



KADUNA STATE HEALTH FINANCING POLICY AND STRATEGY

Towards Achieving Universal Health Coverage in Kaduna State



NOVEMBER 2022

FORWARD

Health Financing serves as the pivot upon which other health system building blocks revolve and rest. Strengthening the State health financing system builds a strong foundation for the broader health system to achieve Universal Health Coverage (UHC) and indeed all health-related Sustainable Development Goal (SDGs) targets in Kaduna State and Nigeria at large. For this reason, it is important to ensure that Kaduna State delivers on her ongoing health financing reforms.

The Kaduna State Health Financing Policy and Strategy provides evidence-based guidance to the State and local governments and other actors in the State health system on how to provide an equitable and efficient health financing system that will guarantee achievement of UHC in Kaduna State and Nigeria by 2030. It was derived from subsisting laws and policies of government including the Law establishing The Kaduna State Contributory Health Management Authority and the National Health Insurance Authority 2018 and 2022 respectively, the National and State Health Policy 2016 and 2021 respectively, the National Health Act 2014 and other. Its long-term goal is to ensure that adequate and sustainable funds are available and allocated for accessible, affordable, efficient and equitable health provision. It also provides policy directions and strategies for revenue generation, pooling and strategic purchasing and the governance system for health financing in the State.

Kaduna State has domesticated the national health financing policy to take into consideration state specific context and peculiarities. This document establishes the appropriate regulatory framework for health financing as part of the stewardship role of government and elaborates the roles and responsibilities of stakeholders towards achieving UHC. It explained the policy directions for improving efficiency and equity in the health system as health financing does not depend solely on getting more money into the system, but also making efficient use of the available resources and deploying resources equitably among different population groups especially the under-served.

The strategies here proposed are expected to strengthen the establishment and implementation of risk protection mechanisms through health insurance and social safety-net schemes, improving evidence generation, policy implementation, as well as monitoring and evaluation for health financing. I am confident that the Kaduna state health financing policy and strategy will provide the needed evidence-based framework for domestic resource mobilization, resource pooling, strategic purchasing of health services that will galvanize efforts towards achieving UHC and significantly improving the health status of all citizens of Kaduna State.

I therefore recommend this Health Financing Policy and Strategy to all health policy makers, budget makers and holders, development partners, academia, civil society organizations, the media, and all health system actors in Kaduna State.

Dr. Amina Mohammed Baloni
Honorable Commissioner for Health

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ACRONYMS

ANC	Ante Natal Care
CBOs	Community Based Organizations
CHE	Current Health Expenditure
D&E	Deferral and exemption
FMCH	Free Maternal and Child Health
GDP	Gross Domestic Product
HCH	Honourable Commissioner for Health
HCF-TWG	Health Care Financing Technical Working Group
HiAP	Health in all Policies
HRHSDP II	Human Resources for Health Strategic Plan
ICT	Information and Communication Technology
ISS	Integrated Supportive Supervision
KADCHMA	Kaduna Contributory Health Management Authority
KDSSHDP	Kaduna State Strategic Health Development Plan
KHA	Kaduna Health Account
KSCHS	Kaduna State Contributory Health Scheme
KSHFP&S	Kaduna State Health Financing Policy and Strategy
MTEF	Medium Term Expenditure Framework
NAIIS	Nigeria HIV/AIDS Indicator and Impact Survey
NDHS	Nigeria Demographic and Health Survey
NEPAD	New Partnership for Africa's Development
NGOs	Non-Governmental Organizations
NHIS	National Health Insurance Scheme
NPISH	Non-Profit Institutions Serving Households
NSHDP	National Strategic Health Development Plan
PHCB	Primary Healthcare Board
PHCUOR	Primary Healthcare Under One Roof
PPP	Public Private Partnerships
SDGs	Sustainable Development Goals
SDSS	Sustained Drug Supply System
SHA	State Health Account
SHMIS	State Health Management Information System
SOPs	Standard Operating Procedures
THE	Total Health Expenditure
UHC	Universal Health Coverage
VPD	Vaccine Preventable Diseases

CHAPTER ONE: INTRODUCTION

1.1 Provision of Adequate and Sustainable Financing is Vital for Effective, Efficient, and Equitable Health System Performance.

The Kaduna state government, in recent times, has initiated several health reforms targeted at improving the health and wellbeing of its residents. Despite these efforts, there remains a gap in the provision and uptake of quality health care services in the state. The projected population of Kaduna state by the year 2022 is 10,088,312 million..¹ The per capita expenditure on health is estimated at 50.3 Dollars.² However most of the health expenditure (84%) is Out-of-Pocket (OOP) with government only contributing 8.9% and taking into cognizance the unmet health need of the residents, coupled with the high cost of healthcare to households is an indication of financial related barriers to accessing healthcare. This situation, if left unchecked will contribute to catastrophic health expenditure amongst those who access health care provided by trained/skilled health workers. The barriers created by poorly funded health systems have been identified as one of the principal causes of poor health indices. (Lancet, 2021).

The life expectancy in the State is 45 years (43 years Male and 48 years Female), lower than the national figure of 49 years and all the North West States.² The 2018 NDHS reported a high MMR of 512/100,000 live births for Nigeria.²

Although there is dearth of recent data on MMR for Kaduna State, the MMR of 452.6/100,000 live births was reported in 2016 only lower than Sokoto (737.4/100,000LB) and Kebbi (506.4/100,000LB) in the North West zone and also lower than the National value (567.5/100,000LB).³ The Neonatal, Infant and Under-5 mortality rates of Kaduna State have reduced by 16%, 24% and 50% percent, from 63, 97 and 187 per 1,000 Life Birth in 2018 to 47, 73 and 127 per 1,000 live births in 2021 respectively. This reflects the numerous reforms in the health sector between 2018 and 2021 led by the Nasir El-Rufai administration. Despite these reductions, the State is not on track to achieve the SDG targets of reducing Maternal Mortality Ratio, under-5 Mortality and Neonatal Mortality Rates to 70/100,000 live births, 25/1,000 LB and 12/1,000 LB respectively by 2030. These figures indicate that more work needs to be done to prevent maternal and child deaths.

Proper care provided by trained/skilled health workers in health care facilities during pregnancy and delivery is important for the health of both the mother and the baby. Antenatal care (ANC) from a skilled provider is important to monitor pregnancy, reduce morbidity and mortality risks for the mother and child during pregnancy, at delivery, and during the postnatal period (42 days after delivery). Tetanus toxoid injections are given during pregnancy to prevent neonatal tetanus, a major cause of early infant death in many developing countries, including Nigeria, often due to failure to observe hygienic procedures during delivery.

In 2021, Kaduna State recorded significant improvement in four of her Reproductive Maternal Neonatal and Child Health (RMNCH) indicators.

Between 2018 and 2021, there was a 3.3% increase in the percentage of pregnant women who received up to four antenatal care from a skilled provider (69% to 72.3%), there was also 16.2% increase in the percentage of deliveries supervised by a skilled birth attendant (26.5% to 42.7%), the percentage of women receiving modern contraceptive to prevent unplanned pregnancy also increased by 6.4% (13.7% to 19.1%) and lastly, the percentage of children

¹ Population projection and estimate for Kaduna State, Nigeria (2015-2030) August 2016.

² Kaduna State Health Accounts, 2016.

who had 3 doses of immunization (Penta3) for the prevention of childhood killer diseases also increased by 28.1% (31.9% to 60%) as indicated in the NDHS 2018 and MICS 2021 report respectively.

Leading causes of ill health and death in Kaduna state include malaria, diarrhoea, respiratory tract infections, and vaccine-preventable diseases (VPD). Other causes of death include cerebrospinal meningitis and HIV/AIDS where Kaduna State has a prevalence rate of 1.0% (NAIIS).

Kaduna state has made considerable improvement in financing health by meeting up the Abuja Declaration of allocating 15% of its total budget to the health sector since 2017, however, the budget performance is suboptimal. Poor purchasing power amongst the state's residents and the rising cost of health care contribute to the inadequate health care coverage to all the state residents. In general, health financing mechanisms in Nigeria do not operate optimally. Allocations and use of resources are neither evidence-based nor results-driven. Resources are not allocated equitably or in a manner that minimizes wastage and improves efficiency. None of the mechanisms effectively protects individuals/households from catastrophic health expenditure (Onwujekwe, 2019).

Expanding and sustaining a robust health system in the state will depend on, amongst other things, the availability of an equitable and efficient revenue generation mechanism; pooling and managing financial risks; strategic purchasing of basic essential health care services, the extent to which vulnerable groups are protected as well as the existence of efficient health care purchasing arrangements.

In February 2018, The Kaduna state government signed the Kaduna State Contributory Health Management Authority Law which establishes the Kaduna State Contributory Health Scheme (KSCHS). The Law also established the Kaduna State Contributory Health Management Authority (KADCHMA) to administer and oversee the operations of this people-centered, state-owned, and managed reform. This pre-payment financing scheme has the responsibility to spread risks, pool funds, and strategically allocate resources for purchasing of services according to the health needs of the population. With this desired result, the scheme is poised to address the barriers militating against the attainment of Universal Health Coverage (UHC) in the State.

Universal Health Coverage implies that “all people have access, without discrimination, to nationally determined sets of the needed promotive, preventive, curative, rehabilitative and palliative essential health services, and essential, safe, affordable, effective, and quality medicines and vaccines, while ensuring that the use of these services does not expose the users to financial hardship, with a special emphasis on the poor, vulnerable, and marginalized segments of the population” (World Health Assembly Resolution, 2016). Universal Health Coverage is imperative for societies to improve the health status and economic development of its residents. Kaduna State Government's strongest asset is its human capital. Health is a foundational investment in human capital and in economic growth. Without good health, children are unable to go to school and adults to work. It is one of the global economy's largest sectors and provides 50 million jobs, with the majority held by women (World Bank, 2021).

It is a fact that inequalities in income, education, social exclusion due to gender and migration status, insufficient health workers, medicines, health technologies, and above all, health financing systems that do not function, have the potential to make it difficult for the poor to access even the most basic health services. Improving the functioning of health systems and achieving equitable access and affordability of health care services to all is therefore encapsulated in the current efforts to achieve UHC (Onwujekwe, 2013).

To achievement UHC in Kaduna state will require high-level commitment, appropriate legislation, enabling policies, strategic plans, focused implementation, adequate capacity, sustained and targeted advocacy, and improved perceptions. It also entails ensuring that there is more health for money (improved efficiency); more money for health (increased funding); innovative health financing; and improvement of equity in the provision and utilization of



health services with assured financial risks protection. The effective harnessing of these key factors will ultimately lead to improved health indices and achievement of health-related Sustainable Development Goals like SDG 3 which speaks to the achievement of improved health and wellbeing for ALL.

The World Health Organization (2010) proposed five key indicators for responsive governments to track progress towards achieving UHC with benchmarks.

- i. Total health expenditure (THE) as a percentage of the gross domestic product (GDP) (at least 4% - 5%).
- ii. Out-of-pocket spending as a percentage of total health expenditure (not more than 30 - 40%)
- iii. Percentage of population covered by social assistance and safety-net programs (100%)
- iv. Percentage of the population covered by pre-payment and risk protection schemes (over 90%)
- v. Percentage access to health service by the poorest population that constitute 40% of the general population (80%)

The WHO also recommends allocation or reallocation of an additional 1% of GDP to PHC from government and external funding sources.

High-level commitment by the Kaduna State Government remains the key driver for the achievement of the above-listed UHC indicator targets. The Kaduna state government is in step with the FGN's affiliation and alignment with global movements towards achieving UHC which is a key thrust of the health-related Sustainable Development Goals (SDGs).

It is key to note that UHC cannot be achieved by a State like Kaduna where over 80% of health expenditure comes from households' out-of-pocket payments (Kaduna State Health Account(SHA), 2016). This is an impracticable and unsustainable funding source considering that Kaduna State has over 88% of its population living under the poverty line. The huge out of pocket payment for healthcare in the State is a serious impediment to the attainment of UHC. This is further complicated by the high level of poverty which limits the capacity of the State to effectively mobilize, pool and sustainably finance health care provision for all residents.

Viewing UHC from the lens of developmental initiative rather than a health issue will position the efforts of the relevant authorities more strategically. This initiative requires that the wealthier portion of the society has a stake in ensuring that the poorer individuals have access to at least basic health care services. Health financing is beyond raising money, the concept embodies three (3) key functions: revenue generation, pooling, and strategic purchasing of health care services (RESYST, 2014)

The Kaduna State Health Financing Policy and Strategy provides a coherent framework for achieving accessible, sustainable, affordable, equitable, and efficient health care delivery to ALL individuals living in the state. The effective and all-inclusive implementation of this strategy will surely lead to the achievement of UHC in the state.

Unrelenting actions to establish and strengthen proper structural institutions and fiduciary systems; identify, test, adapt, and scale-up financing schemes; implement in all quotas and amongst all classes of the state's residents,

Social Health Insurance schemes and explore public-private partnerships for health financing, all to ensure that there are no financial and physical barriers to accessing timely health care services.

1.2 Process of Developing the Kaduna State Health Financing Policy and Strategy

Developing the Kaduna State Health Financing Policy and Strategy (KSHFP&S) has been an inclusive process with the engagement of relevant health sector stakeholders, technical experts, and state officials from relevant state ministries, departments, and agencies who make up the State's Healthcare Financing Technical Working Group (HCF-TWG). The TWG met periodically to review and consider major reports and technical content contributed by members. A Consultant was engaged to support the process.

The review and development of the Kaduna state health Financing Policy, strategy and Implementation Plan utilized several methods. These included desk review, key informant interviews (KIIs) and a workshop as the tools for the generation of data and analysis. Data was collected from both secondary and primary sources. For the desk review, data was generated from the consultant, relevant ministries, departments, and Agencies (MDAs) and donors visited during the data collection process in Kaduna state. Key documents and source materials were also recommended and identified for the consultant during KIIs. The stakeholders deliberated on a resulting draft and made inputs at two workshops prior to finalization.

CHAPTER TWO: SITUATIONAL ANALYSIS OF HEALTH FINANCING SYSTEM IN KADUNA STATE

2.1 Kaduna State Health Care System

The Kaduna State health care system is primarily administered by the Kaduna State Ministry of Health. The mission of the Kaduna state Ministry of Health is “to ensure the delivery of quality health care services to all the people in Kaduna State by providing clear policy directions and implementing all necessary health plans in collaboration with relevant stakeholders.” The goal is to ensure that all the residents have timely and easy access to affordable and quality curative and preventive medical services. The State Government has in line with this resolve made significant investments in the health sector especially in terms of its expenditure on building health care infrastructure, purchase of drugs, and training of medical personnel.

Achieving the target of providing quality health care services to all its residents require that residents of Kaduna state demand for and receive, quality and affordable health care services from trained/skilled service providers in health care centers. In the past 5 years, the Kaduna state health system has experienced several reforms. The state’s ability to attract health systems improvement and sustain technical support from international and local donors and implementing organizations is an indication of the inherent strong political will from the Government to achieve UHC.

The end term evaluation of the first Kaduna State Strategic Health Development Plan (KDSSHDP, 2010 - 2015) showed that, while there were marginal gains in terms of improvements in maternal and child health services, with a modest reduction in infant and under-5 mortality rates, the health system in the State remained prostrate. Provision of Primary Health Care (PHC) services continue to pose challenges and coverage of key interventions remain low, much lower than the national averages. It was against this background that the second Kaduna State Strategic Health Development Plan (Kaduna SSHDP II, 2018 – 2022) was developed.

Since then, Kaduna state health system can boast of huge investments in the revitalization and upgrading of the 255 primary health care centres and some general hospitals. The establishment of a State Primary Health Care Board (PHCB) in line with the Primary Health Care Under One Roof (PHCUOR) policy of the Federal Government of Nigeria. The establishment of a State Social Health Insurance Scheme (KADCHMA) in line with the policy of decentralization of Social Health Insurance in the Country and other initiatives designed to positively affect the health and wellbeing of the populace at the primary health care levels are indication of the government modest efforts to improve health systems performance of the state.

Other initiatives like the provision of the Free Maternal and Child Health (FMCH) program, which commenced in 2008, help ensure that a pregnant woman does not die due to her inability to access quality services during pregnancy and childbirth, with both mother and child being safe and healthy after delivery. The FMCH also helped ensure that a child is not lost due to vaccine-preventable diseases. The FMCH meant to reduce financial barrier to accessing health care by the most vulnerable segments of population (Children and Women) was one of the good initiatives. However, this did not result into significant impact as a result of dwindling resources. The provision of equity fund; 1% state CRF, to cater for the vulnerable, indicates a move towards increasing the funding pool for KADCHMA to operate efficiently.

Also, the Supply chain transformation program, MoU with Pharmaceutical Manufacturers Group of Manufacturers Association of Nigeria (PMG-MAN) and the drone delivery technology (Zipline) in the State which led to an increase in the availability of medicines and other health commodities, improvement in real-time visibility of the inventory,

and increased revenue at facilities and the state central warehouse in Kaduna state is another initiative focused on providing quality curative and preventive healthservice to the residents of Kaduna state. Another equally important initiative within the health space is the integrated PHC MoU, which harnesses resources for PHC intervention, provides effective health care service delivery and an integrated supportive healthcare supervision. The State Council on Health chaired by the Commissioner for Health has the overall responsibility for health policy direction, guidance and technical support in collaboration with relevant stakeholders. The State Taskforce on Primary Health care (PHC) and the Local Government Taskforce on PHC, oversees Primary Health Care at State and LGA levels. The State Task Force chaired by the Deputy Governor, heads of Ministry, Departments and Agencies (MDAs) and LGA Chairmen as members has oversight functions on the activities of Primary Health Care while the LGA Taskforce oversees all health matters at the LGAs.

The Government's capacity to fund health expenditure is hampered by the economic downturn experienced across the country. The dwindling oil revenue which our economy as a nation is hugely dependent on, and the subsequent decline in GDP and state revenue (mostly due from Federal allocations), have led to a drop in Government spending thereby affecting Government's health expenditure.

2.2 Kaduna State Healthcare Financing Governance System

The Ministry of Health developed the SSHDP II, with the tag "The gateway to achieving UHC." The way health systems are financed is a critical determinant for reaching UHC since they determine whether health services exist and are available and whether people can afford to use health services when they need them².

A major guiding principle of this policy is the provision of universal coverage in health care. The availability and affordability of quality health services are heavily determined by the effectiveness of the financing policies and strategy to provide pooled revenue that ensures financial protection and spreading of risks in health spending. Predictable financing and risk protection are thus a Strategic Pillar (5) of the SSHDP II.

The most critical driving factor for the Kaduna State Health Financing Policy and Strategy is the achievement of quality health care service provision for all residents of the state irrespective of their financial status, location (urban or rural),and gender, physical or mental impairment.

The state has been meeting the Abuja Declaration of 15% of total budget allocation to health for over five (5) years now, however, the planned LGA proportion of 20% allocation to health is still a challenge. The funding of the health sector in the state would have been boosted if not for the challenge of cash backing of the released funds.

Despite the high priority attached to the sector in terms of budget allocation currently, actual releases of funds average about 65%, however, the funds release were not timely.

Based on the fore-going and global best practices, Kaduna state has adopted, and now relies on a mixture of supply-side transfers (Need-based transfers from Government budget and external funding) and demand-based payments (health insurance - social and private) and private out-of-pocket spending to finance health care.

2.3 Health Financing Functions

This section of the situational analysis focuses on examining the health financing system and mechanism of Kaduna state through the three (3) Health financing functions: (1) Revenue generation; (2) Fund Pooling; and (3) Strategic Purchasing, including provider payment mechanism.

One of the major challenges of health financing in the state revolves around the harmonization of the three interrelated general finance functions of revenue collection, resource pooling, and purchase of services. The harmonization would ensure that adequate and sustainable funds are not only available but that they are also efficiently and equitably allocated for accessible and affordable health care services.

Other key challenges include the huge out of pocket payment, lack of implementation of health policies and plans as well as inefficiencies in the sector.

2.3.1 Revenue Collection/Mobilization

Challenges revolve around revenue collection/mobilization; this is the process by which health systems receive money from households, government, public and private organizations, companies, and donors. Ideally, this process should ensure that revenue for the health sector is collected through fair mechanisms that are pro-poor, sustainable, and do not cause catastrophe or impoverishment. Taxes are a key source of revenue for the government. Much effort has been devoted to improving tax collection. Despite remarkable improvement in the Internally Generated Revenue (IGR), tax evasion remains a critical challenge, with minimal revenue generation from ground rent/tenements, agricultural produce tax etc. The government needs to mobilize more funds to be able to meet its fiscal space requirement for health.

Equity in revenue mobilization still remains a challenge. Some of the indicators of performance are detailed in the following sections of this document.

Aggregate and current health expenditure

According to the Kaduna Health Account (KHA, 2017 – 2021), Total Health Expenditure (THE) was 199.4 billion Naira (\$671 million) in 2017 but increased to 314.0 billion naira (\$841.9 million) in 2021. Across the period, averagely current health expenditure was 95.7% of aggregate health spending in the state. THE as a share of Gross Domestic Product (GDP) increased from 7.5% in 2017 to 9.3% in 2021. Similarly, there is steady and consistent increase in per capita THE (23,115 naira (\$75.6) in 2017 to 32,112 naira (\$80.5) in 2021).

	2017	2018	2019	2020	2021
Current Health Expenditure	193.6	221.6	250.3	255.1	291.9
Capital Health Expenditure	5.8	7.6	11.4	10.1	22.0
Total Health Expenditure	199.4	229.3	261.8	265.2	314.0
Population Est. (Million)	8.6	8.9	9.2	9.5	9.8
THE per capita (Naira)	23,115	25,757	28,504	27,983	32,112
THE/GDP (%)	7.5%	7.9%	8.2%	8.4%	9.3%

Current Health Expenditure (CHE) by revenue of financing schemes

Findings from the analysis of the total CHE by financing sources shows that the Kaduna State health sector is broadly financed from private sources, mainly household out-of-pocket payments. The estimated household OOP

spending was about 245.9 billion Naira in 2021, representing about 84.2% of CHE. Public funds (Revenues from Government Finances, Donor Funds Distributed by Government and Social Insurance Revenues) for healthcare was 20.6 billion Naira in 2017 and increase steadily to 40.7 billion in 2021, constituting about 13.0% of CHE on the average. On the average, about 83.0% of the public funds is from Government Revenues, while 4.9% is from Donor Funds Distributed by Government and 12.1% is from Social Insurance Revenue. Donors’ funds constituted 215.7 million Naira in 2017 and 2.0 billion naira in 2021, funds from Non-profit institutions serving households (NPISH) was 318.5 million in 2017 and 1.3 billion Naira in 2021 and employer’s funds (about 1.5 billion naira) seems not to have significant increase across the period. On the average donors, NPISH and employers funds are 0.6%, 0.3% and 0.6% of CHE respectively. Voluntary Insurance (private) is least mobilize revenues for health in the state, just about 196.5 million naira on the average and 0.1% of CHE.

Figure 1: Disaggregation of total expenditure on health in Kaduna State—the total current expenditure = 181,481,953,989 Naira; and further disaggregation of the proportion of current government spending by federal and state government institutions

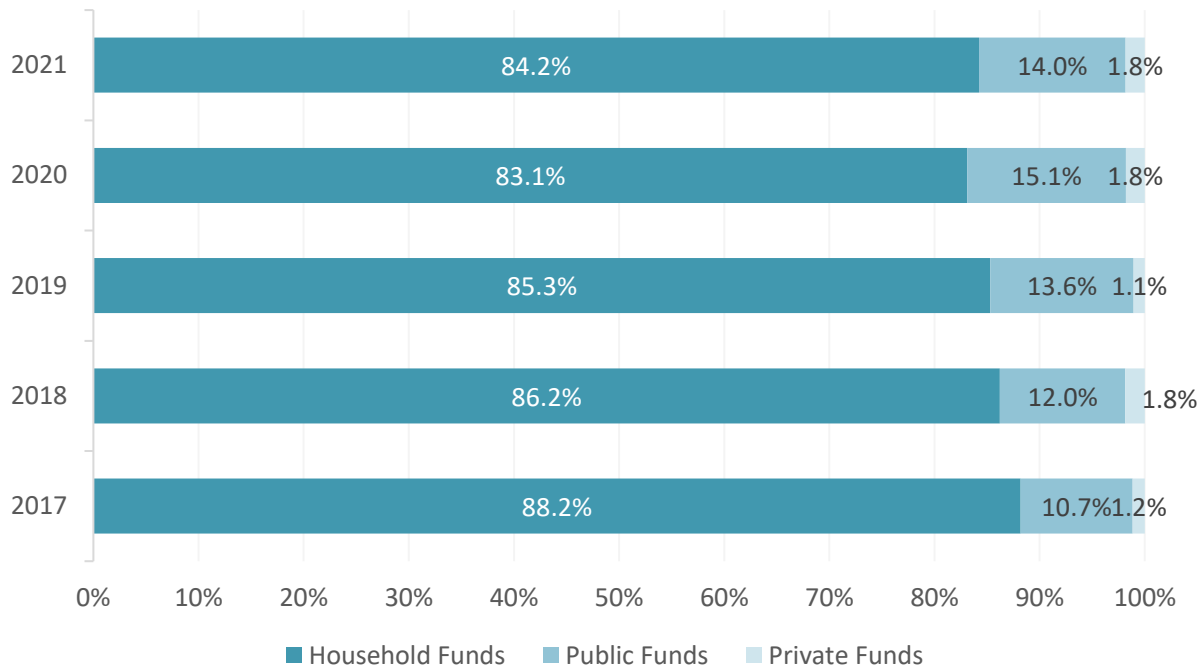


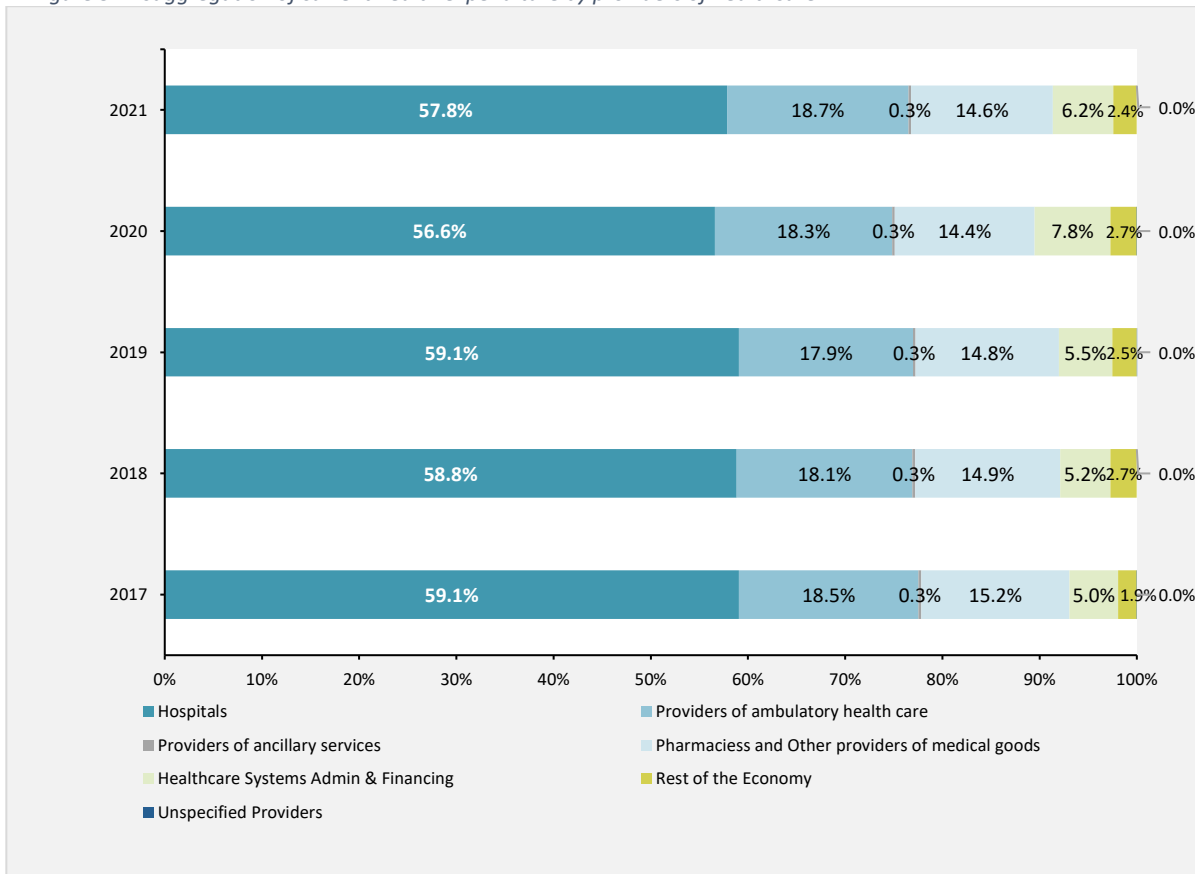
Figure 2: Disaggregation of current health expenditure by financing schemes.

Total CHE by health providers

Findings from the KHA show that in 2021, hospital care accounted for 57.8% of CHE, providers of ambulatory care services (Primary health care facilities) constituted 16.3% of CHE, retailers and other providers of medical goods (pharmacies and chemists) accounted for 14.6% of CHE. Health system administration and financing which entails regulatory activities provided by agencies such as the State Ministry of Health and State Primary Healthcare Development Agency contributed 6.2% of CHE. The provision of healthcare through community health workers, and through households as providers of care was valued at 0.1% of CHE.

Findings also reveal that 88.1% of the spending in hospitals was paid for through household OOP payments, while 11.8% of hospital health spending was paid for through government schemes. Almost 100% of health spending by retailers and other providers of medical goods was financed through household OOP payments.

Figure 3: Disaggregation of current health expenditure by providers of healthcare



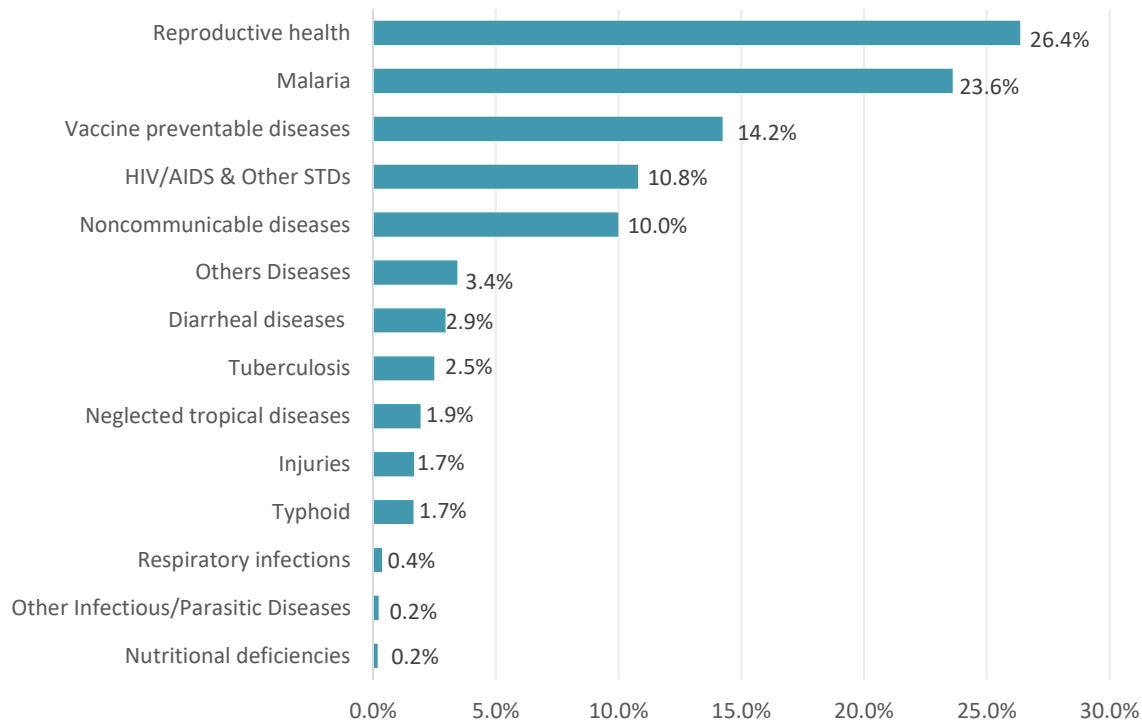
Total CHE by healthcare functions and factors of healthcare provision

Averagely between 2017 and 2021, curative care was the dominant function on which health expenditures were incurred, accounting for 86.5% of current health spending in Kaduna State, while preventive care accounted for 4.8% of CHE. Further disaggregation of curative care by type showed that over 91.5% of curative healthcare expenditure was incurred at outpatient departments, 0.9% in day curative and 7.7% at inpatient departments in hospitals in Kaduna State.

With regards to factors used in providing healthcare, about 2.3% of total current expenditure was on other and unspecified factors of provision. Of the remaining 69.4% was spent on healthcare goods 10.1% on salaries and wages, 15.9% on Healthcare Services, 0.9% on non-healthcare goods and 1.4% on non-healthcare services.

Total current health expenditure by diseases

Analysis for CHE by disease, findings show that in 2021, 56.4% of CHE (164.7 billion) was spent on infectious and parasitic diseases, 10.0% of CHE (29.1 billion naira) was spent on non-communicable diseases, and 26.4% of CHE (76.9 billion naira) on reproductive health. Disaggregating infectious disease expenditure by types shows that malaria, HIV/AIDS with sexually transmitted diseases, and vaccine-preventable diseases were the key drivers, accounting for 23.6%, 10.8%, and 14.2% of infectious disease spending, respectively. See online supplementary table 1 for spending proportion by disease.



2.3.2 Fund Pooling

Pooling refers to the process of accumulation and management of revenues and resources to ensure that the risk of having to pay for healthcare is collectively borne by all the members of the pool and not by each contributor individually. This is determined by both the overall level of prepaid resources and the structural arrangements (architecture) of pooling.



The progressivity or the regressiveness of the pooling system is a measure of how equitably the funds are generated. In progressive health financing systems, the rich pay a higher proportion of their income towards healthcare than the poor.

The percentage of Kaduna state residents that are covered by any form of a pre-payment scheme is less than 4.6% of the population. Those covered are mostly civil servants and the formal private sector. The spread of coverage leaves out the informal sector and the more vulnerable segments of the state's population, who ordinarily have higher disease burdens, lower incomes and are in most need of protection.

The limited diversity of funding sources, the huge out of pocket payment for healthcare, the low coverage of the population with any form of prepayment or social protection mechanism limits the capacity of the state to adequately and effectively pool resources to finance healthcare

2.3.3 Purchasing of Health Services

Purchasing refers to the process where funds are allocated to providers to obtain health services on behalf of a designated population. Issues surrounding allocation and purchasing decisions involve:

- Whom to buy for; (demand question)
- What to buy, in which form, and what to exclude (supply question)
- From whom to buy—public, private, NGO (supply question)
- How to pay—what payment mechanisms to use (incentive question)
- What price to pay—competitive market price, set prices, subsidized (market question)

Answers to these issues have important implications for cost, access, quality, and consumer satisfaction.

The State Health Account (SHA 2017 to 2021) shows that, aside expenditure on medical goods which constitute a disproportionately high (67.9% in 2021) percentage of medical expenses, curative care was the next most important functional area of health expenditure in the State - accounting for 23% of total health expenditure in 2021. Preventive care took a distant third position with 5.3%.

For the question of who to buy from (provider) or who receives the expenditure, the KHA, 2017 to 2021 reveals that the general hospitals accounted for 57.8% of CHE while primary healthcare centers that is expected to be the first point of call for accessing health care account for 16.3%.

The purchasing arrangements for the Kaduna State Contributory Health Management Authority are limited to capitation for primary care and fee for service for secondary care provision.

The current model for purchasing health care services is not sustainable and cannot guarantee efficiency in delivery of health services at the hospital. The Authority shall adopt the best practices and lessons learned from other models such as the performance-based purchasing of health care services for both primary and secondary services. This ensures that purchased of health care services are based on the quantity and quality of the services.

2.3.4 Public Finance Management System

Kaduna state offers better transparency than many States in respect of access to information about public finance management and public governance practices. In terms of overall accountability performance

Kaduna State ranked first place with an overall score of 72.7 per cent in the country followed by Enugu (58.2%) and Jigawa (55.9%), (the 2019 ICAN Accountability Index). This has provided the impetus to complete health financing reforms which can only be achieved with reforms in public finance management systems (PFM). The Public Financial Management (PFM) system in Nigeria assumes the separation of powers of the various administrative structures of government into the executive, the legislative, and the judiciary arms in the process of formulation, enactment, implementation, oversight, monitoring, and review of budgets. The executive arm of government establishes policies and proposes the budget that helps to achieve the policy objectives of the government. The legislature appropriates funds and approves and oversees executive budget proposals. The states obtain fiscal information, (e.g., the projected volume of crude oil production, the price of oil, expected inflation rate, Internally Generated Revenue, etc.) upon which states base their budgets. The major revenues (IGR, crude oil sale, Value Added Tax (VAT), and other state tax) are pooled at both federal and state accounts and used to implement budget expenditure. The budget structure defines the composition of the budget – the revenue and the expenditure sides. Revenue is projected based on what state expects to get in the fiscal year. The health budget is derived from the overall budget envelope proposed by the government. Over the past 6 six years, factors leading to delays in budget formulation and approval have largely been eliminated. However, the problem of budget execution (budget releases and cash backing) is still glaring, this can be mainly attributed to shrinking fiscal space due to the economic downturn.

CHAPTER THREE: HEALTH FINANCING POLICY AND STRATEGY GUIDING FRAMEWORK

3.1 Policy and Strategic Framework

The Kaduna State Government's unwavering desire to create an equitable mechanism for health care financing is the driving force behind their commitment to providing universal coverage for quality health services.

The Kaduna State Health Financing Policy and Strategy are hinged on the framework of global policy direction which Nigeria has aligned with, and the national policy framework having recognized their cardinal aim to achieve health care for all, and the domestic policy context which includes key policies and relevant laws enacted by the State and which are relevant to health care for all. These are articulated below:

Global Policy Context

- **Abuja Declaration, 2001.** The articulation of the KSHFP&S is informed by the Abuja Declaration in which the heads of state of African Union pledged to set a target committing 15% of their annual budget to the health sector
- **Paris Declaration on Aid Effectiveness, 2005.** The Paris Declaration encapsulates donors' commitment to scaling up the volume of aid and development resources and a reaffirmation of their commitment to significantly increase aid harmonization and effectiveness in partner countries. They also resolved to support the efforts of partner countries to strengthen governance and improve development performance.
- **Kampala Declaration on Fair and Sustainable Health Financing, 2005.** The Kampala declaration contains the common views of participants in the Evidence-Based Workshop on Health Financing held in Kampala on the way forward for the development of fair and sustainable financing in low-income countries.
- **The Health Strategy of the New Partnership for Africa's Development (NEPAD).** The NEPAD Health Strategy is a solemn commitment by African governments based on a common vision and firm conviction to eradicate poverty and set the continent on the path of sustained human development and to rid Africa's people of the suffering, humiliation, and economic burden imposed by unnecessary diseases and death.
- **African Health Strategy (2007 - 2015).** This strategic document highlights the main challenges faced by African health systems and provides a strategic direction to Africa's efforts to create better health for all. It also outlines a broad strategic framework for a coordinated response that ensures maximum benefit from resources mobilized and prevents fragmentation and duplication.
- **Accra Accord, 2008.** The KSHFP&S builds on the framework provided by the Accra Accord for aid effectiveness to ensure efficient and effective utilization of aid resources from external assistance in the health sector.
- **The Ouagadougou Declaration on Primary Health Care and Health Systems in Africa, 2008.** The Declaration which was signed by all Member States of the African Region focuses on nine priority areas of health - including health financing. It also describes the framework constructed for implementing necessary activities in each of these priority areas: make efficient use of human and natural resources to achieve rapid economic growth and translate the economic growth into

equitable social development for all residents.

- **The United Nations General Assembly on Universal Health Coverage, 2012** which urged all countries to accelerate progress toward (UHC); the United Nations Resolution 72/138 which proclaimed 12 December as International Universal Health Coverage Day (UHC Day).

National Policy Context

- **The National Health Act (2014)**, which aims to substantially increase Government spending one Healthand Improve Primary Health care services through the Basic Health Care Provision Fund.
- **The Presidential Summit on Universal Health Coverage, 2014**, which articulated the country's commitment to achieving UHC and sustainable health development, through the strengthening of Primary Health Care and providing access to suitable financial risk protection mechanisms
- **Nigerian National Health Policy, 2016**. The objective of the policy is to strengthen the national health system such that it will be able to provide effective, efficient quality, accessible, and affordable health services that will improve the health status of Nigerians.
- **The National Health Financing Policy and Strategy 2017** which provides a coherent framework for achieving accessible, sustainable, affordable, equitable and efficient health care delivery that will lead to the achievement of UHC in Nigeria
- **The National Strategic Health Development Plan II (2018 – 2022)**. The Kaduna State Government like all other State Governments in Nigeria is committed to the implementation of the NSHDP. The Health Plan which is the compass of reference for the health sector at all levels reflects the shared aspiration to strengthen the national health system and to vastly improve the health status of Nigerians.
- **National Health Insurance Authority Act, 2022** – The Act establishes the National Health Insurance Authority Act (NHIS) act as an agency of the Federal Government to promote, regulate and administer and coordinate the effective implementation of social health insurance programmes to ensure easy access to qualitative and affordable health care services to all Nigerians.

State Policy Context

- **Kaduna State Free Maternal and Child Health (FMCH) Policy, 2007**. Its goal is to increase the attendance of pregnant women and children under-five at primary and secondary health care facilities. The program's objective is to provide free drugs to patients as an incentive to encourage them to attend health care facilities for treatment.
- **Sustainable Drugs Supply Policy, 2018**. The policy is aimed at ensuring the availability of affordable, quality medicine and other consumables in all public health and private facilities in the State.
- **The Kaduna State Strategic Health Development Plan II (KSSHDP II, 2018 - 2022)**. The KSSHDP was developed in accordance with existing national health policies and legislations. The NSHDP was the major document that guided the development of the KSSHDP. Like the NSHDP, the KSSHDP also identified 15 priority areas (including health financing) with strategic goals and objectives.
- **Public-Private Partnership for Health Policy, 2021**. The policy is aimed at fostering a closer partnership between the government and the private sector to harness adequate resources for the provision of health service that will lead to better outputs and outcomes.

- **Task Shifting and Task Sharing Policy:** Aimed at ensuring availability of quality drugs to State own public health facilities
- **Adolescent and Young Persons Policy on Health and Development 2021:** To promote the health and wellbeing of adolescents and young persons in Kaduna State
- **Maternal Infant and Young Child Nutrition (MIYCN) Policy 2022:** To improve the nutritional status of mothers and children and prevent morbidity and mortality due to nutrition related conditions which could be over or under nutrition
- **Human Resource for Health Policy 2023:** to guide how human resource for health will be managed in the state including recruitment, motivation/retention, and discipline
- **Kaduna State Development Plan (2021-2025)**
- **Heath Sector Implementation Plan (SIP 2022 to 2024)**

Relevant laws

- **Kaduna State Agency for the Control of AIDS Law 2007:** Aimed at strengthening coordination mechanisms for HIV/AIDS
- **BDTH Law no 5 of 2015:** The establishment BDTH will improve Human Resource for Health production especially specialist medical doctors so as to improve access to specialized care prevention and control across all sectors in the State
- **Bureau for Substance Abuse Prevention and Treatment Law no 9 of 2016:** The establishment of the bureau will help reduce the menace of substance abuse among youths so as to produce a safer society for growth and development
- **State Health Supplies Management Agency Law no 27 of 2018:** This law aimed at improving access to quality, potent and affordable medicines in the State
- **State Contributory Health Management Authority Law no 7 of 2018:** The aim is to reduce out-of-pocket expenditure on health and protect residents from catastrophic health expenditure in accessing health care
- **College of Nursing and Midwifery Law no 34 of 2018:** The establishment college of Nursing will improve Human Resource for Health production and complement the huge attrition that the State is experiencing
- **State PHCB Law no 5 of 2020:** Purpose is to strengthen the coordination mechanisms and provide integrated governance of PHC in the state
- **Kaduna Public Health Law 2022:** The public health law will help safe guide the public from activities and behaviours that are detrimental to health and wellbeing
- **Fiscal Responsibility Law, 2016.**

3.2 Guiding Principles and Values

The development and implementation of the KSHFP&S is guided by the following principles:

- a. Social justice, equity, and the ideals of freedom and opportunity as affirmed in the 1999 Constitution of the Federal Republic of Nigeria.
- b. Health and access to quality and affordable health care is a fundamental human right of all Kaduna residents.
- c. Equity in health care is the foundation for all health systems.
- d. Allocation and use of health resources shall be based on effectiveness, efficiency, and equity to facilitate the realization of maximum benefits from available resources
- e. Prevention is the most cost-effective way to reduce the burden of disease
- f. Health financing policy and strategy in the State shall be based on principles of accountability,

transparency, and non-discrimination.

- g. Since diseases know no borders, there shall be an inter-sectoral and institutional cooperation and collaboration in disease management and control amongst various ministries / departments / agencies and other stakeholders.
- h. The financial and institutional sustainability of the health financing framework shall be built on community ownership, participation, and involvement.
- i. Responsibility: provision of good quality health care assured through cost-effective interventions that are targeted at priority health problems, preventive care, progressive universality; starting with covering the most vulnerable and high-risk groups and lastly, interventions that promote ideals of families as creators of health.
- j. Accountability: A high level of efficiency and transparency in the development and management of the Kaduna State Health system. Efficient partnership and collaborations between various stakeholders shall be pursued while safeguarding individual identities. Since health is an integral part of overall development, inter-sectoral cooperation and collaboration and other relevant institutions shall be ensured.
- k. Evidence-based decision making: Effective policymaking optimizes decision making by relying on evidence from research that is conducted to mainstream scientifically accepted protocol. There is therefore a need to apply best practices to ensure that lean resources are managed properly.
- l. Multi-Sectoral: The determinants of health of a population do not lie solely on the health sector. Availability of portable water, adequate sanitation and sanitation practices, nutrition, education, climate change, to mention a few, all contribute to the overall health outcome of a population. In this light, a multi-sectoral approach calls for holistic inter-MDA and organizational collaboration, that involves key stakeholders.

These broadly specified guiding principles provide a framework for any future work on the KSHFP&S or the articulation of programs, rules and regulations, implementation arrangements, etc. Sectoral policies and strategies on health financing can also be assessed based on these principles to ensure their consistency.

3.3 Goals and Strategic Objectives of the Kaduna State Health Financing Policy and Strategy

3.3.1 Goal

The goal of KSHFPS is to ensure that all residents of Kaduna State have access to equitable and quality health services without any financial barriers or impediments at the point of accessing care

3.3.2 Strategic Objectives

To accomplish this goal, the KSHFPS will focus on the following objectives:

- a. To increase General Government Health Expenditure (GGHE) as a percentage of General Government Expenditure (GGE) by 5%
- b. To improve the coverage of Kaduna residents on health risk protection mechanisms by 50%
- c. To reduce out-of-pocket expenditure (OOPE) on health as a percentage of THE by 50%
- d. To improve health expenditure on primary healthcare by 20%
- e. To ensure that KADCHMA scheme has Performance Based Financing as provider payment mechanism
- f. To strengthen healthcare financing systems to ensure accountability, transparency, and sustainability at the

State and LGA levels.

- g. To improve the coverage of vulnerable population by 20%

Theory of Change: Responsible budgeting and Revenue generation

The theory of change for this health financing strategy focuses on the need to reduce currently high OOP expenditures and improve equity. This may be achieved through the strengthening of health financing functions particularly with respect to more effective resource mobilization, pooling, and strategic purchasing. It is anticipated that more effective health financing functions will in turn lead to UHC, resulting an improvement of OOP indices, more effective pooling, and improved access to quality services, financial risk protection, efficiency, and equity.

RESOURCE s	INPUT	ACTIVITIES	OUTCOME	IMPACT
BHCPF Taxes Health Insurance Govt. agencies Donor funding Private sector Public/Private health facilities Health care providers Community organizations Philanthropist 1% State CRF Coporate social responsibility	Government stewardship Evidence based decision making Local context Equity and human right lens Accountability Focus on financial and health risk protection Public private partnership	Adequate revenue generation Demand generation Effective pooling and funding management Effective purchasing and resource allocation Research Performance based financing	UHC-basic minimum package of health services Reduce OOPE Improve health insurance coverage Increase government health expenditure on health Increased total expenditure on health Improved quality and service delivery Strong partnership Transparency	Health gains Equity in health care Financial protection Equity in finance Responsiveness



CHAPTER FOUR: HEALTH FINANCING POLICY AND STRATEGY

The Kaduna State Health Financing Policy and Strategy is driven by four (4) interrelated pillars: strengthened governance and coordination, adequate revenue generation; effective pooling and management of funds; and efficient strategic purchasing of health services.

4.1 Guiding Principles for Health Financing

- a. Sufficient and sustainable revenues will be raised to provide a basic package of essential health services and financial protection to the population.
- b. Revenue collection mechanisms for health care in the State including taxation, social insurance contributions, private insurance premiums, and out-of-pocket payments should be efficient and fair in order not to create distortions in the economy.
- c. Allocation and use of health resources as well as contractual arrangements between major actors in the health sector are guided by efficiency, equity, transparency, and accountability.
- d. Risk pooling will be promoted as it is central to cross-subsidization (redistribution) of costs of illness between high and low-risk individuals e.g. from the healthy to the poor, from the wealthy to the poorest, from the employed to the unemployed, etc.
- e. Prepayment mechanisms for insurable health risks will be encouraged to ensure financial protection and equitable distribution of the burden of funding the health system through cross-subsidization of costs of illness among pool members.
- f. Quality health services will be provided cost-effectively.
- g. Residents will have access to information on health care financing mechanisms especially with regard to their entitlements and obligations.

4.2 Revenue Collection Policies

- h. State and Local Governments shall allocate at least 15% and 20% respectively of their total budgets to the health sector.
- i. The state will position itself to receive the Basic Health Care Provision Fund from the FGN. The Kaduna State Contributory Health Management Authority will satisfy all necessary requirements to attract the BHC PF.
- j. Special funds shall be provided for the treatment of malaria, tuberculosis, HIV/AIDS, leprosy, and other diseases of public health significance given the serious threats they pose to public health and economic growth.
- k. The State Public Private Partnership (PPP) Policy shall be used to optimize the collection and use of all available resources (including knowledge and facilities) to promote efficient, effective, affordable, accessible, equitable, and sustainable delivery of services in tandem with the objectives of health finance policy.

- l. The government shall explore the opportunities of adding extra resources for health through dedicating revenue collected from indirect taxes from activities such as state-lottery services or health-risk products such as tobacco, alcohol, and sugar to specific health development.
- m. Efforts shall be geared to strengthen the internally generated revenue mobilization drive of the State and Local Governments to reduce over-dependence on statutory allocation and pave the way for improving the financial sustainability of health resources.
- n. The promotion and consolidation of domestic, philanthropic and charity organizations as well as the establishment of community trust funds and foundations for improved resource availability
- o. The pro poor programmes such as Deferral and Exemption (D&E) Scheme, Free HIV/AIDS treatment, Free Maternal, and Child Health (FMCH), TB, Malaria Programme, etc. shall be integrated into the KSCHS
- p. Effective structures shall be strengthened to coordinate, harmonize, monitor, and evaluate domestic and external aid to ensure efficiency and equity and to certify that they are in alignment with the health policies, plans, and priorities of the State and Local Governments.
- q. Government shall develop and implement strategic plans for mainstreaming Health in all Policies (HiAP) for mobilization of funds from non-core health sector.
- r. All health-related fiscal transfers between Federal and Kaduna State Government, and the State and Local Government Areas shall be tied to previous health outcomes, budget expenditure tracking and current State budgets for health care to improve accountability and revenue mobilization.
- s. Kaduna state Ministry of Health, the KADCHMA, and Kaduna PHCB shall ensure the systematic development of well-articulated and costed proposals for funding through the BHCPF.
- t. Private Health Insurance shall continue to be available in the State and purchased based on individual choice to supplement the mandatory insurance.
- u. Private commercial insurance companies shall co-exist in the State with other social health insurance schemes and purchased based on individual choice to supplement the mandatory insurance for wider management of financial and health risks.
- v. Budget releases for the procurement of drugs and medical supplies shall be made a standing order.

4.3 Pooling of Funds and Risk Management Policies

- w. Financing mechanisms shall involve the pooling of funds, risks, and management.
- x. Risk-sharing shall be based on a network of mutual health insurance schemes.
- y. Risk equalization amongst the network of health insurance schemes shall be encouraged to facilitate cross-subsidies and ensure compensation among different risk and income groups through the establishment of risk pooling fund, risk equalization fund, health re-insurance, etc.
- z. Health insurance schemes shall be encouraged to target preventive, curative and rehabilitative services to facilitate financial access and protect households from the impoverishment consequences of illness.
- aa. Mandatory health insurance shall be enforced through mechanisms to be developed under the KADCHMA Law
- bb. The government shall strengthen subsidy schemes for providing health insurance coverage to the poor. It shall also reduce co-payments for the poor and vulnerable groups who benefit from health insurance coverage.
- cc. The government shall ensure that appropriate payment modalities are implemented for improved risk-sharing
- dd. Efforts shall be made to avoid adverse risk selection and cream-skimming.

4.4 Strategic Purchasing and Efficient Resource Allocation Policies

- a. Health resources shall be equitably allocated, and disbursement shall follow needs-based criteria such as population, poverty, disease burden, etc.
- b. The medium-term expenditure framework (MTEF) and the medium-term sector strategy shall be adopted by the State and Local Governments in the allocation and management of public sector health expenditure.
- c. Public and private facilities shall be involved in the provision of health services.
- d. Priority in allocation and use of health resources shall be given by State and Local Governments to high impact and cost-effective intervention and services especially those essential for achieving the SDGs.
- e. Performance-based financing and management mechanism shall be explored in the purchase of services by State and Local Governments to deliver quality health services at primary, secondary, and tertiary health facilities.
- f. A coordination framework shall be developed to harmonize donor engagement in the State
- g. Competition shall be promoted among providers of health care services to increase the productivity and efficiency of health resources.
- h. Health services shall be produced and purchased respectively at the lowest possible cost and price.
- i. There shall be quality assurance for health services produced and purchased as a reward for good quality care and incentives for efficiency in the organization and delivery of health services.
- j. Prepayment mechanisms shall be used as the purchasing arrangement that ensures optimal provider performance as it promotes efficient delivery of good quality health services.

A coordinated strategy for revenue collection, pooling, and risk management as well as resource allocation and health services purchase are crucial if maximum benefit is to be derived from mobilized resources and prevent fragmentation and duplication. Such health financing strategies are based on principles of accountability, transparency, non-discrimination, and participation.

CHAPTER FIVE: IMPLEMENTATION STRATEGY

Kaduna State has made some strides in its health system particularly in health financing policy and strategies. It however has the potential for accelerated progress if greater focus is placed on health financing strategies, which all its health financing initiatives is supposed to converge around. A number of these strategies are formulated around some identified priority areas as discussed below:

5.1 Governance and Coordination in Health Finance:

The State requires a fully functional health system to deliver health care services to its residents. A functional health system envisaged by the State can easily be achieved if the government plays its stewardship role of governance effectively.

The State health sector strategic priority for health financing is to “ensure adequate and sustainable funding that will be efficiently and equitably used to provide quality health services and ensure financial risk protection in access to health services for all residents of the state, particularly to the poor and most vulnerable”. To achieve this, the State Ministry of Health constituted the Healthcare Financing Technical Working Group (HCF TWG) that will facilitate the achievement of the goal of health financing in the State.

5.1.1 Goal and Objective of Governance and Coordination

The goal of health financing leadership and governance in the State is to ensure that all residents of the State have access to quality health care services they need without any financial barriers or impediments at the point of accessing care and there is effective coordination to ensure this outcome.

The strategic objectives are:

1. To strengthen Governance and Coordination for actualizing stewardship and ownership of Health Financing reforms
2. To increase sustainable and predictable revenue for health
3. To enhance financial risk protection through pooled funds in the State
4. To enhance transparency and accountability, responsiveness of the state and local government health financing systems.
5. Facilitate legislation and a regulatory framework for health care financing review and amendment

5.1.2 Strategic Intervention

The State and Local Governments are encouraged to implement the following strategies concerning leadership and governance:

- a. Develop and adopt a broad-based State health financing policy.
- b. Develop and implement strategic health financing plan (including short, medium, and long-term) at State and Local Government levels.
- c. Strengthen the health finance regulatory function of the State and Local governments in health development.
- d. Strengthen the organizational structure and functionality of the State Health Insurance Scheme to facilitate the implementation of KSHFP&S
- e. Ensure transparency and accountability in health financing through oversights and regular audits in

collaboration with civil society, professional organizations, and other stakeholders.

5.2 Health Service Delivery

The improvement of resident's health through comprehensive, integrated, equitable, quality, and responsive health services is the goal of an effective and functional health system. In such a system, health care services are organized and managed effectively and affordably to reach the beneficiaries regardless of their economic status.

Health financing services are, however, critical to the delivery of health care services if universal health coverage is to be achieved. It is the developments in health financing that determine whether health services exist, are available to everyone, and whether people can afford to use them when they need them.

5.2.1 Goal and Objective Health Service Delivery

The goal of health care services in the State is to revitalize integrated service delivery towards quality, equitable, and sustainable healthcare. Its strategic objective is to:

- f. Ensure universal access to an essential package of care.
- g. Increase access to health care services.
- h. Improve the quality of health care services.
- i. Increase the demand for health care services.
- j. Provide financial access especially for vulnerable groups.

5.2.2 Strategic Intervention

The following strategic interventions will need to be implemented by Kaduna State and Local Government areas in relation to health service delivery:

- a. Review, cost, disseminate, and implement the minimum package of care in an integrated manner in collaboration with stakeholders including civil society to achieve universal coverage.
- b. Strengthen specific communicable and non-communicable disease control programs in conjunction with relevant stakeholders including civil society
- c. Make Standard Operating procedures (SOPs) and guidelines available for delivery of services at all levels
- d. Improve geographical equity and access to health services
- e. Ensure adequate availability and accessibility of safe and efficacious essential drugs & consumables at all levels
- f. Establish a system for the maintenance of equipment at all levels
- g. Strengthen referral system
- h. Foster cooperation and collaboration with the private sector to ensure comprehensive health care.
- i. Develop and institutionalize quality assurance models
- j. Institutionalize Integrated Supportive Supervision (ISS) mechanisms
- k. Ensure availability and adequacy of equipment for all state and LGA health facilities
- l. Create effective demand for services
- m. Strengthen the management of drugs and consumables at all levels.
- n. Improve financial access especially for vulnerable groups.

5.3 Human Resources for Health

Kaduna State requires a fully functional health system to deliver basic health care to its residents. A major ingredient that makes up such a functional system is the availability of human resources for health i.e., persons who are primarily engaged in the performance of activities that are geared to enhance health. There is a positive correlation between their numbers, quality, and distribution with health outcomes.

Kaduna State developed its second Health Sector Human Resources for Health Strategic Plan (HRHSDP II) (2017 – 2021) with the vision of being a pacesetter in efficient health workforce management systems in Nigeria.

5.3.1 Goal and Objectives of Human Resources for Health

The goal of human resources for health in Kaduna State is to plan and implement strategies to address the needs of human resources for health to enhance its availability as well as ensure its quality and equity in its distribution. Its strategic objective is to ensure coordination and partnership for aligning investment of current and future needs and institutional strengthening for HRH agenda.

Other objectives are:

- k. Formulate comprehensive policies and plans for the availability and functionality of human resources for health.
- l. Rationalize and align the health workforce to the priorities of the health needs in the State and Local Governments.
- m. Improve organizational and performance-based management systems for human resources for health.
- n. Foster partnerships and networks of stakeholders to harness contributions for human resources for health.

5.3.2 Strategic Intervention for Human Resources for Health

Concerning strategic intervention for human resources for health in Kaduna State and Local Governments as well as other stakeholders will need to:

- o. Review, develop, update, and institutionalize policies and plans for health workforce requirements, development, distribution, and utilization.
- p. Strengthen the existing eight Technical Working Groups in the State (Develop ToR and ensure monthly Meetings holds regularly)
- q. Strengthen the institutional framework for equitable management of health workforce including the processes of determining staffing needs, recruitment and placement, training and development, provision of motivation and retention strategies, etc.
- r. Scale up the production of the critical mass of human resources in priority areas of health.
- s. Strengthen the capacity of health training institutions to produce critical manpower on evidence needs basis.
- t. Motivate health workers through the establishment of performance-based incentives.
- u. Establish functional health human resources information system at the State and Local Government levels.
- v. Establish mechanisms to enhance and monitor the performance of health personnel.
- w. Foster partnerships and networks of all stakeholders to promote and maximize their contributions to the advancement of health personnel.
- x. Develop HRH Annual Operational Plan.

5.4 Health Financing Management

The effective implementation of health policies and plans to achieve the required health outcomes entails that there be adequate funding. This is so because the way health systems are financed and managed has profound effects on households' access to health care and by implication on their health. This presupposes therefore that governments have a responsibility to ensure that maximum available resources are directed to and used for the protection of health.

5.4.1 Goal and Objectives of Financing Management

The goal of health financing management in Kaduna State is to ensure that adequate and sustainable funds are available and allocated for accessible, affordable, efficient, and equitable health care provision and consumption at Local and State Government levels. Its strategic objective is to:

- y. Develop and implement health financing strategies that are consistent with the National Health Financing Policy at the State and Local Government levels.
- z. Ensure that people are protected from financial catastrophe and impoverishment due to accessing health services
- aa. Secure the level of funding needed to achieve desired health development goals and objectives at all levels inasustainable manner
- bb. Ensure efficiency and equity in the allocation and use of health sector resources at all levels

5.4.2 Strategic Intervention

In recognition of the above goal and objectives of financial management, State and Local Governments will need to:

- cc. Develop and implement comprehensive health financing policies and plans that are in line with the National Health Financing Policy.
- dd. Develop and strengthen systems for financial risk protection through social health insurance to mitigate the catastrophic and impoverishment effects of out-of-pocket expenditures on households.
- ee. Explore alternative sources of additional revenue to improve the financing of the health care system.
- ff. Establish a structured mechanism for donor funding coordination, monitoring, and evaluation.
- gg. Institutionalize State and Local Government health accounts to aid decision making and facilitate better management of health expenditure.
- hh. Strengthen the financial management skills of the State and Local Governments' health finance workforce particularly in the areas of planning, budgeting, accounting, auditing, etc.

5.5 Health Finance Information Management

Health finance information management is a body of knowledge and the practice of acquiring, storing, retrieving, analyzing, protecting, and providing information (paper-based or digital/electronic) about the financial resources used in meeting health targets, maintaining health services, and developing new and innovative services for the future. The availability of the body of knowledge as well as health financing data and information is not only crucial to the development and maintenance of a fair and sustainable health financing system, it also helps to guide and support decision-making to protect people from catastrophic and impoverishment effects of health expenditures.

5.5.1 Goal and Objectives of Health Finance Information Management

The goal of health finance information management in Kaduna State is to assure the availability of health finance information that can be used as a management tool for effective real-time healthcare delivery and other critical health-related decision-making. Its strategic objectives are to:

- a. Increase the usefulness of health financing data as a tool for health policymaking.
- b. Improve health finance data collection and transmission.
- c. Strengthen the information technology component of the State Health Information System to facilitate storage, retrieval, and analysis of health finance data.
- d. Strengthen the health finance sub-system in the State Health Information System
- e. Strengthen data analysis and dissemination of health finance information.

5.5.2 Strategic Intervention

The following strategic interventions are encouraged for health finance information management in Kaduna State:

- f. Develop and strengthen the State and Local Government health finance information system by ensuring that forms for the generation and rendering of health finance data and information are available at all levels of health care delivery.
- g. Identify and coordinate data from various sources of health finance information to generate accurate, timely, reliable, and relevant health financing data and information.
- h. Harmonize and periodically review health finance data collection forms.
- i. Strengthen human resource capacity for data collection and knowledge management.
- j. Ensure health finance data quality assurance through improved accountability, transparency, broad-based stakeholder participation, etc.
- k. Improve usability, quality, timeliness, interoperability, and transparency of the data
- l. Build the capacity of policy and decision makers with respect to data literacy and usability
- m. Strengthen policy and legal framework for health finance management activities.
- n. Acquire information and communication technology (ICT) and strengthen the capacity of health finance personnel to access and use ICT for data management.
- o. Institutionalize data analysis and dissemination of health finance information at all levels

5.6 Community Participation and Ownership in Health Finance

Community participation and ownership in health finance represent an arrangement whereby community members are empowered and involved in decision-making relating to the policy, planning, operation, use, and enjoyment of the benefits arising from health finance services. This structure not only ensures community ownership of the development process but also facilitates the sustainability of the ensuing programs and guarantees the accountability of decision-makers to the residents.

5.6.1 Goal and Objectives of Community Participation and Ownership

The goal of community participation and ownership in Kaduna State is to attain effective community participation in health finance development and management as well as community ownership of health finance services

outcomes. Its strategic objectives are to:

- a. Strengthen community participation in health finance development.
- b. Empower communities with skills for positive health finance actions.
- c. Strengthen the community-health finance service linkages.
- d. Increase State and Local Government capacity for integrated multi-sectoral health finance promotion.
- e. Strengthen evidence-based community participation and ownership efforts in health finance activities through research.
- f. Empower community to increase demand of health insurance as provided by KADCHMA
- g. Empower community members to demand accountability, transparency, and ownership of healthcare provision and financing in the State.

5.6.2 Strategic Intervention

Realizing the full potential of community participation and ownership will necessitate the following actions among others:

- a. Develop and strengthen enabling policy and legal framework for community participation in health finance.
- b. Provide an enabling implementation framework and environment for community participation in health finance.
- c. Strengthen community management structures to facilitate responsible and constructive community involvement in health finance decision-making, priority setting, etc.
- d. Empower communities through capacity building to ensure their effective involvement in the governance of health finance services.
- e. Introduce innovative ideas on how community ownership of health finance services can be assured.
- f. Facilitate the emergence and strengthen the coordination and collaboration with local civil society organizations (NGOs and CBOs) as they are potential resources to be tapped in community health finance development.
- g. Develop and implement measurement criteria for community involvement.

5.7 Partnerships for Health Finance

Partnerships for health finance refer to relationships based on agreements between two or more organizations to jointly carry out interventions for health finance. Such partnerships are most effective when they are harnessed in a coordinated and transparent manner, the energy, skills, and experience of all development actors - bilateral and multilateral donors, global funds, CSOs, and the private sector.

5.7.1 Goal and Strategic Objective of Partnerships for Health Finance

The goal of partnerships for health finance in Kaduna State is to enhance the harmonized implementation of health finance policies and services in line with national and State health finance policy goals. Its strategic objective is to ensure that collaborative mechanisms are put in place to bring together all partners in the mobilization and sustenance of health finance.

5.7.2 Strategic Intervention

In order to ensure coordinated action aimed at strengthening partnerships for health finance, the following

strategic interventions have been identified for implementation in Kaduna State and Local Governments.

- a. Promote and put into full operation the existing memorandum of understanding on public-private partnerships to harness and optimize the collection and use of all available resources.
- b. Foster collaboration with the private sector.
- c. Institutionalize the framework for the coordination of donor funding.
- d. Institutionalize a legal and regulatory framework guiding the partnership
- e. Ensure a common understanding of the objectives, roles, and responsibilities of partners and the structure of the partnership.
- f. Ensure accountability, transparency, and fairness in the partnership agreement.
- g. Adopt inter-sectoral collaboration to achieve health finance policy coherence and service delivery.
- h. Strengthen mutual respect between the government and its partners to ensure coordinated action.
- i. Mobilize additional resources for health in the State

5.8 Financing for Health System Research

Health system research facilitates efficient and effective decision-making because it provides a strong evidence base policy- and decision-making at all levels of health financing. Apart from providing practical solutions and analytical responses to existing challenges, health system research also provides innovative policy options on development-related issues that are necessary for improving health system performance.

Recognizing the importance of research, the Kaduna State and Local Governments as well as other stakeholders shall ensure that research on health systems is conducted.

5.8.1 Goal and Objective of Health System Research

The goal of health system research in Kaduna State is to utilize research to inform policy, programming, improve health, achieve nationally and internationally health-related development goals, and contribute to the global knowledge platform. Its strategic objective is to:

- a. Strengthen the stewardship role of governments at all levels of the health system finance and knowledge management.
- b. Build institutional capacities to promote, undertake, and utilize research on health system for evidence-based policymaking in health at all levels
- c. Develop a comprehensive repository for health system research at all levels (including both public and non-public sectors)
- d. Develop, implement, and institutionalize health research communication strategies at all levels

5.8.2 Strategic Interventions

To facilitate the generation of research results that aids the articulation of good policy and plans, the Kaduna State and Local Governments are encouraged to implement the following strategic interventions that can promote research and the utilization of its findings:

- e. Develop and strengthen health system research policy, plan, and strategy frameworks at the State and Local

Government levels.

- f. Mobilize and enhance financial resource allocation to health system research through incentive investment in research.
- g. Institutionalize processes for setting and evaluating health system research agenda and priorities.
- h. Establish ethical standards and practice codes for health system research at all levels.
- i. Promote cooperation and collaboration in health system research between the State Ministry of Health and LGA health authorities with universities, private sector, Civil Society Organizations, development partners, and other stakeholders and sectors
- j. Strengthen identified health research institutions at all levels.
- k. Support the development of a critical mass of health researchers at all levels.
- l. Research identified critical priority areas of the health system.
- m. Create and strengthen an environment that exerts a pull of the best skills to health research through attractive career structures and incentives.
- n. Create a framework for the coordination and sharing of research knowledge on the health system and its applications.

There is a need to regularly monitor the implementation of the KSHFPS and assess progress towards the attainment of the outlined goals of the policy and objectives of the strategy. The results from such reviews should be used to harness evidence-based information to strengthen future policy and planning decision-making and accelerate progress towards building a better health financing system. The mechanisms for addressing issues of monitoring, measuring, and evaluating the implementation of the KSHFPS are specified in the next section.

CHAPTER SIX: MONITORING AND EVALUATION

Monitoring and evaluation shall be carried out regularly in a comprehensive and participatory manner to measure financing performance. The success of such measurement is however highly dependent on the generation and utilization of reliable data on health finance inputs, processes, outputs, and outcomes.

In line with the above, it is important to regularly collect the State Health Accounts data and to conduct evaluations based on measurable indicators that mirror expected outcomes. Also, indicators that measure the result chain that combines health financing inputs, activities, and outputs for policy outcomes to be achieved; as well as those for revenue collection, pooling, purchasing, and health system performance and fairness must be developed.

In consideration of the foregoing, the Kaduna State Government shall be committed to the following:

- a. Stewardship role of Government in providing vision and direction for the development of monitoring and evaluation frameworks.
- b. The M&E TWG should take stock of the progress made in the implementation of the KSHFPS, identify challenges and reasons for them and to run a state assessment profile of the health financing mechanism.
- c. Establishment of key indicators for measuring performance, results, and impacts of the KSHFPS at the State and Local Governments level.
- d. Institutionalization of public expenditure management at all levels of government as a method of ensuring accountability in the processes of budget preparation, execution, and utilization; efficiency in the use of scarce health resources and equity in its allocation and disbursement.
- e. Development and implementation of an effective management information system for all health financing mechanisms.
- f. Fostering of cooperation and collaboration between policy bodies, academic institutions, and other stakeholders to strengthen human resources capacity building for the implementation, monitoring, and evaluation of the KSHFPS.
- g. Effective coordination and monitoring of donor support and other financing initiatives on health care.
- h. Publication and dissemination of annual budgets and expenditures as well as the health accounts of all levels of government.
- i. A comprehensive evaluation of the KSHFP&S every three years.

In consideration of the need to facilitate comprehensive monitoring and evaluation of the KSHFP&S, the State and Local Governments shall utilize the following indicators that are grouped around the three interrelated health finance functions of revenue generation and collection, pooling and risk management and resource allocation and health service purchase

6.1 Health Financing Indicators

6.1.1 Revenue Generation and Collection Indicators

This group of indicators looks at the amount and sources of health finance resources and indicates the quantum of this spending that comes from public, private, and external donor sources. These indicators address the issues relating to access, equity, quality, and sustainability as performance criteria in the health system.

(i) *Health Revenue*

- a. Proportion of funds available from different sources of health financing.
- b. Ratio of total State IGR to allocation from the federation account
- c. Ratio of total health expenditure to total revenue
- d. Ratio of donor health funding to total health expenditure

(ii) *Health Expenditure*

- a. Total expenditure on health as a percentage of the Gross Domestic Product (GDP)
- b. Per capita health expenditure
- c. Annual real growth rate of expenditures
- d. Total health expenditure; and

(iii) *Government Expenditure on Health*

- a. Government-funded health expenditure as a percentage of GDP
- b. Ratio of capital to recurrent expenditure
- c. Ratio of salary to non-salary expenditure (within recurrent expenditure)
- d. Recurrent to total health expenditure
- e. Government-funded health expenditure as percentage of total health expenditure
- f. Government-funded health expenditure as percentage of total government expenditure

(iv) *Out-of-pocket Health Expenditure*

- a. Out-of-pocket health expenditure as percentage of total health expenditure
- b. Out-of-pocket health expenditure as percentage of total private health expenditure
- c. Private prepaid plans as a percentage of private expenditure on health

(v) *External Health Sector Aid*

- a. Total external health sector grant/aid as a share of total expenditure
- b. Bilateral and multilateral debt stock for health as a percentage of total government debt stock.

6.1.2 Pooling and Risk Management Indicators

The indicators in this group examine different types of insurance schemes such as social and supplementary private health insurance schemes to assess them in terms of their efficiency, equity, access, sustainability, and quality in health system performance.

(vi) *Health Insurance*

- a. Percentage of the total population covered by different health insurance schemes
- b. Prepayment ratio in health insurance plans.
- c. Total expenditure on health insurance as a percentage of total health expenditure
- d. Total premium of health insurance as a percentage of total expenditure on health insurance
- e. Proportions of health expenditures from different health insurance mechanisms

(vii) *Financial Protection*

- a. Population exposed to catastrophic health expenditure as a percentage of the total population
- b. The number of people confronted with excessive or catastrophic expenditure in relation to their capacity to pay
- c. The intensity of catastrophic health expenditure
- d. Incidence of health-related poverty measured as a percentage of the population falling into poverty

- due to ill health
- e. Percentage of poor and vulnerable population covered by social safety nets

6.1.3 Purchasing Indicators

This set of indicators analyzes mainly the process by which funds are paid by purchasers to providers of health services including prepayment, line item, and global budgets, capitation, case-based, and per-diem payments, and fee for service or user fees. The indicators also delve into issues relating to benefit package adequacy and administrative efficiency. The performance criteria assessed by this group of indicators are access, efficiency, equity, sustainability, and quality.

(i) Equity in Health Expenditure

- a. Benefit incidence ratios of different financing mechanisms (health expenditure by zones, states, LGAs, urban/rural, gender, age, income groups, level of care, etc.
- b. Financial incidence ratios of different financing mechanisms
- c. Percentage of the poor and vulnerable groups exempted to pay copayments in health facilities

(ii) Equity in Service Access and Use

- a. Ratio of per capita health service use of lowest income quintile to per capita health service use of highest income quintile
- b. Out-of-pocket health expenditure per capita:
 - General population
 - Poorest 40% of the population

(iii) Administrative Efficiency

- a. Percentage of expenditure on administrative costs.

6.1.4 Cross-Cutting Indicators

(viii) Regulation

- a. Measure of content compliance of the regulation to the financing policy: proportion of the rules and regulations in the legal framework conforming with the requirements of the financing policy

(ix) Human Resources for Health

- a. Percentage of total health expenditure allocated to human resources for health

(x) International Health and Development

- a. Attainment of SDG for poverty and health
 - Proportion of population living below \$1.9 per day
 - Poverty gap ratio
 - Share of poorest quintile in state consumption

Proportion of population with access to affordable essential drugs on a sustainable Proportion of population with access to affordable essential drugs on a suitable basis

STRATEGIC IMPLEMENTATION PLAN FOR THE KADUNA STATE HEALTH FINANCING POLICY AND STRATEGY

Overall Goal: To ensure that all residents of Kaduna State have access to equitable and quality health services without any financial barriers or impediments at the point of accessing care

Governance and Coordination in Health Finance

Ensure effective coordination to ensure that all residents of the State have access to quality health care services they need without any financial barriers or impediments at the point of accessing care

OBJECTIVES	ACTIVITIES (Indicative)	TIMELINE 2022 - 2027	RESPONSIBLE	INDICATORS	Outcomes
<p>Specific Objective 1: To strengthen Governance and Coordination for actualizing stewardship and ownership of health financing reforms</p> <p>Specific Objective 2: 2. To increase sustainable and predictable revenue for health</p> <p>Specific Objective 3: To enhance financial risk protection through pooled funds in the State</p> <p>Specific Objective 4: To enhance transparency and accountability, responsiveness of the state and local government health financing systems.</p> <p>Specific Objective 5: Facilitate legislation and a regulatory framework for health care financing review and amendment</p>	Strategy 1.1 –adopt and disseminate a broad-based State health financing policy	2022	DHPRS SMOH	Policy disseminated	Increase awareness on Policy and Implementation Plan
	Disseminate Policy widely among strategic actors including but not limited to the TWG, civil society etc.				
	Produce and disseminate Information, Education, Communication materials on health financing, in particular health insurance to the general public (TV, Radio) messages	2022	KADCHMA	Number of IEC printed and disseminated Monthly TWG meeting conducted	
	Develop functional mechanisms at all levels for effective messaging towards health financing (Print, Electronic and Social media engagements)	2022-2023	HCF TWG		
	Develop advocacy kit for health financing and conduct periodic advocacy visits to relevant stakeholders.	2022	HCF TWG		
	Conduct an orientation of TWG Members on Policy and implementation plan.	2022	DHPRS SMOH		
	Conduct quarterly review of the implementation plan of the policy during the TWG to boost the implementation status of the HCF policy.	2023	HCF TWG	Number of capacity building/strengthening activities on regulatory functions including legal framework conducted	
Develop an advocacy brief on Health financing in the State highlighting implication of poor funding and articulating benefits of improved funding of health through implementation of the Health Financing Policy	2022	HCF TWG			
	Strategy 1.2 – Develop and implement strategic health				

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financing plan at the State and Local Government levels.					
Disseminate State Implementation Plan widely among strategic actors including but not limited the TWG, relevant LGA stakeholders and Private sector. Support the adoption and implementation of the implementation plan at the LGA levels.	2022-2027	HCF-TWG		State implementation plan disseminated Advocacy brief developed	IMPROVED Coordination
Strategy 1.3 – Strengthen the health finance regulatory function of the State and Local governments in health development					
Conduct monthly meetings of HCF-TWG Conduct review meetings of the implementation plan for health finance regulatory function. Develop accountability framework for the implementation of the plan. Establish a technical working group at LGA levels charged with the responsibility of overseeing the development and implementation of the LGA strategic health care financing plans respectively Conduct capacity building of all relevant stakeholders on regulatory functions at the State and local levels including orientation on legal framework. Build capacity of the TWG by supporting inter-state collaboration with other states				Reports of TWG meetings conducted. Reports on review meetings of implementation plan conducted. Accountability framework developed for implementation plan. Number of stakeholders trained on health financing regulatory function at the state and local government levels.	
Strategy 1.4 - Strengthen the organizational structure and functionality of the State Health Insurance Scheme to facilitate the implementation of KSHFP&S					
Adopt/adapt and disseminate the NHIA Act 2022(Review of the state contributory health scheme)	2022	KADCHMA		NHIA ACT 2022, reviewed, KADCHMA Law reviewed and disseminated.	Legal framework in alignment with federal requirements
Support the establishment of zonal and local government operational structures for the State contributory health	2022	KADCHMA		Number of organizational structures developed at zonal and	Developed mechanisms at LGA

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	<p>scheme.</p> <p>Support the Implementation of KADCHMA Action Plan.</p> <p>Establish the information flow between stakeholders through the TWG and the gate way forum.</p>	<p>2022-2023</p> <p>2023</p>	<p>KADCHMA</p> <p>HCF-TWG</p>	<p>LGA levels.</p> <p>Finalized KADCHMA Action Plan.</p> <p>Information flow established.</p>	<p>and zonal levels</p> <p>Implementation of the KADCHMA Action Plan</p>
	<p>Strategy 1.5 Ensure transparency and accountability in health financing through oversights and regular audits in collaboration with civil society, professional organizations, and other stakeholders.</p>				
	<p>Conduct periodic audits</p> <p>Develop and supervise the implementation of M&E plan at the state and local government levels</p>	<p>2022-2027</p> <p>2022-2027</p>	<p>HCF TWG</p> <p>HCF TWG</p>	<p>Audit conducted</p> <p>M&E plans developed and Supervised at the state and local government levels</p>	

Health Services Delivery

Goal: The goal of health care services in the State is to revitalize integrated service delivery towards quality, equitable, and sustainable healthcare.

OBJECTIVES	ACTIVITIES (Indicative)	TIMELINE	RESPONSIBLE	INDICATORS	Outcomes
<p>Specific Objective 1: Ensure universal access to an essential package of care.</p> <p>Specific Objective 2: Increase access to health care services.</p> <p>Specific Objective 3: Improve the quality of health care services.</p> <p>Specific Objective 4: Increase the demand for health care services.</p> <p>Specific Objective 5: Provide financial access especially for vulnerable</p>	<p>Strategy 2.1 – Review, cost, disseminate, and implement the minimum package of care in an integrated manner in collaboration with stakeholders including civil society to achieve universal Health coverage.</p> <p>Review the minimum health benefit package</p> <p>Engage actuarial Analyst (costing consultant)</p> <p>Sensitize community and other relevant stakeholders of the reviewed Minimum benefit package and its cost</p> <p>Strategy 2.2 – Strengthen specific communicable and non-communicable disease control programs in conjunction with relevant stakeholders including civil society</p> <p>Advocate for creation of budget line for non-communicable diseases (Diabetes, Hypertension, Cancer etc)</p> <p>Develop an integrated service delivery strategy for disease control program</p>	<p>Every two years -</p> <p>2023 to 2027</p>	<p>KADCHMA</p> <p>C&NCD TWG</p> <p>DPH SMOH</p>	<p>Minimum benefit package reviewed</p> <p>Actuarial analyst engaged</p> <p>Stakeholders sensitized on the reviewed Minimum benefit package and its cost</p> <p>Budget line for non-communicable diseases created</p> <p>Integrated service delivery strategy for</p>	<p>Increased access to quality essential health services</p> <p>Decreased incidences of Communicable and non-communicable</p>

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groups	Prompt payment of counterpart funding for programs supported by development partners	2022 to 2023-	HCF TWG	disease control program developed	diseases		
	Strategy 2.3 –Ensure availability of Standard Operating procedures (SOPs) and guidelines for delivery of services at all levels			% of counterpart fund for programs supported by development partners paid			
	Develop/adapt/adopt SOPs/guidelines for service delivery at all levels			SOPs/guidelines for service delivery developed	Quality of care improved		
	Train Health care providers on the use of the SOPs and Guidelines			Proportion of Health Care Providers trained on the use of SOPs/guidelines			
	Distribute SOPs and Guidelines to Health Care Facilities						
	Foster cooperation and collaboration with the private sector to ensure comprehensive health care.						
	Engage established Private Health Facilities in program implementation			2023 to 2027	Director medical services SMOH	Proportion of established Private Health Facilities engaged in programs implementation	Coverage of comprehensive health care services improved
	Monitor the activities of the established Private Health Facilities to ensure complies with agreed standards					Proportion of engaged Private Health Facilities Monitored	
	Develop and institutionalize quality assurance models						
	Create multidisciplinary Quality Assurance team			2023	Director Nursing Services SMOH	Multidisciplinary Quality Assurance team created	Improved quality of health care service delivery
Develop an integrated Quality Assurance Tool			Integrated Quality Assurance Tool developed				
Develop an integrated Quality Assurance Plan			Integrated Quality Assurance Plan developed				
Institutionalize Integrated Supportive Supervision (ISS) mechanisms							
Develop an integrated Supportive Supervision Plan	2022 to 2025	Director, PRS, SMOH	Integrated Supportive Supervision Plan developed				
Review integrated Supportive Supervision tools			Integrated Supportive Supervision tools reviewed				
Ensure availability and adequacy of equipment for all							

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	<p>state and LGA health facilities</p> <p>Conduct equipment need assessment at all level of care</p> <p>Prioritize and Cost required equipment's</p> <p>Procure and distribute the prioritized equipment's</p> <p>Create effective demand for health care services</p> <p>Engage an advocacy. Communication and social mobilization consultant</p> <p>Develop an integrated demand creation and marketing strategy</p> <p>Implement the demand creation and marketing strategy</p> <p>Strengthen the management of drugs and consumables at all levels.</p> <p>Integrate last mile delivery of drugs and other Health supplies to Health Care Facilities</p> <p>Collaborate with Local Pharmaceutical Companies for the Production of adequate, quality and affordable drugs and medical supplies</p> <p>Improve financial access especially for vulnerable groups.</p> <p>Earmark sin tax and telecommunication tax to cater for the Health Care need of Vulnerable population</p> <p>Advocate for regular release of the earmarked funds</p> <p>Develop/domesticate resource mobilization strategies/plan</p>	<p>2023 to 2027</p> <p>2023 to 2027</p> <p>2022 to 2027</p> <p>2022 to 2027</p>	<p>Director Medical Services SMoH</p> <p>ES SPHCB</p> <p>ES SPHCB</p> <p>DG KADHSMA</p>	<p>Equipment needs assessment at all level of care conducted</p> <p>Equipment needs prioritized and costed</p> <p>Prioritized equipment Procured</p> <p>Advocacy, Communication and social mobilization consultant engaged</p> <p>Integrated demand creation and marketing strategy developed</p> <p>Over 70% of demand creation and marketing strategy implemented</p> <p>Last mile delivery plan for drugs and other Health supplies integrated</p> <p>MOU with Local Pharmaceutical Companies signed</p> <p>Sin tax and Telecommunication tax earmarked for the Health Care need of Vulnerable population</p> <p>Percentage of earmarked fund released</p> <p>Rsource mobilization strategies/plan developed</p>	<p>Stockout of drugs and other health commodities reduced</p> <p>Increased coverage of vulnerable population</p>	
1. Human Resources for Health (HRH)						
To ensure coordination and partnership for aligning investment of current and future needs and institutional strengthening for HRH financing agenda						
OBJECTIVES	ACTIVITIES (Indicative)	TIME LINE	RESPONSIBLE	INDICATORS	Outcomes	

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<p>Specific Objective 1: Formulate comprehensive policies and plans for the availability and functionality of human resources for health.</p> <p>Specific Objective 2: Rationalize and align the health workforce to the priorities of the health needs in the State and Local Governments.</p> <p>Specific Objective 3: Improve organizational and performance-based management systems for human resources for health.</p> <p>Specific Objective 4: Foster partnerships and networks of stakeholders to harness contributions for human resources for health.</p>	Strategy 3.1: Review, develop, update, and institutionalize policies and plans for health workforce requirements, development, distribution, and utilization.				
	Review, align with the Health Financing Policy, produce and disseminate HRH policy as necessary	2022	DHPRS SMOH	No. of HRH policy copies produced	Improved HRH capacity and financial management.
	Review task sharing and task shifting policy and align with Health Financing Policy	2022	DHPRS SMOH	No of copies printed.	
	Conduct training of health financing workforce on Public Financial Management Tools	2023	DHPRS SMOH	No. of copies of reviewed task sharing and task shifting policy printed	
	Strategy 3.2: Strengthen the existing HRH multi-sector Forum				
	Expand the existing HRH TWG to include related sectors (e.g. Min. of Finance, Planning & Budget Commission, HoS, CSC. Etc.).	2022-2023	Chair HRH TWG	Public Financial Management Tools available	
	Strategy 3.3: Finalize and implement the HRH strategic Development plan				
	Develop and print guidelines for implementation of HRH policy	2023	DHPRS SMOH	No. of copies produced	
Strategy 3.4: Strengthen the institutional framework for equitable management of health workforce including the processes of determining staffing needs, recruitment and placement, training and development, provision of motivation and retention strategies					
Conduct capacity building for	2023-2027	DHPRS SMOH	No. of personnel trained	Capacity of health financing	

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	health financing staff on the use of SOPs				staff strengthened.
4 Health Financing Management					
To ensure that adequate and sustainable funds are available and allocated for accessible, affordable, efficient, and equitable health care provision and consumption at Local and State Government levels.					
OBJECTIVES	ACTIVITIES (INDICATIVE)	TIMELINE	RESPONSIBLE	INDICATORS	OUTCOMES
Specific Objective 1: Develop and implement health financing strategies that are consistent with the National Health Financing Policy at the State and Local Government levels.	Strategy 4.1: Develop and implement comprehensive health financing policies and plans that are in line with the National Health Financing Policy.	2022	DHPRS SMOH	Health financing implementation plan developed.	Improved coordination and synergy.
	Develop an implementation plan for the health financing policy 2022.				
Specific Objective 2: Ensure that people are protected from financial catastrophe and impoverishment because of using health services	Strategy 4.2 – Develop and strengthen systems for financial risk protection including social health insurance, to mitigate the catastrophic and impoverishment effects of out-of-pocket expenditures on households.	2022-2027	DG KADCHMA	Percentage increase in utilization of the vulnerability funds.	Increase in financial risk protection.
Specific Objective 3: Secure a level of funding needed to achieve desired health development goals and objectives at all levels in a sustainable manner	Advocacy to policy makers to include enrolment of vulnerable population as part of their constituency project.		HCF-TWG	Number of vulnerable populations enrolled as part constituency project.	
Specific Objective 4: Ensure efficiency and equity in the allocation and use of health sector resources at all levels	Leverage and expands vulnerability funds to improve financial risk protection.	2022- 2023	DG KADCHMA	Percentage increase of informal sector enrolled as a result of advocacy and sensitization.	Increase in financial risk protection.
	Sensitize organized private sector on financial risk protection for health.		DG KADCHMA	Number of HMOs mapped and engaged.	
	Conduct mapping and sensitization of informal sector (including Associations / Unions)		DG KADCHMA	Number of HMOs mapped and engaged.	
	Strategy 4.3: Explore alternative sources of additional revenue to improve the financing of the health care system.	2022- 2023	HCF-TWG	Sin tax developed and implemented.	SIN taxes implemented and monitored
	Conduct advocacy for development and implementation of SIN taxes policy as funding source for HCF				

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	Monitoring of SIN taxes utilization	2022- 2023	HCF-TWG	SIN tax indicators developed	
	Conduct capacity building training on alternative sources of funding including private sector (Leverage on PPP), grants, donor funding etc. on resource mobilization	2022- 2027	HCF-TWG	Proportion of targeted personnel trained on resource mobilization	Capacity of personnel mobilized.
	Identify and engage corporate organizations, Philanthropist, foundations, institutions etc. for their corporate social responsibility.		HCF-TWG	Corporate organizations identified and engaged	
	Strategy 4.4: Institutionalize State and Local Government health accounts to aid decision making and facilitate better management of health expenditure.				
	Conduct annual health accounts assessments.	Annually	DPHRS SMOH	Annual State health account conducted.	Increase accountability on resource management.
	Conduct training of relevant officials at State and local government level on developing health accounts employing relevant methodologies and data analysis	2022	DPHRS SMOH	Proportion of personnel trained on the use of appropriate methodology and data analysis.	
	Conduct training of health personnel on financial management through the use of appropriate technology (Accounting software)	2022-2023	DFA SMOH	Proportion of personnel trained on the use of appropriate technologies.	

Health Finance Information Management

To assure the availability of health finance information that can be used as a management tool for effective real-time healthcare delivery and other critical health-related decision-making

OBJECTIVES	ACTIVITIES (INDICATIVE)	TIME LINE	RESPONSIBLE	INDICATORS	MOV
Specific Objective 1: Increase the usefulness of health financing data as a tool for health policymaking. Specific Objective Improve health finance data collection and transmission.	Strategy 5.1: Enhance linkages among stakeholders	2022	HCF-TWG	Membership of HCF TWG reviewed and captured all relevant stakeholders	All relevant Health financing stakeholders are members of the HCF TWG
	Review HCF-TWG TOR to include other relevant stakeholders				
	Strategy 5.2: Develop and strengthen the State and Local Government health finance information system by ensuring that forms for the generation and rendering of health finance data and information are available at all levels of health care delivery.				

<p>Specific Objective Strengthen the information technology component of the State Health Information System to facilitate storage, retrieval, and analysis of health finance data.</p> <p>Specific Objective Strengthen the health finance sub-system in the State Health Information System</p>	<p>Create health financing indicators</p> <p>Develop health financing data collection tools</p> <p>Train HCF data collectors</p> <p>Build capacity of M & E personnel at state and local government levels for effective monitoring and evaluation of health financing</p> <p>Identify and coordinate data from various sources of health finance information to generate accurate, timely, reliable, and relevant health financing data and information.</p>		DHPRS SMOH	<p>Health financing indicators developed</p> <p>Health Financing Data Collection Tools developed</p> <p>HCF data collectors trained</p> <p>Capacity of M & E personnel built/strengthened</p>	Improved quality of health financing data
<p>Specific Objective Strengthen data analysis and dissemination of health finance information.</p>	<p>Harmonize health finance data collection forms.</p> <p>Conduct periodic state health account</p> <p>Collect other health financing data (Accountant General report, Auditor General Report, Health Financing Administrative Data)</p> <p>Train health financing staff on Health Financing data collection, analysis and presentation.</p> <p>Provide information and communication technology (ICT) infrastructures</p>	2022	DHPRS SMOH	<p>Health financing data tool harmonized</p> <p>Yearly SHA conducted</p> <p>Other health financing data collected</p> <p>Health financing staff trained on Health Financing data collection, analysis and presentation</p> <p>Health financing ICT infrastructure available</p>	Health financing information available for decision making

Community Participation and Ownership in Health Finance

To attain effective community participation in health finance development and management as well as community ownership of health finance services outcomes

OBJECTIVES	ACTIVITIES (INDICATIVE)	TIMELINE	RESPONSIBLE	INDICATORS	OUTCOMES
<p>Specific Objective Strengthen community participation in health finance development.</p> <p>Specific Objective Strengthen the</p>	<p>Strategy 6.1: Track Financial Resource Utilization</p> <p>Develop indicators for tracking health care financial resources utilization</p> <p>Sensitize communities on accountability mechanisms for health</p>	<p>2022-2023</p> <p>2022-2023</p>	HCF-TWG	Indicators developed	Tracking of use of financial resources achieved

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<p>community-health finance service linkages.</p> <p>Specific Objective</p> <p>Increase State and Local Government capacity for integrated multi-sectoral health finance promotion.</p> <p>Specific Objective</p> <p>Strengthen evidence-based community participation and ownership efforts in health finance activities through research.</p> <p>Specific Objective</p> <p>.Empower community to increase demand of health insurance as provided by KADCHMA</p> <p>Specific Objective 1</p> <p>Empower community members to demand accountability, transparency, and ownership of healthcare provision and financing in the State.</p>	<p>.</p> <p>Strategy 6.2: Provide an enabling implementation framework and environment for community participation in health finance.</p> <p>Develop an action plan for community participation in health financing</p> <p>Validate action plan for community participation in health financing</p> <p>Strategy 6.3: Develop and strengthen enabling policy and legal framework for community participation in health finance.</p> <p>Develop guidelines on community participation in health financing</p> <p>Develop regulations under the KADCHMA Law to implement provisions relating to community participation.</p> <p>Develop effective coordination mechanism for resource mobilization, deployment and management by all stakeholders</p> <p>Map stakeholders for coordination</p> <p>Utilize existing mechanisms such as ward health committees, civil society networks for effective coordination</p> <p>Strengthen community management structures to facilitate responsible and constructive community involvement in health finance decision-making, priority setting, etc.</p> <p>Sensitization of ward health committees, local government health authorities, etc. in health financing decision-making and priority setting</p> <p>Empower communities through capacity building to ensure their effective involvement in the governance of health finance services.</p> <p>Implement capacity building programmes on health</p>	<p>2022-2023</p> <p>2022-2023</p>		<p>Action plan developed</p> <p>Action plan devoted</p> <p>Community participation guidelines</p> <p>Mapping of stakeholders in community participation developed</p> <p>Existing coordination mechanisms identified</p> <p>Proportion of community management structures which have been sensitized on health financing decision-making and priority setting</p> <p>Number of capacity-building workshops</p>	<p>Enabling environment for community participation in health financing created</p> <p>Strengthened policy and legal framework for community participation in health financing</p> <p>Effective coordination of stakeholder achieved</p> <p>Empowered communities with knowledge of their role in health financing governance</p>
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	<p>financing, accountability measures, priority setting, and demanding accountability</p> <p>Sensitize community-based structures including ward health committees, civil society networks at local level on health financing, KADCHMA law, etc</p> <p>Introduce innovative ideas on how community ownership of health finance services can be assured.</p> <p>Develop SOP on innovative ideas on community ownership of health financing</p> <p>Implement capacity building programmes on the SOPs</p> <p>Facilitate the emergence and strengthen the coordination and collaboration with local civil society organizations (NGOs and CBOs) as they are potential resources to be tapped in community health finance development.</p> <p>Facilitate engagements between the HCF-TWG and local and civil society Organisations</p> <p>Develop and implement measurement criteria for community involvement</p>			<p>Number of community organizations sensitized</p> <p>SOPs developed</p> <p>Capacity building workshops on SOPs</p> <p>Number of engagements facilitated</p> <p>Measurement criteria developed</p>	<p>Innovative ideas on community ownership articulated shared and implemented</p> <p>Strengthened coordination and collaboration with local civil society organizations in health financing</p>
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Health System Financing Research

To utilize research to inform policy, programming, improve health, achieve nationally and internationally health-related development goals, and contribute to the global knowledge platform

OBJECTIVES	ACTIVITIES (Indicative)	TIME LINE	RESPONSIBLE	INDICATORS	OUTCOMES
<p>Specific Objective 1:</p> <p>Strengthen the stewardship role of governments at all levels of the health system finance and knowledge management.</p> <p>Specific Objective Build institutional capacities to promote, undertake, and utilize research on health</p>	<p>Strategy 7.1: Advocacy for Improved Data Collection and management</p> <p>Advocate for and support data collection on health financing, including quantitative and qualitative;</p> <p>Develop and strengthen health system research policy, plan, and strategy frameworks at the State and Local Government levels.</p> <p>Advocate for the collection of health financing data within the Health Management Information System</p>	2022- 2024	HCF-TWG, DPRS MoH	<p>Advocacy strategy developed</p> <p>Number of advocacy visits</p>	<p>Improved data collection on health financing</p> <p>Strengthened accountability and</p>

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<p>system for evidence- based policymaking in health at all levels</p> <p>Specific Objective Develop a comprehensive repository for health system research at all levels (including both public and non-public sectors)</p> <p>Specific Objective Develop, implement and institutionalize health research communication strategies at all levels</p>	<p>Advocate for funding for research on health financing in the academia, KADCHMA, and DPRS</p> <p>Incorporate further health financing indicators in the state Health Management Information System</p> <p>Strategy 7.2: Mobilize and enhance financial resource allocation to health system research through incentive investment in research.</p> <p>Allocate funding for health financing research</p> <p>Advocate for incorporation of health financing research (Fiscal space analysis, health accounts, financial management) and development in the overall TOR of the health financing equity and investment unit at the SMOH</p> <p>Institutionalize processes for setting and evaluating health system research agenda and priorities.</p> <p>Develop guidelines for health financing research within the health system research agenda</p> <p>Identify priorities for health financing research</p> <p>Establish ethical standards and practice codes for health system research at all levels.</p> <p>Review health research ethics code to ensure that health financing research is covered</p> <p>Promote cooperation and collaboration in health system research between the State Ministry of Health and LGA health authorities with universities, private sector, Civil Society Organizations, development partners, and other stakeholders and sectors</p> <p>Sensitize stakeholders through workshops on the need for health financing research</p> <p>Develop and domicile a health financing database at the</p>			<p>Health financing indicators developed and included in the Health Management Information System</p>	<p>stewardship of health financing in the State</p> <p>Strengthened governance, coordination and capacities on health financing research</p>
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	<p>Health Financing Equity and Investment</p> <p>Facilitate collaboration between academia and state HF TWG on health financing research and development through learning exchange workshops</p> <p>Strengthen identified health research institutions at all levels.</p> <p>Identify institutions within the State best suited for health financing research</p> <p>Advocate for the establishment of a health financing post graduate course at all tertiary Institutions in the State</p> <p>Build capacity of M & E personnel at state and local government levels for effective monitoring and evaluation of health financing</p> <p>Support the development of a critical mass of health financing researchers at all levels.</p> <p>Establish funding for health researchers working on health financing research</p> <p>Establish a network of health researchers including those working on health financing research</p> <p>Research identified critical priority areas of the health financing system.</p> <p>Create and strengthen an environment that exerts a pool of the best skills to health research through attractive career structures and incentives.</p> <p>Provide incentives including funding for health financing research in the State</p> <p>Establish a network of health researchers including those working on health financing research</p>				
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	<p>Create a framework for the coordination and sharing of research knowledge on the health system and its applications.</p>				
	<p>Review health research guidelines to ensure effective coordination</p>				
	<p>Disseminate findings of research during workshops outlined in this Implementation Plan</p>				

Partnerships for Health Finance

To enhance the harmonized implementation of health finance policies and services in line with national health finance policy goals

OBJECTIVES	ACTIVITIES (Indicative)	TIME LINE	RESPONSIBLE	INDICATORS	OUTCOMES
<p>Specific Objective 1: Ensure that collaborative mechanisms are put in place to bring together all partners in the mobilization and sustenance of health finance.</p>	<p>Strategy 7.1: Promote and put into full operation the existing memorandum of understanding on public-private partnerships to harness and optimize the collection and use of all available resources.</p>	<p>2022- 2028</p>	<p>HCF-TWG, DPRS, PBC</p>	<p>Public Private Partnership (PPP) Policy for Health Service Delivery implemented</p>	<p>Strengthened coordination of donor funding</p> <p>The Public Private Partnership (PPP) Policy for Health Service Delivery</p>
	<p>Implement the Public Private Partnership (PPP) Policy for Health Service Delivery;</p>				
	<p>Incorporate its key provisions in every MOU with private partners</p>				
	<p>Foster collaboration with the private sector.</p>				
	<p>Map organized private sector entities in the State</p> <p>Sensitize the organized private sector entities in the State on health financing</p> <p>Engagement of private sector to finance agreed state-of the-art equipment, installation, operation and transfer within the agreed period and cost of operation in line with the PPP Policy for Health Service Delivery</p>				
	<p>Institutionalize a framework for the coordination of donor funding, and mobilization of additional resources including a legal and regulatory framework for guiding partnerships and ensure collaboration and common understanding of objectives roles and responsibilities</p>				

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	<p>Implement the PPP Policy on Health Service Delivery</p> <p>Review the donor coordination guidelines to ensure implementation of identified health priorities in line with State Health Strategic Plan</p>				
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