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

## INTRODUCTION

Financial and Performance Audit of budget and resources utilization in Taura 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 Taura 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 Taura Primary Health Care (PHC) 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-Decembwer,2024

## DATA COLLECTION

We used the secondary source of Data the Audited Financial statement of Taura 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 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.

**OBSEVATION**

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

**1 Personnel Cost-** The Sum of Three Hundred and Twenty-Three Million Five Hundred and Forty-Six Thousand Seven Hundred and Sixty-Two Naira Fifty-Seven Kobo only ₦323,546,762.57 was Expended as Personnel Cost against the budgeted amount Two Hundred and Thirty-One Million Three Hundred and Thirty-Eight Thousand Four Hundred and Sixty-Seven Naira only ₦231,338,467.00. The Variance was (₦92,208,295.57). this represents 139.85% of the budget

This shows that there was over expenditure of 39.85% budget implemented

**2 OVERHEAD COST**

The Sum of two hundred and Twenty-Five Million One Hundred and Forty-Three Thousand Three Hundred and Ninety Naira Twenty-Six kobo ₦225,143,390.26 was Expended as overhead cost against the budgeted amount Two Hundred and Ten Million Naira only ₦210,000,000.00 the Variance was (₦15,143,390.26)

This shows that the actual expenditure exceeded the budgeted amount been 107.21% budget implemented

**3 CAPITAL EXPENDITURE**

The Sum of Six Hundred and Thirty-Seven Million Six Hundred and Four Thousand One Hundred and Eighty-Two Naira Fourteen Kobo ₦637,604,182.14 Amount was expended as Capital expenditure against the budgeted amount of Seven Hundred and Seventy-One Million Three Hundred and Thirty-Eight Thousand Four Hundred and Sixty-Seven Naira Only ₦771,338,467.00. The Variance was ₦133,734,284.86

This shows that 82.66% budget implemented on Capital expenditure for the year.

**RECOMMENDATION**

1. There should be a strength budgetary control and monitoring.

2. Investigate reasons for the significant variances and develop strategies to improve budget management
3. Capital expenditure Budget and resources were fully utilized.

See attached supplementary notes for details of findings.

Supplementary No 2: budgeted and actual expenditure

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**SUPPLEMENTARY NOTE 1**

TAURA LOCAL GOVERNMENT

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

| **SECTION** | **ACTUAL EXPENDITURE (A)** | | **DUBGETTED EXPENDITURE** | | **VARIANCE** | **PERCENTAGE (%)** |
|---|---|---|---|---|---|---|
| **PERSONNEL COST** | | **INITIAL BUDGET (B)** | **SUPPLEMENTARY BUDGET** | **FINAL BUFGET D= (B+C)** | **E=(D-A)** | **F= A/D *100** |
| PREVENTIVE | 85,574,247.50 | 77,747,852.00 | - | 77,747,852.00 | (7,826,395.50) | 110.07 |
| CURATIVE | 230,946,158.17 | 144,029,884.00 | - | 144,029,884.00 | (86,916,274.17) | 160.35 |
| RURAL WETHER SUPPLY | 7,026,356.90 | 9,560,731.00 | - | 9,560,731.00 | 2,534,374.10 | 73.49 |
| **SUB TOTAL EXPENDITURE** | **323,546,762.57** | **231,338,467.00** | | **231,338,467.00** | **(92,208,295.57)** | |
| | | | | | | |
| **OVERHEAD COST** | | | | | | |
| PREVENTIVE | 36,524,284.44 | 32,000,000.00 | 15,000,000.00 | 47,000,000.00 | 10,475,715.56 | 77.71 |
| CURATIVE | 101,184,287.82 | 53,000,000.00 | 15,000,000.00 | 68,000,000.00 | (33,184,287.82) | 148.80 |
| RURAL WETHER SUPPLY | 87,434,818.00 | 60,000,000.00 | 35,000,000.00 | 95,000,000.00 | 7,565,182.00 | 92.04 |
| SUB TOTAL EXPENDITURE | **225,143,390.26** | **145,000,000.00** | **65,000,000.00** | **210,000,000.00** | **(15,143,390.26)** | **107.21** |
| | | | | | | |
| **CAPITAL EXPENDITURE** | | | | | | |
| PREVENTIVE | - | 25,000,000.00 | 25,000,000.00 | 50,000,000.00 | 50,000,000.00 | - |
| CURATIVE | 14,539,539.60 | 117,000,000.00 | 108,000,000.00 | 167,000,000.00 | 152,460,460.40 | 8.71 |
| RURAL WETHER SUPPLY | 74,374,489.71 | 93,000,000.00 | 20,000,000.00 | 113,000,000.00 | 38,625,510.29 | 65.82 |
| **SUB TOTAL EXPENDITURE** | **88,914,029.31** | **235,000,000.00** | **153,000,000.00** | **330,000,000.00** | **241,085,970.69** | **26.94** |
| **GRAND TOTAL** | **637,604,182.14** | **611,338,467.00** | **218,000,000.00** | **771,338,467.00** | **133,734,284.86** | **82.66** |
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