

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILISATION IN PRIMARY HEALTH CARE OF GURI 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 Guri Primary Health Care Facilities.

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

AUDIT PLAN: This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Guri 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 Guri 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 Four and Seventy Eight Million, Two Hundred and Thirty Eight Thousand, Five Hundred Forty Six Naira Eighty Seven Kobo ₦478,238,546.87 was expended as personnel cost against budgeted amount of One Hundred and Thirty Seven Million, Nine Hundred and Ninety One Thousand, Two Hundred and Seventy Nine Naira ₦137,991,279.00 with a negative variance of ₦340,247,267.87 which represents 849%. This indicated a serious sign of over expenditure in the management operation by 749%.
2. **OVERHEAD COST:** The sum of One Hundred and Thirty Eight Million, Three Hundred and Thirty Eight Thousand, Ninety Five Naira Seventy Kobo ₦138,335,095.75 was expended as overhead cost against budgeted amount of Two Hundred and Twenty Six Million, Three Hundred Thousand, Two Hundred and Seventy Three Naira ₦226,300,273.00 with a variance of ₦87,965,177.25 which represents 235%. This indicated for over expenditure by 135%.

3. **CAPITAL EXPENDITURE:** The sum of Two Hundred and Forty Three Million, Seventy Three Thousand, Four Hundred and Twenty Nine Naira Seventy Seven Kobo ₦243,072,429.77 was spent as capital over budgeted amount of ₦406,359,959.00 with a variance of ₦163,287,529.23 which represents 109%. 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 was fully executed and should be maintain.



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**GURI LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 1**

ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	351,123,249.80	56,359,559.00	0.00	56,359,559.00	(294,763,690.80)	623.01
CURATIVE	123,922,816.35	76,710,053.00	0.00	76,710,053.00	(47,212,763.35)	161.55
RURAL WATER SUPPLY	3,192,480.72	4,921,667.00	0.00	4,921,667.00	1,729,186.28	64.87
SUB TOTAL EXPENDITURE	478,238,546.87	137,991,279.00	0.00	137,991,279.00	(340,247,267.87)	849.42
<u>OVERHEAD COST</u>					-	
PREVENTIVE	49,368,788.00	28,500,273.00	5,000,000.00	33,500,273.00	(15,868,515.00)	147.37
CURATIVE	69,024,027.75	61,000,000.00	45,000,000.00	106,000,000.00	36,975,972.25	65.12
RURAL WATER SUPPLY	19,942,280.00	56,800,000.00	30,000,000.00	86,800,000.00	66,857,720.00	22.97
SUB TOTAL EXPENDITURE	138,335,095.75	146,300,273.00	80,000,000.00	226,300,273.00	87,965,177.25	235.46
<u>CAPITAL EXPENDITURE</u>				-	-	
PREVENTIVE	0.00	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	-
CURATIVE	204,077,590.11	181,450,000.00	60,000,000.00	241,450,000.00	37,372,409.89	84.52
RURAL WATER SUPPLY	38,994,839.66	154,909,959.00	0.00	154,909,959.00	115,915,119.34	25.17
SUB TOTAL EXPENDITURE	243,072,429.77	341,359,959.00	65,000,000.00	406,359,959.00	163,287,529.23	109.69
GRAND TOTAL	859,646,072.39	625,651,511.00	145,000,000.00	770,651,511.00	(88,994,561.39)	1,194.57

