

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

## **INTRODUCTION**

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

## **EVALUATION**

The Performance Audit evaluate the budget and resources utilization of Garki 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 Garki 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**

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

## **DOCUMENT FINDING**

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 are have been wisely 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 Garki Primary Health Care (PHC);

**1 Personnel Cost-** The Sum of two Hundred and Forty-Four Million Seven Hundred and Forty-Seven One Hundred and Forty-Seven Naira Eight Kobo Only ₦244,747,147.08 was Expended as Personnel Cost against the budgeted amount one hundred and Eighty-Four Million Two Hundred Seventy-Four Naira only ₦184,428,274.00. the Variance was (₦60,318,873.08). this represents 132.71%

This shows that there was over expenditure of 32% budget implemented

### **2 OVERHEAD COST**

The Sum of t wo Hundred and Twenty-Three Million Six Hundred and Eighty Thousand Seventy-Four Naira Fifty-Three Kobo ₦223,680,074.53 was Expended as overhead cost against the budgeted amount One Hundred and Seventy-Five Million Five Hundred Thousand naira only ₦175,500,000.00 the Variance was (₦48,180,074.53). this represents 27. 45%

This shows that the actual expenditure exceeded the budgeted amount with 27%.

### **3 CAPITAL EXPENDITURE**

The Sum of one Hundred and Seventy-Eight Million Nine Hundred Thousand Two Hundred and Seventy-Five Naira Only Sixty-Two kobo ₦178,390,275.62 amount was expended as Capital expenditure against the budgeted amount four Hundred and Seventy-Six Million Six Hundred and Sixteen Thousand Naira Five Hundred and Ten Naira only ₦476,616,510.00. The Variance was 311,625,349.84

This shows that only 37. 43% budget implementation on Capital expenditure for the year.

### **RECOMMENDATION**

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

3. capital expenditure should be fully utilized to avoid poor performance.

See attached supplementary notes for details of findings.

Supplementary No 2: budgeted and actual expenditure

A handwritten signature in blue ink, appearing to read 'Zaharaddeen Abubakar CAN'. The signature is stylized with a long horizontal line extending to the left and a series of loops and curves.

Zaharaddeen Abubakar CAN  
Zonal Director Audit  
Ringim Zone

ACTUAL AND DUBGETTED EXPENDITURE OF PRIMARY HEALTH CERE FOR THE YEAR 2024

| SECTION                      | ACTUAL EXPENDITURE (A) |                       | DUBGETTED EXPENDITURE |                       | VARIANCE               | PERCENTAGE (%) |
|------------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| <u>PERSONNEL COST</u>        |                        | INITIAL BUDGET (B)    | SUPPLEMENTARY BUDGET  | FINAL BUDGET D= (B+C) | E=(D-A)                | F= D/A *100    |
| PREVENTIVE                   | 57,249,501.49          | 79,244,956.00         | -                     | 79,244,956.00         | 21,995,454.51          | 72.24          |
| CURATIVE                     | 167,851,067.35         | 93,431,396.00         | -                     | 93,431,396.00         | (74,419,671.35)        | 179.65         |
| RURAL WETHER SUPPLY          | 19,646,578.24          | 11,751,922.00         | -                     | 11,751,922.00         | (7,894,656.24)         | 167.18         |
| <b>SUB TOTAL EXPENDITURE</b> | <b>244,747,147.08</b>  | <b>184,428,274.00</b> | <b>-</b>              | <b>184,428,274.00</b> | <b>(60,318,873.08)</b> | 132.71         |
|                              |                        |                       |                       |                       | -                      |                |
| <u>OVERHEAD COST</u>         |                        |                       |                       |                       |                        |                |
| PREVENTIVE                   | 19,380,342.50          | 26,000,000.00         | 18,000,000.00         | 44,000,000.00         | 24,619,657.50          | 44.05          |
| CURATIVE                     | 33,854,491.00          | 24,000,000.00         | 36,000,000.00         | 60,000,000.00         | 26,145,509.00          | 56.42          |
| RURAL WETHER SUPPLY          | 170,445,241.03         | 31,500,000.00         | 40,000,000.00         | 71,500,000.00         | (98,945,241.03)        | 238.38         |
| <b>SUB TOTAL EXPENDITURE</b> | <b>223,680,074.53</b>  | <b>81,500,000.00</b>  | <b>94,000,000.00</b>  | <b>175,500,000.00</b> | <b>(48,180,074.53)</b> | 127.45         |
|                              |                        |                       |                       |                       | -                      |                |
| <u>CAPITAL EXPENDITURE</u>   |                        |                       |                       |                       | -                      |                |
| PREVENTIVE                   | 60,562,342.20          | 133,000,000.00        | 50,000,000.00         | 183,000,000.00        | 130,836,773.26         | 33.09          |
| CURATIVE                     | -                      | 13,000,000.00         | 50,000,000.00         | 63,000,000.00         | 63,000,000.00          | -              |
| RURAL WETHER SUPPLY          | 117,827,933.42         | 190,616,510.00        | 40,000,000.00         | 230,616,510.00        | 117,788,576.58         | 51.09          |
| <b>SUB TOTAL EXPENDITURE</b> | <b>178,390,275.62</b>  | <b>336,616,510.00</b> | <b>140,000,000.00</b> | <b>476,616,510.00</b> | <b>311,625,349.84</b>  | 37.43          |
| <b>GRAND TOTAL</b>           | <b>646,817,497.23</b>  | <b>602,544,784.00</b> | <b>234,000,000.00</b> | <b>836,544,784.00</b> | <b>203,126,402.23</b>  | 77.32          |
|                              |                        |                       |                       |                       |                        |                |

