

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

INTRODUCTION

Financial and Performance Audit of budget and resources utilization in Kaugama 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 Kaugama 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 Kaugama 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 Kaugama Local Government Council for the year 2024.

DOCUMENT FINDINGS

From the Audited Financial Statement, the Efficiency, Effectiveness, Economy(3es) were analysed 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.

OBSEVATION

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

1 Personnel Cost- The Sum of Seven Hundred and Ninety-Five Thousand Two Hundred and Seventy Thousand Six Hundred and Thirty-Two Naira Twenty-One kobo ₦795,270,632.21 was Expended as Personnel Cost against the budgeted amount Eight Hundred and Fifty-Five Million Seven Hundred and Ninety-Six Thousand Eight Hundred Naira only ₦855,796,800.00. The Variance was (₦60,562,167.79)

This shows that there were no issues been 92.93% budget implemented

2 OVERHEAD COST

The Sum of Nine Million Five Hundred and Thirty Thousand ₦9,530,000.00 was Expended as overhead cost against the budgeted amount Twelve Million One Hundred and Fifty-Seven Thousand Eight Hundred and Eighty Naira only ₦12,157,880.00 the Variance was 2,627,880.00

This shows that there is no issue been 78. 39% budget implemented

3 CAPITAL EXPENDITURE

The Sum of Seventy -Two Million Four Hundred and Fifty-One Thousand Five Hundred and Fifty-Nine thirty kobo ₦72,451,559.30 amount was expended as Capital expenditure against the budgeted amount Ninety-Four Million Nine Hundred and Seventy-Two Three Hundred and Four Naira ₦94,972,304.00. The Variance was ₦22,520,744.70

This shows that only 76. 29% budget implementation on Capital expenditure for the year.

RECOMMENDATION

1 Personnel cost Budget and resources were fully utilized

2 Overhead cost Budget and resources were fully utilized.

3 Capital expenditure Budget and resources were fully implemented.

See attached supplementary notes for details of findings.

Supplementary No 2: budgeted and actual expenditure

A handwritten signature in blue ink, appearing to read 'Sale Isiyaku', written in a cursive style.

Sale Isiyaku
Zonal Director Audit
Malam Madori Zone

KAUGAMA SUPPLEMENTARY NOTE 1

ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE FOR THE YEAR 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PERSONNEL COST						
PREVENTIVE	77,315,621.33	69,696,132.00	-	69,696,132.00	(7,619,489.33)	110.93
CURATIVE	717,955,010.88	786,100,668.00	-	786,100,668.00	68,145,657.12	91.33
RURAL WATER SUPPLY	-	-	-	-	-	
SUB TOTAL EXPENDITURE	795,270,632.21	855,796,800.00	-	855,796,800.00	60,526,167.79	92.93
				-	-	
OVERHEAD COST				-	-	
PREVENTIVE	3,120,000.00	5,000,000.00	-	5,000,000.00	1,880,000.00	
CURATIVE	6,410,000.00	-	-	-	(6,410,000.00)	
RURAL WATER SUPPLY	-	7,157,880.00	-	7,157,880.00	7,157,880.00	-
SUB TOTAL EXPENDITURE	9,530,000.00	12,157,880.00	-	12,157,880.00	2,627,880.00	78.39
				-	-	
CAPITAL EXPENDITURE				-	-	
PREVENTIVE	72,451,559.30	50,000,000.00	15,000,000.00	65,000,000.00	(7,451,559.30)	
CURATIVE	-	-	-	-	-	
RURAL WATER SUPPLY	-	29,972,304.00	-	29,972,304.00	29,972,304.00	-
SUB TOTAL EXPENDITURE	72,451,559.30	79,972,304.00	15,000,000.00	94,972,304.00	22,520,744.70	76.29
GRAND TOTAL	877,252,191.51	947,926,984.00	15,000,000.00	962,926,984.00	85,674,792.49	91.10

