NATIONAL HEALTH ACCOUNTS 2017

FEDERAL MINISTRY OF HEALTH

European Union

World Health Organization Nigeria

Technical Report
April 2019

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Foreword

The National Health Account (NHA) has been a major undertaking by the Ministry. The findings represent a thorough analysis of health expenditure trends by different players in the health sector. In order to provide a picture of overall health financing that is dedicated to the health sector, expenditure data for the government of Nigeria, Household out of Pocket, Development Assistance for Health as well as private employer's expenditure on health have been incorporated in this estimate. The Report provides evidence–based analysis on expenditure information that is critical for the formulation of health financing policy, resource mobilization strategies; as well as a basis for periodic evaluation and decision making.

The preparation of this NHA confirms Government's commitment to spur enhanced transparency in expenditure management. This study was conducted by a team coordinated by the Healthcare Financing Branch under the supervision of the Director of Health Planning, Research and Statistics and key collaborating government departments including the National Bureau of Statistics, National Planning Commission, Budget Office of the Federation, National Health Insurance Scheme, and the Central Bank of Nigeria, who provided very important inputs into the process.

I acknowledge the great work and dedication that was involved in the compilation of this report for the high quality, depth and objectivity. The National Health Accounts exercise involved extensive interactions with the Ministry's Departments and Agencies, Divisions, State Corporations and Development Partners, whose valuable cooperation and support is appreciated. The support of European Union through the World Health Organization (WHO) was invaluable in this process. I must also appreciate the Center for Health Economics and Development (CHECOD) who provided the technical support for the finalization of the NHA process.

It is my sincere hope that this 2017 National Health Account (NHA) Report along with the 2010-2016 editions will assist the Federal Ministry of Health (FMOH) and other stakeholders to take stock of the resources in the health sector and ascertain how these resources have been utilized to produce better health outcomes.

Dr Osagie E. Ehanire

Honourable Minister of Health

Acknowledgments

The 2017 National Health Account study as expected was a rigorous process but was thoroughly and effectively conducted. Despite its huge costs, the result of the study was made possible by the deployment and effective coordination of human and financial resources as well as effective collaboration between the Federal Ministry of Health (FMOH) and its stakeholders including the World Health Organization; other Government MDAs, Development Partners, Private sectors and Civil Society Organizations (CSOs). The findings from this study will be a resource to policy makers for decision making, CSOs for their advocacy as well as the academia for their research towards Nigeria's quest for the attainment of UHC.

Let me on behalf of the FMOH, once again appreciate State Commissioners for Health, States Directors of Health Planning Research and Statistics, State Health Financing desk officers, States Accountant General and other stakeholders at subnational level who contributed immensely to the conduct, validation and finalization of the 2017 NHA study.

I wish to convey the Ministry's sincere appreciation to development partners for their invaluable cooperation and support both technically and financially towards the completion of this study. We remain grateful to the World Health Organization for providing technical and financial support through funding from the European Union.

Finally, let me appreciate and commend the effort of the NHA Core Technical Team, made up of the FMOH, NBS, NHIS, CHECOD, HSDF, HERFON, Development Partners and its Secretariat at the HCFE&I Branch of DHPRS for their unrelenting efforts at ensuring the success of this process.

I want to make bold to say that the collective support garnered in the process of developing this document is immeasurable, treasured and highly appreciated.

Dr. Emmanuel Meribole

Director, Department of Health Planning Research and Statistics

Acronyms

BMGF	Bill and Melinda Gates Foundation
CBHIS	Community Based Health Insurance Scheme
CDC	Centers for Disease Control and Prevention
CHAI	Clinton Health Access Initiative
CHE	Current Health Expenditure
CHECOD	Centre for Health Economics and Development
CHOs	Community Health Officers
CSOs	Civil Society Organizations
DFID	Department for International Development
DHIS	District Health Information System
FBOs	Faith-Based Organizations
FCT	Federal Capital Territory
FMoH	Federal Ministry of Health
GAC	Global Affairs Canada
GDP	Gross Domestic Product
HAAT	Health Account Analysis Tool
HAPT	Health Accounts Production Tool
HERFON	Health Reform Foundation of Nigeria
HMIS	Health Management Information System
HNLSS	Harmonized National Living Standard Surveys
HSDF	Health Strategy and Delivery Foundation
LGAs	Local Government Areas
MDAs	Ministry/Department/Agency
MDG	Millennium Development Goals
NBS	National Bureau of Statistics
NDHS	Nigeria Demographic and Health Survey
NGN	Nigerian Naira
NGOs	Non-Governmental Organizations
NHA	National Health Accounts
NHIS	National Health Insurance Scheme
NCDs	Non-Communicable Diseases
NPHCDA	National Primary Health Care Development Agency

NSHDP	National Strategic Health Development Plan
OOP	Out of Pocket
PHE	Public Health England
PMTCT	Prevention of Mother to Child Transmission of HIV/AIDS
RMNCAH	Reproductive Maternal Newborn Child and Adolescent Health
SDGs	Sustainable Development Goals
SHA	System of Health Accounts
SSHIS	Social Sector Health Insurance Scheme
THE	Total Health Expenditure
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
US$	United States Dollar
VCHIS	Voluntary Contributory Health Insurance Scheme
WHO	World Health Organization

Executive Summary

Background

The Nigerian economy grew by 0.8% in 2017 in reflection of slow recovery from the recession that hit the country in 2016. The recovery was driven in large part by recovery in the oil sector through both prices and quantities produced. Allocation to the Ministry of Health as proportion of total government budget increased from 3.3% in 2016 to 4.2% in 2017.

Nigeria's population was estimated at 199.7 million in 2017, of which 63% were under age 25 indicating the youthfulness of the population. Leading causes of death were malaria, HIV/AIDS, diarrheal diseases and lower respiratory tract diseases, which together accounted for 45.4% of the burden of mortality and 44.4% of disability adjusted life years (DALYs).

The country operates a mixed health economy of public and private healthcare delivery which is funded by government, donors, corporations and households. The health system exhibits deficits of facilities, human resources, equipment and commodities; and inequities in the distribution of existing infrastructure and resources across tiers of delivery, between rural and urban areas, across regions (north versus south) and among states. These inequities weaken the links between healthcare spending, service delivery and health outcomes.

General Findings

- Estimated Total Health Expenditure (THE) was N4.3 trillion in 2017, representing 3.9% of the Nigerian economy.
- Current Health Expenditure (CHE) accounted for 96.4% of Total Health Expenditure (THE). An estimated 77.5% of CHE was financed by out-of-pocket (OOP) expenditures, indicating currently very high burden of health financing on households.
- Hospitals (including secondary, tertiary and specialist hospitals) and primary healthcare centers received a combined total of N1.7 trillion, equivalent of 40.4% of CHE. Retailers and other providers of medical goods (including pharmacies and chemists) were next at 27.2%. Non-hospital based medical practice was the next major provider, which received 8.1% of CHE.
- Curative care services were the dominant function on which health expenditures were spent, accounting for 36.2% of current health spending. Pharmaceuticals and other medical goods not specified by function accounted for 31.6%. Preventive care services were the third major healthcare function by value, accounting for 12.1% of CHE.
- Approximately 66.6% of current health expenditure was spent on infectious and parasitic diseases. In decreasing order of expenditure share, the ranking of infectious diseases was

malaria (40.0%); HIV/AIDS and opportunistic infections (8.7%); Respiratory infections (6.6%); Tuberculosis (5.1%) Vaccine-preventable diseases (2.8%) and diarrheal diseases (1.1%).

- Capital Health Expenditure in 2017 was ₦ 158.4 billion, representing 3.6% of Total Health Expenditure (THE).
    - Approximately 62.9% of capital expenditure was on fixed capital formation (infrastructure – 20.7%, machinery and equipment – 27.5%, inventories – 2%, education and training and research – 12.7%) while the remainder was spent on non-produced fixed capital items (unspecified gross fixed capital formation – 37.1%).
    - A dominant share of the investments in healthcare came from government (87.5%) with the remainder provided by donor agencies and corporations (12.5%).
    - Majority of the investments were made by providers of health care system administration and financing (69.4%)

Subaccount Findings

- Total expenditure on HIV/AIDS was N374 billion in 2017, representing 8.9% as share of current expenditure on health. Households contributed 36.0%; Government contributed 29.7%; donors and nonprofits contributed 33.7% while corporations contributed 0.2%.
- Estimated expenditure on Tuberculosis was N219.4 billion in 2017, representing 5,1% of current health expenditure. Households provided approximately 69.0% of current TB funding. Of the remaining 31.0%, donors provided 9.9% while government at all levels funded 20.8% and corporations 0.4%.
- Expenditure on malaria was approximately N1.7 trillion, equivalent to 40% of current health expenditure. Households contributed 87.8%; Government contributed 8.0%; while donors contributed 4.0%.
- Expenditure on reproductive health was N384.1 billion, equivalent to 8.9% of current health expenditure. Households provided the dominant share of the funding – 72.1%, followed by donors – 9.4%, state government – 9.1%, federal government – 6.4%, local government – 3.6% and corporations – 0.4%.
- Expenditure on Non-Communicable Diseases (NCDs) was 8.9% of current health expenditure in 2017, a total spending of N384.4 billion. Household contribution was 74.4%; federal government was next at 16.9% of spending. The remainder was shared among state governments – 8.3%, corporations – 0.3% and donors – 0.1%.
- Estimated expenditure on NTDs was N11.3 billion in 2017, and represented 0.3% of CHE. The cost of treating NTDs was borne by households (87.5%) and local governments (12.4%).
- Estimated expenditure on nutritional deficiencies was N12.6 billion in 2017, and represented 0.3% of CHE. The cost of treating nutritional deficiencies was borne by households (52.1%), donors (39.8%) and government (7.7%) while corporations and NGOs were 0.4%

Key Performance Indicators

The following indicators summarize the performance of the healthcare financing system in 2017.

- Overall, Nigeria's health financing indicators were generally below the mark. Government-funded health expenditure per capita stood at ₦3,786.00 ($12), which was far below $86 - which approximates the minimum amount needed to ensure universal health coverage for essential services.
- Government-funded health expenditure as a share of GDP (%) was low at 0.7% which is less than 4-5% of GDP suggested for achieving universal health coverage. The proportion of gross (domestic) government health expenditure as a share of gross government expenditure at 6.6% remains far below the Abuja declaration target of 15%.
- The burden of household OOP expenditures increased slightly from 75.2% in 2016 to 77.5% in 2017.
- More than a third of all health spending (37.2%) were made on curative services (excluding major medical goods), with only 12.5% spent on preventive services.
- Spending at primary healthcare facilities accounted for less than 10% of current health spending, supporting the necessity of PHC revitalization in the healthcare system. About 84% of primary health care expenditures are spent in non-PHC facilities. This misaligned purchasing of healthcare is a deviation from the norm and may imply slow progress to UHC for the country.

Improvements in coverage of prepayment and financial risk protection mechanisms, and more generally a transition toward public financing of healthcare, are needed to reduce the burden of healthcare financing on households, increase utilization of preventive services and improve household welfare.

Summary Table of Health Financing Key Performance Indicators 2017

Indicator	Value	Target
Nominal GDP (Trillions)	113.7	-
Population (Millions)	199,7	-
Total Government Expenditure (Billions)	11,498.2	-
Federal Government Expenditure (Billions)	6,456.7	-

Indicator	Value	Target
State Government Expenditure (Billions)	3,702.9	-
Local Government Expenditure (Billions)	1,338.6	-
Exchange Rate - Period Average (Naira/US$)	305.8	-
General		
Current Health Expenditure (Billions)	4,297.1	-
Total Health Expenditure (Billions)	4,455.5	-
Government General Health Expenditure (Billions)	755.9	-
Federal Government (Billions)	291.5	-
State Government (Billions)	411.7	-
Local Government (Billions)	52.8	-
Donor Health Expenditure (Billions)	338.0	-
Household Out-of-Pocket Health Expenditure (Billions)	3,332.3	-
Financing Schemes		
OOP/CHE (%)	77.5%	30-40%
Health Insurance/CHE (%)	1.2%	-
Social Insurance/CHE (%)	0.7%	-
Voluntary Insurance/CHE (%)	0.5%	-
Current transfers from Govt. domestic revenue as a share of CHE (%)	14.3%	
Federal Government (%)	6.2%	-
State Government (%)	6.9%	-
Local Government (%)	1.2%	-
NPISH financing schemes /CHE (%)	6.3%	-
Resource Mobilization		
THE/GDP (%)	3.9%	4-5%
GGHE/THE (%)	17.6%	-
GGHE/GGE (%)	6.6%	15%
Federal	4.5%	-
State	11.1%	-
Local	3.9%	-
Per-capita THE (NGN)	22,311	-
Per-capita THE (NGN) – OOP	16,687	
Per-capita THE (NGN) – Government	3,786	
Per-capita THE (NGN) – Donors	1,692	
Per-capita THE (US$)	73	
Per-capita THE (US$) – OOP	55	
Per-capita THE (US$) – Government	12	

Indicator	Value	Target
Per-capita THE (US$) – Donors	6	
Targeting Service Structure Efficiency		
Inpatient Service Expenditure/CHE (%)	13.6%	
Outpatient Service Expenditure/CHE (%)	18.1%	
Curative Service Expenditure/CHE (%)	37.2%	
Preventive Service Expenditure/CHE (%)	12.5%	
Pharm/Med. Goods Service Expenditure (including drugs)/CHE (%)	31.7%	
Hospital spending/CHE (%)	31.2%	
PHC spending/CHE (%)	8.6%	

Summary Table of Health Financing Key Performance Indicators 2010-2017

Indicator	2010	2011	2012	2013	2014	2015	2016	2017
THE/GDP (%)	3.6%	3.6%	3.5%	3.6%	3.5%	3.6%	3.8%	3.9%
GGHE/THE (%)	12.9%	13.2%	15.5%	13.4%	12.7%	16.2%	12.4%	17.6%
GGHE/GGE (%)	2.8%	3.1%	3.9%	3.6%	3.9%	5.8%	5.1%	6.6%
Per-capita THE (US$)	81	92	96	109	112	97	77	73
OOP/CHE (%)	77.7%	75.4%	73.4%	71.4%	71.3%	72.1%	75.2%	77.5%
Health Insurance/THE	-	-	-	-	-	1.6	1.6	1.2%

1. Introduction

1.1 National Health Accounts

National Health Accounts (NHA) documents and characterizes the flow of resources in a country's health sector. Health spending includes all expenses for activities whose primary purpose is to restore, improve, and maintain health. The NHA describes the sources, uses, and channels for all funds used in the production and consumption of healthcare goods and services. Expenditure towards the production of healthcare are explored, along with the main funders in a health system. These are primarily the public sector (government), development partners, and the private sector (employers and households).

Health accounts delivers the means to learn from past expenditure, improving planning and allocation of resources and increasing systems accountability[1]. The NHA is an important input in the planning processes of a country as it

- traces how resources are mobilized and managed, who pays, and how much is paid for healthcare;
- tracks who provides goods and services, and how resources are distributed across these goods and services;
- provides policymakers with information (such as the overall resource envelope in the sector and the resource outlay among the various actors) for policy dialogue in health financing;
- can be used to confirm or support data from other sources in the country (triangulation);
- enables a country to track the outcomes of health sector reforms and general changes in health financing;
- can be used to compare trends in expenditure across different countries and measure performance against international benchmarks.

Time and space boundaries are important for the accurate production of health accounts. For Nigeria's NHA 2017, estimated data were based on cash accounting, that is, actual health expenditures incurred during calendar year 2017, from 1st January to 31st December. It includes health expenditure for the thirty-six states and the FCT, and federal health expenditure. This expenditure includes those for Nigerian residents as well as spending by external agencies.

[1] https://www.who.int/health-accounts/universal_health_coverage/en/

In relation to universal health coverage, NHA is designed to facilitate implementation of health system goals by policy makers who are responsible for providing an optimal package of goods and services. This is expected to improve the health of the population and protect families from unfair financial burden.

1.2 HISTORY OF NHA IN NIGERIA

The Federal Ministry of Health (FMoH) has carried out National Health Accounts estimations for the periods 1998-2002, 2003-2005 and 2006-2009 to inform the health policy processes, domestic and external resource mobilization as well as public finance management frameworks.

The previous NHA estimates offered comprehensive overviews of the country's health expenditure patterns – by financing sources, financing agents, types of health providers and types of health services (health care functions). More recently, estimates for 2010-2014 and 2015-2016 have been completed.

1.3 POLICY OBJECTIVES OF THE 2017 NHA

The main goal of the 2017 NHA is to demonstrate how Nigeria's health resources were spent, on what services, by which providers, who paid for them and through which schemes. NHA is used for monitoring health expenditure patterns and to provide requisite information to improve the capacity of decision-makers to identify health system problems and improve health system performance.

Specifically, the NHA is expected to answer the following policy questions:[2]

1. How are resources mobilized and managed for the national health system?
2. Who pays and how much is paid for health care?
3. Who provides goods and services, and what resources do they use?
4. How are health care funds distributed across the different services, interventions and activities that the health system produces?
5. Which health providers benefit from health care expenditure?
6. What is the comparison between funds released to and funds received by benefiting entities within the national health system?
7. What is the level of resources mobilized for health within the country by development partners?
8. What is the Total Health Expenditure (THE) for the country?

[2]Federal Ministry of Health, National Health Account (NHA) Implementation and Training Manual; 2010.

9. What is the level of expenditure for preventive and curative health care?

In addition, expenditures on priority health interventions are estimated. These include reproductive health, human immunodeficiency virus/acquired immune deficiency syndrome (HIV/AIDS), tuberculosis, malaria, non-communicable diseases (NCDs) and Neglected Tropical Diseases (NTDs).

1.4 ORGANIZATION OF THE REPORT

This report is organized into 6 Chapters, followed by a series of annexes. ***Chapter 1*** provides a background on the concept of national health accounts and the history of NHA production in Nigeria. ***Chapter 2*** highlights the country context and several health and demographic indices necessary for computing health accounts indicators. ***Chapter 3*** describes the approach and methodology used in the study and concludes with limitations of the study. ***Chapter 4*** presents the general NHA findings. It identifies financing schemes, financing agents, and functions. ***Chapter 5*** provides an overview of health spending share by major health sector priority areas while policy discussions appear in ***Chapter 6***.

System of Health Accounts (SHA) classifications are provided for current, capital and total health expenditures in ***Annex A, B and C*** respectively. Each of the matrices in ***Annex D*** displays health expenditure cross-tabulated by two classifications.

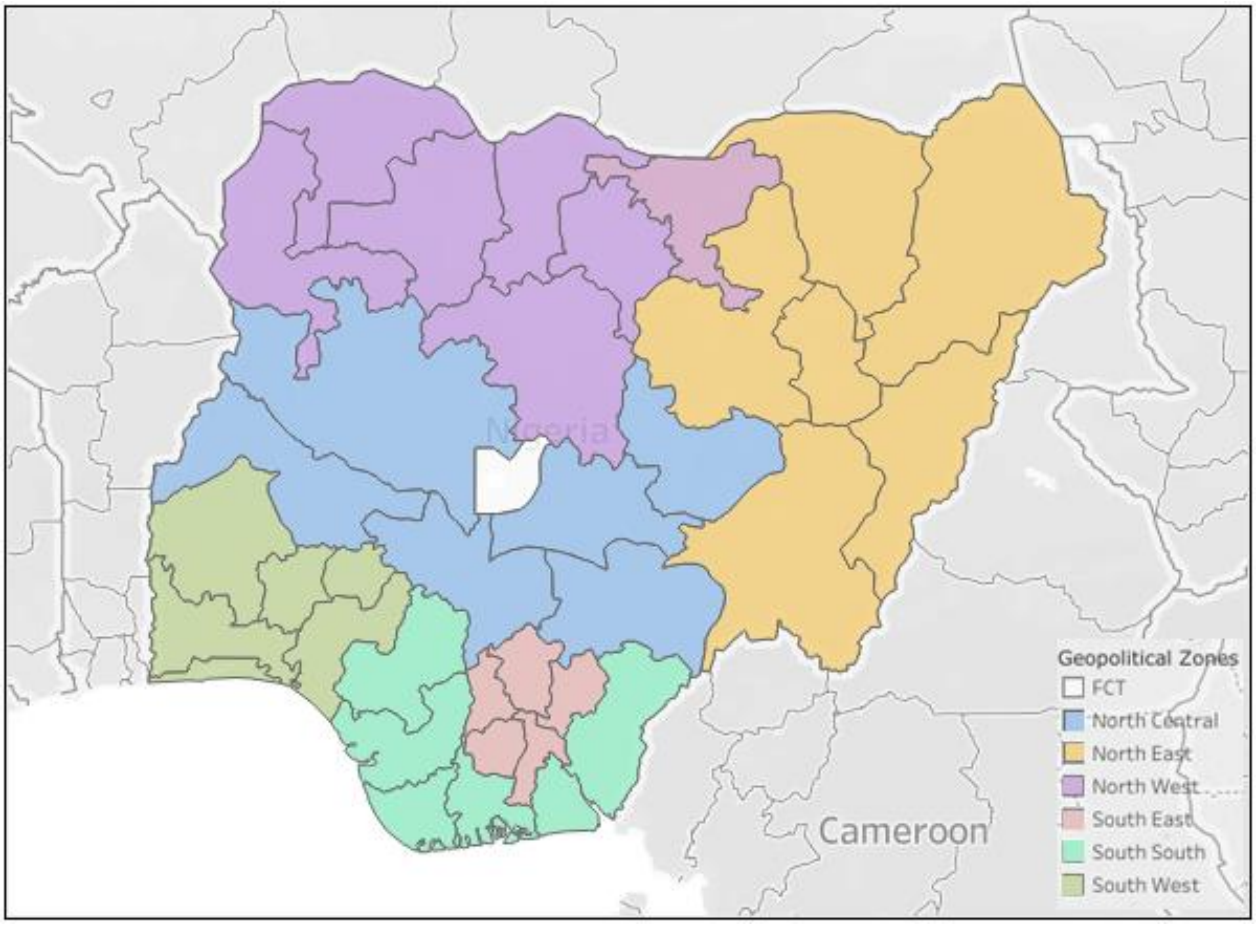
2. Country Profile

2.1 Political Context

Nigeria is a federation of 36 States and a Federal Capital Territory. Nigeria is further sub-divided into 774 Local Government Areas (LGAs). In geographical context, the states are organized into six geopolitical zones: North West, North East, North Central, South East, South-South, and South West.

Located in West Africa, the country borders the Republic of Benin to its west, Chad and Cameroun to its east and Niger Republic to its north. Nigeria is a multi-ethnic and culturally diverse society that is home to over 300 ethnic groups across all its 6 geopolitical zones.

Figure 1: Nigeria – Administrative



The country operates fiscal federalism characterized by extensive decentralization of authority and fiscal autonomy of States. The federating units are heterogeneous in levels of socioeconomic development, especially at geopolitical zones. Federal agencies lack constitutional powers to impose policies and initiatives on State and local governments. Presently, levels of economic, financial and organizational capacity are diverse across states as there are marked differences in fiscal and economic performance across the country.

2.2 MACROECONOMIC CONTEXT

Nigeria is classified a lower middle-income country. It is Africa's biggest oil exporter and has the largest natural gas reserves on the continent. Nigeria is the largest economy in Africa, with an estimated real GDP of N68.5 trillion (nominal GDP, 113.7 trillion) in 2017, up from N67.9 trillion in 2016 (2010 constant prices). GDP per capita in the same year was $1,991, lower than its value of $2,180 in 2016. Sectoral analysis of GDP is shown in table 1 below.

Table 1: Macroeconomic Performance 2013-2017

	GDP at 2010 Prices (N' Trillions)					
Sector	2013	2014	2015	2016	2017	Average
Agriculture	14.8	15.4	16.0	16.6	17.2	16.0
Mining/Quarrying	7.2	7.1	6.7	5.8	6.0	6.6
Manufacturing	5.8	6.7	6.6	6.3	6.3	6.3
Construction	2.3	2.6	2.7	2.5	2.5	2.5
Trade	10.5	11.1	11.7	11.7	11.5	11.3
Services	22.7	24.3	25.4	25.1	24.9	24.5
Total	**63.2**	**67.2**	**69.0**	**67.9**	**68.5**	**67.2**

	GDP Share (%)		GDP Growth (%)			
Sector	2013	2017	2014	2015	2016	2017
Agriculture	23.3	25.1	4.3	3.7	4.1	3.4
Mining/Quarrying	11.4	8.8	-1.1	-5.3	-14.4	4.6
Manufacturing	9.2	9.2	14.7	-1.5	-4.3	-0.2
Construction	3.6	3.7	13.0	4.4	-5.9	1.0
Trade	16.6	16.9	5.9	5.1	-0.2	-1.1
Services	35.9	36.4	7.1	4.5	-1.2	-0.7
Total	**100.0**	**100.0**	**6.2**	**2.8**	**-1.6**	**0.8**

Source: National Bureau of Statistics

The global oil price collapse that started in mid-2014 and lowered oil production led to an economic recession in the year 2016. However, the economy recovered slightly from the recession in 2017 thus recording a positive growth of 0.8% that was principally fueled by recovery in the oil sector with improvement in both the prices and volumes produced. With a renewed

focus on economic diversification, promoting growth in the private sector and driving job growth, GDP grew by 0.6% (year-on-year) in the second quarter of 2017. This growth was driven by recovering oil production, some recovery in non-oil industries, and modest growth in agriculture. As the government begins to implement the structural reforms outlined in its Economic Recovery and Growth Plan 2017–2020, growth can be expected to strengthen further in the medium term, reaching about 2.8% by 2019[3].

2.3 DEMOGRAPHY AND EPIDEMIOLOGY

Nigeria's population was estimated at 199.7 million in 2017[4] - ranked the 7th most populous country in the world and is growing the most rapidly. The United Nations (UN) projects that by 2050, Nigeria would become the third most populous country in the world.[5] Nigeria accounts for almost half of West Africa's population, and has one of the largest youth population in the world with 63% of total population under age 25 (children under 15 - 44.0%, youths 15-24 - 19.0%). With an estimated total fertility (live births per woman) of 5.42, and a life expectancy of 53.9[6], it is obvious that Nigeria's population will remain very young in the short-to-medium term. The shape of the population pyramid is nearly triangular, indicative of high birth rates and the youthfulness of Nigeria's population. While a youthful population portends opportunities for demographic dividends, children create additional burden of economic dependency that constrains potential dividends.

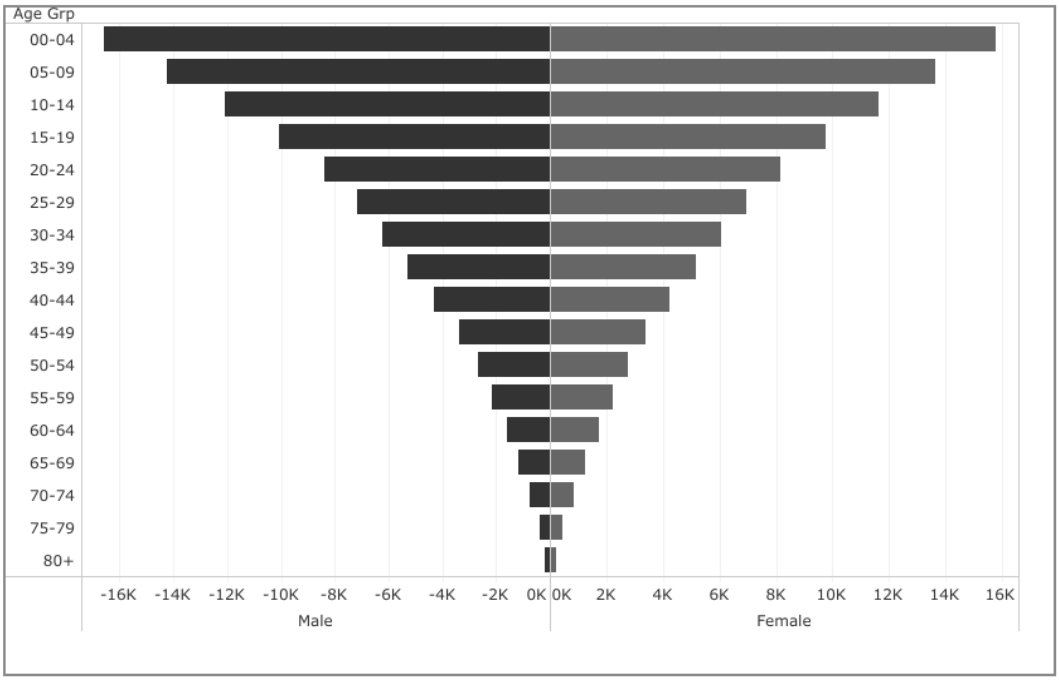
[3] http://www.worldbank.org/en/country/nigeria

[4] Based on Central Bank of Nigeria (CBN) population data and a projected growth rate of 3.2% per annum.

[5] UN (2017). World Population Prospects: The 2017 Revision, Key Findings and Advance Tables. Working Paper No. ESA/P/WP/248.

[6] HDI Trends, 1990-2017". HDRO (Human Development Report Office) United Nations Development Programme.

Figure 2: Nigeria Population Pyramid[7]



A combination of rapid population growth and slow progress in coverage of essential health services (especially preventive healthcare services) provide the ground for worsening disease burden. In the absence of significant rural development and increasing population growth which has not translated into urbanization, there are huge implications for access to equitable healthcare. Whilst these exert enormous pressure on urban social services including health services, urban poverty has also led to substantial growth of shanty towns and urban slums where social services are rationed and of low quality.

In Nigeria, the epidemiological profile is dominated by infectious and parasitic diseases. Leading drivers of disease burden are maternal, neonatal and nutritional factors, and infectious diseases. The pyramidal population structure and the disease profile necessitate emphasis on reproductive, maternal, newborn, child and adolescent health (RMNCAH) services.

2.4 THE HEALTHCARE SYSTEM

The Nigerian healthcare system is a mixed economy of public, private and donor-funded delivery through primary, secondary and tertiary health facilities. Primary healthcare is designated as the

[7] Data from 2017 World Population Prospects: The 2017 Revision

entry point to the healthcare system. Out of 34,173 facilities enumerated in the country in 2011, 88.1% (30,098) were primary facilities. There were 83 tertiary facilities of which 73 were owned and operated by the government.[8] The private sector comprises the for-profit segment, which includes modern, alternative and traditional medical providers, and the not-for-profit segment, which includes faith-based facilities and other non-governmental providers. Donor programs are implemented in selected facilities in both private and public sectors.

Table 2: Distribution of Health Facilities and Service Delivery

	Public	Private	Total
Primary facilities	21,808	8,290	30,098
Secondary facilities	969	3,023	3,992
Tertiary facilities	76	10	86
TOTAL	**22,853**	**11,323**	**34,176**
Share of delivery of essential services (%)	46.5	53.5	100.0
Share of healthcare facilities (%)	66.9	33.1	100.0

Source: National Strategic Health Development Plan II (2018-2022), Federal Ministry of Health

Nigeria is home to one of the largest numbers of human resources for health in Africa especially in terms of frontline healthcare categories. There are about 39 doctors to 100,000 population compared to the sub-Sahara Africa average of 15 to 100,000 population. Likewise, nurse/midwife to population ratio is 148 to 100,000 in Nigeria compared to 72 to 100,000 population for sub-Sahara Africa. However, the country faces challenges in the distribution of health facilities and human resources. These resources are inequitably distributed between tiers of service delivery in relation to the distribution of disease burden; and between rural and urban areas, across regions (north versus south) and among states.

These inadequacies and inequities reflect in health outcomes. Coverage of key reproductive, maternal, newborn, child and adolescent health (RMNCAH) services including family planning, antenatal care and delivery services have progressed quite slowly (Table 3). As at 2016, only 47% of births were registered and only 23% of children aged 12-23 months received all vaccinations. Life expectancies both adjusted and unadjusted, improved noticeably but also remained below the WHO regional averages.

Nigeria contributes about 14% of the global burden of maternal deaths, surpassed by only India.[9] As estimated by the NDHS, maternal mortality rate (per 100,000 live births) decreased from 1,000 in 1990 to 545 in 2008 but climbed up to 576 by 2013. Estimates by the UN population division projected a drop from 1,350 in 1990 to 867 in 2000 and a not-so-significant decrease to 814 by 2015. As both projections show, maternal mortality trends have not followed a path of progressive decrease over time, indicative of drawbacks in delivery of maternal and reproductive health programs and interventions.

Significant investments in maternal and child health have recently been made by government and development partners, and high impact interventions and programs have been implemented to expand access and quality of maternal health and child care services.[10] However, the programs have not performed optimally due to poor infrastructure, gaps in quantity, mix, and quality of human resources, inadequate funding, socio-cultural barriers, cost of care and access to points of service delivery due to distance.

Evidence shows noticeable gains in recent years in the coverage of key reproductive, maternal, newborn and child health (RMNCH) services including family planning, antenatal care and delivery services (Table 3). Between 2013 and 2018, contraception among women in union increased from 16% to 25.5%; antenatal care by skilled providers increased from 60.6% to 71.7%; live births assisted by a skilled provider increased from 38.1% to 46.0%; and exclusive breastfeeding increased from 17.4% to 27.2%. These gains are associated with substantial improvements in child anthropometric measures – especially in wasting and underweight indices.

Improvements in delivery of non-health services, especially water, sanitation and hygiene (WASH) that are pertinent to morbidity and mortality reduction are essential to achieving the Sustainable Development Goal (SDG) targets. However, rapid population growth and urbanization rates tend to outstrip access to and the delivery of these services. Over the period 2013-2018, access to safe/improved sources of water and improved sanitation reduced from 60.6% to 56.8% and from 55% to 46.8% respectively.

[9] This represents approximately 40,000 maternal deaths per year.

[10] These include the Saving One Million Lives (SMOL), a project that seeks to improve quality and expand access to high impact RMNCH+N interventions and the defunct National Health Insurance – MDG-funded Free Maternal and Child Health services in targeted LGAs, which sought to remove financial barriers to accessing MCH services. The Subsidy Reinvestment and Empowerment Program (SURE –P) invested in strengthening MCH services by upgrading/building primary health care facilities, strengthening secondary health facilities to serve as referral centres and promoting demand for services through conditional cash transfer. Emergency obstetric care services is being strengthened by upgrading ward PHCs to provide BEmOC and a secondary facility per LGA to provide CEmOC

Table 3: Key Service Delivery Indicators and Selected Health Outcomes

Performance Indicator	2013[11]	2016[12]	2018[13]	Target
Key RMNCH services				
Contraception among women in union	16%	13%	25.5%	
Antenatal care by skilled provider	60.6%	66%	71.7%	
Live births assisted by a skilled provider	38.1%	43%	46.0%	
Exclusive breastfeeding	17.4%	24%	27.2%	70% (SDG 2030)
Delivery in a health facility	35.8%	38%		
Birth registration coverage	30%	47%		
Children (12-23 months) who received all vaccinations	25.3%	23%		
Children U5 sleeping under mosquito net	16.6%	49.1%		
Children U5 with malaria - prompt antimalarial treatment	32.7%	36.8%		
Children with Diarrhea treated with ORS	33%	18.5%	26.4%	
Communicable Diseases				
Active TB case finding	59.0% (NSHDP II)			
XDR TB Treatment	65.0% (NSHDP II)			
HIV testing and counseling for TB patients	88.0% (NSHDP II)			
IDU Outreach	73.3% (NSHDP II)			
PMTCT	28.1% (NSHDP II)			
Mortality and Nutrition indices				
Neonatal mortality/1000 live births	37	39		12 (SDG 2030)
Infant Mortality/1000 live births	69	70		
Under-5 mortality/1000 live births	128	120		25 (SDG 2030)
Maternal mortality/100,000 live births	576			70 (SDG 2030)
Percentage of Children Underweight	28.7%	31.5%	19.9%	
Percentage of Children Stunting	36.8%	43.6%	32.0%	50% reduction (SDG 2030)
Percentage of Children Wasting	18.0%	10.8%	7.0%	3% (SDG 2030)
Other health-related services				
Access to safe/improved sources of water	60.6%	64.1%	56.8%	75% (MDG 2015)
Access to improved sanitation	55%	35.9%	46.8%	69% (MDG 2015)

[11] NPC and ICF International. 2014. Nigeria Demographic and Health Survey 2013. Abuja, Nigeria, and Rockville, Maryland, USA.

[12] NBS and UNICEF. 2017 Multiple Indicator Cluster Survey 2016-17, Survey Findings Report. Abuja, Nigeria

[13] NBS. 2018. National Nutrition and Health Survey (NNHS): Report on the Nutrition and Health Situation of Nigeria. 2018, Abuja Nigeria

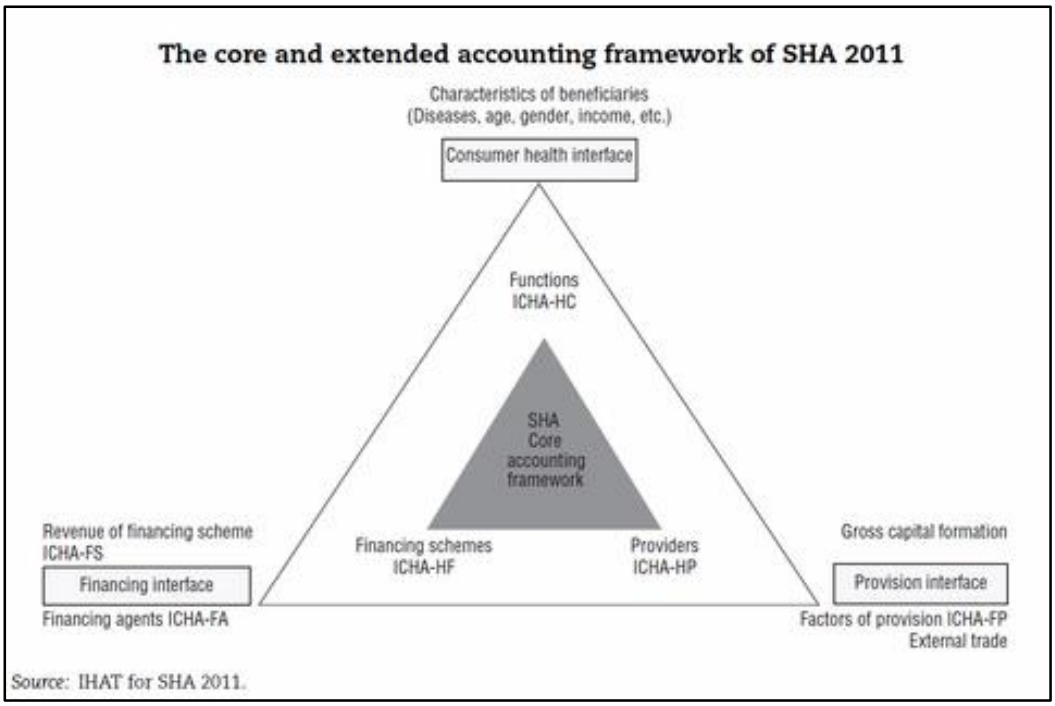
3. Methodology

3.1 System of Health Accounts (SHA)

The NHA estimation for 2017 was carried out in accordance with the accounting framework of 'System of Health Accounts (SHA) 2011' used by OECD countries. This accounting framework was adopted in Nigeria by Federal Ministry of Health in conjunction with 36 States and the Federal Capital Territory (FCT) Ministries/Department of Health.

System of Health Accounts (SHA) 2011 tracks all health spending for the benefit of the citizens of a given country over a defined period of time regardless of the entity or institution that financed or managed that spending. The core accounting framework is organized around a tri-axial system for the recording of health care expenditure, namely classifications of the functions of health care (HC), health care provision (HP), and financing schemes (HF), as presented in the figure below.

Figure 3: SHA Framework



In specific terms, the SHA model provides the structure for estimating health expenditure that are amenable to international, sub-national and sub-accounts comparisons. The framework

defines the boundaries of health care activities to include "*all spending activities whose primary purpose is to improve, maintain and prevent the deterioration of the health status of individuals, groups of a population or the entire population of the nation* or *state".*

The development of study tools, data entry, validation, and analysis was done using the Health Accounts Production Tool (HAPT), a software developed by the USAID-funded Health Systems 20/20 Project, with input from WHO and the World Bank (WB). This tool helps to guide NHA teams in data mapping and analysis, thereby reducing the NHA production time. The HAPT guides health accounts teams through the entire production process, thereby reducing the need for technical assistance and increasing local capacity for health account production. Its key functions include:

- Step-by-step directions to help guide country teams through the HA estimation process
- Platform to manage complex data sets, reducing issues with missing data
- Survey creator and import function to streamline data collection and analysis
- Built-in auditing feature to facilitate review and correction of double-counting of expenditure
- Automation of the mapping of data
- Interactive diagram to help analysts visualize the flow of funding through the health sector
- Automatically-generated HA tables

Although HAPT provides standard core classifications as provided by the System of Health Accounts (SHA), it can be customized by country NHA teams to allow for country-specific codes and peculiarities. The HAPT in-built survey questionnaire was generated to produce four questionnaires for donors and bilateral agencies, NGOs (nonprofits), insurance companies and employers.

3.2 DATA COLLECTION

3.2.1 Government

Federal government expenditure was obtained from 2017 budget execution report of Government Integrated Financial and Management Information System (GIFMIS). All state government expenditure was obtained from approved budgets, Auditors General or Accountants General Reports and State Ministries of Health while Local Government expenditure was retrieved from report by the Central Bank of Nigeria.

Expenditure of the FMoH included direct expenditure by departments to provide health care goods and services, total emoluments of staff delivering the departmental services, and costs of administrative services provided in support of departments directly delivering healthcare goods

and services. These include funds disbursed to different Ministries, Departments and Agencies (MDAs) for health-related programs, funds disbursed by MDAs to each benefiting entity, funds disbursed on behalf of the MDG office and the actual disbursements. The amounts received from different funding sources, actual disbursement by MDAs to providers of health services for both public and private sectors with actual health expenditure for health goods and services were also captured.

Expenditure reported by State ministries and parastatals include those spent by Ministry of Health, Hospital Management Board, other health-related MDAs in the respective states. Expenditure reported by Local Government covered funds disbursed to different entities including healthcare facilities and general health administration.

3.2.2 Donors and NGO

The donor component captured the total amount of development assistance to the Government of Nigeria for health. These include resources from overseas development assistance (ODA) and domestic philanthropy channeled through budgetary support and direct program interventions at federal level and in each of the 36 states of the federation. Direct intervention expenditure included program management and coordination, consultancies and technical assistance costs incurred by dedicated donor offices, implementing partners and non-governmental organizations (NGOs).[14]

- The list of donors supporting the health sector was obtained from the Division of International Cooperation, Department of Health Planning Research and Statistics, FMoH. Questionnaires were administered to all donors listed in the database.
- The list of non-governmental organizations implementing health programs on behalf of the partners was filtered from the database of NGOs from the Health Systems Strengthening division of the Department of Health Planning Research and Statistics, FMoH. Questionnaires were administered to all NGOs listed in the database.

The NGO module captured actual revenue received from different donors and the total amount of health expenditure on programs including expenditure at health care facilities, ambulatory health care centers, providers of medical goods and general administration. The expenditure reported was triangulated with the donor reports for completeness and elimination of double counting.

[14] The collection of data from donors, implementing partners and NGOs considers the challenge of double counting. The design of instruments addresses this problem.

3.2.3 Insurance

Private health insurance expenditure data were collected in the form of total health insurance premiums received, contributions received for health-related insurance, and funds disbursed to benefiting entities. Information was also collected on the nature of health services rendered (e.g. inpatient, outpatient, pharmaceuticals). The results were extrapolated to obtain the total health expenditure by health insurance firms.

The National Health Insurance Scheme (NHIS) provided similar data for enrollment in the various schemes including the Voluntary Contributory Health Insurance Schemes (VCHIS), Community-Based Health Insurance Schemes (CBHIS), Social Sector Health Insurance Scheme (SSHIS) and Uniformed Services Health Insurance Scheme. Out of 91 private insurance companies visited, only 16 returned completed questionnaires and only 9 reported health expenditures. This data was supplemented with NHIS data (included as part of government data source).

3.2.4 Enterprises

Questionnaires were sent to a sample of enterprises drawn from the database maintained at the NBS and limited to those with 10 employees and above. Data collected from private employers included actual healthcare expenditure for workers and total number of employees covered by private health insurance. Respondents provided data on healthcare expenditure through in-house health facilities, expenditure on healthcare subcontracts to HMOs, contributions to employment-based health insurance of employees, reimbursements of employee healthcare expenditures, and other types of health benefits.

A total of 670 private employers across different economic sectors (e.g., agriculture, manufacturing, retail trade, healthcare, hospitality, education, information and communication, and financial institutions) were included in the sample. A total of 387 enterprises (57.8%) returned completed questionnaires. The collected data was weighted by sectors, and extrapolated to the total number of enterprises maintained by NBS.

3.2.5 Households

Household healthcare expenditure data collected was based on the Harmonized Nigeria Living Standard Surveys (HNLSS) 2009/2010 conducted by the National Bureau of Statistic (NBS) with support from the World Bank and the United Nations Development Program (UNDP). The final sample included 77,390 households drawn from the 774 LGAs across the country (only 10 households short of the planned 77,400 households based on 100 households from each LGA). The Household Survey provided information on health-seeking behavior, healthcare utilization, out-of-pocket (OOP) healthcare spending and utilization of public, social and enterprise health

programs by households. Estimates of household health expenditure for 2009/2010 were projected for each state in 2017 using inflation adjustments and assumed population growth rates.

Shifts in population age structure, healthcare market structure, and pattern of healthcare consumption across functions (preventive vs. curative etc.) and diseases (communicable versus non-communicable etc.) over the 8-year period (2009 to 2017) are not likely to be captured in the projections based on the timeworn survey. Meanwhile, seven states across the country[15] recently conducted household healthcare utilization and expenditure surveys and computed state-level household health expenditure estimates. A comparison of the projected state-level estimates (based on the timeworn survey) and the recent estimates was made, and adjustment factors were derived from state-level variations.[16] Projected expenditure estimates were replaced by recent estimates for states that have them. For the remaining states, adjustments factors were applied to the projected estimates.[17]

Table 4: Data Collection Summary

Data Source	Required	Collected	Notes
Fed. Govt.	2017 – Budget and Expenditure	2017 – Budget and Expenditure	
State. Govt.	2017 – Budget and Expenditure	2017 – Budget & Expenditure for 30 states	2016 performance used to complement for data gaps
Local. Govt.	2017 – Budget and Expenditure	Recurrent Expenditures Estimates	CBN Reports
Donor	All in Database	8	WHO, DFID, CHAI, GAC, USAID, BMGF, CDC, PHE
NGO	All in Database	21	3 completed primary templates, 18 completed in secondary template
Enterprises	670	387	From 11 states and the FCT
Insurance	91	16	Lagos and Abuja
Households	N/A	N/A	2009 HLNSS projected for 2017

[15] These are Bauchi, Kaduna, Sokoto, Anambra, Imo, Cross-River and Rivers.

[16] The state-level variations are used as measures of how the health system has changed since 2009/2010.

[17] Adjustment factors were developed at zonal level (the states are categorized into 6 geopolitical zones) where at least two states in the zone had recent estimates and a mean variation could be computed. For zones where at most one state had recent estimate, a zonal mean variation could not be computed. Instead, a pooled mean variation was computed at regional level and applied to states within the region. Finally, a pooled mean variation was computed at national level and applied to the FCT.

Health Facilities	N/A	N/A	Health Management Information System

3.3 DATA ENTRY & CLEANING

The datasets obtained from the Ministries, Departments and Agencies (MDAs) at all tiers of government were entered into Microsoft Excel templates amenable to the HAPT using agreed line item listings and Government budget codes. For donors and enterprise surveys, the completed survey instruments were retrieved and imported into the HAPT and inspected for consistency.

Entries were made by data clerks in groups of two persons. The first level of quality assurance on data entered was carried out by the data entry personnel, with groups exchanging excel files for peer review and correction of errors where necessary. Completed entry files were collated by a supervisor who prepared the data sources in the HAPT in preparation for the mapping exercise.

3.4 DATA MAPPING

Data mapping was done using the Health Account Production Tool (HAPT). The Microsoft Excel datasheets prepared for capital formations and recurrent expenditure were imported into the health accounts study file. All the line items were mapped along the tri-axial relationship expressed by the extended SHA framework- Revenues of financing schemes, Financing agents, Health financing schemes, Health Care Providers, Factors of Provision, Healthcare Functions and Beneficiary characteristics. Household expenditure on health was also mapped.

Some line items of expenditure were disease specific. Where line items of expenditure cut across more than one classification category, informed mapping assumption/rules were used to distribute such line items into the corresponding classifications. The team also used utilization data from the Health Management Information System (HMIS) provided at the FMOH to calculate the distribution keys used to estimate the non-targeted expenditures. The Health Management Information System (HMIS) from the FMOH District Health Information System (DHIS) was obtained to guide the distribution of expenditure across health care providers and disease categories.

The mapping exercise was conducted under the supervision of the technical team from FMoH and the consultant, CHECOD, to promote agreement on classification of uncertain line items and engender knowledge sharing among the personnel from the Federal Ministry of Health,

National Bureau of Statistics (NBS), National Health Insurance Scheme (NHIS) and other MDAs while promoting quality mapping of dataset to agreed classifications. The data captured in the HAPT were cleaned and validated for quality and completion. The Health Accounts Analysis Tool (HAAT) version 2.5.0.0 was employed for the analysis and tabulations.

3.5 LIMITATIONS

- The use of a single household survey conducted in 2009/2010 to estimate household utilization and expenditures over 2017 was associated with a number of empirical challenges. However, recent estimates from some state-level household health expenditure surveys were used to make some adjustments.
- The low response rates especially from local non-governmental organizations (NGOs), and employers means that the expenditures may be under-reported. Many who responded either provided responses that were incomplete or unclear. The response rate of development partners was quite encouraging and better than the previous years, nevertheless, it is imperative that more expenditure details are captured for subsequent NHA studies.
- Low level performance capacity of some computer systems used during the data mapping exercise caused some delays
- Some states are yet to implement the IPSAS framework for expenditure reporting, thus limiting the use of detailed actual expenditure of some line items.

4. General Findings

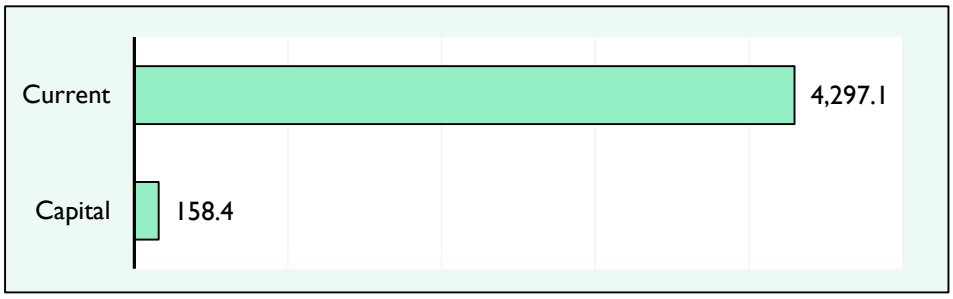
4.1 Aggregate Health Expenditure

Total estimated health expenditure was 4.4 trillion in 2017. Current health expenditure was N4.3 trillion while capital expenditure was ₦ 158.4 billion. In proportion, 96.4% of health spending in 2017 was recurrent, while only 3.6% was spent on capital projects. A detailed breakdown of total health expenditure by SHA classifications is found in Annex C.

Table 5: Aggregate Health Expenditure 2017

	Amount (Billions)	Percentage
Current Health Expenditure	4,297.1	96.4%
Capital Health Expenditure	158.4	3.6%
Total Health Expenditure	4,455.5	100.0%

Figure 4: Aggregate Health Expenditure 2017 (N' Billions)



4.2 Current Health Expenditure

4.2.1 Who Paid for Healthcare (FSRI)?

The burden of healthcare financing rested dominantly on the shoulders of households. Estimated household expenditure was N3.3 trillion in 2017, equivalent to 77.5% of current health expenditure. Corporations' contribution to healthcare financing was low at 0.7%. Current health spending from government sources was N612.9 billion. The remainder was provided by donors and nonprofit institutions (N323.4 billion combined). Of government sources, 48.2% came from state governments, 43.2% from federal government with 8.6% coming from local governments.

Table 6: Institutional Sources of Health Financing

Institutional Financing Sources (FS.RI)	Amount (Billions)	Percentage
Households	3,332.3	77.5%
Corporations	28.5	0.7%
Nonprofit Institutions	2.9	0.1%
Donors (External)	320.5	7.5%
Federal Government	264.7	6.2%
State Government	295.5	6.9%
Local Government	52.8	1.2%
Total	**4,297.1**	**100.0%**

Figure 5: Institutional Sources of Health Financing

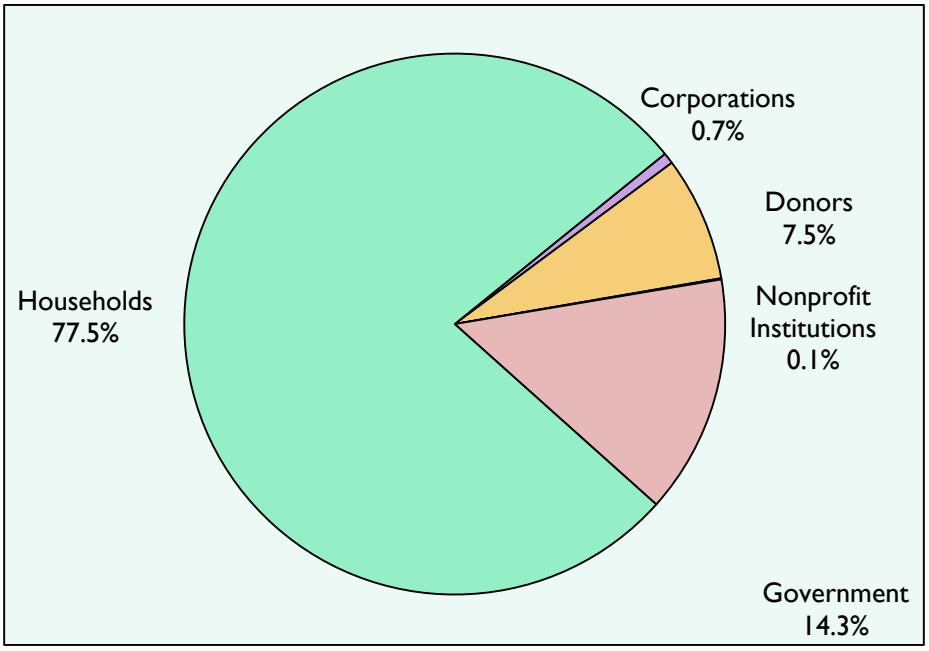
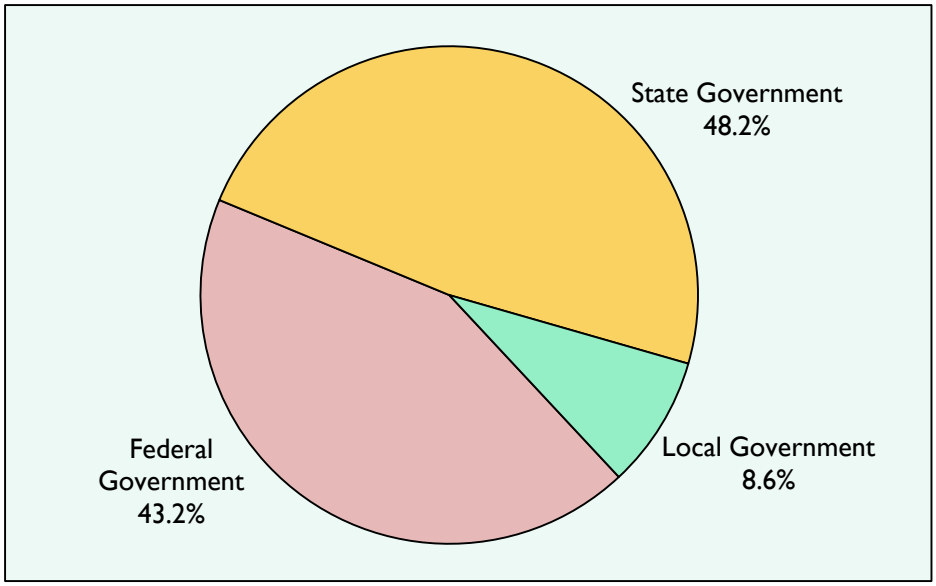


Figure 6: Government Sources of Health Financing



4.2.2 How were the Financing Schemes Funded (FS)?

Revenues of financing schemes are the types of revenues received or collected by financing schemes. Internal transfers and grants from government constituted 13.5% percent of CHE. Donor funds distributed by government was 0.1% of CHE while donor direct program implementation accounted for 7.4% of CHE. Contributions to CHE by prepayments through health insurance (compulsory and voluntary) was 0.9%.

Table 7: Revenues of Financing Schemes

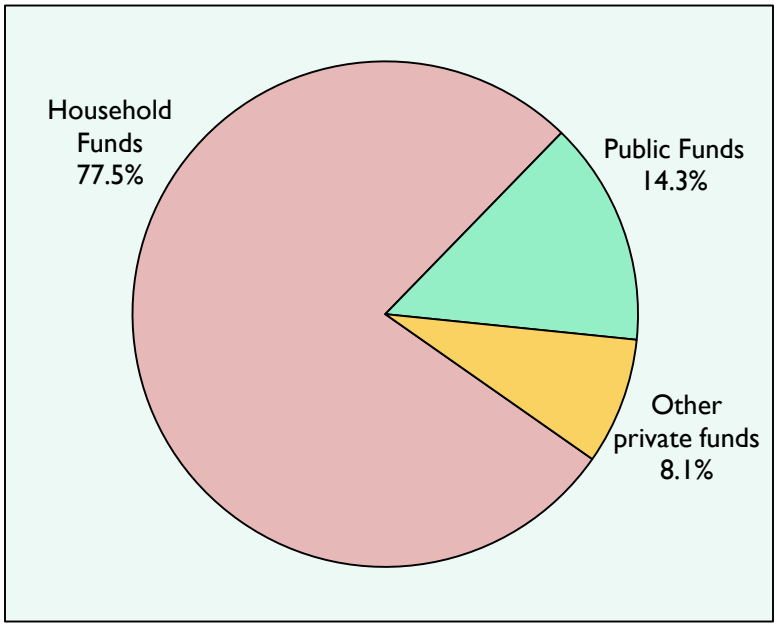
Revenues of Financing Schemes (FS)	Amount (Billions)	Percentage
Revenues from Government Finances	580.5	13.5%
Donor Funds Distributed by Government	4.5	0.1%
Social Insurance Revenues	31.5	0.7%
Donor Funds Managed By their Agencies	318.8	7.4%
Revenues from Households	3,332.3	77.5%
Revenues from Enterprises	21.2	0.5%
Voluntary Prepayment	8.2	0.2%
Other Revenues from Private Sources	0.1	0.0%
Total	**4,297.1**	**100.0%**

Public sources refer to expenditure on health by all government agencies in the country and includes donor (external) funding passing through these agencies as budget support[18]. Public financing of health was limited to only 14.3% of CHE (government internal transfers – 13.5%;

[18] http://www.searo.who.int/entity/health_situation_trends/data/chi/composition-of-total-health-expenditure/en/

donor budget support – 0.1%; social insurance revenues – 0.7%). In addition to revenues from households share of 77.5%, other private financing sources contributed 8.1% of CHE in 2017. Going forward, it is expected that the expansion of social health insurance/contributory schemes at state level will progressively raise the share of public financing and reduce the share of OOP expenditures.

Figure 7: Revenues of Financing Schemes



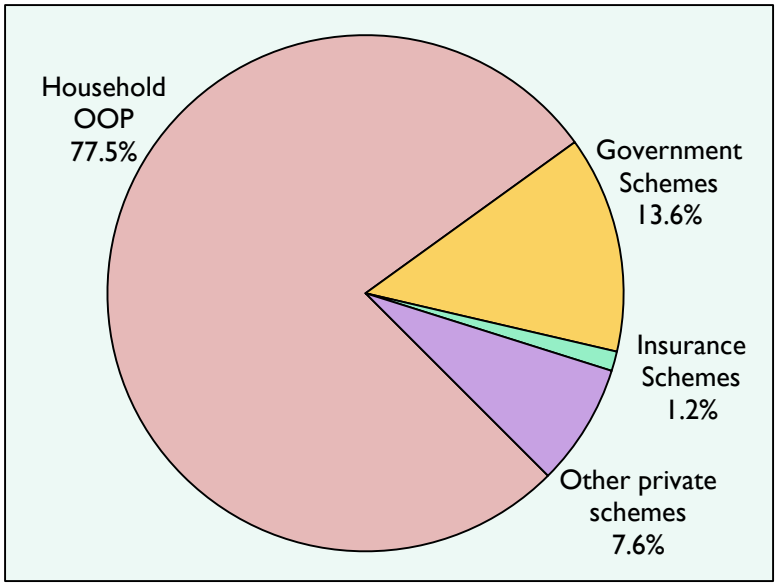
4.2.3 How Were Services Paid for (HF)?

Out-of-Pocket (OOP) spending was the dominant means of paying for healthcare by households. Household OOP expenditures was 77.5% of CHE in 2017. When enterprise healthcare financing is added to household OOP spending, total financing through private schemes was 77.7%. Government schemes paid for 13.6% of healthcare expenditure while other schemes paid for 8.7%. These include social health insurance scheme (0.7%) and voluntary health insurance schemes (0.5%), nonprofit schemes (6.3%) and Rest of the World financing schemes (1.1%).

Table 8: Financing Schemes

Financing Schemes (HF)	Amount (Billions)	Percentage
Household out-of-pocket payment	3,332.3	77.5%
Enterprise financing schemes	8.2	0.2%
Government Schemes	583.8	13.6%
Social Health Insurance	31.5	0.7%
Voluntary Health Insurance Scheme	21.2	0.5%
Nonprofit financing scheme	271.1	6.3%
Rest of the World financing schemes	49.0	1.1%
Total	**4,297.1**	**100.0%**

Figure 8: Financing Schemes



4.2.4 Who Managed Healthcare Funds (FA)?

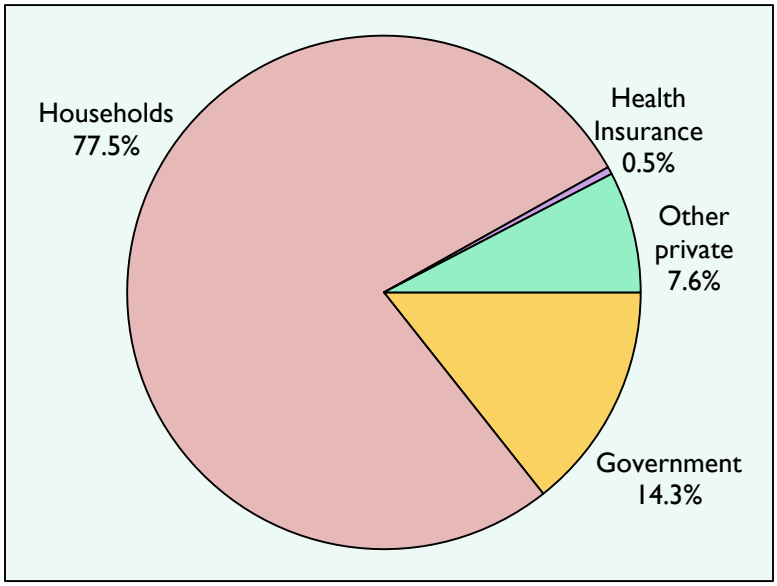
Health financing through government schemes are in general managed by government institutions/agencies while household OOP spending is managed directly by households. A significant proportion of donor funds are partly administered directly and partly channeled through their implementing partners or non-profit organizations serving households, thus reducing direct role of donors in healthcare financing.

Government managed 14.3% of CHE, while donors, insurance and non-insurance corporations managed 0.3%, 0.5% and 0.2% respectively. Household as financing agents managed all out-of-pocket expenditures (households as source of funds). At both federal and state level, health ministries, departments and agencies (MDAs) managed 97.8% of government schemes, while other non-health MDAs managed the remaining 2.2%.

Table 9: Institutional Financing Agents

Institutional Financing Agents (FA)	Amount (Billions)	Percentage
Households (OOP)	3,332.3	77.5%
Corporations	8.2	0.2%
Health Insurance	20.1	0.5%
Non-profit Institutions	318.9	7.4%
Government	616.4	14.3%
Donors (External)	1.3	0.03%
Total	**4,297.1**	**100.0%**

Figure 9: Institutional Financing Agents



4.2.5 Who were the Providers (HP)?

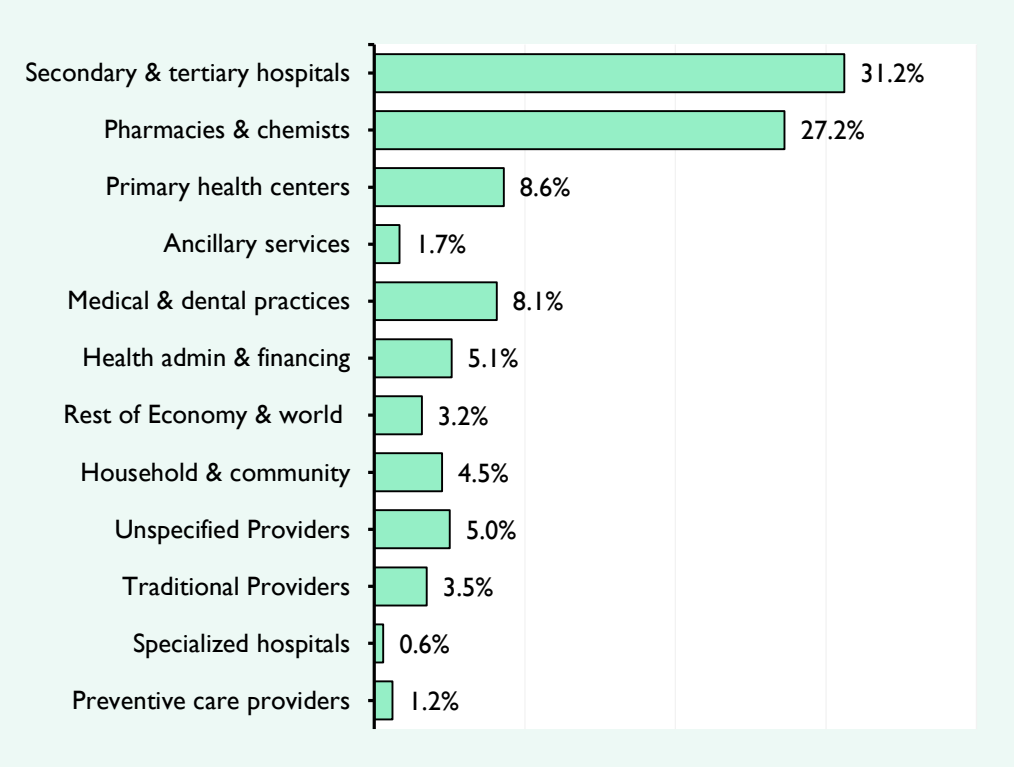
Hospitals (including secondary, tertiary and specialist hospitals) and primary healthcare centers received a combined total of N1.71 trillion, equivalent to 40.0% of CHE, followed by retailers of medical goods (including pharmacies and chemists) which received a total of N1.17 trillion, equivalent to 27.2%. Non-hospital based medical practice received N349.9 billion (8.1%).

Health system administration and financing provided services valued at 5.1% of current health expenditure. Home healthcare services were 4.5% while traditional providers earned 3.5%.

Table 10: Expenditures Received by Healthcare Providers

Healthcare Providers (HP)	Amount (Billions)	Percentage
Tertiary Hospital	371.6	8.6%
Secondary Hospital	970.1	22.6%
Primary Healthcare Centers (PHC)	369.6	8.6%
Specialized & Mental Hospitals	25.5	0.6%
Medical, Dental and Other Practices	349.9	8.1%
Traditional Providers	150.0	3.5%
Household, community health Services & home care	193.3	4.5%
Pharmacies & other providers of Medical Goods	1,171.0	27.2%
Providers of ancillary services	72.2	1.7%
Providers of Preventive care	51.7	1.2%
Healthcare Systems Admin & Financing	221.2	5.1%
Rest of the Economy/World	135.5	3.2%
Unspecified Providers	215.7	5.0%
Grand Total	**4,297.1**	**100.0%**

Figure 10: Expenditures Received by Healthcare Providers



About 35.1% of household OOP expenditure was earned by retailers of medical goods – including pharmacies and chemists, followed closely by hospitals – 33.7%. The remainder was shared among PHCs – 10.4%, medical practices – 9.0%, providers of home healthcare services – 5.8%, traditional practitioners – 4.5% and others – 1.5% ***(see Annex D: SHA Matrices).***

4.2.6 What Types of Services were consumed (HC)?

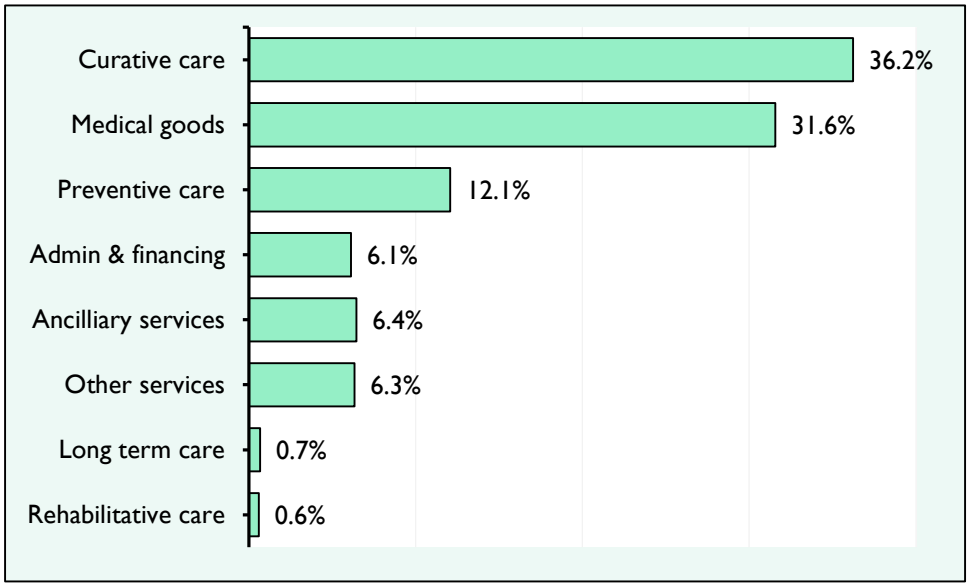
Curative care services are the dominant function on which health expenditures are spent, accounting for 36.2% of current health spending. Pharmaceuticals and other medical goods not specified by function accounted for 31.6%. Preventive care was the third major healthcare function by value, accounting for 12.1% of CHE.

Table 11: Expenditure by Healthcare Functions

Healthcare Functions (HC)	Amount (Billions)	Percentage
Curative care	1,556.4	36.2%
Rehabilitative care	25.4	0.6%
Long term care	28.6	0.7%
Ancillary services	277.0	6.4%
Medical goods	1,356.2	31.6%
Preventive care	518.9	12.1%
Health financing/admin	263.1	6.1%
Other services	271.6	6.3%

Grand Total	**4,297.1**	**100.0%**

Figure 11: Expenditures by Healthcare Functions



Health system administration accounted for 37.6% of services procured through government schemes and compulsory contributory health care financing schemes. The remainder was shared among curative care – 41.5%, preventive care – 7.2%, and other services – 12.0%. Households allocated 42.1% of OOP expenditures to medical goods, including prescription drugs, over the counter medications and other consumables and devices. This was followed closely by curative services at 38.7% (see Annex D: SHA Matrices).

In terms of service delivery, 76.3% of total value of medical goods were provided by pharmacies, patent medicine shops and chemists. Also, 55% and 13.2% of curative services were provided by hospitals and ambulatory care centers respectively. Specifically, only 13.7% of curative services were provided by PHCs. This distribution clearly departs from the philosophical expectations that PHCs would serve as the entry point to the healthcare system, so that expenditure distribution would be skewed toward PHCs. Moreover, the disease burden in the country is dominantly infectious which could be treated at the lower levels of healthcare (see Annex D: SHA Matrices).

4.2.7 How much Input was Used in the provision of services (FP)?

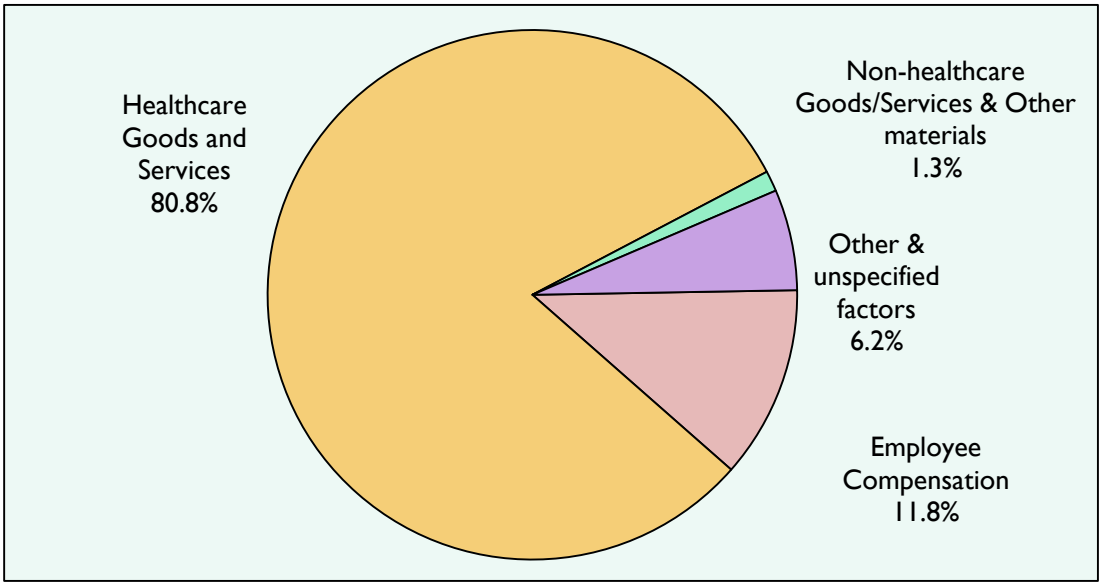
In this section, the CHE is evaluated in terms of factor inputs in healthcare production. About 11.8% was spent on healthcare workers remunerations, 46.1% was spent on goods (healthcare goods – 46.0%, nonhealthcare goods – 0.1%) and 36.0% was spent on services (healthcare services – 34.9%, nonhealthcare services – 1.1%).

In hospitals, healthcare goods and services accounted for only about 42% of input factors used in the provision of services. Among providers of health care system administration and financing, employee compensations amounted to almost 70% of inputs used (see Annex D: SHA Matrices).

Table 12: Classification of Expenditure by Input Factors

Input Factor	Amount (Billions)	Percentage
Employee Compensation	505.3	11.8%
Healthcare Goods	1,975.4	46.0%
Healthcare Services	1,497.8	34.9%
Non-healthcare Goods & Other materials	4.6	0.1%
Non-healthcare Services	49.4	1.1%
Other & unspecified factors	264.6	6.2%
Grand Total	**4,297.1**	**100.0%**

Figure 12: Classification of Expenditure by Input Factors



4.2.8 What types of diseases or conditions were treated (DIS)?

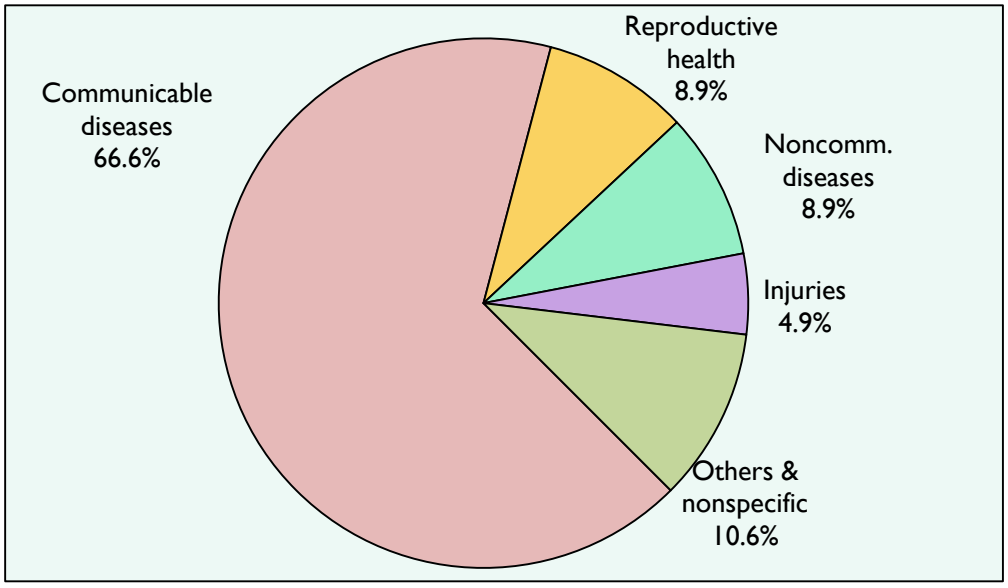
Approximately 66.9% of current health expenditure were spent on infectious and parasitic diseases. In decreasing order of expenditure share, the ranking of infectious diseases was malaria (40.0%); HIV/AIDS and opportunistic infections (8.7%); Respiratory infections (6.6%); Tuberculosis (5.1%) Vaccine-preventable diseases (2.8%) and diarrheal diseases (1.1%).

Among the other disease categories, NCDs and reproductive health each accounted for 8.9% of expenditure. Others are injuries (4.9%); nutritional deficiencies (0.3%) and neglected tropical diseases (0.3%).

Table 13: Expenditure classification by disease/condition

Diseases	Amount (Billions)	Percentage
Malaria	1,720.3	40.0%
HIV/AIDS & Other STDs	374.5	8.7%
Respiratory infections	282.2	6.6%
Tuberculosis	219.4	5.1%
Diarrheal diseases	47.9	1.1%
Vaccine preventable diseases	121.8	2.8%
Other Infectious/Parasitic Diseases	95.8	2.2%
Reproductive health	384.2	8.9%
Non-communicable diseases	384.4	8.9%
Injuries	211.3	4.9%
Nutritional deficiencies	12.6	0.3%
Neglected tropical diseases	11.3	0.3%
Others Diseases	368.9	8.6%
Non-disease specific	62.6	1.5%
Grand Total	**4,297.1**	**100.0%**

Figure 13: Expenditure classification by disease/condition



4.3 CAPITAL HEALTH EXPENDITURE

4.3.1 What Capital Items were Acquired?

Approximately 62.9% of capital expenditure was on fixed capital formation (infrastructure – 20.7%, machinery and equipment – 27.5%, inventories – 2%, education and training and research – 12.7%) while the remainder was spent on non-produced fixed capita items (unspecified gross

fixed capital formation – 37.1%). Table details how much Nigeria's health system is investing in various types of capital items.

Table14: Distribution of Health Expenditure by Capital Items Acquired

Capital Items	Amount (Millions)	Percentage
Buildings & Structures	32,727.1	20.7%
Machinery & Equipment	43,553.8	27.5%
Education, Training and Research	20,174.9	12.7%
Inventories	3,123.2	2.0%
Land & Other non-produced Assets	-	0.0%
Other and Unspecified GFCF	58,840.0	37.1%
Grand Total	**158,419.0**	**100.0%**

4.3.2 Who funded Investments in Healthcare?

Most of the investments in healthcare came from government (87.5%) with the remainder provided mainly made by donor agencies (12.2%). Table provides an overview of the sources of funding for acquisition of the capital goods.

Table 15: Distribution of Capital Health Expenditure by Source of Funding

Source of Funding	Amount (Millions)	Percentage
Government	138,616.6	87.5%
Corporations	470.0	0.3%
Nonprofit Institutions	15.3	0.0%
Donors (External)	19,317.1	12.2%
Grand Total	**158,419.0**	**100.0%**

4.3.3 Which Providers are Investing?

Majority of the investments were made by providers of health care system administration and financing (69.4%)[19], with investments by hospitals accounting for 13.4% of Capital Health Expenditure. Table gives insight into the investment capacity of the various providers and highlights providers who are investing to expand physical capacity to provide health care.

Table16: Distribution of Capital Health Expenditure by Provider (Investor)

Healthcare provider	Amount (Millions)	Percentage
Hospitals	21,251.0	13.4%
Providers of ambulatory health care	15.3	0.0%
Retailers and Other providers of medical goods	173.6	0.1%
Providers of preventive care	101.7	0.1%
Providers of health care system administration and financing	109,876.3	69.4%

[19] This includes investments made by government agencies such as National Primary Healthcare Development Agency (NPHCDA) towards the establishment and equipping of primary healthcare centres.

Rest of economy	15,641.0	9.9%
Unspecified health care providers (n.e.c.)	11,360.2	7.2%
Grand Total	**158,419.0**	**100.0%**

5. Expenditure on Priority Intervention Areas

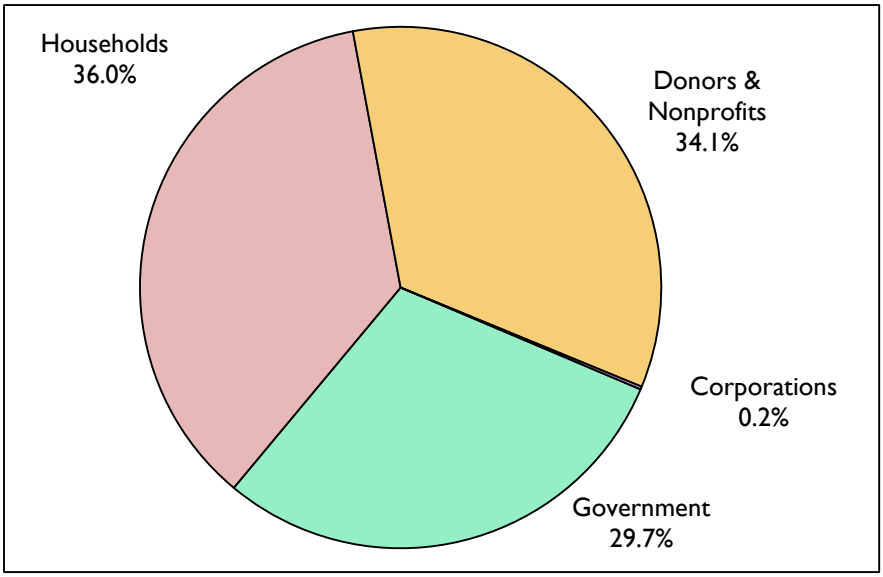
5.1 HIV/AIDS

Total expenditure on HIV/AIDS was N374.5 billion in 2017, representing 8.7% as share of current expenditure on health. Expenditure by the private sector (households and corporations) was N134.9 billion (36.2%) while development partners (donors) spent N126.1 billion (33.7%) over the same period. Government at all levels spent N111 billion (29.7%)

Table 17: HIV/AIDS Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	68,409	18.3%
State Government	33,256	8.9%
Local Government	9,435	2.5%
Corporations	661	0.2%
Households	134,868	36.0%
Donors (Rest of the world)	126,108	33.7%
Others & Unspecified	1,782	0.5%
Total	**374,519**	**100.0%**
Share of CHE	8.7%	

Figure 14: HIV/AIDS Financing Sources (Shares)



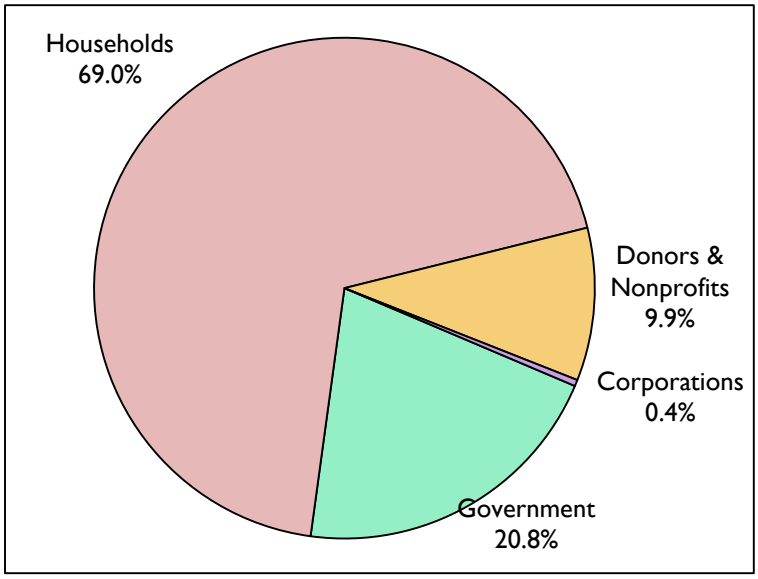
5.2 TUBERCULOSIS

Estimated expenditure on Tuberculosis was N219.4 billion in 2017, representing 5.1% of current health expenditure. Households provided approximately 69.0% of current TB funding. Of the remaining 31.0%, donors provided 9.9%[20] while government at all levels funded 20.8% and corporations funded the remaining 0.4%. The Federal and State Governments both accounted for 8.8% and 8.3% of total financing for TB in 2017 respectively.

Table 18: TB Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	19,331	8.8%
State Government	18,177	8.3%
Local Government	8,075	3.7%
Corporations	889	0.4%
Households	151,315	69.0%
Nonprofit Institutions	14	0.0%
Donors (Rest of the world)	21,639	9.9%
Total	**219,440**	**100.0%**
Share of CHE	5.1%	

Figure 15: TB Financing Sources (Shares)



[20] Expenditure by donors and nonprofits on tuberculosis was under-reported.

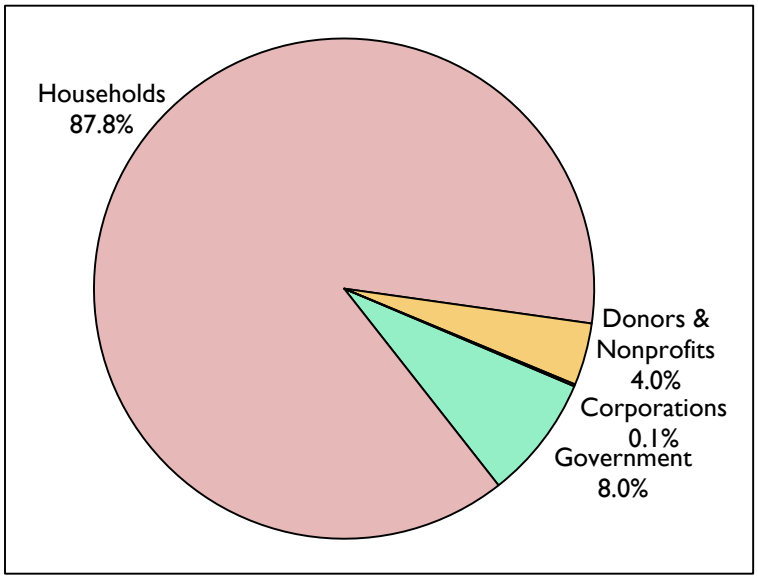
5.3 MALARIA

Expenditure on malaria was approximately N1.7 trillion, equivalent to 40.0% of current health expenditure. Households contributed 87.8%; Government contributed 8.0% (federal government – 2.6%; state government – 4.2%; local government – 1.2%); donors contributed 4.0% while corporations contributed 0.1%.

Table 19: Malaria Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	44,889	2.6%
State Government	71,875	4.2%
Local Government	21,141	1.2%
Corporations	2,243	0.1%
Households	1,510,837	87.8%
Nonprofit Institutions	10	0.0%
Donors (Rest of the world)	69,272	4.0%
Others & Unspecified	1	0.0%
Total	**1,720,267**	**100.0%**
Share of CHE	40.0%	

Figure 16: Malaria Financing Sources (Shares)



5.4 REPRODUCTIVE HEALTH

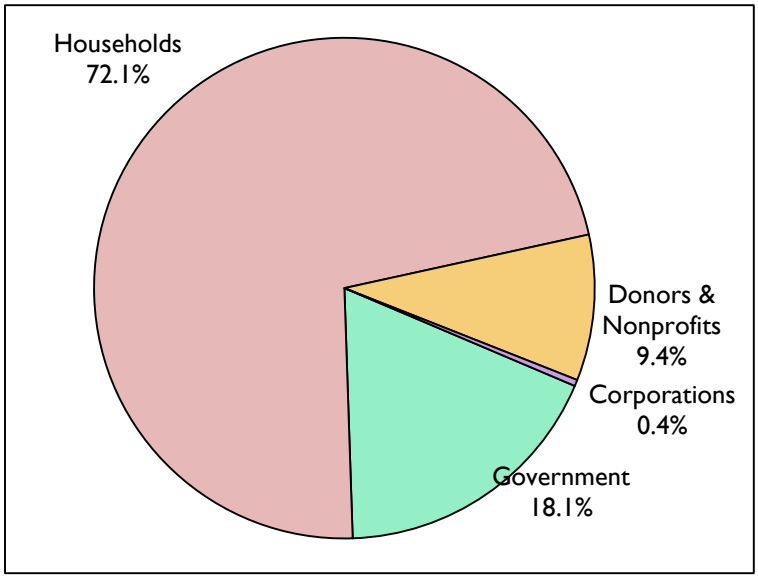
Expenditure on reproductive health was N384.2 billion, equivalent to 8.9% of current health expenditure. Households provided the dominant share of the funding – 72.1%, followed by

donors – 9.4%, state government – 9.1%, federal government – 6.4%, local government – 2.6%, and corporations – 0.4%.

Table 20: Reproductive Health Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	24,527	6.4%
State Government	35,023	9.1%
Local Government	9,913	2.6%
Corporations	1,566	0.4%
Households	276,941	72.1%
Nonprofit Institutions	4	0.0%
Donors (External)	36,183	9.4%
Others & Unspecified	1	0.0%
Total	**384,157**	**100.0%**
Share of CHE	8.9%	

Figure 17: Reproductive Health Financing Sources (Shares)



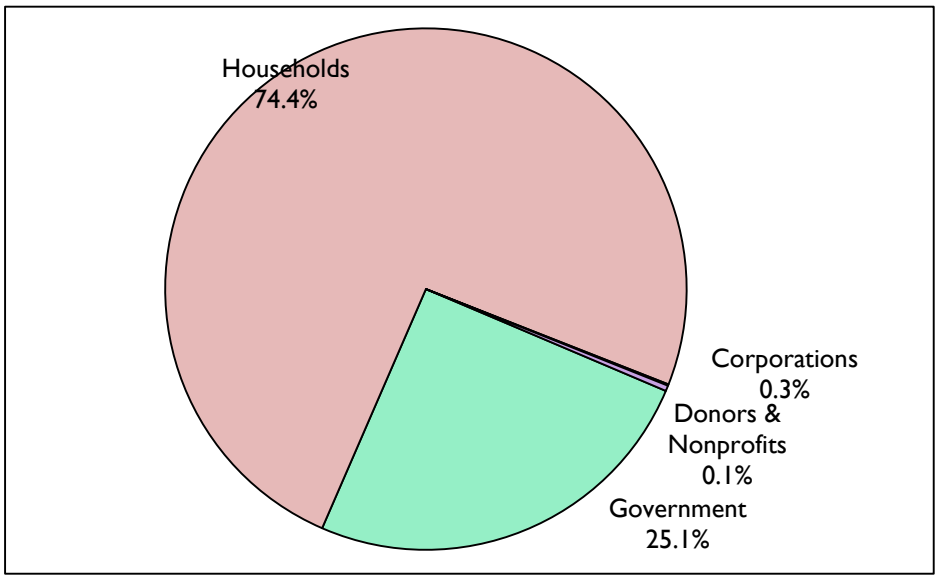
5.5 Non-communicable Diseases

Expenditure on Non-communicable Diseases (NCDs) was 8.9% of current health expenditure in 2017, a total spending of N384.4 billion. Household contribution was 74.4%; federal government was next at 16.9% of spending. The remainder was shared among state government – 8.3%, corporations – 0.3% and donors – 0.1%.

Table 21: NCDs Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	64,817	16.9%
State Government	31,789	8.3%
Corporations	1,313	0.3%
Households	286,182	74.4%
Nonprofit Institutions	4	0.0%
Donors (Rest of the world)	331	0.1%
Total	384,437	100.0%
Share of CHE	8.9%	

Figure 18: NCDs Financing Sources (Shares)



5.6 Neglected Tropical Diseases (NTDs)

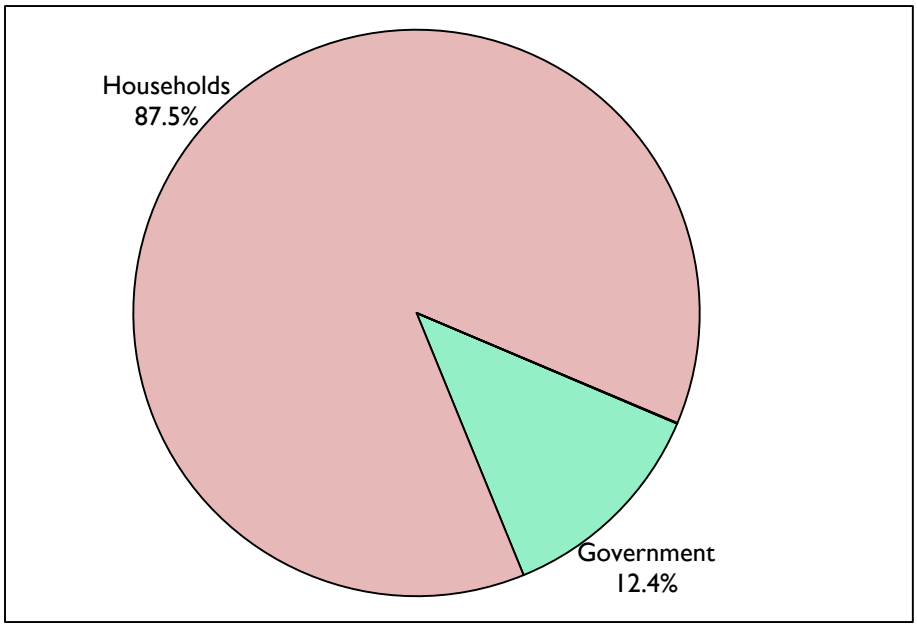
Estimated expenditure on NTDs was approximately N11.3 billion in 2017, and represented 0.3% of CHE. The cost of treating NTDs was borne mainly by households (87.5%) with local governments covering most of the remaining costs (12.4%).

Table 22: NTDs Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	1	0.0%
State Government	2	0.0%
Local Government	1,400	12.4%

Corporations	0	0.0%
Households	9,868	87.5%
Donors (Rest of the world)	4	0.0%
Total	11,275	100.0%
Share of CHE	0.3%	

Figure 19: NTDs Financing Sources (Shares)



5.7 NUTRITIONAL DEFICIENCIES

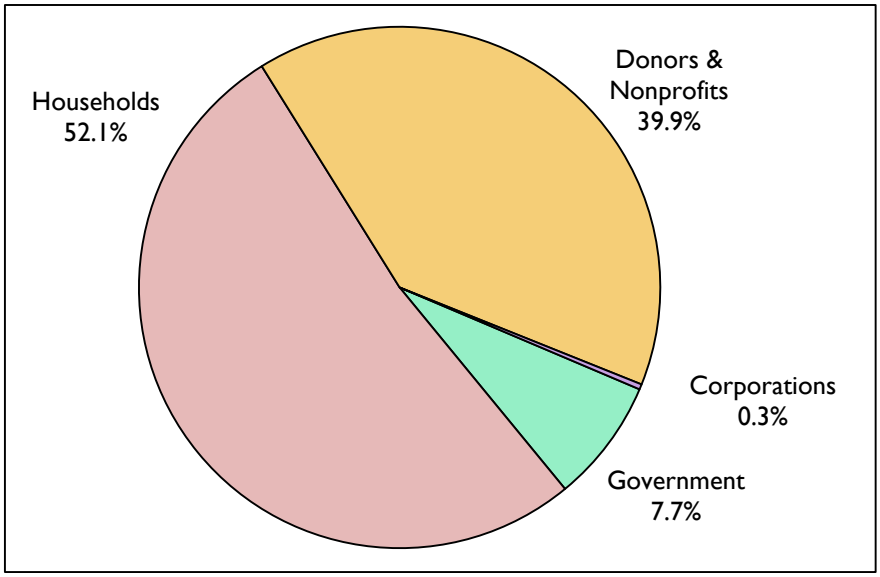
Estimated expenditure on nutritional deficiencies was N12.6 billion in 2017, and represented 0.3% of CHE. The cost of treating nutritional deficiencies was borne by households (52.1%), donors (39.8%) and state governments (5.6%), and federal government (2.1%).

Table 23: Nutritional Deficiencies Financing Sources (N' Millions)

Financing Source	Amount	Percentage
Federal Government	263	2.1%
State Government	706	5.6%
Local Government	0	0.0%
Corporations	41	0.3%
Households	6,579	52.1%

Nonprofit Institutions	11	0.1%
Donors (Rest of the world)	5,034	39.8%
Total	12,634	100.0%
Share of CHE	0.3%	

Figure 20: Nutritional Deficiencies Financing Sources (Shares)



6. Discussions

6.1 Health Financing Key Performance Indicators

Nigeria's health financing indicators are generally below the mark. Total health expenditure consistently grew over the years, more than doubling from N1.9 trillion in 2010 to N4.5 trillion in 2017. In 2017, Total health expenditure to GDP ratio was 3.9% of the Nigerian economy, which is just 0.1% less than the international bench mark of 4-5% of GDP. Government-funded health expenditure per capita stood at ₦3,786 ($12), which is far below $86 - an amount that approximates the minimum amount is needed to ensure universal health coverage for priority services for everyone[21]. Government-funded health expenditure as a share of GDP (%) was very low at 0.7% which is far less than 4-5% of GDP suggested for achieving universal health coverage.

Upon disaggregation of Government General Health Expenditure by tier, the ratio was 38.6% for the federal, 54.4% for states, and 7% for LGAs. Donor funding was 7.6% of total health expenditure in 2017. The proportion of gross (domestic) government health expenditure as a share of gross government expenditure at 6.6% shows improvement over the past 7 years but remains far below the Abuja declaration target of 15%. The burden of household OOP expenditures increased slightly from 75.2% in 2016 to 77.5% in 2017. This proportion is very high compared to the recommended benchmark of 30-40%.

These are indications that increasing government spending alone will not address the challenge of high OOP burden on households, given the constricted capacity of government to expand fiscal space for health. There has to be appreciable progress in healthcare financing through the social health insurance mechanism. Improvements in coverage of prepayment and financial risk protection mechanisms are needed to reduce the burden of healthcare financing on households, increase utilization of preventive services and raise household welfare.

More still needs to be done to improve the efficiency of health spending. As proportions of current health expenditure, more than a third of all health spending (37.2%) were made on curative services, medical goods (including drugs) accounted for 31.7% while only 12.5% was spent on preventive services. Preventive services are generally cost saving over the long run, for both infectious and non-communicable diseases. Spending at primary healthcare facilities accounted for only 8.6% of current health spending, supporting the necessity of PHC revitalization in the healthcare system.

[21] Røttingen, J., et al. 2014. Shared responsibilities for health: a coherent global framework for health financing. Final Report of the Centre on Global Health Security Working Group on Health Financing.

Table 24: Health Financing Key Performance Indicators 2017

Indicator	Value	Target/ Benchmark
Country Context		
Nominal Gross Domestic Product (GDP) (Trillions)	113.7	-
Population (Millions)	199.7	-
Total Government Expenditure (Billions)	11,498.2	
Federal	6,456.7	
State	3,702.9	
Local	1,338.6	
Exchange Rate - Period Average (Naira/US Dollar)	305.8	-
General		
Current Health Expenditure (Billions)	4,297.1	
Total Health Expenditure (Billions)	4,455.5	
Government General Health Expenditure (GGHE) (Billions)	755.9	
Federal	291.5	
State	411.7	
Local	52.8	
Donor Health Expenditure (Billions)	338.0	
Social/Compulsory Insurance (Billions)	31.5	
Voluntary Insurance (Billions)	21.2	
Household Out-Of-Pocket Health Expenditure (Billions)	3,332.3	
Resource Mobilization		
THE/GDP (%)	3.9%	
GGHE/THE (%)	17.6%	
GGHE/GGE (%)	6.6%	
Federal	4.5%	
State	11.1%	
Local	3.9%	
Per-capita THE (NGN)	22,311	
Per-capita THE (NGN) –OOP	16,687	
Per-capita THE (NGN) – Government	3,786	
Per-capita THE (NGN) – Donors	1,692	
Per-capita THE (US$)	73	
Per-capita THE (US$) – OOP	55	
Government-funded health expenditure[22] as a share of GDP (%)	0.7%	4-5% (WHO[23])
Government-funded health expenditure per capita (US Dollar)	$12	$85.6 (Chatam[24])
Domestic govt. health expenditure[25] as a share of govt. general expenditure	6.6%	15% (AU, Abuja)
Risk pooling and financial equity		
Out-of-Pocket (OOP)/Current Health Expenditure (CHE)	77.5%	30-40% (WHO)
Social & Voluntary Insurance/ Current Health Expenditure (CHE)	1.2%	-
Social Insurance/Current Health Expenditure (CHE)	0.7%	-
Voluntary Insurance/Current Health Expenditure (CHE)	0.5%	-

[22] This refers to all revenues of government financing schemes including 1. transfers from government domestic revenue (allocated to health purposes), 2. transfers distributed by government from foreign origin and 3. social insurance contributions

[23] World Health Organization 2018. The World Health Report. Health Systems Financing: The Path to Universal Coverage. Geneva: WHO; 2010. Contract No.: WHO Report ISBN, 978, 4.

[24] Chatham House Report, "Shared responsibilities for health, A coherent global framework for health financing. Final report of the on Global Health Security Working Group on Health Financing", May 2014 (http://www.chathamhouse.org/sites/files/chathamhouse/field/field_document/20140521HealthFinancing.pdf)

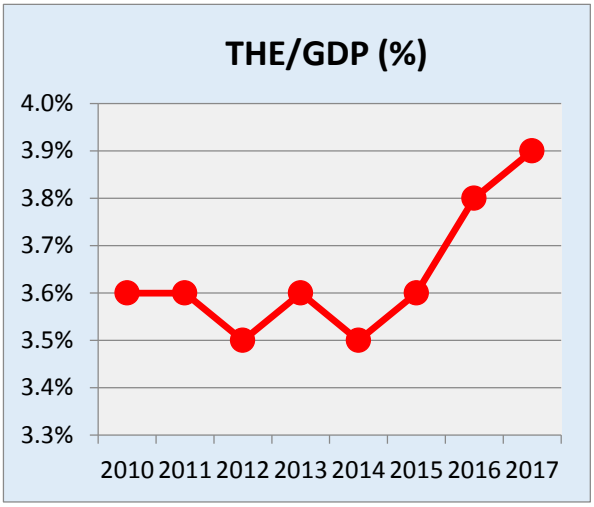
[25] This includes 1. transfers from government domestic revenue (allocated to health purposes) and 2. social insurance contributions managed by government

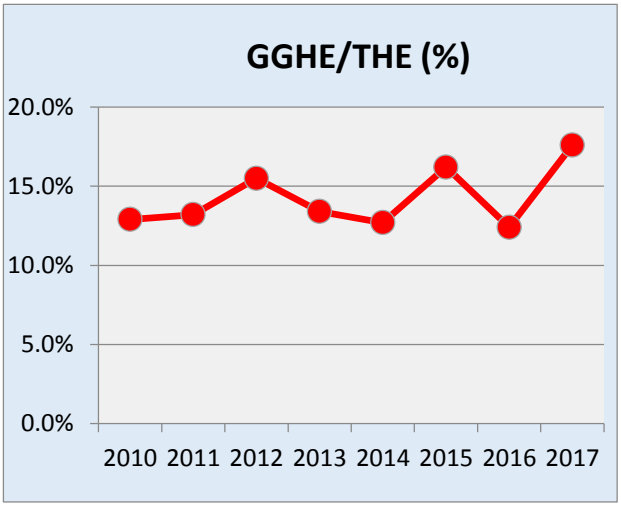
Indicator	Value	Target/ Benchmark
Out-of-Pocket (OOP)/Total Health Expenditure (THE)	74.8%	
Social & Voluntary Insurance/ Total Health Expenditure (THE)	1.2%	-
Social Insurance/Total Health Expenditure (THE)	0.7%	-
Voluntary Insurance/Total Health Expenditure (THE)	0.5%	-
Service Structure Efficiency		
Preventive spending as a share of CHE	12.5%	-
Curative health spending as a share of CHE	37.2%	-
Medical goods (including drugs) spending as a share of CHE	31.7%	
Targeting Service Focus Efficiency		
Malaria/CHE	44.5%	
HIV/AIDS & Opportunistic Infections/CHE	7.7%	
Respiratory infections/CHE	6.6%	
Tuberculosis/CHE	4.3%	
Diarrheal diseases /CHE	1.1%	
Vaccine preventable diseases/CHE	2.7%	
Reproductive health/CHE	7.8%	
Noncommunicable diseases/CHE	7.8%	
Injuries/CHE	4.3%	
Nutritional deficiencies/CHE	0.3%	
Neglected tropical diseases/CHE	0.3%	
Others/Non-specific/CHE	10.2%	

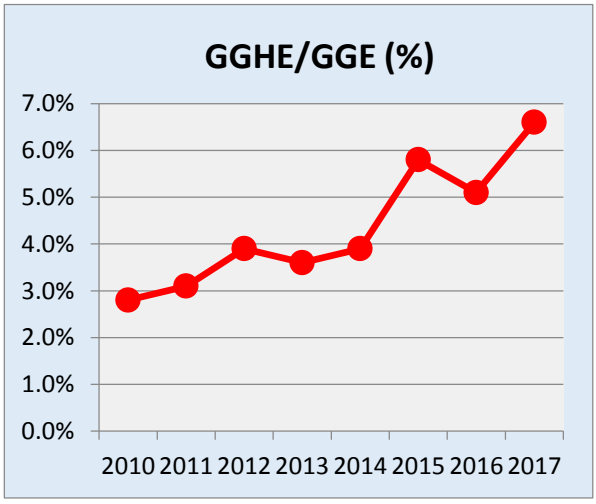
Table 25: Health Financing Key Performance Indicators 2010-2017

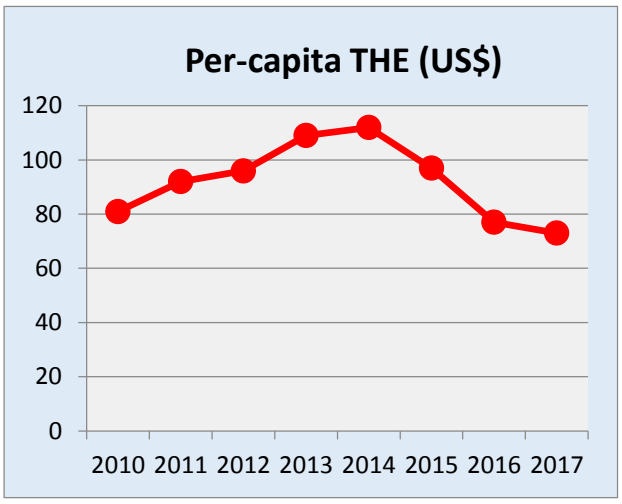
Indicator	2010	2011	2012	2013	2014	2015	2016	2017
THE/GDP (%)	3.6%	3.6%	3.5%	3.6%	3.5%	3.6%	3.8%	3.9%
GGHE/THE (%)	12.9%	13.2%	15.5%	13.4%	12.7%	16.2%	12.4%	17.6%
GGHE/GGE (%)	2.8%	3.1%	3.9%	3.6%	3.9%	5.8%	5.1%	6.6%
Per-capita THE (US$)	81	92	96	109	112	97	77	73
OOP/CHE (%)	77.7%	75.4%	73.4%	71.4%	71.3%	72.1%	75.2%	77.5%
Health Insurance/THE (%)	-	-	-	-	-	1.6%	1.6%	1.2%

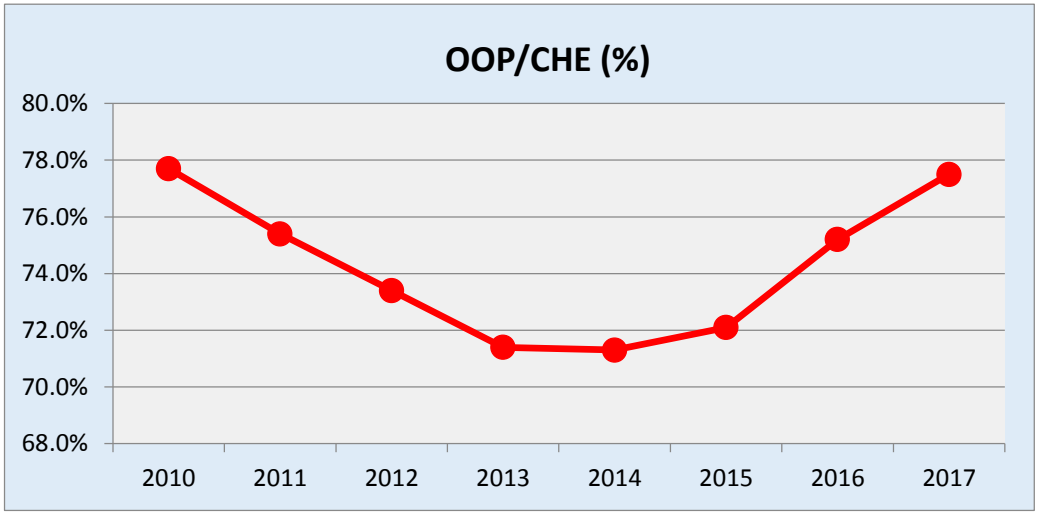
Figure 21: Health Financing Key Performance Indicators 2010-2017











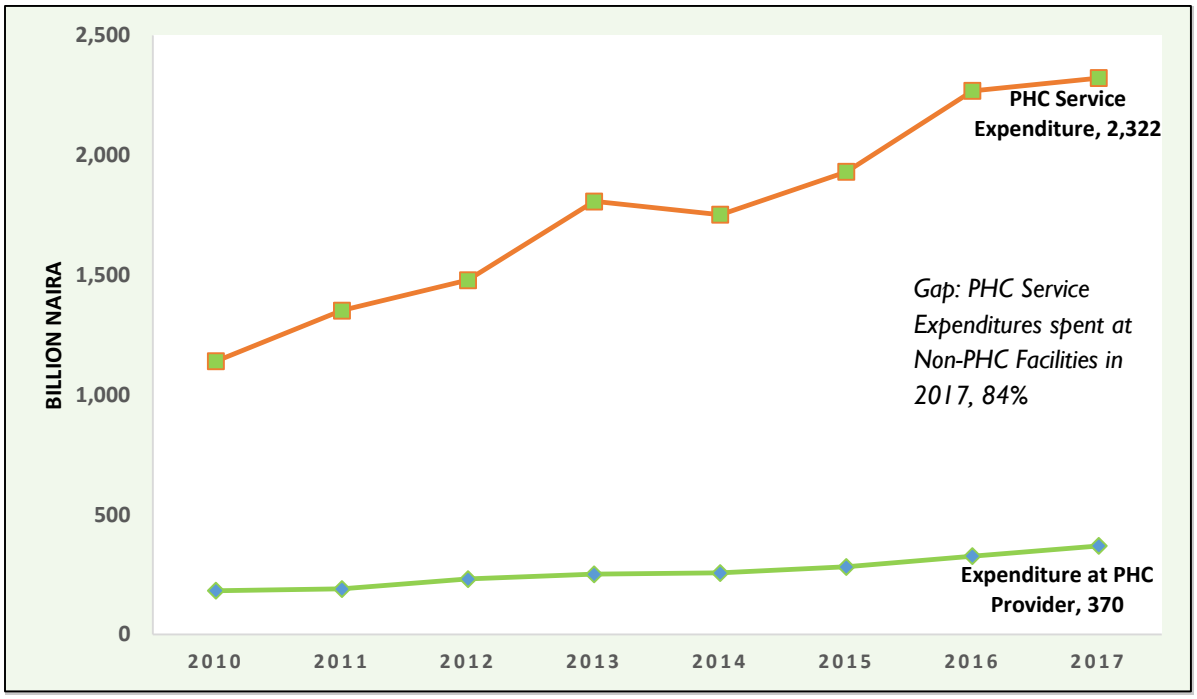
6.2 PHC

REPORT

A comparison of expenditures on primary healthcare services across the three tiers of service delivery with expenditures received by providers of primary healthcare shows tremendous gap. Total expenditures on primary healthcare services rose from N1.1 trillion in 2010 to N2.3 trillion in 2017. Of these expenditures, only N183 million representing 16.1% was spent in primary care facilities in 2010. Although spending at primary care facilities rose to N370 million in 2017, the amount represented 15.9% of the total expenditures of primary care services during the year, implying that N1.95 trillion naira, representing 84% of primary health care expenditures were spent in non-PHC facilities.

Given that primary care facilities can deliver care at lower costs compared to the higher-tier facilities, this represents a diversion of primary care utilization toward more expensive providers, and constitutes a challenge to progress toward meeting UCH targets. An additional implication is that primary care services are located away from the population in rural and remote areas whose healthcare needs are dominantly at primary care level, thus constraining their access to needed healthcare services. The PHC revitalization agenda of the federal government is a step in the right direction in relocating primary care services near those most in need of them and closing both the funding and access gap.

Figure 21: Expenditure on Primary Health Care Services and Providers



6.3 Conclusion

Improvements in healthcare financing indicators and health outcomes require actions on several issues.

- The coverage of health insurance is currently too low; rapid expansion is required in order to meet the UHC targets. The state health insurance/contributory schemes (SHIS/SHCS) are a good step in addressing this challenge. Currently, a few states have made efforts to create the legal and financial frameworks for the schemes and it is hoped that these schemes will take-off in the near term.
- A re-prioritization of primary health care in government spending is essential to reducing the elevated burden of OOP health spending by households. It is also essential to balancing the disease burden with public healthcare spending at all tiers of service delivery.
- Active engagement of policymakers to ease the challenges of the business environment for healthcare entrepreneurs and encouragement of private investments in healthcare is essential to the growth of the sector and to achieve economies of scale and value-for-money in healthcare delivery.

7. APPENDIX

7.1 NATIONAL HEALTH ACCOUNTS TECHNICAL CORE TEAM

Dr. Emmanuel Meribole – Director DHPR&S

Dr. Nneka Orji	–	Head, Healthcare Financing, Equity and Investment
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Mrs. Hadiza Dako	–	HCFE&I FMOH
Mr. Bolaji Aduagba	–	HCFE&I FMOH
Mr. James Dominion	–	HCFE&I FMOH
Mrs. Ike Sandra	–	HCFE&I FMOH
Mr. Mike Imohi	–	NBS
Mr. Peter Adanegbe	–	NBS
Mr. Oluwole Smile	–	CHECOD
Dr. Francis Nwachukwu Ukwuije	–	WHO
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Mrs. Hadiza Dako	–	HCFE&I FMOH
Mr. Bolaji Aduagba	–	HCFE&I FMOH
Mr. James Dominion	–	HCFE&I FMOH
Mrs. Ike Sandra	–	HCFE&I FMOH
Mr. Temitope Omoleye	–	FMOH
Mr. Solomon Madukwe	–	FMOH
Mr. Osibe Ejike	–	FMOH
Mrs. Florence Aduke Omotosho	–	FMOH
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Dr. Uchenna Ewelike	–	NHIS

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Dr. Abolade Surajudeen	–	NBS
Mrs. Uche Charles	–	NBS
Mrs. Sandra Stella Onah	–	NBS
Mr. Ayokunle Olorunimbe	–	NBS
Mr Tolulope Adedoyin	_	NBS
Dr. Francis Nwachukwu Ukwuije	–	WHO
Dr. Olumide Taiwo	–	CHECOD
Mr. Korede Hammeed	–	CHECOD
Mr. Ubong Ekerete	–	CHECOD
Mr. Attah David	–	CHECOD
Pharm. Edifofon Akpan	–	CHECOD
Ms. Aanu Rotimi	–	HERFON
Dr. Yewande Ogundeji	–	HSDF

8. Annexure

ANNEX A: SHA TABLES – CURRENT HEALTH EXPENDITURE CLASSIFICATIONS

A.1 Revenues of Healthcare Financing Schemes (N' Millions)

Classification Name	Code	Amount
Revenues of health care financing schemes	FS	4,297,082
Transfers from government domestic revenue (allocated to health purposes)	FS.1	580,540
Internal transfers and grants	FS.1.1	580,540
Earmarked funds	FS.1.1.1	336
Non-earmarked funds	FS.1.1.2	580,204
Internal Transfer and grants from Federal Government	FS.1.1.2.1	231,989
Internal Transfer and grants from Sub-national Government	FS.1.1.2.2	348,215
Internal Transfer and grants from State Government	FS.1.1.2.2.1	295,459
Internal Transfer and grants from Local Government	FS.1.1.2.2.2	52,756
Transfers distributed by government from foreign origin	FS.2	4,474
Transfers distributed by government from Global Fund	FS.2.2	3,464
Transfers distributed by government from GAVI	FS.2.3	618
Other Transfers distributed by government from foreign origin	FS.2.nec	392
Social insurance contributions	FS.3	31,486
Social insurance contributions from employers	FS.3.2	126
Other social insurance contributions	FS.3.4	31,359
Voluntary prepayment	FS.5	21,226
Voluntary prepayment from individuals/households	FS.5.1	21,226
Other domestic revenues n.e.c.	FS.6	3,348,207
Other revenues from households n.e.c.	FS.6.1	3,332,316
Other revenues from corporations n.e.c.	FS.6.2	8,162
Other revenues from NPISH n.e.c.	FS.6.3	7,725
Unspecified other domestic revenues (n.e.c.)	FS.6.nec	4
Direct foreign transfers	FS.7	311,069
Direct foreign financial transfers	FS.7.1	250,761
Direct bilateral financial transfers	FS.7.1.1	63,584
Direct multilateral financial transfers	FS.7.1.2	186,932
Other direct foreign financial transfers	FS.7.1.3	246
Direct foreign aid in kind	FS.7.2	15,327
Direct foreign aid in goods	FS.7.2.1	15,327
Direct multilateral aid in goods	FS.7.2.1.2	15,327
Other direct foreign transfers (n.e.c.)	FS.7.3	44,981
Unspecified revenues of health care financing schemes (n.e.c.)	FS.nec	79

A.2 Institutional Units Providing Revenues to Financing Schemes (N' Millions)

Classification Name	Code	Amount
Institutional units providing revenues to financing schemes	FS.RI	4,297,082
Government	FS.RI.1.1	612,874
Federal Government	FS.RI.1.1.1	264,659
Sub-national Government	FS.RI.1.1.2	348,215
State Government	FS.RI.1.1.2.1	295,459
Local Government	FS.RI.1.1.2.2	52,756
Corporations	FS.RI.1.2	28,530
Households	FS.RI.1.3	3,332,316
NPISH	FS.RI.1.4	2,876
Rest of the world	FS.RI.1.5	318,688
Bilateral donors	FS.RI.1.5.1	186,523
Australia	FS.RI.1.5.1.1	13
Austria	FS.RI.1.5.1.2	0
Canada	FS.RI.1.5.1.4	3,770
Denmark	FS.RI.1.5.1.6	10,917
Germany	FS.RI.1.5.1.9	122
Japan	FS.RI.1.5.1.14	46
JICA	FS.RI.1.5.1.14.1	46
Korea	FS.RI.1.5.1.15	239
Netherlands	FS.RI.1.5.1.17	5
United Kingdom	FS.RI.1.5.1.24	19,632
DFID	FS.RI.1.5.1.24.1	19,632
United States (USAID)	FS.RI.1.5.1.25	151,341
USAID	FS.RI.1.5.1.25.1	42,756
PEPFAR	FS.RI.1.5.1.25.2	99,196
CDC	FS.RI.1.5.1.25.3	8,211
Other and Unspecified bilateral donors (n.e.c.)	FS.RI.1.5.1.nec	437
Multilateral donors	FS.RI.1.5.2	78,032
EU Institutions	FS.RI.1.5.2.6	179
GAVI	FS.RI.1.5.2.7	617
Global Fund	FS.RI.1.5.2.8	75,224
IDA + IBRD (World Bank)	FS.RI.1.5.2.9	20
UNAIDS	FS.RI.1.5.2.12	9
UNFPA	FS.RI.1.5.2.15	67
UNICEF	FS.RI.1.5.2.16	97
WHO	FS.RI.1.5.2.20	1,625
Other and Unspecified multilaterial donors (n.e.c.)	FS.RI.1.5.2.nec	193
Private donors	FS.RI.1.5.3	54,059
Gates Foundation (BMGF)	FS.RI.1.5.3.1	53,969
Pharmaceutical companies	FS.RI.1.5.3.2	5
Other and Unspecified private donors (n.e.c.)	FS.RI.1.5.3.nec	86
Unspecified rest of the world (n.e.c.)	FS.RI.1.5.nec	74
Unspecified institutional units providing revenues to financing schemes (n.e.c.)	FS.RI.1.nec	1,798

A.3 Financing Agents (N' Millions)

Classification Name	Code	Amount
Financing agents	FA	4,297,082
General government	FA.1	616,381
Central government	FA.1.1	263,499
Ministry of Health	FA.1.1.1	226,815
Other ministries and public units (belonging to central government)	FA.1.1.2	5,204
National Health Insurance Agency	FA.1.1.4	31,480
State/Regional/Local government	FA.1.2	351,745
State Ministry of Health	FA.1.2.1	104,135
Other state ministries and public units (belonging to state government)	FA.1.2.2	58,321
State Health Service Agency	FA.1.2.3	189,289
Social security agency	FA.1.3	1,137
Social Health Insurance Agency	FA.1.3.1	1,137
Insurance corporations	FA.2	20,089
Commercial insurance companies	FA.2.1	20,089
Corporations (Other than insurance corporations) (part of HF.RI.1.2)	FA.3	8,157
Corporations (Other than providers of health services)	FA.3.2	8,157
Non-profit institutions serving households (NPISH)	FA.4	318,855
Households	FA.5	3,332,316
Rest of the world	FA.6	1,272
International organisations	FA.6.1	1,272
Unspecified financing agents (n.e.c.)	FA.nec	10

A.4 Financing Schemes (N' Millions)

Classification Name	Code	Amount
Financing schemes	HF	4,297,082
Government schemes and compulsory contributory health care financing schemes	HF.1	615,296
Government schemes	HF.1.1	583,810
Central government schemes	HF.1.1.1	232,017
State/regional/local government schemes	HF.1.1.2	351,793
State government schemes	HF.1.1.2.1	295,573
Local government schemes	HF.1.1.2.2	52,756
Compulsory contributory health insurance schemes	HF.1.2	31,486
Social health insurance schemes	HF.1.2.1	31,480
Unspecified compulsory contributory health insurance schemes (n.e.c.)	HF.1.2.nec	6
Voluntary health care payment schemes	HF.2	300,475
Voluntary health insurance schemes	HF.2.1	18,727
Unspecified voluntary health insurance schemes (n.e.c.)	HF.2.1.nec	18,727
NPISH financing schemes (including development agencies)	HF.2.2	271,092
NPISH financing schemes (excluding HF.2.2.2)	HF.2.2.1	17,888
Resident foreign agencies schemes	HF.2.2.2	253,187
Unspecified NPISH financing schemes (n.e.c.)	HF.2.2.nec	17
Enterprise financing schemes	HF.2.3	8,157
Enterprises (except health care providers) financing schemes	HF.2.3.1	8,157
Unspecified voluntary health care payment schemes (n.e.c.)	HF.2.nec	2,499
Household out-of-pocket payment	HF.3	3,332,316
Out-of-pocket excluding cost-sharing	HF.3.1	3,332,316
Rest of the world financing schemes (non-resident)	HF.4	48,981
Voluntary schemes (non-resident)	HF.4.2	48,981
Other schemes (non-resident)	HF.4.2.2	48,981
Philanthropy/international NGOs schemes	HF.4.2.2.1	10
Foreign development agencies schemes	HF.4.2.2.2	48,967
Schemes of enclaves (e.g. international organisations or embassies)	HF.4.2.2.3	3
Unspecified financing schemes (n.e.c.)	HF.nec	13

A.5 Healthcare Providers (N' Millions)

Classification Name	Code	Amount
Health care providers	HP	4,297,082
Hospitals	HP.1	1,367,193
General hospitals	HP.1.1	1,341,656
Tertiary Hospital	HP.1.1.1	371,556
Secondary Hospital	HP.1.1.2	970,100
Mental health hospitals	HP.1.2	11,332
Specialised hospitals (Other than mental health hospitals)	HP.1.3	14,204
Providers of ambulatory health care	HP.3	1,062,718
Medical practices	HP.3.1	299,908
Offices of general medical practitioners	HP.3.1.1	256,588
Offices of medical specialists (Other than mental medical specialists)	HP.3.1.3	43,320
Traditional healthcare providers	HP.3.6	149,954
Other health care practitioners	HP.3.3	49,985
Ambulatory health care centres	HP.3.4	369,597
Non-specialised ambulatory health care centres	HP.3.4.5	369,597
Providers of home health care services	HP.3.5	193,274
Providers of ancillary services	HP.4	72,164
Medical and diagnostic laboratories	HP.4.2	72,164
Retailers and Other providers of medical goods	HP.5	1,170,953
Pharmacies	HP.5.1	1,169,643
Retail sellers and Other suppliers of durable medical goods and medical appliances	HP.5.2	1,310
Providers of preventive care	HP.6	51,651
Providers of health care system administration and financing	HP.7	221,210
Government health administration agencies	HP.7.1	221,209
Federal Government health administration agencies	HP.7.1.1	14,658
State Government health administration agencies	HP.7.1.2	194,516
Local Government health administration agencies	HP.7.1.3	12,035
Other administration agencies	HP.7.9	2
Rest of economy	HP.8	119,695
All Other industries as secondary providers of health care	HP.8.2	119,678
Community health workers (or village health worker, community health aide, etc.)	HP.8.3	17
Rest of the world	HP.9	15,782
Unspecified health care providers (n.e.c.)	HP.nec	215,716

A.6 Healthcare Functions (N' Millions)

Classification Name	Code	Amount
Health care functions	HC	4,297,082
Curative care	HC.1	1,556,358
Inpatient curative care	HC.1.1	571,883
General inpatient curative care	HC.1.1.1	550,308
Specialised inpatient curative care	HC.1.1.2	21,575
Outpatient curative care	HC.1.3	766,193
General outpatient curative care	HC.1.3.1	651,172
Dental outpatient curative care	HC.1.3.2	42,152
Specialised outpatient curative care	HC.1.3.3	72,870
Home-based curative care	HC.1.4	218,282
Rehabilitative care	HC.2	25,385
Inpatient rehabilitative care	HC.2.1	12,039
Outpatient rehabilitative care	HC.2.3	13,282
Unspecified rehabilitative care (n.e.c.)	HC.2.nec	64
Long-term care (health)	HC.3	28,618
Home-based long-term care (health)	HC.3.4	28,618
Ancillary services (non-specified by function)	HC.4	276,952
Laboratory services	HC.4.1	276,952
Medical goods (non-specified by function)	HC.5	1,356,196
Pharmaceuticals and Other medical non-durable goods	HC.5.1	1,310
Prescribed medicines	HC.5.1.1	1,310
Unspecified medical goods (n.e.c.)	HC.5.nec	1,354,886
Preventive care	HC.6	518,876
Information, education and counseling (IEC) programmes	HC.6.1	45,299
Addictive substances IEC programmes	HC.6.1.1	1
Other and unspecified addictive substances IEC programmes (n.e.c.)	HC.6.1.1.nec	1
Nutrition IEC programmes	HC.6.1.2	1,280
Safe sex IEC programmes	HC.6.1.3	7,016
Other and unspecified IEC programmes (n.e.c.)	HC.6.1.nec	37,002
Immunisation programmes	HC.6.2	133,759
Early disease detection programmes	HC.6.3	72,273
Healthy condition monitoring programmes	HC.6.4	139,157
Epidemiological surveillance and risk and disease control programmes	HC.6.5	119,969
Planning & Management	HC.6.5.1	32,178
Monitoring & Evaluation (M&E)	HC.6.5.2	36,838
Procurement & supply management	HC.6.5.3	38,331
Interventions	HC.6.5.4	276
Condom promotion and distribution	HC.6.5.4.2	66
Other and unspecified interventions (n.e.c.)	HC.6.5.4.nec	210
Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	HC.6.5.nec	12,346
Unspecified preventive care (n.e.c.)	HC.6.nec	8,419
Governance, and health system and financing administration	HC.7	263,050
Governance and Health system administration	HC.7.1	261,566
Planning & Management	HC.7.1.1	97,155
Monitoring & Evaluation (M&E)	HC.7.1.2	46,975
Procurement & supply management	HC.7.1.3	93,949
Other governance and Health system administration (n.e.c.)	HC.7.1.nec	23,487
Administration of health financing	HC.7.2	1,484
Other health care services not elsewhere classified (n.e.c.)	HC.9	271,646

A.7 Factors of Healthcare Provision (N' Millions)

Classification Name	Code	Amount
Factors of health care provision	FP	4,297,082
Compensation of employees	FP.1	505,253
Wages and salaries	FP.1.1	403,699
Social contributions	FP.1.2	33,264
All Other costs related to employees	FP.1.3	68,290
Materials and services used	FP.3	3,527,236
Health care services	FP.3.1	1,497,840
Laboratory & Imaging services	FP.3.1.1	15
Other health care services (n.e.c.)	FP.3.1.nec	1,497,825
Health care goods	FP.3.2	1,975,416
Pharmaceuticals	FP.3.2.1	1,887,783
ARV	FP.3.2.1.1	16,830
Vaccines	FP.3.2.1.4	1,895
Contraceptives	FP.3.2.1.5	7,134
Other pharmaceuticals (n.e.c.)	FP.3.2.1.nec	1,861,924
Other health care goods	FP.3.2.2	87,633
ITNs	FP.3.2.2.1	56,914
Insecticides & spraying materials	FP.3.2.2.2	62
Diagnostic equipment	FP.3.2.2.4	2
Other and unspecified health care goods (n.e.c.)	FP.3.2.2.nec	30,655
Non-health care services	FP.3.3	49,352
Transport	FP.3.3.4	8,106
Training	FP.3.3.1	3,712
Technical Assistance	FP.3.3.2	22,345
Operational research	FP.3.3.3	78
Other non-health care services (n.e.c.)	FP.3.3.nec	15,111
Non-health care goods	FP.3.4	4,248
Other materials and services used (n.e.c.)	FP.3.nec	380
Consumption of fixed capital	FP.4	11
Other items of spending on inputs	FP.5	1,101
Taxes	FP.5.1	992
Other items of spending	FP.5.2	109
Unspecified factors of health care provision (n.e.c.)	FP.nec	263,481

A.8 Classification of Diseases/Conditions (N' Millions)

Classification Name	Code	Amount
Classification of diseases / conditions	DIS	4,297,082
Infectious and parasitic diseases	DIS.1	2,873,113
HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	DIS.1.1	374,519
HIV/AIDS and Opportunistic Infections (OIs)	DIS.1.1.1	374,479
HIV/AIDS	DIS.1.1.1.1	372,283
TB/HIV	DIS.1.1.1.2	1,603
Unspecified HIV/AIDS and OIs (n.e.c.)	DIS.1.1.1.nec	594
STDs Other than HIV/AIDS	DIS.1.1.2	26
Unspecified HIV/AIDS and Other STDs (n.e.c.)	DIS.1.1.nec	13
Tuberculosis (TB)	DIS.1.2	219,440
Pulmonary TB	DIS.1.2.1	11,420
Multidrug-resistant Tuberculosis (MDR-TB)	DIS.1.2.1.2	11,413
Unspecified Pulmonary Tuberculosis (n.e.c.)	DIS.1.2.1.nec	7
Extra pulmonary TB	DIS.1.2.2	8,075
Unspecified tuberculosis (n.e.c.)	DIS.1.2.nec	199,945
Malaria	DIS.1.3	1,720,267
Respiratory infections	DIS.1.4	282,166
Diarrheal diseases	DIS.1.5	47,907
Neglected tropical diseases	DIS.1.6	11,275
Vaccine preventable diseases	DIS.1.7	121,755
Other and unspecified infectious and parasitic diseases (n.e.c.)	DIS.1.nec	95,784
Reproductive health	DIS.2	384,157
Maternal conditions	DIS.2.1	331,450
Perinatal conditions	DIS.2.2	31,871
Contraceptive management (family planning)	DIS.2.3	16,334
Unspecified reproductive health conditions (n.e.c.)	DIS.2.nec	4,502
Nutritional deficiencies	DIS.3	12,634
Non-communicable diseases	DIS.4	384,437
Neoplasms	DIS.4.1	6,688
Endocrine and metabolic disorders	DIS.4.2	107,130
Other and unspecified endocrine and metabolic disorders (n.e.c.)	DIS.4.2.nec	107,130
Cardiovascular diseases	DIS.4.3	218,868
Other and unspecified cardiovascular diseases (n.e.c.)	DIS.4.3.nec	218,868
Mental & behavioural disorders, and Neurological conditions	DIS.4.4	32,738
Mental (psychiatric) disorders	DIS.4.4.1	13,552
Unspecified mental & behavioural disorders and neurological conditions (n.e.c.)	DIS.4.4.nec	19,186
Respiratory diseases	DIS.4.5	310
Sense organ disorders	DIS.4.8	2,205
Oral diseases	DIS.4.9	326
Other and unspecified non-communicable diseases (n.e.c.)	DIS.4.nec	16,171
Injuries	DIS.5	211,264
Non-disease specific	DIS.6	62,562
Other and unspecified diseases/conditions (n.e.c.)	DIS.nec	368,915

ANNEX B: SHA TABLES – CAPITAL HEALTH EXPENDITURE CLASSIFICATION

B.1 Capital Formation (N' Millions)

Classification Name	Code	Amount
Gross fixed capital formation	HK	158,419
Gross capital formation	HK.1	100,053
Gross fixed capital formation	HK.1.1	96,456
Education, Training and Research	HK.1.1.4	20,175
Infrastructure	HK.1.1.1	32,727
Residential and non-residential buildings	HK.1.1.1.1	29,478
Other structures	HK.1.1.1.2	3,249
Machinery and equipment	HK.1.1.2	43,554
Medical equipment	HK.1.1.2.1	33,562
Transport equipment	HK.1.1.2.2	2,001
ICT equipment	HK.1.1.2.3	3,191
Machinery and equipment n.e.c.	HK.1.1.2.4	4,800
Changes in inventories	HK.1.2	3,123
Unspecified gross capital formation (n.e.c.)	HK.1.nec	474
Unspecified gross fixed capital formation (n.e.c.)	HK.nec	58,366

B.2 Institutional Units Providing Revenues to Financing Schemes (Capital) (N' Millions)

Classification Name	Code	Amount
Institutional units providing revenues to financing schemes	FS.RI	158,419
Government	FS.RI.1.1	138,617
Federal Government	FS.RI.1.1.1	22,336
Sub-national Government	FS.RI.1.1.2	116,281
State Government	FS.RI.1.1.2.1	116,281
Corporations	FS.RI.1.2	470
NPISH	FS.RI.1.4	15
Rest of the world	FS.RI.1.5	19,278
Bilateral donors	FS.RI.1.5.1	11,751
Japan	FS.RI.1.5.1.14	34
JICA	FS.RI.1.5.1.14.1	16
United Kingdom	FS.RI.1.5.1.24	8,128
United States (USAID)	FS.RI.1.5.1.25	3,589
Other and Unspecified bilateral donors (n.e.c.)	FS.RI.1.5.1.nec	0
Multilateral donors	FS.RI.1.5.2	7,435
EU Institutions	FS.RI.1.5.2.6	28
UNAIDS	FS.RI.1.5.2.12	0
WHO	FS.RI.1.5.2.20	695
Other and Unspecified multilaterial donors (n.e.c.)	FS.RI.1.5.2.nec	6,712
Private donors	FS.RI.1.5.3	91
Gates Foundation (BMGF)	FS.RI.1.5.3.1	90
Other and Unspecified private donors (n.e.c.)	FS.RI.1.5.3.nec	1
Unspecified rest of the world (n.e.c.)	FS.RI.1.5.nec	0
Unspecified institutional units providing revenues to financing schemes (n.e.c.)	FS.RI.1.nec	39

B.3 Financing Agents (Capital) (N' Millions)

Classification Name	Code	Amount
Financing agents	FA	158,419
General government	FA.1	138,617
Central government	FA.1.1	22,336
Ministry of Health	FA.1.1.1	20,946
Other ministries and public units (belonging to central government)	FA.1.1.2	1,389
State/Regional/Local government	FA.1.2	116,281
State Ministry of Health	FA.1.2.1	109,875
Other state ministries and public units (belonging to state government)	FA.1.2.2	6,406
Insurance corporations	FA.2	406
Commercial insurance companies	FA.2.1	406
Non-profit institutions serving households (NPISH)	FA.4	8,496
Rest of the world	FA.6	10,836
International organisations	FA.6.1	10,836
Unspecified financing agents (n.e.c.)	FA.nec	65

B.4 Healthcare Providers (Capital) (N' Millions)

Classification Name	Code	Amount
Health care providers	HP	158,419
Hospitals	HP.1	21,251
Providers of ambulatory health care	HP.3	15
Retailers and Other providers of medical goods	HP.5	174
Providers of preventive care	HP.6	102
Providers of health care system administration and financing	HP.7	109,876
Rest of economy	HP.8	15,641
Unspecified health care providers (n.e.c.)	HP.nec	11,360

B.5 Classification of Diseases/Conditions (Capital) (N' Millions)

Classification Name	Code	Amount
Classification of diseases / conditions	DIS	158,419
Infectious and parasitic diseases	DIS.1	85,907
HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	DIS.1.1	33,516
HIV/AIDS and Opportunistic Infections (OIs)	DIS.1.1.1	22,162
HIV/AIDS	DIS.1.1.1.1	14,388
TB/HIV	DIS.1.1.1.2	7,774
Tuberculosis (TB)	DIS.1.2	106
Malaria	DIS.1.3	37,021
Respiratory infections	DIS.1.4	1,538
Diarrheal diseases	DIS.1.5	4,058
Neglected tropical diseases	DIS.1.6	50
Vaccine preventable diseases	DIS.1.7	9,160
Other and unspecified infectious and parasitic diseases (n.e.c.)	DIS.1.nec	459
Reproductive health	DIS.2	20,721
Maternal conditions	DIS.2.1	17,088
Perinatal conditions	DIS.2.2	3,003
Contraceptive management (family planning)	DIS.2.3	466
Unspecified reproductive health conditions (n.e.c.)	DIS.2.nec	164
Nutritional deficiencies	DIS.3	884
Noncommunicable diseases	DIS.4	14,921
Neoplasms	DIS.4.1	458
Endocrine and metabolic disorders	DIS.4.2	3,777
Other and unspecified endocrine and metabolic disorders (n.e.c.)	DIS.4.2.nec	3,777
Cardiovascular diseases	DIS.4.3	7,827
Other and unspecified cardiovascular diseases (n.e.c.)	DIS.4.3.nec	7,826
Mental & behavioural disorders, and Neurological conditions	DIS.4.4	2,561
Mental (psychiatric) disorders	DIS.4.4.1	554
Unspecified mental & behavioural disorders and neurological conditions (n.e.c.)	DIS.4.4.nec	1,393
Respiratory diseases	DIS.4.5	0
Diseases of the genito-urinary system	DIS.4.7	1
Sense organ disorders	DIS.4.8	166
Oral diseases	DIS.4.9	124
Other and unspecified noncommunicable diseases (n.e.c.)	DIS.4.nec	7
Injuries	DIS.5	11,458
Non-disease specific	DIS.6	23,287
Other and unspecified diseases/conditions (n.e.c.)	DIS.nec	1,240

ANNEX C: SHA TABLES – TOTAL HEALTH EXPENDITURE CLASSIFICATIONS

C.1Total Health Expenditure by Institutional Units Providing Revenues to Financing Schemes (N' Millions)

Classification Name	Amount	Percentage
Households	3332.3	74.8%
Corporations	29.0	0.7%
Nonprofit Institutions	2.9	0.1%
Donors (External)	339.8	7.6%
Federal Government	287.0	6.4%
State Government	411.7	9.2%
Local Government	52.8	1.2%
Total	**4455.5**	**100.0%**

C.2Total Health Expenditure by Financing Agents (N' Millions)

Classification Name	Amount	Percentage
Households (OOP)	3332.3	74.8%
Corporations	8.2	0.2%
Insurance	20.5	0.5%
Non-profit Institutions	327.4	7.3%
Government	755.0	16.9%
Rest of the World	12.2	0.3%
Total	**4455.5**	**100.0%**

C.3Total Health Expenditure by Healthcare Providers (N' Millions)

Classification Name	Amount	Percentage
Hospitals	1443.6	32.4%
Residential long-term care facilities	0.0	0.0%
Providers of ambulatory health care	1079.8	24.2%
Providers of ancillary services	0.0	0.0%
Retailers and Other providers of medical goods	1171.1	26.3%
Providers of preventive care	51.8	1.2%
Providers of health system admin/financing	331.1	7.4%
Rest of economy	135.3	3.0%
Rest of the world	15.8	0.4%
Unspecified health care providers (n.e.c.)	227.1	5.1%
Grand Total	**4455.5**	**100.0%**

C.4Total Health Expenditure by Classification of Diseases/Conditions (N' Millions)

Classification Name	Amount	Percentage
Malaria	1757.3	39.4%
HIV/AIDS & Other STDs	408.0	9.2%
Respiratory infections	283.7	6.4%
Tuberculosis	219.5	4.9%
Diarrheal diseases	52.0	1.2%
Vaccine preventable diseases	130.9	2.9%
Other Infectious/Parasitic Diseases	96.2	2.2%
Reproductive health	404.9	9.1%
Non-communicable diseases	399.4	9.0%
Injuries	222.7	5.0%
Nutritional deficiencies	13.5	0.3%
Neglected tropical diseases	11.3	0.3%
Others Diseases	370.2	8.3%
Non-disease specific	85.8	1.9%
Grand Total	**4455.5**	**100.0%**

ANNEX D: SHA MATRICES

D.1 Who funds What? (HC X HF) (N' Millions)

	Federal government schemes	State/regional/local government schemes	Compulsory contributory health insurance schemes	Voluntary health insurance schemes	NPISH financing schemes	Enterprise financing schemes	Unspecified voluntary health care payment schemes	Household out-of-pocket payment	Rest of the world financing schemes (non-resident)	Unspecified financing schemes	All HF
Curative care	215,044	29,855	28,625	15,324	20,124	3,736	877	1,209,048	33,724	-	1,556,358
Rehabilitative care	1	2,626	219	-	53	7	-	22,468	-	11	25,385
Long-term care (health)	-	-	-	-	-	-	-	28,618	-	-	28,618
Ancillary services (non-specified by function)	-	4,217	-	-	-	1,096	-	271,639	-	-	276,952
Medical goods (non-specified by function)	1,310	-	-	-	-	-	-	1,354,523	363	-	1,356,196
Preventive care	977	40,466	-	-	110,512	3,319	-	351,322	12,281	1	518,876
Governance, and health system and financing administration	14,658	204,676	-	347	41,487	-	1,188	-	696	-	263,050
Other health care services not elsewhere classified	28	69,954	2,641	3,056	98,916	-	434	94,699	1,917	1	271,646
All HC	232,017	351,793	31,486	18,727	271,092	8,157	2,499	3,332,316	48,981	13	4,297,082

D.2 Who provides What? (HC X HP) (N' Millions)

	Hospitals	Medical practices	Other health care practitioners	Ambulatory health care centres	Providers of home health care services	Traditional healthcare providers	Providers of ancillary services	Retailers and Other providers of medical goods	Providers of preventive care	Providers of health care system administration and financing	Rest of economy	Rest of the world	Unspecified health care providers	All HP
Curative care	861,238	192,762	32,127	205,116	95,606	54,046	0	59,015	32,081	0	13	0	24,353	1,556,358
Rehabilitative care	20,737	0	0	44	0	4,540	0	0	0	0	0	0	64	25,385
Long-term care (health)	0	0	0	0	28,618	0	0	0	0	0	0	0	0	28,618
Ancillary services	147,083	44,484	7,414	88	49	5,374	72,164	297	0	0	0	0	0	276,952
Medical goods	118,906	0	0	17,880	47,697	73,173	0	1,098,177	0	0	0	0	363	1,356,196
Preventive care	213,677	3,351	558	145,850	2,159	7,355	0	13,069	19,570	1,516	76,749	9,822	25,200	518,876
Governance, and health system and financing admin	0	0	0	0	0	0	0	0	0	219,334	0	0	43,717	263,050
Other health care services not elsewhere classified	5,553	59,312	9,885	619	19,144	5,465	0	395	0	361	42,932	5,960	122,019	271,646
All HC	1,367,193	299,908	49,985	369,597	193,274	149,954	72,164	1,170,953	51,651	221,210	119,695	15,782	215,716	4,297,082

D.3 Who funds Who? (HP X HF) (N' Millions)

	Federal government schemes	State/regional/local government schemes	Compulsory contributory health insurance schemes	Voluntary health insurance schemes	NPISH financing schemes (including development agencies)	Enterprise financing schemes	Unspecified voluntary health care payment schemes	Household out-of-pocket payment	Rest of the world financing schemes (non-resident)	Unspecified financing schemes	All HF
Hospitals	215,044	31,696	25,082	18,101	-	8,157	1,267	1,067,845	-	-	1,367,193
Medical practices	-	-	-	-	-	-	-	299,908	-	-	299,908
Other health care practitioners	-	-	-	-	-	-	-	49,985	-	-	49,985
Ambulatory health care centres	-	33,783	6,271	-	-	-	-	329,543	-	-	369,597
Providers of home health care services	-	-	-	-	-	-	-	193,274	-	-	193,274
Traditional healthcare providers	-	-	-	-	-	-	-	149,954	-	-	149,954
Providers of ancillary services	-	-	-	-	-	-	-	72,164	-	-	72,164
Retailers and Other providers of medical goods	1,310	-	-	-	-	-	-	1,169,643	-	-	1,170,953
Providers of preventive care	977	6,708	-	-	1,192	-	-	-	42,774	-	51,651
Providers of health care system administration and financing	14,658	206,302	-	-	250	-	-	-	-	-	221,210
Rest of economy	-	5,498	-	-	114,196	-	-	-	1	-	119,695
Rest of the world	7	-	-	-	15,722	-	-	-	51	1	15,782
Unspecified health care providers	22	67,807	133	627	139,731	-	1,231	-	6,154	11	215,716
All HP	232,017	351,793	31,486	18,727	271,092	8,157	2,499	3,332,316	48,981	13	4,297,082

D.4 Who does the Money come from? (HF X FS) (N' Millions)

	Earmarked funds	Internal Transfer and grants from Federal Government	Internal Transfer and grants from State Government	Internal Transfer and grants from Local Government	Transfers distributed by government from foreign origin	Social insurance contributions	Voluntary prepayment	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Unspecified other domestic revenues	Direct foreign transfers	Unspecified Financing Schemes	All FS
Federal government schemes	7	231,989	0	0	22	0	0	0	0	0	0	0	0	232,017
State/regional/local government schemes	0	0	295,459	52,756	3,464	0	0	0	0	0	0	114	0	351,793
Compulsory contributory health insurance schemes	0	0	0	0	0	31,486	0	0	0	0	0	0	0	31,486
Voluntary health insurance schemes	0	0	0	0	0	0	18,727	0	0	0	0	0	0	18,727
NPISH financing schemes (including development agencies)	330	0	0	0	984	0	0	0	3	7,725	4	261,971	76	271,092
Enterprise financing schemes	0	0	0	0	0	0	0	0	8,157	0	0	0	0	8,157
Unspecified voluntary health care payment schemes	0	0	0	0	0	0	2,499	0	0	0	0	0	0	2,499
Household out-of-pocket payment	0	0	0	0	0	0	0	3,332,316	0	0	0	0	0	3,332,316
Rest of the world financing schemes (non-resident)	0	0	0	0	4	0	0	0	2	0	0	48,974	2	48,981
Unspecified financing schemes	0	0	0	0	0	0	0	0	0	0	1	11	1	13
All HF	336	231,989	295,459	52,756	4,474	31,486	21,226	3,332,316	8,162	7,725	4	311,069	79	4,297,082

D.5 Who manages which Payment Scheme? (HF X FA) (N' Millions)

	Ministry of Health	Other ministries and public units (belonging to central government)	National Health Insurance Agency	State Ministry of Health	LGA Health Department	State Health Agency	Social Health Insurance Agency	Insurance corporations	Corporations (Other than insurance corporations)	Non-profit institutions serving households (NPISH)	Households	Rest of the world	Unspecified financing agents (n.e.c.)	All FA
Federal government schemes	226,815	5,202	0	0	0	0	0	0	0	0	0	0	0	232,017
State/regional/local government schemes	0	2	0	104,135	58,321	189,289	0	0	0	46	0	0	0	351,793
Compulsory contributory health insurance schemes	0	0	31,480	0	0	0	0	0	0	6	0	0	0	31,486
Voluntary health insurance schemes	0	0	0	0	0	0	0	18,727	0	0	0	0	0	18,727
NPISH financing schemes (including development agencies)	0	0	0	0	0	0	0	0	0	271,059	0	25	8	271,092
Enterprise financing schemes	0	0	0	0	0	0	0	0	8,157	0	0	0	0	8,157
Unspecified voluntary health care payment schemes	0	0	0	0	0	0	1,137	1,362	0	0	0	0	0	2,499
Household out-of-pocket payment	0	0	0	0	0	0	0	0	0	0	3,332,316	0	0	3,332,316
Rest of the world financing schemes (non-resident)	0	0	0	0	0	0	0	0	0	47,745	0	1,236	0	48,981
Unspecified financing schemes	0	0	0	0	0	0	0	0	0	0	0	11	2	13
All HF	226,815	5,204	31,480	104,135	58,321	189,289	1,137	20,089	8,157	318,855	3,332,316	1,272	10	4,297,082

D.6 What Inputs were used in Provision by Providers? (HP X FP) (N' Millions)

	Wages and salaries	Social contributions	All Other costs related to employees	Health care services	Pharmaceuticals and other Health care	Non-health care services	Non-health care goods	Other materials and services used (n.e.c.)	Consumption of fixed capital	Other items of spending on inputs	Unspecified factors of health care provision	All FP
Hospitals	170,143	25,114	66,505	444,734	635,853	3,188	1,142	87	0	1	20,425	1,367,193
Medical practices	0	0	0	130,361	169,547	0	0	0	0	0	0	299,908
Other health care practitioners	0	0	0	21,727	28,258	0	0	0	0	0	0	49,985
Ambulatory health care centres	33,783	6,271	0	133,622	195,921	0	0	0	0	0	0	369,597
Providers of home health care services	0	0	0	84,011	109,264	0	0	0	0	0	0	193,274
Traditional healthcare providers	0	0	0	65,181	84,774	0	0	0	0	0	0	149,954
Providers of ancillary services	0	0	0	72,164	0	0	0	0	0	0	0	72,164
Retailers and Other providers of medical goods	0	0	0	508,410	662,543	0	0	0	0	0	0	1,170,953
Providers of preventive care	7,287	1	128	1	42,781	70	3	189	0	0	1,192	51,651
Providers of health care system administration and financing	169,987	511	1,123	365	1,036	6,828	1,115	76	1	20	40,149	221,210
Rest of economy	19,105	1,368	0	690	45,133	29,178	1,778	11	0	0	22,432	119,695
Rest of the world	1,559	0	0	5	3	5,522	210	3	0	0	8,479	15,782
Unspecified health care providers (n.e.c.)	1,835	0	533	36,569	304	4,566	0	14	10	1,080	170,805	215,716
All HP	403,699	33,264	68,290	1,497,840	1,975,416	49,352	4,248	380	11	1,101	263,481	4,297,082

D.7 Who is Paying for each Disease? (DIS X FS.RI) (N' Millions)

	Federal Government	State Government	Local Government	Corporations	Households	Nonprofits	Rest of the World	Unspecified FS.RI (n.e.c.)	All FS.RI
HIV/AIDS and other (STDs)	68,409	33,256	9,435	661	134,868	0	126,108	1,782	374,519
Tuberculosis (TB)	19,331	18,177	8,075	889	151,315	14	21,639	0	219,440
Malaria	44,889	71,875	21,141	2,243	1,510,837	10	69,272	1	1,720,267
Respiratory infections	2,719	2,976	0	57	276,314	0	99	0	282,166
Diarrheal diseases	317	1,126	0	24	46,052	0	388	0	47,907
Neglected tropical diseases	1	2	1,400	0	9,868	0	4	0	11,275
Vaccine preventable diseases	3,600	47,191	1,789	171	28,102	0	40,903	0	121,755
Other infectious and parasitic diseases	590	374	0	8	88,815	0	5,996	0	95,784
Reproductive health	24,527	35,023	9,913	1,566	276,941	4	36,183	1	384,157
Nutritional deficiencies	263	706	0	41	6,579	11	5,034	0	12,634
Noncommunicable diseases	64,817	31,789	0	1,313	286,182	4	331	0	384,437
Injuries	33,786	25,119	0	1,044	151,315	0	0	0	211,264
Non-disease specific	1,104	25,385	1,003	20,389	3,289	24	11,361	8	62,562
Other diseases/conditions	307	2,460	0	122	361,840	2,809	1,370	6	368,915
All DIS	264,659	295,459	52,756	28,530	3,332,316		318,688	1,798	4,297,082

European Union

World Health Organization
Nigeria