**Exploring Health Budget Performance as a critical area for advocacy in Kaduna State.**

**Abstract**

**Background**

Evidence from many low and middle-income countries (LMIC) have shown that apart from out-of-pocket expenditure, government health budget is primarily the major source of funding for health. The proportion of resources allocated to health compared to other sectors have shown how much priority government is giving to health. There have also been increasing advocacy to increase funding for health in LMICs. Abuja declaration which stipulated 15% allocation of the annual budget to health has been a reference point for advocacy in recent years. Comparing allocation and expenditure patterns over time can help identify trends. This can be particularly useful when advocating for the government to fulfil any commitments it has made. This study explored the trend of health budget performance in Kaduna State; how to improve performance and identify key areas for advocacy.

**Methods**

We adopted a quantitative and qualitative approach to the data collection process. A desk review was carried out on existing data for the quantitative data collection, and key informant interviews were conducted in Kaduna for the qualitative data collection. For the desk review, we assessed published information including audited reports, government budget and expenditure data, economic growth data to get insights on performance. Key informants ranging from directors to desk officers in key government institutions such as Ministry of Health, Ministry of Finance, Budget and Planning Commission, etc. were identified using the snowballing approach.

**Findings**

We found out that on the average, health budget performance has been between 45% and 50% which is quite low. In addition, we found out that 75% of this amount was expended on personnel cost with very little expenditure on overheads and capital. Poor budget performance was largely due to Inaccurate fiscal forecast and lack of cash backing as a result of over-reliance on federal allocation and limited Internally Generated Revenue.

**Conclusion**

Government funds are dwindling, and there are competing needs from different sectors of the economy, therefore is important for health to justify value for money. This is critical because the government wants to see value-add regarding improvement in key health outcomes which is also favourable for the political economy of current administration. In addition, the MOH needs to showcase how specific health interventions can affect the economy positively. For example, how investment in health could enhance growth in Gross Domestic Product. These evidence-based findings would increase the credibility and leverage of the Health sector for effective advocacy.