

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCESS UTILIZATION OF LOCAL MIGA GOVERNMENT PRIMARY HEALTH CARE FOR THE YEAR 2024:-

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 Miga 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 Miga 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

Secondary source of Data from the Audited Financial statement of Miga Local Government Council for the year 2024.

DOCUMENT FINDINGS

From the Audited Financial Statement, the Efficiency, Effectiveness, Economy (3Ys) 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.

OBSERVATIONS

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

PERSONNEL COST: Miga Local Government Primary health care has a total of 118 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 Two Hundred and Seventeen Million Seven Hundred and Sixty Nine Thousand Twenty Seven Naira ₦217,769,027.00 the variance was ₦94,012,421.00

It identify that there was an over expenditure of 56.83% from the personnel cost.

OVERHEAD COST: The sum of Two Hundred and Twenty Four Million Three Hundred and Twelve Thousand Six Hundred and Fifty Two Thousand Naira Ninety One Kobo ₦224,312,652.91 was expended as overhead cost against the budgeted amount of Two Hundred and Seventy Four Million Seven Hundred Thousand Naira ₦274,700,000.00 which show the variances of ₦50,387,347.09 this indicate effective implementation of 81.66% of the budget.

CAPITAL EXPENDITURE: The sum of Two Hundred and Seventy One Million Six Hundred Sixteen Thousand Nine Hundred Seventy Three Naira ₦271,616,973.00 was expended as capital expenditure against the budgeted amount Four Hundred and Ninety Six Million Five Hundred Thousand Eight Naira ₦496,500,008.00 which shows the variance of ₦224,883,035.00

This signifies that only 54.71% of the budgeted amount was implemented.

RECOMMENDATIONSS:

1. There should be a strong budget control and monitoring.
2. Capital expenditure need to be improved.
3. 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

MIGA 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	39,801,758.00	121,615,420.00		121,615,420.00	81,813,662.00	32.73
CURATIVE	80,324,266.00	92,859,826.00		92,859,826.00	12,535,560.00	86.50
RURAL WATER SUPPLY	3,630,582.00	3,293,781.00		3,293,781.00	(336,801.00)	110.23
SUB TOTAL EXPENDITURE	123,756,606.00	217,769,027.00		217,769,027.00	94,012,421.00	56.83
<u>OVERHEAD COST</u>						
PREVENTIVE	54,645,432.50	57,000,000.00	15,000,000.00	72,000,000.00	17,354,567.50	75.90
CURATIVE	53,437,874.00	95,000,000.00	5,000,000.00	100,000,000.00	46,562,126.00	53.44
RURAL WATER SUPPLY	116,229,346.41	82,700,000.00	20,000,000.00	102,700,000.00	(13,529,346.41)	113.17
SUB TOTAL EXPENDITURE	224,312,652.91	234,700,000.00	40,000,000.00	274,700,000.00	50,387,347.09	81.66
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE	500,000.00	23,000,000.00	52,163,000.00	75,163,000.00	74,663,000.00	0.67

CURATIVE	134,212,100.00	150,019,106.00	132,000,000.00	282,019,106.00	147,807,006.00	47.59
RURAL WATER SUPPLY	136,904,873.00	114,317,902.00	25,000,000.00	139,317,902.00	2,413,029.00	98.27
SUB TOTAL EXPENDITURE	271,616,973.00	287,337,008.00	209,163,000.00	496,500,008.00	224,883,035.00	54.71
GRAND TOTAL						