

Annex F: Nigeria Accountability Framework

Executive Summary

This report provides an update on Gavi's Accountability Framework (AF) for Nigeria, reviewing the initial rationale to have such an AF, the progress that has been made over time, focuses on key priorities such as reaching zero-dose children and vaccine financing, the high-level review of the AF in 2023, and a proposal for future improvements.

In line with the Lusaka Agenda, this report seeks the Board guidance on a proposal to align the Accountability Framework with Nigeria's Sector Wide Approach (SWAp) Monitoring and Evaluation Framework.

This proposal is informed by the conclusions of the November 2023 high-level mission to Nigeria, and further deliberations with Nigeria's Federal Ministry of Health, National Primary Health Care Development Agency (NPHCDA), Alliance Partners and Gavi Secretariat, including at the recent high-level mission held in Abuja as part of the inaugural SWAp Joint Annual Review (JAR) meeting from 6-8 November 2024. The proposal was discussed and commended by the Programme and Policy Committees (PPC) on 20 November 2024.

Section 1: Initial rationale for a Gavi Accountability Framework with Nigeria

In 2017, Nigeria faced significant challenges with its transition from Gavi support. With consistently low immunisation coverage rates, multiple outbreaks of infectious diseases, poor health outcomes and a constrained macroeconomic environment, the Board assessed that it would be unlikely that Nigeria could transition successfully by end of 2021, as the transition policy required. This would pose a risk not only to Nigeria, but to the region. The Board asked the Secretariat to engage with the country and Alliance partners to develop a tailored strategy for Nigeria's transition plan.

This led to the development of a bespoke Board-approved strategy for Nigeria and an extension of Nigeria's transition from 2021 to 2028. The Alliance supported the National Primary Health Care Development Agency (NPHCDA) in developing the National Strategy for Immunisation and Primary Health Care System Strengthening (NSIPSS) for 2018-2028. This strategy outlined a ten-year plan to strengthen immunisation and primary health care and served as Gavi's plan for transitioning Nigeria from support by 2028. The Board's approval of an extension of Nigeria's Accelerated Transition phase from Gavi support from 2021 to 2028 to align with NSIPSS and for exceptional support to Nigeria was given in 2018 and was contingent on meeting specific conditions, including the reimbursement of misused funds and strong political commitment.

At the request of the Gavi Board, the Gavi Secretariat was mandated to develop an Accountability Framework to assess Nigeria's progress. The Gavi Secretariat and Alliance Partners, in consultation with the Government, developed this

Accountability Framework over the months following the Strategy's Board approval. The framework is a commitment to achieve the goals and objectives of the NSIPSS and provide stewardship for its implementation at all levels. The AF was signed on 28 May 2019 and the principles of engagement required the government to demonstrate commitments in the form of i) reimbursement of misused funds; ii) increases in year-to-year health budgetary allocations; iii) improved programmatic equity focusing on areas with low coverage; iv) adequate monitoring, evaluation and implementation research; and v) demonstrate ability to transition polio eradication resources effectively. Achievement of the performance indicators contained in the AF is critical for Gavi's decision regarding its continued investment in the implementation of NSIPSS. The Federal Government of Nigeria and Gavi have jointly committed approximately US\$ 3 billion to NSIPSS interventions from 2018-2028 with Gavi's share of the commitment being approximately US\$ 1 billion. Further, in line with the NSIPSS, the Government of Nigeria and Gavi jointly agreed to annual high-level missions to review implementation of the Accountability Framework, and the strategies outlined in the NSIPSS.

Section 2: Progress in Nigeria's immunisation programmatic and vaccine financing performance

Nigeria's Demographic and Health Survey (DHS 2023) provides estimates of immunisation coverage for children vaccinated in 2022 and shows slightly worse performance than the previous two household surveys. DHS 2023 results are disappointing for Gavi's equity agenda: when compared to the Multiple Indicator Cluster Survey and National Immunization Coverage Survey (MICS/NICS) 2021, DHS 2023 shows an increase of seven percentage points (pp) in the percentage of children missing the first dose of diphtheria, tetanus and pertussis-containing vaccine (DTP 1)¹, an increase of nine percentage points in the percentage of children missing the first dose of measles containing vaccine (MCV1), and an increase of 13 percentage points in the percentage of children who have not received any vaccination. Coverage estimates are lower than current WHO-UNICEF estimates of national immunisation coverage (WUENIC) estimates. Given that WUENIC estimates are anchored on MICS/NICS 2021, we expect a downward revision next year in WUENIC for year 2022. Survey data also suggests that administrative data gives an incorrect picture of coverage levels and trends across states, e.g., it is ineffective in highlighting areas with low versus high coverage or assessing progress. Coverage in the eight Gavi-supported Memorandum of Understanding (MoU) states is overall lower in the DHS 2023 than in the MICS/NICS 2021, although four states had improved in coverage and performance in the eight states is better than the national average.

Government of Nigeria is a low spender on health relative to Accelerated Transition (AT) countries and other Sub-Saharan African countries. Historically, Nigeria has spent 4.2% on health according to National Health Account with an approximate 50-50 split in health spending between federal and state/local government levels. Vaccine procurement has been so far exclusively the responsibility

¹ Commonly referred to as zero-dose children by Gavi. Zero-dose children are those that have not received any routine vaccine. For operational purposes, Gavi defines zero-dose children as those who lack the first dose of DTP (DTP1).

of the federal government with the government-funded vaccines expenditure as a percentage of General Government Health Expenditure² being 2.88% compared to 0.99% for other AT countries³.

Nigeria's immunisation programme comprises 11 antigens (Gavi co-financed and traditional) compared to 7.4 antigens for other AT countries (excluding Nigeria). This has contributed to the significant vaccine financing costs for the country although it also offers significant health and economic benefits. Nigeria has demonstrated strong political commitment to meeting co-financing obligations for vaccines. While the country has consistently fulfilled its co-financing obligations for the past three years, it has done so by primarily utilising World Bank loans, which illustrates difficulties the country is experiencing with mobilising domestic financing for immunisation. However, its leaders have undergone a special effort this year to obtain funding from Ministry of Finance to pay for 2024 vaccines (84 billion Naira ~ US\$ 50 million), while trying to minimise drawdown of World Bank loans and use of the Vaccine Independence Initiative mechanism⁴. Depreciation of the local currency Naira⁵ is however hampering the country's efforts in this space.

Section 3: Mid-term review of the Gavi Accountability framework

The high-level review of the AF in November 2023 revealed mixed performance of the framework and led to the agreement that the Gavi Alliance and Government of Nigeria (GoN) were committed to adjusting the Accountability Framework to ensure that it is a fit-for-purpose instrument for mutual accountability. Although the opportunity to discuss the performance of Gavi investments was welcomed by all parties, the AF was considered complex and unrealistic. About one third of the indicators could neither be applied nor measured. Additionally, Nigeria did not meet its co-financing target by mobilising domestic funding only. Achieving success under the revised definition in the AF would have required constitutional amendments to alter national budgetary processes. Nigeria also highlighted the lack of mutual accountability and recommended inclusion of measures for holding Alliance partners accountable. For example, the Alliance should provide better visibility and predictability into vaccine financing requirements and counterpart funding obligations for the Federal GoN and State Governors.

At the time of the visit, Nigeria had just introduced its Sector Wide Approach (SWAp) to promote an integrated vision of the health sector and was in the process of designing common management and oversight systems for all funding including mutual accountability mechanisms. Gavi embraced the vision of the SWAp in line with the principles of the Lusaka Agenda. Indeed, given the need to revise the AF to be more fit for purpose, the November 2023 high-level mission concluded that

² 2019-2023 average

³ Excluding Nigeria

⁴ The Vaccine Independence Initiative (VII) is a pre-financing solution managed by UNICEF that helps countries avoid situations in which a temporary cash delay might keep children from accessing essential supplies including, but not limited to, vaccines

⁵ The Nigeria Naira has depreciated significantly, moving from a rate of ~450 Naira/US\$ to around 1,600 Naira/US\$ according to the latest data from the Central Bank of Nigeria.

needed revisions to the AF should also align with the SWAp, while being mindful not to dilute the initial intent.

Section 4: Proposal going forward

The Secretariat proposes adopting select SWAp M&E indicators along with Gavi's key indicators on vaccine and health financing and proposed indicators from the GoN with regards to mutual accountability as the new Accountability Framework. In September 2024, Nigeria released a preliminary version of the SWAp M&E framework, which outlines a set of core indicators and a joint review accountability process for the health sector – the Joint Annual Review (JAR). After reviewing the materials, the Secretariat recommends adopting select SWAp M&E indicators, along with key pre-defined Gavi indicators on vaccine and health financing, proposed indicators from the GoN with regards to mutual accountability and recommends aligning the annual accountability framework review with the JAR.

The new Accountability Framework would track approximately 13 indicators, including five on programmatic performance (e.g. coverage of the third dose of pentavalent, the percentage of zero-dose children), five on health financing (e.g. the timeliness of release of funding for traditional and co-financed vaccines, health budget allocations, and the proportion of annual vaccine procurement expenditure sources from government budgetary resources), and three to be proposed by the GoN for mutual accountability (e.g. measures on resource flow transparency, transparency of cost structures, and agreed actions from Inter-Agency Coordinating Committee (ICC) meetings like the completion of wastage rate study). The latest draft of the AF under discussion is in Section 5.

In adhering to our AF commitments, a Gavi Alliance delegation participated in the first Health Sector Wide JAR on 6-8 November 2024, as an essential component of upholding our principles of engagement with the Government of Nigeria. The JAR provided an opportunity for the Gavi Alliance delegation to review preliminary findings of the Annual State of Health Report and the Nigeria Demographic and Health Survey (NDHS 2023). The forum focused on key progress made in the past year including advances in health financing mechanisms, an action plan to reduce maternal mortality, and SWAp Compact and mutual accountability. As per practice, there was an expanded ICC meeting, chaired by the Honourable Coordinating Minister of Health and Social Welfare which reviewed the Accountability Framework and provided a platform to specifically discuss Nigeria's immunisation programmatic and vaccine financing performance. To this effect, Gavi's Annual High-Level Mission was aligned with the SWAp JAR. The proposed revisions to the AF were discussed with the Government of Nigeria and Alliance partners during the high-level mission. Performance against key indicators in the proposed Accountability Framework were presented and discussed at the Expanded ICC Meeting on 7 November 2024. Edits to the AF indicators were suggested and endorsed during this meeting. Finally, the country raised concerns about its ability to meet its expected share of vaccine costs for 2026-2030 under current macroeconomic conditions, even accounting for the proposed co-financing, eligibility and transition (ELTRACO) relief of ~US\$ 180 million planned under the Funding Policy Review.

Following the participation of the Gavi Alliance delegation in the Joint Annual Review and related AF review through the Expanded ICC meeting, Alliance partners noted confidence that the SWAp and JAR are a good foundation for mutual accountability. Through the JAR, the Gavi Alliance delegation joined other key stakeholders including senior government officials, traditional leaders, development partners, state actors, and civil society to have one conversation and one plan for improving population health outcomes in Nigeria. By aligning Gavi high level mission with the JAR and supporting the SWAp, Gavi commits to engaging in one conversation, gains an appreciation of the complexity, macroeconomic fiscal realities impacting sustainable vaccine financing and competing demands facing the health sector. Similarly, this enables Gavi to influence outcomes of the review to focus plans and priorities on strengthening routine immunisation and leveraging multisectoral governance structures and health sector coordination platforms, to drive improved population health outcomes. Furthermore, Gavi's participation in the JAR and SWAp is fully aligned to principles of the Lusaka Agenda for which Nigeria has been invited to be a lead collaboration country as part of the enhanced collaboration across Gavi, the Global Fund and the Global Financing Facility. The JAR as a platform for review will need to be strengthened in future years to ensure greater engagement of states and to enable deeper discussions on performance and action plans. Through earlier planning and preparation, the JAR should encourage higher level partner participation, including of Gavi Board members.

The PPC discussed this proposal at its 20 November 2024 meeting and commended the Secretariat for taking this direction. PPC members welcomed the alignment of Gavi's AF with the SWAp, which is perceived as a concrete example of implementing the Lusaka agenda. They underscored the importance for the AF to remain feasible and implementable, based on clear data-sources and investments in data strengthening. The PPC also expressed concerns about the early Demographic and Health Survey results and changes in the country's economic outlook and fiscal situation and noted the country's calls for greater flexibilities for co-financing.

The Board is requested to give guidance on the proposal put forward, and more specifically on the alignment of Gavi's Accountability Framework for Nigeria with Nigeria's Sector Wide Approach Monitoring & Evaluation framework and alignment of Gavi's annual high-level mission with the Joint Annual Review.

Section 5: Draft Accountability Framework

Focus area	Indicator	Comments
Core Indicators	Outcome of annual external financial audits and/or Gavi programme audit on direct financial support	<p>Indicator is critical to measure as it is mentioned in the Board approved Strategy conditioning the continuation of Gavi support. Annual audits on Gavi funds and on government entities directly receiving and managing Gavi funds will be conducted by independent external auditors mutually agreed upon between Gavi and the Federal Government of Nigeria (FGoN) in line with Gavi audit requirements and/or Office of the Auditor General and/or Gavi audit team. Gavi returned funds to country systems with first disbursement in December, 2023.</p> <p>Gavi has recommended indicator to SWAp: 'Outcome of annual external financial audits of entities receiving SWAp funding.'</p>
	Timeliness of release of funding for traditional and co-financed vaccines	<p>Indicator is critical to measure as it is mentioned in the Special Strategy conditioning the continuation of Gavi support. Indicator has been well enforced through monitoring requirements, typically followed by consequences. Previous attempts to define "timeliness" have been challenging. We recommend the country calculates when financing needs to be received by procurement agents to avoid stock outs and the assessment is against the payment plan.</p>
Programmatic performance	Penta3 coverage*	<p>Informs key target of the Special Strategy and should therefore be monitored as part of the AF 3.0. Indicator is included in SWAp M&E, is a Presidential Compact Measure, and is a Disbursement Linked Indicator (DLI) under Project Hope - World Bank financing to GoN. Precise definition to be confirmed by GoN.</p>
	Percentage of Zero Dose Children*	<p>Replaces current indicator in AF 2.0 which was difficult to measure due to uncertainty on the denominator / lack of reliable data. "Zero dose" is a Presidential Compact Indicator. Precise definition to be confirmed by GoN.</p>

	Fully Immunised Children*	Newly proposed indicator to align with Presidential Compact Indicator and SWAp M&E, not previously reviewed by Gavi. Precise definition to be confirmed by GoN.
	Measles Containing Vaccine coverage	Indicator proposed at the expanded ICC meeting in Abuja on November 7, 2024 for inclusion. Precise definition to be confirmed by GoN.
	Vaccine stock outs at facility level	Newly proposed indicator to assess vaccine availability. Precise definition to be confirmed by GoN. Project Hope includes measure of Penta availability as a tracer product under the DLI on supply.
Health Financing	Proportion of appropriated NPHCDA vaccines financing (currently in Sector Wide Vote) received by procurement agents	Indicator was proposed to and accepted by SWAp Office for inclusion in framework. Indicator holds GoN accountable for releasing domestic resources appropriated for vaccine procurements as a measure of sustainability.
	Proportion of annual vaccine procurement expenditure resources from government budgetary resources*	Measure of sustainability, ensures monitoring of government commitments to resourcing vaccine programme with domestic resources. There has been discussion about whether World Bank resources are considered domestic budgetary resources. The intent of this indicator is to monitor the progress towards using sustainable financing so Gavi would encourage the reporting is disaggregated to show how much comes from the World Bank loan, and how much from resources in the Appropriation Act.
	Proportion of approved FGoN budget allocated to the health sector at the federal level [Federal Ministry of Health + Basic Health Care Provision Fund (BHCPF) + Service Wide Votes allocated to Health	Proxy for computing allocation to the Health Sector. Reflects stated prioritisation of health, which has historically been low and will need to increase substantially if improvements are to be made in health outcomes and immunisation performance

	(Vaccine Financing and Global Fund counterpart] *	
	Proportion of the FGoN Consolidated Revenue Fund allocated to BHCPF	Suggestion at the November 7, 2024 ICC meeting to nuance the indicator to include “release” of funds. Precise definition to be confirmed with GoN.
Alliance Accountability	Transparency of resources and funding flows	Indicative indicator – precise measure to be proposed by GoN
	Vaccine cost and fee structure transparency	Indicative indicator – precise measure to be proposed by GoN

*Note: indicators highlighted in blue are captured in the Nigeria’s Sector Wide Approach (SWAp) Monitoring and Evaluation Framework