

Kano State Government 2025 BED Sector Value for Money (Performance) Assessment – Economy Analysis

S/N	Economic Code	Economic Item	2025 Original Budget	2025 Performance Full Year	What was bought with the Funds	Implied Unit Costs
1.1	21010101	SALARY	304,711.00	192,294.78	Payment of Teachers Salaries	Staff 362 Average Salaries 44266.57 for 12 months 192294.78
1.2	21020106	RESPONSIBILITY ALLOWANCE	7,893.40	13,600.83	Payment of staff allowances & social contribution	for thre 362 Staff monthly average of 9152.85 for 12 39760.49
1.3	21020114	MEDICAL ALLOWANCE	31,573.60	21,161.83	Staff other Allowances	for thre 362 Staff monthly average of 9152.85 for 12 39760.49
1.4	21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	23,680.20	236.52	Responsibilities Allowances	50 number staff were paid 22,666.66 as responsibility allowance for 12 month total 13600.83
1.5	21020128	OTHER ALLOWANCES	15,786.80	4,761.31	Other Allowances payment to staff	1,095.99 for 362 staff monthly average 396,750.02 for 12 monthly
1.6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000.00	49,000.00	Payment for the training of teachers, transport & travelling	3 different batches capacity building training of 250 teachers each batch which it cost averagely 65,333.33 amount to 16,333,333.33
1.7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000.00	25,900.00	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
1.8	22020303	NEWSPAPERS	500.00	-		
1.9	22020306	PRINTING OF SECURITY	2,000.00	1,500.00		
1.10	22020308	FIELD & CAMPING MATERIALS SUPPLIES	500.00	-		
1.11	22020309	UNIFORMS & OTHER	2,000.00	1,500.00		
1.12	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,884.00	31,366.70	Procurement of varieties of teaching aids and other instructional material	Sistributed to 44LEA's for school amount to 712,863.65
1.13	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	243.00	-		
1.14	22020312	SANITARY MATERIALS	500.00	-		
1.15	22020316	OTHER MATERIALS AND	5,000.00	4,500.00		
1.16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,000.00	18,000.00		
Analysis			465,272.00	363,821.98		

enditure	493,988.00	455,828.00
analysis	94%	80%

Kano State Government 2025 BED Sector Value for Money (Performance) Assessment – Efficiency Analysis

S/N	Project Description	2025 Original Budget	2025 Performance Full Year	% Expenditure Performance	% Project Completion	% Efficiency
2.1	procurement of working materials	100,000.00	73,637.08	74%	100%	136%
2.2	Provision of Computers and Digital Gadgets to Models Primary Schools	160,000.00	88,000.00	55%	100%	182%
2.3	Procurement of 4 New Vehicle (HILUX) for Supervision, Monitoring and Inspection of Basic Schools	75,000.00	26,149.30	35%	100%	287%
2.4	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	2,210,000.00	980,000.00	44%	100%	226%
2.5	Provision of Non Core Text Books (HAUSA, ISLAMIC STUDIES, ARABIC and PHE)	75,000.00	75,000.00	100%	100%	100%
2.6	Procurement of chalk	150,000.00	131,500.00	88%	100%	114%
2.7	Procurement of White Board Markers	73637.08445	73637.084	100%	100%	100%
2.8	Procurement of prepared Lesson Plan for Literacy and Numeracy (Primary 1- 3)	240000	194850	81%	100%	123%
2.9	Provision of Instructional Materials. Eg (BB/Ruler, Pencil, Eraser)	250000	223480	89%	100%	112%
2.10	Training of Master trainers, Step down Training to Teachers of P5 and P6	48000	71250	148%	60%	40%
2.11	Staff Capacity Building on various Professions	100000	972540	973%	60%	6%
2.12	Constructions of New Classrooms	3922098.664	4303905.826	110%	62%	56%
2.13	Construction of New Toilets Blocks	373400.9539	73065.925	20%	100%	511%
2.14	Procurements of Pupils Furniture of the newly Constructed Classrooms	1380973.816	1350866.02	98%	80%	82%
2.15	Renovation Of100 Classrooms across the State	1010928.517	1033718.765	102%	90%	88%
2.16	maintenance of office buildings	100000	87250	87%	85%	97%
2.17	Construction of 2 Hostels for Boys and Girls at Tarda	469205.2432	345670	74%	90%	122%
2.18	Renovation of Falgore Central Primary School and provision of furniture in Rogo LGA	200000	167428.124	84%	90%	108%
2.19	Construction of 2No. 4 Classrooms Story Block with office and Store at GGSSS, Permanent Site, Massu in	251458.6292	235470	94%	85%	91%
2.20	Construction of Office Building at Kano Municipal	100000	87657	88%	100%	114%
2.21	Completion of additional 4 Classroom upstairs at Proposed Jaba Primary School in Fagge LGA	100000	78950	79%	100%	127%
2.22	Provision of School Furnitures for Primary at Ungogo, Kabo, Kiru, Shanono,Rogo, Kibiya, Madobi Kumbotso, R/Gado, Albasu, Kumbotso, Warawa & Gabasawa LGAs	1000000	969253.0702	97%	100%	103%
2.23	Provision of Non Core Text Books (HAUSA, ISLAMIC STUDIES, ARABIC) and PHE	240000	189560	79%	100%	127%

2.24	Procurement of Science Kits	200000	134785	67%	100%	148%
Value of BED Capital Expenditure covered in Analysis		12,829,702.91	11,967,623.20			
Total BED Capital Expenditure		14,635,772,000.66	11,967,623,000.00			
Proportion of BED Capital Expenditure Covered in Analysis		0%	0%			

Kano State Government 2025 BED Sector Value for Money (Performance) Assessment – Effectiveness Analysis

S/N	Programme	KPI Outcome Indicator	2025 Target	2025 Actual	2025 Original Budget	2025 Performance Full Year	% KPI Performance
3.1	Effective governance of the education system	Existence of an enhanced school	44	26	13,158,004	9,732,556	59%
3.2	Increase in access, retention, and completion rate at all levels	Existence of Upper Basic education schools that have	25	18	988,612	1,086,689	139%
3.3	Adequate infrastructure at all	construction	70	58	1,000,000	969,253	83%
3.4	Improved education information management system (EIMS)	Research and development/Data and	50%	36%	180,000	110,055	72%
3.5	Education Sector Expenditures Not Elsewhere Classified	education policy formulation, planning	0.5	0	203,645	122,000	139%
Total Value of BED Expenditure covered in Analysis					15,530,261.53	12,020,553.26	
Total BED Expenditure					14,636,265,988.66	11,968,078,828.00	
Proportion of BED Expenditure Covered in Analysis					0%	0%	

% Expenditur e Performanc	% Effectiven ess
74%	80%
110%	126%
97%	85%
61%	118%
60%	232%