Kano State Government

2025 Citizens' Performance Audit Report for Basic Education and Primary Healthcare Sectors

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About the Citizens' Performance Audit Report for BED and PHC

The Citizens' Performance Audit Report for Basic Education (BED) and Primary Health Care (PHC) presents citizen-friendly analysis of government performance in two priority service delivery sectors. It translates budget, expenditure, project implementation, and performance information into clear tables, charts, and explanations to help citizens assess whether public resources allocated to BED and PHC were used economically, efficiently, and effectively. The report focuses on the 2025 fiscal year and draws on approved budgets, actual releases and expenditures, sector performance data, and relevant monitoring information to show how government spending translated into education and primary health care outputs and outcomes for citizens.
The main report has been published on the State official website

Explanation of Key Terms used in this Report:

- ***Approved Budget*** *– This is the amount of money government planned and approved to spend on Basic Education and Primary Health Care during the year. It shows what government intended to do before implementation started.*
- ***Actual Spending*** *– This is the amount of money that was actually spent. Citizens can compare this with the approved budget to see whether government spent less, more, or exactly what was planned.*
- ***Budget Release*** *– This means the amount of approved money that was made available for use. A project or activity may be in the budget, but it can only move forward when funds are released.*
- ***Variance*** *– This is the difference between what was planned and what actually happened. A large difference may show delay, underfunding, overspending, poor planning, or changes in government priorities.*
- ***Performance*** *– This shows how much of the plan was achieved. For example, if ₦100 million was approved and ₦80 million was spent, spending performance is 80%. In this report, performance helps citizens understand whether education and health plans were carried out as expected.*
- ***Economy*** *– This asks whether government bought goods and services at a reasonable cost without wasting money. For citizens, it means checking whether items such as classroom furniture, textbooks, drugs, medical equipment, or facility repairs were obtained at fair prices.*
- ***Efficiency*** *– This asks whether government used money, time, staff, and materials well to produce results. For example, a school project or PHC facility renovation is more efficient when it is completed on time, within budget, and without unnecessary delays.*
- ***Effectiveness*** *– This asks whether spending led to the intended benefits for citizens. In Basic Education, this may include improved classrooms, better learning materials, and increased school attendance. In Primary Health Care, it may include improved access to drugs, immunisation, antenatal care, skilled birth attendance, and better service delivery at PHC centres.*

- ***Output*** *– This is what government directly delivered. Examples include classrooms built or renovated, teachers trained, textbooks supplied, PHC facilities upgraded, health workers trained, vaccines provided, or medical equipment purchased.*
- ***Outcome*** *– This is the change citizens experience because of government spending. Examples include more children learning in safe classrooms, reduced distance to basic health services, improved maternal and child health, and better access to essential medicines.*
- ***Value for Money*** *– This means getting the best possible results from public funds. A programme gives value for money when it is affordable, well managed, completed as planned, and brings real benefits to citizens.*
- ***Citizen Accountability*** *– This means government explains clearly how public money was used and what results were achieved, so citizens, communities, civil society, and the media can ask informed questions and participate in improving public services.*

Basic Education Citizens Performance Audit Report

Section 1 BED Value for Money

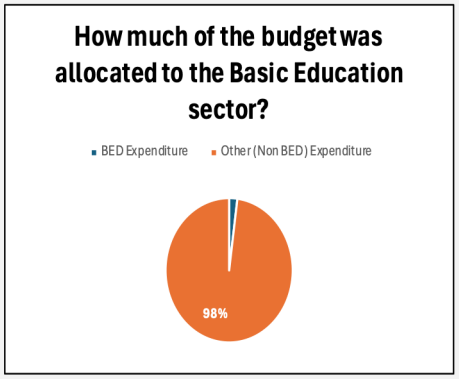
The kano State expenditure on Basic Education (BED) is aimed at improving the quality, access, and safety of learning for children across the State. Through the approved budget and actual spending, government indicated that resources are being directed towards activities such as construction and renovation of classrooms, provision of school furniture, supply of textbooks and learning materials, training and support for teachers, and improvement of basic school facilities. This means that public funds are expected to move beyond figures in the budget and translate into visible improvements in schools. When these education investments are properly planned, appropriately priced, completed on time, and delivered to the schools that need them most, they show government efforts to use public money in a way that benefits learners, teachers, parents, and communities.

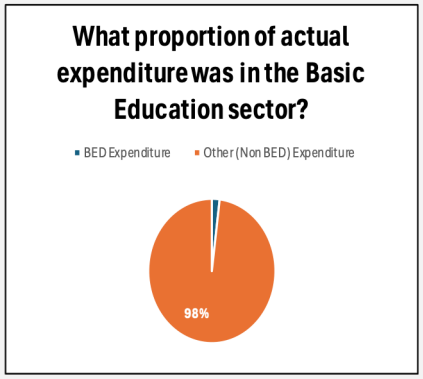
The BED investments are intended to benefit citizens by creating better learning conditions for children and improving the delivery of basic education services. Citizens are expected to benefit when children learn in safer and less overcrowded classrooms, when pupils and teachers receive the materials they need, when school projects are completed and used, and when trained teachers are better supported to teach effectively. The benefits may also include improved school attendance, stronger learning outcomes, reduced burden on parents, and greater confidence that public education funds are reaching communities.

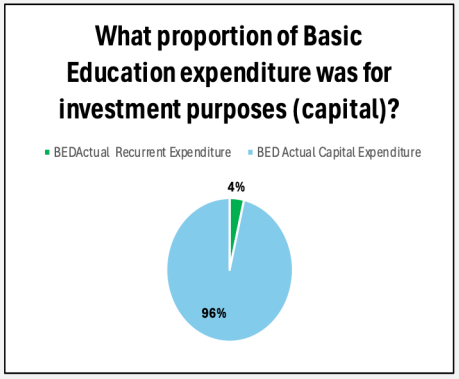
This report therefore presents value for money by showing whether government spending on BED is being converted into practical results that citizens can see, use, and question where delivery falls short. For

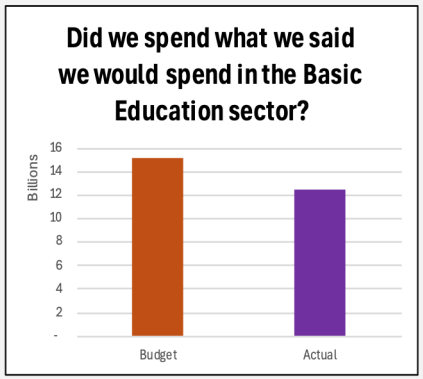
Kano 2025 Budget Overview - Total Budgeted and Actual Expenditure and Basic Education (BED) sector Budgeted and Actual Expenditure

Item	Total Expenditure	BED Recurrent Expenditure	BED Capital Expenditure	Total BED Expenditure
Budgted Expenditure	725,845,247,000	493,988,000	14,635,772,001	15,129,760,001
Actual Expenditure	627,280,000,000	455,828,000	11,967,623,000	12,423,451,000
Performance	86%	92%	82%	82%









citizens, judging value for money in BED means asking practical questions about what changed after government spending. Did more children have classrooms to learn in? Were textbooks and learning materials actually supplied to pupils and teachers? Were completed projects usable, safe, and located where they were needed? Did spending help reduce overcrowding, improve school attendance, support better teaching, or strengthen learning outcomes? A BED programme is considered successful when the amount spent can be clearly linked to visible improvements in schools and better services for children. And where money was spent but projects were delayed, abandoned, poorly completed, overpriced, or did not benefit learners, citizens may question whether the expenditure achieved value for money. This report therefore helps citizens follow the money, compare what was planned with what was delivered, and hold government accountable for turning education spending into real improvements in basic education.

BED Economy Analysis

Economy analysis of BED expenditure involves carefully examining how government funds for Basic Education are used to ensure they directly improve children's learning and school conditions. It focuses on essential items such as classrooms, textbooks, trained teachers, safe school buildings, and learning materials. It checks whether the money spent on these needs is necessary, appropriately priced, and capable of producing real improvements in teaching quality and student outcomes. By analysing BED expenditure, communities can clearly see whether resources meant for basic education are being used wisely and transparently, helping citizens hold leaders accountable and ensuring that every naira truly supports better schools and a stronger future for children.

Table 1: BED Economy Analysis - Top Five Recurrent Expenditure Areas

Economy Analysis - Top Five Recurrent Expenditure Areas

How much did we say we would spend?	What did we actually spent?	What did we buy / pay for?	What was the unit cost?
304,711,000	192,294,782	Payment of Teachers Salaries	Staff 362 Average Salaries 44266.57 for 12 months 192294.78
10,000,000	49,000,000	Payment for the training of teachers, transport & travelling	3 different batches capacity building training of 250 teachers each batch
10,884,000	31,366,700	Procurement of varieties of teaching aids and other instructional material	Sistributed to 44LEA's for school amount to 712,863.65
30,000,000	25,900,000	Procurement of A4 paper 25 cartoons for each LEA 44 LGs	25 cartoons of A4 paper for each of the 44 LEA's @ 23,545.45
31,573,600	21,161,832	Staff other Allowances	for thre 362 Staff monthly average of 9152.85 for 12 39760.49

The BED Economy Analysis shows that recurrent spending was focused on supporting teachers and providing basic materials needed for school operations. The largest expenditure was payment of teachers' salaries, where ₦192.29 million was spent out of ₦304.71 million planned to pay 362 staff, with an average monthly salary of about ₦44,266.57 for 12 months. Government also spent ₦49 million against a planned ₦10 million for teacher training, transport, and travelling, covering three batches of capacity building for 250 teachers per batch at an average cost of about ₦65,333.33 per teacher. These figures show that a major part of BED recurrent spending went into maintaining the teaching workforce and building teachers' capacity.

The table also shows spending on practical inputs that support teaching and school administration. Government spent ₦31.37 million against ₦10.88 million planned on varieties of teaching aids and instructional materials distributed to 44 LEAs, at about ₦712,863.65 per LEA. It also spent ₦25.9 million out of ₦30 million planned on A4 paper, providing 25 cartons for each of the 44 LEAs at about ₦23,545.45 per carton, while ₦21.16 million was spent out of ₦31.57 million planned on staff allowances for 362 staff. In simple terms, citizens should expect these expenditures to support better teaching, improved school administration, and stronger learning conditions; where these benefits are not visible, citizens may ask whether the spending was economical and gave good value for money.

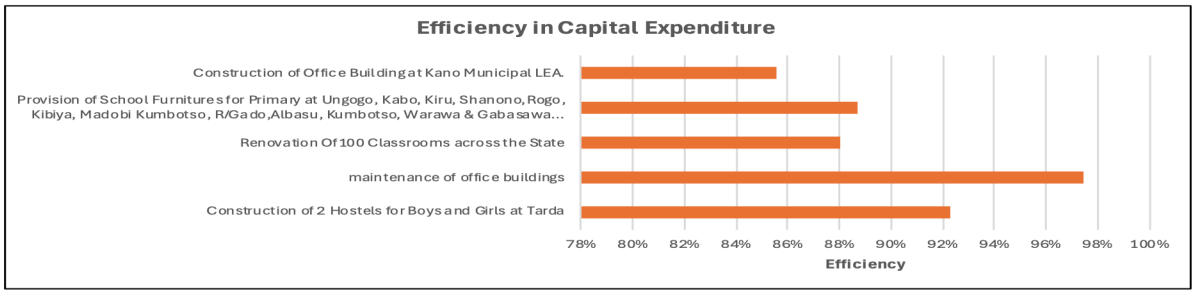
BED Efficiency Analysis

Efficiency analysis of Basic Education expenditure is simply about checking whether the money the government spends on basic schooling is being used in the smartest way to improve children's learning and school conditions. It looks at how resources like teachers, classrooms, textbooks and school feeding translate into real results such as better attendance, stronger reading and numeracy skills, and higher completion rates. By highlighting where funds are well-used and where they are wasted, such as late textbook delivery, poorly deployed teachers, or neglected classrooms, it helps citizens demand transparency, fair allocation of resources, and practical improvements that ensure every naira genuinely strengthens children's future.

Table 2: BED Efficiency Analysis - Top Five Projects

Efficiency Analysis - Top Five Projects

What was the Capital Investment?	How much did we say we would spend?	What did we actually spend	How complete is the project?	How Efficient were we?
Construction of 2 Hostels for Boys and Girls at Tarda	469,205,243	345,670,000	68%	92%
maintenance of office buildings	100,000,000	87,250,000	85%	97%
Renovation Of100 Classrooms across the State	1,010,928,517	1,033,718,765	90%	88%
Provision of School Furnitures for Primary at Ungogo, Kabo, Kiru, Shanono,Rogo, Kibiya, Madobi Kumbotso, R/Gado,Albasu, Kumbotso, Warawa & Gabasawa LGAs	1,000,000,000	969,253,070	86%	89%
Construction of Office Building at Kano Municipal LEA.	100,000,000	87,657,000	75%	86%



The BED Efficiency Analysis shows that the top five Basic Education projects generally recorded strong efficiency, but with different levels of completion and spending performance. The most efficient project was the maintenance of office buildings, where ₦87.25 million was spent out of ₦100 million planned, with 85% project completion and 97% efficiency. The construction of two hostels for boys and girls at Tarda also performed well, spending ₦345.67 million out of ₦469.21 million, with 68% completion and 92% efficiency. The graph therefore shows that some projects used funds very efficiently even where the physical work was not yet fully completed.

For larger school investments, the renovation of 100 classrooms across the State had the highest spending, with ₦1.03 billion spent against ₦1.01 billion planned, 90% completion, and 88% efficiency. The provision of school furniture across several LGAs also showed good progress, with ₦969.25 million spent out of ₦1 billion, 86% completion, and 89% efficiency. The construction of an office building at Kano Municipal LEA recorded ₦87.66 million spent out of ₦100 million, 75% completion, and 86% efficiency. Overall, the table and graph suggest that government achieved reasonable efficiency across the five projects, but citizens should continue to monitor projects with lower completion levels to ensure that the remaining work is completed and that the spending leads to visible improvements in schools.

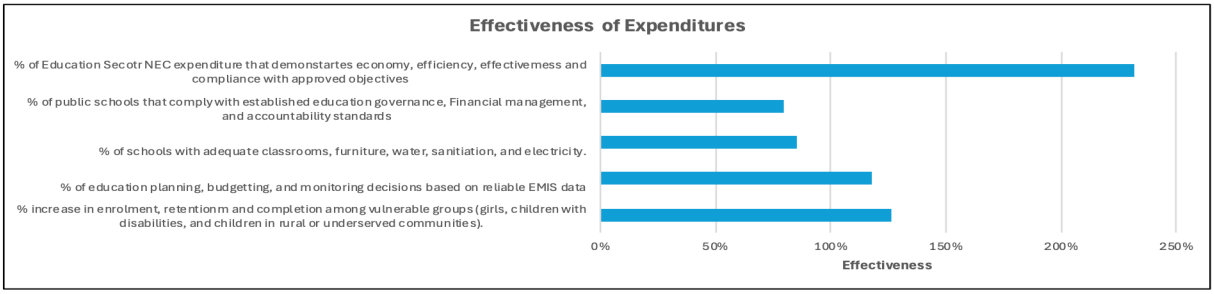
BED Effectiveness Analysis

Effectiveness analysis of Basic Education expenditure explains, in simple citizen-focused terms, whether government spending is truly improving children's learning and school conditions. It looks at the real results produced by investments in teachers, classrooms, textbooks, school feeding and learning materials, showing whether these inputs lead to better reading and numeracy skills, safer classrooms, higher attendance and more pupils completing school. By highlighting where spending works and where it fails, it helps communities to clearly see whether public funds are making a meaningful difference and empowers citizens to demand accountability. Hence, every naira genuinely supports children's growth and future.

Table 3: BED Effectiveness Analysis - Top Five Performance Indicators

Effectivneness Analysis - Top Five Performance Indicators

What were we trying to achieve?	What was our target?	What did we achieve?	How much did we spend?	How effective were we?
% increase in enrolment, retentionm and completion among vulnerable groups (girls, children with disabilities, and children in rural or underserved communities).	25%	18%	1,086,689,297.00	126%
% of education planning, budgetting, and monitoring decisions based on reliable EMIS data	50%	36%	110,055,275.47	118%
% of schools with adequate classrooms, furniture, water, sanitiation, and electricity.	70%	58%	969,253,070.21	85%
% of public schools that comply with established education governance, Financial management, and accountability standards	44%	26%	9,732,555,614.29	80%
% of Education Secotr NEC expenditure that demonstartes economy, efficiency, effectivemess and compliance with approved objectives	50%	36%	122,000,000.00	232%



The BED Effectiveness Analysis shows mixed results across the top five education performance indicators. The strongest effectiveness result was recorded under Education Sector NEC expenditure, where ₦122 million was spent and effectiveness reached 232%, even though achievement stood at 36% against a 50% target. The indicator on enrolment, retention, and completion among vulnerable groups also performed strongly, achieving 18% against a 25% target with ₦1.09 billion spent and 126% effectiveness. Similarly, the use of reliable EMIS data for planning, budgeting, and monitoring achieved 36% against a 50% target, with ₦110.06 million spent and 118% effectiveness. This means the graph shows very high effectiveness scores in some areas, even where the actual targets were not fully met.

The table and graph show that government spending produced useful results, but some targets still require closer attention. Schools with adequate classrooms, furniture, water, sanitation, and electricity reached 58% against a 70% target, with ₦969.25 million spent and 85% effectiveness. Compliance by public schools with education governance, financial management, and accountability standards was lower, reaching 26% against a 44% target, despite spending of ₦9.73 billion and 80% effectiveness. Overall, the analysis suggests that Basic Education spending is contributing to progress, especially in planning, inclusion, and expenditure performance, but citizens should continue to ask government to improve school infrastructure, accountability standards, and actual achievement of targets so that the high effectiveness scores translate into clearer benefits for pupils and communities.

Primary Health Care Citizens Performance Audit Report

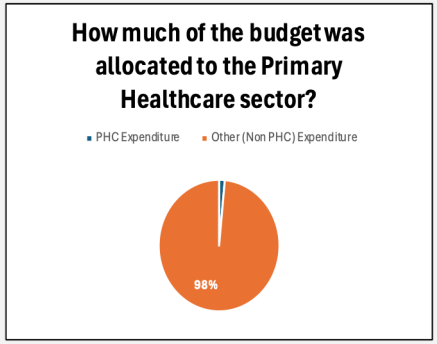
Section 2 PHC Value for Money

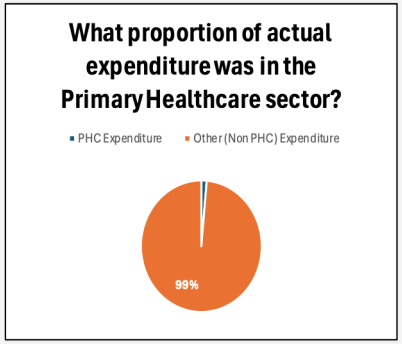
The XXX State Government expenditure on Primary Health Care (PHC) is aimed at improving access to basic health services for citizens, especially women, children, older persons, and people living in rural and underserved communities. Through the approved budget and actual spending, government indicated that resources are being directed towards strengthening PHC centres, improving facility infrastructure, providing essential drugs and medical supplies, supporting immunisation and maternal health services, equipping health facilities, and improving the capacity of health workers to deliver quality care. In citizen-friendly terms, this means that PHC spending is expected to move beyond budget figures and become visible in communities through functional health centres, available medicines, better trained health workers, cleaner and safer facilities, and more reliable services close to where people live.

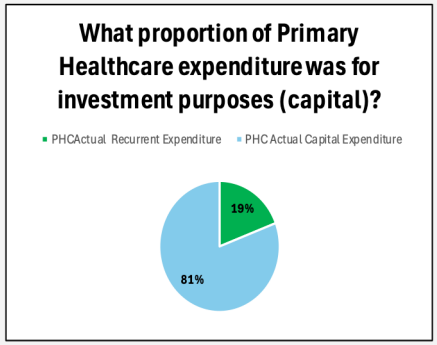
The government further reported that these PHC investments are intended to benefit citizens by making basic health care more available, affordable, and effective at the community level. Citizens are expected to benefit when pregnant women can receive antenatal care closer to home, children can be immunised on time, families can access essential medicines, health workers are present and properly supported, and PHC facilities are able to respond to common health needs before they become serious emergencies. Value for money in PHC is therefore shown when the amount spent by government can be linked to practical improvements that citizens can see and use, such as reduced travel time to health services, improved maternal and child health, better disease prevention, fewer avoidable complications, and increased confidence in public health facilities. Where funds are spent but facilities remain poorly equipped, medicines are unavailable, projects are delayed, or services do not improve, citizens may question whether PHC expenditure has delivered the expected value for money.

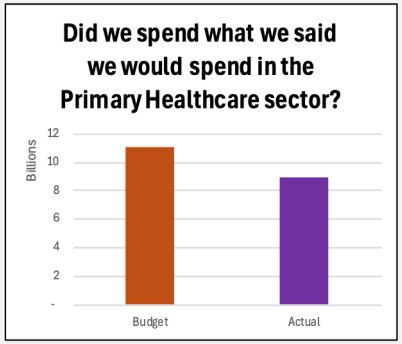
Kano 2025 Budget Overview - Total Budgeted and Actual Expenditure and Primary Healthcare (PHC) sector Budgeted and Actual Expenditure

Item	Total Expenditure	PHC Recurrent Expenditure	PHC Capital Expenditure	Total PHC Expenditure
Budgted Expenditure	725,845,247,000	2,387,112,000	8,664,248,000	11,051,360,000
Actual Expenditure	627,280,000,000	1,714,547,000	7,214,169,000	8,928,716,000
Performance	86%	72%	83%	81%









PHC Economy Analysis

Economy analysis of Primary Health Care (PHC) expenditure checks whether government money is being spent wisely on essential health services and whether those investments truly improve people's well-being. It looks at how funds for things like medicines, immunisation, maternal and child health, health workers, and clinic maintenance are used. It shows whether spending leads to reliable services, available drugs, functional facilities, and better health outcomes. By highlighting where money is well-managed and where waste or poor planning weakens services, it helps citizens clearly see how public funds are being used and empowers communities to demand accountability. Hence, every naira genuinely strengthens local health care.

Table 4: PHC Economy Analysis - Top Five Recurrent Expenditure Areas

Economy Analysis - Top Five Recurrent Expenditure Areas

How much did we say we would spend?	What did we actually spent?	What did we buy / pay for?	What was the unit cost?
657,900,600	391,150,967	Payment for Salaries	320 staff Salaries monthly average 101,861.97 for 12 months
550,000,000	350,000,000	Maintanace services across health care facilities	12,500,000 was averagely spent across 28 facilities
12,000,000	11,000,000	Purchase of electricity units & bills	Monthly average of 916,666.66 was spent for electricity
12,000,000	10,200,000	Repairs and Renovation of office	Reapairs and renovations made
12,500,000	7,000,000	Repairs & services of Generator	Servicing of Generator @ 225,000 monthly and `repairs of 4,300,000

The PHC Economy Analysis shows that recurrent spending was focused on keeping primary health care services operating across the State. The largest cost was staff salaries, where ₦391.15 million was spent out of ₦657.90 million planned to pay 320 staff, at an average monthly salary cost of about ₦101,861.97 per staff for 12 months. Government also spent ₦350 million out of ₦550 million planned on maintenance services across 28 health care facilities, which means an average of ₦12.5 million was spent per facility. These figures show that most PHC recurrent spending went into paying health workers and maintaining facilities so that services could continue for citizens.

The table also shows that government spent on essential running costs that help PHC facilities function daily. This included ₦11 million out of ₦12 million for electricity units and bills, ₦10.2 million out of ₦12 million for repairs and renovation of offices, and ₦7 million out of ₦12.5 million for generator repairs and servicing, including monthly servicing and major repairs. In simple terms, the spending was directed to practical needs such as power supply, repairs, maintenance, and staff support. Citizens should therefore expect these costs to result in cleaner, safer, better powered, and more reliable PHC facilities, and should ask questions where facilities remain poorly maintained despite these expenditures.

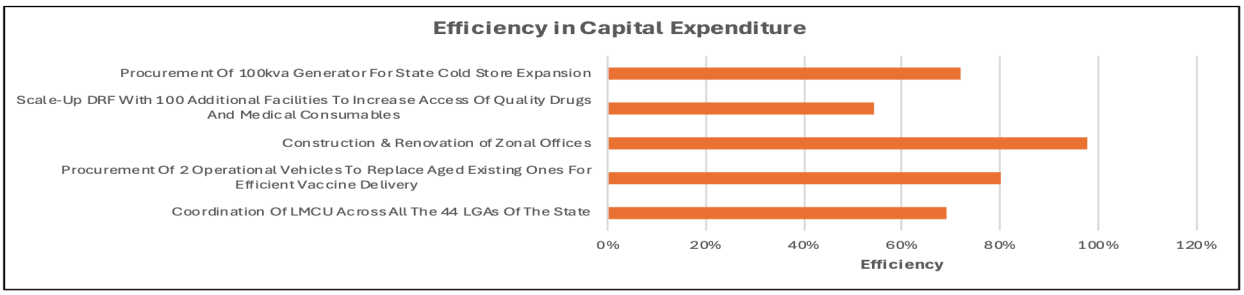
PHC Efficiency Analysis

Efficiency analysis of Primary Health Care (PHC) expenditure shows whether government funds are being used in the most productive way to deliver real improvements in community health. It examines how well resources such as health workers, medicines, equipment and facility operations are organised and used, and whether they translate into reliable drug availability, timely immunisation, shorter waiting times and better maternal and child health outcomes. By revealing where money is used efficiently and where waste, poor planning, and weak management reduce the impact of spending, it helps citizens clearly see how public funds are performing and strengthens their ability to demand accountability. Therefore, every naira genuinely improves local health services.

Table 5: PHC Efficiency Analysis - Top Five Projects

Efficiency Analysis - Top Five Projects

What was the Capital Investment?	How much did we say we would spend?	What did we actually spend	How complete is the project?	How Efficient were we?
Coordination Of LMCU Across All The 44 LGAs Of The State	203,681,385	203,129,177	69%	69%
Procurement Of 2 Operational Vehicles To Replace Aged Existing Ones For Efficient Vaccine Delivery	52,650,000	44,752,500	68%	80%
Construction & Renovation of Zonal	202,500,000	184,125,000	89%	98%
Scale-Up DRF With 100 Additional Facilities To Increase Access Of Quality Drugs And Medical Consumables	192,212,812	183,380,890	52%	55%
Procurement Of 100kva Generator For State Cold Store Expansion	24,534,900	20,854,665	61%	72%



The PHC Efficiency Analysis shows that the five major PHC projects had different levels of spending, completion, and efficiency. The construction and renovation of zonal offices performed best, with ₦184.13 million spent out of ₦202.50 million planned, 89% completion, and 98% efficiency. Procurement of two operational vehicles for vaccine delivery also performed reasonably well, with ₦44.75 million spent out of ₦52.65 million planned, 68% completion, and 80% efficiency. The graph shows that these two projects made stronger use of funds compared with the others, especially because they combined good spending control with visible progress.

The other projects require closer monitoring to ensure that spending leads to completed services for citizens. Coordination of LMCU across all 44 LGAs spent ₦203.13 million out of ₦203.68 million planned but recorded only 69% completion and 69% efficiency. Procurement of a 100kva generator for the State Cold Store Expansion spent ₦20.85 million out of ₦24.53 million planned, with 61% completion and 72% efficiency. The weakest result was the scale-up of the Drug Revolving Fund to 100 additional facilities, where ₦183.38 million was spent out of ₦192.21 million planned, but completion was only 52% and efficiency was 55%. This means citizens should ask for faster implementation and better delivery, especially for projects that affect drug availability, vaccine storage, and access to quality PHC services across communities.

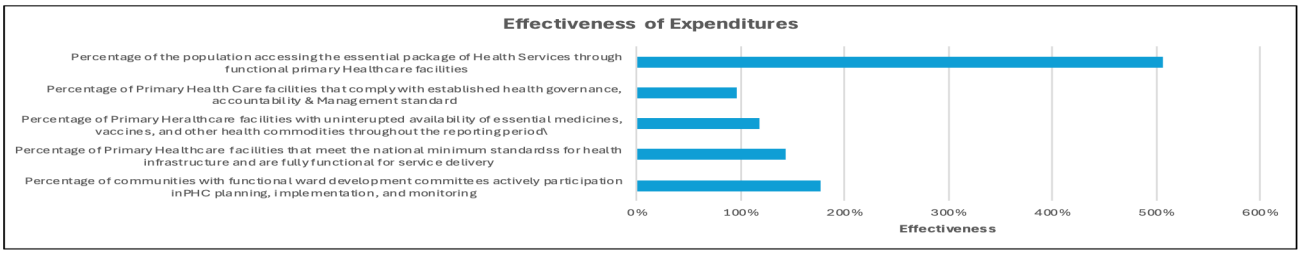
PHC Effectiveness Analysis

Effectiveness analysis of Primary Health Care (PHC) expenditure reveals whether government spending is truly improving people's health and the quality of services they depend on. It focuses on the real results produced by investments in medicines, health workers, immunisation, maternal and child health, equipment and clinic operations, revealing whether these funds lead to better access, reliable services and stronger health outcomes. By clearly highlighting where spending works and where it fails, such as persistent drug stock-outs, long queues or poor service delivery, it helps citizens understand how public money is performing and strengthens their ability to demand accountability. Therefore, every naira genuinely improves community health.

Table 6: PHC Effectiveness Analysis - Top Five Performance Indicators

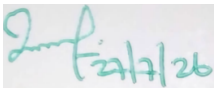
Effectivneness Analysis - Top Five Performance Indicators

What were we trying to achieve?	What was our target?	What did we achieve?	How much did we spend?	How effective were we?
Percentage of communities with functional ward development committees actively participation inPHC planning, implementation, and monitoring	15%	10%	443,471,341.50	176%
Percentage of Primary Healthcare facilities that meet the national minimum standardss for health infrastructure and are fully functional for service delivery	50%	65%	2,326,357,755.01	144%
Percentage of Primary Heralthcare facilities with uninterupted availability of essential medicines, vaccines, and other health commodities throughout the	28%	28%	658,969,761.00	118%
Percentage of Primary Health Care facilities that comply with established health governance, accountability & Management standard	22%	16%	3,526,013,147.19	97%
Percentage of the population accessing the essential package of Health Services through functional primary Healthcare facilities	10%	40%	1,959,888,017.69	507%



The PHC Effectiveness Analysis shows that government spending produced strong results in several important health service areas. The highest effectiveness was recorded in the percentage of the population accessing the essential package of health services through functional PHC facilities, where achievement reached 40% against a 10% target, with ₦1.96 billion spent and 507% effectiveness. Primary Healthcare facilities meeting national minimum standards for infrastructure and full-service delivery also exceeded target, achieving 65% against 50%, with ₦2.33 billion spent and 144% effectiveness. The availability of essential medicines, vaccines, and other health commodities met its 28% target exactly, with ₦658.97 million spent and 118% effectiveness. This means the table and graph show that PHC spending helped improve access to services, facility readiness, and availability of key health commodities.

However, the table and graph also show areas where more work is needed. Community participation through functional ward development committees reached 10% against a 15% target, with ₦443.47 million spent and 176% effectiveness, while compliance of PHC facilities with governance, accountability, and management standards reached 16% against a 22% target, with ₦3.53 billion spent and 97% effectiveness. Overall, the analysis suggests that PHC spending is contributing to better access, stronger facility functionality, and improved availability of medicines and vaccines, but citizens should continue to ask government to improve community participation, management standards, and accountability so that high effectiveness scores lead to safer, more reliable, and better-quality primary health care services in all communities.



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