



# THE GAVI FINANCIAL MANAGEMENT SYSTEM IN NIGERIA

Key accomplishments within a functional state wide Primary Health Care system

Partnership for Reviving Routine  
Immunisation in Northern Nigeria;  
Maternal Newborn and Child Health Initiative

## Introduction

Budgeting and planning have historically been weak in Nigeria. As part of its mandate to improve governance for primary health care, PRRINN-MNCH worked with National, State, and Local Government Authorities (LGAs) to strengthen public financial management by linking budgets, strategies, and policies with actionable and accountable plans.

PRRINN-MNCH's work to establish a GAVI financial management system is an example of how focusing on financial management can remove administrative bottlenecks, improve budget expenditure, and increase financial flow, resulting in sustainable immunization funding and programming.

## Testing new financial procedures in the PRRINN-MNCH states

The GAVI Alliance has provided support to Nigeria since 2001 for Immunization Systems Strengthening (ISS), New Vaccine Introduction and Health Systems Strengthening (HSS). Despite the need for immunization support, GAVI monies were not used to their full potential – often because the funds were stuck in bank accounts with no processes in place to release and retire money appropriately.

Improving financial management systems requires building trust and collaboration with all involved. PRRINN-MNCH team members met with the top management team of the National Primary Health Care Development Agency (NPHCDA) on the operations and management of GAVI (ISS) funds for Nigeria to describe the problem and identify possible solutions. It was proposed that PRRINN-MNCH would work in the four project states (Jigawa, Katsina, Yobe and Zamfara) to ascertain procedures on ground for managing and retiring GAVI funds.

In the States, PRRINN-MNCH reviewed existing procedures with high-level management officials and visited selected LGAs in each of the states to review accounting books and records to ascertain the inflow and outflow of GAVI funds to date and ensure proper reconciliation with bank statements. At the same time,

PRRINN-MNCH provided support to the States to retire their outstanding releases to the NPHCDA and built the capacity of relevant accounts staff to record and account for amounts received at both State and LGA levels.

At first, the States were skeptical of the benefits of this exercise. However, they were later convinced that improving transparency in fund management would ensure efficient use of and easier access to the fund.

## Strengthening systems at national level

Based on the experience in Jigawa, Katsina, Yobe and Zamfara, the NPHCDA management recognized the need to establish procedural guidelines for GAVI funds.

### Developing tools and training

In collaboration with the accounts staff of the NPHCDA, PRRINN-MNCH developed Financial Management Guidelines for GAVI funds. The guidelines were harmonized with the existing internal accounting procedures within the NPHCDA for GAVI funds. The guidelines include sections on

- responsibilities of stakeholders
- receipt and banking procedures
- expenditure control and payment procedures
- financial reporting and
- monitoring and evaluation

The guidelines also include financial recording tools and retirement documents.

Initial training on the use of the guidelines was done for NPHCDA accounts staff and in the four PRRINN-MNCH focal States. A Training Guide was also developed and used to conduct a Training of Trainers workshop for a group of selected trainers within NPHCDA on the use of the guidelines. In October-November 2012, two sets of training workshops were conducted for Accountants-in-Charge of GAVI fund and State Immunisation Officers (SIOs) in all the 36 States of the country including the Federal Capital Territory on the use of the guidelines.

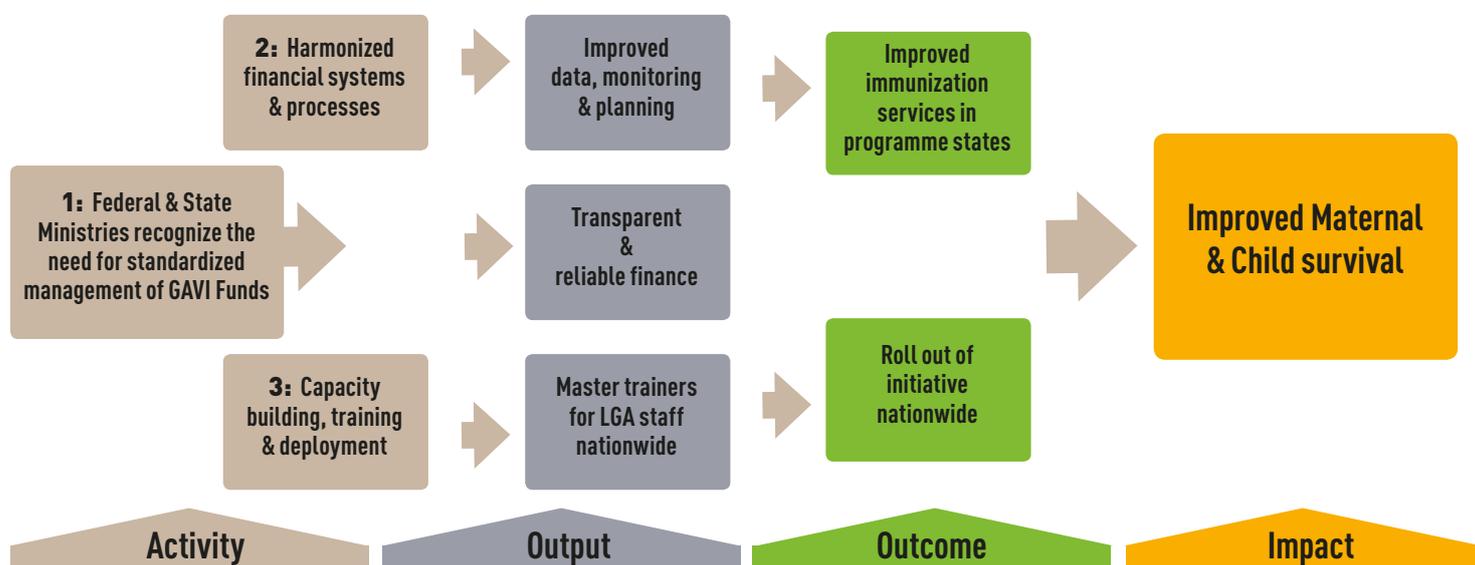
**The NPHCDA is now considering nationwide roll-out of the training on the use of the guidelines to the LGA accounts staff who are the ultimate managers of the funds.**

## Fig 1 : GAVI Fund Disbursement to Programme States

The table depicts the increasing fund disbursement of GAVI (ISS) Funds to PRRINN-MNCH focal States between 2009 and 2012. Further analysis of the fund disbursement data with the NPHCDA could be beneficial.

	2009	2010	2011	2012
<b>Jigawa</b>	£29,176	-	£58,351	-
<b>Katsina</b>	£41,235	£41,235	£41,235	£82,471
<b>Yobe</b>	£18,693	£18,693	-	£37,387
<b>Zamfara</b>	£18,227	£18,227	£36,454	£36,454
Total Disbursed to Programme States	£107,332	£78,156	£136,041	£156,312
Total Disbursed to 36 States & FCT	£977,542	£1,004,459	£773,106	£936,868

## Pathway to change: GAVI Funds (ISS) Financial Management Strengthening in Nigeria



## Conclusions

Good financial management helps to improve access to routine immunization by:

- Helping States access and reconcile GAVI funds
- Keeping funding transparent
- Linking funding to activities
- Ensuring that money is spent on planned activities
- Assuring fund providers that funds are safeguarded and minimising risk

- Increasing reliability and predictability of funding
- Ensuring sustainability of operational costs

With a standardized and effective approach to financial management, the NPHCDA, States and LGAs can now organize, plan, and make informed decisions on immunization activities and the best way to use GAVI funding to reach immunization goals, ultimately resulting in increased immunization coverage and improved maternal and child survival.

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