

# Budget Credibility and Immunization in Ghana

Evidence from Selected District Assemblies

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# 1. Background

Routine immunization is globally considered one of the most cost-effective interventions to reduce preventable diseases. It is crucial for all people, especially children up to 24 months (about 2 years old), because of its benefits. Evidence suggests that immunization is an investment in the wellbeing of the public and in public health systems, yielding substantial economic returns. Recent data reveals that for every US\$1 invested in immunization between 2011 and 2020, countries have gained a return of US\$26; with the projected return from 2021 to 2030 estimated to be US\$20 for every US\$1 invested.<sup>1</sup>

Government underspending of their approved budgets for immunization-related services hinders countries from realizing their immunization targets. An analysis of budget credibility across 22 countries found that immunization budgets were underspent by 30 percent on average, compared to 16 percent for health and 13 percent for overall government expenditures.<sup>2</sup> Underspending can potentially impact timely procurement, availability of vaccines, delivery of routine immunization services, and undermine gains made to improve vaccination coverage over the years. Globally an estimated 25 million children were unvaccinated or incompletely vaccinated in 2021 — while the number of totally unvaccinated children increased by 5.9 million since 2019.<sup>3</sup>

Strategic Priority 2 of the Immunization Agenda 2030 urges greater country commitment to immunization by enacting legislation that values immunization as a necessary public good, made available to all persons as their fundamental right. It also demands commitment by governments for sustainable national and sub-national financing of immunization services.<sup>4</sup>

Ghana joined the Expanded Program on Immunization (EPI) in 1978 and has since made progress towards the reduction or eradication of several vaccine-preventable diseases such as maternal and neonatal tetanus, polio and smallpox through sustained immunization coverage. Ghana's immunization coverage of one-year-olds, using the third dose of Pentavalent (Penta 3) as a proxy, exceeded international benchmarks of 98 percent in 2018 and 2019, making it one of the countries within the West Africa sub-region with the highest immunization coverage.<sup>5</sup>

1 So Yoon Sim, Elizabeth Watts, Dagna Constenla, Logan Brenzel & Bryan N. Patenaude. "Return on investment from immunization against 10 pathogens in 94 low- and middle-income countries, 2011–30," August 2020, [https://www.healthaffairs.org/doi/10.1377/hlthaff.2020.00103#:~:ed:text=The%20ROI%20from%20immunization%20programs,income%20countries%20\(exhibit%201](https://www.healthaffairs.org/doi/10.1377/hlthaff.2020.00103#:~:ed:text=The%20ROI%20from%20immunization%20programs,income%20countries%20(exhibit%201).

2 "Underspent Immunization Budgets, A budget credibility analysis of 22 countries," Chloe Cho and Jason Lakin, IBP, and Ulla Griffiths, UNICEF, December 2019, <https://internationalbudget.org/wp-content/uploads/Underspent-Immunization-Budgets.pdf>.

3 <https://www.cdc.gov/mmwr/volumes/71/wr/mm7144a2.htm>

4 World Health Organization. "Immunization Agenda 2030," September 2021, <https://www.who.int/docs/default-source/immunization/strategy/ia2030/ia2030-document-en.pdf>

5 Ministry of Health. "2021 Holistic Assessment Report," April 2022, [https://www.moh.gov.gh/wp-content/uploads/2022/08/2021-Holistic-Assessment-Report\\_v1.7.3.pdf](https://www.moh.gov.gh/wp-content/uploads/2022/08/2021-Holistic-Assessment-Report_v1.7.3.pdf).

The high national coverage has come on the back of the Government of Ghana's commitment to making vaccines available, and through the financial and technical support provided by the Vaccine Alliance (Gavi), the United Nations Children's Fund (UNICEF) and other development partners. But regional disparities exist within the country, with coverage in 7 out of the 16 regions (Greater Accra, Volta, Upper West, Upper East, Western North, Central and Bono regions) below 98 percent in 2021.<sup>6</sup> Again, DTP3 coverage in 45 out of 261 districts ranges between 50 percent and 79 percent, far below the national coverage of 98 percent<sup>7</sup> and global coverage of 81 percent.<sup>8</sup>

Financial and cash flow challenges, among others, have hampered attainment of equitable coverage across Ghana. According to a 2022 UNICEF Health Budget Brief, inadequate budget allocations and untimely releases of funding to the Ministry of Health and Ghana Health Service constrain the delivery of immunization services at national and district levels.<sup>9</sup> Annual allocation to the national health budget averaged 8 percent of the total budget between 2018 and 2022, as against the 15 percent benchmark set in the 2001 Abuja Declaration, ratified by the Ghanaian government.

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6 Ministry of Health. "2021 Holistic Assessment Report," April 2022, [https://www.moh.gov.gh/wp-content/uploads/2022/08/2021-Holistic-Assessment-Report\\_v1.7.3.pdf](https://www.moh.gov.gh/wp-content/uploads/2022/08/2021-Holistic-Assessment-Report_v1.7.3.pdf).

7 Ministry of Health. "2021 Holistic Assessment Report," April 2022, [https://www.moh.gov.gh/wp-content/uploads/2022/08/2021-Holistic-Assessment-Report\\_v1.7.3.pdf](https://www.moh.gov.gh/wp-content/uploads/2022/08/2021-Holistic-Assessment-Report_v1.7.3.pdf).

8 World Health Organization. "Immunization Coverage Fact Sheet," 14 July 2022, <https://www.who.int/news-room/fact-sheets/detail/immunization-coverage>.

9 UNICEF Ghana. "2022 Health Budget Brief," <https://www.unicef.org/ghana/media/4581/file/2022%20Health%20Budget%20Brief%20.pdf>.

## 2. Research Approach

This brief examines the government's budget credibility in relation to immunization services in Ghana. Budget credibility denotes the government's ability to meet its revenue and expenditure targets in a financial year.<sup>10</sup> This brief builds upon previous research on immunization spending which has highlighted potential issues with funding flows for immunization services in Ghana and their impact on immunization availability and coverage.

Funding for national campaigns for childhood vaccination is monitored and reported by Gavi and WHO. However, there is less information available about the local government financial and logistical support for immunization, even though the administration of routine immunization is conducted at the local level in the 261 Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana. Section 92 (3) of the Local Government Act 1993 (Act 462) intends that the budgets of various departments within a district assembly to be consolidated into a single composite district budget to ensure a full rollout of fiscal decentralization for efficient, effective, transparent and accountable utilization of all public funds to improve service delivery.<sup>11</sup> District Assemblies are responsible for budgeting and releasing funds for health-related activities, such as building health facilities, purchasing supplies, and providing support for health services including routine immunization within their jurisdictions. In addition, funding from the District Assemblies Common Fund (DACF) includes guidance that a share of funding should be allocated for health infrastructure. However, the specific allocation of DACF funds for health spending is determined at the discretion of the district assembly.

SEND Ghana and Hope for Future Generations (HFFG), in collaboration with the International Budget Partnership (IBP) and UNICEF, collected data and evidence on immunization budget execution in selected districts from October 2022 to January 2023. This initiative aligns with the Strategic Priority 2 of the Immunization Agenda 2030 (IA 2030), which calls for advocacy to demand that governments prioritize fiscal and legislative instruments for immunization and ensure sustained national and sub-national financing.<sup>12</sup> The study explores district budgetary allocations, releases and disbursements for immunization-related activities and examines the effects of budget credibility issues on the delivery of immunization services.

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10 International Budget Partnership. "Addressing Budget Credibility Fact Sheet," 2018, <https://internationalbudget.org/wp-content/uploads/budget-credibility-fact-sheet.pdf>.

11 - "Act 462, Local Government Act, 1993," 1993, <https://lgs.gov.gh/wp-content/plugins/download-attachments/includes/download.php?id=458>.

12 World Health Organization. "Immunization Agenda 2030," September 2021, <https://www.who.int/docs/default-source/immunization/strategy/ia2030/ia2030-document-en.pdf>.

A non-probabilistic sampling frame was applied to determine selected districts. The study was conducted in five districts across five regions of Ghana, namely, Shai Osudoku (Greater Accra region), Asuogyaman (Eastern region), Ho (Volta region), Tatale/Sanguli (Northern region) and Kassena Nankana (Upper East region). The districts were purposively selected to build on previous work on immunization financing by SEND Ghana and HFFG through the Immunization Advocacy Initiative from 2019 to 2021. Funding flows from the national level were also assessed using secondary information.

## 3. Key Findings

### 3.1 Immunization Financing In Ghana

The Government of Ghana has prioritized immunization through the endorsement of international and national frameworks or strategies such as Agenda 2030, the WHO Regional Strategic Plan for Immunization (2014-2020), and the Addis Declaration on Immunization, the National Medium-Term Development Framework 2022-2025, the Health Sector Medium Term Development Plan (HSMTDP) 2022-2025, and the Ghana National Healthcare Quality Strategy (NHQS) 2017-2021. These policies and frameworks are translated into activities and funded from government tax revenue and development partner support (Gavi, WHO, UNICEF). Ghana includes 13 vaccines in its routine immunization schedule.

<sup>13</sup>

The goods and services budget of the Ministry of Health provides for routine immunization services in the national budget even though there is no explicit budget line for the procurement of vaccines, to cold chain investment and maintenance, logistics and supplies, to transportation allowance/fuel for the implementation of immunization-related activities.

At local government level, interviews with representatives from the selected five District Assemblies underscored the importance of immunization in the districts.

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**“Immunization is a clearly defined priority of the district health plan. This is because immunization is a major strategy for controlling vaccine-preventable diseases.”**  
**—Asuogyaman District Health Management Team (DHMT).**

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<sup>13</sup> BCG, OPV, DPT-HepB-Hib (Penta), PCV, Rota, IPV, MenA, MR, YF, RTS, S Ghana and Vit A.



The district assemblies and their health directorates (the district health management teams) pool funds from tax revenue transferred from the Ministry of Health, District Assemblies' Common Fund (DACF), Internally Generated Funds, funds from the COVID-19 levy and development partners' support. The support from development partners is not channeled through the national budget but rather given directly to the district assemblies to support their budgets. The DHMT's pooled funds support immunization and other health interventions. In cases where there needs to be mass inoculation (during disease outbreaks), district assemblies use some of these pooled funds to support outreach programs to complement national funding for these efforts.

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**Financial provisions for  
immunization are included  
in the annual national budget  
even though there is no explicit  
budget line.**

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## 3.2 Budget Allocations For Health And Immunization

Annually, an average of 8 percent of the national budget is allocated to the Ministry of Health for the implementation of its activities. The annual allocation for health has been below the Abuja benchmark (2001) of 15 percent for more than two decades since the Government of Ghana ratified it (see Table 1).

**Table 1: Health Ministry Allocation as a Share of National Budget**

Year	Total National Budget (GHC' billions)	Total Health Allocation from National Budget (GHC' billions)	Health Allocation as Share of National Budget (%)
2019	380,000,000	608,000,000	630,000,000
2020	85	8	9.6
2021	110	9	7.8
2022	136	11	8.1
2023	191	15	8.0

Source: Compilation from 2019-2023 National Budget Statement.



## Expenditures for vaccines and routine immunization as reported to WHO are less than half of projections in the cMYP

Although not explicitly shown in the national budgets, the estimated funds required for immunization can be inferred from the comprehensive Multi-Year Plan (cMYP) and other sources, which consolidates funding requirement for immunization activities across government. The government projected immunization to cost \$514 million over five years (2020-2024); however, expenditure for immunization reported through WHO/UNICEF Joint Reporting Form (JRF) data indicates that approximately 52 percent (\$266 million) of the cost could be funded by government based on previous expenditures, leaving a funding gap of 48 percent. Using Ghana's routine immunization expenditure reported by the WHO as proxy for government budget allocations for vaccines procurements and routine immunization suggests that less than 2 percent of the annual health budget is allocated for immunization, as shown by Table 2.<sup>14</sup>

**Table 2: Proportion of National Budget Allocated to Immunization**

Year	Annual Health Budget (GHC' billion)	Annual Allocation to Routine Immunization (GHC' million)	Routine Immunization allocation as percentage of Health Budget
2019	6	82	1.4
2020	8	102	1.5
2021	8	73	0.9

Source: Government of Ghana's Annual Budget Statement (2019-2021) & WHO database.

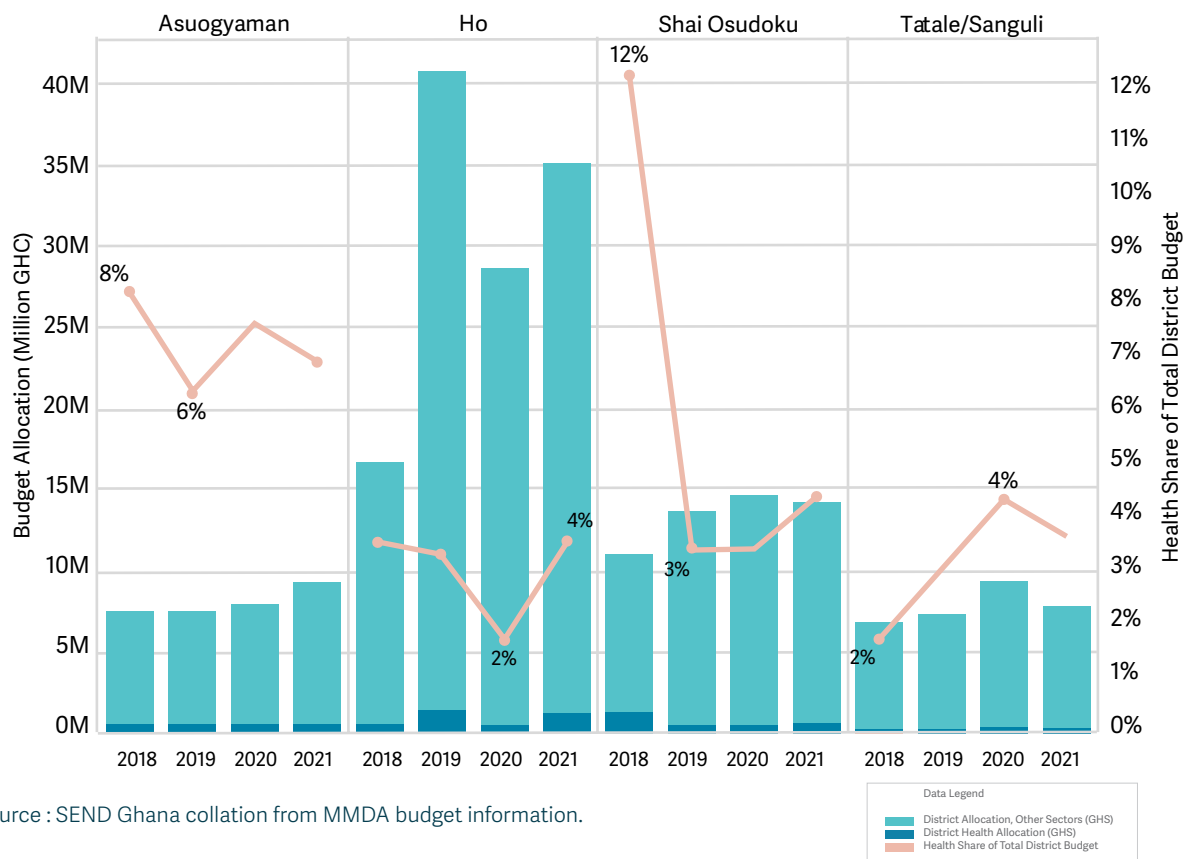
At the district level, the District Medium-Term Development Plan (DMTDP) guides the preparation of annual action plans and programs-based composite budgets. Health-related activities under social service delivery are linked to the sustainable development goals targets and budgeted for. These budgets typically cover building health facilities but can also cover outreach programs and educational campaigns when provisions are included and approved as part of the DHMT budget. This can help

<sup>14</sup> WHO Immunization expenditure database, [2019-2021]  
[https://immunizationdata.who.int/pages/indicators-by-category/finance.html?ISO\\_3\\_CODE=&YEAR=](https://immunizationdata.who.int/pages/indicators-by-category/finance.html?ISO_3_CODE=&YEAR=).

support the district's financial contribution towards the attainment of SDGs 3 target 3.2, which aims at preventing deaths of newborns and children under 5 years of age.

In line with this, three of the five study districts — Asuogyaman, Tatale/Sanguli and Kassena Nankana — included immunization in their DMTDP. A portion of the district assemblies' budget is allocated to health, of which a proportion is allocated for immunization activities. The health budget as a portion of the five district assemblies budget shows that on average, less than 8 percent is allocated to health.

**Figure 1: Share of Selected Districts' Budget Allocation to Health (2018-2021)**



From Figure 1, we see that allocations to health usually range between 3 and 4 percent of the total district budget from 2019 to 2021, with Asuogyaman having a higher allocation between 6 and 8 percent.

Nominal increases in spending also do not necessarily translate to an increased prioritization of health spending in the budget. For example, in the Shai Osudoku district, the overall nominal budget allocation for health increased 6 percent between 2018 and 2021. However, health budget allocations as a share of total budget allocations reduced over time. For instance, in 2018, 12 percent of the district's budget was allocated to health, but this was reduced to only 3 percent in 2019 and 2020, and 4 percent in 2021.

Lower than expected DACF receipts from central government and low revenues from internally generated funds (IGFs) by the district assemblies have hindered health budget implementation in the districts. The district assemblies rely heavily on the DACF, for which challenges are well documented, including late disbursements and lower releases.<sup>15</sup> DACF funding, which is intended to be allocated to districts, has consistently fallen short of the full funding allocation. Despite the established guideline of funding the DACF at a level of 5 percent based on the previous year's receipts, the full allocation has never been realized, this is in part due to deductions made from the fund at the national level to fund national-level priorities.<sup>16</sup> These competing priorities reduce the DACF funding that is transferred to districts, which in turn limits available resources for health.

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**“The districts face two main problems in relation to  
funding: inadequate and irregular release of funding”**  
— Ho District Assembly

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Furthermore, a 2017 law (ACT 947) that aimed to limit the share of government revenues earmarked for specific funds, capping the total earmarked revenues at 25 percent, further limited the revenues allocated to the DACF. Because of competing priorities for earmarked funds underneath this law, the

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<sup>15</sup> “Tracking the Ghana District Assemblies Common Fund,” SEND Ghana, namati.org, 2010, <https://namati.org/resources/tracking-the-ghana-district-assemblies-common-fund/#:~:text=The%20DACF%20tracking%20initiative%20revealed%20major%20weaknesses%20in,government%20interference%20in%20the%20use%20of%20the%20fund.>

Also see “Challenges in District Assemblies Common Fund and Minerals Development Fund Disbursements,” Africa Centre for Energy Policy, <https://acep.africa/works/challenges-in-district-assemblies-common-fund-and-minerals-development-fund-disbursements/>.

Also see “Making Two Percent of DACF Work for Persons with Disability,” SEND Ghana, Dec. 2014, <https://www.sendwestafrica.org/nu/blog/making-two-percent-of-dacf-work-for-persons-with-disability/>.

<sup>16</sup> 2020 Formula for Sharing the District Assembly Common Fund,” [http://ir.parliament.gh/bitstream/handle/123456789/1642/2020\\_03\\_18\\_09\\_41\\_18.pdf?sequence=1&isAllowed=y](http://ir.parliament.gh/bitstream/handle/123456789/1642/2020_03_18_09_41_18.pdf?sequence=1&isAllowed=y).

government further reduced funding transferred to the DACF.<sup>17</sup> For instance, deductions from the DACF by the national government left the district assemblies with only 20 percent of the DACF in 2018, and 47 percent in 2020, to implement plans for those years.<sup>18</sup>

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**“What is lacking in financing immunization is leadership commitment and prioritization”**  
— Kassen Nankana Municipal Assembly

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Equally, district governments have limited own-source revenue to allocate to health services. Interviews with district government officials revealed the capacity to mobilize internally generated funds is inhibited by few business establishments in the districts, limited capacity to mobilize revenue, and corrupt practices. As a result, the districts generate limited funding to support its departments including health, impairing the delivery of health services.

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**“Even the DACF that a portion is supposed to come to the DHMT, it does not come”**  
—Tatale/Sanguli DHMT

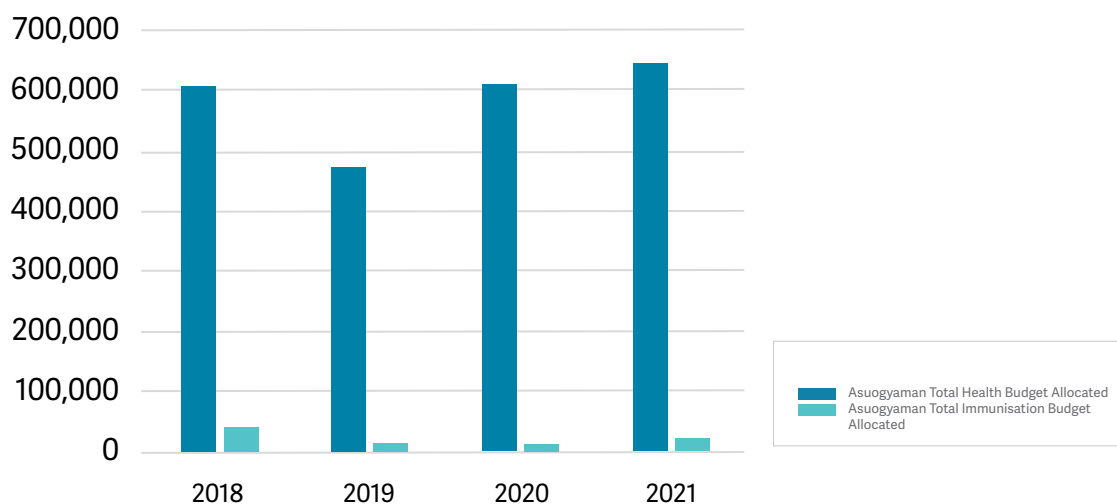
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Due to these funding constraints, district assemblies claim that they have little space to make budget allocations from the district health budget to immunization services. For example, the Asuogyaman district allocated between 1 percent and 6.5 percent of the health budget to immunization between 2018 and 2021. The highest proportion was allocated in 2018 and has since oscillated between 1 percent and 2 percent.

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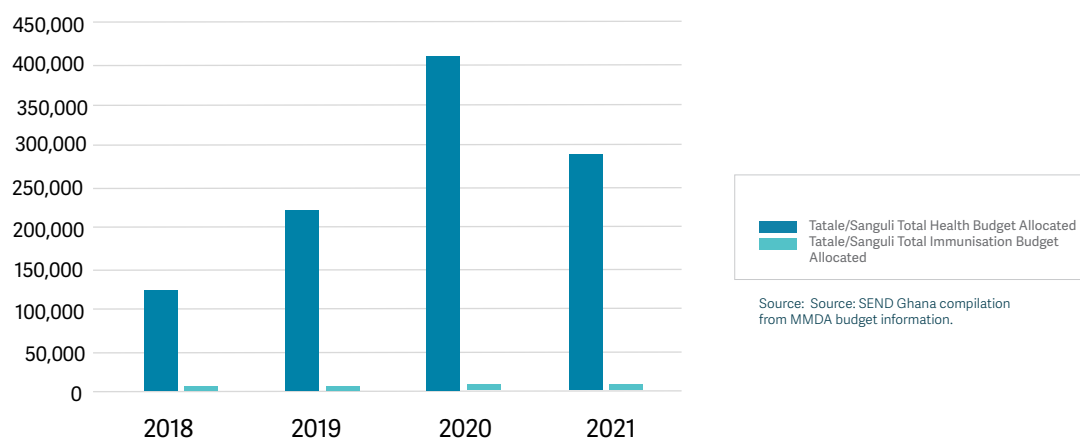
<sup>17</sup> Earmarked Funds Capping and Realignment ACT, 2017 (ACT 947) <http://ir.parliament.gh/bitstream/handle/123456789/1808/EARMARKED%20FUNDS%20CAPPING%20AND%20REALIGNMENT%20ACT%2c%202017.pdf?sequence=3&isAllowed=y>

<sup>18</sup> Gilbert Mawuli Agbey, “New common fund guidelines will cripple district assemblies,” May 2018, <https://www.graphic.com.gh/news/politics/new-common-fund-guidelines-will-cripple-district-assemblies.html>.

**Figure 2: Health Budget Allocated for Immunization by Asuogyaman District Assembly**

Source: SEND Ghana compilation from MMDA budget information.<sup>19</sup>

Similarly, between 1 percent and 4 percent of the Tatale/Sanguli health budget was allocated to immunization. In the case of Kassena Nankana, no allocations were made for immunization in 2018, and thereafter GHS8,000 was allocated in 2019, and GHS10,000 and GHS20,000 in 2020 and 2021 respectively.

**Figure 3: Health Budget Allocated for Immunization by Tatale/Sanguli District Assembly**

Source: Source: SEND Ghana compilation from MMDA budget information.

<sup>19</sup> Only two (Asuogyaman and Tatale/Sanguli) of the five districts provided adequate budget allocation and expenditure data on routine immunization.

On the part of the District Health Management Team (DHMT), not all budgeted amounts for health are allocated to immunization. Information from the Asuogyaman DHMT shows that 52 percent (GHS25,779), 26 percent (GHS12,860), and 33 percent (GHS65,486) of the health budget respectively was allocated for immunization between 2018 and 2021. The exception was in 2020 where 99 percent (GHS148,485) of the planned budget was allocated to support COVID-19 vaccine delivery.

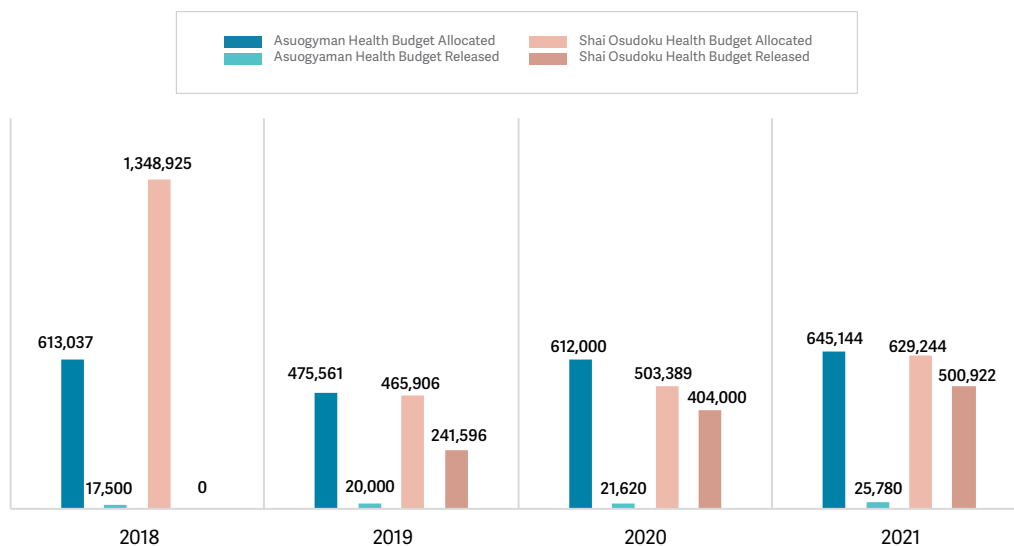
### 3.3 Budget Releases To Health And Immunization

Analysis of the 2020 and 2021 national annual budget performance report indicates underspending of 48 percent and 7 percent respectively for the health budget. In 2018, the Ministry of Health's expenditure exceeded its appropriation of GHS2.7 billion by 8 percent. In 2020, 65 percent (GHS5.3 billion) of the ministry's GHS8.1 billion appropriation was released. Budget execution in 2021 was high with 93 percent of the appropriated amount released.

Public funding to the district assemblies is transferred by the national government through the goods and services item line — Government of Ghana (GoG) and the DACF. On the part of the DHMT, GoG, Development Partners funds are released from the Ghana Health Service and channeled through the regional health administration.

Budget execution rates at the district level are weak. The district assemblies do not release all or part of funds allocated for health interventions to the DHMT. Only two of the four districts that allocated funding to health released a portion of these funds. As per figure 3, Asuogyaman district only released between 2 to 4 percent of the allotted funds for health in any given year. The Shai Osudoku, on the other hand, released between 51 and 80 percent.

**Figure 4: Health Budget Released for Health Activities by the Asuogyaman and Shai Osudoku Districts (2018–2022)**



Source: SEND Ghana compilation from District Assemblies budget information.

*\* Shai Osudoku did not provide budget released for 2018.*

From the allocations released for health by Asuogyaman and Shai Osudoku district assemblies, none were released for immunization activities. Budget allocations are not a guarantee for funds to be released. The DHMTs of Shai Osudoku and Tatale/Sanguli lamented that for more than 5 years; the district assemblies have not provided any budgetary support for immunization and other health services. The challenges with access to funds from the district assemblies disincentivize the DHMT from mounting pressure to receive funds. However, the district assembly of Shai Osudoku suggested that the DHMT did not request funds for immunization. Per the public financial management process, allotted amounts in the budget should be released by district assemblies to any sector including health, upon request. The seeming lack of coordination between the DHMT and district assemblies in this regard affects the delivery of immunization services and other related health interventions in the long run.

Besides funds from the district assemblies, DHMTs receive funds from the Ministry of Health. Upon receipt, the DHMTs allocated amounts are also released for immunization. The Asuogyaman DHMT released all the funds (GHS25,779, GHS148,485, GHS12,860, and GHS65,486) it allocated from 2018



to 2021 respectively. While Kassena Nankana did not allocate funds for health in 2018, the district released GHS2,614, which constitutes a little over one-third of the allocated amount of GHS8,000 in 2019. In subsequent years, the district releases for immunization exceeded allocations by 402 percent from GHS10,000 to GHS59,215 in 2020, and by 120 percent from GHS20,000 to GHS44,000 in 2021. The overspend is attributed to additional transfers from central government to combat COVID-19.

### 3.4 Timely Release of Funds

Fund releases for immunization activities are never timely. This is largely attributed to the delay in the release of funds from the national level to the district, thus affecting funding support provided by the district assemblies to the DHMTs.

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**“The main bane to immunization services is the untimely release of funds. In fact, in some cases funds are not provided and that affects the immunization services”**  
— Kassena Nankana DHMT

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The districts largely depend on the DACF for the implementation of annual plans; however, the funds are hardly released in quarterly instalments by the Ministry of Finance as specified by the 1992 constitution of Ghana.<sup>20</sup> The government has not provided any formal indication of the reason for such delays. However, anecdotal evidence from interviews with district assemblies suggests weak revenue generation and a lack of commitment by government to fiscal decentralization. For instance, in 2021, the government transferred funds for the first two quarters of the year to the districts in the third quarter of that year. This implied that immunization activities earmarked to be funded from the DACF would not have been implemented until the district received the funds, and then released to the DHMT upon request.

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<sup>20</sup> The Constitution of Ghana. Chapter 20, Article 252 (2), 1992, [https://www.constituteproject.org/constitution/Ghana\\_1996](https://www.constituteproject.org/constitution/Ghana_1996).

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**“No, this is because funds are subject to availability. If funds are not available, then it will be released late”**

**— Shai Osudoku District Assembly**

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### 3.5 Budget Disbursed For Health And Immunization

The national health ministry's budget was underspent against the revised appropriation by an average of 11 percent from 2018 to 2020. The sector spent more than its approved budget by 8 percent and 6 percent respectively, in 2018 and 2019. However, in 2020, the health sector budget was shockingly underspent by 48 percent, despite the higher need for health services at the peak of the COVID-19 pandemic.<sup>21</sup> Besides the spending deviations, the other credibility challenge with the health budget implementation is the under-utilization of transferred funds or releases from the Ministry of Finance to the Ministry of Health. For instance, in 2020 the ministry's total expenditure payments amounted to GHS4.2 billion below the total funds received (GHS5.3 billion) for the execution of planned programs and the revised budgetary allocation of GHS8.1 billion. Budget execution for the national health ministry in 2021 was high, with 93 percent of the appropriated budget released and disbursed.<sup>22</sup>

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**Except for 2020, government expenditure on routine immunization including vaccine was less than 50 percent of total expenditure from 2018 to 2021 and far below projections in the cMYP. The country therefore relies heavily on DPs to fund immunization.**

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<sup>21</sup> Ministry of Finance Annual Budget Performance Report 2020, "Consolidated MDAs End-Year Report on the Budget Performance for the 2020 Fiscal Year," page 283, [https://mofep.gov.gh/sites/default/files/budget-statements/2020\\_Annual\\_Budget\\_Performance\\_Report.pdf](https://mofep.gov.gh/sites/default/files/budget-statements/2020_Annual_Budget_Performance_Report.pdf).

<sup>22</sup> Ministry of Finance Annual Budget Performance Report 2021, "Consolidated MDAs' End-Year Report on the Budget Performance for the 2021 Fiscal Year," 2021, <https://mofep.gov.gh/sites/default/files/reports/economic/2021-Annual-Budget-Performance-Report-full.pdf>.

Ghana's national expenditure on routine immunization demonstrated fluctuations and substantial reliance on development partners between 2018 and 2021. Per WHO data, total expenditure started at \$6 million in 2018, increasing exponentially by 199 percent to \$18 million in 2020, and then declining by 32 percent to \$12 million in 2021.<sup>23</sup> These expenditures represented between 30 percent to 66 percent of the total expenditure on routine immunization and vaccines, falling short of the cMYP projections. Except for 2020, the Ghanaian government contribution to total immunization spending remained below 50 percent, with donors and development partners funding more than half the immunization costs. Gavi, for instance, has since 2001 been the major source of funding for immunization in Ghana, disbursing an annual average of \$17 million, totaling \$329 million over 19 years.<sup>24</sup>

**Table 4: Expenditure (GHS' million) on Vaccines and Routine Immunization in \$ (2018-2021)**

Description	2018	2019	2020	2021
Government expenditure on vaccines	3	12	12	12
Total expenditure (from all sources) on vaccines	16	27	19	24
Percentage of total expenditure financed by government	19	44	65	49
Government expenditure on routine immunization, including vaccines	6	15	18	12
Total expenditure (from all sources) on routine immunization, including vaccines	20	39	27	27
Percentage of total expenditure on routine immunization financed by government funds	30	38	66	45

Source: WHO, Immunization expenditure database.<sup>25</sup>

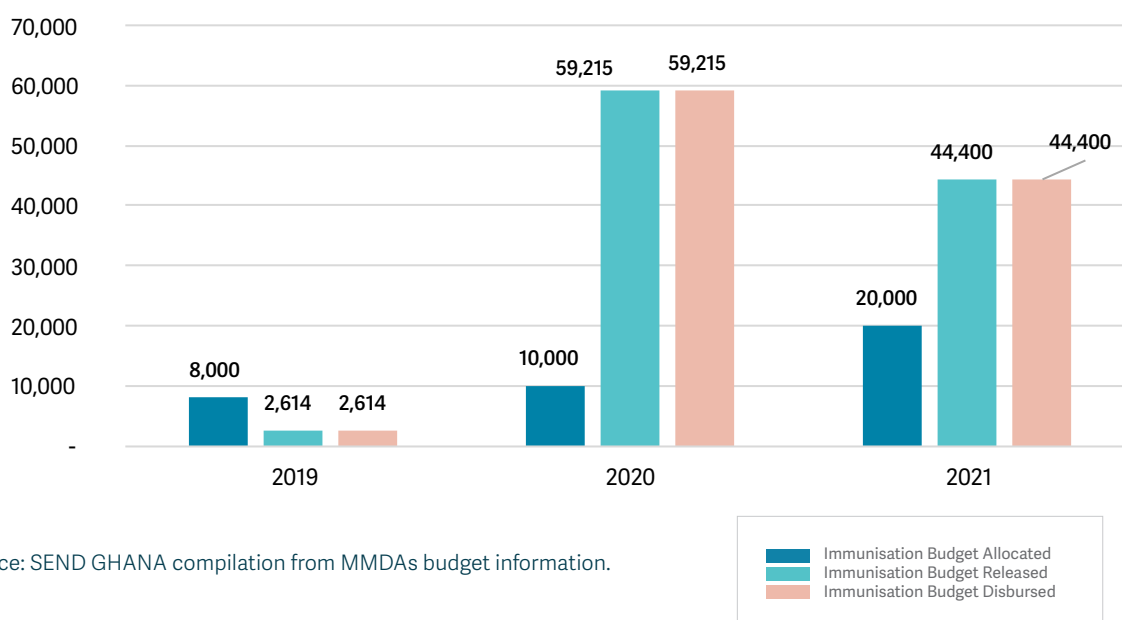
At the district level, the performance of budget disbursement is even weaker. Kassena Nankana District Assembly is the only district that disbursed funds for immunization and its related activities. The district disbursed all the funds that were released for immunization and exceeded the allocated amount by more than 400 percent in 2020, and 100 percent in 2021, respectively.

<sup>23</sup> Immunization Expenditure database, WHO, 2023. [https://immunizationdata.who.int/pages/indicators-by-category/finance.html?ISO\\_3\\_CODE=GHA&YEAR=-](https://immunizationdata.who.int/pages/indicators-by-category/finance.html?ISO_3_CODE=GHA&YEAR=-).

<sup>24</sup> Gavi, the Vaccine Alliance (Ghana), <https://www.gavi.org/programmes-impact/country-hub/africa/ghana>.

<sup>25</sup> Immunization Expenditure database, WHO, 2023, [https://immunizationdata.who.int/pages/indicators-by-category/finance.html?ISO\\_3\\_CODE=GHA&YEAR=-](https://immunizationdata.who.int/pages/indicators-by-category/finance.html?ISO_3_CODE=GHA&YEAR=-).

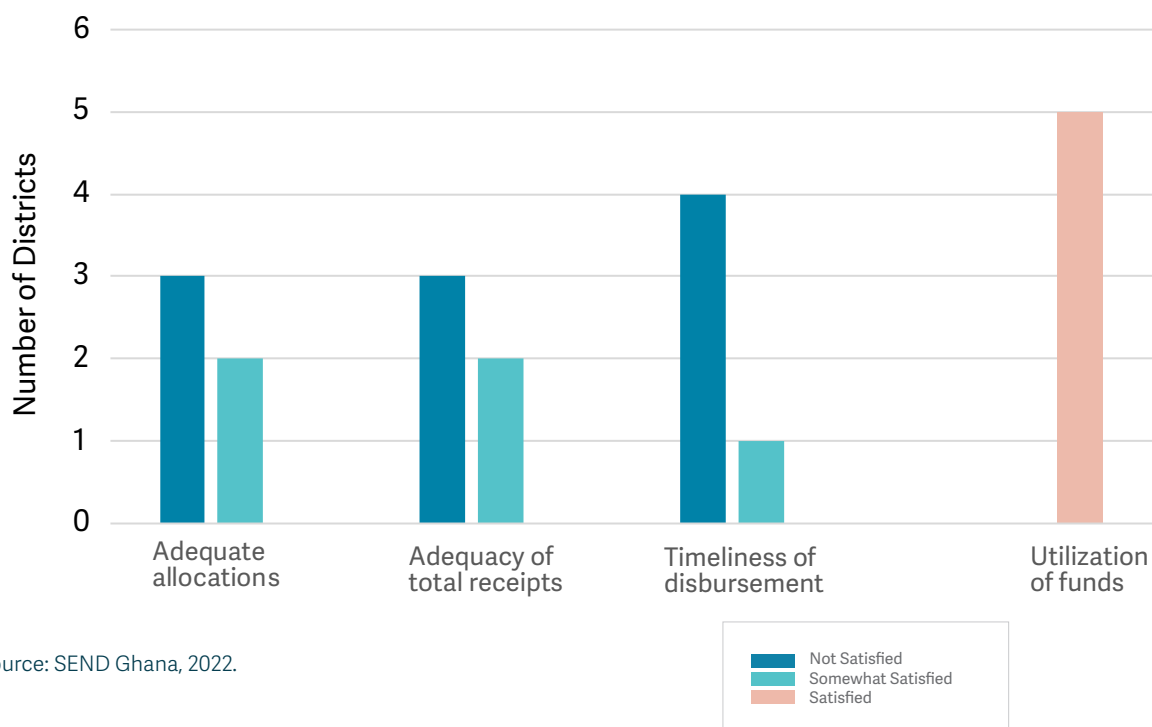
**Figure 5: Kassena Nankana Municipal Budget Allocated, Released and Disbursed for Immunization (2019–2021)**



At the district level, the performance of budget disbursement is even weaker. Kassena Nankana District Assembly is the only district that disbursed funds for immunization and its related activities. The district disbursed all the funds that were released for immunization and exceeded the allocated amount by more than 400 percent in 2020, and 100 percent in 2021, respectively.

### 3.6 Satisfaction With District's Immunization Budget Execution

The Asuogyaman, Shai Osudoku, Ho, Kassena Nankana and Tatale/Sanguli districts' planning, budget and health officers rated their satisfaction with their district's immunization budget in terms of adequacy of allocations, adequacy of receipts, timeliness of release, and disbursement. On the scale of 1 to 3, 1 representing not satisfied, 2 somewhat satisfied and 3 satisfied.

**Figure 6: Districts' Satisfaction with Immunization Budget Execution**

Asuogyaman, Ho and Tatale/Sanguli districts were not satisfied with adequacy of budget allocations and adequacy of receipts for immunization. Also, Asuogyaman, Ho, Tatale/Sanguli, and Kassena Nankana districts were not satisfied with the untimely releases of funds. Shai Osudoku was somewhat satisfied with adequacy of allocations, receipts and timeliness of disbursement. Despite their dissatisfaction with allocations and releases, the districts were content with the disbursement rate of funds released for immunization.

### 3.7 The Effects Of Inadequate Budget Allocation And Releases On Immunization

Late releases of funds and underspending for vaccine procurement and routine immunization impedes service delivery. In recent times, the country has experienced intermittent shortages of oral vaccines such as Rotavirus vaccine, BCG, OPV, Men A and MR. Moreover, the DHMTs are unable to fuel and maintain motorbikes for outreach service delivery, or maintain cold chain equipment, and are unable to undertake regular monitoring and supportive supervision. Given that immunization services are timebound, timelines and targets may not often be met by the DHMTs, and all the required vaccines may not reach some children who need immunization, thus affecting the health of the future generation. For instance, in June 2020, immunization coverage in Ho municipality decreased because the DHMT could not go out in the field to hold outreach programs on immunization. The decline was attributed to limited funds to cover transportation costs of staff to sensitize and offer immunization services in deprived and hard-to-reach communities in the municipality. These impediments to the delivery of outreach services tend to drive inequities in access to immunization service.

### 3.8 Closing The Underspending Gap

To avoid budget underspend requires that funds are sourced and released timely, especially at the district level. In the northern zone, which is quite deprived and unable to raise enough internally generated funds (IGFs), funds from development partners (DPs) were the main source identified by the districts (Tatale/Sanguli and Kassena Nankana) as key to addressing the funding gap. Support from corporate organizations, non-governmental organizations and the district's internally generated funds were mentioned as other useful sources in bridging the funding gap, although the districts agree that government funding for immunization is more reliable and sustainable than other sources.

Given delays associated with the releases of the DACF and other government releases, the internally generated funds could be deemed as the most reliable and sustainable source of funds for immunization if better avenues for revenue generation are available in the districts. The DHMT of Shai Osudoku notes that no matter the quantum of internally generated funds raised, the district assemblies have a duty to release funds that are allocated.

## 4. Recommendations

### To National Government

- Government should increase funding for immunization to ensure adequate vaccine supplies and timely routine immunization services to children across the entire country, especially in districts and urban areas where coverage is below the national average.
- Government should increase budget allocation and improve the execution rate of funds for routine immunization and vaccines, as noted in point one. In so doing it prepare Ghana for graduating from the Gavi arrangement.
- The Ministry of Health should have a separate and specific budget line to support routine immunization expenditures including vaccine procurement and logistics in the National Health Budget. The Ministry of Finance should keep its commitment by fully releasing and transferring funds allocated to the Ministry of Health, to fulfill its obligations to Gavi.
- The Ministry of Finance should reconsider the capping of the district assemblies' common funds by releasing all allocated funds to deprived districts. Deprived districts across the country are not able to raise enough internally generated funds for the operations of their districts, let alone support immunization and public health activities. In this respect, capping of the DACF should not be equal across the board so that relatively poorer districts can access a greater amount of funds to support development priorities within their districts.

### To Local Governments (MMDAs):

- The district assemblies should incorporate immunization financing into their districts' plans and budgets. The first is to include immunization financing as part of the DMTDP of district assemblies. It is refreshing to note that the current MTDP (2022-2025) captures immunization. Guidelines for preparing district plans and budgets should therefore come with a specific line on funding for immunization.
- District assemblies should, as a matter of priority, improve on immunization budget execution. It is important that funds allocated by the assembly are also released in full and on a timely basis for routine immunization activities to be carried out, especially in hard-to-reach areas.
- The DHMTs should plan and budget for immunization under the broad program of public health annually and submit same to the district assembly to be included in the composite budget. No allocations will be made for routine immunization if it is absent in the district plans. Additionally,



the DHMTs should ensure that funds are requested on a timely basis from the assembly, to facilitate prompt release.

- The DHMTs receive funds for immunization from the Ministry of Health, district assemblies and donors. To foster openness and credibility, it is recommended that the DHMT should share information on immunization allocation and releases from the national level with the district assemblies. This will reveal funding gaps therein and commit the assembly to provide adequate funds for immunization.

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