

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

INTRODUCTION

Financial and Performance Audit Is the Evaluation and assessment of an organization's or Programmer'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 Gwiwa Primary Health Care Facilities.

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

AUDIT PLAN: This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Gwiwa 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 Gwiwa 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 and Six Million, Eight Hundred and Forty Two Thousand, Two Hundred and Eighty Three Naira Thirty Kobo ₦206,842,283.30 was expended as personnel cost against budgeted amount of Two Hundred Seventy One Million, Nine Hundred Thousand Five Hundred and Ninety Five Naira ₦271,900,595.00 with a negative variance of ₦65,058,311.70 which represents 76%. This indicated a sign of effective and utilization of Resources
2. **OVERHEAD COST:** The sum of Two Hundred and Fifty Million, Two Hundred and Seventy Seven Thousand, Seven Hundred and Seventy Three Naira Eighty Nine Kobo ₦257,277,773.89 was expended as overhead cost against budgeted

amount of One Hundred and Seventy One Million Naira ₦171,000,000.00 with a negative variance of 86,227,773 which represents 150%. This indicated over expenditure by 50%

3. **CAPITAL EXPENDITURE:** The sum of One Hundred and Fifty Four Million, One Hundred and Ninety Nine Thousand, Five Hundred and Ninety Five Naira Ten Kobo ₦154,199,595.10 was spent as capital over budgeted amount of Three Hundred and Thirty Five Million, Four Hundred and Fifty Thousand Naira ₦335,450,000.00 with a variance of ₦181,250,404.90 which represents 46%. This indicates poor Performance by the management.

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 need to be improved.



Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

GWIWA 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	50,245,434.92	48,431,444.00	0.00	48,431,444.00	(1,813,990.92)	103.75
CURATIVE	152,791,008.64	127,387,578.00	0.00	127,387,578.00	(25,403,430.64)	119.94
RURAL WATER SUPPLY	3,805,839.74	96,081,573.00	0.00	96,081,573.00	92,275,N733.26	3.96
SUB TOTAL EXPENDITURE	206,842,283.30	271,900,595.00	0.00	271,900,595.00	65,058,311.70	76.07
				-	-	
<u>OVERHEAD COST</u>				-	-	
PREVENTIVE	59,372,643.20	42,000,000.00		42,000,000.00	(17,372,643.20)	141.36
CURATIVE	94,177,153.00	37,500,000.00	30,000,000.00	67,500,000.00	(26,677,153.00)	139.52
RURAL WATER SUPPLY	103,677,977.69	61,500,000.00		61,500,000.00	(42,177,977.69)	168.58
SUB TOTAL EXPENDITURE	257,227,773.89	141,000,000.00	30,000,000.00	171,000,000.00	(86,227,773.89)	150.43
<u>CAPITAL EXPENDITURE</u>				-	-	

PREVENTIVE	1,800,000.00	5,400,000.00	50,000.00	5,450,000.00	3,650,000.00	33.03
CURATIVE	185,000,000.00	91,500,000.00	87,000,000.00	178,500,000.00	(6,500,000.00)	103.64
RURAL WATER SUPPLY	133,899,595.10	98,500,000.00	53,000,000.00	151,500,000.00	17,600,404.90	88.38
SUB TOTAL EXPENDITURE	320,699,595.10	195,400,000.00	140,050,000.00	335,450,000.00	14,750,404.90	95.60
GRAND TOTAL	784,769,652.29	608,300,595.00	170,050,000.00	778,350,595.00	(6,419,057.29)	100.82