FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILISATION IN PRIMARY HEALTH CARE OF KIRI KASAMMA 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 Kiri Kasamma Primary Health Care Facilities.

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

AUDIT PLAN: This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Kiri Kasamma 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 Kiri Kasamma 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 Two Hundred and Thirty Seven Million, One Hundred and Fifty Five Thousand, One Hundred and Thirty Three Naira Sixty Four Kobo ₦237,155.143.64 was expended as personnel cost against budgeted amount of One Hundred and Seventy Four Million, Eight Hundred and Forty Three Thousand, One Hundred and Seventy Nine Naira ₦174,843,179 with a negative variance of ₦62,311,964.64 which represents 135.64%. This indicated a serious sign of over expenditure in the management operation by 35%
2. **OVERHEAD COST:** The Sum of One Hundred and Twenty Two Million, Seven Hundred and Seventeen Thousand, Two Hundred Naira ₦122,717,200.00 was expended as overhead cost against budgeted amount of One Hundred and Eighty Six

Million, Four Hundred Thousand Naira ₦186,400,000.00 with a variance of ₦63,683,800.00 which represents 65%. This indicates effective utilization of resources with remaining balance of ₦63,683,800.00

3. **CAPITAL EXPENDITURE:** The Sum of One Hundred and Sixty Four Million, Three Hundred and Thirty Eight Thousand, Forty Naira ₦164,383,040.00 was spent as capital over budgeted amount of Four Hundred and Ninety Seven Million, Six Hundred and Three Thousand, Six Hundred and Fifty Five Naira ₦497,603,655.00 with a variance of ₦330,220,615.00 which represents 34%. 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 should be improved

See attached supplementary note for details

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KIRI KASAMMA 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	65,444,610.59	61,429,331.00	0.00	61,429,331.00	(4,015,279.59)	106.54
CURATIVE	163,138,897.45	105,489,789.00	0.00	105,489,789.00	(57,649,108.45)	154.65
RURAL WATER SUPPLY	8,571,635.60	7,924,059.00	0.00	7,924,059.00	(647,576.60)	108.17
SUB TOTAL EXPENDITURE	**237,155,143.64**	**174,843,179.00**	**0.00**	**174,843,179.00**	**(62,311,964.64)**	**135.64**
OVERHEAD COST				-	-	
PREVENTIVE	49,982,200.00	25,000,000.00	12,000,000.00	37,000,000.00	(12,982,200.00)	135.09
CURATIVE	72,735,000.00	34,500,000.00	30,000,000.00	64,500,000.00	(8,235,000.00)	112.77
RURAL WATER SUPPLY		84,900,000.00		84,900,000.00	84,900,000.00	-
SUB TOTAL EXPENDITURE	**122,717,200.00**	**144,400,000.00**	**42,000,000.00**	**186,400,000.00**	**63,682,800.00**	**65.84**
CAPITAL EXPENDITURE				-	-	
PREVENTIVE		2,500,000.00	50,000,000.00	52,500,000.00	52,500,000.00	-
CURATIVE	112,083,800.00	126,000,000.00	107,000,000.00	233,000,000.00	120,916,200.00	48.10
RURAL WATER			37,000,000.00			26.07

SUPPLY	55,299,240.00	175,103,655.00		212,103,655.00	156,804,415.00	
SUB TOTAL EXPENDITURE	**167,383,040.00**	**303,603,655.00**	**194,000,000.00**	**497,603,655.00**	**330,220,615.00**	**33.64**
GRAND TOTAL	**527,255,383.64**	**622,846,834.00**	**236,000,000.00**	**858,846,834.00**	**331,591,450.36**	**61.39**