

MINISTRY OF HEALTH YENAGOA, BAYELSA STATE

**CONSOLIDATED BUDGET EXECUTION REPORT FOR 2019
FINANCIAL YEAR FOR PRIMARY HEALTH CARE CENTRES
(PHCs)/BAYELSA STATE PHC BOARD & SOML PROGRAM FOR
RESULTS IN BAYELSA STATE.**

MINISTRY OF HEALTH, YENAGOA BAYELSA STATE
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1.0 INTRODUCTION

Budget execution is a crucial stage of fiscal operations of government. Therefore, a consolidated budget execution report in this case implies a combined budget implementation report of planned activities and actual utilization of funds for different health events and expenditures covering all the Primary Health Care Centres and Entities in Bayelsa State. It is essential to state that investment into the Primary Health Care Sector requires a high level of funding.

Basically, an established consolidated budget execution report is an essential requirement to account for the use of government Health-Care funds and grants in carrying out Primary Health-Care activities in the State. The focal point of preparing this report is to determine the actual level of Primary Health Care funding in relation to the planned level of Health activities in the state. Also, the report ensures financial control and transparency in the management and utilization of funds for the desired health purposes and activities in terms of realizing set goals and deliverables. Furthermore, the need to comply with the Fiscal Responsibility Act of government is imperative.

As you are aware, **the Saving One Million Lives (SOML) Program for Results** provides funds' support and intervention from the World Bank to States through the Federal Government as incentives for improved health performance and outcome under the various **Disbursement Linked Indicators (DLIs)**. These funds are additional funds and grants to the State Government in leveraging the State's own efforts in health service delivery for achievement of efficient and effective health performance. This remarkable development strengthens the role of the State Government and fosters the attainment of its social objectives through execution of various health programmes to improve the overall health and wellbeing of the people in the State.

The review period of this report is 2019 financial year which entails the planned and actual financial operations of the Primary Health Care Sector in Bayelsa State.

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The basis of this report is anchored on the operating peculiarities of the reporting period and relevant financial information which was derived from the 2019 consolidated financial statements and budget information for the PHCs/Entities in Bayelsa State. Also, financial data and information were obtained from the 2019 work-plan financial estimates and actual expenditure profile of the SOML Program for Results for the various Primary Health Care activities in Bayelsa State.

It is important to State that as required by the SOML Program, health expenditures can be categorized into the following headings:

Category A: Compensation of Employees which includes Salaries & Allowances.

Category B: Goods and Services such as Expenditure for drugs and medical commodities and operational expenses.

Category C: Investment (Capital Expenditure) on health activities.

In addition, the summary and full breakdowns of planned and actual expenditures for 2019 are stated in the appendices' section. It is relevant to state that all expenditure classifications mentioned above are complementary in nature and interwoven for the realization of the desired health objectives. The main emphasis is to ascertain the aggregate financial effects of health-care fund utilized on different health activities for effective performance and outcome.

Furthermore, some performance management and statistical tools in the areas of budgetary analysis, tabular presentation, percentages and charts/graphs were utilized to analyze and evaluate the planned and actual expenditures in order to ascertain the overall effect of funds' utilization on the different Primary Health Care activities in Bayelsa State.

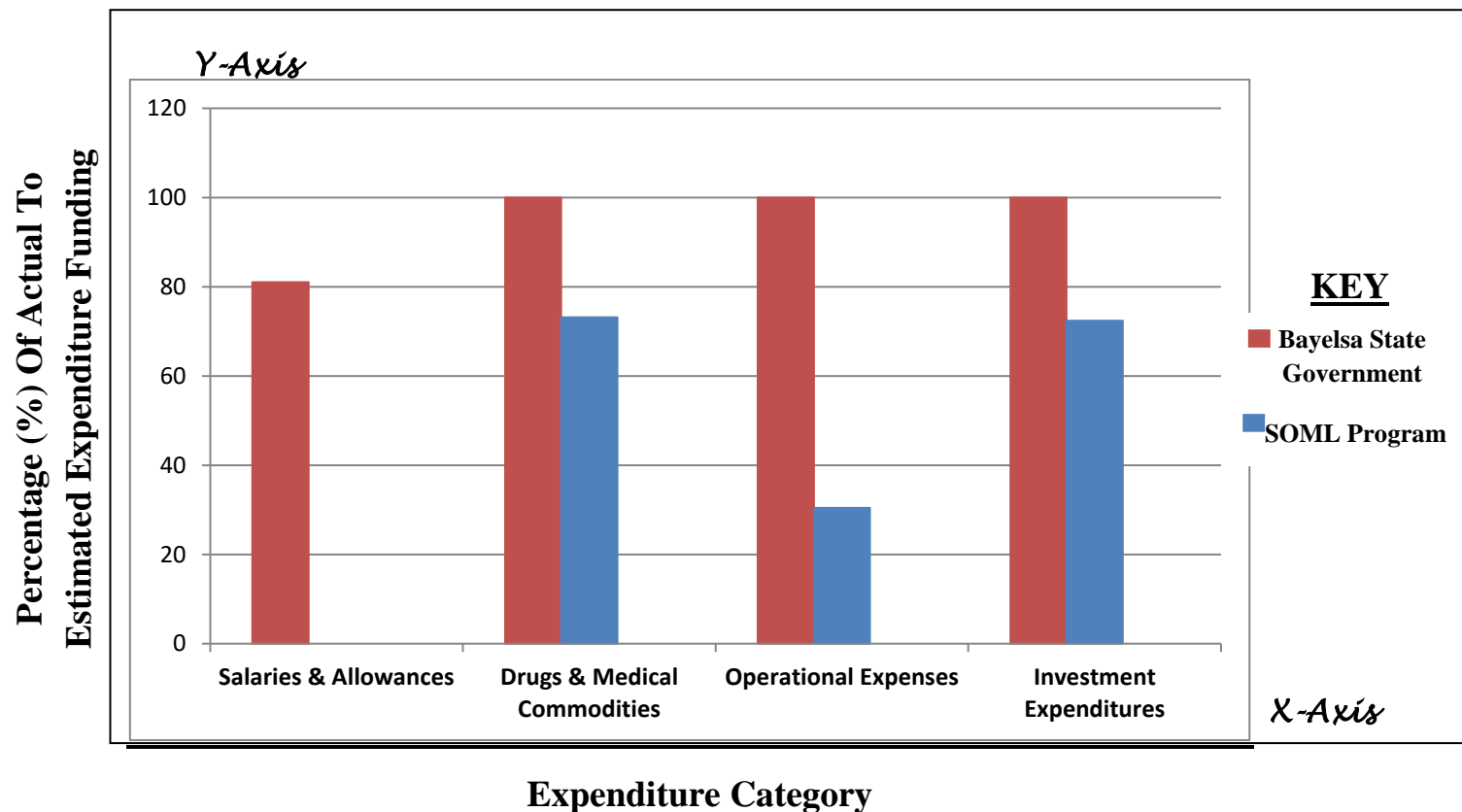
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1.1 – TABLE 1 BAYELSA STATE GOVERNMENT/SOML PROGRAM FUNDS UTILIZATION AND PERFORMANCE ANALYSIS FOR PHCs/ENTITIES FOR 2019

EXPENDITURE CATEGORY	BUDGETED FUND ESTIMATE	ACTUAL FUND UTILIZATION	PERCENTAGE (%) OF ACTUAL TO ESTIMATED FUND UTILIZATION	REMARK/SOURCE OF FUND
A. <u>COMPENSATION OF EMPLOYEES:</u>	₦	₦		
Salaries & Allowances	2,215,894,559.00	1,795,449,826.97	81.03%	Bayelsa State Government
B. <u>GOODS & SERVICES:</u>				
B1: Drugs & Medical Commodities	15,592,175.94	15,592,175.94	100%	Bayelsa State Government
Drugs & Medical Commodities	16,714,000.00	12,225,100.00	73.14%	SOML Program
SUB-TOTAL FOR B1	32,306,175.94	27,817,275.94	86.11%	
B2. Operational Expenses	72,385,996.96	72,385,996.96	100%	Bayelsa State Government
Operational Expenses	744,358,614.84	226,362,956.71	30.41%	SOML Program
SUB-TOTAL FOR B2	816,744,611.80	298,748,953.67	36.59%	
SUB-TOTAL FOR B (B1+B2)	849,050,787.74	326,566,229.61	38.46%	
C. <u>INVESTMENT/CAPITAL EXPENDITURE</u>				
Investment	1,229,557,113.38	1,229,557,113.38	100%	Bayelsa State Government
Investment	54,420,000.00	39,388,509.76	72.38%	SOML Program
SUB-TOTAL FOR C	1,283,977,113.38	1,268,945,623.14	98.83%	
GRAND TOTAL (A+B+C)	4,348,922,460.12	3,136,781,447.07	72.13%	

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FIGURE 1.2 A MULTIPLE BAR-CHART



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1.2 COMMENTS ON FIGURE 1.2

Figure 1.2 is a multiple-Bar Chart which shows the percentages of actual expenditures to budgeted expenditures for the different categories of health expenditure and activities in the Primary Health Care Sector of Bayelsa State for 2018 fiscal year. The chart showed an apparent illustration of table 1.1.

The State Government 2019 annual budget made provisions and allocations for compensation of worker's salaries & allowances. The **81.03%** Budget performance for salaries and allowance of employees was a remarkable development in achieving the government socio-economic and welfare objectives towards its workforce. However, it declined by **18.97%** when compared to the 2017 Budget Performance.

The earnings/funds from the SOML Program were to complement the government efforts in the Primary Health Care delivery in Bayelsa State.

The highlights of the budget performance indicators for the various expenditures in the Primary Health Care Sector in Bayelsa State under the SOML Program for 2019 were as follows;

Drugs & Medical Commodities	73.14%
Operational Expenses	30.41%
Capital Investment Expenditure	72.38%

However, it is pertinent to state that the planned operational expenses under the SOML Program greatly exceeded the actual level of expenditure in 2019. The actual operational expenses for 2019 were incurred based on the available funds. This reason accounts for the low budget performance of 2019 Operational Expenses.

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1.3 ANALYSIS OF BAYELSA STATE GOVERNMENT PRIMARY HEALTH CARE (PHC) FUNDING AND EXPENDITURES FOR 2019

Through the 2019 Annual Health Budget of the Bayelsa State Government, budgetary provisions and estimates were made by the Government for employees' compensations in the areas of salaries/allowances. Also, expenditures for goods and services in terms of drugs, medical commodities, consumables and operational expenses were budgeted. Furthermore, budgetary allocations were made for capital expenditures in terms of increase in fixed assets. The funding of Primary Health Care activities by the State Government were extracted from the consolidated financial statements and budget information for PHCs/Entities for 2019. Therefore, the budgeted/actual health expenditures for 2019 were analyzed as follows:

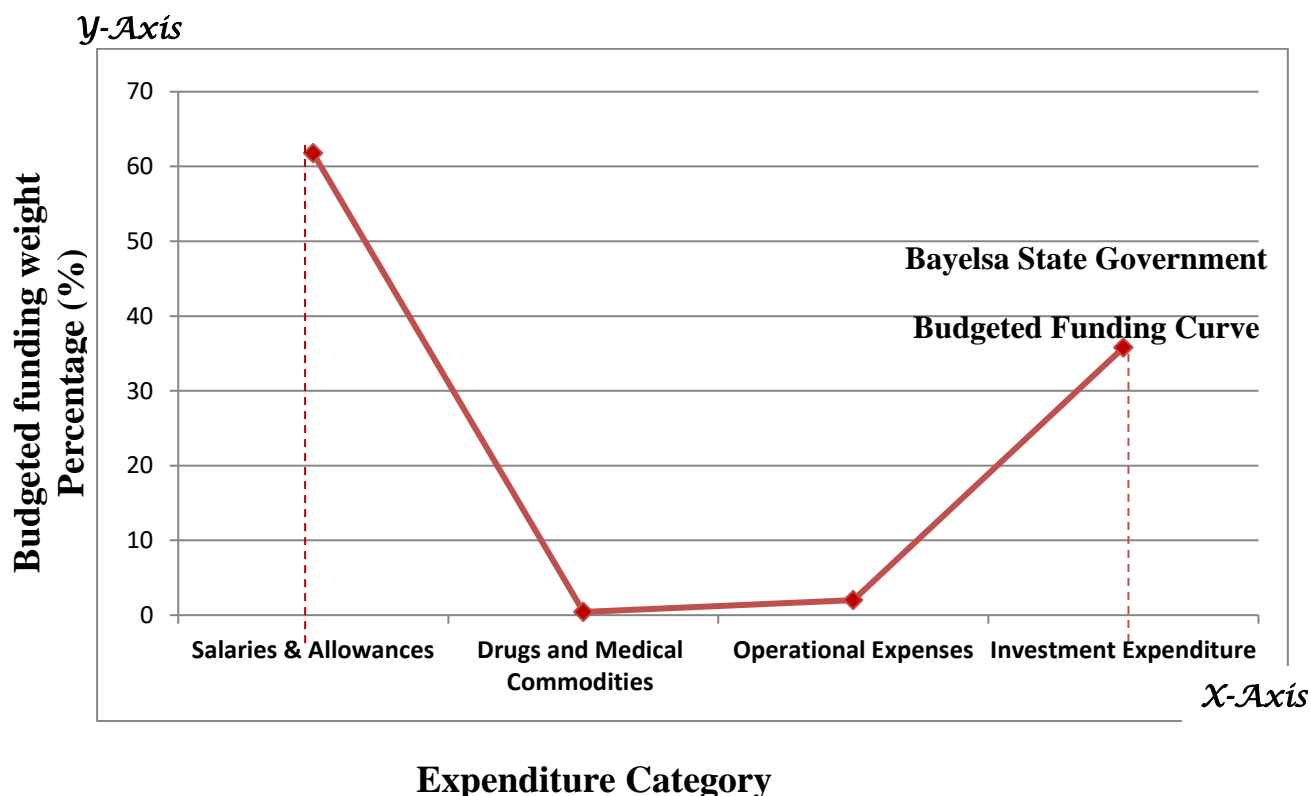
1.3 - TABLE 2: ANALYSIS OF BUDGETED AND ACTUAL EXPENDITURES ON PRIMARY HEALTH CARE ACTIVITIES BY BAYELSA STATE GOVERNMENT FOR 2019

EXPENDITURE CATEGORY	BUDGETED EXPENDITURES	BUDGETED FUNDING WEIGHT PERCENTAGE	ACTUAL EXPENDITURE	ACTUAL FUNDING WEIGHT PERCENTAGE
A. <u>COMPENSATION OF EMPLOYEES:</u> Salaries/Allowances	₦ 2,215,894,559.00	(%) 61.76%	₦ 1,795,449,826.97	(%) 56.96%
B. <u>GOODS & SERVICES:</u> Drugs & Medical Commodities	15,592,175.94	0.43%	15,592,175.94	0.49%
Operational Expenses	72,385,996.96	2.02%	72,385,996.96	2.30%
SUB-TOTAL FOR B	87,978,172.90	2.45%	87,978,172.90	2.79%
C. <u>INVESTMENT</u> (Capital Expenditure)	1,283,977,113.38	35.79%	1,268,945,623.14	40.25%
GRAND TOTAL (A+B+C)	3,587,849,845.28	100%	3,152,373,623.01	100%

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1.4 GRAPHICAL ANALYSIS OF BUDGETED ACTUAL FUNDING OF PRIMARY HEALTH CARE ACTIVITIES FOR 2019 BY THE STATE GOVERNMENT

Figure 1.3A



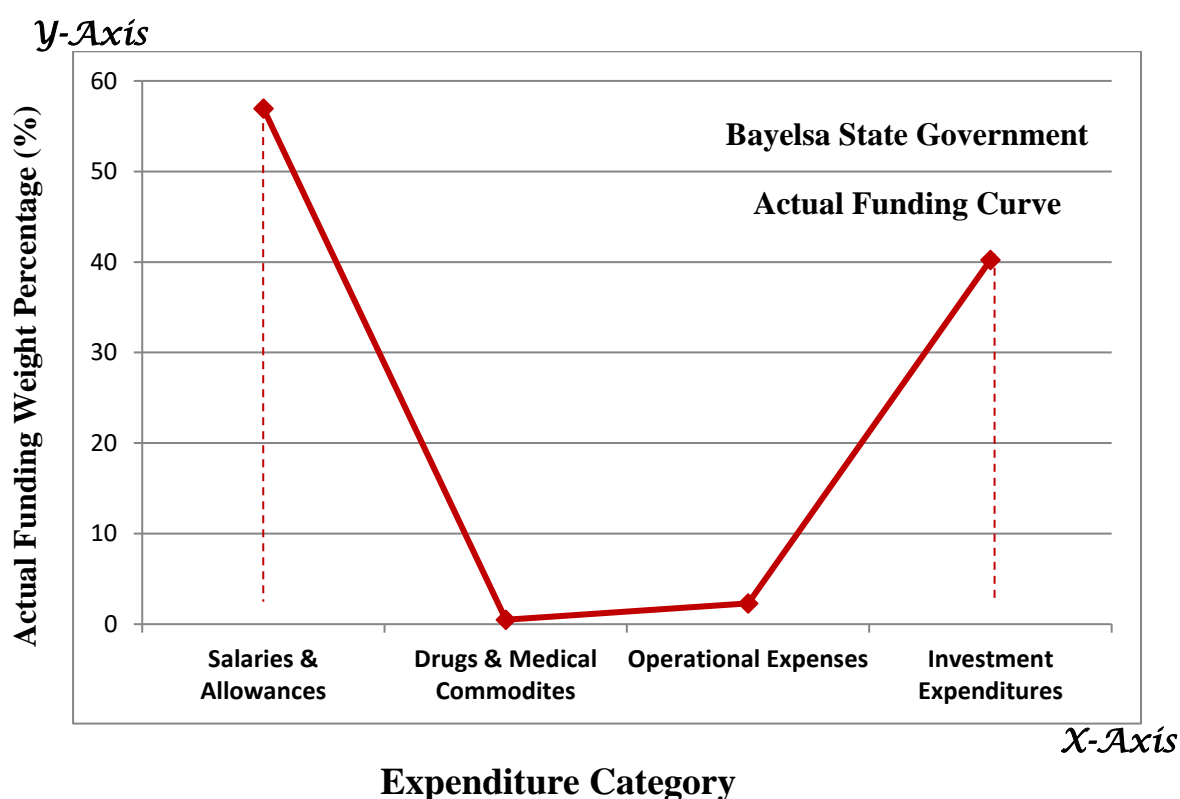
COMMENTS ON FIGURE 1.3A:

Figure 1.3A is a graphical representation of the planned expenditure level of Primary Health Care activities by the Bayelsa State Government. From the graph shown above, the State Government budget for employees’ salaries & allowances for 2019 assumed the maximum weight percentage of **61.76%**, followed by investment in capital expenditure of **35.79%**. The range of budgeted expenditure percentage on Primary Health Care Activities for 2019 by the Bayelsa State Government was **61.33%**.

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1.4 GRAPHICAL ANALYSIS OF ACTUAL FUNDING OF PRIMARY HEALTH CARE ACTIVITIES FOR 2019 BY THE STATE GOVERNMENT

Figure 1.3B



COMMENTS ON FIGURE 1.3B:

This graph shows a graphical representation of actual funding of Primary Health Care activities for 2019 by the Bayelsa State Government as shown in table 2. The graph stated above indicates that **56.96%** of the total actual expenditures for 2019 by the Bayelsa State Government was for Salaries & Allowances of employees in the Primary Health Care Sector of the State. Also, actual capital investment expenditure for 2019 weighted **40.25%**.

Therefore, the range of actual expenditure percentage for 2019 by the Bayelsa State Government was **56.47%**.

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1.5 ANALYSIS OF SOML PROGRAM FUNDS AND HEALTH EXPENDITURES FOR 2019

In 2019, the SOML Program Funds were earnings on disbursement Linked indicators from the World Bank through the Federal Government of Nigeria. The utilization of the SOML Program Funds received for 2019 were categorized into planned and actual financial expenditure proportions on the different health activities in the Primary Health Care Secto/r of Bayelsa State as shown in table Three (3) below:

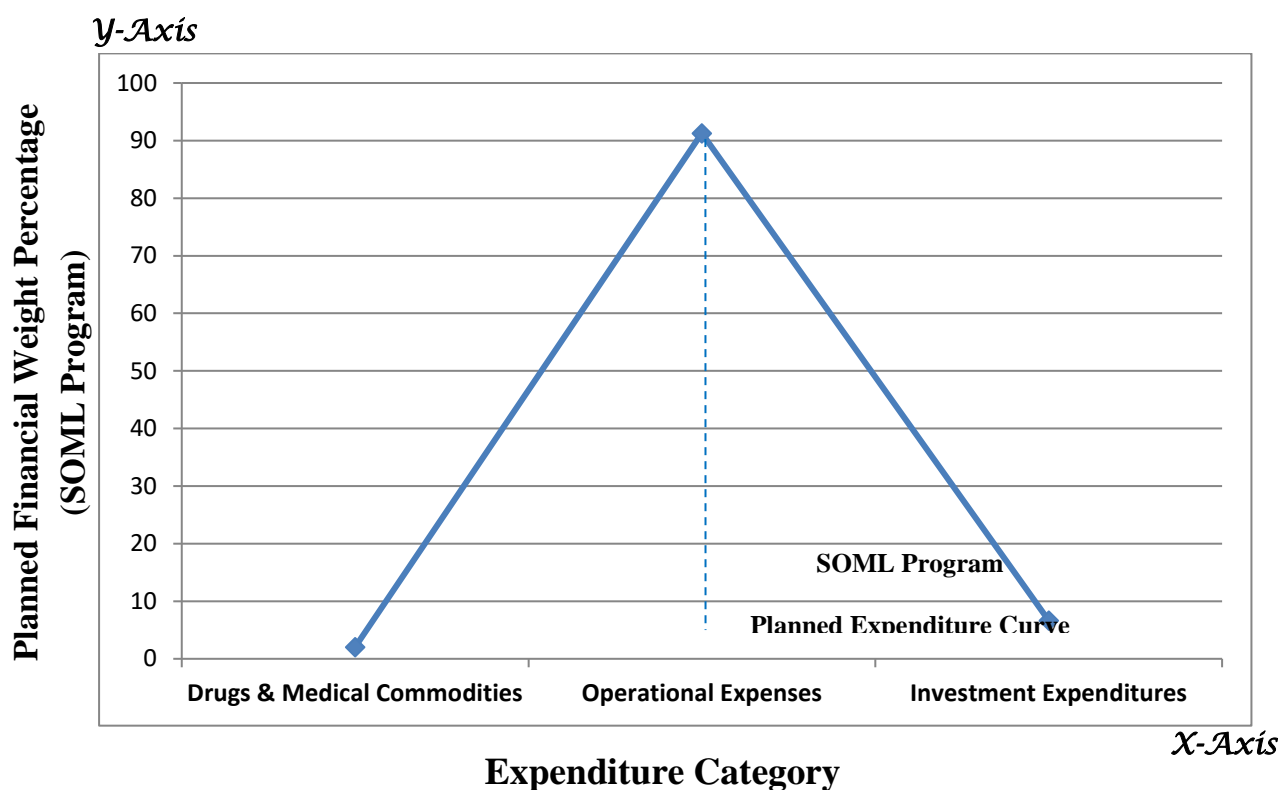
1.5 TABLE 3: ANALYSIS OF PLANNED AND ACTUAL EXPENDITURES WITH SOML PROGRAMFUNDS FOR 2019

EXPENDITURE CATEGORY	PLANNED EXPENDITURES	PLANNED FINANCIAL WEIGHT PERCENTAGE	ACTUAL EXPENDITURES	ACTUAL FINANCIAL WEIGHT PERCENTAGE
	₦	%	₦	%
Drugs & Medical Commodities	16,714,000.00	2.05%	12,225,100.00	4.40%
Operational Expenses	744,358,614.84	91.28%	226,367,956.71	81.43%
Investment Expenditure	54,420,000.00	6.67%	39,388,509.76	14.17%
TOTAL	815,492,614.84	100%	277,976,566.47	100%

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1.6 GRAPHICAL ANALYSIS OF PLANNED SOML PROGRAM
EXPENDITURES FOR 2019

Figure 1.6A



COMMENTS ON FIGURE 1.6A

This is a graphical presentation of estimated SOML program expenditures for 2019 as shown in table 3. From the Graph shown above, planned operational expenses for Primary Health Care activities under the SOML Program weighted the highest percentage of **91.28%** of total planned expenditures in 2019. **2.05%** and **6.67%** of the 2019 total SOML Program expenditure estimates were for drugs/medical commodities and investment expenditures respectively.

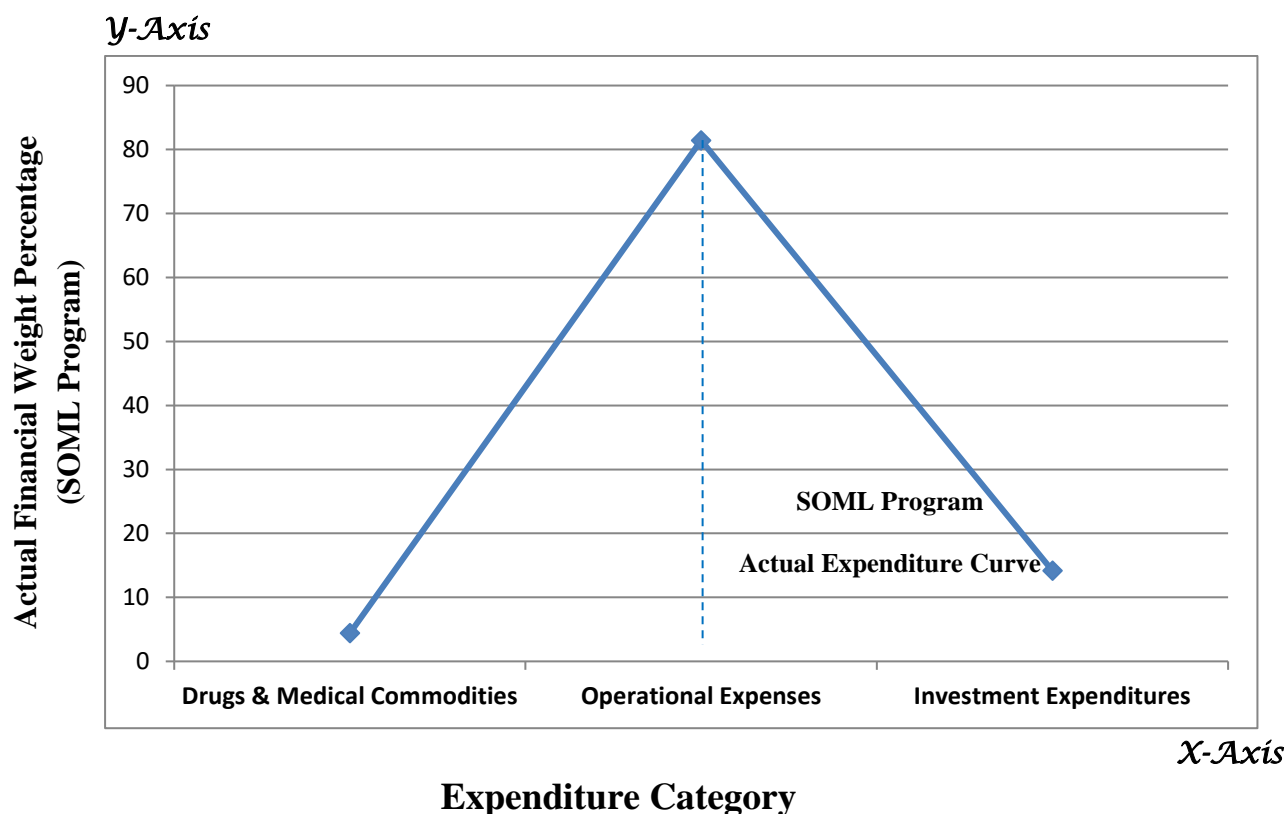
Therefore the range of planned expenditure percentage for 2019 under the SOML Program was **89.23%**.

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1.7 GRAPHICAL ANALYSIS OF ACTUAL SOML PROGRAM EXPENDITURE FOR 2019

Figure 1.6B



COMMENTS ON FIGURE 1.6B:

This is a graphical expression of actual SOML program expenditures for 2019 in Bayelsa State. Graph 1.6B indicates that **81.43%** of the 2019 total actual SOML Program expenditures were incurred on operational expenses on the various Primary Health Care activities in Bayelsa State. The actual expenditure range under the SOML Program in 2019 was **77.03%**.

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1.8 - TABLE 4: AVERAGE AND TOTAL PERCENTAGE ANALYSIS OF PRIMARY HEALTH CARE FUNDING FOR 2019 WITH STATE GOVERNMENT & SOML PROGRAM FUNDS

EXPENDITURE CATEGORY	AVERAGE PERCENTAGE (%) OF ACTUAL TO PLANNED FUNDS UTILIZATION	TOTAL PERCENTAGE (%) OF ACTUAL TO PLANNED FUND UTILIZATION
<u>COMPENSATION OF EMPLOYEES:</u> Salaries & Allowances	81.03%	81.03%
<u>GOODS & SERVICES</u> Drugs & Medical Commodities	86.57%	86.11%
Operational Expenses	65.21%	36.59%
<u>INVESTMENT</u> Capital Expenditure	86.19%	98.83%

COMMENT ON TABLE 4:

It is important to state that salaries and allowances were paid by the State Government to the employees of the Primary Health Care Institutions for their value-added services. The **81.03%** salary payment was actually recorded on average and total levels in 2019 as budgeted.

The average percentage were determined through the summation of the Budget performance percentages of the Bayelsa State Government and SOML Program on the health activities and then divided the sum by the number of core variables, which is a maximum of 2 in this scenario. Therefore, the aggregate average budget performance of Bayelsa State Government and SOML Program in Primary Health Care funding for 2019 was **75.64%**.

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1.9 COMPARATIVE ANALYSIS OF BUDGET PERFORMANCE
FOR 2019 AND 2018 UNDER THE BAYELSA STATE
GOVERNMENT

EXPENDITURE CATEGORY	2019 BUDGET PERFORMANCE INDICATORS (%)	2018 BUDGET PERFORMANCE (%)	REMARKS
Salaries & Allowance	81.03%	100%	Decreased by 18.97% but very Good Performance.
Drugs & Medical Commodities	100%	90%	Increased by 10% (Excellent Performance).
Operational Expenses	100%	95%	Increased by 5% (Excellent Performance).
Capital Expenditure	100%	90%	Increased by 10% (Excellent Performance).

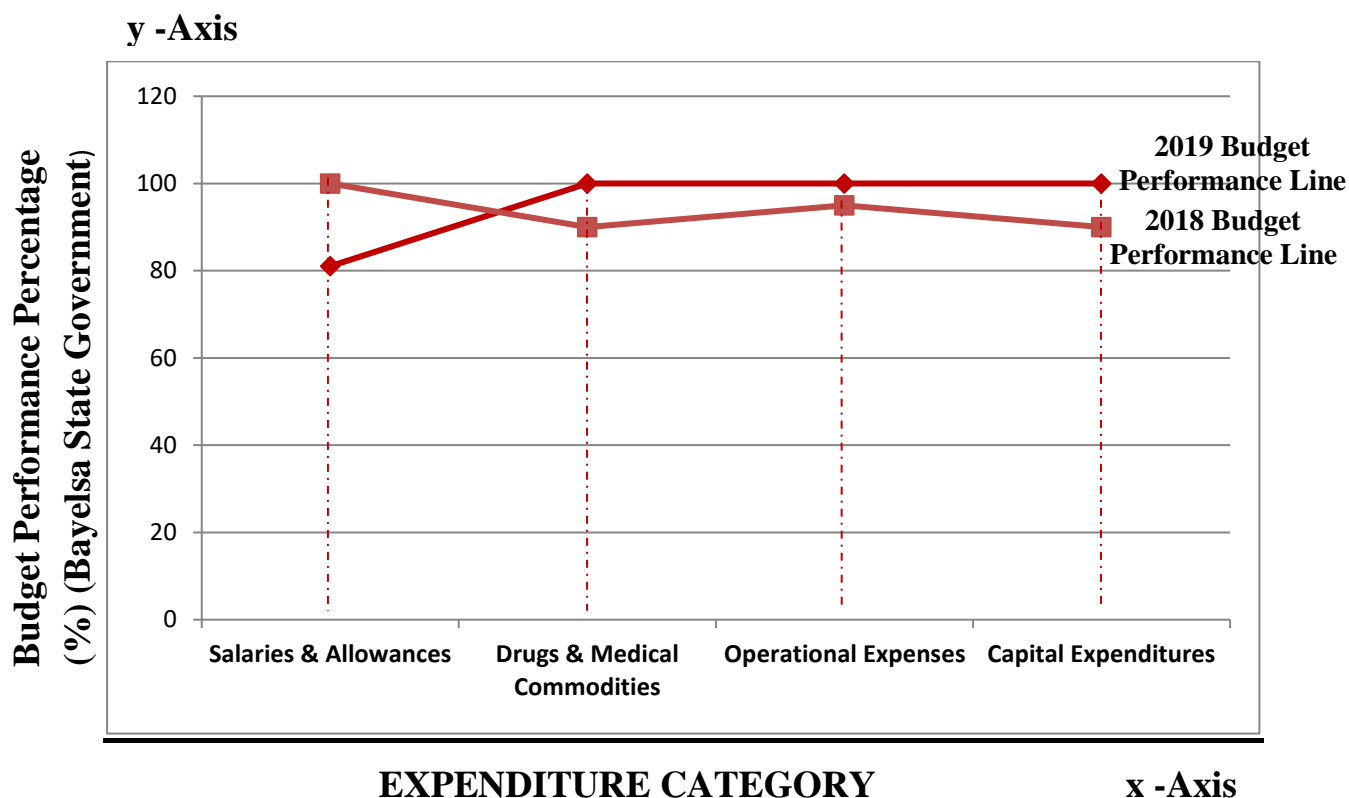
COMMENTS ON TABLE 5

From the table shown above, it was revealed that the Budget performance of 2019 on Primary Health Care Activities exceeded the performance of 2018, excluding salaries & allowances which recorded a decline in 2019.

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1.9 **GRAPHICAL ANALYSIS OF BUDGET PERFORMANCE INDICATORS**
ON PRIMARY HEALTH CARE ACTIVITIES FOR 2019 AND 2018
UNDER THE BAYELSA STATE GOVERNMENT.

Figure 1.9A



COMMENTS ON FIGURE 1.9A

It is important to state that graph 1.9A showed the Budget Performance percentage for 2019 and 2018 on the different Primary Health Care expenditures. It is apparent that there was an improvement on Budget Performance in 2019 as compared to 2018. However salaries & allowances recorded a marginal decline in 2019.

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1.91. COMPARATIVE ANALYSIS OF BUDGET PERFORMANCE
FOR 2019 AND 2018 UNDER THE SOML PROGRAM FOR
RESULTS.

TABLE 6

EXPENDITURE CATEGORY	2019 BUDGET PERFORMANCE (%)	2018 BUDGET PERFORMANCE (%)	REMARKS
Drugs & Medical Commodities	73.14%	88.51%	Decreased by 15.37% but very Good Performance.
Operational Expenses	30.41%	75.31%	Decreased by 44.90% (Fair Performance).
Capital Expenditure	72.38%	89.21%	Decreased by 16.83% but very Good Performance.

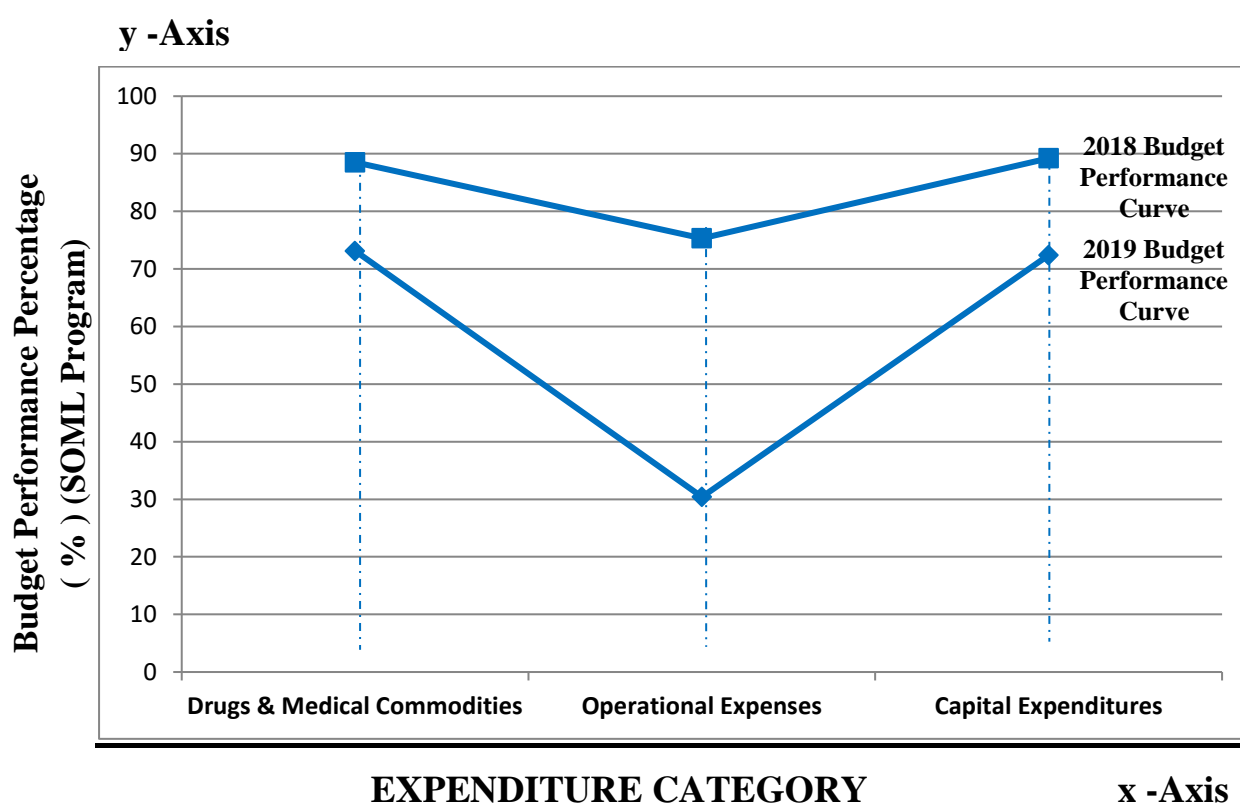
COMMENTS ON TABLE 5

The above table shows that the Budget Performance indices for 2019 under the SOML Program recorded a decline as compared to the 2018 Budget performance indicators. This is attributable to the higher volume of primary health care expenditures in 2018. However, the SOML Program was successful in the state for the period under review.

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1.91 GRAPHICAL ANALYSIS OF BUDGET PERFORMANCE INDICATORS
ON PRIMARY HEALTH CARE ACTIVITIES FOR 2019 AND 2018
UNDER THE SOML PROGRAM FOR RESULTS IN BAYELSA STATE.

Figure 1.9B



COMMENTS ON FIGURE 1.9A

Figure 1.9B is a graphical representation of the Budget Performance indicators for 2019 and 2018 on different Primary Health Care activities under the SOML Program in Bayelsa State. The graph indicated that the 2018 Primary Health Care budget performed higher than that of 2019.

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2.0 REASONS FOR PREPARATION OF A CONSOLIDATED BUDGET EXECUTION REPORT

The following reasons necessitate the preparation of a consolidated Budget Execution Report for 2019;

- (i) To ensure financial transparency and accountability in the utilization and management of public funds.
- (ii) To ascertain the level of implementation of policies and government programmes in terms of economy, efficiency and effectiveness.
- (iii) To evaluate the impacts of government fiscal policy on health operations and other activities for the reporting period under review.
- (iv) To determine the level of compliance with the Fiscal Responsibility Act of Government.
- (v) To facilitate the monitoring and control of the consolidated budget performance for operating entities and institutions in the State for the reporting period under review.
- (vi) To comply with financial management and performance requirements of International Finance Institutions and external donor agencies e.g. World Bank, IMF, ADB, UNICEF, WHO etc.

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3.0 DISBURSEMENT LINKED INDICATORS (DLIs)

The five (5) Disbursement Linked Indicators (DLIs) under the SOML Program for Results are stated as follows:

- (i) Increasing the utilization of High Impact Reproductive and Child Health Nutrition Interventions.
- (ii) Increasing the Quality impact Reproductive and Child Health and Nutrition Interventions.
- (iii) Improving monitoring and Evaluation of Systems and Data Utilization.
- (iv) Increasing Utilization and Quality of maternal And Child Health Interventions through Private Sector Innovation.
- (v) Enhancing Transparency in Management and Budgeting for PHCs.

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4.0 ROLES AND ACHIEVEMENTS OF THE STATE GOVERNMENT IN THE SOML PROGRAM FOR RESULTS

The following are the roles, responsibilities and achievements of the State Government in the SOML Program for Results;

- (i) Creation of awareness of the SOML Program for Results and earnings/fund support of the State Government.
- (ii) Coordination/establishment of Implementation structure in the following areas;
 - Formulation of a common goal.
 - Identification of teams and definition of roles.
 - Planning and Implementation Strategies.
 - Continuous program advocacy/communication.
 - Appointment of a competent and qualified state program manager.
- (iii) Preparation of Plans for use of initial investment funds and future program funds.
- (iv) Execution of performance management system.
- (v) Tracking and improving the quantity and quality of SOML related services
- (vi) Continuous engagement of relevant partners/stakeholders and NGOs in the State concerning the implementation of SOML Program for Results.
- (vii) Establishment of State Primary Health Care Development Board which is operational in Bayelsa State.
- (viii) Initiate Programs that will purposely curb health system weaknesses, such as the established Health Insurances Scheme in Bayelsa State.
- (ix) Encouraging opportunities for Public Private Partnership (PPP) arrangements.
- (x) Ensuring inter-working relationship among different structures in the State responsible for SOML Key indicators.

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5.0 FINDINGS

The following findings were made from the combined budget execution report for 2019 in Bayelsa State;

- (i) The Health budget of 2019 for the Primary Health Care Centres/Entities in Bayelsa State was well implemented.
- (ii) It was found that on the average, Bayelsa State Government has tremendously invested in the Primary Health Care Sector of the State in View of Comparative Financial Analysis of health activities conducted overtime.
- (iii) The **Saving One Million Live (SOML) Program for Results** has greatly supported the Bayelsa State Government for improved health-care delivery in Bayelsa State such as the Safe-motherhood initiative, immunization and other health performance measures and indices.
- (iv) It was found that Primary Health Care activities can be categorized into the following expenditure headings;
 - A. Compensation of Employees:** Salaries/Allowances
 - B. Goods & Services:** Drugs & Medical Commodities and Operational Expenses.
 - C. Investment:** (Capital Expenditure)
- (v) It was found that funds utilized on health expenditures were based on planned/budgeted activities which were duly approved and executed.
- (vi) During the period under review, there was proper monitoring and control of Primary Health Care Expenditures by the Bayelsa State Government.
- (vii) More funding of the Primary Health Care Sector in Bayelsa State is highly envisaged in order to continuously improve the social well being of the people.

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6.0 RECOMMENDATIONS AND CONCLUSION

In the light of the above stated findings, we wish to recommend the following measures;

- (i) Owing to the huge actual financial investment by the State Government say **99.24%** in the State Primary Health-Care Sector in 2019, the government is highly commended to sustain the trend in order to continuously improve Primary Health Care delivery in Bayelsa State.
- (ii) Due to the success of the SOML Program for Results in the State in terms of achieving the health outcomes and deliverables for 2018, the government may continue the efforts of partnering/collaborating with other international donor institutions to enhance off-shore funding of health activities in Bayelsa State.
- (iii) The continuous training and re-training of accounts & finance officers in the State Health Institutions is imperative in order to maintain and analyze up to date financial records and data base on various chains of health activities.
- (iv) Financial expenditure on health activities be always classified into salaries/allowances, drugs and medical commodities, operational expenses and Capital Expenditure for effective financial analysis and evaluation on health programs.
- (v) The great Health-Budget monitoring and control efforts by the Bayelsa State Government be sustained for continuous and critical performance evaluation of the State Primary Health Care Sector.

It is pertinent to mention that the financial analysis and statistics for 2019 showed that the consolidated budget and its execution for different Primary Health Care Activities indicated a tremendous and commendable performance outcome. This is an outstanding development with respect to financial control, accountability, transparency and effective management of the Primary Health Care Facilities and Entities in Bayelsa State.

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7.0 APPENDICES:

7.1 - Appendix 1: Summary of 2019 Budget for Bayelsa State Primary Health Care Board

EXPENDITURE	AMOUNT (₦)
Personnel Cost	2,215,894,559.00
Overhead Costs	80,000,000.00
Capital Expenditure	250,000,000.00
Total	2,545,894,559.00

7.2 - Appendix 2: Statement of Budgeted & Actual Consolidated Salaries & Allowances for Employees in PHCs for Eight (8) LGAs & PHC Board of Bayelsa State for 2019 Financial Year

ENTITIES	EXPENDITURE	BUDGTED AMOUNT (₦)	ACTUAL AMOUNT (₦)	BUDGET PERFORMANCE
PHCs of 8 LGAs & Bayelsa State PHC Board	Salaries & Allowances	2,215,894,559.00	1,795,449,826.97	81.03%

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7.3 - Appendix 3: Schedule of Budgeted & Actual Consolidated Expenditure for
Drugs & Medical Commodities & Operational Expenses for
PHCs in LGAs & PHC Board of Bayelsa State for 2019

	₦
Total Budgeted Amount for Overhead for Drugs/Medical Commodities & Operational Expenses (Bayelsa State PHC Board)	800,000,000.00
Additional Amount	7,978,172.90
Total estimate for drugs/Medical Commodities & Operational expenses	<u>87,978,172.90</u>
ACTUAL EXPENDITURE	ACTUAL AMOUNT (₦)
<u>Drugs & Medical Commodities:</u>	
Consumables	4,031,350.49
Purchase of Drugs	11,560,825.45
Sub-Total	<u>15,592,175.94</u>
<u>OPERATIONAL EXPENSES:</u>	
Training & Other Welfare Expenses	1,664,020.00
General Health Admin.	679,113.12
Overhead & Maintenance Cost	68,554,114.64
Ambulatory Expenses	558,040.00
Other Expenses	930,709.20
Sub-Total	<u>72,385,996.96</u>
Grand Total (Actual)	<u>87,978,172.90</u>
Budget performance	100%

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7.4 - Appendix 4: Schedule of Budgeted & Actual Consolidated Investment/Capital Expenditure (Non-Current Assets) for All PHCs in the 8 LGAs & PHC Board of Bayelsa State for 2019

DETAILS	₦
Capital Expenditure Estimate (2019 Bayelsa State PHC Board)	250,000,000.00
Additional Amount	<u>979,557,113.38</u>
Total Estimate for Capital Expenditure & Investment	<u>1,229,557,113.38</u>
<u>ACTUAL CAPITAL EXPENDITURES:</u>	
Increase in Building & Property	1,044,894,040.49
Increase in Plant & Equipment	94,886,439.38
Increase in Furniture & Fittings	27,732,249.48
Increase in Other Fixed Assets	<u>62,044,384.03</u>
Total	<u>1,229,557,113.38</u>
Budget Performance	100%

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7.5 Appendix 5: 2019 Summary of SOML Program Work Plan
Estimates

S/N	DETAILS	TOTAL COST (₦)
1.	Serric Operations, Coordination and program implementation etc.	133,044,600.00
2.	Community Engagement, Short & Long Term Planning, Coordination and Operations of SMEP etc.	60,295,120.00
3.	Capacity Building, Monitoring of Facilities, Quarterly Meetings, Coordination Meetings of Relevant Stakeholders and Secretarial Operations etc.	23,178,000.00
4.	Conduct Outreach Programs, Post Partum Family Interventions in facilities, Launching of National Family Planning, Coordination of Meetings etc.	33,311,250.84
5.	Bayelsa State SOML Volunteer Midwives Scheme, Orientation of Health Workers and Midwives on HBB, Prevention, and Management of Maternal Complications in 8 LGAs etc.	35,307,000.00
6.	Capacity for supplementation of Vitamin A. Management of Malnutrition, Coordination of Nutrition Programs.	15,004,020.00
7.	NHMIS Data Reporting, Monitoring & Evaluation of Health Programs, Coordination and Operations of the State Health Planning, Research and Statistics.	36,348,000.00
8.	Procurement of RMNH Commodities and Consumables.	145,186,128.00

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9	Administrative/Performance Management Cost on Structure and Systems, Building Human Resources Capacity State wide, Strengthen Primary Health Care Financial Reporting, Sealing up Coverage across Select Indicators etc.	208,148,000
10	Coordination and Operations of LMCU, Develop/Implement Commodity Distribution Plant, Public Health Drug Management Cold chain Logistical Waste Management etc.	63,947,500
11	Coordination of Demand Generation Activities, Community Mobilization Capacity, Stakeholders Engagement on RMNCH Programs.	61,722,996
GRAND TOTAL		₦815,492,614.84

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7.6 Appendix 6: 2019 Drugs & Medical Commodities Estimates (SOML Program for Results)

EXPENDITURE DETAILS	TOTAL COST ₦
RH Commodities & Consumables	13,500,000.00
Consumables	3,214,00.00
Total	16,714,000.00

7.7 Appendix 7: 2019 Operational Expenses Estimate (SOML Program for Results)

	₦	₦
Total Expenditure Plan for SOML Program		815,492,614.84
Less: Estimate for Drugs & Medical Commodities	16,714,000.00	
Estimate for Capital Expenditure investment	<u>54,420,000.00</u>	<u>(71,134,000.00)</u>
2019 Operational Expenses Estimates (SOML Program)		<u>744,358,614.84</u>

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7.8 Appendix 8: 2019 Capital Expenditure (Investment) Estimates (SOML Program for Results)

<u>Expenditure Details</u>	TOTAL COST
	₦
Equipment, Essential Medicine	40,885,000.00
HIV Test Kits, DBS Equipment	<u>13,535,000.00</u>
Total	<u>54,420,000.00</u>

7.9 Appendix 9: 2019 Actual Expenditures on Drugs and Medical Commodities (SOML Program for Results)

S/N	DETAILS	AMOUNT
		₦
1.	Routine Immunization (January 2019)	7,855,100.00
2.	Routine Immunization (July 2019)	3,348,000.00
3.	VITA Thematic Expenditure	1,022,000.00
Total		12,225,100.00

8.0 Appendix 10: 2019 Actual Operational Expenses (SOML Program for Results)

S/N	DETAILS	AMOUNT
		₦
1.	Serric Operating Cost (Page 8)	3,905,000.00
2.	Transport Operating Expenses (Page 9)	6,400,000.00
3.	Stationery Purchases – Ink Cartridges, A4 Papers & Data Subscription	205,000.00
Sub-Total		10,510,000.00
4.	Other Operating Expenses on Thematic Areas (226,362,965.71 – 10,510,000.00)	215,852,956.71
TOTAL		<u>226,362,956.71</u>

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2019 Actual Operational Expenses Analysis (SOML Program for Results)

S/N	DETAILS	AMOUNT	
		₦	₦
1.	LLIN Thematic Expenses	63,155,250.00	
2.	Cross Cutting Thematic Expenditure	174,410,806.71	
3.	Routine Immunization (7,855,100+3,348,000.00)	237,566,056.71 (11,203,100.00)	
			<u>226,362,956.71</u>

8.1 Appendix 11: 2019 Actual Capital Investment Expenditures (SOML

Program for Results)

DETAILS	AMOUNT
	₦
Investment in Equipment & Rehabilitation Cost for cardiopulmonary resuscitation (CPR) – Thematic Expenditure	1, 569,000.00
Investment in Elimination of Motherhood to Child Transmission (EMTCT) of HIV & Syphilis testing & Treatments (Thematic Expenditure)	9,903,549.76
Investment in PENTAS Vaccines (Thematic Expenditure)	18,644,760.00
Investment in Skilled Birth Attendant CSBA for (Maternal Health & Motherhood) (Thematic Expenditure)	9,271,200.00
Total	39,388,509.76

ACCOUNTING & FINANCIAL CONSULTANT TO
 MINISTRY OF HEALTH YENAGOA, BAYELSA STATE
 OKUBOKEME & CO.
 IGBOGENE, YENAGOA, BAYELSA STATE
 EMAIL: okusbsmith@yahoo.com
 PHONE NO: 08131247816