

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILIZATION IN AUYO LOCAL GOVT PRIMARY HEALTH CARE (PHC) FOR THE YEAR 2024

INTRODUCTION

Financial and Performance Audit of budget and resources utilization in Auyo Primary Health Care (PHC) For the year 2024 assesses how economically, efficiently and effectively the PHC spend its allocated funds to achieve educational goals

EVALUATION

This Performance Audit evaluate the budget and resources utilization of Auyo Primary Health Care (PHC) for the year 2024

OBJECTIVE

The objective of this examination is to determine the variance between Budget and Actual expenditure of Auyo Primary Health Care (PHC) for the year 2024

AUDIT PLAN

The Audit was planned on the Actual expenditure incurred which include,

- Personal Cost
- Overhead Cost
- Capital expenditure

Which was compared with the budgeted Amount for the period of January-December,2024

DATA COLLECTION

We used the secondary source of Data the Audited Financial statement of Auyo Local Government Council for the year 2024.

DOCUMENT FINDINGS

From the Audited Financial Statement, the Efficiency, Effectiveness, Economy(3es) were analysed for as follows

- (i) EFFECTIVENESS -Actual expenditure Effectively carried out and measure against budgeted
- (ii) EFFICENCY – Budgeted resources have been widely used.
- (iii) ECONOMY-Costs are reasonable for personnel, overhead and Capital expenditure.

OBSEVATION

During the Performance Audit Exercise, the Following were observed as an issue related to financial activities of Auyo Primary Health Care (PHC);

1 PERSONNEL COST- The Sum of Two Hundred and Seven Million Five Hundred and Sixty-One Thousand Seven Hundred and Forty-Six Naira Seventy-Eight Kobo ₦207,561,746.78 was Expended as Personnel Cost against the budgeted amount one Hundred and Forty-Nine Million Thirty- Four Thousand Five Hundred Eighty-Eight ₦149,034,588.00. the Variance was (₦58,527,158.78) this represents 139.27%

This signifies over expenditure of 39% budgeted

2 OVERHEAD COST

The Sum of one Hundred and Twenty-Six Million Four Hundred and Four Thousand Naira Seven Hundred and Ninety-Eight Naira Fifty-Five kobo only ₦126,404,798.55 was Expended as overhead cost against the budgeted amount One Hundred and Sixty-Seven Million Eight Hundred and Twenty-Three Thousand Three Hundred and Three Hundred and Seventy-One Naira Eight kobo ₦167,823,371.08 the Variance was ₦41,418,572.53

This shows that the actual expenditure was alright 75.32% budget implemented

3 CAPITAL EXPENDITURE

The Sum of Five Hundred and Ninety-Six Million One Hundred and Seventy-Seven Thousand Ninety Kobo Naira Eighty-Eight kobo ₦596,177,090.88 Amount was expended as Capital expenditure against the budgeted amount Four Hundred and Nine Hundred and Thirty-Three Thousand Three Hundred and Ninety-Two Naira only ₦419,933,392.00. The Variance was (₦176,243,698.88). this represents 141.97%

This signifies over expenditure of 41% budgeted implemented

RECOMMENDATION

1. conduct a thorough review of expenditure to identify areas of over spending

2. Monitor expenditure trends to optimize resources utilization
3. There should be a strength budgetary control and monitoring.

See attached supplementary notes for details of findings.

Supplementary Note: budgeted and actual expenditure



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AUYO PHC SUPPLEMENTARY NOTE

ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE FOR THE YEAR 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
PREVENTIVE	2,864,939.23	47,315,446.00	-	47,315,446.00	44,450,506.77	6.05
CURATIVE	35,384,509.69	98,787,490.00	-	98,787,490.00	63,402,980.31	35.82
RURAL WATER SUPPLY	169,312,297.86	2,931,652.00	-	2,931,652.00	(166,380,645.86)	5,775.32
SUB TOTAL EXPENDITURE	207,561,746.78	149,034,588.00	-	149,034,588.00	(58,527,158.78)	139.27
				-	-	
OVERHEAD COST				-	-	
PREVENTIVE	22,475,000.00	13,500,000.00	-	13,500,000.00	(8,975,000.00)	166.48
CURATIVE	38,133,900.00	26,460,336.00	30,000,000.00	56,460,336.00	18,326,436.00	67.54
RURAL WATER SUPPLY	65,795,898.55	72,500,000.00	25,363,035.08	97,863,035.08	32,067,136.53	67.23
SUB TOTAL EXPENDITURE	126,404,798.55	112,460,336.00	55,363,035.08	167,823,371.08	41,418,572.53	75.32
				-	-	
CAPITAL EXPENDITURE				-	-	
PREVENTIVE	-	-	30,000,000.00	30,000,000.00	30,000,000.00	-
CURATIVE	75,339,320.64	139,300,141.00	20,000,000.00	159,300,141.00	83,960,820.36	47.29
RURAL WATER SUPPLY	520,837,770.24	230,633,251.00	-	230,633,251.00	(290,204,519.24)	225.83
SUB TOTAL EXPENDITURE	596,177,090.88	369,933,392.00	50,000,000.00	419,933,392.00	(176,243,698.88)	141.97
GRAND TOTAL	930,143,636.21	631,428,316.00	105,363,035.08	736,791,351.08	(193,352,285.13)	126.24

