

27th June, 2025
2 Muharram 1447

The Rt. Hon. Speaker,
Kano State House of Assembly,
Audu Bako Secretariat,
Kano.

Sir,

Financial Audit Report on Kano State Basic Education Sector
For The Period Ended 31st December, 2024

A Financial audit regarding the funding of Basic Education Sector in Kano State has been carried out as mandated under (DLI 4) in accordance with the Nigeria Human Capital Opportunities for prosperity and equality (Hope) (P181476). The findings, cross-cutting issues and audit recommendations are presented below for your consideration and further action.

1.00 Funds Allocated (₦10,448,765,345.86)

The sum of Ten Billion Four Hundred and Forty-Eight Million Seven Hundred and Sixty-Five Thousand Three Hundred and Forty-Five Naira Eighty-Six Kobo (₦10,448,765,345.86) only was designated and approved for work plan expenditures pertaining distinct basic education activities. Refer to table 1 below for details.

Table 1

Funds Allocation

Code	Classification	Activities	Allocation
SPA (1)	Basic literacy component	35	1,717,914,999.00
SPA(2)	Intensive literacy program	19	1,661,500,470.06
SPA(3)	Strengthening planning and accountability	39	741,431,100.00
SP(OUTSTANDING)	Outstanding approvals		
SP(SURPLUS)	Surplus balances from previous work plans (special request)	1	4,002,409,310.00
	Construction	1	1,625,422,315.14

	Renovation		235,482,004.98
	Sport development		22,463,082.66
	Furniture supply		232,773,120.00
	Quality assurance		46,526,565.34
	Water and sanitation		69,789,248.00
	Project monitoring and evaluation		46,526,565.34
23020113	Agricultural education		46,526,565.34
			10,448,765,345.86

2.00 Actual Expenditure ₦6,401,884,264.23

A total of (₦6,401,884,264.23) only was expended on distinct basic education activities across the state.

In contrasting this approved amount with the actual financial outlays, it was observed that the Actual Audited Expenditure concerning these basic education activities was significantly less, totaling six billion four hundred and one million eight hundred and eighty-four thousand two hundred and sixty-four naira twenty three kobo (₦6,401,884,264.23) only. This discrepancy highlights a notably unexecuted expenditure amounting to four hundred and forty-six million eight hundred and eighty-one thousand eighty one Naira sixty kobo (₦4,046,881,081.60) only.

Such unexecuted expenditure indicates that a substantial portion of the allocated funds for essential basic education services remains unutilized, raising questions regarding the execution and oversight of the approved activities. Please refer to table 2 below, for summary of the planned allocations and actual expenditure.

Table 2

COMPARISON OF ALLOCATION AND ACTUAL EXPENDITURE

Code	Classification	Activities	Allocation ₦	Actual ₦	Variance ₦
SPA (1)	Basic literacy component	35	1,717,914,999.00	839,848,384.70	878,066,614.30
SPA(2)	Intensive literacy program	19	1,661,500,470.06	1,622,794,570.00	38,705,900.06
SPA(3)	Strengthening planning & accountability	39	741,431,100.00	407,989,027.04	333,442,072.96
SP(SURPLUS)	Surplus balances from previous work plans (special request)	1	4,002,409,310.00	2,486,079,181.59	1,516,330,128.41
	Construction		1,625,422,315.14	486,820,430.00	1,138,601,885.14

	Renovation		235,482,004.98	234,892,500.90	589,504.08
	Sport development		22,463,082.66	22,306,420.00	156,662.66
	Furniture Supply		232,773,120.00	125,795,030.00	106,978,090.00
	Quality Assurance		46,526,565.34	44,612,840.00	1,913,725.34
	Water and Sanitation		69,789,248.00	48,044,000.00	21,745,248.00
	Project Monitoring and Evaluation		46,526,565.34	44,612,840.00	1,913,725.34
23020113	Agricultural Education		46,526,565.34	38,089,040.00	8,437,525.34
Total			10,448,765,345.86	6,401,884,264.23	4,046,881,081.60

NOTE:

Please refer to Appendix 1 for detailed allocation, actual expenditure and variance.

3.00 Audit Observation

4.00 Utilized Funds (N4,046,881,081.60)

The total unutilized funds stands at an impressive figure of ~~N~~4,046,881,081.60 only. A detailed analysis of recent financial data reveals a stark contrast between the allocated funds for Basic educational activities and those that were actually utilized. Specifically, from a grand total of ~~N~~10,448,765,345.86 allocated for various educational initiatives within the state, only ~~N~~6,582,683,413.33 has been put to use in implementing these vital basic education activities. This discrepancy highlights a significant shortfall, as it indicates that a considerable portion amounting to ~~N~~4,046,881,081.60 that remains unutilized and has not contributed toward the advancement of educational programs and initiatives in the state.

These figures not only highlight the considerable financial resources that have been committed to these educational undertakings but also underscore the urgent need for intervention and completing the necessary activities to achieve the intended educational outcomes.

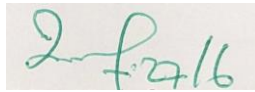
5.00 Recommendation

- This unexecuted funding not only underscores the challenges faced in executing planned educational endeavors but also raises important questions about the potential impact on the quality and accessibility of education for students in the state. Such unutilized resources could have been directed toward enhancing educational facilities, expanding program offerings, or

improving learning outcomes, thereby playing a crucial role in fulfilling the educational needs of the community.

- The unfulfilled status of these projects raises critical concerns regarding the effective deployment of resources, accountability for public funding, and the potential impact on the educational landscape. It is imperative to assess the underlying factors contributing to this incompleteness, identify necessary remedial actions, and establish a way toward successful project completion in order to enhance the quality and accessibility of basic education within Kano State.

Best regards,

A handwritten signature in green ink, appearing to read 'Rabi'u Yusuf, cna', is displayed on a light gray rectangular background.

Rabi'u Yusuf, cna
Auditor General
Kano State