

**FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCE UTILIZATION OF DUTSE LOCAL GOVERNMENT PRIMARY HEALTH CARE
FOR THE YEAR 2024:-**

INTRODUCTION

A Financial and performance audit of budget and resource utilization evaluates the effectiveness, efficiency and quality of health services provided to patients

EVALUATION

The Performance Audit evaluate the budget and resources utilization of Primary Health Care Dutse for the year 2024

OBJECTIVE

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

AUDIT PLAN

This 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

Secondary source of Data from the Audited Financial statement of Dutse Local Government Council for the year 2024.

DOCUMENT FINDINGS

From the Audited Financial Statement, the Efficiency, Effectiveness, Economy (3Es) were analyzed as follows:-

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

OBSERVATIONS

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

PERSONNEL COST: Dutse Local Government Primary health care has a total of total of 223 number staffs.

The sum of Three Hundred and Fifty Nine Million Sixty Six Thousand Five Hundred and Thirteen Naira Thirty Two Kobo ₦359,066,513.32 was expended as personnel cost against the budgeted amount of Two Hundred and Forty Seven Million Nine Hundred and Sixty Nine Thousand Five Eighty Nine Naira ₦247,969,589.00 the variance was (₦111,096,924.32). This represent 144.80% implemented.

OVERHEAD COST: The sum of Forty Million Six Hundred and Ninety Nine Thousand One Hundred and Thirty Seven Naira Forty Kobo ₦40,699,137.14 was expended as overhead cost against the budgeted amount of Forty Million One Hundred and Fifty Seven Thousand Eight Hundred and Eighty Naira ₦42,157,880.00 which suggest the variances of ₦1,458,742.86, this represent 96.53% utilization of the budget and indicate effective implementation.

CAPITAL EXPENDITURE: The sum of Fifty five Million One Thousand Four Hundred and Thirty Three Naira Forty Eight Kobo ₦55,001,433.48 was expended as capital expenditure against the budgeted amount One Hundred and Fifty Million Naira Only ₦150,000,000.00 which shows the variance of ₦94,998,566.52

This indicate that only 36.67% of the budgeted amount was utilized, this indicate under spending leading to poor service delivery.

RECOMMENDATIONS:

1. There should be a strong budget control and monitoring.
2. Capital expenditure need to be improved
3. Staff strength need to be improved.

See Attached Supplementary note for details guidance

I SUPPLEMENTARY NOTE ONE, Budgeted and actual expenditure

A handwritten signature in blue ink, appearing to be 'ADAMU', written in a cursive style.

ADAMU IBRAHIM DUTSE CNA

ZONAL DIRECTOR

JAHUN/BIRNIN KUDU ZONE.

DUTSE LOCAL GOVERNMENT COUNCIL						
SUPPLEMENTARY NOTE 1						
ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024					VARIANCE	PERCENTAGE (%)
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			E=(D-A)	F = D/A*100
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)		
PREVENTIVE	71,865,553.28	72,006,015.00		72,006,015.00	140,461.72	99.80
CURATIVE	282,975,356.26	169,625,714.00		169,625,714.00	(113,349,642.26)	166.82
RURAL WATER SUPPLY	4,225,603.78	6,337,860.00		6,337,860.00	2,112,256.22	66.67
SUB TOTAL EXPENDITURE	359,066,513.32	247,969,589.00		247,969,589.00	(111,096,924.32)	144.80
<u>OVERHEAD COST</u>						
PREVENTIVE	40,699,137.14			-	(40,699,137.14)	
CURATIVE		15,000,000.00	20,000,000.00	35,000,000.00	35,000,000.00	
RURAL WATER SUPPLY		7,157,880.00		7,157,880.00	7,157,880.00	

SUB TOTAL EXPENDITURE	40,699,137.14	22,157,880.00	20,000,000.00	42,157,880.00	1,458,742.86	96.53
<u>CAPITAL EXPENDITURE</u>						-
PREVENTIVE		30,000,000.00	30,000,000.00	60,000,000.00	60,000,000.00	61.11
CURATIVE	55,001,433.48	80,000,000.00	10,000,000.00	90,000,000.00	34,998,566.52	-
RURAL WATER SUPPLY			40,000.00	40,000.00	40,000.00	
SUB TOTAL EXPENDITURE	55,001,433.48	110,000,000.00	40,000,000.00	150,000,000.00	94,998,566.52	36.67
GRAND TOTAL						