

**OFFICE OF THE STATE AUDITOR GENERAL
GOMBE STATE**

PERFORMANCE AUDIT REPORT

ON

**PRIMARY HEALTH CARE FACILITIES CIVIL WORK
RENOVATION AND PROVISION OF INFRASTRUCTURE**

**IMPLEMENTED BY THE GOMBE STATE PRIMARY HEALTH
CARE DEVELOPMENT AGENCY (GSPHCDA)**

JUNE 2025

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AUDIT CERTIFICATION

I have examined the Statements of financial position, Project Performance together with the supporting documents of Gombe State Primary Health Care Development Agency as at 30th June, 2025, in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and any other relevant State Law. The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

SPECIAL AUDIT

I have specially conducted a Performance Audit on civil work Renovations and provision of infrastructures in the Primary Health Care Facilities carried out by Gombe State Primary Health Care Development Agency. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purpose of the audit, the audit has provided me with reasonable evidence and assurances which formed the basis for my independent opinion.

MY OPINION

In my opinion the Statements of financial position all other statements and supporting accounts give a true and fair view of the State of affairs of the Agency as at 30th June, 2025 especially with respect to Primary Health Care Facilities renovation and provision of infrastructures in the State. The renovation and provision of infrastructure project have been certified subject to the comment contained in the report.



UMAR ADAMU DUKKU CNA

Ag. Auditor General,

Gombe State

24 June, 2026

EXECUTIVE SUMMARY

This performance audit was conducted to evaluate the implementation of the civil renovation and provision infrastructure component under the 2025 Primary Health Care (PHC) Revitalization Programme initiated by the Gombe State Government through the Gombe State Primary Health Care Development Agency (GSPHCDA). The programme, which aligns with the State's broader health sector reform agenda, is targeted at improving access to quality and affordable primary healthcare services in the State.

A total budget of ₦4,800,000,000.00 was earmarked for the 2025 PHC revitalization initiative. Out of this amount, ₦1,067,572,760.71 was allocated specifically for civil renovation works across sixty-six (66) identified PHC facilities. An additional ₦1,759,541,359.62 was reportedly expended on the provision of essential infrastructure support bringing the overall financial performance to **58.90%** of the total budget as at the time of this audit.

The audit sought to determine the extent to which the renovation projects were implemented in compliance with procurement regulations, budgetary provisions, and contractual terms. It also aimed to assess whether the State received value for money, and to identify potential areas for operational improvement.

Key audit observations include the following:

- Most contracts were awarded through open competitive bidding, in accordance with public procurement guidelines.
- Physical inspections across sampled facilities revealed varying levels of completion, with some contractors demonstrating commendable progress while very few had yet to reach substantial stages of implementation.

- Project documentation, including site diaries and progress photographs, was generally available for review.
- A major infrastructural gap observed was the absence of perimeter fencing and formal security arrangements in many PHCs, exposing completed works to theft, encroachment, and premature deterioration.
- Community involvement in project oversight was minimal in several locations, partly due to weak functionality of existing structures such as Ward Development Committees (WDCs) and Village Development Committees (VDCs).
- Limited field monitoring capacity for concurrent tracking of activities on the part of GSPHCDA created oversight challenges, particularly in rural and hard-to-reach areas.

Despite these shortcomings, the audit acknowledges that significant strides have been made toward revitalizing the PHC infrastructure in Gombe State. The foundations laid through the completed and ongoing renovations represent an important step forward in addressing primary healthcare delivery challenges—especially in underserved and remote communities.

The audit concludes that while the initiative has been broadly successful in terms of scope and budget utilization, achieving its full potential requires enhanced monitoring, increased community participation, and strategic utilization of the remaining budget. The report offers actionable recommendations aimed at addressing identified weaknesses, strengthening institutional capacity, and ensuring the long-term sustainability of investments made under the programme.

It is anticipated that the implementation of these recommendations will contribute meaningfully to the realization of Universal Health Coverage (UHC) objectives, and improve health outcomes for the people of Gombe State.

1.0 INTRODUCTION

The Gombe State Government, through the Primary Health Care Development Agency (GSPHCDA), initiated the 2025 PHC Revitalization Programme to significantly strengthen the healthcare delivery system at the grassroots. This initiative recognizes that robust and well-maintained primary health infrastructure is a critical pillar in achieving Universal Health Coverage (UHC) and reducing the disease burden on secondary and tertiary healthcare facilities.

The programme is part of a broader health sector reform, aimed at rehabilitating existing infrastructure, ensuring access to basic health services, and restoring public confidence in PHC facilities. This audit capitalized on the **civil renovation and provision of infrastructure component** of the programme involving 66 health facilities spread across the state. The audit exercise covers the period within 2025 financial year.

2.0 PROJECT OVERVIEW AND SCOPE

The renovation project encompassed comprehensive civil works to upgrade facility infrastructure and improve the environmental condition of PHCs. The scope of work were similar across facilities and was adapted to the specific needs and current conditions of each site, as determined by initial assessments.

Key renovation activities included:

- **Roofing works:** Replacement of worn or leaking roofs
- **Ceiling and flooring:** Repairs or complete overhauls of ceilings and floors for durability and hygiene
- **Plumbing and sanitation:** Installation of standard toilets, wash basins, and drainage systems

- **Interior and exterior finishes:** Painting, plastering, and beautification works
- **Minor structural works:** Reinforcement of walls, entrances, and service areas

Contracting Firms Engaged:

Eight different firms were awarded contracts for simultaneous project execution across LGAs:

- NextStructure Services Ltd
- Nest & Beyond Services
- Mushnad Multi Resources Ventures
- Maishanu Collection Ltd
- Ibanamu Ventures
- Fauwans Integrated Links
- JID & Son Ventures
- Good Furniture Merchant

This multi-contractor strategy was adopted to enhance speed, improve coverage, and ensure effective project delivery within the stipulated timeframe.

2.1 EFFECTIVENESS: The Performance Audit assessed the effectiveness of civil renovations and infrastructure provision under the 2025 Primary Health Care Revitalization program. Although over ₦2.7 billion was expended from the total budget of ₦ 4.8 billion. The program partially achieved its intended health services improvement by 58.90% with some facilities still lacking essential infrastructure components.

2.2. EFFICIENCY: In terms of efficiency, the audit identified that though there is delays in few project sites. The audit found that the implementation of civil

renovation and infrastructure provision demonstrated a commendable level of efficiency in several key areas. Project Management teams effectively coordinated activities to minimize downtime disruptions to health services during renovations. The majority of resources were utilized within planned timelines.

2.3. ECONOMY: Regarding economy, the audit highlighted opportunities for cost savings through the improved procurement processes and better resource allocation. The implementation of these measures surely enhanced value for money and has also ensured program maximization of the impact of the allocated budget

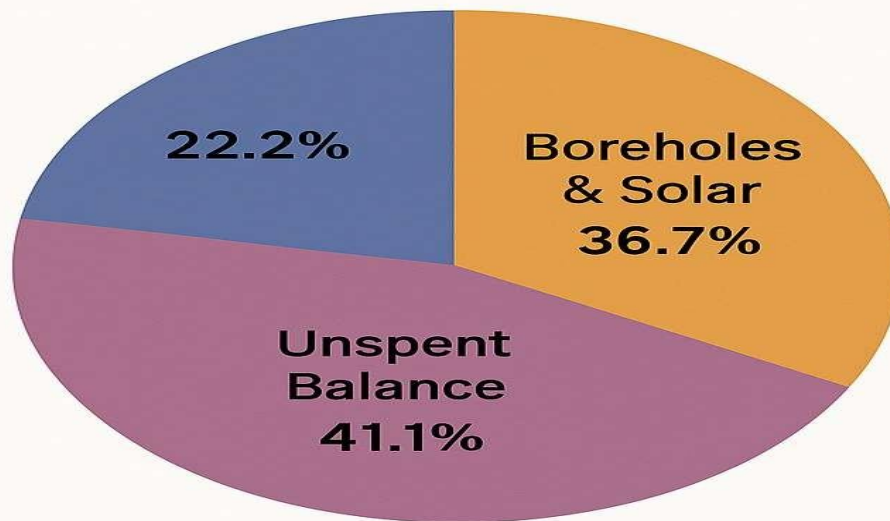
3.0 AUDIT FINDINGS

3.1 Financial Commitment

The audit found that ₦1,067,572,760.71 was committed to civil renovations, while an additional ₦1,759,541,359.62 was expended on complementary components specifically the drilling of boreholes and installation of solar-powered lighting systems in all the healthcare facilities. This brings the total performance to 58.90% of the ₦4.8 billion allocated under the 2025 budget.

Below is the pie-chart showing the diagrammatic representation of the budget implementation:

Budget Performance of the 2025 PHC Revitalization Programme



3.2 Contract Execution Status

The physical inspection revealed that the majority of contractors had mobilized to site and made commendable progress. However, a few sites showed minimal work or delays, primarily attributed to difficult terrain or logistical constraints.

3.3 Procurement Compliance

The contracts were largely awarded through open competitive bidding in line with the provisions of the Public Procurement Act. Award documents, BOQs, and bid evaluation reports were available and reviewed.

3.4 Monitoring and Documentation

While site diaries, inspection records, and variation documents were available, their completeness varied. Some sites lacked adequate photographic evidence of work stages, which is critical for tracking progress and confirming compliance.

3.5 Fencing and Security Provisions

Considerable number of PHCs lacked perimeter fencing, leaving facilities vulnerable to theft and trespassing. No dedicated security provision was integrated into the initial renovation contracts, and most facilities lacked nighttime security presence.

4.0 CHALLENGES IDENTIFIED

The audit exercise identified several challenges that impacted the timely and effective implementation of the civil renovation works. These challenges, though not insurmountable, require strategic redress to improve future project outcomes:

4.1 Limited Monitoring Capacity

The Gombe State Primary Health Care Development Agency (GSPHCDA) had limited field personnel and monitoring officers available to effectively track activities across all facilities concurrently. This constraint reduced the frequency of site visits and delayed early detection of lapses.

4.2 Inaccessibility of Remote Locations

Some Primary Health Care facilities, especially those located in hard-to-reach rural areas, were difficult to access particularly during the rainy season. These logistical challenges contributed to slow mobilization and progress on certain sites.

4.3 Low Community Ownership and Oversight

In several locations, the level of community involvement in the renovation process was low. Ward Development Committees (WDCs) and Village Development Committees (VDCs) were either underutilized or non-functional. This resulted in weak local oversight and contributed to instances of theft and vandalism.

4.4 Inadequate Security Measures

Many facilities did not have perimeter fencing or any form of night security, which may result to theft of materials during construction, especially regarding decommissioned items.

5.0 RECOMMENDATIONS

In light of the above challenges and findings, the following recommendations are made to enhance future implementation phases and ensure sustainability of the revitalization efforts:

5.1 Strengthen Monitoring and Supervision Systems

The GSPHCDA should establish a decentralized and digitized monitoring framework with dedicated zonal officers. Use of geo-tagged photos, mobile monitoring apps, and real-time reporting tools can enhance supervision across LGAs.

5.2 Transparent Utilization of Remaining Budget

The balance of over ₦1.9 billion out of the ₦4.8 billion budget estimate for the year 2025 should be judiciously and transparently allocated to cover critical areas not yet

addressed, such as perimeter fencing, equipment supply, furnishing, and deployment of healthcare personnel.

5.3 Reinforce Quality Assurance Mechanisms

Before any interim or final payment is made, independent verification should be conducted by certified quantity surveyors and auditors to ensure that work quality, measurements, and materials meet contract specifications.

5.4 Promote Inter-agency Collaboration

Collaboration with relevant MDAs and Local Government Authorities can support GSPHCDA in addressing implementation bottlenecks, particularly in facilities sustainability.

5.5 Strengthen Community Ownership and Participation

While feedbacks from the Community shows a commendable level of awareness, however, The GSPHCDA should leverage on existing community structures such as Ward Development Committee (WDC), Village Development Committee (VDC) and traditional institutions to re-enforced community ownership.

5.6 Construct Perimeter Fencing for the PHCs

Perimeter fencing should be incorporated into the next funding phase. Fencing helps control access, improves the sense of security, and protects against unauthorized entry and environmental hazards.

5.7 Address Site Security Concerns

Basic security measures such as hiring watchmen, constructing security posts, and installing gates should be implemented. In areas with heightened risk. Collaboration with local vigilante groups or neighborhood security structures may be necessary.

5.8 Improve Transparency and Public Awareness

To promote accountability, the GSPHCDA should consider publishing the status of each project (including contractor name, timeline, and amount spent) on its website and on community notice boards. This would empower citizens to report delays, fraud, or abandoned works.

6.0 CONCLUSION

The performance audit of the civil renovation activities undertaken across sixty-six (66) Primary Health Care (PHC) facilities under the Gombe State 2025 PHC Revitalization Programme provides a comprehensive assessment of the effectiveness, efficiency, and compliance of the project implementation process.

With ₦1,067,572,760.71 expended on civil renovations of facilities and ₦1,759,541,359.62 reportedly utilized for supporting interventions such as the provision of solar-powered systems and borehole drilling, the programme has achieved a cumulative expenditure performance of **58.90%** of the ₦4.8 billion budgeted for the year 2025. This financial commitment reflects a strong intent by the government to improve grassroots health infrastructure.

The audit findings confirmed that the majority of the contracts were awarded through open and competitive procurement processes, and work commenced on most sites in line with contractual timelines. However, it also revealed disparities in execution

progress among contractors and limited capacity for real-time field monitoring. Additionally, the absence of perimeter fencing and security arrangements has exposed many facilities to theft, encroachment, and avoidable deterioration.

Furthermore, the low involvement of community stakeholders has contributed to poor facility maintenance and lack of proper accountability at the grassroots level. Without strong community ownership and embedded oversight structures, the long-term sustainability of the renovated health facilities remains uncertain.

Despite these challenges, the renovation effort represents a significant step toward revitalizing the state's PHC infrastructure. If the remaining funds are strategically utilized, and the recommendations outlined in this report are implemented particularly those related to fencing, security and community participation Gombe State will be better positioned to meet its primary healthcare targets and accelerate progress toward Universal Health Coverage (UHC).

The audit concludes that while much progress has been made, targeted corrective actions are necessary to consolidate gains, ensure full project delivery, and safeguard public investment for lasting health impact.

7.0 PRE AND POST AUDIT DISCUSSION

Prior to the finalization of this audit report, detailed discussions were held between key stakeholders for validation and feedback. The following stakeholders participated:

- **Director, Health System Development – Aminu Saleh Abubakar**
- **Procurement officer-Adamu Mohammed**
- **Audit Team Lead (Director, Contract Monitoring and Evaluation) – Umar Adamu Dukku, CNA**

The meeting centered on findings, concerns on execution status, and recommendations. The agency acknowledged the highlighted gaps and expressed readiness to adjust implementation strategies in the next phases.