactly the same as the amount generated by households as a source of health financing. The HMB was the next most important financing agent accounting for 8% of THE while the SMOH,accounted for 6% of THE. Only 1% of THE was channelled through LGA departments of health (Fig.4.194). State health facilities were the largest providers of health care in the state in 2003 with 46% of THE spent in them during the year. Next in order of importance were private health facilities where 17% of THE was spent; and local government facilities where 16% of THE was spent during the year. Health expenditure in state facilities during the year was 46% of THE, while 11% of THE was spent in Federal facilities. The proportion of THE spent in chemists and traditional providers was 8% during the year. Health expenditure in curative care was the most important functional area of expenditure consuming over 86% of THE. Public health preventive care was in a distant second position of 10% of THE as in many other states.

Just like the states analysed earlier, there were nominal increases in THE over the period 2003 to 2005. However, like in many of the states, some entities/stakeholders in the health system experienced only slight variations in the relative share of THE. In this connection, THE increased by 9% from ₦6.01billion in 2003 to about ₦6.62billion in 2004. Similarly, THE increased by about 29% in 2004 to ₦8.56billion in 2005 (Tables 4.148 and 4.152). Households continued to dominate the source of health expenditure in 2004 and 2005. However, its share of THE decreased to 75 % of THE in 2004, and further to 74% in 2005. The share of the State government in THE increased to 15% in 2004, but decreased to 15% in 2005. In the case of the local governments, the share of THE increased to 2% in 2004 and again to 3% in 2005. It is noteworthy that development partners spent about 3% of THE in the State in 2005, up from about 0.1% in 2003 and 2004 (Figs 4.197 and 4.201). Similarly household OOP was the dominant financing agent in the state in 2004 and 2005 accounting for 75% and 73% of THE, respectively (Figs. 4.198 and 4.202). State facilities continued to be the most patronised providers in the state in 2004 and 2005, accounting for 44% and 47% of THE, respectively. In 2004, LGA health facilities overtook private facilities as the second most patronised providers of health services in Yobe State. Their share of THE was 16% in that year, increasing slightly to 17%, in 2005. As for the private facilities, their share of THE in 2004 and 2005 was about 17%. The share of THE expended in federal facilities was 11% in both 2004, and 10% in 2005 (Figs. 4.199 and 4.203). Curative care continued to be the dominant functional area of expenditure. Its share of THE was constant at 84% in both 2004 and 2005 while the share of public health preventive care increased to 12% in 2004 and 13% of THE in 2005 (Figs. 4.200 and 4.204).

Table 4.145: Yobe State; Sources by Financing Agents (N million), 2003

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt. Agencies	388.27						388.27
SMOH		373.98				8.70	382.68
HMB		501.22					501.22
Other State Agencies		3.90					3.90
LGA Health Depts.	-		61.43				61.43
Out-of-Pocket				4,669.62			4,669.62
Firm Health Depts.					11.63		11.63
Health Insurance	-				39.99		39.99
NGOs	-						-
TOTAL	388.27	879.10	61.43	4,669.62	51.61	8.70	6,058.73

Table 4.146: Yobe State; Financing Agents by Providers (N million), 2003

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs.	388.27					277.84				666.11
State Hlth Facs.		227.12	501.22			2,044.36				2,772.70
LGA Hlth Facs.					43.27	908.71				951.98
Miss/NGO Facs.						-				-
Private Facs.						984.36	11.63	39.99		1,035.97
Chem/Trad. Care				3.90	18.16	454.35				476.41
Others		155.56								155.56
TOTAL	388.27	382.68	501.22	3.90	61.43	4,669.62	11.63	39.99	-	6,058.73

Table 4.147: Yobe State; Financing Agents by Functions (N million), 2003

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		20.44	-		43.27	555.22				618.93
Curative Care	388.27	227.12	501.22			4,063.50	11.63	39.99		5,231.73
Rehab Care										-
Training & Res		28.89								28.89
Others		106.23		3.90	18.16	50.90				179.19
TOTAL	388.27	382.68	501.22	3.90	61.43	4,669.62	11.63	39.99	-	6,058.73

Figure 4.193: Distribution of the Yobe Health Naira, 2003 by Sources

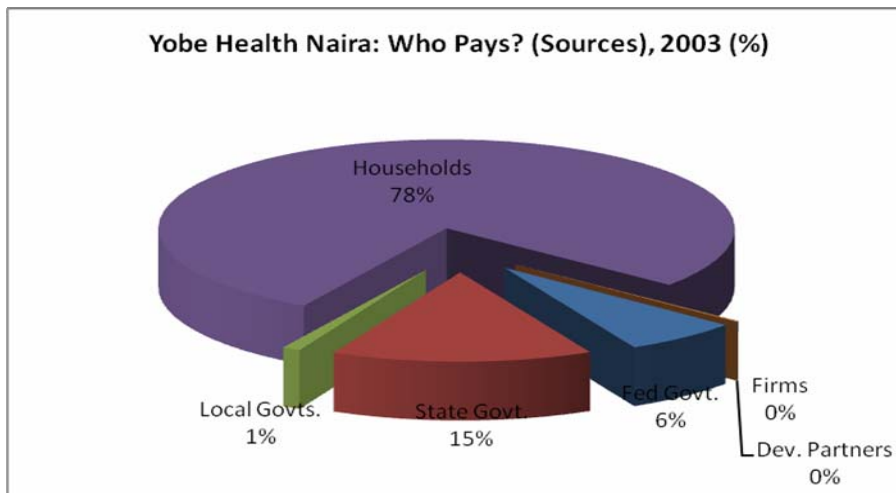


Figure 4.194: Distribution of the Yobe Health Naira, 2003 by Financing Agents

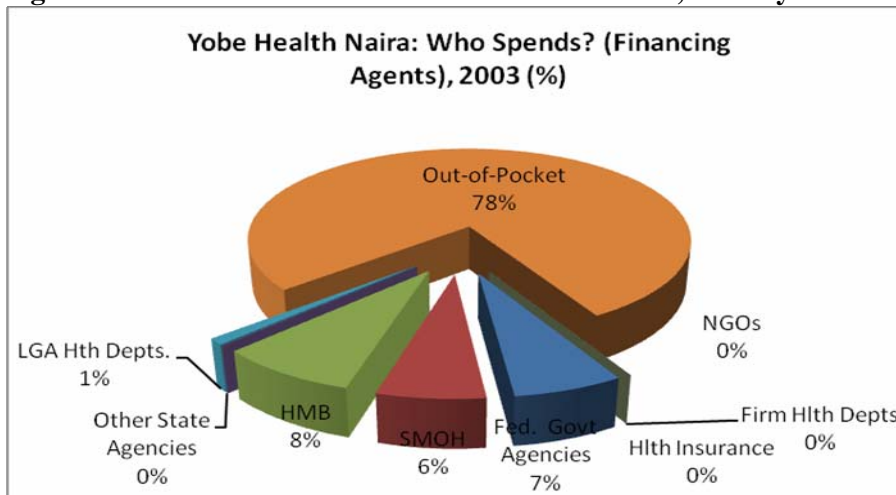


Figure 4.195: Distribution of the Yobe Health Naira, 2003 by Providers

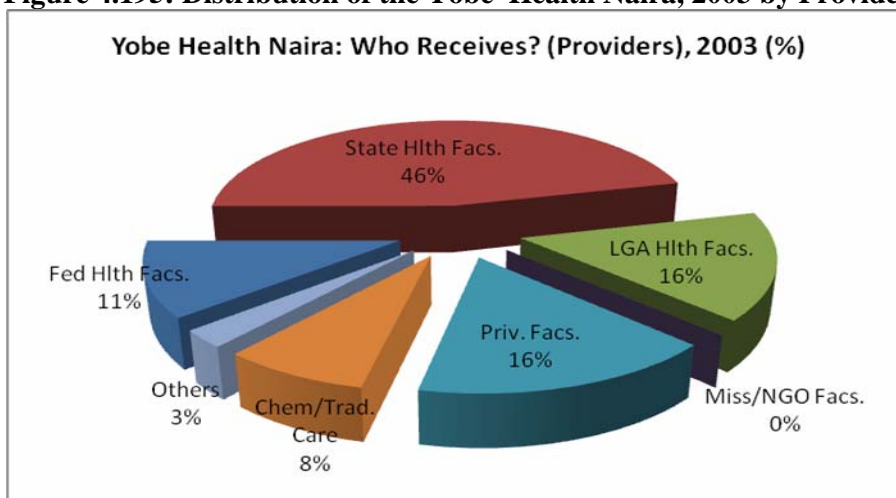


Figure 4.196: Distribution of the Yobe Health Naira, 2003 by Functions

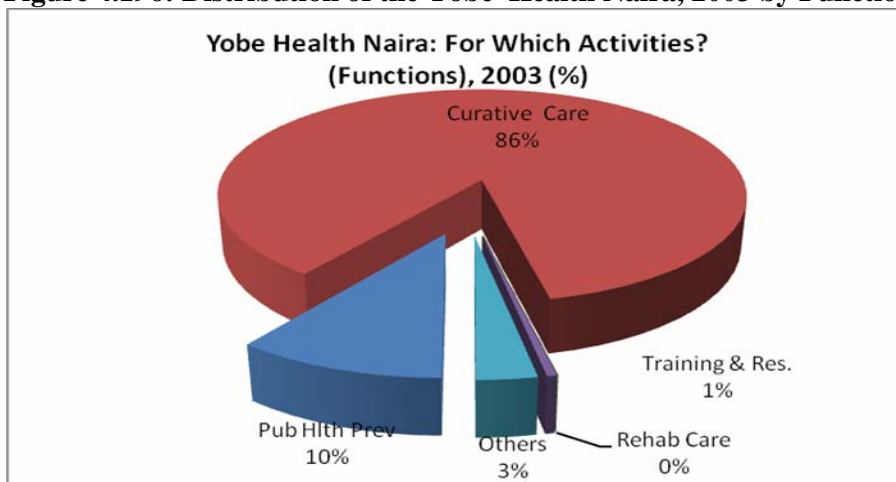


Table 4. 148: Yobe State; Sources by Financing Agents (Nmillion), 2004

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	455.00						455.00
SMOH		553.01				6.51	559.52
HMB		466.92					466.92
Other State Agencies		4.39					4.39
LGA Health Depts.	-		137.24				137.24
Out-of-Pocket				4,942.52			4,942.52
Firm Health Depts					11.69		11.69
Health Insurance	-				42.03		42.03
NGOs	-						-
TOTAL	455.00	1,024.33	137.24	4,942.52	53.72	6.51	6,619.32

Table 4.149: Yobe State; Financing Agents by Providers (Nmillion) , 2004

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs	455.00					294.08				749.08
State Hlth Facs		285.03	466.92			2,163.84				2,915.79
LGA Hlth Facs					116.61	961.82				1,078.43
Miss/NGO Facs						-				-
Private Facs.						1,041.88	11.69	42.03		1,095.61
Chem/Trad. Care				4.39	20.63	480.91				505.93
Others		274.50								274.50
TOTAL	455.00	559.52	466.92	4.39	137.24	4,942.52	11.69	42.03	-	6,619.32

Table 4.150: Yobe State; Financing Agents by Functions,2004

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		95.60	-		116.61	587.67				799.88
Curative Care	455.00	285.03	466.92			4,300.98	11.69	42.03		5,561.66
Rehab Care										-
Training & Res.		35.37								35.37
Others		143.53		4.39	20.63	53.87				222.42
TOTAL	455.00	559.52	466.92	4.39	137.24	4,942.52	11.69	42.03	-	6,619.32

Figure 4.197: Distribution of the Yobe Health Naira, 2004 by Sources

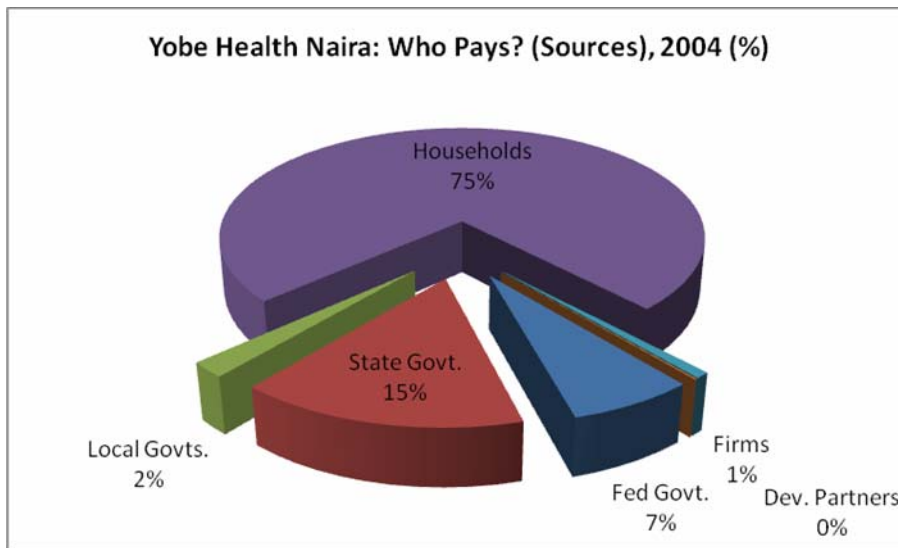


Figure 4.198: Distribution of the Yobe Health Naira, 2004 by Financing Agents

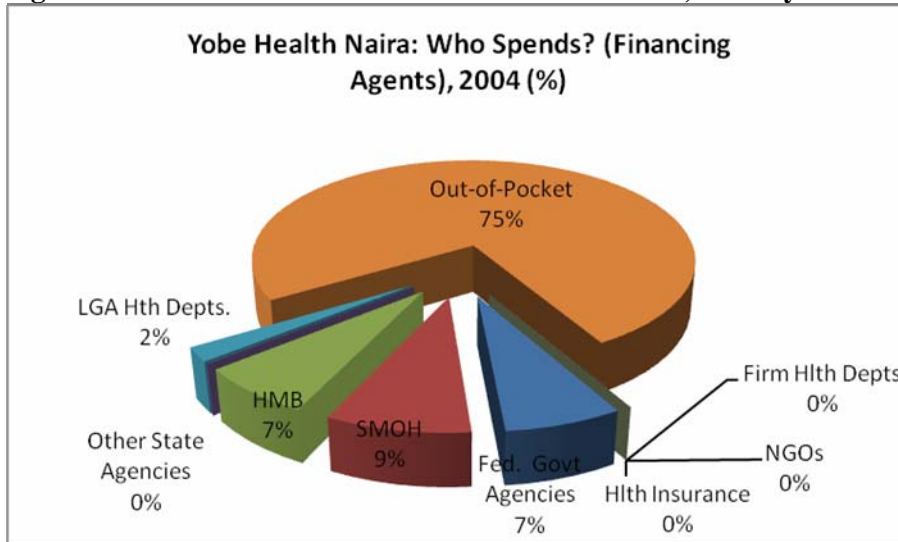


Figure 4.199: Distribution of the Yobe Health Naira, 2004 by Providers

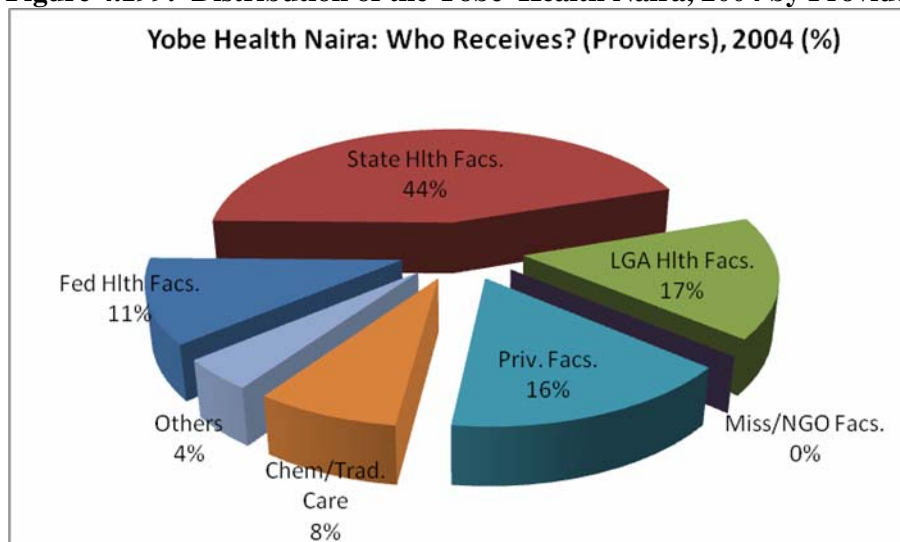


Figure 4.200: Distribution of the Yobe Health Naira, 2004 by Functions

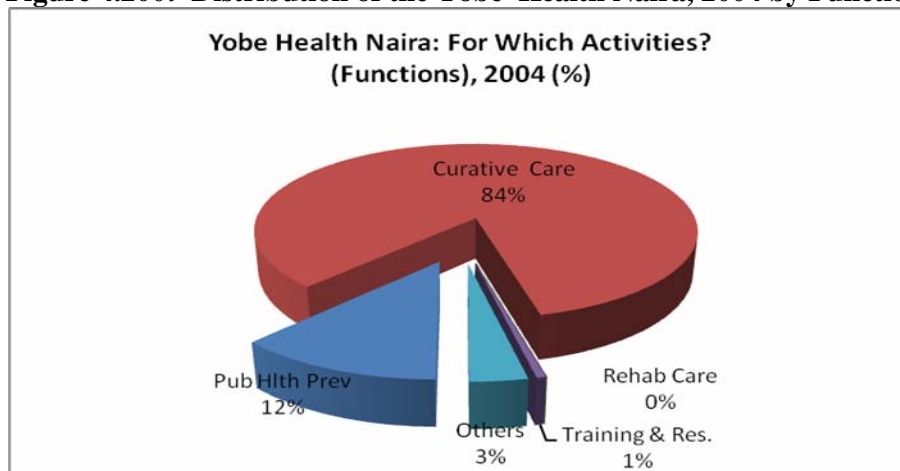


Table 4.151: Yobe State; Sources by Financing Agents (Nmillion), 2005

Financing Agents	Financing Sources						TOTAL
	Federal Govt.	State Govt.	Local Govts.	Households	Firms	Dev. Partners	
Fed. Govt Agencies	446.20						446.20
SMOH		716.92				222.82	939.75
HMB		585.57					585.57
Other State Agencies		3.36					3.36
LGA Health Depts.	-		254.34				254.34
Out-of-Pocket				6,259.51			6,259.51
Firm Health Depts				11.75			11.75
Health Insurance	-			49.31			49.31
NGOs	-						-
TOTAL	446.20	1,305.85	254.34	6,320.58	-	222.82	8,549.79

Table 4.152: Yobe State; Financing Agents by Providers (Nmillion) , 2005

Providers	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Federal Hlth Facs.	446.20					372.44				818.64
State Hlth Facs.		662.22	585.57			2,740.42				3,988.21
LGA Hlth Facs.					228.02	1,218.10				1,446.12
Miss/NGO Facs.						-				-
Private Facs.						1,319.51	11.75	49.31		1,380.57
Chem/Trad. Care	-			3.36	26.32	609.05				638.73
Others		277.52								277.52
TOTAL	446.20	939.75	585.57	3.36	254.34	6,259.51	11.75	49.31	-	8,549.79

Table 4.153: Yobe State; Financing Agents by Functions (Millions),2005

Functions	Financing Agents									TOTAL
	Fed. Agencies	SMOH	HMB	Other State Agencies	LGA Depts. of Health	Out-of-Pocket	Firm Health Depts	Health Insurance	NGOs	
Public Hlth Prev		101.39	-		228.02	744.26				1,073.67
Curative Care	446.20	662.22	585.57			5,447.03	11.75	49.31		7,202.08
Rehab Care										-
Training & Res.	-	26.37								26.37
Others	-	149.77		3.36	26.32	68.23				247.67
TOTAL	446.20	939.75	585.57	3.36	254.34	6,259.51	11.75	49.31	-	8,549.79

Figure 4.201: Distribution of the Yobe Health Naira, 2005 by Sources

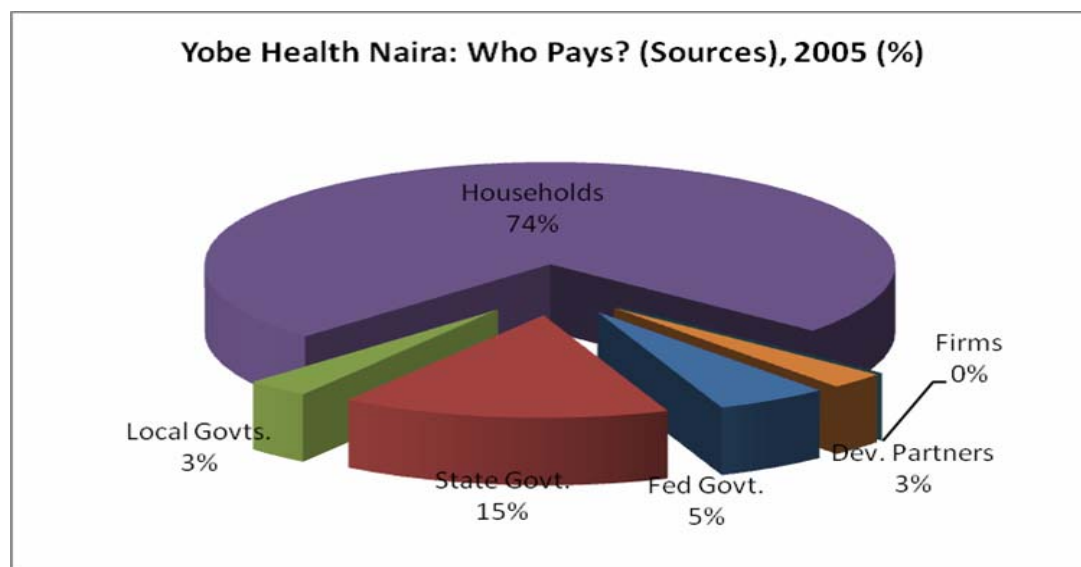


Figure 4.202: Distribution of the Yobe Health Naira, 2005 by Financing Agents

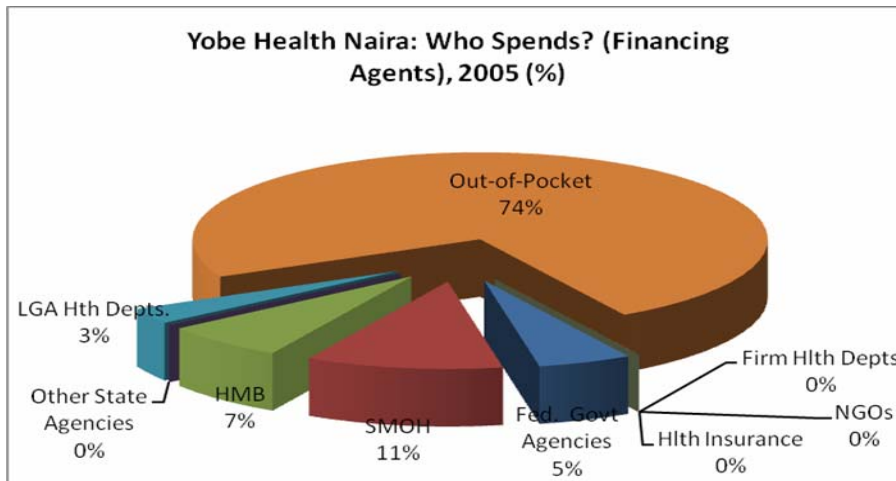


Figure 4.203: Distribution of the Yobe Health Naira, 2005 by Providers

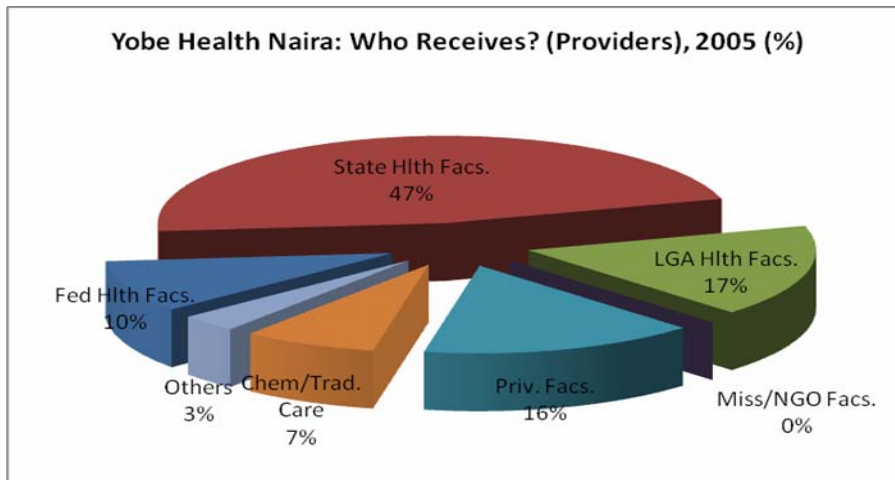
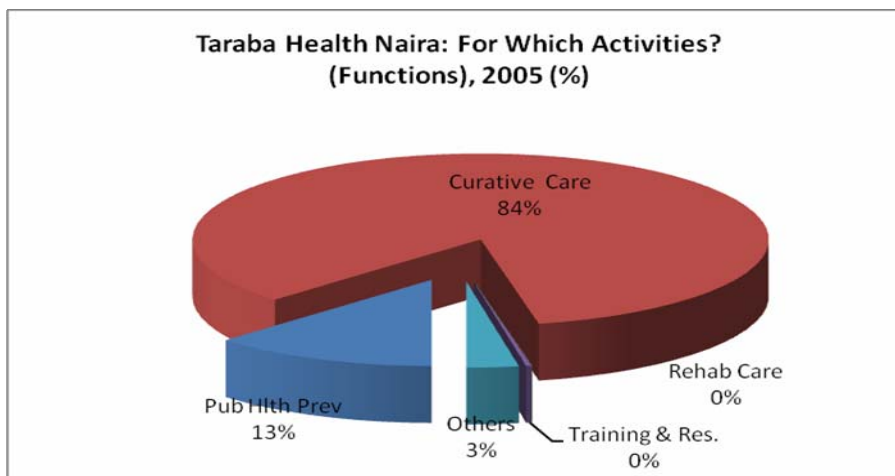


Figure 4.204: Distribution of the Yobe Health Naira, 2005 by Functions



4.19 Summary of SNHA Analysis

Table 4.153 summarizes the SNHA analysis of the 17 states for which data were available. Average State THE (STHE) in 2003 was N19.39billion. This increased by 9% to N21.1billion in 2004 and further by more than 25% to N26.5billion in 2005. In each of these three years, only six of the 17 states had above average STHE, while the remaining 11 consistently had below average STHE. The least STHE which was N6.0billion in 2003, increased to about N8.5billion in 2005. The highest STHE ranged from N74.6billion in 2003 to slightly more than N100billion in 2005.

Just, as observed at the national level, households also bear the burden of health expenditure at the state level. Though the average share of household health expenditure (HHHE) in STHE varied across the states, on the average, HHHE/STHE ranged from 72.1% to 74.6% over the three years of study. Even in the state where the share is least, it ranged from 52.3% and 57.2%. In fact, majority of states had above average HHHE/STHE. The highest share in many of the states ranged from 83.2% and 86.3% over the study period. Between nine and ten states recorded above average share of HHHE in STHE while between seven and eight states had below average share over the years of the same period.

When the stewardship role of the State Governments in terms of health financing is considered, the contribution of State Government Health Expenditure (SGHE) to STHE in each of the states appears very small. On the average, the share of SGHE in STHE varied from 8.7% and 10.7% over the study period. However, there seems to be a progressive increase in the share over the years 2003 to 2005. But the share across the states varied significantly. The state with the least contribution SGHE to STHE ranged from 2.2% and 2.8% whereas the state with largest share varied from 21% and 25.2%. Worst still, between 10 and 11 of the states had less than average share over the study period

The contribution average of Local Government Health Expenditure (LGHE) to STHE in the states studied was less than average contribution of SGHE to STHE. Average LGHE/STHE varied from 6% and 7% over the study period. The state with the least share LGHE/STHE had a value of less than 1% while the state with the highest share had values that ranged from 13.7% and 14.9% over the study period. However, slightly more than half of the states have above average shares.

Given the substantial share of the household as a source of health expenditure, it is not surprising that OOP of households constituted the most popular financing agent through which health expenditure is channelled in states. On average 75% of STHE was channelled through OOP over the study period. This pattern is applicable to most of the state, as between nine and ten states channelled more 75% of STHE through OOP over the years of study.

In the states, State Health Facilities (SHF) were the most patronised. The average share of STHE that passed through them varied from 30.5% and 31.4% over the study period. They were followed closely by Private Health Facilities (PHF) whose average share of STHE varied from 29.3% and 30.1%. Local Government Health Facilities (LGHF) recorded a significant showing with average share of STHE that varied from 19.7% and 20.5% over the same period. However, as regards maximum share of STHE spent in health facilities, the expenditure in PHF came out tops. It varied from 59.4% and 61.1% for PHF, compared to 55.9% and 60.0% for SHF. With LGHF, the maximum share varied from 43.2% and 43.6% over the same period.

Table 4.154: Summary of SNHA Analysis for States in the Sample; 2003, 2004 and 2005

		2003			2004			2005		
		Value	No. Above	No. Below	Value	No. Above	No. Below	Value	No. Above	No. Below
STHE (N million)	Minimum	6007.63			6566.14			8489.34		
	Average	19,386.90	6	11	21,110.32	6	11	26,462.84	6	11
	Maximum	74576.87			80126.89			100947.59		
HHHE /STHE (%)	Minimum	57.2			52.3			52.9		
	Average	74.6	10	7	72.1	9	8	72.6	9	8
	Maximum	86.3			83.2			85.1		
SGHE/STHE (%)	Minimum	2.2			2.8			2.3		
	Average	8.7	7	10	10.0	7	10	10.7	6	11
	Maximum	21.0			23.1			25.2		
LGHE/STHE (%)	Minimum	0.8			0.5			0.4		
	Average	6.0	9	8	7.0	9	8	6.6	9	8
	Maximum	13.7			14.9			14.0		
OOP/STHE (%)	Minimum	57.5			52.6			53.2		
	Average	75.0	10	7	72.5	9	8	73.0	9	8
	Maximum	86.4			83.2			85.4		
SHF/STHE (%)	Minimum	9.8			10.2			11.3		
	Average	30.5	7	10	30.6	8	9	31.4	7	10
	Maximum	58.1			55.9			60.0		
LGHF/STHE (%)	Minimum	4.5			4.2			4.2		
	Average	19.7	7	10	20.5	7	10	20.1	7	10
	Maximum	43.2			43.5			43.6		
PHF/STHE (%)	Minimum	13.4			13.4			13.4		
	Average	30.1	8	9	29.3	8	9	29.5	8	9
	Maximum	60.7			61.1			59.4		
CHE/STHE (%)	Minimum	65.6			62.9			59.7		
	Average	77.8	8	9	76.1	8	9	74.9	10	7
	Maximum	88.9			88.1			88.4		
Per Capita STHE (N)	Minimum	2,148.77			2,419.53			2,945.65		
	Average	4,957.52	7	10	5,269.11	6	11	6,447.16	6	11
	Maximum	8,988.52			9,394.41			11,513.14		
Per Capita STHE (₦)	Minimum	16.61			18.12			22.42		
	Average	38.32			39.47			49.06		
	Maximum	69.48			70.37			87.61		
STHE/THE (%)	Minimum	0.9			0.8			0.9		
	Average	2.9	6	11	2.7	6	11	2.7	6	11
	Maximum	11.3			10.2			10.3	%	

Note:

STHE: State Total Health Expenditure

HHHE: Household Health Expenditure

SGHE: State Government Health Expenditure

LGHE: Local Government Health Expenditure

OOP: Out-of-Pocket Health Expenditure

SHF: State Health Facilities

LGHF: Local Government Health Facilities

PHF: Private health Facilities

CHE: Curative Health Expenditure

THE: Total Health Expenditure (National)

Curative health expenditure (CHE) was the highest functional health expenditure. Its average contribution to STHE varied between 74.9% and 77.8% over the study period. Its maximum share varied from 88.1% and 88.9% of STHE, while the corresponding minimum share varied from 59.7% and 65.6%.

In naira terms, average per capita STHE varied from ₦4,957 and ₦6,447 in the period 2003 to 2005. The maximum naira-denominated per capita STHE varied from ₦ 8,988 and ₦11,513 while the corresponding minimum value varied from ₦2, 149 and ₦2,946 over the same period. In dollar terms, the average per capita STHE varied from \$38.32 and \$49.06, all of which were lower than the corresponding national per capita THE.

Average ratio of STHE/THE varied from 2.7% and 2.9% over the study period. This means in these 17 states, on average about 3% of THE was spent per state per year. The maximum ratio varied from 10.2% and 11.3%. Thus, in this state, Lagos State, more than 10% of THE was spent in each of the years of study. The minimum ratio varied from 0.8% and 0.9%.

CHAPTER FIVE CONCLUSION AND POLICY IMPLICATIONS

Six main conclusions and a number of policy implications were derived from this study. They are outlined in what follows.

Households continue to be the major source of health financing in Nigeria

Over the period of this study, average HHHE was 68.45% of THE, up from source of health expenditure from 64.25% over the period 1998 to 2002. The burden is even worse at state level, where the average HHHE contribution to STHE was above 72% with some states in the north where household share of STHE was as high as 86%. This compares poorly with Zambia, whose HHHE was 21.20% of THE in 2002, Kenya whose corresponding value was 51% in the same year (Ojermark, not dated) and Egypt whose HHHE/THE ratio was 60% in 2001/2002 (Fouad, 2005) World Bank (2005) reported that, despite recent economic growth, Nigeria remains poor. The NLSS, 2004; shows that poverty is highly unequally distributed with large urban and regional differences. Poverty is highest in the northern zones, lowest in the southern zones with north-central zone in between. This shows that the burden of health care expenditure, very high in the households would be exacerbated for poor households. Government has a responsibility to lessen the burden on of health expenditure on poor households if its stewardship is not to be called to question.

While government funding of health care is improving on average, the pace of improvement is rather slow, given that, there is a lot of room for improvement of funding of health by government at all levels, and in particular, by state and local governments

Average share of TGHE over the period 2003 to 2005 was 24.10% of THE, slightly below a quarter of THE. This is up from an average of 20.65% of THE over the period 1998 to 2002. This is an increase of less than 1% per year. The presence of endemic poverty in the country should spur governments at all levels to increase its funding of health expenditure faster than it currently does. Besides, state level analysis shows that the contribution of state and local governments to STHE is generally very low. SGHE as a proportion of STHE averaged less than 10% over the study period. The contribution of LGHE during the same period averaged less than 7%. However, it is gratifying to note that all levels of government fund health expenditure through OOP expenditures, a kind of cash transfer approach to funding health of its staff. Government needs to device modalities for using cash transfers for funding the health care of the poor and not only just that of its employees. State and local governments in particular need to brace up more; the Federal Government needs to improve on its performance as less endowed African countries are doing better.

Health expenditure in government health facilities, as a group, though less than 50% of THE, is significant and needs to be sustained. However, private health facilities continue to be the single most patronised group in the country

Health expenditure in government facilities by individuals over the period 2003 to 2005, averaged 41.81% of THE. In private facilities and Mission/NGO facilities total health expenditures averaged 31.60% and 1.31 % of THE, respectively. When chemists/traditional health care where expenditure averaged 3.76% of THE is added, health expenditure in the entire private sector facilities by individuals particularly for curative care average 36.67% of THE. The balance of 21.58% of THE is spent on other health services like health administration, research and training. At the state level, SHF, were the most patronised. The average share of STHE that passed through them varied from 30.5% and 31.4% over the

study period. This contrasts with the situation at the national level. Following closely the SHF were PHF whose average share of STHE varied from 29.3% and 30.1%, LGF recorded a significant showing with average share of STHE that varied from 19.7% and 20.5% over the same period. However, as regards maximum share of STHE spent in health facilities, the expenditure in PHF came out tops. All these mean that residents of Nigeria still patronize government facilities slightly more than private facilities, particularly in the north of the country. This is significant because they constitute the group of facilities patronised more by the poor. This poses a challenge in terms of improving financial access by making services affordable to the poor and improving on service quality to sustain patronage, as a number of studies (e.g. Soyibo, Mbanefoh and Anyanwu, 2004) have shown that people stop patronizing government facilities in Nigeria because of perceived poor service quality.

Health expenditure in Nigeria is mostly on curative services, almost to the total neglect of preventive and other services which are potentially cost-saving

Health expenditure of curative care averaged 74.10% of THE over 2003 to 2005 while cost-reducing health services like public health preventive care and others like training and research averaged a mere 12.72% and 11.50% of THE, respectively during the same period. At the state level, the situation is slightly worse. Its contribution to STHE averaged 75% over the same period. The worst case had a share that averaged 89% of STHE while the best cost averaged 63% of STHE. Preventive care was in a distant second position, with contribution that averaged 14% of STHE in 2003 and 2005. In 2004, it was displaced from this position by *Other Services* with a share of 12% of STHE. This suggests that the Nigerian health system operates in a reactive, fire fighting way rather than a proactive way. It is not surprising, therefore, that Nigeria's health outcomes relating to preventable diseases like malaria and vaccine-preventable diseases are very poor (World Bank, 2005). This poses a big challenge to government to be more proactive and devote more financial and other resources, in short-term/medium-term to preventive care, training and capacity building of staff as well as research so that in the long-term, less will be expended on curative care.

Though the contribution of health insurance to health financing is still low, it has a high potential of making impact.

Over the study period, there was a significant increase in health insurance expenditure from one year to the other, even though its contribution to THE, was relatively constant at 2% over the three years of study. Thus, health insurance expenditure which, in 2003 was about ₦15.66 billion, increased by 20% to nearly ₦18.79 billion in 2004. The corresponding value in 2005 was almost ₦21.34 billion, 14% above the 2004 value. State level analysis shows that health insurance is limited to a few states. Even where they exist, except in Lagos State it accounts for just 1 to 2% of STHE. However, the fact that health insurance is growing even if minimally and the fact that households are willing to pay for their health as evidenced by the high share of HHHE in both SGHE and STHE (in spite of high incidence of poverty!), suggests that the social health insurance (SHI) introduced recently in the formal sector has a high potential of success in the informal sector. Accordingly, SHI needs to be made inclusive by extending it to the informal sector. Fortunately, the NHIS has developed early in 2009, the blueprint for implementing the Community-based Social Health Insurance Programme (CBSHIP) in the informal sector. It certainly will be quite helpful to poor households to expedite its implementation as a way of reducing the high burden of health expenditure on them as shown vividly by this study.

There is a wide spatial disparity in health care expenditure and its delivery across the country.

There are spatial differences in the contributions and roles of government and the private sector both in funding health care and in health care delivery in the country. In general, households dominate in funding health care across the country however; there were some states in the north where the burden was much higher than the average. This showed that poor households in these states would be highly disadvantaged. In states like Lagos and Cross River, the contribution of the Federal Government as a source health financing was higher than that of the state or local governments. In health provision, government is more important in providing services in some states than others. On the average, states dominated in the provision of services in the north, but there were also some states where the LGAs dominated in providing services. In the south, on the average, the private sector dominated in the provision of services. In many states STHE as a proportion of THE is very low. In Lagos State, however, STHE averaged over 10 % of THE during the study period. Government at all levels needs to direct efforts at minimising these disparities in health financing and in the provision of health services by working towards equitable access to health financing and health care delivery.

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