

REFERENCE SHEET. GOMBE HEALTH BUDGET SCORECARD 2017

S/N	INDICATORS	INTERNATIONAL STANDARD	NIGERIA STANDARD	GOMBE STANDARD	DATA SOURCE	ANY OTHER INFORMATION
1	Ministry of Health(MOH) publishes annual State Health Accounts on time	<a href="http://www.euro.who.int/en/health-topics/Health-systems/health-systems-financing/activities/national-health-accounts-estimates-of-national-health-expenditures">http://www.euro.who.int/en/health-topics/Health-systems/health-systems-financing/activities/national-health-accounts-estimates-of-national-health-expenditures</a>	N/A	N/A	MOH	WHO provides countries with the accounting framework System of Health Accounts (SHA) 2011, tools and technical support to institutionalize and set up a harmonized, integrated platform for annual and timely collection of health expenditure data
2	Budget timetable is adhered to	N/A	Fiscal Responsibility Act, Part IV section 21.1- frc.gov.ng/ <a href="http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/executive-order">http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/executive-order</a>	<a href="https://mof.gm.gov.ng/">https://mof.gm.gov.ng/</a>	Ministry of Economic Planning Budget Fiscal Responsibility Commission	Gombe State public finance management practices align with the national guidelines on budget preparation which states that budget preparation should commence in July.
3	Ministry of Finance (MOF) publishes enacted budget on time	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents <a href="https://www.internationalbudget.org/open-budget-survey/data-documents/">https://www.internationalbudget.org/open-budget-survey/data-documents/</a>	Nigeria National Plan on Open Government Partnership - <a href="http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership">http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership</a> <a href="https://mof.gm.gov.ng/#">https://mof.gm.gov.ng/#</a>	N/A	MOF	CIVICUS defines Budget Transparency as the full disclosure of all relevant fiscal information in a timely and systematic manner.
4	Ministry of Health (MOH) capital budget is released on time	N/A	Quarterly budget release made to MDAs Nigeria National Plan on Open Government Partnership- <a href="http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership">http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership</a>	N/A	MOH	Funds are released haphazardly at the State level based on approvals from the Governor and availability of funds in the treasury. BaSAM set up these indicators to hold government to higher standards of timeliness in budget releases.
5	Gombe State Primary Health Care Development Agency (GSPHCDA) capital budget is released on time	N/A	Quarterly budget release made to MDAs Nigeria National Plan on Open Government Partnership- <a href="http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership">http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership</a>	N/A	GSPHCDA	Funds are released haphazardly at the State level based on approvals from the Governor and availability of funds in the treasury. BaSAM set up these indicators to hold government to higher standards of timeliness in budget releases.
6	MOH holds public consultations with communities/ CSOs to support annual budget planning	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents <a href="https://www.internationalbudget.org/open-budget-survey/data-documents/">https://www.internationalbudget.org/open-budget-survey/data-documents/</a>	Nigeria National Plan on Open Government Partnership- <a href="http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership">http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership</a>	N/A	MOH	Indicators are premised on the principles of participation in the budget development process
7	Civil society is invited to participate in annual budget planning consultations - Medium Term Expenditure Framework (MTEF) by Min. of Finance/Min of Economic Planning & Budget	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents <a href="https://www.internationalbudget.org/open-budget-survey/data-documents/">https://www.internationalbudget.org/open-budget-survey/data-documents/</a>	Nigeria National Plan on Open Government Partnership- <a href="http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership">http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership</a>	N/A	Ministry of Economic Planning Budget	Indicators are premised on the principles of participation in the budget development process
8	CSOs submit memo/analysis during health budget defense/ public hearing to State House of Assembly (SHoA)	Nigeria is assessed under the Open Budget Index on timely publication of 6 essential budget documents <a href="https://www.internationalbudget.org/open-budget-survey/data-documents/">https://www.internationalbudget.org/open-budget-survey/data-documents/</a>	Nigeria National Plan on Open Government Partnership- <a href="http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership">http://www.budgetoffice.gov.ng/index.php/final-nigeria-national-action-plan-on-open-government-partnership</a>	N/A	GoSAM	Indicators are premised on the principles of participation in the budget development process

Transparency and Timeliness in budget release

Participation in budget development process

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9	Health budget is at least \$86 per capita as recommended by WHO	<a href="http://apps.who.int/iris/bitstream/handle/10665/250048/WHO-HIS-HGF-HFWorkingPaper-16.1-eng.pdf;jsessionid=8FBAB3B1FE2A-0508442117830461120B?sequence=1">http://apps.who.int/iris/bitstream/handle/10665/250048/WHO-HIS-HGF-HFWorkingPaper-16.1-eng.pdf;jsessionid=8FBAB3B1FE2A-0508442117830461120B?sequence=1</a>	N/A	N/A	N/A	Target set by High-Level Taskforce on Innovative International Financing for Health Systems
10	Health budget is 15% of General Government Expenditure budget (Abuja 2001 declaration by Africa Heads of government)	<a href="http://www.who.int/healthsystems/publications/Abuja10.pdf">http://www.who.int/healthsystems/publications/Abuja10.pdf</a>	<a href="http://www.who.int/healthsystems/publications/Abuja10.pdf">http://www.who.int/healthsystems/publications/Abuja10.pdf</a>	N/A	N/A	
11	State allocates counterpart fund for Midwives Service Scheme(MSS)	N/A	<a href="https://www.nphcda.org/programmes/mid-wives-service-scheme/">https://www.nphcda.org/programmes/mid-wives-service-scheme/</a>	N/A	NPHCDA website	The memorandum of understanding signed by the State stipulates the counterpart funds expected to be contributed by States and LGAs
12	State allocates counterpart funds to access 1% Consolidated Revenue Fund of National Health Act	N/A	<a href="https://nass.gov.ng/document/download/7990">https://nass.gov.ng/document/download/7990</a> NATIONAL HEALTH ACT, 2014. EXPLA <a href="http://www.health.gov.ng/doc/BHCPFG.pdf">www.health.gov.ng/doc/BHCPFG.pdf</a>	N/A	NASS website	The law states the responsibility of the State or LGA in accessing the funds from the National government. To qualify to access block grant, State or LGA is expected to contribute 25% of the project cost.
13	Capital budget is released to GSPHCDA as per approved annual budget	N/A	N/A	N/A	GSPHCDA	Indicators were set and agreed by GOSAM. The past trend in budgetary performance where governments allocate budgets and do not release funds spurred advocates to set a high standard for measuring performance
14	Budget is released for Midwife Services Scheme as per approved annual budget	N/A	N/A	N/A	MOH	Indicators were set and agreed by GOSAM. The past trend in budgetary performance where governments allocate budgets and do not release funds spurred advocates to set a high standard for measuring performance
15	Capital budget is released to MOH as per approved annual budget	N/A	N/A	N/A	MOH	Indicators were set and agreed by GOSAM. The past trend in budgetary performance where governments allocate budgets and do not release funds spurred advocates to set a high standard for measuring performance