YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

AUDIT REPORT ON PERFORMANCE OF YOBE STATE PRIMARY HEALTH CARE

JUNE, 2025

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24th June, 2025

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PERFORMANCE AUDIT ON YOBE STATE PRIMARY HEALTH CARE

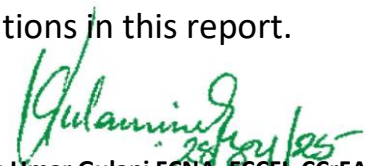
In accordance with the provision of section 125 subsection 5 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and subsequent section 17 (3) of the Yobe State Public Sector Audit & Other Related Matters Law, 2021; and other relevant extent laws, I have conducted a performance audit on the Yobe State Primary Health Care (PHC), and hereby submit this report.

The report contains findings of the audit, conclusions and recommendations that have focused mainly on the assessment of the adequacy of measures put in place by the Yobe State Primary Health Care Management Board to ensure effective implementation of its mandate as per Abuja Declaration.

The Primary Health Care Under One Roof (PHCUOR) policy (2011) initiated a focus on PHC in Nigeria, with the establishment of the National Primary Health Care Development Agency (NPHCDA) to support the integration of all PHC services under a single authority. However, implementation of the policy by States and Local Government Agencies (LGAs) has been slow and fragmentary. Therefore, it has a very significant accelerator effect on the

health system plans, and even more importantly, the availability and deployment of health personnel, particularly in rural and underserved areas.

The Management of YSPHCMB had the opportunity to scrutinize the factual contents of the report and came-up with comments on it. I wish to acknowledge the Audited entity for the very useful and constructive discussion we had about the audit. I appreciate their fruitful interaction with my Office. My Office intends to carry out a follow-up at an appropriate time, regarding actions taken by the PHCMB of the State in relation to the recommendations in this report.



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FRC/2023/PRO/ANAN/004/427269
Auditor-General, Yobe State.

1.1 Background of the Audit

Yobe State has made significant strides in Primary Health Care (PHC), particularly in recent years, despite facing challenges like insecurity and inadequate infrastructure. The State Government has focused on strengthening PHC through various initiatives, including building, upgrading, and rehabilitating health facilities, improving service delivery, and addressing human resource gaps. These efforts have been supported by both State and Federal Government of Nigeria, including International Partners, like the World Bank, WHO, Bills & Melinda Gates and Aliko Dangote foundations, and other Non-Governmental Organizations (NGOs).

The State has seen improvements in areas like immunization coverage, maternal and child health, and family planning services. However, challenges like funding constraints, health worker shortages, and uneven distribution of facilities and health workers still persist.

On the course of undertaken performance audit on PHC, five components which are the key process in a health system of Primary Health Care (PHC) that provides promotive, protective, preventive, curative, rehabilitative, and palliative services throughout the life course have been identified for audit view.

1.2 Reason for the Audit

This audit was inspired by the achievements, challenges and criticism faced in the State PHC sector like many sister states, which include inadequate staffing, poor infrastructure, and fragmentation of services.

As part of the global convention on PHC, it is belief that everyone deserves access to quality healthcare, regardless of their socioeconomic status or geographic location. It is also emphasizes the active involvement of communities in planning and delivering quality healthcare services.

PHC also aims to integrate various healthcare services, including prevention, treatment and rehabilitation, into a comprehensive system. In

the same vein, PHC seeks to make quality healthcare services available and affordable to all members of the community.

In essence, the history of Primary Health Care is a journey from a visionary concept to a global movement, constantly evolving and adapting to meet the diverse needs of different populations. While challenges remain, the principles of PHC continue to guide efforts to achieve Universal Health Coverage (UHC).

In Nigeria, Primary Health Care (PHC) faces significant challenges, hindering its ability to effectively serve the population despite its crucial role in the National Health System (NHS). Likewise, Yobe State in particular has PHC centres in all 178 Wards across the State with system struggles that culminated with some challenges.

- Limited access to facilities
- Inadequate funding
- Infrastructure deficiencies
- Shortages of skilled health workers, among others.

1.3 Design of the Audit

A total number 502 Health Facilities (HF) were identified in the State through data analysis obtained from Yobe State Primary Health Care Board (YSPHCB). Each HF were categorized according to level by level ranging from level 1 to level 5 with legend for service provided by level.

Yobe State's Primary Health Care (PHC) System is designed to provide accessible, affordable, and quality healthcare services to its population, particularly focusing on maternal and child health, disease prevention, and health promotion. The system is structured around the Primary Health Care Under One Roof (PHCUOR) policy, aiming for a coordinated approach to PHC service delivery. Key aspects include facility upgrades, staff training, and community engagement initiatives.

The performance audit is design to verify the goals and achievement of an Audited entity in the following key aspects in terms financial and human resource management.

1.3.1 Strategic Planning:

The Yobe State PHC Human Resource Health (HRH) Strategic Plan (2022-2032) outlines the state's long-term goals for strengthening its health workforce, including addressing workforce shortages and improving staff retention.

While some urban LGAs are relatively well-served, other LGAs remain grossly underserved. In some wards, one community health worker is left to cover multiple villages, while others operate facilities with zero clinical staff. Though, the Board also actively addresses challenges such as staff shortages, inadequate infrastructure, and limited resources within the PHC system for equal service delivery.

1.3.2 Financial Management:

The Board also focuses on improving financial management practices within PHC facilities, including managing the Drug Revolving Fund Scheme and the Basic Health Care Provision Fund.

1.3.3 Infrastructure and Service Delivery:

The YSPHCMB is actively involved in assessing and improving the infrastructure and service delivery capacity of PHC facilities.

1.3.4 Community Engagement:

Community participation and ownership are also key components of the YSPHCMB's strategy, ensuring that PHC services are responsive to local needs.

1.3.5 Monitoring and Evaluation:

The YSPHCMB utilizes monitoring and evaluation activities, including Health Management Information System (HMIS) data, to track progress and identify areas for improvement.

1.3.6 Collaboration and Partnerships:

The Board collaborates with other government agencies, development partners, and community stakeholders to strengthen the PHC system.

1.4 Audit Objectives

The aims of this audit is to develop a frontline perspective of primary healthcare (PHC) financing and infrastructural development in Yobe State. However, the objectives of this audit are: -

a. To verify and assess the amount, and sources, of funding for PHC in the state
b. To assess the key PHC financing systems in the state, and how funds move through the systems to the frontline service providers.
c. To understand the experiences and perspectives of frontline health providers in delivering PHC services within the financing system, including challenges and bottlenecks

1.5 Yobe State Primary Health Care Management Board (YSPHCMB):

1.5.1 Policy and legal framework:

According to the Declaration of Alma-Ata, Primary Health Care is "essential health care based on practical, scientifically sound and socially acceptable methods and technology made universally accessible to individuals and families in the community through their full participation and at a cost that the community and country can afford to maintain at every stage of their development in the spirit of self-reliance and self-determination.

Since the Alma-Ata Declaration on PHC in 1978, an extensive evidence base has been established to illustrate that PHC is a highly effective and efficient way to address the main causes and risk factors of poor health, and has substantially contributed to the significant advances in health and well-being achieved globally in this time, including in low- and middle-income regions and or country settings and amongst poor populations.

PHC allows societies and health systems to respond to the myriad challenges they face in the 21st century, including economic shocks, within country inequality, conflict and fragility, and the impact of climate change. This is as a result of the multi-sectoral approach that PHC adopts, which addresses the social, economic and environmental determinants of health and well-being.

PHC is considered to be “the most inclusive, equitable, cost effective, and efficient approach to enhance people’s physical and mental health, as well as social well-being”.

Achieving both the Sustainable Development Goals (SDGs), particularly SDG3 on good health and wellbeing, and Universal Health Coverage (UHC) is dependent on a strong foundation of PHC. PHC requires multi-sectoral policies and actions promoting health and well-being, integrated health services prioritising primary care and public health, as well as empowered people and communities. PHC is also vital in reducing household health expenditure; it is a cost-effective way of delivering services, and is optimally placed to address the lack of access to services faced by disadvantaged populations.

Given the centrality of PHC to health systems and achieving the SDGs and UHC, the WHO recommends that every country reallocate an additional 1% of gross domestic product (GDP) to PHC from government and externally funded sources.

Nigeria has one of the largest GDPs amongst countries in Africa, however, income inequality is high and population health outcomes are poor, compared to countries with similar income levels. Investment in health is low at 4% of GDP in 2018. And yet Nigeria holds great promise; with the potential for greater prosperity lying in investment in the social determinants of health and the health system, including in PHC.

The recent Nigeria Lancet Commission on Health (2022) suggests that prevention should be at the heart of Nigeria’s health policy, given the country’s young population, and recommends that the Government provides health insurance coverage for the 83 million population who cannot afford to pay annual premiums of NGN 15,000.

Nigeria has long held a commitment to the Abuja Declaration (2001), to allocate 15% of its annual budget to the health sector. However, consistently the health budget has comprised less than 5% of the annual national budget, leaving substantial gaps in health funding. In Yobe State

there has been consistent increase in allocation to health sector in the state annual budget from 10% in 2022 to 11% in 2023 and 14% in 2024.

To improve progress towards the Abuja Declaration commitment, the Federal Government established the Basic Healthcare Provision Fund (BHCPF) in 2014. The BHCPF comprises 1% of the Federal Government's Consolidated Revenue Fund, ring-fenced to support delivery of PHC services, provision of the Basic Minimum Package of Health Services (BMPHS) and Emergency Medical Treatment (EMT) for all. Implementation of the BHCPF is delivered at the State and LGA level, with distribution of funds dependent on each State meeting certain prerequisites, including the establishment of a State Primary Health Care Board (SPHCB) and provision of 25% counterpart funding from the State Government. However, along with PHCUOR, operationalization of the BHCPF started slowly and has progressed significantly overtime. In 2022, all 36 States and the Federal Capital Territory (FCT) have been on-boarded on the programme. To improve BHCPF implementation, and crucial access to quality PHC, we need to better understand PHC financing, not just at the state level, but also from the frontline perspective, including facility level.

The delivery of quality healthcare is impossible without an effective workforce. Facilities in remote LGAs often operate without skilled birth attendants, trained nurses, or laboratory technicians. This not only jeopardizes health outcomes, particularly for women and children, but also places undue pressure on the few available staff. Therefore, inadequacy of funding, and a shortage of human resources in health workers were cited as the major challenges faced by facilities in the state.

1.5.2 Budgetary Control of Primary Health Care (PHC) System in Yobe State

This is a multi-faceted process involving the state government, local government authorities, and community participation. While the state and local government play crucial roles in overall budget allocation and oversight, PHCMB is primarily responsible for managing PHC facilities across the state. Community participation is also crucial in community

engagement and accountability with mechanisms like Yobe Emirate Councils Committee on Health (YECCOH), Ward Development Committees (WDCs) and Village Development Committees (VDCs) established.

1.5.2.1 Key Aspects of Budgetary Control:

A. State Government Role: The Yobe State Government, through Ministry of Health and Human Services and its relevant Agencies, sets the overall budget for the health sector.

B. Local Government Role: Local governments are responsible for financing personnel costs of PHC staff.

C. Community Participation: Community engagement is a key component of PHC management in Yobe State. YECCOH, WDCs and VDCs play a vital role in identifying community needs, mobilization, monitoring service delivery, and advocating for improvements in PHC.

D. Funding Sources: Besides state and local government funding, PHC in Yobe State also receives support from the Basic Health Care Provision Fund (BHCPF), Development Partners, and other sources like philanthropists, informal sector schemes, etc.

E. Budgetary Allocation: A significant portion of the state's budget is allocated to the health sector, though historically, the percentage allocated to PHC has varied and sometimes fallen short of the 15% Abuja Declaration benchmark.

F. Accountability and Transparency: The state government publishes budget performance reports, and initiatives like the Community Participation and Engagement System (SCEAP) aim to promote transparency and accountability in PHC financing and service delivery.

However, despite efforts, challenges remain in ensuring adequate and predictable funding for PHC, as well as addressing issues like staff shortages and inadequate infrastructure.

In essence, budgetary control of PHC in Yobe State involves a multi-level approach with the state government setting the overall framework, local

governments financing HR for PHC, and communities playing an active role in monitoring and improving services.

1.5.3 Analysis of Health Sector Budget in Yobe State

1.5.3.1 State-level funding for Primary Health Care

Data available on actual expenditure in health sector indicates progressive increase from 2022 - 2024, thereby making it possible to commend the efforts of Yobe State Government for ensuring to actualize the budget realization.

Details analysis is presented in 2024 Yobe State Audited Financial Statements and also quarterly budget performance 2024.

However, the actual receipts to health sector in the past three years have recorded an improvement in terms of budgetary allocations for the previous years.

1.5.3.2 Primary Health Care (PHC) Other Funding Sources

From the audit perspectives, the PHC other funding sources and flows were identified into four financing schemes operated by the Yobe State Contributory Health Management Agency (YSCHMA), which is the sources of funding for PHC facilities in the state. The schemes are summarized in the below listed bulletin.

- Basic Healthcare Provision Fund
- Social Equity Fund
- Informal sector scheme
- Formal sector scheme

In addition to funding under the above listed schemes, other sources of funding for PHC facilities are donor agencies, implementing partners and the PHC MoU basket fund. Funds from these sources are used to provide support for operational costs of PHC delivery, as well as equipment, commodities and training. Key donors include the Bill and Melinda Gates Foundation, UNICEF, WHO, UNFPA, Save the Children, Aliko Dangote Foundation, Society for Family Health, Plan International, among others. Funds are also made available for PHCs through projects such as the Saving One Million Lives Program for Results, IMPACT Project, etc. The

multiple funding streams available for PHC facilities in the state is widely considered to be a positive aspect of PHC financing at the facility-level, as it is seen to provide financial security and stability and enables facilities to have some flexibility to provide what they may be lacking, and to maintain consistent service delivery, even in the event of payment delays from a particular fund or source

1.6 Audit Findings

This section presents the audit findings on the performance of Primary Health Care System in Yobe State in relation to measures put in place to ensure timely PHC service delivery for communities across the state as per Abuja Declaration 2001.

On the course of our audit, the following observations were raised.

1.6.1 Inadequate Funding:

Government spending on health, particularly Primary Health Care (PHC) is insufficient, considering the high populace participating in the PHC facilities.

1.6.2 Inadequate Infrastructure and Equipment:

Despite progress made over the last few years with respect to PHC infrastructure and equipment, many PHC facilities still have challenge of some basic amenities like electricity, running water, medical equipment and drugs.

1.6.3 Inadequate Staffing and Performance:

Inadequacy of human resource for PHC in terms of both number and skills mix is still evident in many PHC facilities in the State.

1.6.4 Weak Logistics and Supply Chain:

Inefficient supply chains and lack of consistent access to essential drugs and medical supplies at the level of PHC in some communities hinder the provision of quality services.

1.6.5 Low Community Demand:

There are low demand for some PHC services across some communities in the state arising from cultural, religious, social or economic factors.

1.6.6 High Out-of-Pocket Spending:

The limited health insurance coverage in the state drive up out-of-pocket expenses for healthcare, impacting affordability and access for many Yobeans.

1.7 Comments from the Primary Health Care Stakeholders

1.7.1 Facility Upgrades and Expansion:

Yobe State has invested in rehabilitating and upgrading existing PHC facilities, including adding separate male and female wards, laboratory spaces, and staff quarters. The state has also expanded the number of facilities offering free medical care to pregnant women and children under the age of 5 years.

1.7.2 Staffing and Training:

Efforts are being made to address the shortage and maldistribution of health personnel. This includes recruitments, training programs and incentives for rural health workers. The state also focuses on continuous professional development for healthcare workers.

1.7.3 Coordination and Management:

The Yobe State Primary Health Care Board (YSPHCB) plays a central role in coordinating PHC activities and ensuring the delivery of essential PHC services. The state is also working to strengthen leadership and management capacity at the Local Government Area (LGA) level to improve PHCUOR implementation.

1.7.4 Financial Support:

The state has consistently allocated a significant portion of its budget to the health sector. It has also received additional funding from the World Bank through programs like the Saving One Million Lives Program for Results (SOML PforR), Nigeria State Health Investment Program (NSHIP), and IMPACT Project.

1.7.5 Essential Package of Care:

The minimum package of care includes antenatal care, delivery, family planning, immunization, nutrition services, health education, and

treatment for common ailments like malaria and diarrhea. The state also supports HIV/AIDS and TB treatment programs.

1.7.6 Regulation and Monitoring:

The Yobe State Healthcare and Health related Facilities Inspection and Monitoring Agency (YOHFIMA) is responsible for inspecting and monitoring both public and private healthcare facilities to ensure registration, accreditation, and quality of services.

1.7.7 Addressing Challenges:

Yobe State acknowledges challenges such as the need for more health personnel, better coordination of vertical programs, adequate resource allocation, and improved management. The state is actively working to address these challenges through various initiatives.

Examples of specific initiatives:

a. **Social Equity Initiative:** The YSCHMA has enrolled beneficiaries into a scheme to improve access to healthcare services.
b. **Free Maternal and Child Health Services:** The state government provides free medical care to pregnant women and children under 5 years of age and accident victims in the first 48 hours and elderly persons above 70 years of age.
c. **Upgrade of PHC Centers:** Several PHC centers have been upgraded to general hospitals to improve access to more comprehensive healthcare services.
d. **Spatial Mapping of Facilities:** Studies have mapped the distribution of health facilities in some LGAs to identify areas with inadequate coverage and inform resource allocation.

1.7 Recommendations for Improvement:

To improve Primary Health Care System in Yobe State, a multi-faceted approach is needed, focusing on strengthening infrastructure, improving healthcare workforce capacity, enhancing community engagement, and ensuring adequate availability of funding. Specific recommendations include rehabilitating existing facilities, providing training for healthcare

workers, and implementing social equity programs like the Buni Expanded Free Healthcare Scheme.

1.7.1 Infrastructure Development and Rehabilitation:

i. Rehabilitate dilapidated health facilities: Prioritize upgrading existing primary health centers (PHCs), especially those serving remote and underserved areas.
ii. Ensure availability of essential equipment: Provide adequate medical supplies and equipment for effective service delivery.
iii. Improve water and sanitation facilities: Address the challenge of access to clean water and sanitation, which are critical for preventing infections and promoting hygiene.

1.7.2 Strengthening the Healthcare Workforce:

i. Recruit and retain qualified healthcare professionals: Address staffing shortages, particularly in rural areas, by offering incentives and ensuring a conducive work environment.
ii. Address mal-distribution of health workers across the health care facilities through redeployment from areas of excess to areas of deficiency.
iii. Provide ongoing training and capacity building: Equip healthcare workers with the skills and knowledge to deliver quality care through continuous professional development programs.
iv. Promote gender equity in the health workforce: Address gender disparities in staffing and ensure women have equal opportunities in healthcare leadership and service provision.

1.7.3 Enhancing Community Engagement:

i. Promote community participation in healthcare planning and service delivery: Involve community leaders and members in decision-making processes to ensure healthcare services are tailored to local needs.
ii. Awareness creation and demand generation about health issues and services: Implement public health campaigns to educate

communities about disease prevention, health promotion, and the importance of utilizing PHC services.

iii. Address socio-cultural barriers: Work with community leaders and religious figures to address socio-cultural beliefs, norms and practices that may hinder access to healthcare, particularly for women and children.

1.7.4 Ensuring Sustainable Funding:

i. Increase public expenditure on health: Allocate sufficient financial resources to primary healthcare services to ensure adequate staffing, infrastructure, and supplies.

ii. Explore innovative financing mechanisms: leverage on social health insurance schemes to improve access to healthcare and reduce out-of-pocket expenses.

iii. Mobilize resources from various stakeholders: Engage with the development partners, private sector and organization like North East Development Commission to secure funding for healthcare initiatives.

1.7.5 Improving Health Information Systems:

i. Strengthen data collection and analysis: Invest more in robust health information system to track key health indicators, monitor service delivery, and inform policy decisions.

ii. Implement regular health facility-based surveys: Conduct periodic assessments to evaluate the quality of care, identify gaps in service delivery, and track progress towards health goals.

1.7.6 Focus on Specific Health Programs:

i. Prioritize maternal and child health: Improve access to antenatal care, skilled birth attendance, and postnatal care to reduce maternal and infant morbidity and mortality.

ii. Strengthen immunization programs: Ensure high immunization coverage for all eligible children to prevent vaccine-preventable diseases.

iii. Control communicable and non-communicable diseases: Implement strategies for health promotion, disease prevention, early diagnosis, and effective treatment.

iv. Expand access to family planning services: Provide comprehensive family planning services to empower individuals and couples to make informed decisions about their reproductive health.

1.7.7 Strengthening Governance and Coordination:

i. Establish clear roles and responsibilities: Define the roles of different levels of government (state, local government) and other stakeholders in PHC delivery.

ii. Improve coordination among stakeholders: Foster collaboration between government agencies, non-governmental organizations, and development partners to ensure a coordinated approach to PHC development.

iii. Implement effective monitoring and evaluation mechanisms: Regularly assess the performance of PHC services and make adjustments based on the findings.

By implementing these recommendations, Yobe State can significantly improve the quality and accessibility of Primary Health Care Services, leading to better health outcomes for its population.

1.8 Audit Conclusions:

To ensure better provision and access to good quality PHC services, which is a highly effective and efficient way to improve health and wellbeing of the populace in the state, PHC facilities across the Yobe state begun its commitment to improve service delivery through PHC management in financing and infrastructure mechanisms targeting the poor and vulnerable, formal and informal sectors, which are now being rolled out across the state. These financing schemes are at different stages of development and implementation in the state. Verified data in the state so far indicates that PHC funding remains inadequate, placing a strain on frontline providers delivering services, in part as a result of a shortage of both clinical and financial personnel. The funding-related challenges faced by the frontline health workers in the state echo, the WHO's recent

recommendation for an increased focus on PHC, requesting Governments to allocate an additional 1% of GDP specifically to PHC (WHO 2021). What would this mean for PHC budget allocations in Yobe? There is still a long way to go in securing equitable access to PHC services in Nigeria. The PHC financing schemes hold the potential to effect real change in health outcomes for poor and vulnerable populations. However, reaching this potential requires more budgets, more staff, better systems and improved data visibility be made available to those on the frontline tasked with service delivery.