

REPORT ON THE PERFORMANCE AUDIT OF BUDGET AND RESOURCES
UTILIZATION IN SULE TANKARKAR LOCAL GOVERNMENT PRIMARY HEALTH
CARE (P.H.C)FOR THE YEAR 2024

INTRODUCTION

A **Financial** and Performance Audit of budget and resources utilization in Primary Health Care (P.H.C) For the year 2024 assesses how efficiently and effectively the P.H.C spend its allocated funds to achieve educational goals

EVALUATION

The Performance Audit evaluate the budget and resources utilization of Sule Tankarkar Primary Health Care for the year 2024

OBJECTIVE

The objective of this examination is to determine the variance between Budget and Actual expenditure of Sule Tankarkar Primary Health Care (P.H.C) for the year 2024

AUDIT PLAN

The 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

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

DOCUMENT FINDING

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

OBSERVATION

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

1 Personnel Cost- The Sum of Three Hundred and Thirty Six Million Two Hundred and Ninety Three Thousand Three Hundred and Sixty Two Naira Ninety Four Kobo ₦336,293,362.94 was Expended as Personnel Cost against the budgeted amount of One Hundred and Seventy Eight Million Three Hundred and Forty Seven Thousand Five Hundred and Forty Seven Naira ₦178,347,547.00, representing 188.56% which give a deficit of (₦157,945,815.94) as over expenditure incurred.

2 OVERHEAD COST

The Sum of Fifty Million Five Hundred and Two Thousand Five Hundred and Thirty Naira Thirty Three Kobo (₦50,502,530.00) was Expended as overhead cost, representing 27.63% of the budgeted amount to One Hundred and Eighty Two Million Seven Hundred and Fifty Thousand Naira ₦ 182,750,000.00 with a total Variance of ₦ 132,247,469.67 which un utilized budgeted amount.

3 CAPITAL EXPENDITURE

A total Sum of Sixty Million Eight Hundred and Forty Six Thousand Five Hundred and Seventy Four Naira ₦ 60,846,574.00 were incurred as Capital expenditure for year 2024 against the budgeted amount of Two Hundred and Thirty Five Million Naira ₦ 235,000,000.00 with a Variance of ₦ 174,153,426.00. This represent 25.89% utilization of budgeted figure

RECOMMENDATION

- 1 Personnel cost:** There is need for effective financial monitoring system to track expenditure and prevent overspending.
- 2 Overhead cost:** This indicate inefficient resource utilization as only 27.63% is realized.
- 3 Capital expenditure:** Budget and resources were not fully utilized, and this may affect future budget allocation.

For details Supplementary Note is Attached.

A handwritten signature in blue ink, appearing to read 'Ismail Dauda'.

ISMAIL DAUDA ACMA

ZONA; DIRECTOR

GUMEL, ZONE

SULE TANKARKAR LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE 2

ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
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/D*100
NON-TEACHING	302,401,012.43	67,694,734.00		67,694,734.00	(234,706,278.43)	446.71
TEACHING	600,800,408.40	850,086,823.00		850,086,823.00	249,286,414.60	70.68
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	903,201,420.83	917,781,557.00		917,781,557.00	14,580,136.17	98.41
<u>OVERHEAD COST</u>						
NON-TEACHING		7,000,000.00		7,000,000.00	7,000,000.00	-
TEACHING	-	-		-	-	
ADULT EDUCATION		7,157,880.00		7,157,880.00	7,157,880.00	-
SUB TOTAL EXPENDITURE	-	14,157,880.00		14,157,880.00	14,157,880.00	-
<u>CAPITAL EXPENDITURE</u>						
NON-TEACHING						
TEACHING			42,000,000.00			
ADULT EDUCATION						
SUB TOTAL EXPENDITURE			42,000,000.00	42,000,000.00	42,000,000.00	-
GRAND TOTAL	903,201,420.83	931,939,437.00	42,000,000.00	973,939,437.00	70,738,016.17	92.74

