

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILIZATION IN RINGIM LOCAL GOVT PRIMARY HEALTH CARE (PHC) FOR THE YEAR 2024

INTRODUCTION

Financial and Performance Audit of budget and resources utilization in Ringim Primary Health Care (PHC) For the year 2024 assesses how economically, efficiently and effectively the PHC spend its allocated funds to achieve educational goals

EVALUATION

The Performance Audit evaluate the budget and resources utilization of Ringim 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 Ringim 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

We used the secondary source of Data the Audited Financial statement of Ringim Local Government Council for the year 2024.

DOCUMENT FINDING

From the Audited Financial Statement, the Efficiency, Effectiveness, Economy(3es) were analysed for as follows

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

OBSEVATION

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

1 Personnel Cost- The Sum of Three Hundred and One Million Nine Hundred and Fifty Thousand Two Hundred and Ninety-Five Naira only Eighty-Six kobo ₦301,950,295.86 was Expended as Personnel Cost against the budgeted amount Two Hundred and Eight Million Six Hundred and Eleven Thousand One Hundred and Ninety-Eight naira only ₦208,611,198.00. the Variance was (₦93,339,097.86). this represents 114.74%

This shows that there were over expenditure of 14% budget implemented

2 OVERHEAD COST

The Sum of One Hundred and Forty-Four Million Two Hundred and Twenty-Four Two Hundred and Seventy-Nine Naira Ninety-Nine kobo ₦144,224,279.99 was Expended as overhead cost against the budgeted amount Two Hundred and Fifty Million Three Hundred Thousand Naira only ₦250,300,000.00 the Variance was ₦106,075,720.01

This shows that only 57. 62% of budget were implemented lead to poor services delivery

3 CAPITAL EXPENDITURE

The Sum of Two Hundred and Sixty-Two Million Six Hundred Thirty-Two Thousand Two Hundred and Ninety Naira ₦262,632,290.00 Amount was expended as Capital expenditure against the budgeted amount Three Hundred and Ten Million Five Hundred Thousand ₦310,500,000.00. The Variance was ₦47,867,710.00

This shows that only 84. 58% budget implementation on Capital expenditure for the year.

RECOMMENDATION

1. There should be a strength budgetary control and monitoring.
- 3 Overhead expenditures should be fully utilized to avoid poor service delivery.

3. Capital expenditure were utilized appropriately.

See attached supplementary notes for details of findings.

Supplementary Note: budgeted and actual expenditure

A handwritten signature in blue ink, appearing to read 'Zaharaddeen Abubakar CNA', with a long horizontal flourish extending to the left.

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

SUPPLEMENTARY NOTE

RINGIM LOCAL
GOVERNMENT

ACTUAL AND DUBGETTED EXPENDITURE OF PRIMARY HEALTH CERE FOR THE YEAR 2024

SECTION	ACTUAL EXPENDITURE (A)		DUBGETTED EXPENDITURE		VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET	FINAL BUFGET D= (B+C)	E=(D-A)	F= D/A *100
PREVENTIVE	58,835,624.34	63,429,084.00	-	63,429,084.00	4,593,459.66	92.76
CURATIVE	241,294,539.35	143,354,160.00	-	143,354,160.00	(97,940,379.35)	168.32
RURAL WETHER SUPPLY	1,820,132.17	1,827,954.00	-	1,827,954.00	7,821.83	99.57
SUB TOTAL EXPENDITURE	301,950,295.86	208,611,198.00	-	208,611,198.00	(93,339,097.86)	144.74
					-	
<u>OVERHEAD COST</u>					-	
PREVENTIVE	40,081,700.00	31,500,000.00	10,000,000.00	41,500,000.00	1,418,300.00	96.58
CURATIVE	58,731,862.48	53,600,000.00	30,000,000.00	83,600,000.00	24,868,137.52	70.25
RURAL WETHER SUPPLY	45,410,717.51	55,200,000.00	70,000,000.00	125,200,000.00	79,789,282.49	36.27
SUB TOTAL EXPENDITURE	144,224,279.99	140,300,000.00	110,000,000.00	250,300,000.00	106,075,720.01	57.62
					-	
<u>CAPITAL EXPENDITURE</u>					-	
PREVENTIVE	-	2,500,000.00	-	2,500,000.00	2,500,000.00	-
CURATIVE	170,502,992.00	123,000,000.00	50,000,000.00	173,000,000.00	2,497,008.00	98.56
RURAL WETHER SUPPLY	92,129,298.00	135,000,000.00	-	135,000,000.00	42,870,702.00	68.24
SUB TOTAL EXPENDITURE	262,632,290.00	260,500,000.00	50,000,000.00	310,500,000.00	47,867,710.00	84.58
GRAND TOTAL	708,806,865.85	609,411,198.00	160,000,000.00	769,411,198.00	60,604,332.15	92.12

