



Kano State Government of Nigeria

Office Of The Auditor-General, Kano State

PERFORMANCE REPORT ON:

**STATE UNIVERSAL BASIC EDUCATION BOARD
FOR THE YEAR ENDED**

31ST DECEMBER 2025.

Submitted to the Honorable House of Assembly

JUNE 2026

PERFORMANCE AUDIT REPORT ON THE ECONOMY, EFFICIENCY AND EFFECTIVENESS OF THE HOPE-EDU PROGRAMME IMPLEMENTED BY KANO STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB) FOR THE YEAR ENDED 31 DECEMBER 2025

1.0 Introduction

This Performance Audit assessed the implementation of the HOPE-EDU Programme by the Kano State Universal Basic Education Board (SUBEB) during the year ended 31 December 2025. The audit was conducted using the principles of Economy, Efficiency and Effectiveness (3Es) to determine whether public resources were acquired and utilized prudently, programme activities were implemented efficiently, and whether the intended objectives of improving basic education delivery were achieved.

2.0 Audit Objective

The objective of the audit was to assess whether the financial and human resources provided under the HOPE-EDU Programme were managed economically, efficiently and effectively in improving access to quality basic education across Kano State.

3.0 Audit Scope

The audit covered the period from 1 January to 31 December 2025 and included:

- FGE/UBE Matching Grant and State Counterpart Fund.
- BESDA Programme Funds.
- SUBEB Expenditure Account.
- Capital Projects executed during the year.
- Personnel recruitment and salary expenditure.
- Recurrent (Overhead) expenditure.

4.0 Audit Findings

A. Economy

The audit observed that the HOPE-EDU Programme received substantial funding from the Federal Government, State Government and development partners amounting to over ₦13.75 billion. Of this amount, approximately ₦11.97 billion was utilized for capital projects while ₦324.06million was expended on personnel costs and ₦131.77 million on overhead expenditure.

The Board executed approximately 282 capital projects across the State involving construction, rehabilitation, procurement of educational facilities and other interventions. The recruitment of 3,620 personnel to serve in all 44 Local Government Areas demonstrated that programme resources were directed toward strengthening service delivery.

Based on the records reviewed, expenditure was generally directed towards approved educational activities. However, to assess the effectiveness of the Internal Control System of the organization and confirm value for money, payroll verification, review of procurement documentation, assessment of contract prices against prevailing market rates and physical verification of completed projects was conducted.

Conclusion

Available evidence indicates that programme resources were substantially applied for their intended purposes. Nevertheless, continuous monitoring of procurement processes and project costs is necessary to ensure optimum value for public funds.

B. Efficiency

The audit noted that the Board successfully deployed 3,620 newly recruited personnel across all 44 Local Government Areas, thereby improving teacher availability and administrative capacity.

Furthermore, the implementation of 282 capital projects within the financial year demonstrates a high level of programme execution. Personnel expenditure represented only a small proportion of the total programme expenditure when compared with investment in educational infrastructure, suggesting that a significant share of available resources was directed to programme outputs.

The relatively modest overhead expenditure also indicates that administrative costs were kept under control while more resources were devoted to programme implementation.

Conclusion

Based on the financial records made available, SUBEB utilized available financial and human resources efficiently to deliver planned programme activities during the year under review.

C. Effectiveness

The implementation of capital projects together with the recruitment and deployment of teachers contributed towards improving access to quality basic education throughout Kano State.

The projects executed are expected to improve classroom-learning conditions, increase school enrolment capacity, strengthen educational infrastructure and enhance the quality of teaching and learning under the HOPE-EDU Programme.

Conclusion

The available financial information indicates that the HOPE-EDU Programme has made significant progress towards achieving its intended objectives. Final assurance regarding programme effectiveness was supported by physical verification of projects and measurable educational performance indicators.

5.0 Overall Audit Conclusion

Based on the records reviewed, Kano State Universal Basic Education Board demonstrated satisfactory performance in managing the available resources during Zero year. Resources were largely utilized for approved educational interventions including infrastructure development, teacher recruitment and programme implementation.

The audit concludes that the programme generally complied with the principles of Economy, Efficiency and Effectiveness.

6.0 Recommendations

Strengthen project monitoring and independent verification of all completed capital projects.

Conduct regular value-for-money assessments for major contracts.

Develop measurable Key Performance Indicators (KPIs) linking expenditure to educational outcomes such as enrolment, retention and learning achievement.

Enhance documentation of procurement processes and contract management.

Maintain periodic monitoring and evaluation reports to demonstrate the long-term impact of HOPE-EDU investments on basic education service delivery.

**DETAILED FINANCIAL PERFORMANCE REPORT (HOPE
EDUCATION) ZERO YEAR – SUBEB**

Performance Indicator	Result
Final Budget	₱15.130 Billion
Actual Expenditure	₱12.423 Billion
Budget Performance	82.11%
Variance	₱2.706 Billion
Capital Expenditure Share	96.3%
Personnel Cost Share	2.6%
Overhead Cost Share	1.1%

PERFORMANCE ANALYSIS TABLE

Code	Details	Actual ₱	Budget ₱	Performance %
21	Capital Expenditure	11,967,623.20	14,635,772.66	82%
22	Personnel Cost Share	324,061.48	383,645,000	84%
23	Overhead Cost Share	131,766.70	110,343,000	119.41%

Code	Projects	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	Perform. %
051700300100 - SUBEB	procurement of working materials	73,637.08	100,000.00	-	100,000.00	26,362.92	0.74
051700300100 - SUBEB	NUT,1 SBPs Promote school feeding programmes in all early child care and primary schools to improve nutritional status, learning capacities and enrollment/retention of school-age children through community participation	980,000.00	2,210,000.00	(1,210,000.00)	1,000,000.00	20,000.00	0.98
051700300100 - SUBEB	Provision of Non Core Text Books (HAUSA,ISLAMIC STUDIES,ARABIC and PHE)	75,000.00	75,000.00	-	75,000.00	-	1.00
051700300100 - SUBEB	Procurement of chalk	131,500.00	150,000.00	-	150,000.00	18,500.00	0.88
051700300100 - SUBEB	Procurement of White Board Markers	73,637.08	73,637.08	-	73,637.08	0.00	1.00
051700300100 - SUBEB	Procurement of prepared Lesson Plan for Literacy and Numeracy (Primary 1- 3)	194,850.00	240,000.00	-	240,000.00	45,150.00	0.81
051700300100 - SUBEB	Provision of Instructional Materials. Eg (BB/Ruler, Pencil, Eraser)	223,480.00	250,000.00	-	250,000.00	26,520.00	0.89
051700300100 - SUBEB	Training of Master trainers, Step down Training to Teachers of P5 and P6	71,250.00	48,000.00	-	48,000.00	(23,250.00)	1.48
051700300100 - SUBEB	Staff Capacity Building on various Professions	972,540.00	100,000.00	-	100,000.00	(872,540.00)	9.73
051700300100 - SUBEB	Constructions of New Classrooms	4,303,905.83	3,922,098.66	-	3,922,098.66	(381,807.16)	1.10
051700300100 - SUBEB	Procurements of Pupils Furniture of the newly Constructed Classrooms	1,350,866.02	1,380,973.82	-	1,380,973.82	30,107.80	0.98
051700300100 - SUBEB	Renovation Of100 Classrooms across the State	1,033,718.77	1,010,928.52	-	1,010,928.52	(22,790.25)	1.02
051700300100 - SUBEB	maintenance of office buildings	87,250.00	100,000.00	-	100,000.00	12,750.00	0.87
051700300100 - SUBEB	Construction of 2 Hostels for Boys and Girls at Tarda	345,670.00	469,205.24	-	469,205.24	123,535.24	0.74
051700300100	Renovation of			-			

- SUBEB	Falgore Central Primary School and provision of furniture in Rogo LGA	167,428.12	200,000.00		200,000.00	32,571.88	0.84
051700300100 - SUBEB	Construction of 2No. 4 Classrooms Story Block with office and Store at GGSSS, Permanent Site, Massu in Sumaila LGA	235,470.00	251,458.63	-	251,458.63	15,988.63	0.94
051700300100 - SUBEB	Construction of Office Building at Kano Municipal LEA.	87,657.00	100,000.00	-	100,000.00	12,343.00	0.88
051700300100 - SUBEB	Completion of additional 4 Classroom upstairs at Proposed Jaba Primary School in Fagge LGA	78,950.00	100,000.00	-	100,000.00	21,050.00	0.79

Analysis

- i. Financial implementation was generally satisfactory with an expenditure rate exceeding 80%.
- ii. Capital expenditure remained the major driver of programme implementation, demonstrating commitment toward infrastructure improvement and educational service delivery.
- iii. Classroom construction, renovation, furniture provision, instructional materials and school improvement projects constituted the largest proportion of expenditure.
- iv. School feeding and nutrition interventions recorded substantial implementation.
- v. Several training, quality assurance and educational development activities were budgeted but had low or no expenditure, indicating implementation delays.

Overall Assessment: The financial performance of the programme is rated **SATISFACTORY** with moderate implementation efficiency and significant progress toward educational infrastructure improvement.

Programme Performance Analysis

Performance Area

Classroom Construction
Classroom Renovation
School Furniture Provision
Textbooks & Learning Materials
ICT/Digital Learning Equipment
Teacher Training & Capacity Building
School Feeding Programme
Quality Assurance Activities
WASH & School Health Activities
Monitoring & Evaluation

Assessment

Very Good
Very Good
Very Good
Good
Moderate
Moderate
Good
Moderate
Moderate
Moderate

Overall Programme Rating

Criteria

Financial Performance
Infrastructure Delivery
Learning Resources
Teacher Development
Governance & Monitoring
Overall Programme Score

Score

82%
90%
80%
65%
70%
77% (Satisfactory)



Rabiu Yusuf, CNA

AUDITOR-GENERAL

Kano State

FRC/2026/PRO/ANAN/004/5143

Special Opinion

We have audited the financial statements of the HOPE-EDU Program comprising the statement of Financial Position as of 31 December 2025, the Statement of Sources and Uses of Funds, and the Statement of Expenditures for the year ended.

In our opinion, subject to the audit procedures performed and evidence obtained, the financial statements present in all material respect the financial position of the HOPE-EDU Programme as at December 31st, 2025 and the funds received and expenditures incurred for the period then ended, in accordance with International Public Sector Accounting Standard (IPSAS) and the programme financing guidelines.



Rabiu Yusuf, CMA

AUDITOR-GENERAL

Kano State

FRC/2026/PRO/ANAN/004/514307

Date: June 2026



GPS Map Camera



Kafin Farin Ruwa, Kano, Nigeria

7f3fc56w+4rf, Kafin Farin Ruwa, Kano 712103, Nigeria

Lat 11.410066° Long 9.197123°

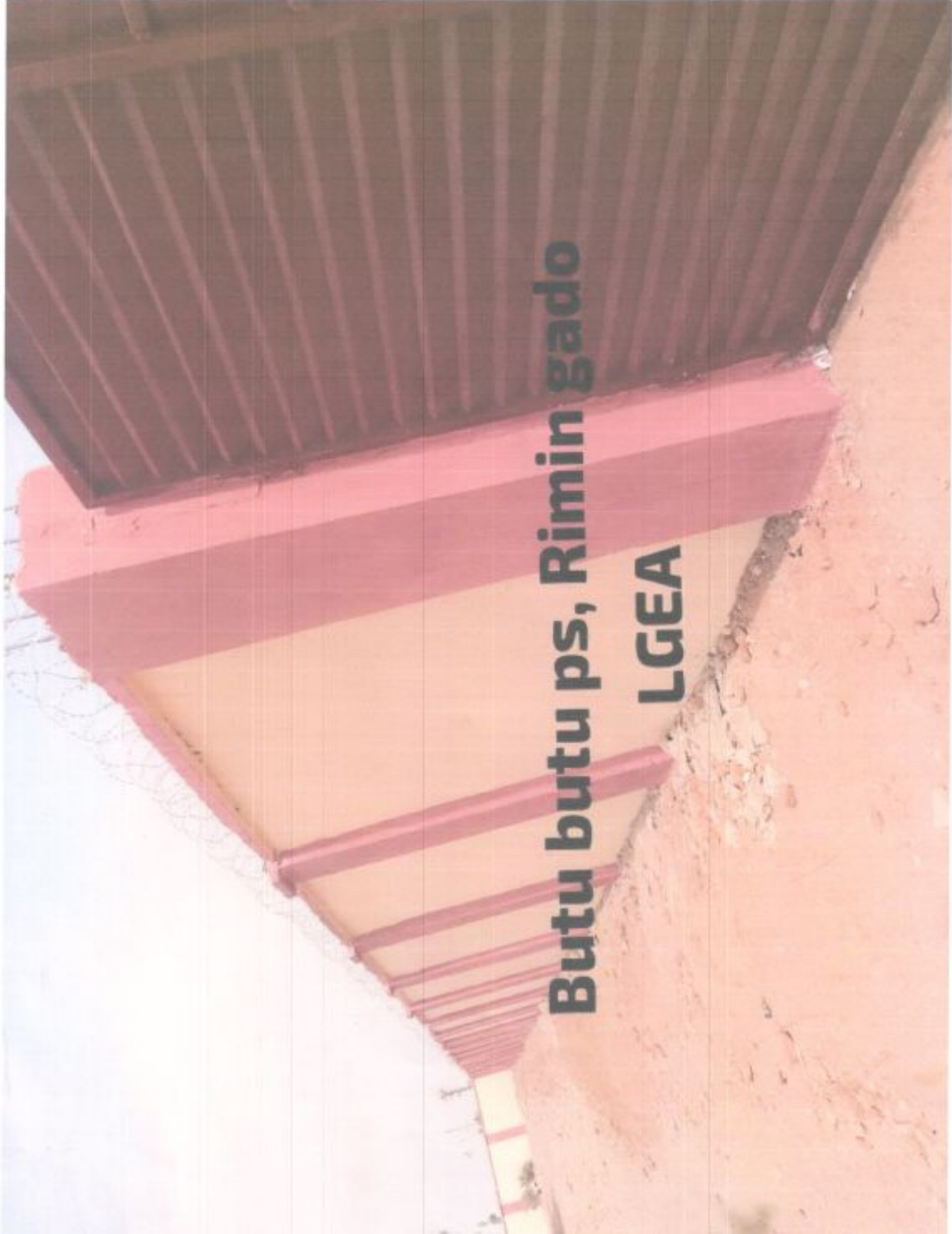
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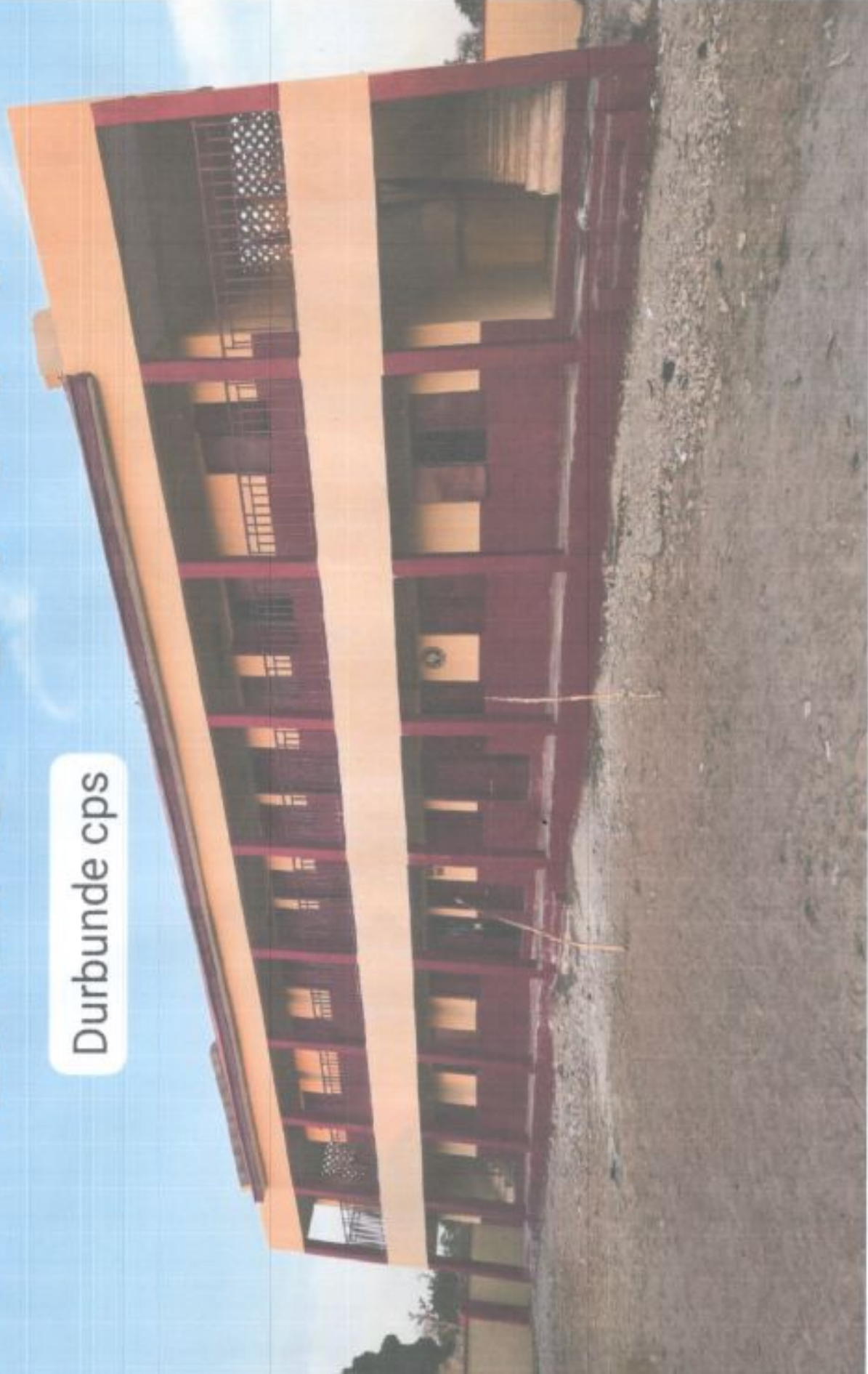
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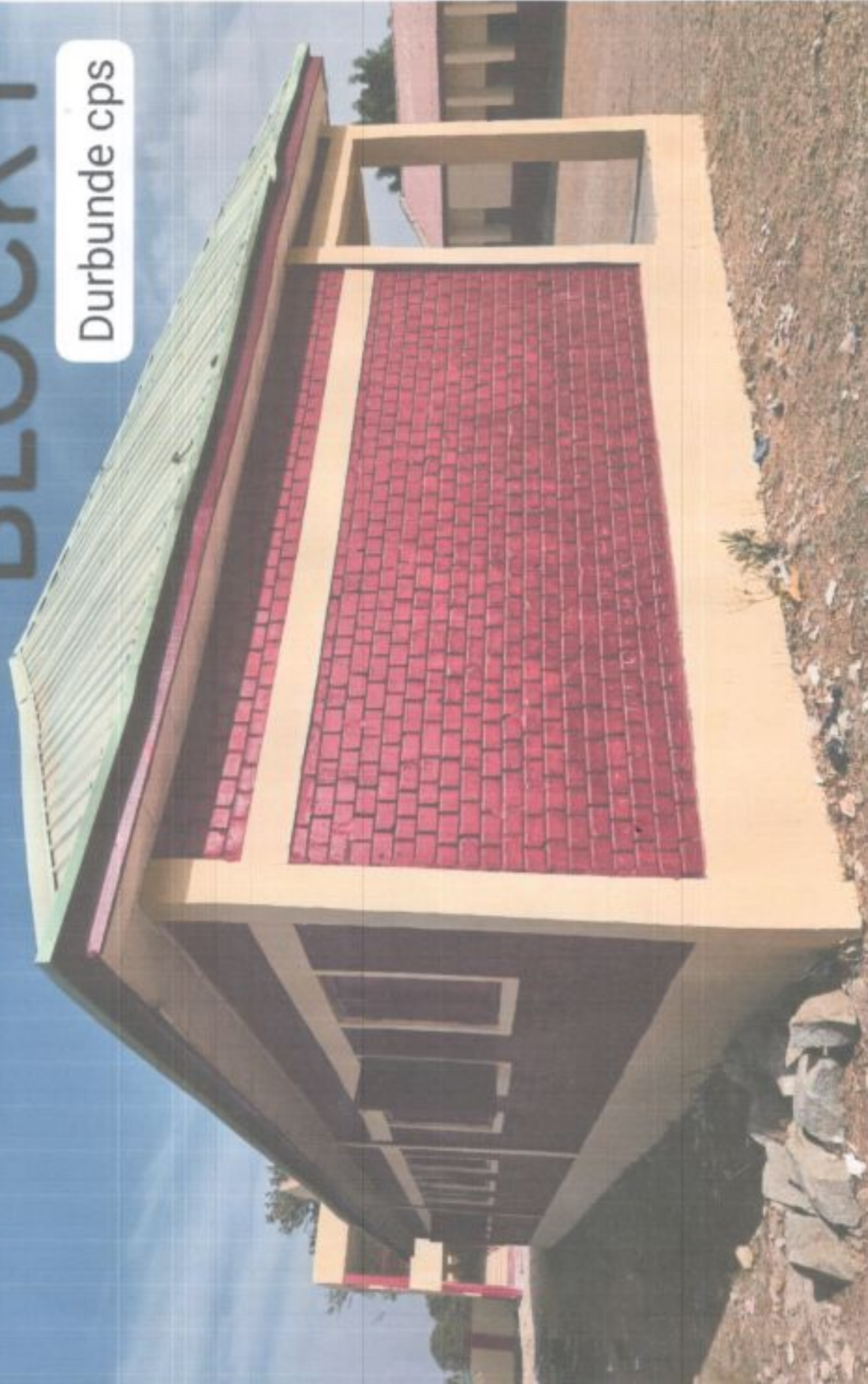
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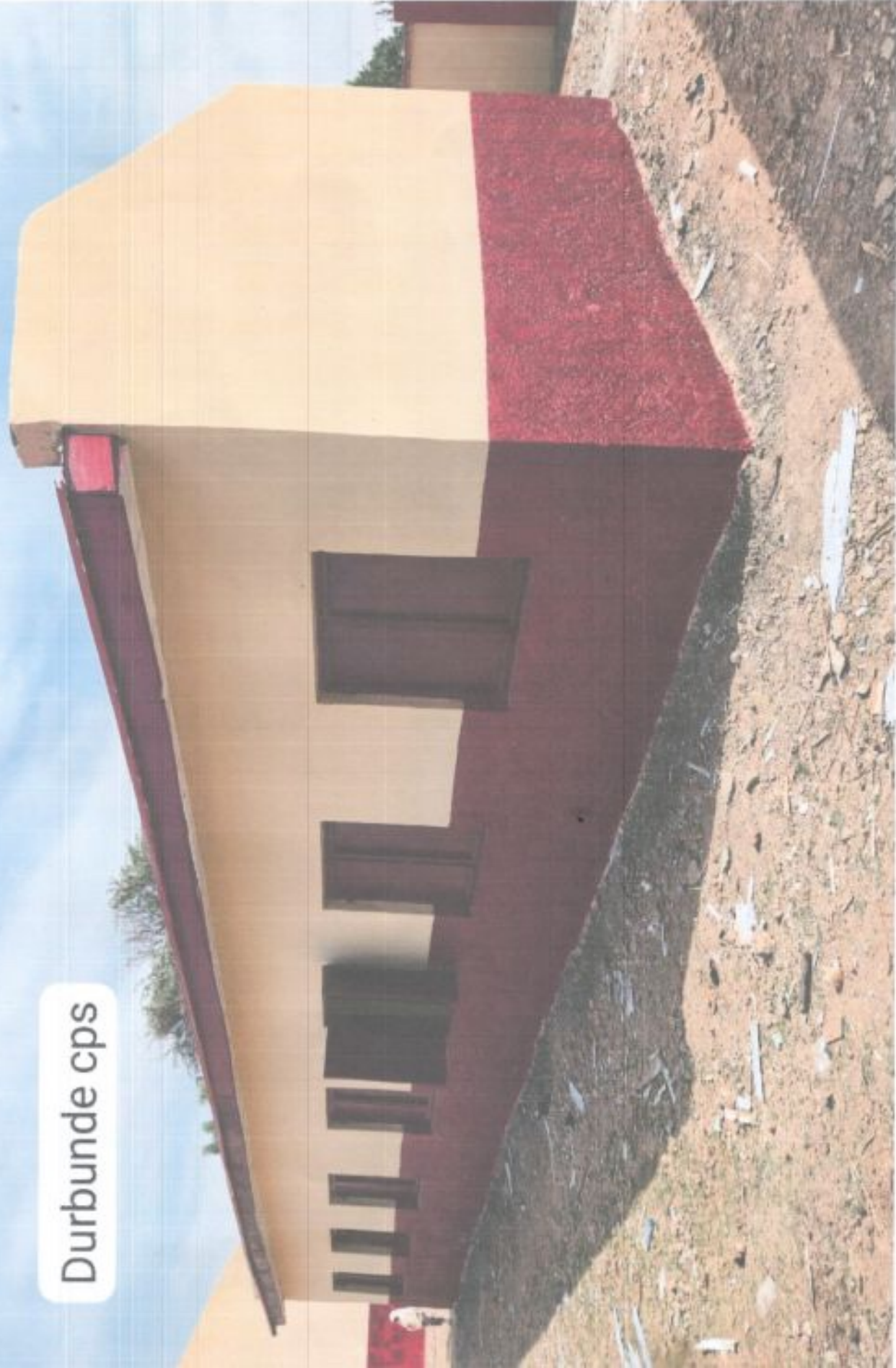
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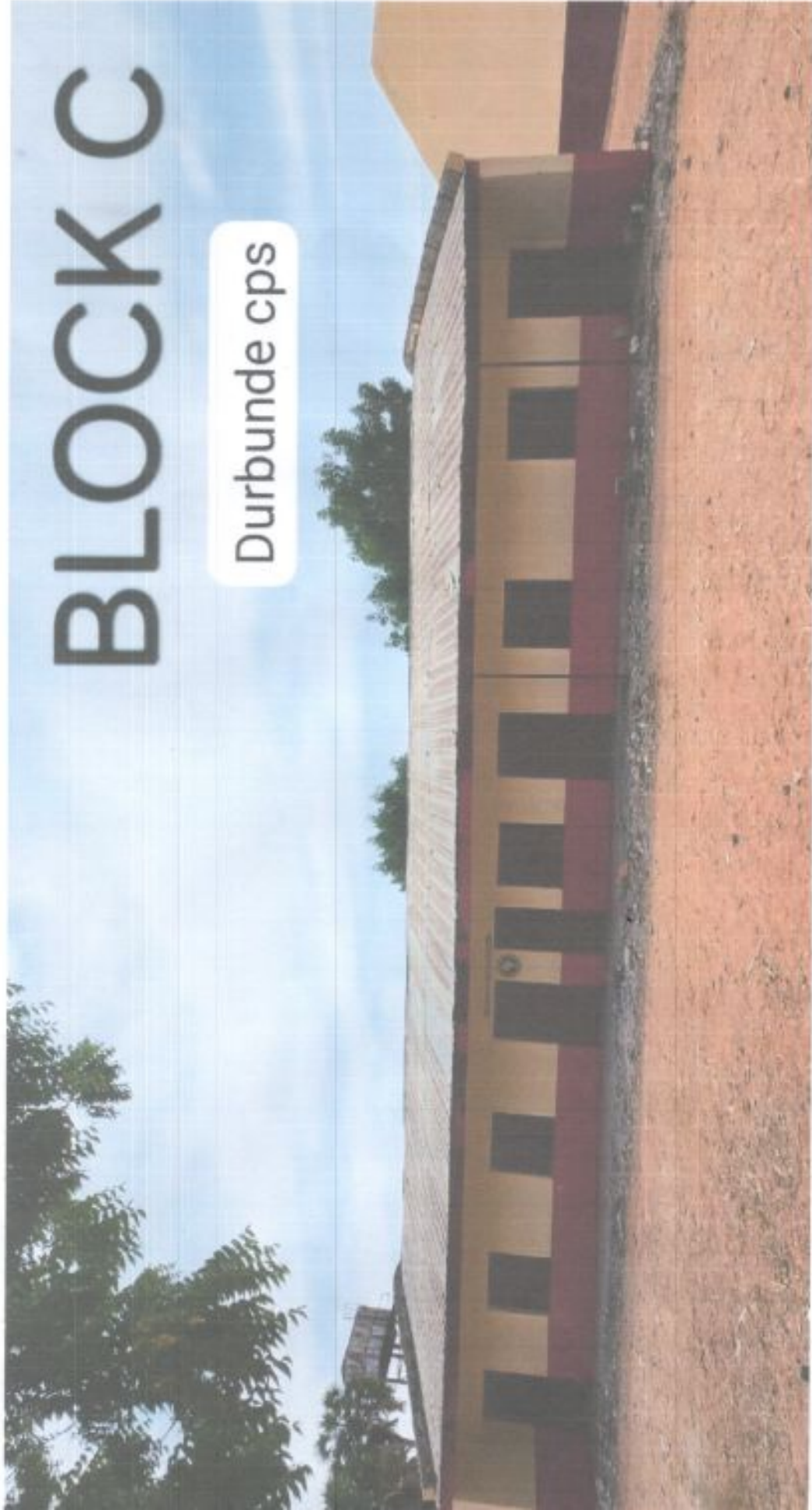
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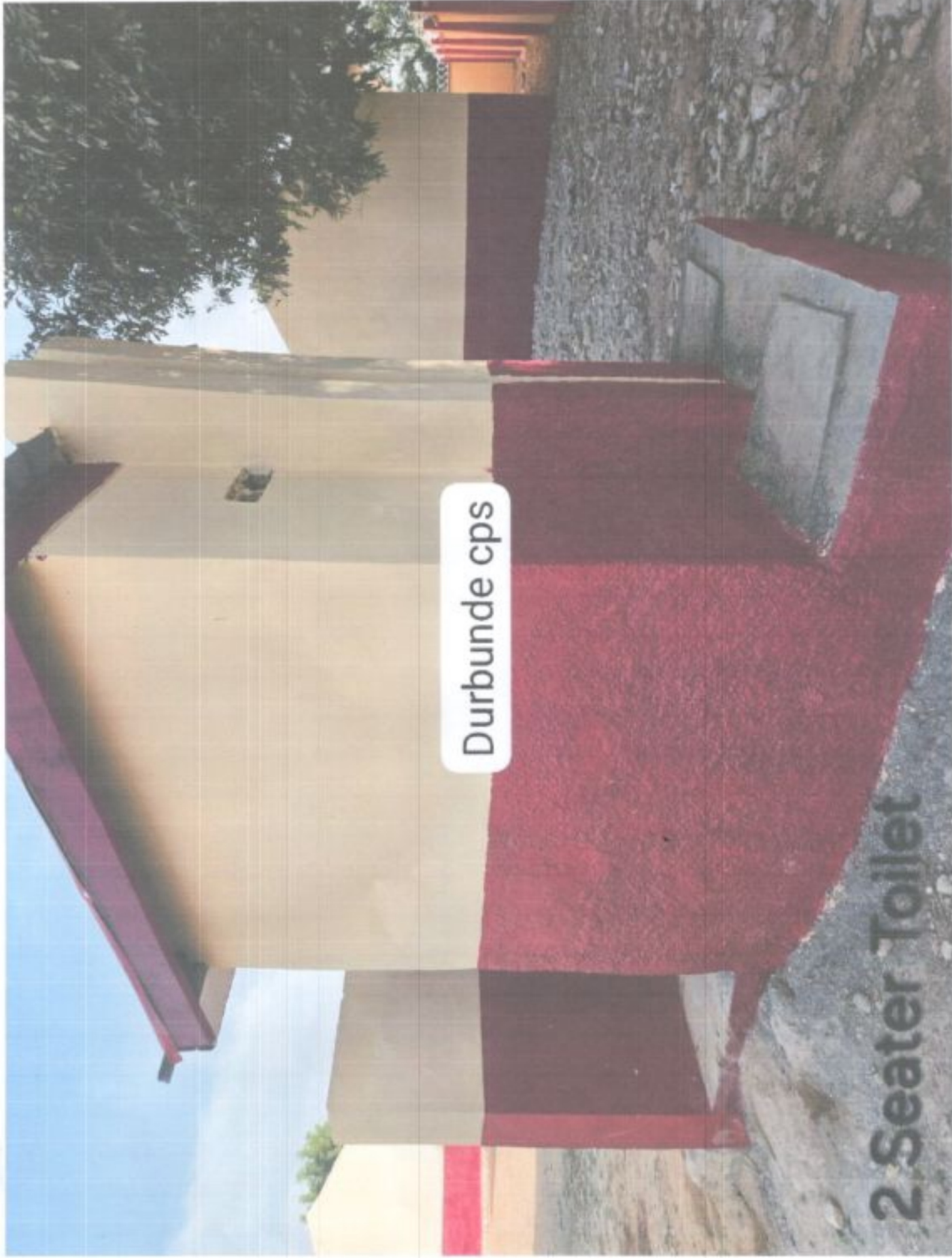
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**GJSS DGW CO-EXIST,
DGW LGEA**



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2 Seater Toilet

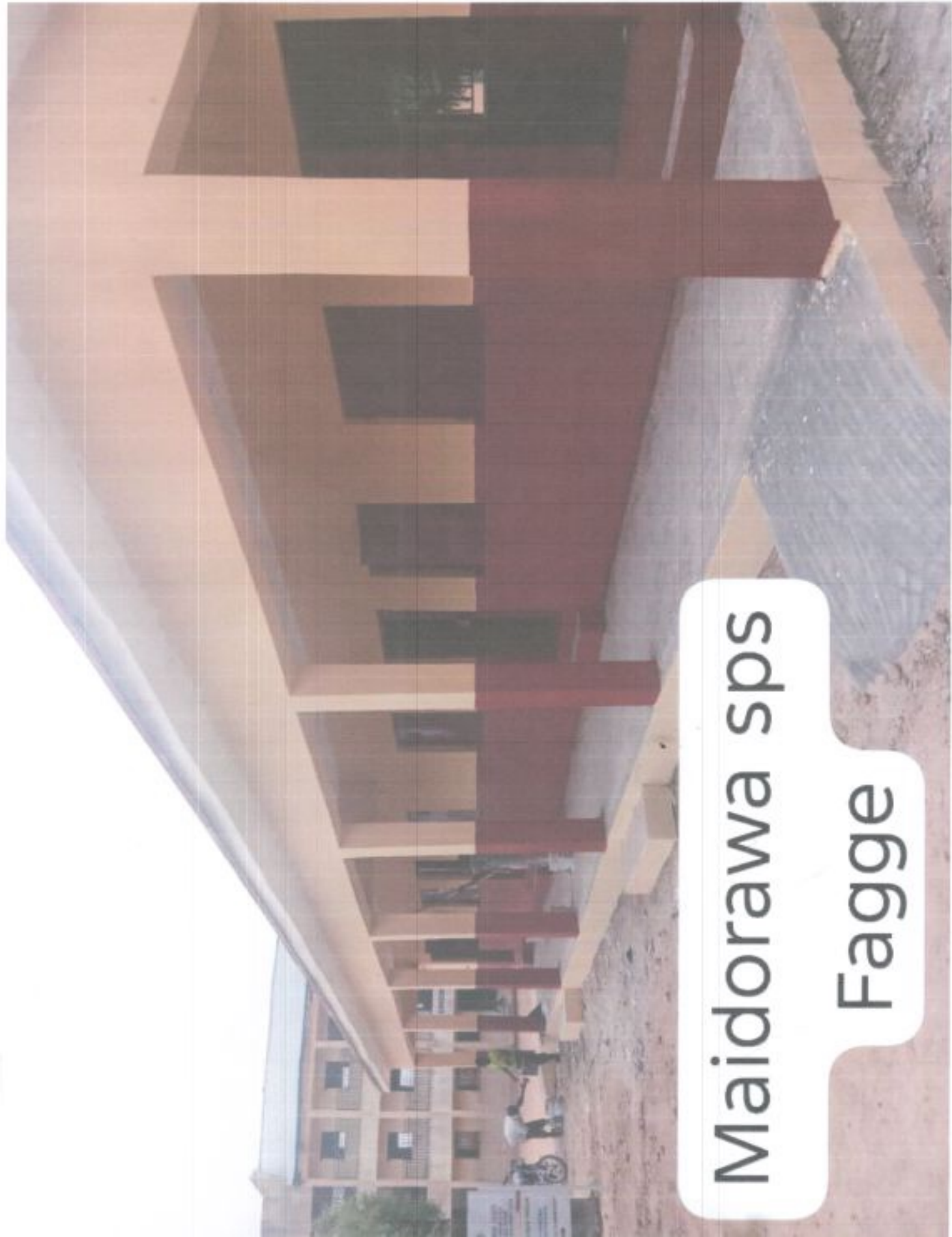


Nasawan kadafa p/s

Digawa nps

Gabasawa





Maidorawa sps

Fagge



SUBBU/UBEC/JSB/2025
SUBBU/UBEC/JSB/2025

**GUBS BACHIRAWA,
UNGOGO LG EA KANO**