

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILISATION IN PRIMARY HEALTH CARE OF BIRNIWA LOCAL GOVERNMENT, JIGAWA STATE.

INTRODUCTION

Financial and Performance Audit Is the Evaluation and assessment of an organization's or Programme's Efficiency, Effectiveness and Economy in achieving Its Objectives and Resources utilization which Involves; Evaluating Financial Management, Assessing Operational Efficiency, And Identifying Areas for improvement. Thus, Primary Health Care (PHC) Is an Agency That Provide Basic, Accessible and Affordable Health Services.

OBJECTIVE OF THE PERFORMANCE AUDIT: This Report Represents the Findings of an Audit Conducted to Determine the Budget and The Actual Expenditure Incurred in Birniwa Primary Health Care Facilities.

EVALUATION: The performance Audit, evaluate the budget and resources utilization of Birniwa Primary Health Care for the year 2024.

AUDIT PLAN: The Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Birniwa PHC on The Following Sections: I.E Preventive, Curative and Rural Water Supply.

DATA COLLECTION: we used the secondary source of data, the Audited Financial Statement of Birniwa Local Government Council for the year 2024.

In The Course of Report, the Followings Data Were Used Under Personnel, Overhead and Capital Expenditure to Evaluate Financial Performance.

1. **PERSONNEL COST:** The sum of One Hundred Eighty Million, Six Hundred and Ninety One Thousand, Seven Hundred and Thirty Three Naira Nine Kobo ₦180,691,732.09 was expended as personnel cost against budgeted amount of One Hundred and Fifteen Million Six Hundred and Ninety Seven Thousand, Five Hundred and Four Naira ₦115,697,504 with a negative variance of ₦64,994,228 which represents 156%. This indicated a serious sign of over expenditure in the management operation by 56%.
2. **OVERHEAD COST:** The sum of One Hundred and Thirty Four Million, Five Hundred and Twenty Nine Thousand, One Hundred and Forty Six Naira Thirty Six Kobo ₦134,529,146.36 was expended as overhead cost against budgeted amount of 259,500,000 with a variance of ₦124,970,853.63, which represents 52%. This indicates effective utilization of resources with remaining balance of ₦124,970,853.63.

3. **CAPITAL EXPENDITURE:** The sum of Two Hundred and Sixty Four Million, Two Thousand, Six Hundred and Seventy Eight Naira Seventy Eight ₦264,002,678.78 was spent as capital over budgeted amount of Four Hundred and Twenty Five Million Naira ₦425,000,000, with a variance of ₦160,997,312.22 which represents 62%. This indicates effective utilization of resources.

RECOMMENDATIONS

1. To conduct a thorough review of budget to identify areas of over spending
2. Revise budget allocations to reflect actual needs and expenditures.
3. Capital expenditure should be improved

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Bashir Ibrahim Hassan, CNA

Zonal Director, Hadejia

BIRNIWA LOCAL GOVERNMENT COUCIL

SUPPLEMENTATRY NOTE 1

ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACUTUAL	BUDGETED EXPENDITURE			VARIANCE	PERCENTAG E
<u>PERSONAL COST</u>	EXPENDITURE (A)	INITIAL BUDGET (B)	SUPPLEMENT ARY BUDGET	FINAL BUDGET D=(B+C)	E=(D-A)	F=A/D*100
Preventive	29,071,437.46	31,094,202.00	-	31,094,202.00	2,022,764.54	93.49
Curative	148,220,807.03	78,811,956.00	-	78,811,956.00	(69,408,851.03)	188.07
Rural Water supply	3,399,487.60	5,791,346.00	-	5,791,346.00	2,391,858.40	58.70
Sub Total Expenditure	180,691,732.09	115,697,504.00	-	115,697,504.00	(64,994,228.09)	156.18
<u>OVERHEAD COST</u>						
Preventive	53,643,000.00	50,500,000.00	5,000,000.00	55,500,000.00	1,857,000.00	96.65
Curative	52,011,642.00	38,500,000.00	30,000,000.00	68,500,000.00	16,488,358.00	75.93
Rural Water supply	28,874,504.36	135,500,000.00		135,500,000.00	106,625,495.64	21.31
Sub Total Expenditure	134,529,146.36	224,500,000.00	35,000,000.00	259,500,000.00	124,970,853.64	51.84
<u>CAPITAL EXPENDITURE</u>						
Preventive		20,000,000.00	50,000,000.00	70,000,000.00	(38,834,683.88)	-
Curative	108,834,683.88	60,000,000.00	100,000,00.00	160,000,000.00	4,831,996.10	68.02
Rural Water supply	155,168,003.90	155,000,000.00	40,000,000.00	195,000,000.00	(69,002,687.78)	79.57
Sub Total Expenditure	264,002,687.78	235,000,000.00	190,000,000.00	425,000,000.00	160,997,312.22	62.12
GRAND TOTAL	579,223,566.23	575,197,504.00	225,000,000.00	800,197,504.00	(43,028,750.01)	72.39

