



Kano State Government of Nigeria

Office Of The Auditor-General, Kano State

FINANCIAL REPORT ON:

**PRIMARY HEALTH CARE MANAGEMENT BOARD
FOR THE YEAR ENDED**

31ST DECEMBER 2025.

Submitted to the Honorable House of Assembly

JUNE 2026

1.0 INTRODUCTION

This Performance Audit was conducted on the 2025 financial year (Zero-Year) for Primary Health Care service delivery under the HOPE-PHC Programme.

The Performance Audit Report is aligned with the International Standards of Supreme Audit Institutions (ISSAI 3000, ISSAI 300 and ISSAI 400), the report focusses on the Three E's (Economy, Efficiency and Effectiveness) and demonstrate whether public resources were managed with due regard to value for money.

The audit assessed economy, efficiency, effectiveness, and results achieved through public expenditure in the Primary Health Care sector.

2.0 AUDIT OBJECTIVES

The audit sought to determine whether:

- I. Resources were efficiently utilized.
- II. Planned health programmes achieved intended outputs.
- III. Budget allocations translated into service delivery improvements.
- IV. Performance indicators required by HOPE-PHC were being monitored.

3.0 PROGRAMME PERFORMANCE REVIEW

Programme 0401: Effective Governance of the Health System

Budget: ₦4.681 billion **Actual:** ₦3.526 billion **Performance:** 75.32%

Assessment: Governance structures were substantially funded. The expenditure level indicates reasonable support for sector coordination, planning, supervision, and administration.

Programme 0402: Community Engagement and Participation

Budget: ₦521.731 million **Actual:** ₦443.471 million **Performance:** 85.00%

Assessment: The programme achieved strong financial performance and demonstrates commitment to community participation and accountability mechanisms.

Programme 0403: Delivery of Essential Package of Health Services (EPHS)

Budget: ₦2.482 billion **Actual:** ₦1.960 billion **Performance:** 78.95%

Assessment: This programme represents the core service delivery component. While implementation was satisfactory, further investment is required to attain universal coverage objectives.

Programme 0405: Health Infrastructure Development

Budget: ₦2.569 billion **Actual:** ₦2.326 billion **Performance:** 90.55%

Assessment: This was the best-performing programme. The result indicates strong commitment toward renovation, construction, and upgrading of health facilities.

Programme 0406: Medicines, Vaccines and Commodities

Budget: ₦775.259 million **Actual:** ₦658.970 million **Performance:** 85.00%

Assessment: Funding utilization was satisfactory and supports improved availability of essential medicines and health commodities.

Programme 0408: Emergency Preparedness

Budget: ₦15.852 million **Actual:** ₦13.474 million **Performance:** 85.00%

Assessment: The programme maintained reasonable preparedness activities for public health emergencies.

Programme 0410: Expenditure Not Elsewhere Classified

Budget: ₦5.611 million **Actual:** ₦0.542 million **Performance:** 9.66%

Assessment: Low implementation was recorded and requires management explanation.

4.0 OVERALL PERFORMANCE ASSESSMENT

Programme	Performance
Health Governance	75.32%
Community Participation	85.00%
Essential Health Services	78.95%
Infrastructure Development	90.55%
Medicines & Commodities	85.00%

Emergency Preparedness	85.00%
NEC Expenditure	9.66%
Overall Programme Performance:	80.79%

5.0 VALUE FOR MONEY ASSESSMENT

Economy: Resources were acquired and utilized within approved budgetary limits.
Efficiency: Implementation rate above 80% indicates generally efficient utilization of available resources.

Effectiveness: Strong performance was recorded in infrastructure development, community participation, and health commodities management.

6.0. Programme Performance Table

Below is a Programme Performance Table derived from the Primary Health Care Management Board (PHCMB) expenditure data used in the Zero-Year HOPE-PHC Assessment.

CAPITAL EXPENDITURES

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Performance %
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Support The Operation Of Human Resource For Health management Information System	15,989.70	18,811.41	-	18,811.41	2,821.71	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Strengthening Administrative And Financial Coordination, Harmonization And Alignment At All PHC Levels	15,775.15	18,559.00	-	18,559.00	2,783.85	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Strengthening Financial Management Oversight And Control Through Risk Protection Of Pooled Funds At Both State And Federal	34,425.00	40,500.00	-	40,500.00	6,075.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordinate The Development Of Evidence Base And Costed Annual Operational Plan Of The Board And LGA PHC Department	46,530.52	54,741.78	-	54,741.78	8,211.27	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Procurement of 10 No Operational vehicles 1 per department to support PHCMB operations	281,702.55	402,003.00	-	402,003.00	120,300.45	70%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination of Multi Secroral Engagement for Scale of One Functional Ward in Bichi LGA	57,375.00	67,500.00	-	67,500.00	10,125.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Solarization of Board Headquarter, State Cold Store, Zonal Cold Store	170,000.00	200,000.00	-	200,000.00	30,000.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Furnishing of Health Care Facilities across the State	43,350.00	51,000.00	-	51,000.00	7,650.00	85%

052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination of Primary Health Care Services/Activities	189,120.99	222,495.28	-	222,495.28	33,374.29	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Construction of Offices Complex And extension Of Wall Fencing For Enhancing Security At The Headquarter	172,125.00	202,500.00	-	202,500.00	30,375.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Construction & Renovation of Zonal Offices	184,125.00	202,500.00	-	202,500.00	18,375.00	91%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Renovation/Mainten ance of Primary Health Care Facilities	374,488.87	472,500.00	-	472,500.00	98,011.13	79%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Printing of Data Tools, Wards & LGA Summary For Routine Inspection	-	5,675.00	-	5,675.00	5,675.00	0%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Building of Incinerator At SPHCMB Headquarter	958,750.00	675,000.00	300,000.00	975,000.00	16,250.00	98%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Strengthen The Health Management Information System, Health Data Generation, And Improving Data Quality At All Levels	193,390.90	215,754.00	-	215,754.00	22,363.10	90%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Integration Of Quality Of Care Services Into PHC Services	103,110.22	121,306.14	-	121,306.14	18,195.92	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Participatory Learning And Action For Community Ownership (PLACO) Activities	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Conduct Of ACSM Programme	253,151.34	262,530.99	-	262,530.99	9,379.65	96%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Promote An Integrated National Disease Surveillance System In Line With International Health Regulation (IHR) And IDSR As Well As Public Health Emergencies	78,795.15	92,700.18	-	92,700.18	13,905.03	85%
052100500100 - Primary Health	Building of Incinerator At 484	109,012.50	128,250.00	-	128,250.00	19,237.50	85%

Care Mgt. Board (PHCMB)	Apex Health Facilities							
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Implementation Of Minimal Service Package (MSP) Investment Plan	1,408,515.24	2,172,687.45	-	2,172,687.45	764,172.21	65%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Monitoring And Supervision Of NHCI Logistics And Supply Across Implementing Facilities	12,305.79	14,477.40	-	14,477.40	2,171.61	85%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Support The Supervision And Last Mile Distribution Of Seasonal Malaria Chemoprevention (SMC) Drugs To 44 LGAs With Logistics	10,710.77	12,600.90	-	12,600.90	1,890.14	85%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Scale-Up DRF With 100 Additional Facilities To Increase Access Of Quality Drugs And Medical Consumables	183,380.89	192,212.81	-	192,212.81	8,831.92	95%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Conduct Monthly, Quarterly And Bi-Annual DRF Monitoring And Supervision And Review Meetings	20,854.67	24,534.90	-	24,534.90	3,680.24	85%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Procurement Of 2 Operational Vehicles To Replace Aged Existing Ones For Efficient Vaccine Delivery	44,752.50	52,650.00	-	52,650.00	7,897.50	85%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Procurement Of 100kva Generator For State Cold Store Expansion	20,854.67	24,534.90	-	24,534.90	3,680.24	85%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Provision of Building for Dry Store For Vaccine Devices Storage At State Level	11,937.10	14,043.65	-	14,043.65	2,106.55	85%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination Of LMCU Across All The 44 LGAs Of The State	203,129.18	203,681.39	-	203,681.39	552.21	100%	
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Strengthen Referral System	4,475.25	5,265.00	-	5,265.00	789.75	85%	

052100500100 - Primary Health Care Mgt. Board (PHCMB)	Implementation Of Community Health Influences, Promoters & Services	13,770.00	16,200.00	-	16,200.00	2,430.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Medical Field Unit/Integrated Mobile Health Services	157,700.00	162,000.00	-	162,000.00	4,300.00	97%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Child Birth Spacing Programme In Primary Health Care	931,266.51	1,034,431.19	-	1,034,431.19	103,164.68	90%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Support To SEMCHIC Programme	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Provision of Routine Immunization Programme	100,000.00	100,560.00	-	100,560.00	560.00	99%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Integrated Maternal, New Born And Child Health (IMNCH)	11,475.00	13,500.00	-	13,500.00	2,025.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination of school health program	12,816.43	15,078.15	-	15,078.15	2,261.72	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination Of Communicable Diseases	97,750.00	115,000.00	-	115,000.00	17,250.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Strengthen TB Program Coordination, Monitoring And Supervision Across All Levels	41,246.34	48,525.11	-	48,525.11	7,278.77	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Integration And Coordination Of Primary Eye Care Into PHC Services	15,566.99	18,314.10	-	18,314.10	2,747.12	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Integration And Coordination Of Oral Health Into PHC Services	56,735.80	66,748.00	-	66,748.00	10,012.20	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Integration Of Non Communicable Diseases Into PHC Services	60,000.00	66,748.00	-	66,748.00	6,748.00	90%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Integration of community mental health into PHC services	5,737.50	6,750.00	-	6,750.00	1,012.50	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Active Case Finding Of Severe Acute Malnutrition (Sam) And Provision Of Appropriate	28,687.50	33,750.00	-	33,750.00	5,062.50	85%

	Treatment						
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Promotion And Expansion Of Exclusive Breastfeeding Practice (Ebf) And Complementary Feeding At Home And Work Places	22,950.00	27,000.00	-	27,000.00	4,050.00	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Implementation Of Nutritional Services In Primary Health Care	202,125.00	202,500.00	-	202,500.00	375.00	100%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Social And Behavior Change Communication Activities On Infant And Young Child Feeding (IYCF) Targeted At Pregnant Women	200,125.00	202,500.00	-	202,500.00	2,375.00	99%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination Of Public Health Emergency At LGA Level	8,830.01	10,388.25	-	10,388.25	1,558.24	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Strengthen The Coordination Of Contributory Health Care Scheme KSCHMA	8,830.01	10,388.25	-	10,388.25	1,558.24	85%
052100500100 - Primary Health Care Mgt. Board (PHCMB)	Coordination Of Laboratory Services At State And LGA Level	13,474.31	15,852.13	-	15,852.13	2,377.82	85%
TOTAL CAPITAL EXPENDITURE		7,214,170.33	8,364,248.35	300,000.00	8,664,248.35	1,450,078.02	83%

(Please refer to annexure 1 for photograph pictures for some projects executed during the year)

TABLE 1: PROGRAMME PERFORMANCE ANALYSIS – PRIMARY HEALTH CARE MANAGEMENT BOARD (PHCMB)

Programme Code	Programme Description	Final Budget (N)	Actual Expenditure (N)	Variance (N)	Performance (%)	Assessment
0401	Effective Governance of the Health System	4,681,444,000	3,525,987,000	1,155,457,000	75.32%	Satisfactory
0402	Community Engagement and Participation	521,731,000	443,471,000	78,260,000	85.00%	Good
0403	Delivery of Essential Package of Health Services (EPHS)	2,482,000,000	1,959,808,000	522,192,000	78.95%	Satisfactory
0405	Health Infrastructure Development	2,569,000,000	2,325,670,000	243,330,000	90.55%	Very Good
0406	Medicines, Vaccines and Health Commodities	775,259,000	658,970,000	116,289,000	85.00%	Good
0408	Emergency Preparedness and Response	15,852,000	13,474,000	2,378,000	85.00%	Good
0410	Expenditure Not Elsewhere Classified	5,611,000	542,000	5,069,000	9.66%	Poor
TOTAL	PHC Programmes	11,050,897,000	8,928,922,000	2,121,975,000	80.79%	Satisfactory

PROGRAMME PERFORMANCE RATING

Performance Range

Rating

90% – 100%	Very Good
80% – 89%	Good
70% – 79%	Satisfactory
50% – 69%	Fair
Below 50%	Poor

AUDITOR-GENERAL'S PERFORMANCE SCORE

- Overall Programme Performance Index (PPI) = 80.79%
- Performance Rating = SATISFACTORY
- HOPE HEALTH BASELINE STATUS = ACHIEVED

7.0 KEY FINDINGS

- I. Infrastructure development recorded the highest performance.
- II. Public health service expenditure remained below desired levels.
- III. Budget execution gaps amounting to over N2.1 billion affected achievement of some health objectives.
- IV. Monitoring and evaluation systems require strengthening for future HOPE-PHC reporting.

8.0 CONCLUSION

The report represents a Zero-Year (Baseline) Assessment under the HOPE-PHC Programme and therefore serves as a benchmark for future performance evaluations.

Significant budget variances amounting to approximately ₦2.112 billion were observed between approved allocations and actual expenditures, particularly within service delivery programmes.

Although infrastructure development and community health programmes recorded satisfactory implementation rates, some programme components exhibited lower expenditure performance, which may affect the achievement of intended health outcomes.

Performance measurement systems, outcome indicators and monitoring frameworks require further strengthening to fully comply with the Results-Based Financing and Performance Management requirements of the HOPE-PHC Programme.

9.0 RECOMMENDATIONS

- I. Establish measurable annual health outcome indicators.
- II. Conduct quarterly performance reviews.
- III. Strengthen facility-level monitoring and reporting.
- IV. Improve implementation of Essential Package of Health Services.
- V. Increase budget execution rate to at least 90%.
- VI. Integrate financial and performance reporting in line with IPSAS Accrual and HOPE-PHC requirements.



Rabiu Yusuf CMA
AUDITOR-GENERAL

Kano State

FRC/2026/PRO/ANAN/004/514307

Date: June 2026

SPECIAL OPINION

I have audited the financial activities and budget implementation performance of the Primary Health Care Management Board for the fiscal year ended 31 December 2025, as presented in the accompanying financial schedules, budget performance reports and programme implementation records prepared in accordance with applicable Public Financial Management Laws, IPSAS Accrual Framework, and the requirements of the HOPE-PHC Programme.

The audit was conducted in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, relevant State Audit Laws, International Standards of Supreme Audit Institutions (ISSAIs), and other applicable auditing standards.

In my opinion, based on the audit procedures performed and the evidence obtained, the financial records and expenditure schedules reviewed present fairly, in all material respects, the financial activities and budget implementation status of the Primary Health Care Management Board for the year ended 31 December 2025.



Rabiu Yusuf, CMA
Auditor-General
Kano State

FRC/2026/PRO/ANAN/004/514307

Date: June 2026



The ES KSCCHMA with children born under the BHCPF program at U/Uku PHC Town Hall Meeting





Mr. Gulma Delivering a Goodwill Message

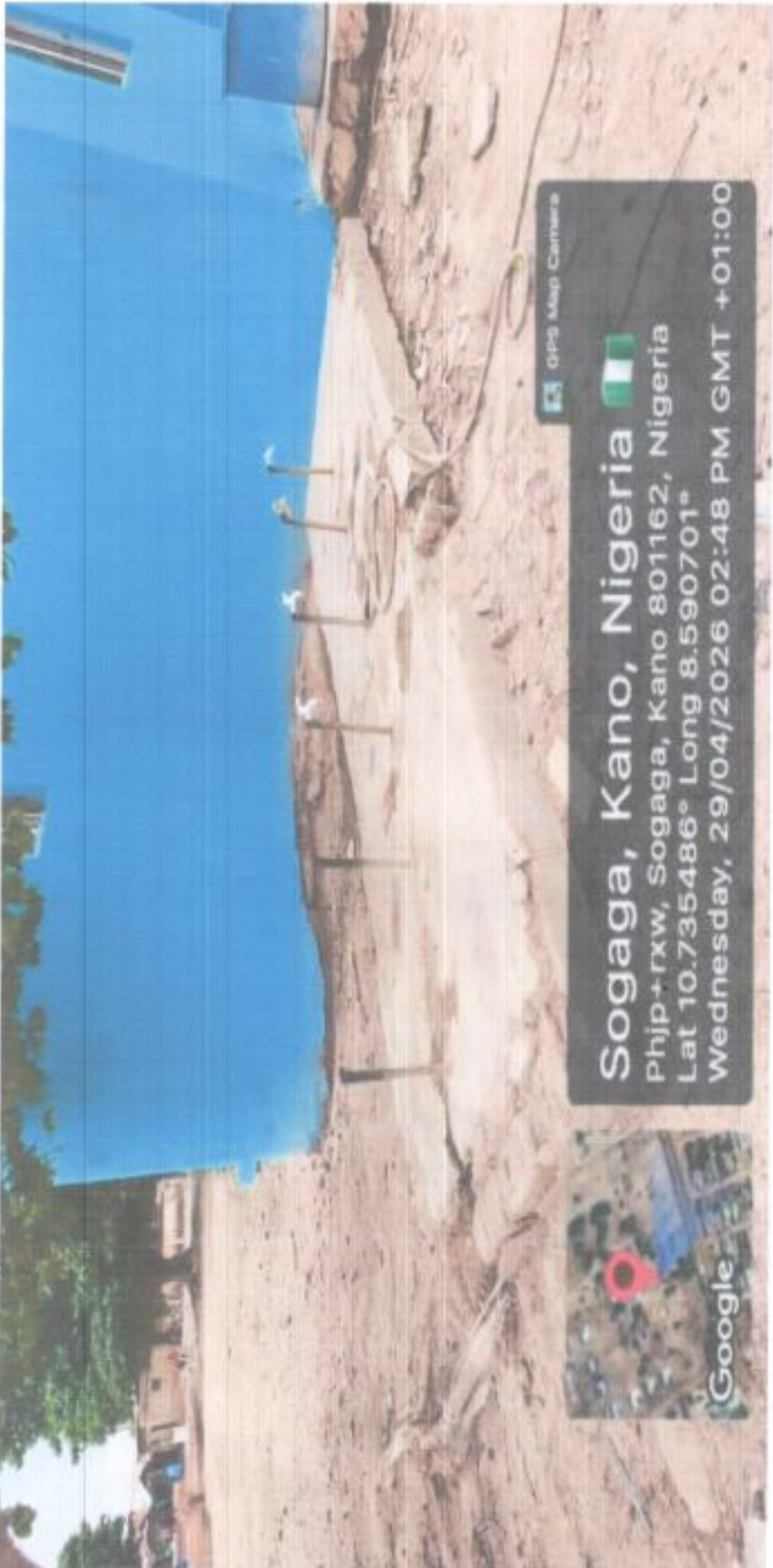


District Head of Yankau delivers his remarks



the ES delivering her Opening remarks





GPS Map Camera

Sogaga, Kano, Nigeria
Phjp+rxw, Sogaga, Kano 801162, Nigeria
Lat 10.735486° Long 8.590701°

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