

**AUD/SAD/24/SUBEB/I/**

27<sup>th</sup> June, 2025  
2 Muharram 1447

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

Sir,

**PERFORMANCE AUDIT IN RESPECT OF KANO STATE  
BASIC PRIMARY EDUCATION SECTOR  
FOR THE PERIOD OF JANUARY TO DECEMBER 2024**

**1.00 Submission of Audit Report**

In alignment with the stipulations outlined in Section 85(2) of the Constitution of the Federal Republic of Nigeria, which was originally enacted in 1999 and has since undergone amendments, as well as in accordance with the recently amended Kano State Audit Law of 2020, I have completed a comprehensive performance audit focused on the Basic education subsector. This thorough examination covers the entire period from January to December 2024, and I hereby present the accompanying report, which details the findings of this audit.

Our audit was meticulously conducted in strict compliance with the International Standards of Supreme Audit Institutions for Performance Auditing, specifically the ISSAI 3000 framework. This prestigious standard necessitates a carefully structured approach to ensure that our planning and execution of the audit are robust enough to gather sufficient and appropriate evidence. Such evidence is crucial as it lays the groundwork for delivering well-founded findings and conclusions.

Throughout the course of this audit, we diligently collected a wide variety of data and evidence, which we believe provides a solid and reasonable basis for the conclusions and findings that we present in this report. This comprehensive approach not only underscores our commitment to transparency and accountability but also ensures that our evaluations are both thorough and credible.

Furthermore, I would like to emphasize that this Office has a proactive agenda for future audits. We plan to conduct a follow-up audit at an appropriate time, which will be determined based on the context and circumstances surrounding the recommendations made in this report. This subsequent review will aim to assess the actions taken by relevant stakeholders in response to our findings, thereby ensuring ongoing improvement and accountability within the primary education sub sector we have examined.

## **2.00 Executive Summary**

The State Universal Basic Education program is an Educational Reform of the Federal Government of Nigeria introduced to serve as catalyst for achieving free compulsory Universal Education for all school age children in respect of their Socio-Economic circumstance. BESDA and Matching Grant represents part of significant reform initiative aimed at enhancing Basic Education Resources across Nigeria, as established by the SUBEB Act 2004 which was signed into Law in May, 2024. This ambitious program is designed to ensure that all Nigerians have access to quality Basic Education. The overall goal of this initiative is to strengthen the Education sector and improve outcomes for the population.

Furthermore, the Auditor-General has been mandated to carry out a performance audit specifically focusing on key intervention activities within the realm of Better Education Service Delivery for All (BESDA) and Matching Grants. This aspect of the audit is vital, as it will assess the adequacy and effectiveness of the available education facilities, which is a critical component in delivering high-quality education services. By evaluating the performance in capacity building and educational infrastructure, the audit aims to identify areas of improvement and ensure that the education system can meet the diverse needs of the population effectively.

Overall, the Intervention Fund mentioned above, illustrates a comprehensive approach toward strengthening Nigeria's education infrastructure, emphasizing the importance of effective resource allocation, rigorous oversight, and continuous evaluation in enhancing education outcomes for all citizens.

## **3.00 Specific Audit Findings**

- ❖ The need for Recruitment of skilled education workers (Basic school teachers)
- ❖ The need for frequent training of Education workers

- ❖ Cultural Belief and practices
- ❖ Untimely release of Funds
- ❖ Uncompleted Awarded Basic Education Projects

### **General Audit Findings**

- The critical issue of education sectors in Kano State has become an urgent necessity, particularly emphasizing the recruitment of skilled education workers, which includes teachers, inspectors and monitors.
- Cultural and societal Barriers; in some communities, cultural beliefs may prioritize other activities over education, especially for Girls.
- Funding Issues inconsistencies in funding from Government and other related agency leads to poor maintenance of school facilities and inadequately paid teachers.
- Teacher Shortage; There is a significant shortage of qualified teachers, which affects the student-teacher ratio and overall quality of instruction

### **4.00 Financing and Budgeting**

The sum of ₦10,448,765,345.86 was successfully approved and allocated, to facilitate and implement vital Basic Education activities specifically within Kano State. This financial commitment is aimed at enhancing the overall education infrastructure and services in the state, ensuring that essential education is accessible to the population.

The estimated budget includes a variety of key allocations across different categories of education services. Notably, a significant portion of the funding will be directed towards Basic literacy component activities, which was allocated a total of ₦1,717,914,999. This amount represents approximately 16.4% of the overall budget and is crucial for reducing number of out of school children. This allocation underscores the importance of having well-trained and adequately supported education personnel who can respond effectively to the education needs of the community.

Additionally, a major focus of the budget allocation is on special education request, which has been allocated a substantial sum of ₦4,002,409,310—or 38% of the total budget. This funding is essential for ensuring that education facilities at

various levels receive the financial resources needed to operate efficiently and effectively serve the local populations. This allows for tailored education responses that address the special education needs of communities.

Furthermore, the budget allocates ₦1,661,500,470 to intensive literacy programs, comprising about 16% of the total allocation. This funding is pivotal in providing books and other learning materials.

In terms of Strengthening, planning and accountability, an amount of ₦741,431,100 has been earmarked, which accounts for 7.1% of the overall budget. This allocation aims to ensure that education programs are implemented effectively and that their impacts are measured, facilitating continuous improvement and accountability in education service delivery.

An additional allocation of ₦2,325,509,466.80 (approximately 22.3% of the budget) is designated for construction, renovation and other activities. This funding is critical for enhancing the standards of education services provided; ensuring that they meet established benchmarks for quality and safety.

In parallel with these budgetary allocations, the actual expenditures incurred thus far are noteworthy. For Basic literacy components, the expenditure has reached ₦839,848,384.70, translating to 49% of the allocated funds, illustrating a robust effort to mobilize and utilize resources effectively in this area. In the realm of intensive literacy programme, the expenditures amount to ₦1,622,794,570.00, which reflects 98% of the budgeted allocation. Strengthening, planning and accountability amount to 407,989,030 representing 55% of the allocated Budget. Lastly special education request expended the sum of ₦2,486,079,181.59 representing 62%, and construction and other education expenditure totaling ₦1,045,173,100.90 with a performance of 45% against the allocated amount.

Overall, this coordinated funding effort from various Agencies and state government represents a significant step towards improving Basic education in Kano State, addressing both immediate education needs and fostering long-term improvements in the education sector's capacity and performance. See table1 below.

**Table 1**  
**Comparison Of Allocation And Actual Expenditure**

Code	Classification	Activities	Allocation ₦	Actual ₦	Variance ₦	Performance (%)
SPA (1)	Basic literacy component	35	1,717,914,999.00	839,848,384.70	878,066,614.30	49
SPA(2)	Intensive literacy program	19	1,661,500,470.06	1,622,794,570.00	38,705,900.06	98
SPA(3)	Strengthening planning & accountability	39	741,431,100.00	407,989,027.04	333,442,072.96	55
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	62
	Construction		1,625,422,315.14	486,820,430.00	1,138,601,885.14	30
	Renovation		235,482,004.98	234,892,500.90	589,504.08	100
	Sport development		22,463,082.66	22,306,420.00	156,662.66	99
	Furniture supply		232,773,120.00	125,795,030.00	106,978,090.00	54
	Quality Assurance		46,526,565.34	44,612,840.00	1,913,725.34	96
	Water and Sanitation		69,789,248.00	48,044,000.00	21,745,248.00	69
	Project Monitoring and Evaluation		46,526,565.34	44,612,840.00	1,913,725.34	96
23020113	Agricultural Education		46,526,565.34	38,089,040.00	8,437,525.34	82
<b>Total</b>			<b>10,448,765,345.86</b>	<b>6,401,884,264.23</b>	<b>4,046,881,081.60</b>	<b>61</b>

### 5.00 Ongoing Basic Education Projects ₦3,144,541,988

The comprehensive amount of ₦3,144,541,988 which has been awarded for the execution of a specific educational project, has been noted to be ongoing. This total encompasses two major components: an allocation of ₦612,615,460 designated for the Marching Grant Project, and an additional ₦2,531,926,530 earmarked for the Basic Education Service Delivery Activity (BESDA) Project, respectively. Refer to table below:

Code	Activities	Allocation ₦	Expenditure ₦	Variance ₦
SP204	Provision of Android tablet with High Specification for Pupil Digital Attendance, Data Collection of ASC,NPA and Relevant Schools Survey in the State	90,000,000.00	14,987,500.00	75,012,500.00

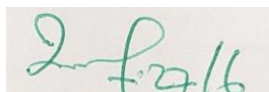
SP206	Conduct of Training for the newly established SBMC on Roles, Responsibility and Development of SIP	10,050,000.00	180,000.00	9,870,000.00
SP248	Procurement of 75 Android tablet for School Support Officers	15,000,000.00	4,497,000.00	10,503,000.00
SP268	Training of Master Trainers on Digital data Collection, Pupils attendance Analysis and Reporting (BAMIS)	8,400,000.00	2,375,500.00	6,024,500.00
SP270	Cleaning and Development of Reporting and Printing of Annual School Census report 2021/2022	9,000,000.00	500,000.00	8,500,000.00
SP287	Induction Training for the newly recruited Teachers	6,058,910.00	10,254,800.00	(4,195,890.00)
SP258	Training of Head Teachers on Filing Annual School Census, and School Record Keeping	17,700,000.00	8,430,000.00	9,270,000.00
SP274	Training of Monitoring and QA Offices on the newly designed e-monitoring software	3,000,000.00	1,242,583.20	1,757,416.80
SP291	Conduct of Monitoring and mentoring of teachers by coaches for continuous implementation of Accelerated Learning in 7 LGEAs.	8,000,000.00	3,379,965.00	4,620,035.00
SP295	Special Request	4,002,409,310.00	2,486,079,181.59	1,516,330,128.41
	construction of various project	1,625,422,315.00	486,820,430.00	1,138,601,885.00
	furniture supplies	232,773,120.00	125,795,030.00	106,978,090.00
<b>Total</b>		<b>6,027,813,655.00</b>	<b>3,144,541,989.79</b>	<b>2,883,271,665.21</b>

### **Audit Recommendations**

- Cultural beliefs and practices play a significant role in shaping recommendations regarding basic education. These beliefs are often deeply rooted in the traditions and value of society. The management should make wider awareness campaign on importance of Basic education to the community.

- Recruiting skilled education workers requires a strategic approach that focuses on attracting qualified candidates who are passionate about teaching and committed to student success.
- Untimely release of funds in the basic education sector can have significant negative impacts on educational quality and access. Delays in funding can lead to interruptions in school programs, such as extracurricular activities, after school tutoring and other essential services.
- The management of the board need to conduct regular assessment to identify the specific training needs of teachers based on their subject areas, teaching method and the challenges in the classrooms. There is also need to diversify, training format which includes workshop online courses and collaborative learning communities to accommodate different learning styles and schedule.
- The notable basic education project across the state that were not completed, the management as a matter of urgency expedite the completion those project, considering their importance in basic education services.

Best Regards,

A handwritten signature in green ink, appearing to read 'Rabi'u Yusuf, cna', is shown within a light gray rectangular box.

Rabi'u Yusuf, cna  
Auditor General  
Kano State