FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCESS UTILIZATION OF JAHUN LOCAL GOVERNMENT PRIMARY HEALTH CARE FOR THE YEAR 2024:-

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 Jahun 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 Jahun 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 a period of January-December, 2024

DATA COLLECTION

Secondary source of Data from the Audited Financial statement of Jahun Local Government Council for the year 2024.

DOCUMENT FINDINGS

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.

<u>OBSERVATIONS</u>

During the Performance Audit Exercise, the Following were observed as an issue related to financial activities of Jahun Primary Health Care PHC;

PERSONNEL COST: Jahun Local Government Primary health care has a total of 56 number of staff. The sum of Three Hundred and Nine Million Seventy Three Thousand Nine Hundred and Five Naira Seventeen Kobo ₦309,073,905.17 was expended as personnel cost against the budgeted amount One Hundred and One Million Six Hundred and Sixty Eight Thousand Two Hundred and Forty Eight Naira ₦101,668,248.00 the variance was ₦207,405,657.17

This show an over expenditure of 204.00% indicating incompliance with budget or budget need to be revised and supplemented.

OVERHEAD COST: The sum of ₦111,266,871.92 was expended as overhead cost against the budgeted amount of ₦162,166,254.00 which show the variances of ₦50,899,382.08 this shows that 68.61% was implemented.

CAPITAL EXPENDITURE: The sum of ₦296,615,592.97 was expended as capital expenditure against the budgeted amount ₦703,705,470.00 which shows the variance of ₦407,089,877.03

This shows that only 42.15% of the budgeted amount was implemented.

RECOMMENDATIONSS:

1. There should be a strong budget control and monitoring.
2. Capital expenditure need to be improved.
3. Staff strength need to be improved.

   See attached supplementary for details

ADAMU IBRAHIM DUTSE CNA

ZONAL DIRECTOR

JAHUN/BIRNIN KUDU, ZONE

JAHUN LOCAL GOVERNMENT COUNCIL						
SUPPLEMANTARY NOTE 1						
ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024					**VARIANCE**	**PERCENTAGE (%)**
SECTIONS	**ACTUAL EXPENDITURE (A)**	**BUDGETTED EXPENDITURE**			**E=(D-A)**	**F = D/A*100**
<u>PERSONNEL COST</u>		**INITIAL BUDGET (B)**	**SUPPLEMENTARY BUDGET (C)**	**FINAL BUDGET D=(B+C)**		
PREVENTIVE	49,736,836.00	47,075,220.00		47,075,220.00	(2,661,616.00)	105.65
CURATIVE	256,085,112.94	53,223,760.00		53,223,760.00	(202,861,352.94)	481.15
RURAL WATER SUPPLY	3,251,956.23	1,369,268.00		1,369,268.00	(1,882,688.23)	237.50
SUB TOTAL EXPENDITURE	**309,073,905.17**	**101,668,248.00**		**101,668,248.00**	**(207,405,657.17)**	**304.00**
					-	
<u>OVERHEAD COST</u>					-	
PREVENTIVE	41,776,000.00	29,300,000.00	17,000,000.00	46,300,000.00	4,524,000.00	90.23
CURATIVE	68,527,017.00	14,500,000.00	5,766,254.00	20,266,254.00	(48,260,763.00)	338.13
RURAL WATER SUPPLY	963,854.92	85,600,000.00	10,000,000.00	95,600,000.00	94,636,145.08	1.01
SUB TOTAL EXPENDITURE	**111,266,871.92**	**129,400,000.00**	**32,766,254.00**	**162,166,254.00**	**50,899,382.08**	**68.61**
					-	
<u>CAPITAL EXPENDITURE</u>					-	
PREVENTIVE		50,000,000.00	60,149,381.00	110,149,381.00	110,149,381.00	-
CURATIVE	133,741,267.72	199,000,000.00	112,000,000.00	311,000,000.00	177,258,732.28	43.00
RURAL WATER SUPPLY	162,874,325.25	232,556,089.00	50,000,000.00	282,556,089.00	119,681,763.75	57.64
SUB TOTAL EXPENDITURE	**296,615,592.97**	**481,556,089.00**	**222,149,381.00**	**703,705,470.00**	**407,089,877.03**	**42.15**