

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILIZATION IN KAFIN HAUSA LOCAL GOVT PRIMARY HEALTH CARE (PHC) FOR THE YEAR 2024

INTRODUCTION

Financial and Performance Audit of budget and resources utilization in Kafin Hausa Primary Health Care (PHC) For the year 2024 assesses how economically, efficiently and effectively the PHC spend its allocated funds to achieve educational goals

EVALUATION

The Performance Audit evaluate the budget and resources utilization of Kafin Hausa 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 Kafin Hausa 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 the period of January-December, 2024

DATA COLLECTION

We used the secondary source of Data the Audited Financial statement of Kafin Hausa Local Government Council for the year 2024.

DOCUMENT FINDING

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

- (i) EFFECTIVENESS -Actual expenditure Effectively carried out and measure against budgeted
- (ii) EFFICENCY – Budgeted resources have been wisely used.
- (iii) ECONOMY-Costs are reasonable for personnel, overhead and Capital expenditure.

OBSEVATION

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

1 Personnel Cost- The Sum of two Hundred and One Million One Hundred and Fifty-Four Thousand Eight Hundred and Twenty Three Naira Eighty-Five kobo ₦201,154,823.85 was Expended as Personnel Cost against the budgeted amount one Hundred and Ninety-Four Million One Hundred Sixty-nine Thousand Seven Hundred and Fifty-One naira only ₦194,169,751.00.the Variance was (₦6,985,072.85)

This shows that there was over expenditure of 103.60% budget implemented

2 OVERHEAD COST

The Sum of one Hundred and Seventy Million Four Hundred and Seventy-Eight Thousand Five Hundred and Fifty-One Naira Thirty-Nine kobo ₦170,478,521.39 was Expended as overhead cost against the budgeted amount Three Hundred and Twenty-Six Million Five Hundred Thousand ₦ 326,500,000.00 the Variance was (₦156,021,478.61)

This shows that the actual 52. 21% budget implemented

3 CAPITAL EXPENDITURE

The Sum of Two Hundred and Seventy-Two Million Nine Hundred and Sixty-One Thousand Twenty-Two Naira Only Thirty-Eight Kobo ₦272,961,022.38 Amount was expended as Capital expenditure against the budgeted amount Three Hundred and Twenty Seven Million ₦327,000,000.00 The Variance was ₦54,038,977.62

This shows that 83. 47s% budget was implemented on Capital expenditure for the year.

RECOMMENDATION

There should be a strength budgetary control and monitoring.

2. Monitor expenditure trends to optimize resources utilization

3. Capital expenditure was fully utilized

See attached supplementary notes for details of findings.

Supplementary Note: budgeted and actual expenditure

A handwritten signature in blue ink, appearing to read 'muffor'.

Sale Isiyaku
Zonal Director Audit
Malam Madori Zone

KAFIN HAUSA SUPPLEMENTARY NOTE

ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE FOR THE YEAR 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/D*100
PREVENTIVE	43,242,288.00	87,679,540.00	-	87,679,540.00	44,437,252.00	49.32
CURATIVE	149,129,635.85	91,254,203.00	-	91,254,203.00	(57,875,432.85)	163.42
RURAL WATER SUPPLY	8,782,900.00	15,236,008.00	-	15,236,008.00	6,453,108.00	57.65
SUB TOTAL EXPENDITURE	201,154,823.85	194,169,751.00	-	194,169,751.00	(6,985,072.85)	103.60
				-	-	
OVERHEAD COST				-	-	
PREVENTIVE	47,877,596.48	34,000,000.00	80,000,000.00	114,000,000.00	66,122,403.52	42.00
CURATIVE	120,795,924.91	47,500,000.00		47,500,000.00	(73,295,924.91)	254.31
RURAL WATER SUPPLY	1,805,000.00	105,000,000.00	60,000,000.00	165,000,000.00	163,195,000.00	1.09
SUB TOTAL EXPENDITURE	170,478,521.39	186,500,000.00	140,000,000.00	326,500,000.00	156,021,478.61	52.21
				-	-	
CAPITAL EXPENDITURE				-	-	
PREVENTIVE	3,744,500.00			-	(3,744,500.00)	
CURATIVE	120,500,000.00	72,000,000.00	200,000,000.00	272,000,000.00	151,500,000.00	44.30
RURAL WATER SUPPLY	148,716,522.38		55,000,000.00	55,000,000.00	(93,716,522.38)	270.39
SUB TOTAL EXPENDITURE	272,961,022.38	72,000,000.00	255,000,000.00	327,000,000.00	54,038,977.62	83.47
GRAND TOTAL	644,594,367.62	452,669,751.00	395,000,000.00	847,669,751.00	203,075,383.38	76.04

