

FINANCIAL AND PERFORMANCE AUDIT OF BUDGET AND RESOURCES UTILISATION IN PRIMARY HEALTH CARE OF RONI 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 Roni Primary Health Care Facilities.

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

AUDIT PLAN: This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Roni 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 Roni 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 Three Hundred and Thirty Five Millio, Seven Hundred and Ninety Three Thousand, Seven Hundred and Eleven Naira Thirty Six Kobo ₦335,793,711.36 was expended as personnel cost against budgeted amount of Two Hundred and Sixty One Million, Eighty Nine Thousand, Six Hundred and Seventy Five Naira ₦261,089,675.00 with a negative variance of ₦74,704,036.36 which represents 129%. This indicated a sign of over expenditure in the management operation by 29%.

2. **OVERHEAD COST:** The Sum of Eighty Nine Million, Three Hundred and Thirty Eight Thousand, Five Hundred Naira ₦89,338,500.00 was expended as overhead cost against budgeted amount of One Hundred and Forty Eight Million, Six Hundred Thousand Naira ₦148,600,000.00 with a negative variance of ₦59,261,500.00 which represents 60%. This indicated effective and efficient utilization of resources
3. **CAPITAL EXPENDITURE:** The Sum of One Hundred and Fifty Five Million, Six Hundred and Thirty One Thousand, Three Hundred and Fifty Eight Naira Sixty Two Kobo ₦155,631,358.62 was spent as capital over budgeted amount of Four Hundred and Forty Three Million, One Hundred and Twenty Thousand Naira. ₦443,120,000.00 with a variance of ₦287,488,461.38 which represents 35%. 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 need to be improved.

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Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

RONI LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 1

ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	99,795,372.16	112,267,294.00		112,267,294.00	12,471,921.84	88.89
CURATIVE	229,321,460.44	141,293,392.00		141,293,392.00	(88,028,068.44)	162.30
RURAL WATER SUPPLY	6,676,878.76	7,528,989.00		7,528,989.00	852,110.24	88.68
SUB TOTAL EXPENDITURE	335,793,711.36	261,089,675.00		261,089,675.00	(74,704,036.36)	128.61
<u>OVERHEAD COST</u>				-	-	
PREVENTIVE	25,831,500.00	28,000,000.00	10,000,000.00	38,000,000.00	12,168,500.00	67.98
CURATIVE	57,172,000.00	31,000,000.00	5,500,000.00	36,500,000.00	(20,672,000.00)	156.64
RURAL WATER SUPPLY	6,335,000.00	54,100,000.00	20,000,000.00	74,100,000.00	67,765,000.00	8.55
SUB TOTAL EXPENDITURE	89,338,500.00	113,100,000.00	35,500,000.00	148,600,000.00	59,261,500.00	60.12
<u>CAPITAL EXPENDITURE</u>				-	-	
PREVENTIVE		2,000,000.00	50,000,000.00	52,000,000.00	52,000,000.00	-
CURATIVE	112,427,233.62	81,500,000.00	105,000,000.00	186,500,000.00	74,072,766.38	60.28
RURAL WATER SUPPLY	43,204,125.00	144,500,000.00	60,120,000.00	204,620,000.00	161,415,875.00	21.11
SUB TOTAL EXPENDITURE	155,631,358.62	228,000,000.00	215,120,000.00	443,120,000.00	287,488,641.38	35.12

GRAND TOTAL	580,763,569.98	602,189,675.00	250,620,000.00	852,809,675.00	272,046,105.02	68.10
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