

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 with the link (www.audit.gov.ng)

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.

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- **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 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	192,295	Payment of Teachers Salaries	Staff 362 Average Salaries 44266.57 for 12 months 192294.78
10,000	49,000	Staff other Allowances	for thre 362 Staff monthly average of 9152.85 for 12 39760.49
31,574	21,162	Staff other Allowances	for thre 362 Staff monthly average of 9152.85 for 12 39760.49
7,893	13,601	Responsibilities Allowances	30 number staff were paid 22,000.00 as responsibility allowance for 12 month total 12600.00
15,787	4,761	Staff other Allowances	for thre 362 Staff monthly average of 9152.85 for 12 39760.49

BED Efficiency Analysis

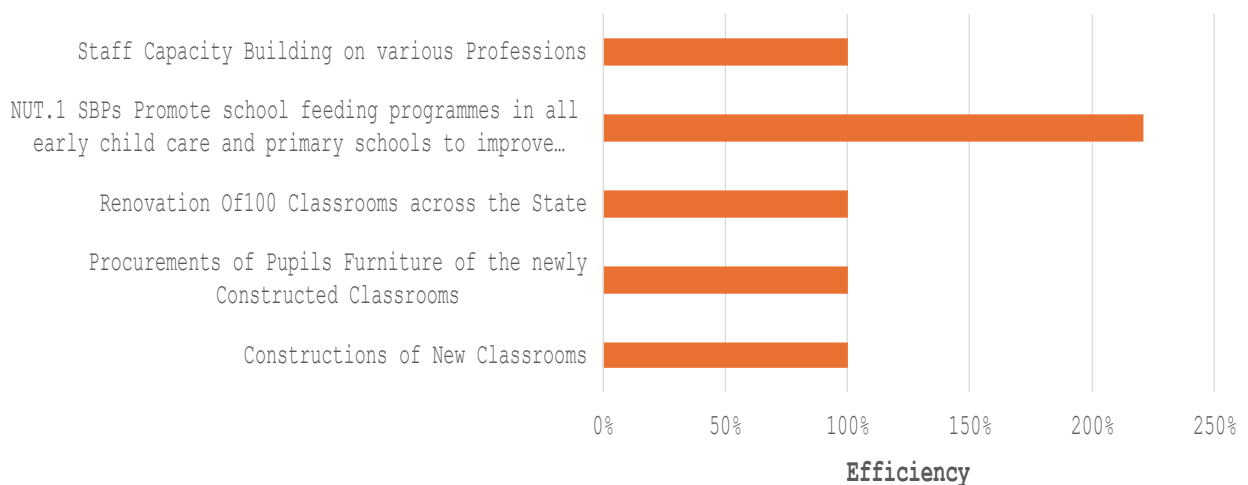
Efficiency analysis of Basic Education expenditure is simply about checking whether the money the government spends on basic schooling is being used in the smartest way to improve children's learning and school conditions. It looks at how resources like teachers, classrooms, textbooks and school feeding 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?
Constructions of New Classrooms	3,922,099	4,303,906	110%	100%
Procurements of Pupils Furniture of	1,380,974	1,350,866	98%	100%
Renovation Of100 Classrooms across	1,010,929	1,033,719	102%	100%
NUT.1 SBPs Promote school feeding	2,210,000	980,000	98%	221%
Staff Capacity Building on various	100,000	972,540	973%	100%

Efficiency in Capital Expenditure



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

Effectiveness 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?
Increased community participation in health governance and decision-making	15	10	443,471.34	176%
increased availability of modern and functional health infrastructure	0.5	0.65	2,326,357.76	144%
increased availability of essential medicines, and health commodities at all	28	28	658,969.76	118%
Efficient utilisation of Health Sector NEC funds.	10	1	541.84	104%
improved accountability and transparency in health sector Increased community	22	16	3,526,013.15	97%

Effectiveness of Expenditures

Indicator	Effectiveness (%)
improved accountability and transparency in health sector Increased community	97%
Efficient utilisation of Health Sector NEC funds.	104%
increased availability of essential medicines, and health commodities at all levels of care.	118%
increased availability of modern and functional health infrastructure	144%
Increased community participation in health governance and decision-making	176%

Primary Health Care Citizens Performance Audit Report

Section 2 PHC Value for Money

The Kano 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.

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 wellbeing. 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.

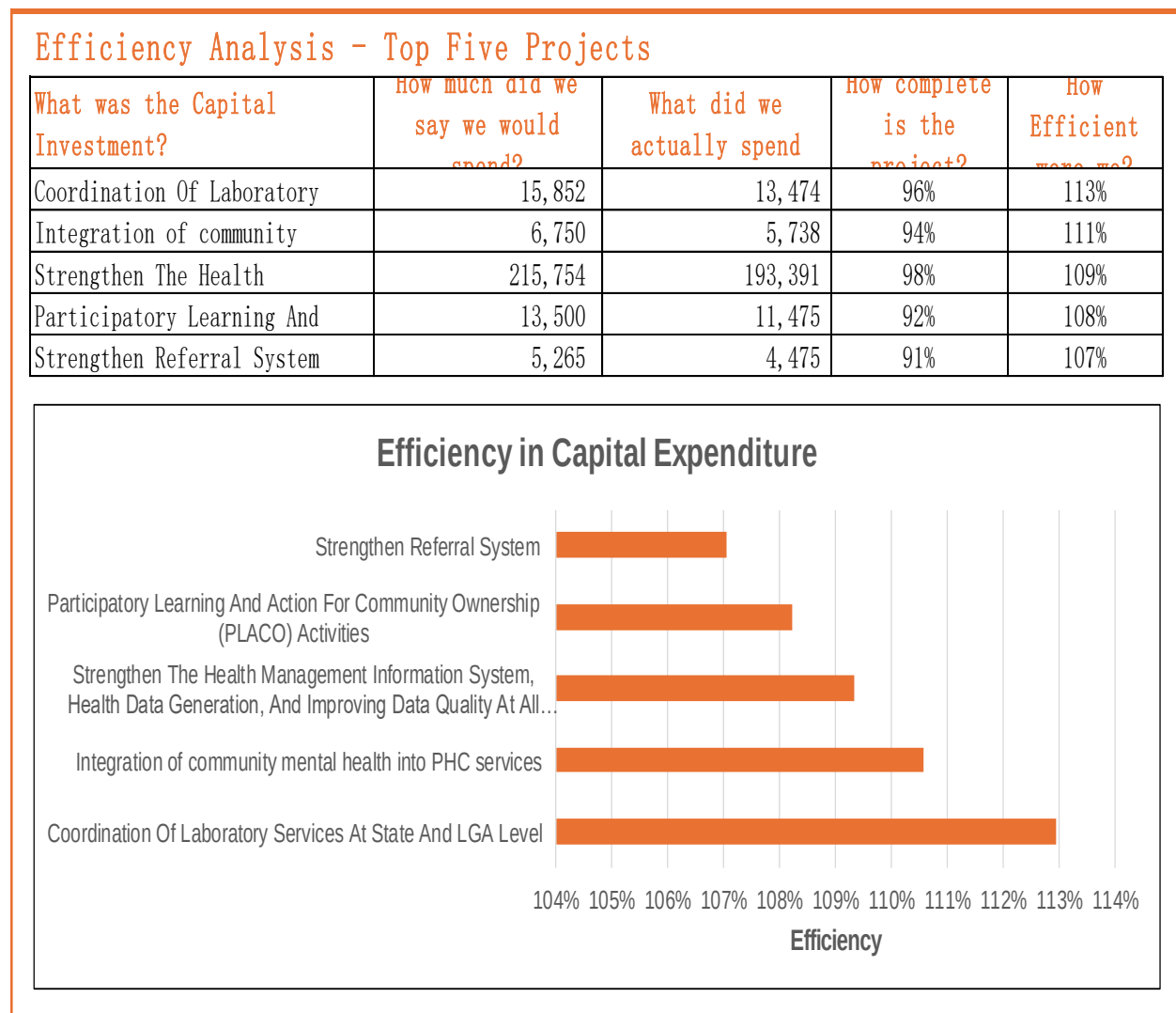
Table 4: PHC Economy Analysis - Top Five Recurrent Expenditure Areas

Economy Analysis - Top Five Recurrent Expenditure Areas			
How much did we say we would	What did we actually spent?	What did we buy / pay for?	What was the unit cost?
657,901	391,151	Payment for Salaries	320 staff Salaries monthly average 101,861.97 for 12
550,000	350,000	Maintanace services across health care facilities	12,500,000 was averagely spent across 28 facilities
12,000	11,000	Purchase of electricity units & bills	Monthly average of 916,666.66 was spent for electricity
12,000	10,200	Repairs and Renovation of office	Reapairs and renovations made
12,000	10,154	Purchase of computers, Printers and Photocopiers	Purchase of computers, Printers and Photocopiers

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



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

Effectiveness 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?
Increased community participation in health governance and decision-making	15	10	443,471.34	176%
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