FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCESS UTILIZATION OF MAIGATARI LOCAL GOVERNMENT PRIMARY HEALTH CARE: -

PERFORMANCE AUDIT IN A 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 Maigatari Primary Health Care for the year 2024

AUDIT PLAN: The audit was planned on the audited expenditure incurred which includes:

Personnel l Cost

Overhead Cost

Capital Expenditure

Which were compared between budgeted amount and expenditure incurred withing the period of January to December, 2024.

DATA COLLECTION

we used the secondary source of Data the Audited Financial statement of Sule Maigatari Local Government Council for the year 2024.

DOCUMENT FINDING

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

OBSERVATION

During the Performance Audit Exercise, the Following were observed as an issue related to financial activities of Maigatari (P. H. C)

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PERSONNEL COST: Maigatari Local Government Primary health care has a 209 number of staff.

The sum of One Hundred and Twenty Three Million Seven Hundred and fifty Six Thousand Six Hundred and six Naira ₦123,756,606.00 was expended as personnel cost against the budgeted amount of Three Hundred and Thirty Five Million Seven Hundred and Forty Four Thousand Four Hundred and Eighty Three Naira ₦335,744,483.00 representing 36.87% with variance of ₦211,987,877.00. This shows that, the Budgeted amount were not fully utilized.

OVERHEAD COST: The sum of Two Hundred and Two Million Seven Hundred and Thirty Million ₦202,730,319.32 was expended as a overhead cost against the budgeted amount of Two Hundred and Ten Million Eight Hundred and Thirty Four Thousand Five Hundred and Seventeen Naira ₦210,834,517.00 with a variances of ₦8,104,197.68 . This is commendable by Achieving 96.16% of the Budgeted amount.

CAPITAL EXPENDITURE: A total sum of One Hundred and Thirty Seven Million Four Hundred and Twenty Nine thousand Four Hundred and Eighty Seven Naira ₦137,429,487.00 was spend as capital expenditure, representing 146.46% of the budgeted amount of Ninety Three Million Eight Hundred and Thirty Five Thousand Five Hundred and Twenty Naira ₦93,835,520.00 which shows a variance of ₦(43,593,967.00). The Council should be abide by budgetary procedure to avoid spending above the approved budget.

RECOMMENDATION:

1. PERSONNEL COST: There is need to enquire on the serious falling down in the personnel cost as only 36.87% was achieved
2. OVERHEADS COST: The expenditure in overheads is commendable by realizing 96.16% of the budgeted amount.
3. CAPITAL EXPENDITURE: Contrary to the appropriation law the Council spend more than budgeted amount.

See Attached Supplementary Note For details

1. SUPLEMENTARY NOTE ONE, Budgeted and actual expenditure

ISMAILA DAUDA ACMA

ZONA; DIRECTOR

GUMEL, ZONE

MAIGATARI LOCAL GOVERNMENMT

SUPPLEMENT NOTE 1

ACTUAL AND BUDGETED EXPENDITURE OF PRIMARY HEALTH CARE						
SECTIONS	**ACTUAL EXPENDITURE**	**BUDGETTED EXPENDITURE**			**VARIANCE**	**PERCENTAGE (%)**
PERSONAL COST		**INIATIAL BUDGET (B)**	**SUPPLEMENTARY BUDGET ©**	**FINAL BUDGET D=(D-A)**	**E=(D-A)**	**F=A/B*100**
PREVENTIVE	39,801,758.00	126,590,152.00		126,590,152.00	86,788,390.00	31.44
CURATIVE	80,324,266.00	201,388,543.00		201,388,543.00	121,064,277.00	39.89
RURAL WATER SUPPLY	3,630,582.00	7,765,788.00		7,765,788.00	4,135,206.00	46.75
SUB TOTAL EXPENDITURE	**123,756,606.00**	**335,744,483.00**		**335,744,483.00**	**211,987,877.00**	**36.86**

OVERHEAD COST						
PREVENTIVE	**40,469,000.00**	**28,600,000.00**	**10,000,000.00**	**38,600,000.00**	**(1,869,000.00)**	**104.84**
CURATIVE	**60,302,025.98**	**19,500,000.00**	**32,000,000.00**	**51,500,000.00**	**(8,802,025.98)**	**117.09**
RURAL WATER SUPPLY	**101,959,293.34**	**88,200,000.00**	**32,534,517.00**	**120,734,517.00**	**18,775,223.66**	**84.45**
SUB TOTAL EXPENDITURE	**202,730,319.32**	**136,300,000.00**	**74,534,517.00**	**210,834,517.00**	**8,104,197.68**	**96.16**
CAPITAL EXPENDITURE						
PREVENTIVE						
CURATIVE	**30,000,000.00**	**47,000,000.00**	**10,000,000.00**	**57,000,000.00**	**27,000,000.00**	**52.63**

RURAL WATER SUPPLY	**107,429,487.00**	**113,000,000.00**	**50,000,000.00**	**163,000,000.00**	**55,570,513.00**	**65.91**
SUB TOTAL EXPENDITURE	**137,429,487.00**		**93,835,520.00**	**93,835,520.00**	**(43,593,967.00)**	**146.46**