**FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILISATION IN PRIMARY HEALTH CARE OF HADEJIA 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 Hadejia Primary Health Care Facilities.

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

**AUDIT PLAN:** This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Hadejia 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 Hadejia 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 Three Hundred and Sixteen Million, One Hundred and Thirty Six Thousand, Four Hundred and Twenty Eight Naira Twenty Eight Kobo ₦316,136,428.28 was expended as personnel cost against budgeted amount of Two Hundred and Forty Eight Million, Three Hundred Thirty Seven Thousand, Three Hundred and Ninety Five Naira ₦248,337,395.00 with a negative variance of ₦67,799,033.28 which represents 127%. This indicated a sign of over expenditure in the management operation by 27%.
2. **OVERHEAD COST:** The Sum of Eighty Four Million, Two Hundred and Ninety Two Thousand, Four Hundred Naira ₦84,292,400.00 was expended as overhead cost against budgeted amount of One Hundred and Five Million, Six Hundred

Naira ₦105,000,600.00 with a variance of ₦20,000,000.00 which represents 80%. This indicated effective utilization of resources

3. **CAPITAL EXPENDITURE:** The sum of One Hundred and Ninety Four Million, Eight Hundred and Ninety Two Thousand, Six Hundred and Twenty Six Naira Eighteen Kobo ₦194,892,626.18 was spent as capital over budgeted amount of Four Hundred and Eighty Two Million, Eight Hundred and Ninety Two Thousand, Six Hundred and Twenty Seven Naira ₦482,892,627.00 with a variance of ₦288,000,000.00 which represents 40%.This indicates poor execution 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 was need to be improved.

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Zonal Director, Hadejia

**HADEJIA LOCAL GOVERNMENT COUNCIL**

**SUPPLEMANTARY NOTE 1**

| **ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024** | | | | | | |
|---|---|---|---|---|---|---|
| **SECTIONS** | **ACTUAL EXPENDITURE (A)** | **BUDGETTED EXPENDITURE** | | | **VARIANCE** | **PERCENTAGE (%)** |
| **PERSONNEL COST** | | **INITIAL BUDGET (B)** | **SUPPLEMENTARY BUDGET ( C )** | **FINAL BUDGET D=(B+C)** | **E=(D-A)** | **F = A/B*100** |
| PREVENTIVE | 45,192,954.44 | 61,744,104.00 | 0.00 | 61,744,104.00 | 16,551,149.56 | 73.19 |
| CURATIVE | 265,782,884.84 | 178,590,107.00 | 0.00 | 178,590,107.00 | (87,192,777.84) | 148.82 |
| RURAL WATER SUPPLY | 5,160,589.00 | 8,003,184.00 | 0.00 | 8,003,184.00 | 2,842,595.00 | 64.48 |
| **SUB TOTAL EXPENDITURE** | **316,136,428.28** | 248,337,395.00 | 0.00 | 248,337,395.00 | (67,799,033.28) | 127.30 |
| | | | | - | - | |
| **OVERHEAD COST** | | | | - | - | |
| PREVENTIVE | 30,939,620.00 | 31,500,000.00 | | 31,500,000.00 | 560,380.00 | 98.22 |
| CURATIVE | 40,734,635.00 | 34,000,000.00 | 23,000,000.00 | 57,000,000.00 | 16,265,365.00 | 71.46 |
| RURAL WATER SUPPLY | 12,618,145.08 | 11,500,000.00 | 5,000,000.00 | 16,500,000.00 | 3,881,854.92 | 76.47 |
| **SUB TOTAL EXPENDITURE** | **84,292,400.08** | 77,000,000.00 | 28,000,000.00 | 105,000,000.00 | 20,707,600.00 | 80 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | - | - | |
| **<u>CAPITAL EXPENDITURE</u>** | | | | - | - | |
| PREVENTIVE | 52,971,061.18 | 108,000,000.00 | 52,971,061.00 | 160,971,061.00 | 107,999,999.82 | 32.91 |
| CURATIVE | 130,500,000.00 | 110,000,000.00 | 130,500,000.00 | 240,500,000.00 | 110,000,000.00 | 54.26 |
| RURAL WATER SUPPLY | 11,421,565.00 | 70,000,000.00 | 11,421,566.00 | 81,421,566.00 | 70,000,001.00 | 14.03 |
| **SUB TOTAL EXPENDITURE** | **194,892,626.18** | 288,000,000.00 | 194,892,627.00 | 482,892,627.00 | 288,000,000.82 | 40.36 |
| **GRAND TOTAL** | 595,321,454.54 | 613,337,395.00 | 222,892,627.00 | 836,230,022.00 | 240,908,567.46 | 71.19 |