FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILISATION IN PRIMARY HEALTH CARE OF KAZAURE 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 Kazaure Primary Health Care Facilities.

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

AUDIT PLAN: This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Kazaure 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 Kazaure 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 Seventy Six Million, One Hundred and One Thousand, Five Hundred and Fifty Two Naira Eighty Three Kobo ₦376,101,552.83 was expended as personnel cost against budgeted amount of Two Hundred and Seventy Seven Million, Four Hundred and Forty Four Thousand, Six Hundred and Forty Two Naira ₦277,444,642.00 with a negative variance of ₦98,656,910.83 which represents 136%. This indicated a sign of over expenditure in the management operation by 36%.

2. **OVERHEAD COST:** The Sum of Nine Hundred and Six Million, One Hundred and Sixty Seven Thousand, Seventy One Naira Forty One Kobo ₦96,167,071.41 was expended as overhead cost against budgeted amount of Ninety Five Million, Five Hundred Thousand Naira ₦95,500,000.00 with a negative variance of ₦667,071.41 which represents 100.7%. This indicated over expenditure by 7%
3. **CAPITAL EXPENDITURE:** The sum of One Hundred and Seventeen Million, Two Hundred and Eighty Three Thousand, Two Hundred and Ninety Two Naira Nineteen Kobo ₦117,283,292.19 was spent as capital over budgeted amount of Three Hundred and Sixty Eight Million, Four Hundred and Sixty Two Naira ₦368,000,462.00 with a variance of ₦250,000,717,169.81 which represents 31%. This indicates poor performance.

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.

See attached supplementary note for details

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KAZAURE 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	119,224,528.33	135,147,462.00		135,147,462.00	15,922,933.67	88.22
CURATIVE	253,733,397.86	138,996,929.00		138,996,929.00	(114,736,468.86)	182.55
RURAL WATER SUPPLY	3,143,626.64	3,300,251.00		3,300,251.00	156,624.36	95.25
SUB TOTAL EXPENDITURE	**376,101,552.83**	**277,444,642.00**		**277,444,642.00**	**(98,656,910.83)**	**135.56**
OVERHEAD COST				-	-	
PREVENTIVE	29,586,770.00	18,000,000.00		18,000,000.00	(11,586,770.00)	164.37
CURATIVE	49,334,103.26	25,000,000.00	37,500,000.00	62,500,000.00	13,165,896.74	78.93
RURAL WATER SUPPLY	17,246,198.15	15,000,000.00		15,000,000.00	(2,246,198.15)	114.97
SUB TOTAL EXPENDITURE	**96,167,071.41**	**58,000,000.00**	**37,500,000.00**	**95,500,000.00**	**(667,071.41)**	**100.70**

CAPITAL EXPENDITURE				-	-	
PREVENTIVE	9,299,456.00	16,000,000.00	50,000,000.00	66,000,000.00	56,700,544.00	14.09
CURATIVE	73,911,986.19	96,000,462.00	115,000,000.00	211,000,462.00	137,088,475.81	35.03
RURAL WATER SUPPLY	34,071,850.00	55,000,000.00	36,000,000.00	91,000,000.00	56,928,150.00	37.44
SUB TOTAL EXPENDITURE	**117,283,292.19**	167,000,462.00	201,000,000.00	368,000,462.00	250,717,169.81	31.87
GRAND TOTAL	**589,551,916.43**	**502,445,104.00**	**238,500,000.00**	**740,945,104.00**	**151,393,187.57**	**79.57**