

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCE UTILIZATION OF KIYAWA LOCAL GOVERNMENT PRIMARY HEALTH CARE:-

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 Kiyawa 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 Kiyawa 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 Kiyawa Local Government Council for the year 2024.

DOCUMENT FINDINGS

From the Audited Financial Statement, the Efficiency, Effectiveness, Economy (3Es) were analyzed as follows

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

OBSERVATIONS

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

PERSONNEL COST: Kiyawa Local Government Primary health care has a total of 105 number of staff. The sum of Three Hundred and Seventeen Million Seven Hundred and Eighty Five Thousand Nine Hundred and Sixty Two Naira Forty Four ₦317,785,962.44 was expended as personnel cost against the budgeted amount Two Hundred and Eighty Three Million Three Hundred and Sixty Six Thousand Sixty Four Naira ₦283,366,064.00 the variance was ₦34,419,898.44

This indicate an over expenditure of 22.15% of Personnel cost of the budgeted amount.

OVERHEAD COST: The sum of ₦One Hundred and Ninety Four Million Seven Hundred and Fifteen Thousand Eight Hundred and Seventy Nine Naira Fifty Nine Kobo 194,715,879.59 was expended as overhead cost against the budgeted amount of Three Hundred and Eight Million Nine Hundred Thousand Naira ₦308,900,000.00 which show the variances of ₦114,184,120.41

This indicate that only 63.04% of the budget was implemented.

CAPITAL EXPENDITURE: The sum of Two Hundred and Forty Nine Million Fifty Thousand Four Hundred and Sixty Four Naira Eight Kobo ₦249,052,464.08 was expended as capital expenditure against the budgeted amount of Four Hundred and Eighty Two Million Naira ₦482,000,000.00 which shows the variance of ₦232,947,535.92

This indicate that only 51.67% of the budgeted amount was implemented

RECOMMENDATIONS:

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

See Attached Supplementary note for details finding

I SUPPLEMENTARY NOTE ONE, Budgeted and actual expenditure

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ADAMU IBRAHIM DUTSE CNA

ZONAL DIRECTOR

JAHUN/BIRNIN KUDU ZONE.

KIYAWA LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY 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	72,697,787.86	56,349,820.00		56,349,820.00	(16,347,967.86)	129.01
CURATIVE	239,503,465.48	221,545,918.00		221,545,918.00	(17,957,547.48)	108.11
RURAL WATER SUPPLY	5,584,709.10	5,470,326.00		5,470,326.00	(114,383.10)	102.09
SUB TOTAL EXPENDITURE	317,785,962.44	283,366,064.00		283,366,064.00	(34,419,898.44)	112.15
<u>OVERHEAD COST</u>						
PREVENTIVE	53,576,910.79	35,000,000.00	10,000,000.00	45,000,000.00	(8,576,910.79)	119.06
CURATIVE	86,252,495.70	95,500,000.00	58,000,000.00	153,500,000.00	67,247,504.30	56.19
RURAL WATER SUPPLY	54,886,473.10	80,400,000.00	30,000,000.00	110,400,000.00	55,513,526.90	49.72

SUB TOTAL EXPENDITURE	194,715,879.59	210,900,000.00	98,000,000.00	308,900,000.00	114,184,120.41	63.04
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE	4,000,000.00	20,000,000.00	50,000,000.00	70,000,000.00	66,000,000.00	5.71
CURATIVE	138,071,172.27	117,000,000.00	160,000,000.00	277,000,000.00	138,928,827.73	49.85
RURAL WATER SUPPLY	106,981,291.81	75,000,000.00	60,000,000.00	135,000,000.00	28,018,708.19	79.25
SUB TOTAL EXPENDITURE	249,052,464.08	212,000,000.00	270,000,000.00	482,000,000.00	232,947,535.92	51.67
GRAND TOTAL						