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Bayelsa State Budget (Public Health Expenditure) Analysis



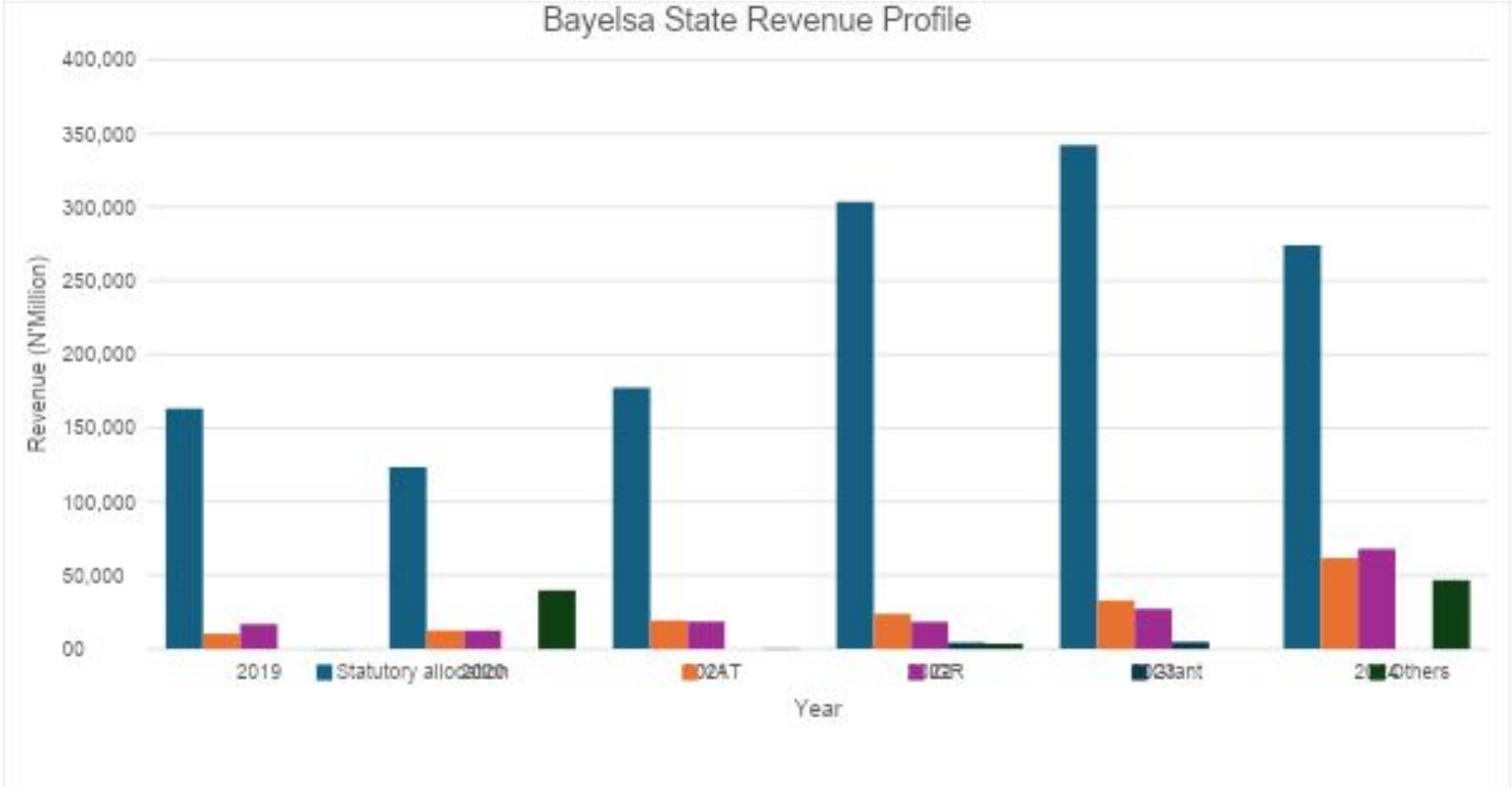
Outline

Public Health Expenditure

PHC MOU Expenditures

Data Gaps

Bayelsa State Revenue Profile

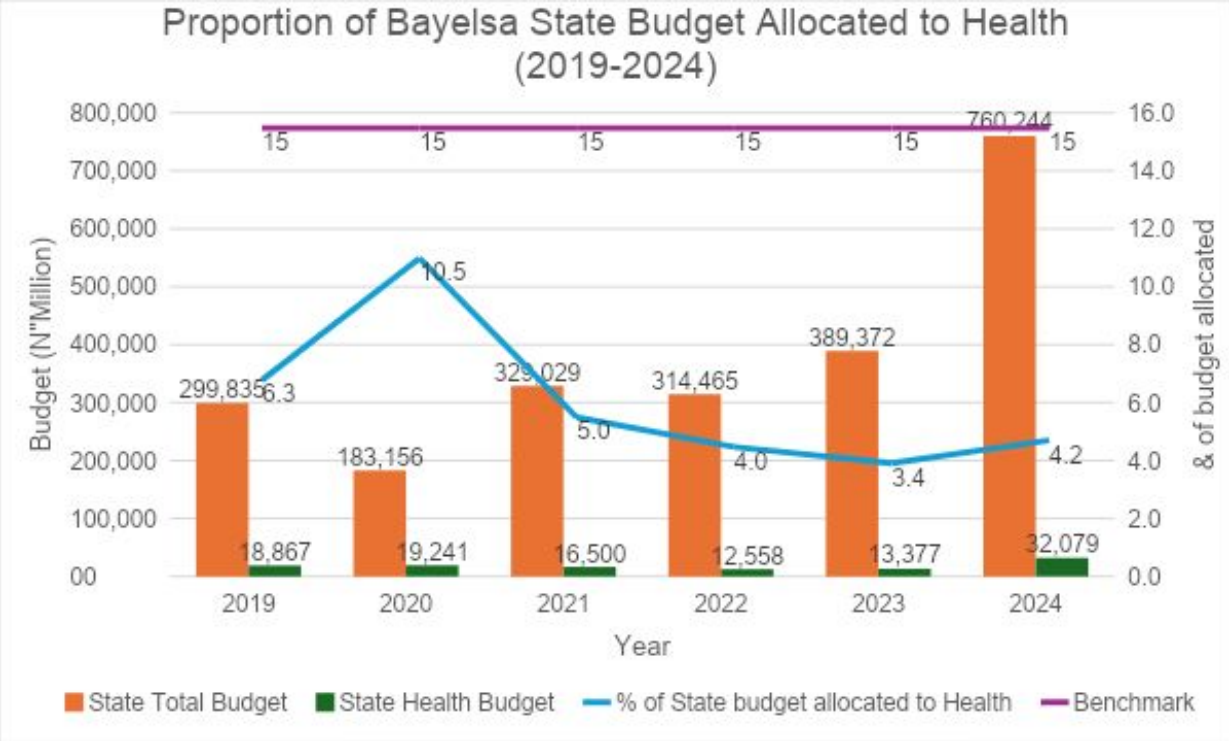


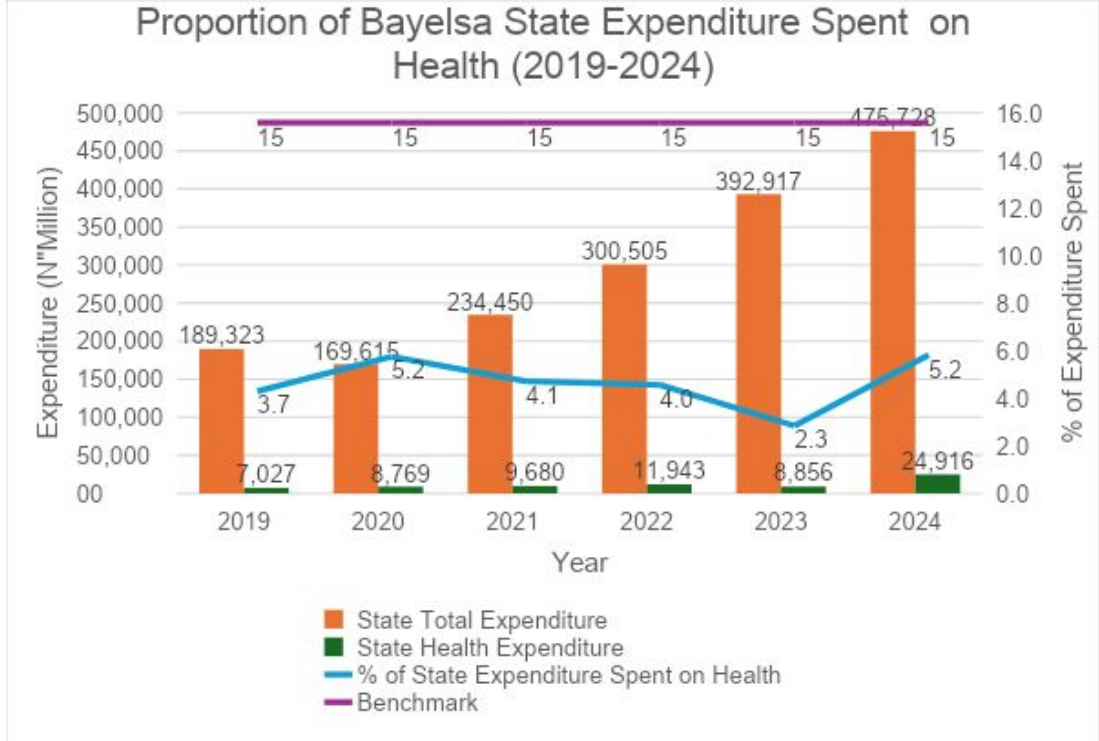
Statutory allocation being the largest source of revenue across the years peaked at ₦341.99 billion in 2023 before dropping to ₦274.07 billion in 2024. VAT and IGR saw steady growth, with VAT rising from ₦12.52 billion in 2020 to ₦61.69 billion in 2024, and IGR increasing from ₦12.49 billion to ₦67.91 billion in the same period.

Source; Accountant General's Report

While grants contributed to revenue in 2022 and 2023, they were absent in 2024.

Proportion of State Budget and Expenditure allocated to Health



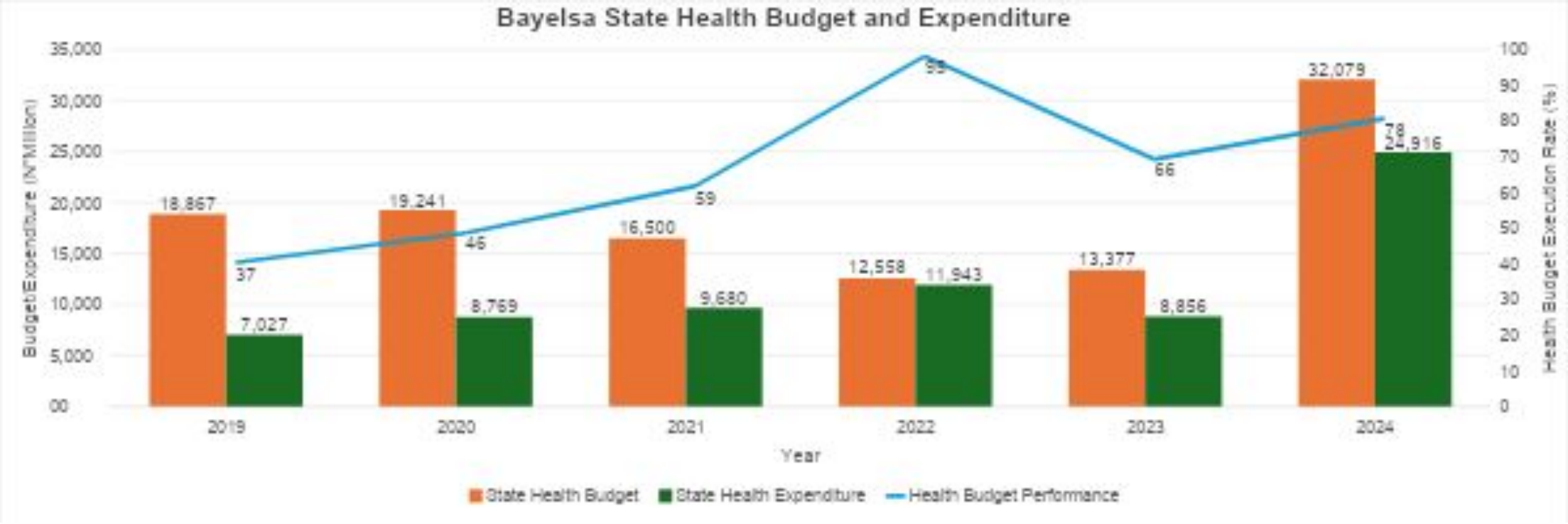


Source; State Approved Budget Document and 2024 Quarter 4 budget performance

Source; Accountant General's Report 2024 Quarter 4 budget performance

Despite the 15% Abuja Declaration target, the highest proportion of the state's budget allocated to health was **10.5% (2020)**, and the highest expenditure was **5.2% (2020, 2024)**.
However, the health budget grew from **₦18.87 billion (2019)** to **₦32.08 billion (2024)**, while health expenditure increased from **₦7.03 billion (2019)** to **₦24.92 billion (2024)**, showing an overall upward trend despite yearly fluctuations.

Proportion of State Budget and Expenditure allocated to Health

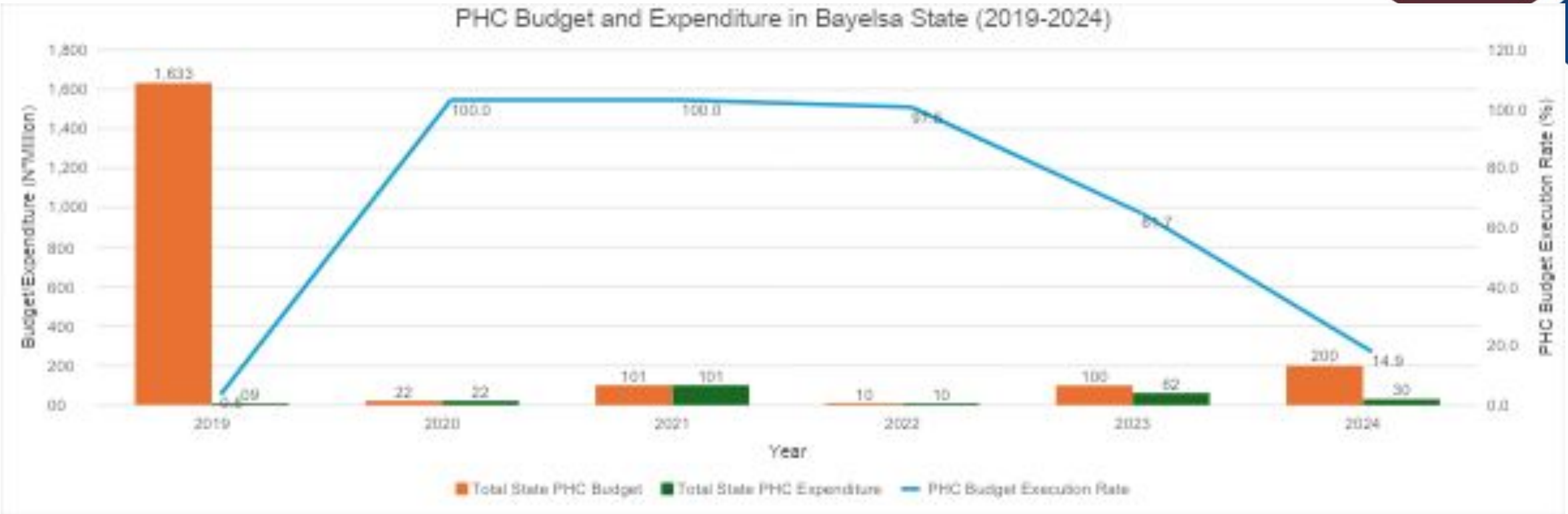


The State Health Budget fluctuated over the years, peaking at ₦32.1 billion in 2024 from ₦18.9 billion in 2019. Expenditure followed a similar trend, increasing from ₦7.03 billion in 2019 to ₦24.9 billion in 2024, with the highest spending recorded in 2024.

Budget execution improved from 37% in 2019 to 95% in 2022, before dropping to 66% in 2023 and rising again to 78% in 2024. The highest efficiency was observed in 2022, while 2019 had the lowest performance.

Source; State Approved Budget, Accountant General's Report 2024 Quarter 4 budget performance

PHC Budget vs Expenditure and PHC Budget Execution Rate in Bayelsa State

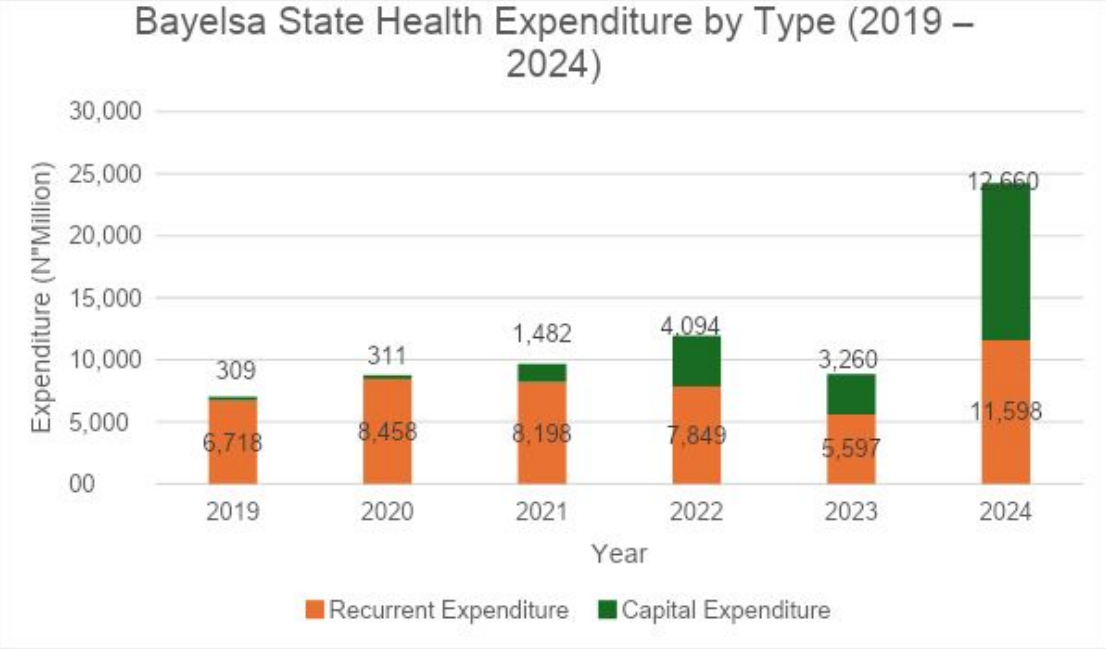


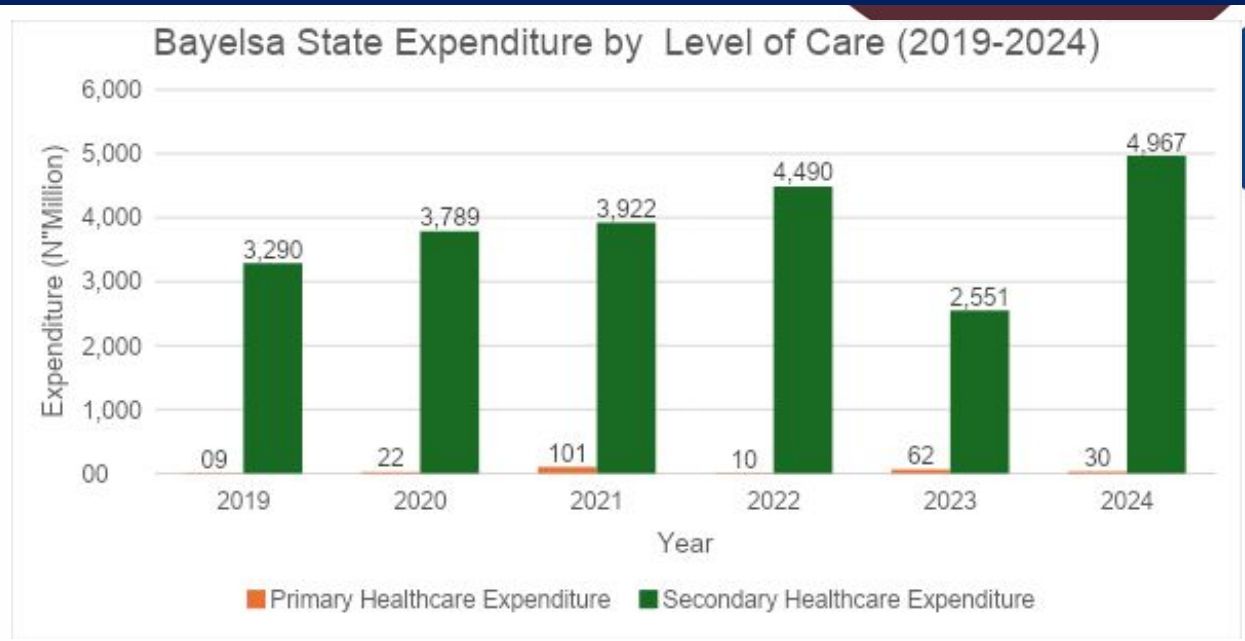
The PHC budget fluctuated over the years, peaking at ₦1.63 billion in 2019 before dropping to ₦10 million in 2022 and rising again to ₦200 million in 2024.

Despite full budget execution in 2020 and 2021 (100%), the execution rate declined sharply to 14.9% in 2024

Source: Accountant General's Report and 2024 Quarter 4 Budget Performance; SPHCMB Capital and Recurrent Budget/Expenditure

Health Expenditure by Type and Level of Care





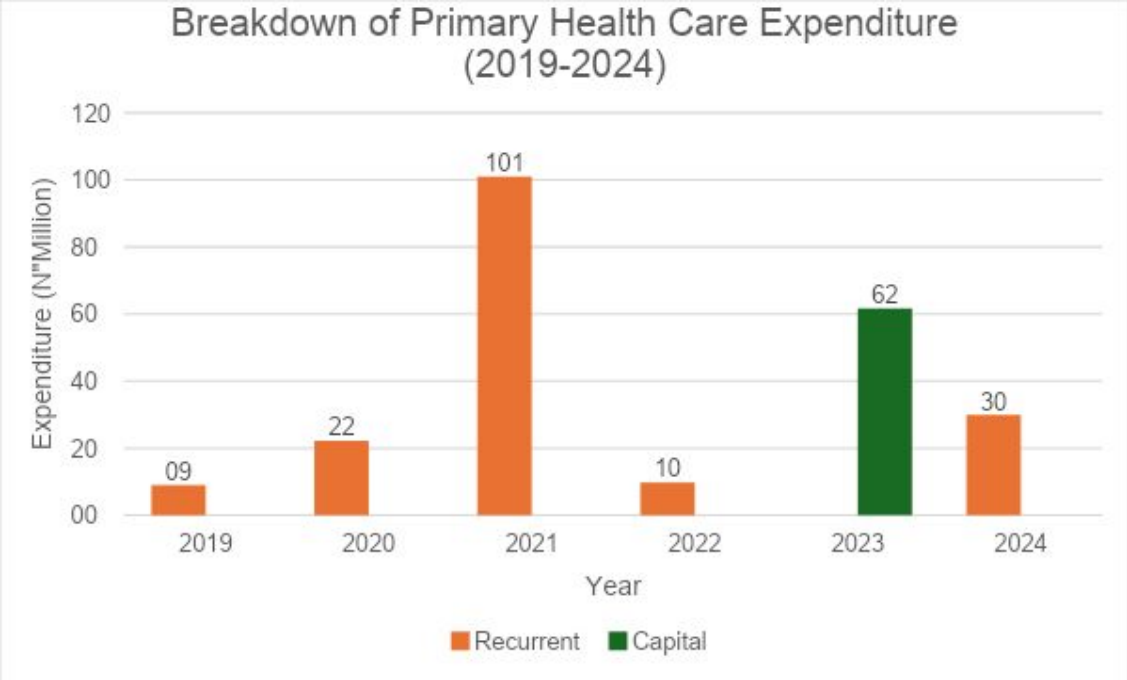
Recurrent Expenditure rose significantly from 6,718 billion in 2019 to 11,598 billion. Similarly, Capital expenditure rose significantly from 309 million (2019) to 12.660 billion (2024)

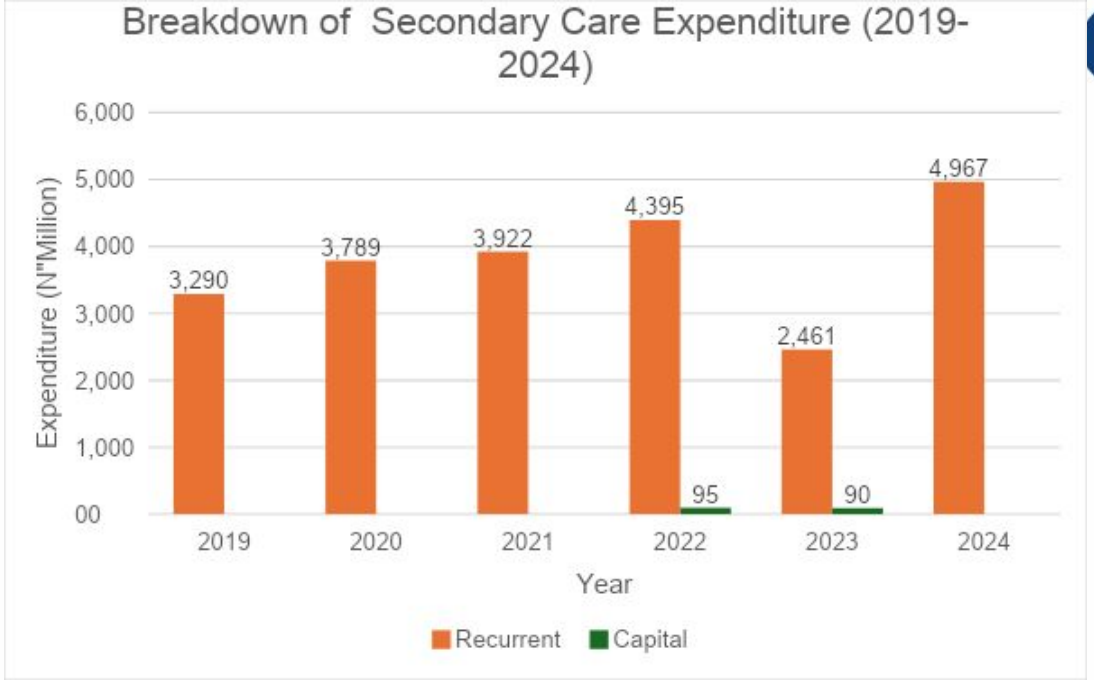
Secondary health care expenditure experienced a positive trend rising from 3.290 billion in 2019 to 4.967 billion in 2024.
Expenditure on Primary health care was low across the years reviewed with the highest being 101 million in 2021

- Methodology: This is the comparison of the capital and recurrent expenditure for all health MDAs
- Source: Accountant General's Report and 2024 Quarter 4 Budget Performance Document

Methodology: Primary - SPHCMB capital and recurrent expenditures
Secondary- Addition of capital and recurrent expenditure of the Hospitals Management Board
Source: Accountant General's Report and 2024 Quarter 4 Budget Performance Document

Breakdown of Primary & Secondary Health Care Expenditure

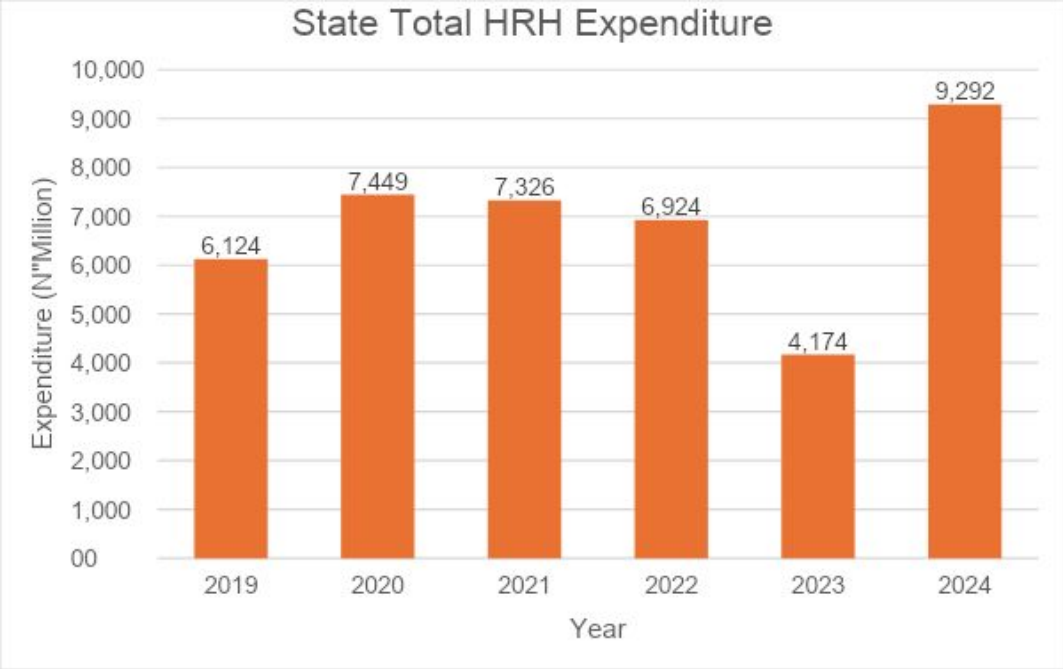


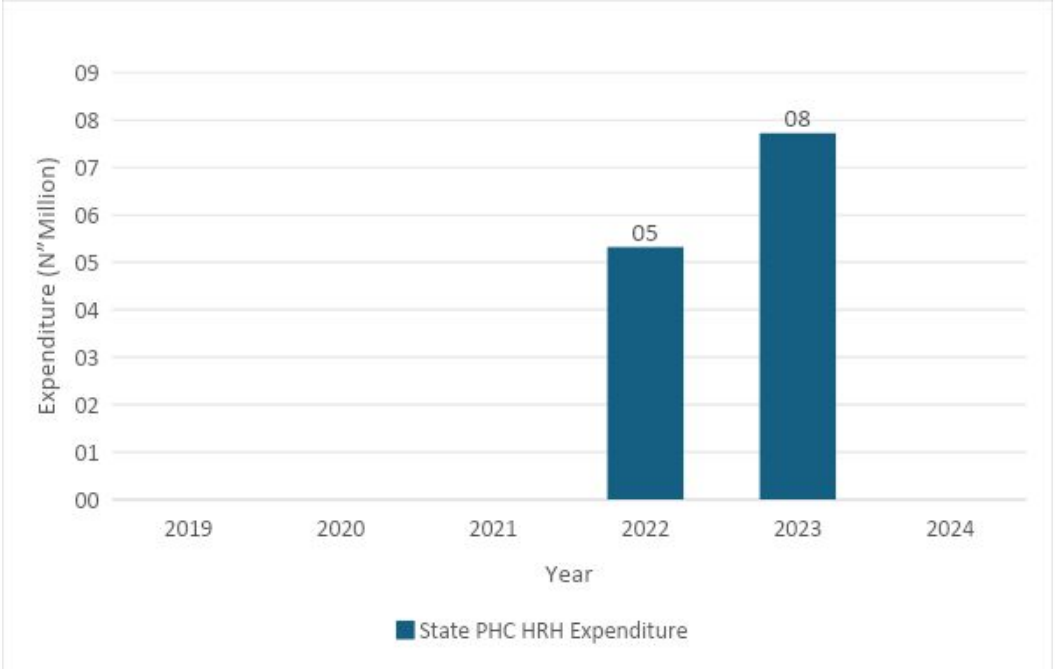


Methodology: Primary - SPHCMB capital and recurrent expenditures
Secondary- Addition of capital and recurrent expenditure of all the general hospitals and other secondary facilities to the recurrent expenditure of the Hospitals Management Board

Source: Accountant General's Report and 2024 Quarter 4 Budget Performance Document

Bayelsa State Total HRH and SPHCDA HRH Expenditure





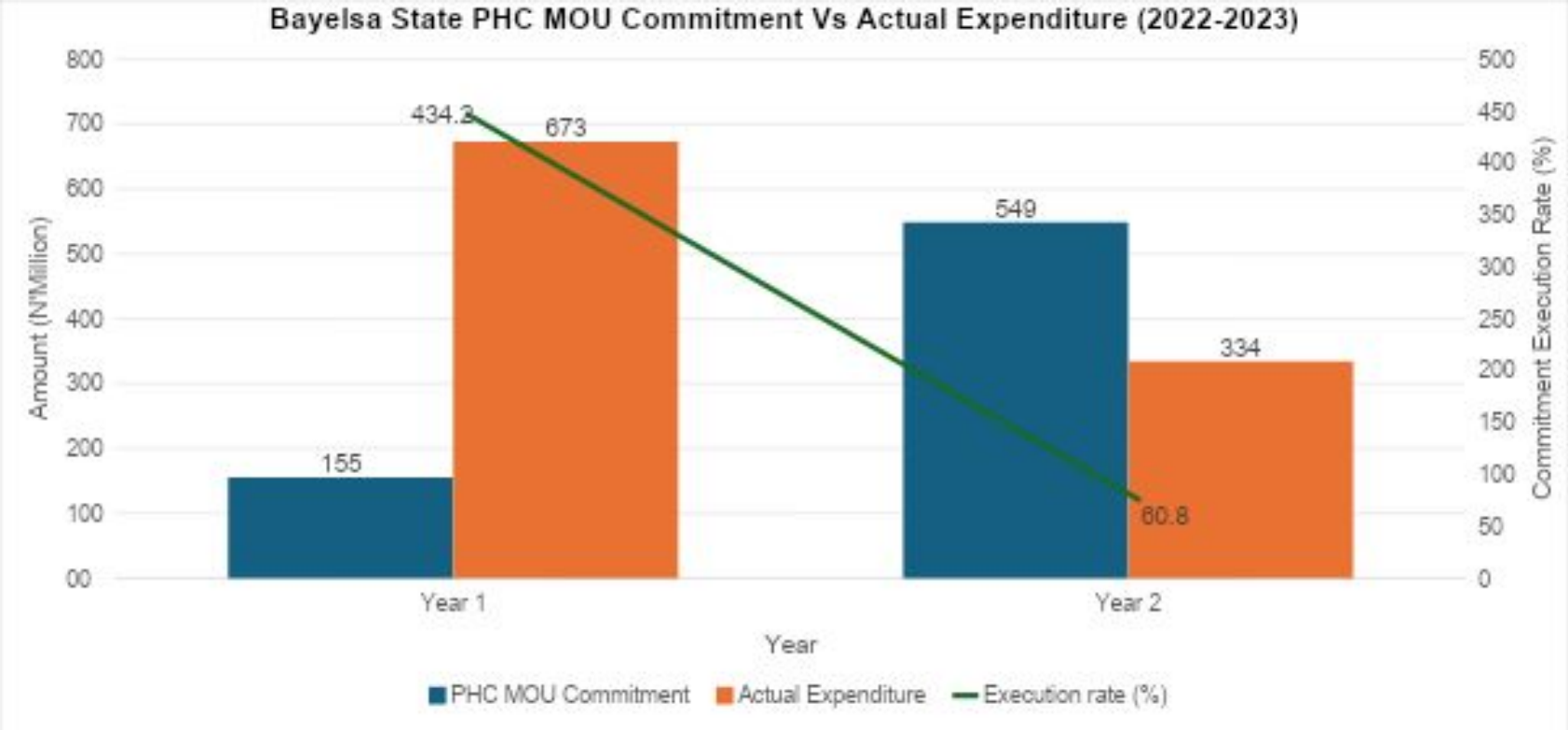
Source: Accountant General's Report and 2024 Quarter 4 Budget Performance Document

Methodology: Personnel expenditures for all the health MDAs in Katsina state were added to populate this.

Source: The above figures were obtained from the Director, Finance and Admin of the SPHCMB

PHC MOU Related Major Component of Expenditure

Bayelsa State PHC MOU Commitment Vs Actual Expenditure

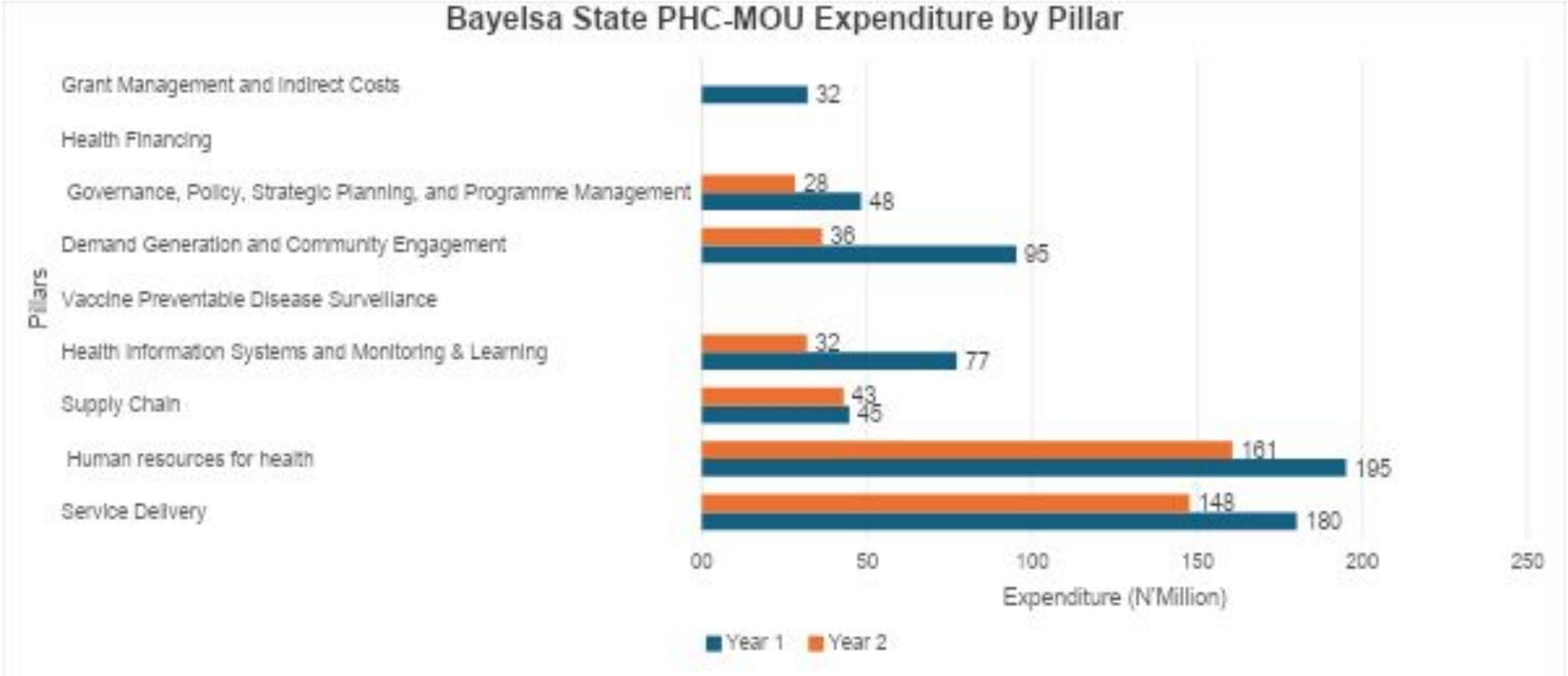


The data on counterpart funding for year 3 are not yet available

Source: The above figures were obtained from the Director, Finance and Admin of the SPHCMB

The state exceeded their commitment in year 1 by spending 4 times what was committed. However, in year 2, actual expenditure is below the commitment made.

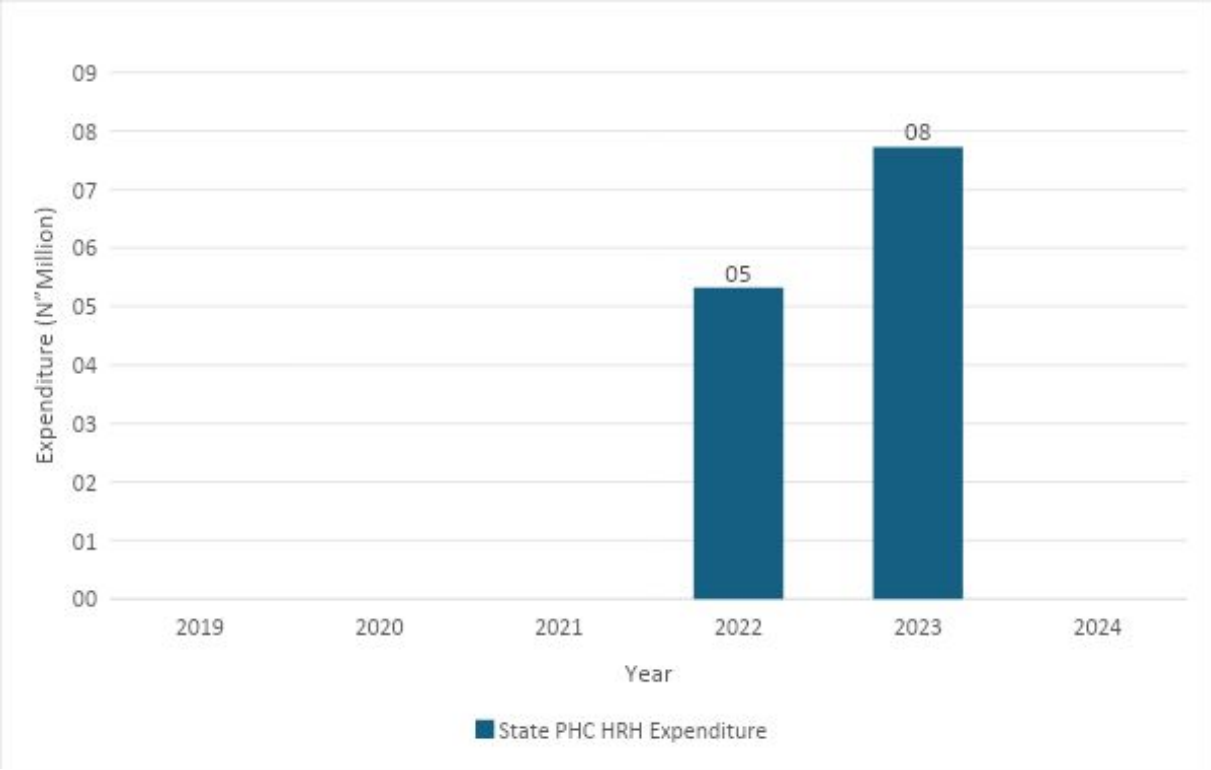
Bayelsa PHC MOU Expenditure by Pillar

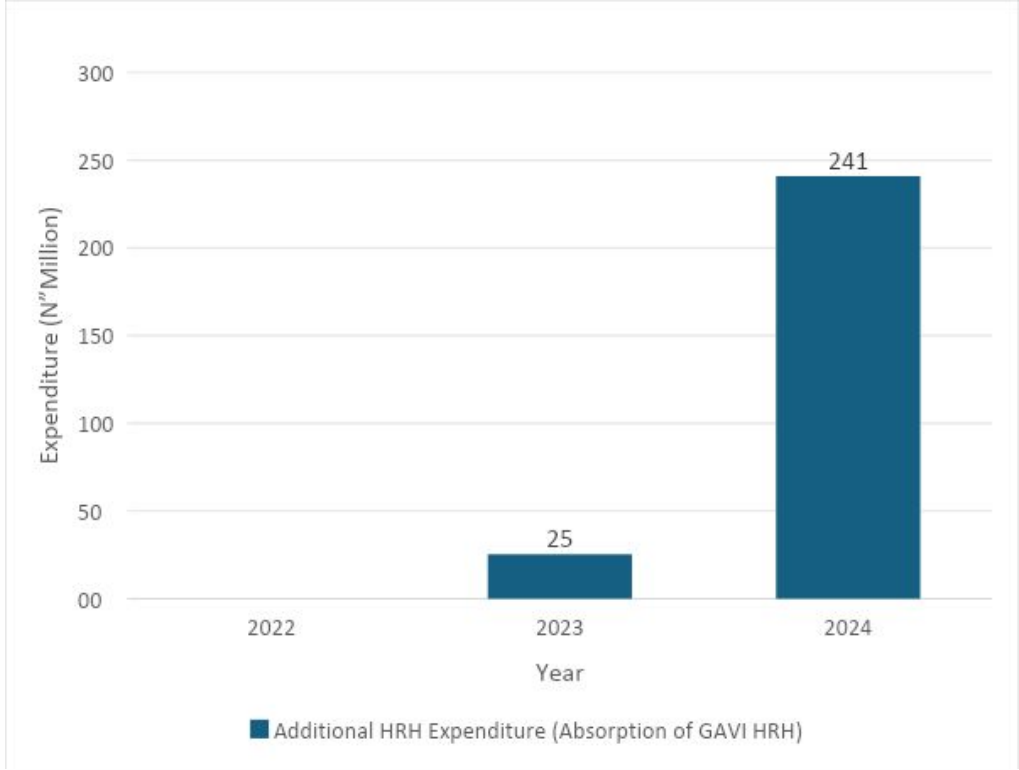


The expenditure data for year 3 are not available yet.

Source: SPHCMB's breakdown of budget and expenditure on GAVI MOU priority areas. Retrieved from Director of Finance and Admin

Bayelsa State SPHCDA HRH Expenditure and Additional HRH Expenditure (Absorption of GAVI HRH)



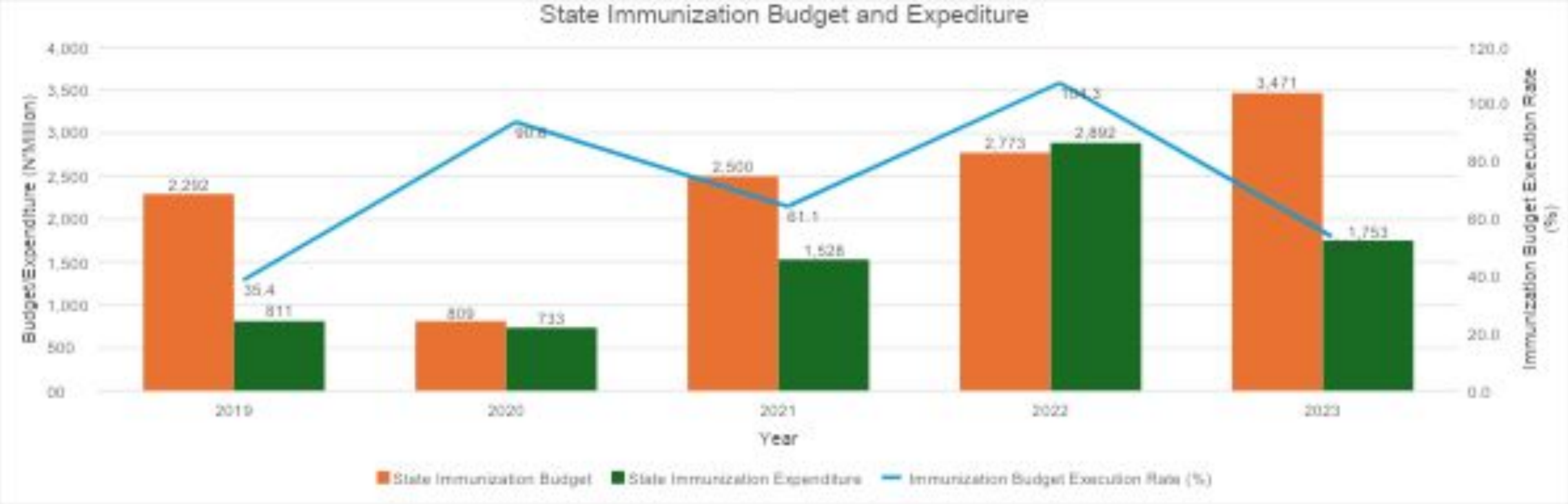


Data for 2019, 2020, and 2021 are not retrieved yet

Source: Accountant General's Report, personnel health expenditure for SPHCMB

Source: SPHCMB's breakdown of additional HRH expenditure (Absorption of GAVI HRH). The data were received from the Director PHC, SPHCMB Bayelsa and the data filled is the amount spent in Year 2 to 3 (2023- 2024).

Immunization Budget vs Expenditure and Budget Performance

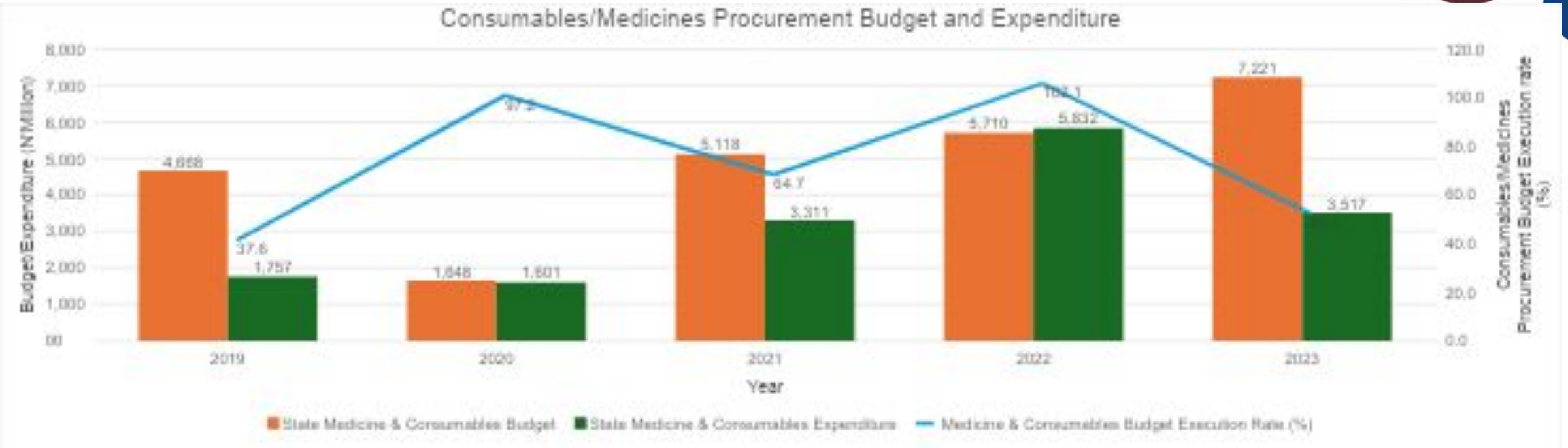


The immunization budget which was ₦2.29 billion in 2019, dropped to ₦809.12 million in 2020, then increased to ₦3.47 billion in 2023. Expenditure followed a similar pattern, peaking at ₦2.89 billion in 2022 before declining to ₦1.75 billion in 2023.llion in 2023, and ₦482 million in 2024.

The immunization budget execution rose from 35.4% in 2019 to 104.3% in 2022, indicating overspending, but declined to 50.5% in 2023

Source Document: Accountant General's Report

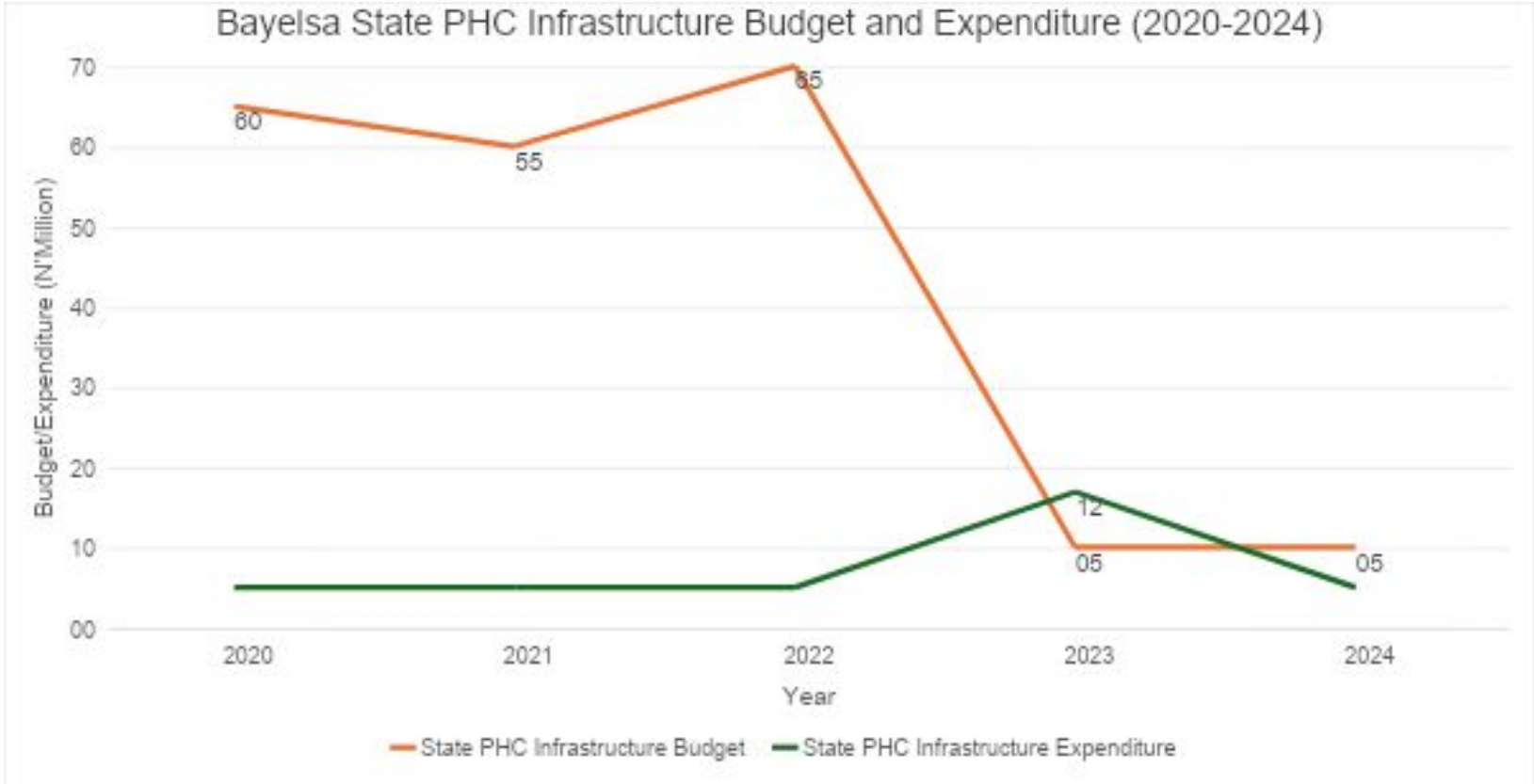
Consumables/Medicines Procurement Budget vs Expenditure and Budget Performance



- The budget for medicines and consumables which was ₦4.67 billion in 2019, dropped to ₦1.65 billion in 2020, then increased to ₦7.22 billion in 2023. Expenditure followed a similar trend, peaking at ₦5.83 billion in 2022 before declining to ₦3.52 billion in 2023.
- The budget execution improved from 37.6% in 2019 to 102.1% in 2022, indicating overspending, but dropped to 48.7% in 2023

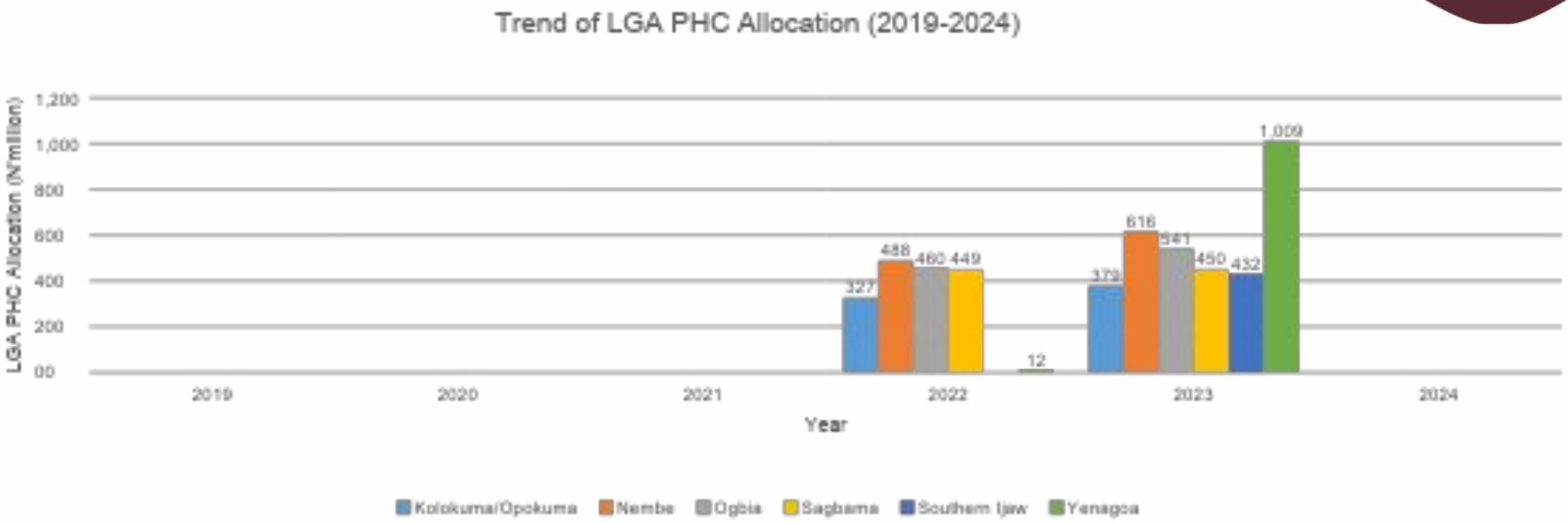
- Source Document: Accountant General's Report

Bayelsa State PHC Infrastructure Budget and Expenditure



- There were no PHC infrastructure expenditures for the 2019-2022 and 2024 also.
- Source:

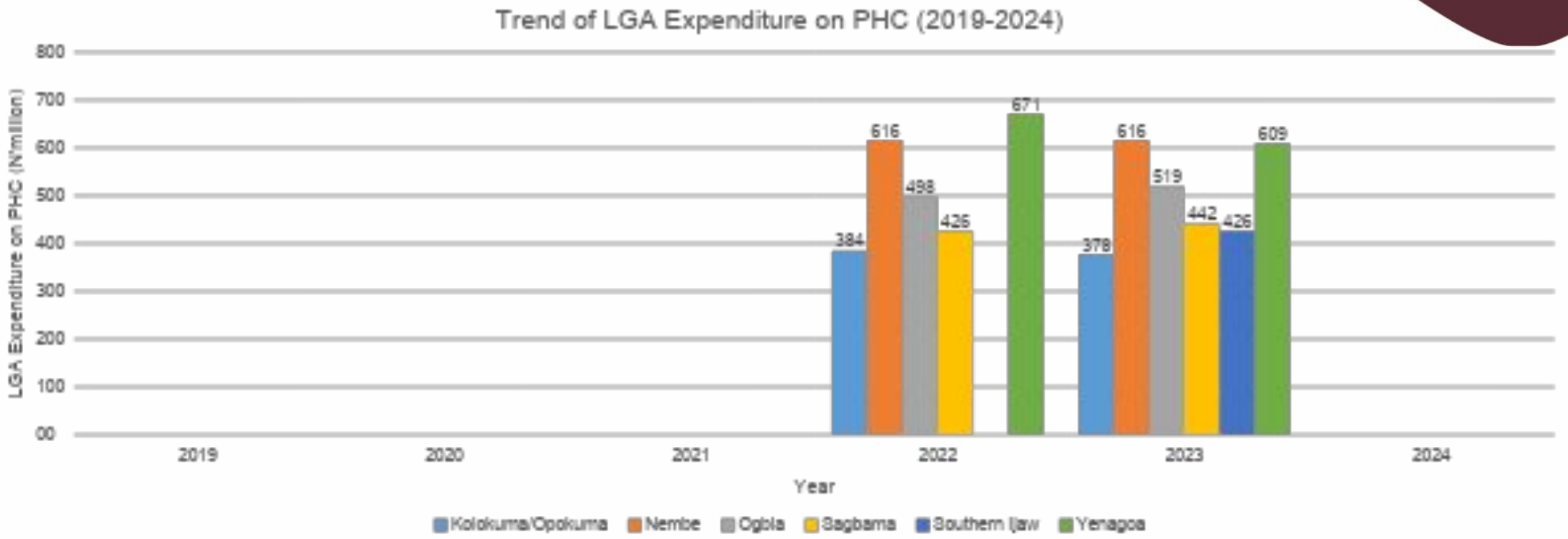
Bayelsa State LGA PHC Allocation



From 2019 to 2021, no PHC allocations were recorded across LGAs. In 2022, allocations began, with Nembe (₦488M) and Ogbia (₦460M) among the highest, while Yenagoa had the lowest (₦12M).
By 2023, allocations increased in most LGAs, with Yenagoa rising significantly to ₦1.009B, while Nembe and Ogbia saw moderate increases. No allocations were recorded for 2024.

Source Document: Auditor General's Report for the Local Governments for 2023

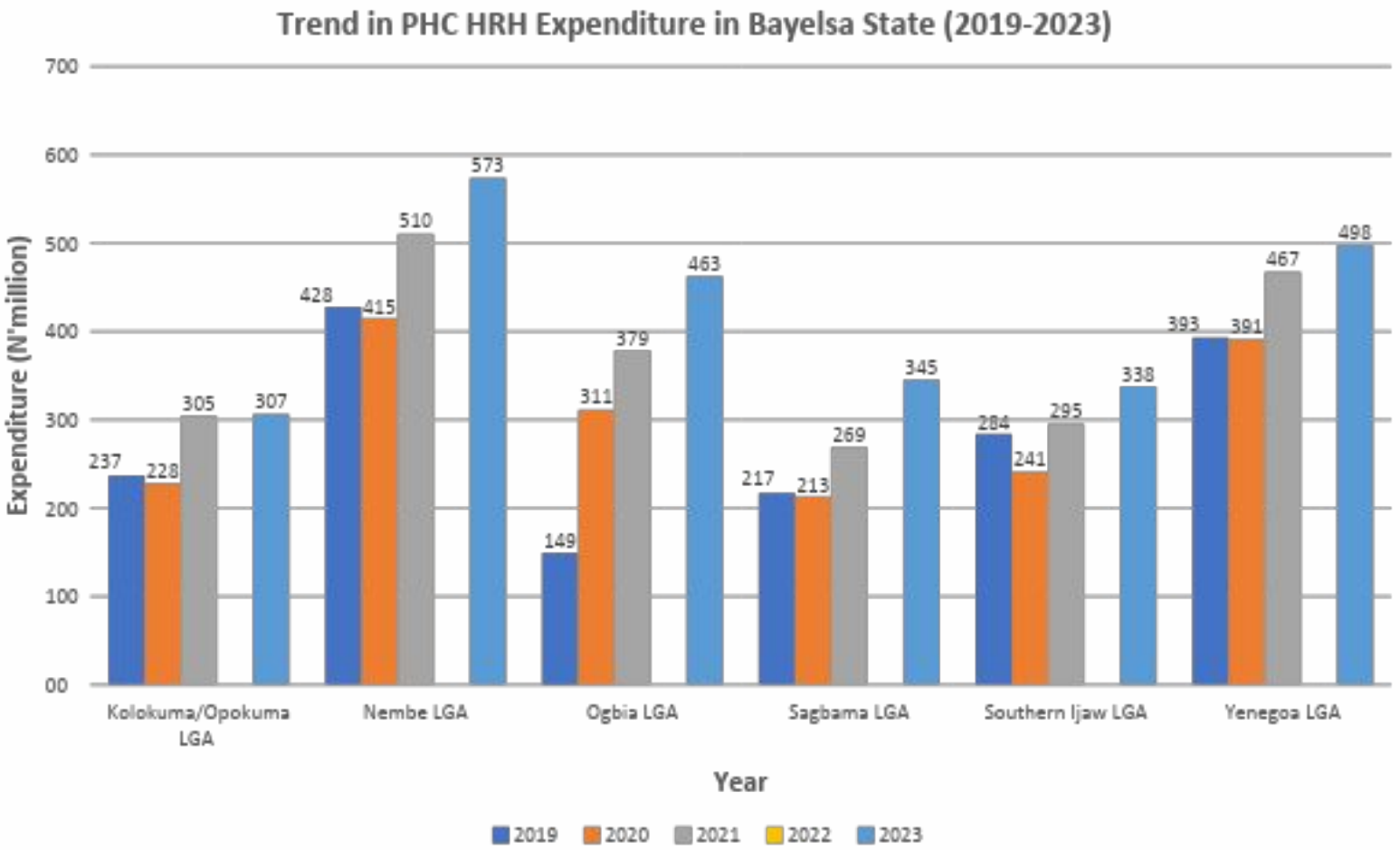
Bayelsa State LGA PHC Expenditure



In 2022, Yenagoa (₦671M), Nembe (₦616M), and Ogbia (₦498M) recorded significant PHC expenditures. By 2023, Ogbia's expenditure increased to ₦519M, and Sagbama's rose from ₦426M to ₦442M.
However, Yenagoa's spending declined to ₦609M, while Kolokuma/Opokuma saw a slight drop from ₦384M to ₦378M. Nembe and Southern Ijaw remained unchanged at ₦616M and ₦426M, respectively. No expenditures were recorded for 2024.

Source Document: Auditor General's Report for the Local Governments for 2023

Trend in PHC HRH in Bayelsa State



The chart shows that PHC HRH expenditure across the six selected LGAs in Bayelsa State has generally increased from 2019 to 2023, with notable growth in Nembe, Ogbia, Sagbama, and Yenegoa LGAs. While Kolokuma/Opokuma and Southern Ijaw LGAs showed fluctuations, all LGAs recorded higher spending in 2023 compared to 2019. Conversely, Ogbia LGA experienced the highest rise (**211%**), followed by Sagbama (**59%**), Kolokuma/Opokuma (**30%**), Nembe (**34%**), Yenegoa (**27%**), and Southern Ijaw (**19%**).

Source; Auditor General's Report for the Local Governments.

Data Gaps

- State budget and expenditure on Maternal and Child Health (MNCH) from 2019 – 2024
- State PHC HRH Expenditure (2019, 2020, 2021, and 2024)
- State PHC Infrastructure Expenditure (2019, 2020, 2021, 2022, and 2024)
- Year 3 PHC MOU counterpart funding and breakdown of expenditure by pillar
- LGA PHC budget and expenditure breakdown (recurrent and capital), 2019-2023
- LGA HRH Budget Document for the six LGA 2019 - 2023
- LGA HRH Expenditure Document for the six LGA for 2022
- BHCPF income and expenditure (2019 – 2024)
- Donor spending on PHC (2019 – 2024)

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