FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCESS UTILIZATION OF LOCAL GUMEL GOVERNMENT PRIMARY HEALTH CARE:-

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 Gumel Local Government (P HC)for the year 2024

OBJECTIVE

The objective of this examination is to determine the variance between Budget and Actual expenditure of Gumel Local Government (P HC) 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 a period of January-Decembwer,2024

DATA COLLECTION

we used the secondary source of Data the Audited Financial statement of Gumel Local Government (P HC) for the year 2024.

DOCUMENT FINDING

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

(i) EFFECTIVENESS -Actual expenditure Effectively carry out and measure against budgeted

(ii) EFFICENCY – Budgeted resources are being used wisely.

(iii) ECONOMY-Costs are reasonable for personnel, overhead and Capital expenditure.

OBSERVATION

During the Performance Audit Exercise, the Following were observed as an issues related to financial activities of Babura Local Education Authority (LEA);

OBJECTIVE OF THE PERFORMANCE AUDIT: This is to examined to variances between the amount budgeted and the actual expenditure of the Gumel Local Government Primary Health Care facilities.

PERSONNEL COST: The sum of Two Hundred and Sixty Four Million Seven Hundred and Eighty Two Thousand Five Hundred and Thirteen Fifty One Kobo ₦264,782,513.51 was expended as personnel cost against the budgeted amount of One Hundred and Eighty Six Million One Hundred and Forty Seven Thousand Three Hundred and Three Naira ₦186,147,303.00. Representing 142.24% with variance of (78,635,210.51) above Budgeted amount. This indicates spending above Budget of 42.24%.

OVERHEAD COST: A total sum of One Hundred and Four Million Four Hundred and Sixty Six Thousand Seven Hundred and Six Naira Fifty Kobo ₦104,466,706.50 was spend as overhead cost representing 87.93% of budgeted amount of One Hundred and Eighteen Million Eight Hundred Thousand Naira ₦118,800,000.00 which show a variances of ₦14,333,293.50.

CAPITAL EXPENDITURE: The sum of Four Hundred and Twenty Two Million One Hundred and Seventy Thousand Two Hundred and Fifty Six Thousand Twenty Two Kobo ₦422,170,256.22 was expended as capital expenditure against the budgeted amount of Three Hundred and Ninety Nine Million Ninety Seven Thousand Six Hundred and Fifty Four Naira ₦399,097,654.00 representing 105.78% with variance of 23,072,602.22

RECOMMENDATION:

1. **PERSONNEL COST:** The Council spent more than Budgeted amount which is contrary to appropriation law.
2. **OVERHEAD COST:** An expenditure is efficiently utilized by achieving 87.93% of Budgeted amount.

3. **CAPITAL EXPENDITURE:** The Council effort in capital expenditure commendable as 105.78% is achieved.
4. Staff strength has to be improved.

See Attached Supplementary note For details finding

1. SUPLEMENTARY NOTE ONE, Budgeted and actual expenditure

ISMAILA DAUDA ACMA

ZONA; DIRECTOR

GUMEL, ZONE

GUMEL LOCAL GOVERNMENMT

SUPPLEMENT NOTE 1

ACTUAL AND BUDGETED EXPENDITURE OF PRIMARY HEALTH CARE						
SECTIONS	**ACTUAL EXPENDITURE**	**BUDGETTED EXPENDITURE**			**VARIANCE**	**PERCENTAGE(%)**
PERSONAL COST		**INIATIAL BUDGET (B)**	**SUPPLEMENTARY BUDGET ©**	**FINAL BUDGET D=(D-A)**	**E=(D-A)**	**F=A/B*100**
PREVENTIVE	62,705,876.00	61,325,364,364.00		61,325,364.00	(1,380,512.00)	102.25
CURATIVE	191,820,850.80	113,177,909.00		113,177,909.00	(78,642,941.00)	169.49
RURAL WATER SUPPLY	10,255,786.51	11,644,030.00		11,644,030.00	1,388,243.29	88.08
SUB TOTAL EXPENDITURE	**264,782,513.51**	**186,147,303.00**		**186,147,303.00**	**(78,635,210.51)**	**142.24**

OVERHEAD COST						
PREVENTIVE	**5,725,220.00**	**17,500,000.00**		**17,500,000.00**	**11,774,780.00**	**32.72**
CURATIVE	**47,298,100.00**	**14,000,000.00**	**30,000,000.00**	**44,000,000.00**	**(3,298,100.00)**	**107.50**
RURAL WATER SUPPLY	**51,443,386.50**	**42,300,000.00**	**15,000,000.00**	**57,300,000.00**	**5,856,613.50**	**89.78**
SUB TOTAL EXPENDITURE	**104,466,706.50**	**73,800,000.00**	**45,000,000.00**	**118,800,000.00**	**14,333,293.50**	**87.93**
CAPITAL EXPENDITURE						
PREVENTIVE	**3,985,200.00**	**6,000,000.00**		**6,000,000.00**	**2,014,800.00**	**66.42**
CURATIVE	**136,666,200.00**	**155,500,000.00**	**80,000,000,00**	**235,500,000.00**	**898,833,800.00**	**58.03**

RURAL WATER SUPPLY	**52,921,036.21**	**63,341,524.00**	**30,808,827.00**	**94,150,351.00**	**41,229,314.79**	**56.21**
SUB TOTAL EXPENDITURE	**422,170,256.22**	**323,288,827.00**	**75,808,827.00**	**399,097,654.00**	**(23,072,602.22)**	**105.78**