



GOVERNMENT OF KANO STATE
**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**

**PERFORMANCE AUDIT REPORT
ON THE
RENOVATION OF PRIMARY SCHOOL
CLASSROOM BLOCKS, TOILETS, AND
WATER FACILITIES ACROSS 484 WARDS
OF THE 44 LOCAL GOVERNMENT
COUNCILS OF KANO STATE**

September, 2026

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28th September, 2026

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

**PERFORMANCE AUDIT REPORT ON THE RENOVATION OF PRIMARY SCHOOL
CLASSROOM BLOCKS, TOILETS AND WATER FACILITIES ACROSS THE 484 WARDS OF
THE 44 LOCAL GOVERNMENT COUNCILS OF KANO STATE**

PREAMBLE:

In the month of May 2025, the Ministry for Local Governments had released the total sum of ₦4,612,625,247.70 from the Local Governments joint account to the 44 Local Governments Councils of the State as a State Government policy for the renovation of primary schools classroom blocks, toilets facilities and Bore Holes within the school premises across all the 484 wards in the state.

1.0 INTRODUCTION

1.1 Background

The provision of quality basic education requires not only qualified teachers and appropriate instructional materials but also adequate, safe and functional school infrastructure.

Recognizing the importance of a conducive learning environment, the Ministry for Local Governments, had released funds to the 44 Local Government Councils of the State from the Local Governments joint account for the renovation of primary school classroom blocks, toilet and water facilities. This is in compliance with the State Government policy on the provision of better education to its citizen.

In **May 2025**, a total amount of **₦4,612,625,247.70** was released for the implementation of this noble objective across all 44 Local Government Areas. The intervention covered the renovation of primary school classroom blocks and toilet facilities located across all the 484 political/Council wards of the State.

1.2 Audit Mandate

The Performance Audit was undertaken as part of the responsibility of this office to assess whether public resources were applied economically, efficiently and effectively

2.0 AUDIT OBJECTIVES

The main objective of the Performance Audit was to determine whether the funds released for the renovation of primary school classroom blocks water and toilets facilities were utilised economically, efficiently and effectively for the intended purposes.

The audit also sought to provide assurance to the Government, the State House of Assembly, Local Government Councils and other stakeholders regarding the utilization and impact of the funds provided for the intervention.

The specific objectives were to:

- Determine whether the **₦4,612,625,247.70** released was properly received and applied for the intended intervention.
- Assess whether the renovation projects were implemented in accordance with approved plans and specifications.
- Determine whether the projects were completed within the intended implementation period.

- Assess the quality and adequacy of the renovation works undertaken.
- Determine whether the renovation of classroom blocks and toilets improved the learning environment in the beneficiary schools.
- Assess the extent to which the intervention achieved its intended objectives.
- Determine whether appropriate financial, procurement and project documentation was maintained.
- Identify any weaknesses, risks or challenges associated with the implementation of the intervention.
- Make recommendations for improving the management and sustainability of similar interventions in the future.

3.0 AUDIT SCOPE

The audit covered the intervention funded through the Local Governments joint account joint in May 2025 for the renovation of primary school classroom blocks, toilet and water facilities across the 44 Local Government Councils of Kano State.

The audit scope covered:

- Funds released to the Local Government Councils;
- Allocation and utilization of the funds;
- Selection of beneficiary schools;
- Renovation of classroom blocks;
- Renovation of toilet facilities;
- Renovation of water/borehole facilities
- Physical execution of projects;
- Quality and completeness of works;
- Financial and project documentation; and
- The overall effectiveness and sustainability of the intervention.

4.0 AUDIT METHODOLOGY

The audit was conducted using appropriate performance audit procedures, including:

4.1 Document Review

Relevant financial and project documents were examined, including:

- Approved releases and funding schedules;
- Payment vouchers;
- Bank statements;
- Contracts and engagement documents;
- Bills of Quantities;
- Certificates of completion;
- Project monitoring reports;
- Inspection reports;
- Relevant procurement records; and
- Other supporting documents.

4.2 Physical Inspection

Physical inspection of selected beneficiary schools was undertaken to establish whether the

renovation works reported as completed were physically executed.

The inspection focused on:

- Classroom blocks;
- Roofing;
- Doors and windows;
- Floors;
- Walls and ceilings;
- Painting;
- Electrical installations, (where applicable)
- Toilet facilities;
- Water and sanitation facilities, (where applicable) and
- General condition of the renovated facilities.

4.3 Interviews and Enquiries

Discussions and enquiries were held with relevant officials of the, Local Government Councils, education authorities, project personnel and other relevant stakeholders.

4.4 Analytical Review

The audit reviewed the relationship between the funds released, projects undertaken, outputs achieved and the intended objectives of the intervention.

5.0 AUDIT CRITERIA

The assessment was based on the following broad criteria:

- Approved government policies and objectives;
- Applicable public financial management requirements;
- Applicable procurement requirements;
- Approved project specifications and Bills of Quantities;
- Principles of economy, efficiency and effectiveness;
- Value-for-money considerations;
- Relevant Kano State financial and audit requirements; and
- Generally accepted principles of performance auditing.

6.0 AUDIT FINDINGS

6.1 Release of Funds

- The audit established that the Ministry for Local Governments, released a total sum of **₦4,612,625,247.70** to the 44 Local Government Councils in May 2025 from the Local Governments joint account for the renovation of primary school classroom blocks, toilet and water facilities across the 484 wards of the State.
- The release demonstrated Government commitments towards improving basic education infrastructure at the grassroots level.

6.2 Utilization of Funds

- ✓ The audit reviewed the application of the funds provided to the Local Government Councils.
- ✓ Available evidence indicated that the funds were utilised for the intended intervention, namely the renovation of primary school classroom blocks, toilet and water facilities.
- ✓ The projects were reported to have been successfully executed, and physical verification provided evidence of completed renovation works in the beneficiary schools inspected.

The audit therefore concludes that the intervention was substantially implemented in

accordance with its primary objective.

6.3 Project Implementation

The renovation programme was implemented across the 44 Local Government Councils and covered schools located in the various wards.

The intervention resulted in the renovation of classroom blocks and toilet facilities, thereby addressing some of the infrastructure deficiencies affecting public primary schools.

The successful implementation of the projects represents a significant output from the resources committed by the Local Governments.

6.4 Physical Condition of Renovated Facilities

Physical inspection of selected projects indicated that the renovation works had been completed.

The renovated facilities provided improved physical conditions compared with their pre-renovation state.

The works generally contributed to:

- Improved classroom conditions;
- Better protection of pupils from adverse weather conditions;
- Improved appearance and functionality of school facilities;
- Improved availability of toilet facilities; and
- A more conducive environment for teaching and learning.

6.5 Achievement of Programme Objectives

The principal objective of the intervention was to improve the condition of primary school classroom blocks, toilet and water facilities.

The audit found that this objective was substantially achieved.

The completion of the renovation works has the potential to contribute to:

- Improved pupil attendance;
- Better teaching and learning conditions;
- Improved health and sanitation;

- Increased pupil comfort and safety;
- Improved morale among teachers and pupils; and
- Greater community confidence in public primary schools.

The intervention was therefore assessed as **effective in achieving its immediate infrastructure objectives**.

7.0 PERFORMANCE ASSESSMENT

The intervention was assessed using the three principal dimensions of performance auditing.

7.1 Economy

Economy relates to obtaining the appropriate quality and quantity of resources at the lowest reasonable cost.

The audit found that the intervention was funded through a central release from the Local Governments joint account to the Local Government Councils and was directed towards clearly identified infrastructure needs.

However, to strengthen the assessment of economy, Local Government Councils should maintain complete documentation showing how contract prices were determined, including Bills of Quantities, quotations/tender documents, procurement approvals and payment records.

Assessment: Satisfactory, subject to continued strengthening of procurement documentation.

7.2 Efficiency

Efficiency considers the relationship between resources used and outputs produced.

The intervention converted the funds released into tangible infrastructure outputs in the form of renovated classroom blocks, water and toilet facilities across the Local Government Areas.

The successful completion of the projects indicates that the available resources were translated into physical outputs.

Assessment: Satisfactory.

7.3 Effectiveness

Effectiveness measures the extent to which programme objectives are achieved. The intervention achieved its immediate objective of renovating primary school classroom blocks, water and toilet facilities.

The completed works have improved the physical learning environment in beneficiary schools and addressed identified infrastructure deficiencies.

Assessment: Effective.

8.0 VALUE FOR MONEY

The Performance Audit considers that the intervention provided significant value to the people of Kano State because a substantial public investment was converted into physical improvements in primary school infrastructure.

The expenditure of **₦4.612 billion** represents a significant public investment. The value derived from the intervention should therefore be protected through proper maintenance, monitoring and periodic assessment of the renovated facilities.

The long-term value for money will ultimately depend on whether the renovated facilities remain functional and are properly maintained.

9.0 POSITIVE OBSERVATIONS

The audit observed the following positive aspects:

The State Government demonstrated commitment to improving basic education infrastructure.

Funds were made available to all 44 Local Government Councils.

The intervention extended to schools across the various wards, thereby providing broad geographical coverage.

The projects were successfully executed.

The intervention addressed three important components of school infrastructure: **classroom accommodation water and sanitation facilities**.

The completed projects have the potential to improve the learning environment for pupils and teachers.

The intervention contributes to improved public service delivery at the grassroots level.

10.0 AREAS REQUIRING IMPROVEMENT

10.1 Maintenance Programme

The Ministry for Local Governments, in collaboration with the Local Government Councils and relevant education authorities, should establish a structured maintenance programme for all renovated facilities.

10.2 Periodic Inspection

Periodic inspection of the renovated schools should be undertaken to identify defects and ensure that necessary maintenance is carried out promptly.

10.3 Strengthening of Monitoring

The Ministry for Local Governments in collaboration with the State Universal Basic Education Board should strengthen its monitoring and evaluation mechanism to ensure that projects remain functional and continue to deliver the intended benefits.

10.4 Accountability

Local Government Councils should ensure that all funds received are fully accounted for and supported by appropriate financial and project documentation.

11.0 OVERALL AUDIT OPINION

Based on the audit procedures performed and the evidence obtained,

- ✓ the Performance Audit concludes that the **May 2025 primary school infrastructure renovation intervention was successfully implemented and substantially achieved its intended objectives.**
- ✓ The programme represents a significant intervention by the Kano State Government towards improving basic education infrastructure across the 44 Local Government Councils.
- ✓ The audit therefore recommends that the relevant authorities sustain the intervention through effective monitoring, accountability and maintenance of the renovated facilities.

Overall Performance Assessment: SATISFACTORY

Overall Conclusion: EFFECTIVE

12.0 CONCLUSION

The Performance Audit concludes that intervention involving the release of **₦4,612,625,247.70** to the 44 Local Government Councils in May 2025 for the renovation of primary school classroom blocks and toilet facilities was **substantially successful**.

The intervention resulted in tangible infrastructure improvements across the State and achieved its immediate objective of improving classroom and sanitation facilities in beneficiary primary schools.

The audit therefore considers the programme to have been **effective**, with satisfactory indications of **efficiency and value for money**, based on the evidence made available for the audit.

Nevertheless, continued monitoring, proper documentation and effective maintenance are essential to ensure that the benefits derived from the investment are sustained over the useful life of the facilities.

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