

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

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

AUDIT PLAN: This Audit Was Conducted on The Budgeted, Initial, Supplementary and Actual Expenditure in Yankwashi 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 Yankwashi 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 One Hundred and Seventy One Million, Three Hundred and Sixty Six Thousand, Two Hundred and Ninety Four Naira Twenty Five Kobo ₦171,366,294.25 was expended as personnel cost against budgeted amount of One Hundred and Forty Million, Eight Hundred and Forty Three Thousand, Three Naira ₦140,843,003.00 with a negative variance of ₦30,523,291.25 which represents 122%. This indicated a sign of over expenditure in the management operation by 22%.
2. **OVERHEAD COST:** The Sum of One Hundred and Ninety Million, Nine Hundred Twenty Four Thousand, Four Hundred Naira Eleven Kobo ₦190,924,400.11 was expended as overhead cost against budgeted amount of One Hundred Ninety Four

Million, Sixty Two Thousand, Two Hundred and Ten Naira Ninety Two Kobo ₦194,062,210.92 with a variance of ₦3,137,810.81 which represents 98%. This indicated effective and efficient utilization of resources

3. **CAPITAL EXPENDITURE:** The Sum of One Hundred and Twenty Eight Million, Five Hundred and Eighty One Thousand, Thirty Four Naira Fifteen Naira Kobo ₦128,581,034.15 was spent as capital over budgeted amount of Three Hundred Fifty Three Million Naira ₦353,000,000.00 with a variance of ₦224,418,965.85 which represents 36%. 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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**YANKWASHI 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	45,159,214.78	42,031,056.00		42,031,056.00	(3,128,158.78)	107.44
CURATIVE	119,530,909.84	93,802,801.00		93,802,801.00	(25,728,108.84)	127.43
RURAL WATER SUPPLY	6,676,169.63	5,009,146.00		5,009,146.00	(1,667,023.63)	133.28
SUB TOTAL EXPENDITURE	171,366,294.25	140,843,003.00		140,843,003.00	(30,523,291.25)	121.67
<u>OVERHEAD COST</u>				-	-	
PREVENTIVE	41,000,264.00	20,500,000.00	20,000,000.00	40,500,000.00	(500,264.00)	101.24
CURATIVE	78,418,440.00	24,500,000.00	30,000,000.00	54,500,000.00	(23,918,440.00)	143.89
RURAL WATER SUPPLY	71,505,696.11	45,500,000.00	53,562,210.92	99,062,210.92	27,556,514.81	72.18
SUB TOTAL EXPENDITURE	190,924,400.11	90,500,000.00	103,562,210.92	194,062,210.92	3,137,810.81	98.38
<u>CAPITAL EXPENDITURE</u>				-	-	
PREVENTIVE		15,000,000.00	50,000,000.00	65,000,000.00	65,000,000.00	-
CURATIVE	9,505,981.70	118,000,000.00	60,000,000.00	178,000,000.00	168,494,018.30	5.34
RURAL WATER SUPPLY	119,075,052.45		110,000,000.00	110,000,000.00	(9,075,052.45)	108.25
SUB TOTAL EXPENDITURE	128,581,034.15	133,000,000.00	220,000,000.00	353,000,000.00	224,418,965.85	36.43
GRAND TOTAL	490,871,728.51	364,343,003.00	323,562,210.92	687,905,213.92	197,033,485.41	71.36

