



***PERFORMANCE AUDIT REPORTS OF THE  
AUDITOR GENERAL***

***On***

***KATSINA STATE MINISTRY OF BASIC AND  
SECONDARY EDUCATION (MBASE) AND  
STATE PRIMARY HEALTH CARE AGENCY  
(SPHCA)***

***For the***

***YEAR ENDED 31<sup>ST</sup> DECEMBER, 2025***

***Office of the Auditor General for the State***

***Katsina State***



# ***PART I***

# ***KATSINA STATE MINISTRY OF BASIC AND SECONDARY EDUCATION (MBASE)***



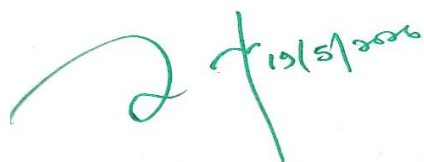
***FEDERAL REPUBLIC OF NIGERIA***  
***KATSINA STATE GOVERNMENT***  
***OFFICE OF THE AUDITOR-GENERAL FOR THE STATE***  
***PERFORMANCE AUDIT REPORT***  
***ON THE***  
***ECONOMY, EFFICIENCY AND EFFECTIVENESS OF PROGRAMMES,***  
***PROJECTS AND ACTIVITIES OF THE***  
***MINISTRY OF BASIC AND SECONDARY EDUCATION, KATSINA STATE***  
***FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025***  
***SUBMITTED TO THE***  
***KATSINA STATE HOUSE OF ASSEMBLY***  
***BY***  
***ALHAJI ANAS TUKUR A. (FCNA, FCTI, FICEN, FCCrFA, SRF)***  
***FRC/2021/PRO/ANAN/004759418***  
***AUDITOR-GENERAL FOR THE STATE***  
***KATSINA STATE***  
***JUNE 2026***

## **CERTIFICATION**

*I hereby certify that this Performance Audit Report on the Economy, Efficiency and Effectiveness of Programmes, Projects and Activities of the Ministry of Basic and Secondary Education, Katsina State, for the Year Ended 31 December 2025, was conducted in accordance with the Constitution of the Federal Republic of Nigeria 1999 (as amended), the Katsina State Public Sector Audit and Other Related Matters Law, 2021, the Katsina State Financial Instructions, and the International Standards of Supreme Audit Institutions (ISSAI 3000 Series).*

*The audit was undertaken to assess whether public resources entrusted to the Ministry were utilized economically, efficiently and effectively in achieving Government's educational objectives and delivering value for money to the citizens of Katsina State.*

*The findings, conclusions and recommendations contained in this report are based on sufficient and appropriate audit evidence obtained during the audit.*



**Anas Tukur A. (FCNA, FCTI, FICEN, FCCTEA, SRF)**  
**FRC/2021/PRO/ANAN/004759418**  
**Auditor-General for the State**  
**Katsina State.**

## **FOREWARD**

*The Office of the Auditor-General for the State is constitutionally mandated to promote accountability, transparency and effective management of public resources through independent audit oversight.*

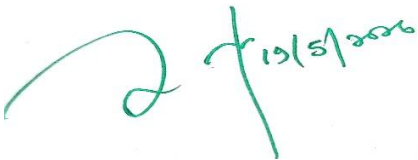
*This Performance Audit Report presents the outcome of an assessment of the Economy, Efficiency and Effectiveness of Programmes, Projects and Activities implemented by the Ministry of Basic and Secondary Education, Katsina State during the year ended 31 December 2025.*

*Education remains a critical sector for socio-economic development, human capital formation and sustainable growth. Consequently, Government continues to commit substantial resources towards improving access to quality education, educational infrastructure, learning outcomes, student welfare and governance within the education sector.*

*The audit examined financial performance, learning outcomes, educational resource adequacy, governance arrangements, community participation mechanisms, School Feeding Programme implementation, examination support programmes and capital project execution.*

*While the audit identified significant achievements in infrastructure development, educational interventions and governance reforms, areas requiring further improvement were also identified.*

*It is expected that implementation of the recommendations contained in this report will strengthen educational service delivery and enhance value for money in the utilization of public resources.*

A handwritten signature in green ink, appearing to be 'Anas Tukur A.', with a date '15/5/2026' written next to it.

***Anas Tukur A. (FCNA, FCTI, FICEN, FCCrFA, SRF)  
FRC/2021/PRO/ANAN/004759418  
Auditor-General for the State  
Katsina State.***

## **ACKNOWLEDGEMENT**

*The Office of the Auditor-General acknowledges the cooperation and assistance received from the Ministry of Basic and Secondary Education, State Universal Basic Education Board (SUBEB), Katsina State Senior Secondary Schools Board, School-Based Management Committees, Development Partners, Community Leaders and other stakeholders during the conduct of this audit.*

*The support provided through the availability of records, explanations, interviews and site inspections contributed significantly to the successful completion of the audit.*

*The Office also appreciates members of the Audit Team for their professionalism, dedication and commitment throughout the exercise.*

## ***LIST OF ABBREVIATIONS AND ACRONYMS***

<b><i>Acronym</i></b>	<b><i>Meaning</i></b>
<b><i>AGILE</i></b>	<b><i>Adolescent Girls Initiative for Learning and Empowerment</i></b>
<b><i>BECE</i></b>	<b><i>Basic Education Certificate Examination</i></b>
<b><i>CBT</i></b>	<b><i>Computer Based Test</i></b>
<b><i>EMIS</i></b>	<b><i>Education Management Information System</i></b>
<b><i>ESSPIN</i></b>	<b><i>Education Sector Support Programme in Nigeria</i></b>
<b><i>FGN</i></b>	<b><i>Federal Government of Nigeria</i></b>
<b><i>GPI</i></b>	<b><i>Gender Parity Index</i></b>
<b><i>ISSAI</i></b>	<b><i>International Standards of Supreme Audit Institutions</i></b>
<b><i>JSS</i></b>	<b><i>Junior Secondary School</i></b>
<b><i>KTSG</i></b>	<b><i>Katsina State Government</i></b>
<b><i>MBASE</i></b>	<b><i>Ministry of Basic and Secondary Education</i></b>
<b><i>NBAIS</i></b>	<b><i>National Board for Arabic and Islamic Studies</i></b>

<i>Acronym</i>	<i>Meaning</i>
<i>NECO</i>	<i>National Examinations Council</i>
<i>NGF</i>	<i>Nigeria Governors' Forum</i>
<i>SBMC</i>	<i>School-Based Management Committee</i>
<i>SSS</i>	<i>Senior Secondary School</i>
<i>SUBEB</i>	<i>State Universal Basic Education Board</i>
<i>TESS</i>	<i>Transforming Education Sector Support Programme</i>
<i>UNICEF</i>	<i>United Nations Children's Fund</i>
<i>WAEC</i>	<i>West African Examinations Council</i>
<i>WASSCE</i>	<i>West African Senior School Certificate Examination</i>
<i>ZEQA</i>	<i>Zonal Education Quality Assurance</i>

## ***EXECUTIVE SUMMARY***

*The Office of the Auditor-General for the State conducted a Performance Audit of the Ministry of Basic and Secondary Education, Katsina State, covering the period from 1<sup>st</sup> January to 31<sup>st</sup> December 2025.*

*The audit assessed whether public resources allocated to the Ministry were utilized economically, efficiently and effectively in achieving educational objectives and improving service delivery.*

*The audit covered revenue performance, recurrent expenditure, and capital expenditure, learning outcomes, educational infrastructure development, School Feeding Programme, examination support programmes, governance arrangements, School-Based Management Committee activities and selected intervention programmes implemented by Government and development partners.*

### **Key Audit Findings**

#### **Revenue Performance**

*The Ministry generated actual revenue of ₦22,662,500 against an approved revenue target of ₦103,250,000, representing only 21.95 percent performance and a shortfall of ₦80,587,500.*

### **Personnel Cost Performance**

*Personnel expenditure amounted to ₦13.166 billion against an approved budget of ₦13.307 billion, representing 98.94 percent utilization.*

### **Capital Budget Performance**

*Actual capital expenditure amounted to ₦18.047 billion against an approved capital budget of ₦43.395 billion, resulting in a performance rate of 41.59 percent.*

### **Learning Outcomes**

*The State recorded an overall WAEC performance rate of 71.2 percent. However, significant disparities were observed among Educational Quality Assurance Zones, with Kankia Zone recording the highest performance rate of 82.8 percent while Musawa Zone recorded the lowest rate of 42.8 percent.*

### **Educational Resource Adequacy**

*The audit observed high pupil-teacher ratios, pupil-classroom ratios and pupil-toilet ratios across educational sectors, indicating continuing pressure on educational resources.*

### **Infrastructure Development**

*Physical inspection confirmed substantial progress in educational infrastructure development across the State, including Special Model Schools, classroom blocks, hostels, staff quarters, laboratories, administrative buildings and ancillary facilities.*

### **Water Infrastructure Challenge at Radda Special Model School**

*Despite substantial investment in water infrastructure at a contract sum of ₦393,866,025.00 for the construction of eleven boreholes and associated water storage facilities, the institution continued to experience inadequate water supply due to hydrogeological constraints.*

### **Overall Audit Opinion**

*Based on the audit evidence obtained, the Ministry of Basic and Secondary Education demonstrated **Satisfactory Economy, Satisfactory Efficiency and Moderate-to-Satisfactory Effectiveness** in the utilization of public resources during the year ended 31 December 2025.*

*The audit established that substantial public resources were applied towards the achievement of educational objectives through educational infrastructure development, examination support programmes, student welfare initiatives,*

*governance reforms, community participation mechanisms and educational intervention programmes.*

*Physical verification confirmed substantial completion and utilization of numerous educational infrastructure projects across the State, while learning outcome indicators revealed generally satisfactory academic performance with an overall WAEC success rate of 71.2 percent.*

*Notwithstanding the foregoing achievements, challenges relating to internally generated revenue performance, educational resource adequacy, disparities in examination performance among educational zones, moderate capital budget implementation and sustainability concerns regarding water infrastructure at Special Model Secondary School, Radda, limited the full realization of intended outcomes.*

*Overall, the Ministry achieved **Satisfactory Value for Money** in the implementation of its programmes, projects and activities during the period under review.*

## TABLE OF CONTENTS

<b>COVER PAGE</b> .....	<i>Error! Bookmark not defined.</i>
<b>CERTIFICATION</b> .....	<i>iv</i>
<b>FOREWORD</b> .....	<i>v</i>
<b>ACKNOWLEDGEMENT</b> .....	<i>vii</i>
<b>LIST OF ABBREVIATIONS AND ACRONYMS</b> .....	<i>viii</i>
<b>EXECUTIVE SUMMARY</b> .....	<i>x</i>
<b>CHAPTER ONE</b> .....	<i>17</i>
<b>CHAPTER TWO</b> .....	<i>23</i>
<i>Table 2.1: Revenue Performance for the Year Ended 31 December 2025</i> .....	<i>24</i>
<i>Table 2.2: Recurrent Expenditure (overhead) Performance for the Year Ended 31 December 2025</i> .....	<i>26</i>
<i>Table 2.3: Personnel Cost Performance for the Year Ended 31 December 2025</i> .....	<i>27</i>
<i>Table 2.4: Teaching Workforce Profile</i> .....	<i>28</i>
<i>Table 2.5: Capital Expenditure Performance for the Year Ended 31 December 2025</i> .....	<i>31</i>
<b>CHAPTER THREE</b> .....	<i>34</i>
<i>Table 3.1: Student Enrolment and Teacher Strength in Public Schools</i> .....	<i>34</i>
<i>Table 3.2: Pupil-Teacher Ratio and Pupil-Qualified Teacher Ratio</i> .....	<i>35</i>
<i>Table 3.3: Pupil-Usable Classroom Ratio</i> .....	<i>37</i>
<i>Table 3.4: Pupil-Toilet Ratio</i> .....	<i>38</i>
<i>Table 3.5: Summary of Learning Outcome and Educational Resource Indicators</i> .....	<i>41</i>
<b>CHAPTER FOUR</b> .....	<i>48</i>
<i>Table 4.1: Student Feeding Programme Performance</i> .....	<i>48</i>

<i>Table 4.2: Examination Subsidy Performance</i> .....	50
<b>CHAPTER FIVE</b> .....	<b>53</b>
<i>Table 5.1: Summary of SBMC Assessment Results</i> .....	53
<i>Table 5.2: Summary of Community Feedback Results</i> .....	56
<b>CHAPTER SIX</b> .....	<b>62</b>
<i>Table 6.1: Consolidated Capital Project Performance and Physical Verification Summary</i> .....	63
<b>CHAPTER SEVEN</b> .....	<b>68</b>
<b>CHAPTER EIGHT</b> .....	<b>75</b>
<b>CHAPTER NINE</b> .....	<b>79</b>
<b>APPENDIX</b> .....	<b>83</b>
<i>Appendix I:</i> .....	83
<i>Summary Capital Project Budget Performance Schedule (2025)</i> .....	83
<i>Appendix II</i> .....	83
<i>Appendix III</i> .....	87
<i>PLATE 1</i> .....	87
<i>PLATE 2</i> .....	88
<i>PLATE 6</i> .....	92
<i>PLATE 7</i> .....	93
<i>PLATE 10</i> .....	96
<i>PLATE 11</i> .....	97
<i>PLATE 12</i> .....	98
<i>PLATE 13</i> <i>PLATE 14</i> .....	99

<i>PLATE 15</i> .....	100
<i>PLATE 16</i> .....	102
<i>PLATE 18</i> <i>PLATE 19</i> .....	104
<i>PLATE 20</i> .....	106
<i>Appendix IV</i> .....	107
<i>Physical Verification Summary</i> .....	107
<i>Appendix V</i> .....	108
<i>CANDIDATES WITH FIVE CREDITS AND ABOVE IN ANY SUBJECTS</i> .....	108
<i>CANDIDATES WITH FIVE CREDITS AND ABOVE:</i> .....	109
<i>ENGLISH AND MATHS INCLUSIVE SUMMARY</i> .....	109
<i>APPENDIX VI:</i> .....	110
<i>SECTION 1: FIVE CREDIT INCLUDING MATHEMATICS &amp; ENGLISH</i> .....	110
<i>SECTION 2: FIVE CREDIT AND ABOVE IN ANY SUBJECT</i> .....	111

## **CHAPTER ONE**

### **1.0 INTRODUCTION**

#### **1.1 Background**

*Education remains one of the key pillars of socio-economic development and human capital formation. The Ministry of Basic and Secondary Education, Katsina State, is responsible for the formulation, implementation, coordination and monitoring of policies and programmes relating to the provision of basic and secondary education within the State.*

*During the year ended 31 December 2025, the Ministry implemented various educational programmes and interventions aimed at improving access to education, strengthening learning outcomes, enhancing educational infrastructure, promoting girls' education, supporting examination programmes, and improving governance and accountability within schools.*

*The Ministry also benefited from funding support through Government budgetary allocations and intervention programmes, including the Adolescent Girls Initiative for Learning and Empowerment (AGILE), UNICEF-supported programmes, School-Based Management Committee interventions and other educational development initiatives.*

## **1.2 Mandate of the Ministry**

*The Ministry is responsible for:*

- i. Formulation and implementation of policies relating to basic and secondary education;*
- ii. Supervision and monitoring of public secondary schools and educational institutions;*
- iii. Promotion of equitable access to quality education;*
- iv. Coordination of educational intervention programmes;*
- v. Development of educational infrastructure;*
- vi. Monitoring educational performance and learning outcomes; and*
- vii. Promotion of accountability and effective governance within educational institutions.*

## **1.3 Audit Mandate**

*This Performance Audit was conducted pursuant to the provisions of the Constitution of the Federal Republic of Nigeria 1999 (as amended), the Katsina State Audit Law, and relevant provisions of the Katsina State Financial Instructions.*

*The audit was undertaken in accordance with the pronouncement of the International Standards of Supreme Audit Institutions (ISSAI 3000 Series), the Nigeria Governors' Forum Education Accountability Framework and relevant World Bank Results-Based Monitoring principles.*

#### **1.4 Audit Objective**

*The objective of the audit was to assess whether resources allocated to the Ministry during the year ended 31 December 2025 were utilized economically, efficiently and effectively in achieving intended educational objectives and improving service delivery within the State.*

*Specifically, the audit sought to determine whether:*

- a. Public resources were utilized economically and efficiently;*
- b. Educational programmes achieved intended objectives;*
- c. Capital projects delivered expected outputs and outcomes;*
- d. Learning outcomes improved through educational interventions;*
- e. Governance and accountability mechanisms were functioning effectively; and*
- f. Educational investments achieved value for money.*

## **1.5 Audit Scope**

*The audit covered the period from 1 January to 31 December 2025 and focused on:*

- i. Revenue performance;*
- ii. Recurrent expenditure performance;*
- iii. Capital expenditure performance;*
- iv. Learning outcome assessment;*
- v. School Feeding Programme;*
- vi. AGILE and other intervention programmes;*
- vii. School-Based Management Committees;*
- viii. Community participation mechanisms;*
- ix. Capital project implementation; and*
- x. Selected projects physically inspected by the audit team.*

## **1.6 Audit Criteria**

*The audit criteria used included:*

- i. Katsina State Financial Instructions;*

- ii. Approved 2025 Budget Estimates;*
- iii. Katsina State Public Procurement requirements;*
- iv. Applicable Government circulars;*
- v. World Bank Results-Based Monitoring Framework;*
- vi. Nigeria Governors' Forum Education Accountability Framework;*  
*and*
- vii. International Standards of Supreme Audit Institutions (ISSAI 3000 Series).*

### **1.7 Audit Methodology**

*The audit methodology included:*

- i. Review of financial and administrative records;*
- ii. Examination of budget performance reports;*
- iii. Review of revenue and expenditure schedules;*
- iv. Analysis of WAEC and NECO examination records;*
- v. Review of School-Based Management Committee assessment reports;*
- vi. Review of community feedback reports;*

*vii. Interviews with management and relevant stakeholders;*

*viii. Physical inspection of selected projects and facilities; and*

*ix. Verification of supporting documentation relating to educational programmes and interventions.*

## **CHAPTER TWO**

### ***OVERVIEW OF THE EDUCATION SECTOR AND FINANCIAL PERFORMANCE ASSESSMENT***

#### ***2.0 Overview of the Education Sector***

*The Ministry of Basic and Secondary Education, Katsina State, is responsible for the administration, supervision and development of basic and secondary education within the State. The Ministry coordinates educational programmes aimed at improving access to quality education, enhancing learning outcomes, expanding educational infrastructure, promoting gender inclusion, strengthening school governance and improving accountability in the management of public educational institutions.*

*During the year under review, the Ministry implemented several educational programmes funded through Government budgetary allocations and development partner interventions. Major programmes implemented included educational infrastructure development, examination support programmes, School Feeding Programme, Special Model Schools Programme, AGILE interventions, UNICEF-supported*

*programmes, School-Based Management Committee activities and community participation initiatives.*

*The Ministry's performance was assessed based on available financial, operational and educational performance indicators for the year ended 31 December 2025.*

**Revenue Performance Assessment**

*The Ministry generated revenue from various sources including private school licensing fees and other internally generated revenue streams.*

**Table 2.1: Revenue Performance for the Year Ended 31 December 2025**

<i>Description</i>	<i>Approved Revenue Target (₦)</i>	<i>Actual Revenue (₦)</i>	<i>Variance (₦)</i>	<i>Performance (%)</i>
<i>Total Revenue</i>	<i>103,250,000.00</i>	<i>22,662,500.00</i>	<i>(80,587,500.00)</i>	<i>(21.9)</i>

**Audit Comment**

*Audit examination disclosed that actual recurrent expenditure amounted to ₦1,979,105,131.50 against an initial approved budget provision of ₦1,488,208,238.00. During the audit process, Management provided approved virement warrants, supplementary budgetary approvals and*

*other relevant supporting documentation authorizing the expenditure adjustments made during the year under review.*

*Audit verification confirmed that the expenditure variation arose principally from approved reallocations necessitated by operational requirements and implementation of Government educational programmes. The supporting approvals reviewed by the audit team provided adequate justification for the additional expenditure incurred.*

*Consequently, the expenditure was found to have been regularized through appropriate budgetary adjustment mechanisms in accordance with applicable Government financial management procedures.*

### **Audit Conclusion**

*The audit concluded that the recurrent expenditure incurred during the year under review was substantially supported by approved virement and related budgetary adjustment authorizations. Accordingly, no material irregularity was established regarding the expenditure variation observed.*

### **Recommendation**

*Management should continue to ensure that all future budgetary adjustments, virements and supplementary expenditures are supported by*

appropriate approvals and are timely reflected in financial and performance reports to enhance transparency, accountability and audit trail requirements.

**Recurrent Expenditure Overhead Performance Assessment**

The audit reviewed the recurrent expenditure performance of the Ministry to determine the extent to which approved recurrent resources were utilized in achieving intended objectives.

**Table 2.2: Recurrent Expenditure (overhead) Performance for the Year Ended 31 December 2025**

<b>Description</b>	<b>Approved Budget (₦)</b>	<b>Actual Expenditure (₦)</b>	<b>Variance (₦)</b>	<b>Performance (%)</b>
<i>Recurrent Expenditure</i>	1,489,181,256.00	1,230,743,141.50	258,438,114.50	82.65

**Audit Comment**

Audit examination disclosed that actual recurrent expenditure amounted to ₦1,230,743,141.50 against an approved budget of ₦1,489,181,25.00, representing 82.65 percent above the approved provision.

### **Audit Conclusion**

*The audit concluded that the recurrent expenditure incurred during the year under review was substantially supported by approved virement and related budgetary adjustment authorizations. Accordingly, no material irregularity was established regarding the expenditure variation observed.*

### **Recommendation**

*Management should continue to ensure that all future budgetary adjustments, virements and supplementary expenditures are supported by appropriate approvals and are timely reflected in financial and performance reports to enhance transparency, accountability and audit trail requirements.*

### **Personnel Cost Performance Assessment**

**Table 2.3: Personnel Cost Performance for the Year Ended 31 December 2025**

<i>Description</i>	<i>Approved Budget (₺)</i>	<i>Actual Expenditure (₺)</i>	<i>Variance (₺)</i>	<i>Performance (%)</i>
<i>Personnel Cost</i>	<i>13,307,153,570.78</i>	<i>13,165,572,171.73</i>	<i>141,581,399.05</i>	<i>98.94</i>

**Table 2.4: Teaching Workforce Profile**

<i>Category</i>	<i>Number</i>
<i>Primary School Teachers</i>	<i>23,090</i>
<i>Junior Secondary School Teachers</i>	<i>4,923</i>
<i>Senior Secondary School Teachers</i>	<i>4,253</i>
<i>Total Teaching Staff</i>	<i>32,266</i>

**Audit Comment**

*Audit examination disclosed that the Ministry made budgetary provision of ₦13,307,153,570.78 for personnel costs during the year ended 31 December 2025. Actual expenditure incurred amounted to ₦13,165,572,171.73, representing a budget utilization rate of 98.94 percent and an unexpended balance of ₦141,581,399.05.*

*The audit further observed that the Ministry maintained a teaching workforce of 32,266 teachers serving a combined enrolment of 3,236,716 pupils and students across Primary, Junior Secondary and Senior Secondary Schools.*

*The high level of personnel budget utilization demonstrates Government's commitment to sustaining educational service delivery through regular payment of salaries and emoluments to teaching personnel.*

*However, despite the substantial investment in personnel costs, the audit observed that pupil-teacher ratios remained high at 101:1 in Primary Schools, 77:1 in Junior Secondary Schools and 65:1 in Senior Secondary Schools. Similarly, pupil-qualified teacher ratios stood at 119:1, 92:1 and 76:1 respectively.*

### **Audit Analysis**

*Personnel expenditure constituted one of the largest components of Government investment in the education sector during the year under review. While salary obligations were substantially met, the existing teacher population remains insufficient relative to student enrolment levels, particularly within the Primary Education sector.*

*The audit considers that future personnel investments should be strategically aligned with teacher recruitment, deployment and capacity-building initiatives to improve classroom delivery and educational outcomes.*

### **Audit Conclusion**

*The audit concluded that personnel cost obligations were substantially funded and paid during the year under review, reflecting Government's commitment to maintaining educational service delivery.*

*Nevertheless, the high pupil-teacher ratios observed across educational sectors indicate that additional measures may be required to improve teacher availability and enhance the effectiveness of educational service delivery.*

### **Recommendation**

*Management should develop a comprehensive teacher recruitment, deployment and retention strategy aimed at progressively reducing pupil-teacher ratios and improving access to qualified teaching personnel across schools.*

*The Ministry should also strengthen workforce planning arrangements to ensure that future personnel expenditure translates into measurable improvements in educational quality, classroom instruction and learning outcomes, in accordance with Paragraphs 104, 105 and 417 of the Katsina State Financial Instructions.*

### **Capital Expenditure Performance Assessment**

*The Ministry implemented various capital projects and educational intervention programmes during the year under review.*

**Table 2.5: Capital Expenditure Performance for the Year Ended 31 December 2025**

<i>Description</i>	<i>Approved Budget (₦)</i>	<i>Actual Expenditure (₦)</i>	<i>Unexpended Balance (₦)</i>	<i>Performance (%)</i>
<i>Capital Expenditure</i>	<i>43,395,401,929.63</i>	<i>18,047,155,041.97</i>	<i>25,348,246,887.66</i>	<i>41.59</i>

### **Audit Comment**

*Audit examination disclosed that the Ministry incurred capital expenditure amounting to ₦18,047,155,041.97 against an approved capital budget of ₦43,395,401,929.63, resulting in an implementation rate of 41.59 percent and an unexpended balance of ₦25,348,246,887.66.*

*The audit observed that significant progress was recorded in the implementation of major educational intervention programmes, examination subsidy schemes, AGILE projects, UNICEF-supported activities and Special Education initiatives. However, certain programmes recorded low implementation rates, particularly in relation to textbook*

*provision, selected infrastructure projects and the Transforming Education Sector Support Programme (TESS).*

### **Audit Conclusion**

*The Ministry achieved moderate capital budget implementation during the year under review. While significant investments were made in educational programmes and infrastructure development, the relatively low implementation rate indicates the need for improved project execution and budget utilization.*

### **Recommendation**

*Management should strengthen project planning, procurement processes, implementation monitoring and contract management arrangements to improve capital budget utilization and ensure timely delivery of educational infrastructure and programmes.*

## **2.6 Overall Financial Performance Assessment**

*The audit noted that while substantial public resources were committed to educational programmes and interventions during the year under review, performance varied across different expenditure categories.*

*The Ministry recorded low revenue performance, significant recurrent expenditure adjustments and moderate capital budget implementation. These conditions underscore the need for strengthened financial management practices, enhanced monitoring arrangements and improved performance measurement systems.*

*Overall, the audit considers that greater attention should be given to linking resource utilization with measurable educational outcomes to ensure that public expenditure consistently achieves economy, efficiency, effectiveness and value for money.*

## CHAPTER THREE

### LEARNING OUTCOMES ASSESSMENT

#### 3.1 Introduction

*One of the primary objectives of public investment in education is the improvement of learning outcomes and academic achievement among students. Consequently, the audit assessed the performance of students in external examinations conducted during the year under review to evaluate the effectiveness of educational programmes and interventions implemented by the Ministry.*

#### Educational Resource Adequacy Assessment

**Table 3.1: Student Enrolment and Teacher Strength in Public Schools**

<i>Sector</i>	<i>Total Enrolment</i>	<i>Total Teachers</i>
<i>Primary</i>	<i>2,582,425</i>	<i>23,090</i>
<i>JSS</i>	<i>379,176</i>	<i>4,923</i>
<i>SSS</i>	<i>275,115</i>	<i>4,253</i>

*Source: Ministry of Basic and Secondary Education, Planning, Research and Statistics Department.*

**Table 3.2: Pupil-Teacher Ratio and Pupil-Qualified Teacher Ratio**

<i>Sector</i>	<i>Pupil-Teacher Ratio</i>	<i>Pupil-Qualified Teacher Ratio</i>
<i>Primary</i>	<i>101:1</i>	<i>119:1</i>
<i>JSS</i>	<i>77:1</i>	<i>92:1</i>
<i>SSS</i>	<i>65:1</i>	<i>76:1</i>

*Source: Ministry of Basic and Secondary Education.*

**Audit Observation**

*Audit examination of educational resource indicators disclosed high pupil-teacher ratios across all educational levels. The Primary School sector recorded a pupil-teacher ratio of 101:1, Junior Secondary Schools recorded 77:1, while Senior Secondary Schools recorded 65:1. Similarly, pupil-qualified teacher ratios stood at 119:1 for Primary Schools, 92:1 for Junior Secondary Schools and 76:1 for Senior Secondary Schools.*

**Audit Analysis**

*The audit observed that the ratios substantially exceed levels generally associated with effective classroom instruction and individualized*

*learning support. The situation suggests pressure on available teaching personnel and may adversely affect instructional quality, classroom management, learner assessment and educational outcomes.*

*The higher pupil-qualified teacher ratios further indicate that the availability of qualified teaching personnel remains a significant challenge, particularly at the Primary School level.*

### **Audit Conclusion**

*The audit concluded that teacher availability remains inadequate relative to enrolment levels, particularly within the Primary Education sector. Strengthening teacher recruitment, deployment and professional development programmes is necessary to improve educational quality and learning outcomes.*

### **Recommendation**

*Management should develop a comprehensive teacher recruitment and deployment strategy aimed at progressively reducing pupil-teacher and pupil-qualified teacher ratios. Priority attention should be given to underserved schools and educational zones with the greatest staffing deficits.*

## **Classroom Adequacy Assessment**

***Table 3.3: Pupil-Usable Classroom Ratio***

<b><i>Sector</i></b>	<b><i>Ratio</i></b>
<i>Primary</i>	<i>169:1</i>
<i>JSS</i>	<i>111:1</i>
<i>SSS</i>	<i>94:1</i>

### **Audit Observation**

*Audit review disclosed pupil-usable classroom ratios of 169:1 in Primary Schools, 111:1 in Junior Secondary Schools and 94:1 in Senior Secondary Schools.*

### **Audit Implication**

*The ratios indicate significant pressure on existing classroom infrastructure and may contribute to overcrowding, reduced teaching effectiveness and deterioration in learning conditions.*

### **Recommendation**

*Management should prioritize classroom expansion and rehabilitation programmes, particularly in areas experiencing high enrolment growth, to improve learning conditions and reduce overcrowd*

### **Sanitation Facilities Assessment**

**Table 3.4: Pupil-Toilet Ratio**

<b><i>Sector</i></b>	<b><i>Ratio</i></b>
<i>Primary</i>	<i>234:1</i>
<i>JSS</i>	<i>112:1</i>
<i>SSS</i>	<i>83:1</i>

### **Audit Observation**

*Audit review disclosed pupil-toilet ratios of 234:1 in Primary Schools, 112:1 in Junior Secondary Schools and 83:1 in Senior Secondary Schools.*

### **Audit Conclusion**

*The ratios indicate substantial pressure on sanitation facilities, particularly within Primary Schools, which may affect hygiene standards, student welfare and the overall learning environment.*

### **Recommendation**

*Management should strengthen investment in sanitation infrastructure and ensure that future school infrastructure programmes incorporate adequate toilet facilities based on enrolment levels.*

### **Teacher Qualification Assessment**

#### **Audit Observation**

*The data disclosed that most teachers possess NCE, Degree, HND or Graduate qualifications, although qualification levels vary between urban and rural schools and across educational sectors. Higher proportions of degree holders were observed in Senior Secondary and Science/Technical Schools, while Primary Schools continue to rely predominantly on NCE holders.*

### **Audit Conclusion**

*The audit concluded that the Ministry has established a reasonably qualified teaching workforce. However, disparities in qualification levels between educational sectors and locations may contribute to differences in educational performance.*

### **Recommendation**

*Management should strengthen continuous professional development programmes and ensure equitable deployment of qualified teachers across schools and educational zones.*

### **Gender Parity Assessment**

#### **Audit Observation**

*Audit review disclosed that primary school enrolment consisted of 1,292,109 male pupils and 1,290,316 female pupils, resulting in a Gender Parity Index (GPI) of approximately 1.0. This indicates near-equal participation of boys and girls in primary education.*

### **Audit Conclusion**

*The audit concluded that the State has made significant progress towards gender parity in primary education, demonstrating positive outcomes from educational inclusion and girls' education initiatives.*

### **Recommendation**

*Management should sustain and expand gender inclusion programmes to preserve gains achieved and further strengthen equitable access to education across all levels.*

### **WAEC Performance Assessment**

**Table 3.5: Summary of Learning Outcome and Educational Resource Indicators**

<b><i>Indicator</i></b>	<b><i>Result</i></b>
<i>Total WAEC Candidates</i>	<i>45,125</i>
<i>Candidates with Five Credits and Above</i>	<i>32,133</i>
<i>Overall WAEC Performance Rate</i>	<i>71.2%</i>
<i>Best Performing ZEQA</i>	<i>Kankia (82.8%)</i>
<i>Second Best Performing ZEQA</i>	<i>Faskari (81.4%)</i>
<i>Third Best Performing ZEQA</i>	<i>Mani (77.5%)</i>

<i>Lowest Performing ZEQA</i>	<i>Musawa (42.8%)</i>
<i>Primary Pupil–Teacher Ratio</i>	<i>101:1</i>
<i>JSS Pupil–Teacher Ratio</i>	<i>77:1</i>
<i>SSS Pupil–Teacher Ratio</i>	<i>65:1</i>
<i>Primary Pupil–Classroom Ratio</i>	<i>169:1</i>
<i>JSS Pupil–Classroom Ratio</i>	<i>111:1</i>
<i>SSS Pupil–Classroom Ratio</i>	<i>94:1</i>
<i>Primary Pupil–Toilet Ratio</i>	<i>234:1</i>
<i>JSS Pupil–Toilet Ratio</i>	<i>112:1</i>
<i>SSS Pupil–Toilet Ratio</i>	<i>83:1</i>

**Audit Comment**

*Audit examination of the 2025 West African Senior School Certificate Examination (WASSCE) results disclosed that a total of **45,125 candidates** sat for the examination across the eleven Educational Quality Assurance (ZEQA) Zones, out of which **32,133 candidates obtained five credits and***

*above in any subject, representing an overall State performance rate of 71.2 percent.*

*The audit observed variations in performance among educational zones. Kankia Zone recorded the highest performance level of 82.8 percent, followed by Faskari (81.4 percent) and Mani (77.5 percent), while Musawa Zone recorded the lowest performance level of 42.8 percent. The disparities observed suggest differences in instructional quality, availability of qualified teachers, learning facilities, school management effectiveness and examination preparedness across schools and educational zones.*

*While the overall State performance may be considered satisfactory, the significant performance gaps among zones indicate the need for targeted interventions in underperforming areas to ensure equitable educational outcomes and improved value for money from public investment in education.*

### **Audit Conclusion**

*The WAEC results indicate that educational interventions implemented by the Ministry yielded positive outcomes in several schools. However, significant performance gaps remain among institutions, requiring*

*targeted interventions to improve educational quality and learning outcomes across the State.*

### **Recommendation**

*Management should strengthen academic supervision, teacher support programmes, remedial interventions and examination preparation strategies in schools with persistently low performance levels.*

### **Audit Analysis of NECO Results.**

*Audit examination of the NECO 2025 results disclosed substantial variations in academic performance among schools under the Ministry.*

*The highest performing schools in the benchmark indicator of five credits including Mathematics and English were GSSS Faskari, GGTCCC Charanchi, GTC Mashi, GSSS Kankara and GSSS Kaita, which recorded performance levels ranging from 86 percent to 100 percent.*

*Conversely, several schools recorded poor performance, including GGSSS Daudawa, GGSSS Ajiwa, GSSS Bindawa, GSSS Musawa and GTC Ingawa, with pass rates ranging from 0 percent to 11 percent.*

*The audit considers that the wide disparity in results indicates the need for strengthened quality assurance mechanisms, improved instructional*

*delivery, enhanced supervision and targeted academic support programmes in underperforming schools.*

### **NBAIS Examination Assessment**

#### **Audit Observation**

*Audit review disclosed that the Ministry sponsored eligible students for the 2025 National Board for Arabic and Islamic Studies (NBAIS) examinations and fulfilled its financial obligations relating to the conduct of the examinations.*

*Management explained that despite full settlement of obligations relating to the examinations, the National Board for Arabic and Islamic Studies had not transmitted the results to the Ministry as obtained in previous years.*

#### **Audit Implication**

*The absence of the NBAIS results limited the Ministry's ability to assess learning outcomes in schools participating in the examination and constrained the audit's ability to undertake a comprehensive evaluation of educational performance across all examination bodies.*

### **Recommendation**

*Management should engage the National Board for Arabic and Islamic Studies to ensure the timely release and transmission of examination results required for educational planning, monitoring and performance evaluation.*

### **Overall Audit Conclusion on Learning Outcomes**

*Audit assessment of learning outcome indicators disclosed that educational interventions implemented during the year under review yielded moderate improvements in students' academic performance. The State recorded an overall WAEC performance rate of 71.2 percent, while several schools achieved commendable NECO results. However, significant disparities in performance persist among Educational Quality Assurance Zones and individual schools.*

*The audit further observed that educational outcomes continue to be constrained by inadequate teacher availability, overcrowded classrooms and pressure on sanitation facilities. The existing pupil-teacher, pupil-classroom and pupil-qualified teacher ratios remain substantially above levels generally associated with effective teaching and learning.*

*Consequently, while the Ministry achieved measurable progress in learning outcomes during the year under review, additional efforts are required to improve educational quality, strengthen instructional delivery, address resource deficits and ensure equitable educational outcomes across all educational zones in accordance with the principles of economy, efficiency, effectiveness and value for money*

## CHAPTER FOUR

### STUDENT WELFARE AND SUPPORT PROGRAMMES

#### 4.1 Introduction

*Student welfare programmes constitute an important component of Government's efforts to improve access to education, enhance student retention, promote academic achievement and provide a conducive learning environment within public schools.*

*During the year under review, the Ministry implemented various student support initiatives, including the School Feeding Programme and examination subsidy programmes aimed at reducing financial barriers to education and improving participation in external examinations.*

#### 4.2 School Feeding Programme Performance Assessment

**Table 4.1: Student Feeding Programme Performance**

<i>Item</i>	<i>Amount / Number</i>
<i>Approved Budget Provision</i>	<i>₦44,505,176.00</i>
<i>Actual Expenditure</i>	<i>₦34,603,836.00</i>
<i>Unexpended Balance</i>	<i>₦9,901,340.00</i>

<i>Budget Performance</i>	<i>77.75%</i>
<i>Number of Boarding Schools Covered</i>	<i>42</i>
<i>Total Number of Beneficiary Students</i>	<i>15,055</i>
<i>Daily Feeding Rate per Student (Second Term)</i>	<i>₦270.00</i>
<i>Daily Feeding Rate per Student (Third Term)</i>	<i>₦300.00</i>

**Audit Comment**

*"The audit further observed that the programme covered a total of 15,055 students across forty-two Government boarding schools. Feeding costs were implemented at approved rates of ₦270.00 per student in a day during the Second Term and ₦300.00 per student daily during the Third Term of the academic session."*

### **Audit Conclusion**

*The Student Feeding Programme was substantially implemented during the year under review and contributed positively to student welfare in Government boarding schools.*

### **Recommendation**

*Management should strengthen monitoring and evaluation arrangements for the programme through periodic verification of student enrolment, attendance records and feeding schedules. The Ministry should also conduct periodic programme reviews to ensure continued economy, efficiency, effectiveness and value for money in accordance with Paragraphs 104, 105 and 417 of the Katsina State Financial Instructions.*

### **4.3 Examination Subsidy Programmes**

**Table 4.2: Examination Subsidy Performance**

<b><i>Programme</i></b>	<b><i>Budget Performance</i></b> <b><i>(%)</i></b>
<i>BECE and Qualifying Examination Support</i>	99.58
<i>Examination Subsidy Programme</i>	83.38

### **Audit Comment**

*Audit examination disclosed that the Ministry continued to provide financial support for students participating in external examinations through examination subsidy programmes.*

*The audit observed that the programme recorded high levels of implementation during the year under review, thereby reducing the financial burden on parents and facilitating students' participation in public examinations.*

*The implementation of the programme contributed to increased access to examination opportunities and supported Government's objective of improving educational outcomes across the State.*

### **Audit Conclusion**

*The examination subsidy programme was effectively implemented and contributed positively to educational access and student participation in public examinations.*

## **Recommendation**

*Management should sustain support for examination subsidy programmes while strengthening monitoring mechanisms to ensure that programme benefits are directed to eligible beneficiaries.*

### **4.4 Overall Assessment of Student Welfare Programmes**

*The audit concluded that student welfare and support programmes implemented during the year under review contributed positively to educational service delivery and student participation within Government schools.*

*The School Feeding Programme and examination subsidy interventions provided direct support to students and assisted in improving access to educational opportunities.*

*Nevertheless, management should continue to strengthen monitoring arrangements and establish measurable performance indicators to facilitate assessment of programme outcomes and value for money.*

## CHAPTER FIVE

### **GOVERNANCE, ACCOUNTABILITY AND COMMUNITY PARTICIPATION ASSESSMENT**

#### **5.1 Introduction**

*Effective governance, accountability, stakeholder participation and community ownership are critical components of a functional education system. Consequently, the audit assessed the effectiveness of School-Based Management Committees (SBMCs), community participation mechanisms, school safety arrangements and accountability structures established to support educational service delivery across the State.*

*The assessment was based on the SBMC Assessment Report, Community Feedback Survey Report, physical inspection, stakeholder consultations and review of supporting documentation.*

#### **5.2 School-Based Management Committee (SBMC) Assessment**

**Table 5.1: Summary of SBMC Assessment Results**

<i>Assessment Area</i>	<i>Performance Assessment</i>
<i>School Governance</i>	<i>Satisfactory</i>

<i>Community Participation</i>	<i>Satisfactory</i>
<i>Project Monitoring</i>	<i>Satisfactory</i>
<i>School Improvement Grant Monitoring</i>	<i>Satisfactory</i>
<i>Accountability and Transparency</i>	<i>Satisfactory</i>
<i>Girls' Education Advocacy</i>	<i>Highly Satisfactory</i>
<i>School Safety Support</i>	<i>Satisfactory</i>

**Audit Comment**

*Audit review of the school-Based Management Committee Assessment Report disclosed that SBMCs were generally functional across the schools assessed during the period under review.*

*The audit observed that the committees actively participated in school governance, monitoring of School Improvement Grants, oversight of educational projects, community mobilization and support for educational programmes.*

*Evidence obtained during the assessment indicated that SBMCs contributed significantly to strengthening accountability, transparency and community ownership of educational interventions implemented within their respective schools.*

*The audit further noted that SBMCs played an important role in supporting girls' education initiatives, monitoring school infrastructure projects and promoting collaboration between schools and local communities.*

### **Audit Conclusion**

*The audit concluded that School-Based Management Committees provided an effective platform for community participation and contributed positively to accountability and governance within schools.*

### **Recommendation**

*Management should sustain support for School-Based Management Committees through continuous capacity building, periodic monitoring and provision of adequate operational support to enhance their effectiveness.*

### 5.3 Community Feedback Assessment

**Table 5.2: Summary of Community Feedback Results**

<i>Assessment Area</i>	<i>Community Perception</i>
<i>School Governance</i>	<i>Positive</i>
<i>Educational Infrastructure</i>	<i>Positive</i>
<i>Transparency and Accountability</i>	<i>Positive</i>
<i>Community Participation</i>	<i>Positive</i>
<i>Girls' Education Support</i>	<i>Positive</i>
<i>School Safety Initiatives</i>	<i>Positive</i>

#### Audit Comment

*Audit review of the Community Feedback Report disclosed that stakeholders generally expressed satisfaction with the implementation of educational interventions within their communities.*

*Community members acknowledged improvements in educational infrastructure, increased transparency in project implementation,*

*improved stakeholder engagement and enhanced accountability mechanisms within schools.*

*The audit observed that the involvement of communities in monitoring educational projects contributed to improved oversight and strengthened public confidence in educational programmes.*

### **Audit Conclusion**

*The audit concluded that community participation mechanisms implemented by the Ministry contributed positively to project ownership, accountability and sustainability of educational interventions.*

### **Recommendation**

*Management should continue to strengthen stakeholder engagement mechanisms and institutionalize community feedback systems as part of its monitoring and evaluation framework.*

## **5.4 School Safety Assessment**

### **Audit Comment**

*Audit review disclosed that School-Based Management Committees and community stakeholders actively supported school safety initiatives within schools assessed during the period under review.*

*The audit observed that safety awareness activities, community surveillance arrangements and stakeholder collaboration contributed to improving the safety environment within schools.*

*However, continued attention is required to ensure that school safety measures are sustained and adapted to emerging security challenges.*

### **Recommendation**

*Management should continue to strengthen school safety frameworks and collaborate with relevant stakeholders to ensure a secure learning environment for students and staff.*

## **5.5 Girls' Education Advocacy**

### **Audit Comment**

*Audit review disclosed that significant efforts were made by School-Based Management Committees, communities and educational stakeholders to promote girls' education and encourage enrolment, retention and participation of female students.*

*The audit observed that advocacy programmes and community sensitization activities contributed positively to increasing awareness of the importance of girls' education.*

### **Audit Conclusion**

*The audit concluded that girls' education advocacy initiatives contributed positively to educational inclusion and support for female participation in education.*

### **Recommendation**

*Management should sustain and expand girls' education advocacy programmes to further improve access, retention and completion rates among female students.*

## **5.6 Transparency and Accountability Mechanisms**

### **Audit Comment**

*The audit observed that governance structures established under various educational intervention programmes contributed to strengthening transparency and accountability in the implementation of projects and educational activities.*

*School-Based Management Committees and community representatives provided additional oversight mechanisms that enhanced public participation and monitoring of educational investments.*

### **Audit Conclusion**

*The audit concluded that accountability and transparency mechanisms operating within the sector contributed positively to programme implementation and stakeholder confidence.*

### **Recommendation**

*Management should continue to strengthen accountability mechanisms and ensure that monitoring information generated through community structures is effectively integrated into decision-making processes.*

### *5.7 Overall Conclusion on Governance and Community Participation*

*The audit concluded that governance, accountability and community participation arrangements within the education sector were generally effective during the year under review.*

*The activities of School-Based Management Committees, community stakeholders and educational partners contributed positively to project oversight, accountability, school safety and educational service delivery.*

*Nevertheless, continuous strengthening of governance structures, monitoring systems and stakeholder engagement mechanisms remain*

*necessary to sustain gains achieved and enhance the effectiveness of future educational interventions.*

## **CHAPTER SIX**

### **CAPITAL PROJECT PERFORMANCE ASSESSMENT**

#### **6.0 Introduction**

*Infrastructure development remains a critical component of Government's strategy for improving access to quality education and creating a conducive learning environment for students and teachers. During the year under review, the Ministry implemented numerous capital projects aimed at expanding educational infrastructure, improving school facilities and supporting educational service delivery across the State.*

*Audit examination disclosed that the Ministry implemented various capital projects and educational intervention programmes during the year ended 31 December 2025.*

*The approved capital budget amounted to ₦43,395,401,929.63 against which actual expenditure of ₦18,047,155,041.97 was incurred, resulting in a capital budget performance level of 41.59 percent.*

**Table 6.1: Consolidated Capital Project Performance and Physical Verification Summary**

<i>Item</i>	<i>Result</i>
<i>Approved Capital Budget</i>	<i>₦43,395,401,929.63</i>
<i>Actual Capital Expenditure</i>	<i>₦18,047,155,041.97</i>
<i>Unexpended Balance</i>	<i>₦25,348,246,887.66</i>
<i>Capital Budget Performance</i>	<i>41.59%</i>
<i>Projects Physically Verified</i>	<i>55</i>
<i>Major Project Categories Inspected</i>	<i>Schools, Hostels, Staff Quarters, Laboratories, Libraries, Administrative Buildings, CBT Centres, Water Projects, Mosques and Wall Fences</i>
<i>Overall Physical Progress</i>	<i>Moderate to Satisfactory</i>

<i>Major Project Under Review</i>	<i>Special Model Schools Programme</i>
<i>Contract Sum – Boreholes and Water Facilities at Radda Special Model School</i>	<i>₦393,866,025.00</i>
<i>Number of Boreholes Constructed</i>	<i>11</i>
<i>Audit Assessment</i>	<i>Infrastructure substantially completed; water supply objective not fully achieved</i>

**Audit Comment**

*The audit team physically inspected fifty-five projects executed under various educational development programmes of the Ministry. The projects included rehabilitation of school structures, construction of Senior Secondary Schools, hostels, staff quarters, libraries, laboratories,*

*CBT centres, solar-powered water supply systems, school fencing, mosques, assembly halls and Special Model School facilities.*

*Physical inspection confirmed that substantial progress had been achieved in educational infrastructure development across the State. Several facilities inspected were either completed or substantially completed and could contribute positively to delivery of educational services, improved learning conditions and expanded access to education.*

*The audit observed that most projects inspected were progressing satisfactorily and reflected Government's commitment to improving educational infrastructure. However, implementation challenges were observed in selected projects, particularly with respect to the sustainability and functionality of water infrastructure at Special Model Secondary School, Radda.*

### **Audit Analysis**

*The audit considers that the infrastructure investments undertaken by the Ministry contributed significantly to the expansion of educational facilities and improvement of the learning environment across the State.*

*Nevertheless, the overall capital budget implementation rate of 41.59 percent indicates that a significant proportion of approved projects and*

*programmes remained incomplete or unimplemented as of 31<sup>st</sup> December 2025.*

*The audit further observed that the effectiveness of certain infrastructure investments may be constrained where project planning and implementation do not adequately consider local environmental and geographical conditions.*

### **Audit Conclusion**

*The audit concluded that capital projects implemented during the year contributed positively to educational infrastructure development and increased access to educational facilities across the State.*

*While substantial progress was recorded in the implementation of educational infrastructure projects, improved project planning, feasibility assessment, implementation monitoring and sustainability considerations are required to maximize the benefits of future investments and ensure value for money.*

## **Recommendation**

*Management should strengthen project planning, procurement management, feasibility studies and project monitoring arrangements to improve implementation performance and sustainability.*

*Furthermore, future infrastructure projects should be supported by adequate technical assessments to ensure that project designs are compatible with local environmental conditions and capable of achieving intended outcomes in accordance with Paragraphs 104, 105 and 417 of the Katsina State Financial Instructions.*

## **CHAPTER SEVEN**

### **DETAILED PERFORMANCE AUDIT FINDINGS**

#### **Finding 1: Low Revenue Performance**

##### **Criteria**

*Paragraph 312–317 of Katsina State Financial Instructions relating to revenue collection, assessment, accountability and prompt remittance of Government revenue.*

##### **Condition**

*Audit examination of the Revenue Performance Report disclosed that actual revenue generated during the year amounted to ₦22,662,500.00 against an approved revenue target of ₦103,250,000.00, resulting in a revenue performance level of 21.95 percent and a shortfall of ₦80,587,500.00.*

##### **Cause**

*The low revenue performance may be attributable to weaknesses in revenue assessment, collection, enforcement and monitoring mechanisms.*

### **Effect / Implication**

*The significant shortfall in revenue realization limits the Ministry's ability to supplement Government funding and may adversely affect implementation of educational programmes and activities.*

### **Recommendation**

*Management should strengthen revenue mobilization, monitoring and enforcement mechanisms, particularly in relation to private school licensing and other internally generated revenue sources.*

### **Finding 2: Absence of NBAIS Examination Results**

#### **Criteria**

*Paragraphs 104 and 105 of the Katsina State Financial Instructions require Accounting Officers to establish effective monitoring and evaluation systems capable of measuring programme outcomes and performance.*

#### **Condition**

*The audit observed that the Ministry sponsored eligible students for the 2025 National Board for Arabic and Islamic Studies examinations and*

*fulfilled its financial obligations relating to the conduct of the examinations.*

*However, the 2025 NBAIS results were not made available to the Ministry for review and performance assessment.*

### **Effect / Implication**

*The absence of the results limited the Ministry's ability to assess learning outcomes and constrained the audit's ability to undertake a comprehensive evaluation of examination performance across all examination bodies.*

### **Recommendation**

*Management should strengthen engagement with the National Board for Arabic and Islamic Studies and establish appropriate follow-up mechanisms to ensure timely transmission of examination results.*

### **Finding 3: Significant Disparities in Examination Performance**

#### **Criteria**

*Paragraphs 104, 105 and 417 of the Katsina State Financial Instructions require effective supervision, monitoring and evaluation of Government programmes to ensure achievement of intended objectives.*

### **Condition**

*Audit analysis of WAEC and NECO examination results disclosed significant disparities in academic performance among schools under the Ministry.*

*While some schools recorded excellent performance levels, others recorded very low pass rates in the benchmark indicator of five credits including Mathematics and English.*

### **Cause**

*The variation in performance may be attributable to differences in teaching quality, instructional supervision, student preparedness, school management effectiveness and availability of learning resources.*

### **Effect / Implication**

*Persistent disparities in educational performance may undermine Government efforts to provide equitable access to quality education and may negatively affect overall learning outcomes.*

### **Recommendation**

*Management should implement targeted academic improvement programmes in underperforming schools and strengthen quality assurance, supervision and performance monitoring systems.*

### **Finding 4:**

*Inadequate Water Supply at Special Model Secondary School, Radda*

### **Criteria**

*Paragraphs 104, 105 and 417 of the Katsina State Financial Instructions require Government projects to be planned, implemented and monitored in a manner that ensures economy, efficiency, effectiveness, sustainability and value for money.*

### **Condition**

*Physical inspection conducted by the audit team revealed that despite substantial investment in water infrastructure at Special Model Secondary School, Radda, the institution continues to experience acute shortages of potable water.*

*Audit examination disclosed that approximately eleven boreholes and associated water storage facilities were constructed under the project at a*

*contract sum of ₦393,866,025.00. However, discussions held with school management, project officials and community stakeholders indicated that the facilities were not yielding sufficient water to meet the operational requirements of the institution.*

*The audit nevertheless observed that substantial educational infrastructure comprising classroom blocks, hostels, staff accommodation, sports facilities, perimeter fencing and other ancillary facilities had been completed and were available for educational use. However, the absence of a sustainable water supply arrangement may constrain the realization of the full benefits expected from the overall investment.*

### **Cause**

*Discussions with community leaders and local stakeholders revealed that the area has long-standing hydrogeological challenges and limited groundwater availability arising from the geographical characteristics of the locality.*

### **Effect / Implication**

*The intended objective of providing a sustainable water supply system has not been fully achieved. Consequently, the effectiveness, sustainability and value for money of the investment may be adversely affected, while the*

*operational efficiency of the institution may continue to be constrained by inadequate access to potable water.*

**Recommendation**

*Management should undertake a comprehensive hydrogeological assessment and develop a sustainable long-term water supply solution suitable to the environmental conditions of the area to safeguard the investment and ensure uninterrupted educational service delivery.*

## **CHAPTER EIGHT**

### ***ECONOMY, EFFICIENCY AND EFFECTIVENESS ASSESSMENT***

#### ***8.1 Economy Assessment***

*The audit assessed whether educational resources were acquired and utilized at minimum cost consistent with quality requirements.*

*The audit observed that significant investments were made in educational infrastructure, examination support programmes, School Feeding Programme, Special Model Schools and intervention programmes. Most expenditures examined were directed towards educational service delivery and achievement of sector objectives.*

*However, the water supply challenges observed at Radda Special Model School indicate that greater attention should be given to feasibility studies and sustainability assessments before major investments are undertaken.*

#### ***Audit Conclusion on Economy***

*The audit concluded that the Ministry generally utilized resources for intended educational purposes. Nevertheless, stronger feasibility assessments and planning arrangements are required to maximize value for money.*

## **8.2 Efficiency Assessment**

*The audit assessed the extent to which resources were converted into outputs and services.*

*Positive outcomes observed included:*

- *Implementation of major educational intervention programmes.*
- *Examination subsidy support.*
- *Student Feeding Programme implementation.*
- *Active School-Based Management Committees.*
- *Community participation in educational governance.*

*However, moderate capital budget implementation of 41.59 percent and low implementation of selected programmes indicate opportunities for improving operational efficiency.*

### **Audit Conclusion on Efficiency**

*The Ministry demonstrated moderate efficiency in programme implementation. Improved project execution and budget utilization arrangements are required to enhance efficiency.*

### **8.3 Effectiveness Assessment**

*The audit assessed whether programmes achieved intended educational outcomes.*

*The audit observed evidence of:*

- *Improved governance arrangements.*
- *Positive community feedback.*
- *Functional School-Based Management Committees.*
- *Successful implementation of examination support programmes.*
- *Positive educational outcomes in several schools.*

*Nevertheless, disparities in examination performance and infrastructure sustainability challenges indicate that some intended outcomes have not been fully achieved.*

### **Audit Conclusion on Effectiveness**

*The Ministry achieved moderate effectiveness in programme implementation during the year under review. Continued strengthening of educational quality assurance systems and performance monitoring arrangements will be necessary to improve outcomes.*

#### **8.4 Overall Value for Money Assessment**

*Considering available audit evidence, the audit concluded that Government resources invested in educational programmes generated measurable benefits in terms of infrastructure development, educational access, governance improvements and support to students.*

*However, opportunities remain for improving project sustainability, educational performance monitoring and programme implementation efficiency.*

*Overall, the audit considers that the Ministry achieved moderate value for money from resources utilized during the year under review.*

## **CHAPTER NINE**

### **9.1 OVERALL CONCLUSION**

*The Office of the Auditor-General conducted a Performance Audit of the Ministry of Basic and Secondary Education, Katsina State for the year ended 31 December 2025 to determine whether public resources were utilized economically, efficiently and effectively in achieving Government educational objectives.*

*Audit examination established that Government invested substantial resources in educational infrastructure, student welfare programmes, examination support initiatives, teacher management, governance reforms and strategic educational interventions aimed at improving access to quality education across the State.*

*Physical verification undertaken by the audit team confirmed the existence, progress and utilization of numerous educational infrastructure projects including Special Model Schools, classroom blocks, hostels, staff quarters, laboratories, libraries, administrative facilities, perimeter fencing and other ancillary structures. These investments have significantly expanded educational opportunities and improved learning environments within the State.*

*The audit further confirmed effective implementation of examination subsidy programmes, School Feeding Programme activities, School-Based Management Committee initiatives, community participation mechanisms and development partner interventions. These programmes contributed positively to educational access, governance, accountability and student support services.*

*Analysis of educational outcomes disclosed an overall WAEC performance rate of 71.2 percent, indicating generally satisfactory academic achievement across the State. The audit also noted positive outcomes from girls' education initiatives, community participation programmes and educational governance reforms.*

*While challenges relating to revenue generation, teacher adequacy, classroom congestion, sanitation infrastructure, examination performance disparities and water supply sustainability at Special Model Secondary School, Radda, require further management attention, these issues did not substantially diminish the significant achievements recorded during the year under review.*

*Accordingly, the audit concludes that the Ministry generally utilized public resources for their intended purposes and achieved measurable*

*educational outputs and outcomes consistent with Government policy objectives.*

### ***AUDIT OPINION***

*Based on the audit procedures performed and evidence obtained, it is the opinion of the Office of the Auditor-General that the Ministry of Basic and Secondary Education, Katsina State demonstrated **Satisfactory Economy, Satisfactory Efficiency and Moderate-to-Satisfactory Effectiveness** in the utilization of public resources during the year ended 31 December 2025.*

*The Ministry achieved substantial progress in educational infrastructure development, examination support programmes, student welfare services, governance reforms, community participation initiatives and learning outcomes.*

*Although opportunities remain for improvement in revenue mobilization, educational resource adequacy, project sustainability and capital budget implementation, the audit is satisfied that the resources committed to the sector generated substantial educational benefits and contributed positively to the achievement of Government educational objectives.*

*Overall, the Ministry achieved **Satisfactory Value for Money** in the implementation of its programmes, projects and activities during the period under review.*

## **APPENDIX**

### **Appendix I:**

#### **Summary Capital Project Budget Performance Schedule (2025)**

<b>Project Code</b>	<b>Project Description</b>	<b>Approved Budget (₦)</b>	<b>Actual Expenditure (₦)</b>	<b>Balance (₦)</b>	<b>Performan ce (%)</b>
0551700063	Construction & Expansion of Schools	200,000,000	51,215,473.89	148,784,526.11	25.61
0551700064	Construction/Completion of Science Laboratories	150,000,000	59,967,361.70	90,032,638.30	39.98
0551700065	Wall Fencing for Secondary Schools	200,000,000	47,131,314.06	152,868,685.94	23.57
0551700090	Construction of 3 No. Special Model Schools	8,000,000,000	5,558,044,818.30	2,441,955,181.70	69.48
0551700230	UNICEF/KTSG Counterpart Fund	1,000,000,000	906,410,000	93,590,000	90.64

### **Appendix II**

#### **APPENDIX II: SCHEDULE OF CAPITAL PROJECTS PHYSICALLY INSPECTED BY THE AUDIT TEAM**

<b>S/N</b>	<b>Project Description</b>
1	Rehabilitation of Deplorable School Structures
2	Rehabilitation of Storm-Damaged School Structures
3	Rehabilitation of Additional Deplorable School Structures
4	Construction of External Works
5	Construction of Solar-Powered Water Supply and Reticulation System

6	<i>Supply of Furniture and Technical Equipment</i>
7	<i>Construction of Wall Fences at Dannakola and Shargalle and Assembly Hall at Gurjiya</i>
8	<i>Construction of Three CBT Centres and Rehabilitation of Three CBT Centres</i>
9	<i>Construction of Wall Fence</i>
10	<i>Construction of Wall Fencing</i>
11	<i>Construction of Hostel Accommodation</i>
12	<i>Construction of School Mosque</i>
13	<i>Construction of multi-Purpose Hall</i>
14	<i>Construction of Staff Quarters</i>
15	<i>Construction of Library and Laboratory Facilities</i>
16	<i>Construction of Hostel Accommodation</i>
17	<i>Construction of Staff Quarters</i>
18	<i>Construction of Senior Secondary School (Lot 4)</i>
19	<i>Construction of Senior Secondary School (Lot 12)</i>
20	<i>Construction of Senior Secondary School (Lot 19)</i>
21	<i>Construction of Senior Secondary School (Lot 22)</i>
22	<i>Construction of Senior Secondary School (Lot 5)</i>
23	<i>Construction of Senior Secondary School (Lot 6)</i>
24	<i>Construction of Senior Secondary School (Lot 14)</i>
25	<i>Construction of Senior Secondary School (Lot 29)</i>
26	<i>Construction of Senior Secondary School (Lot 15)</i>
27	<i>Construction of Senior Secondary School (Lot 31)</i>
28	<i>Construction of Senior Secondary School (Lot 27)</i>
29	<i>Construction of Senior Secondary School (Lot 11)</i>
30	<i>Construction of Senior Secondary School (Lot 28)</i>
31	<i>Construction of Senior Secondary School (Lot 16)</i>

32	<i>Construction of Senior Secondary School (Lot 7)</i>
33	<i>Construction of Senior Secondary School (Lot 10)</i>
34	<i>Construction of Senior Secondary School (Lot 25)</i>
35	<i>Construction of Senior Secondary School (Lot 30)</i>
36	<i>Construction of Senior Secondary School (Lot 13)</i>
37	<i>Construction of Senior Secondary School (Lots 1 and 2)</i>
38	<i>Construction of Senior Secondary School (Lots 3 and 4)</i>
39	<i>Construction of Senior Secondary School (Lot 9)</i>
40	<i>Construction of Senior Secondary School (Lot 18)</i>
41	<i>Construction of Senior Secondary School (Lot 19)</i>
42	<i>Construction of Senior Secondary School (Lot 20)</i>
43	<i>Construction of Senior Secondary School (Lot 24)</i>
44	<i>Construction of Senior Secondary School (Lot 26)</i>
45	<i>Construction of School Mosque, Special Model Secondary School, Radda</i>
46	<i>Construction of Staff Quarters, Special Model Secondary School, Radda</i>
47	<i>Construction of Administrative Block, Special Model Secondary School, Radda</i>
48	<i>Construction of Wall Fence and Gate, Special Model Secondary School, Radda</i>
49	<i>Construction of Male Hostel, Special Model Secondary School, Radda</i>
50	<i>Construction of Female Hostel, Special Model Secondary School, Radda</i>
51	<i>Construction of Classroom Block, Special Model Secondary School, Radda</i>
52	<i>Consultancy Services for Special Model Secondary School, Radda</i>
53	<i>Construction of Wall Fence and Gate, Special Model Secondary School, Dumurkul</i>
54	<i>Construction of Classroom Blocks A and B, Special Model Secondary School, Dumurkul</i>
55	<i>Construction of School Mosque, Special Model Secondary School, Dumurkul</i>

**Audit Note**

*The above projects were physically inspected by the audit team during the Performance Audit. Observations arising from the inspections were utilized in assessing project implementation status, quality of work, effectiveness, sustainability and value for money achieved from public expenditure incurred on the projects.*

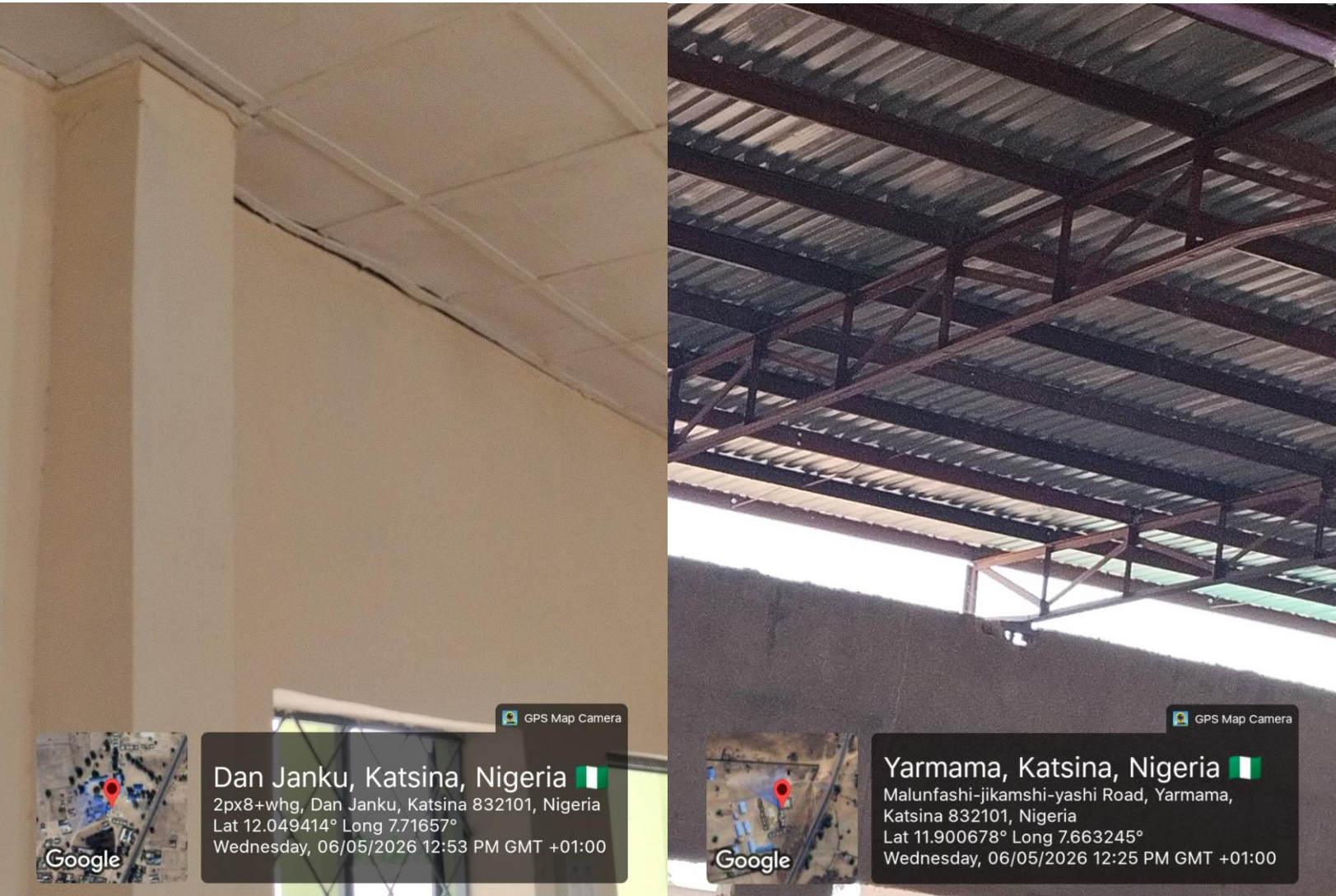
***Summary of 2025 Capital Budget Performance – Ministry of Basic and Secondary Education, Katsina State***

<b><i>Item</i></b>	<b><i>Amount</i></b>
	<b>(₦)</b>
<i>Total Approved Capital Budget</i>	<i>43,395,401,929.63</i>
<i>Total Actual Expenditure</i>	<i>18,047,155,041.97</i>
<i>Unexpended Balance</i>	<i>25,348,246,887.66</i>
<i>Overall Capital Budget Performance</i>	<i>41.59%</i>

*Appendix III*

*Photographic Evidence of Physical Verification*

*PLATE 1.*



*PLATE 2.*



*PLATE 3*



PLATE 4



GPS Map Camera



Dan Janku, Katsina, Nigeria 🇳🇮  
2px8+whg, Dan Janku, Katsina 832101, Nigeria  
Lat 12.0495° Long 7.71674°  
Wednesday, 06/05/2026 12:51 PM GMT +01:00

PLATE 5



PLATE 6



PLATE 7.

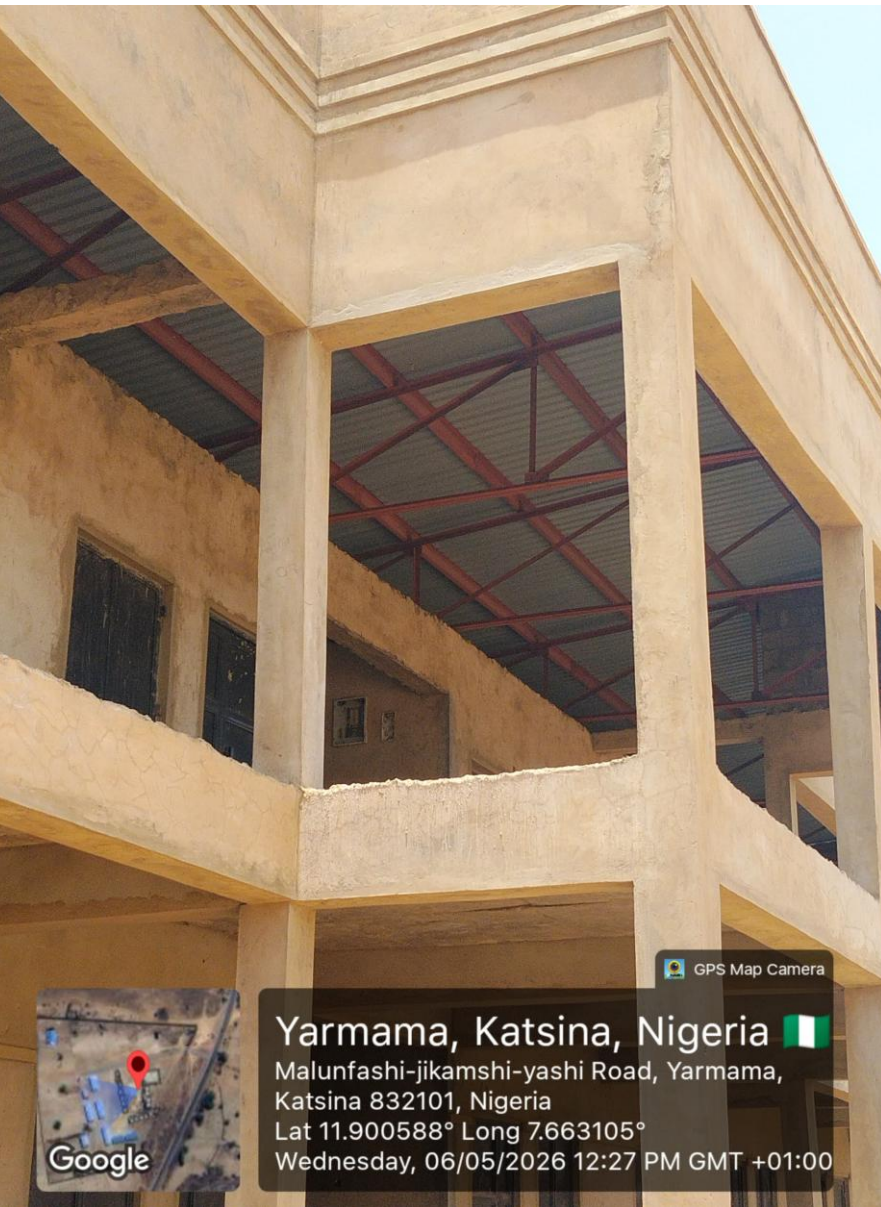


PLATE 8



*PLATE 9*



GPS Map Camera

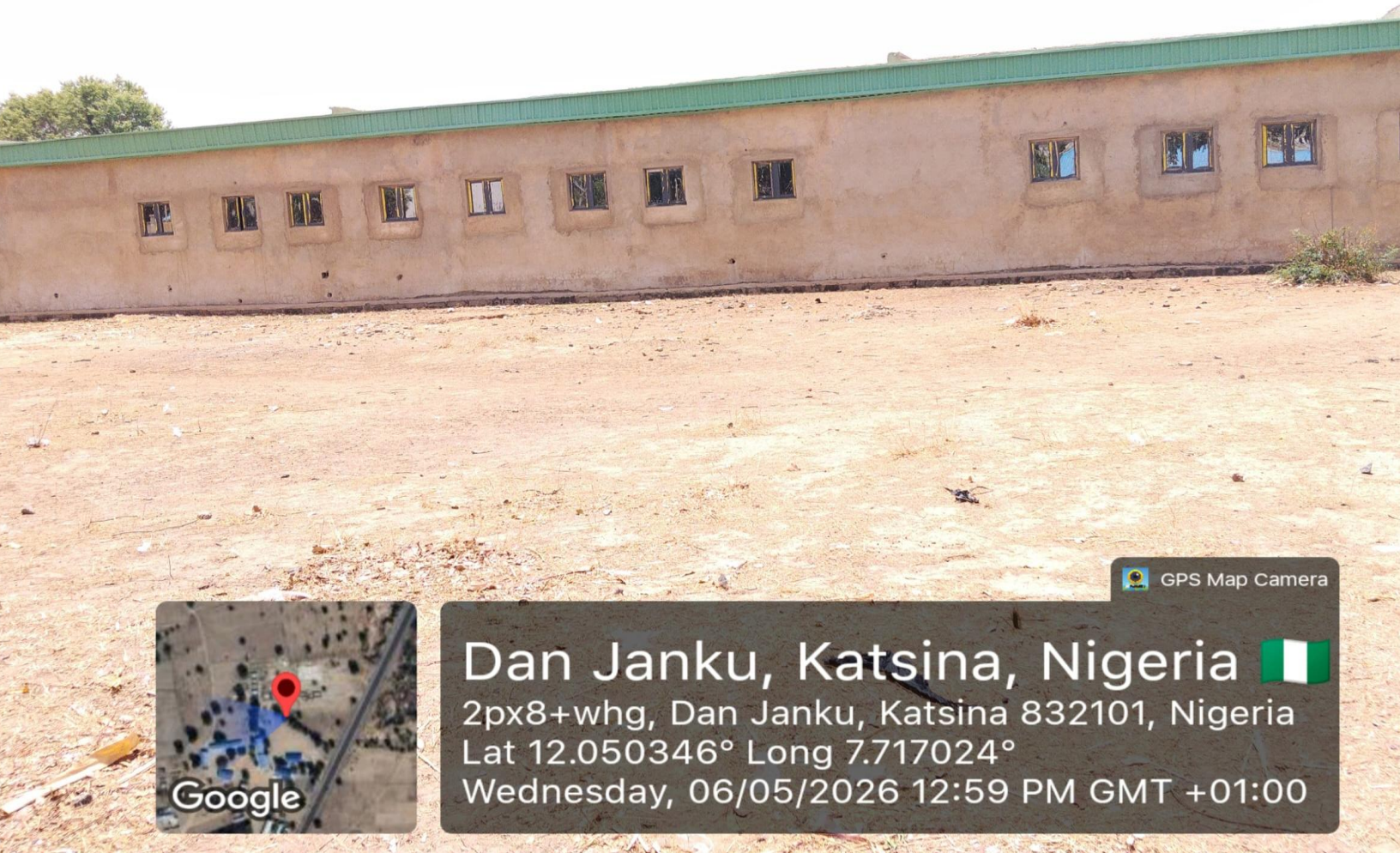
Dan Janku, Katsina, Nigeria 

2px8+whg, Dan Janku, Katsina 832101, Nigeria

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PLATE 10



GPS Map Camera



Dan Janku, Katsina, Nigeria 

2px8+whg, Dan Janku, Katsina 832101, Nigeria

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PLATE 11



*PLATE 12*



PLATE 13



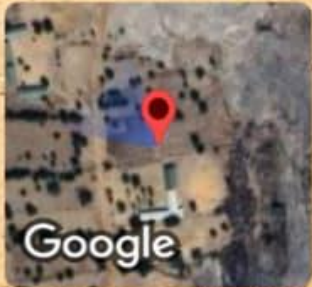
PLATE 14




PLATE 15



GPS Map Camera



Jikamshi, Katsina, Nigeria 

6q67+wrg, Jikamshi, Katsina 833102, Nigeria

Lat 12.211356° Long 7.766017°

Monday, 27/04/2026 03:12 PM GMT +01:00

PLATE 16

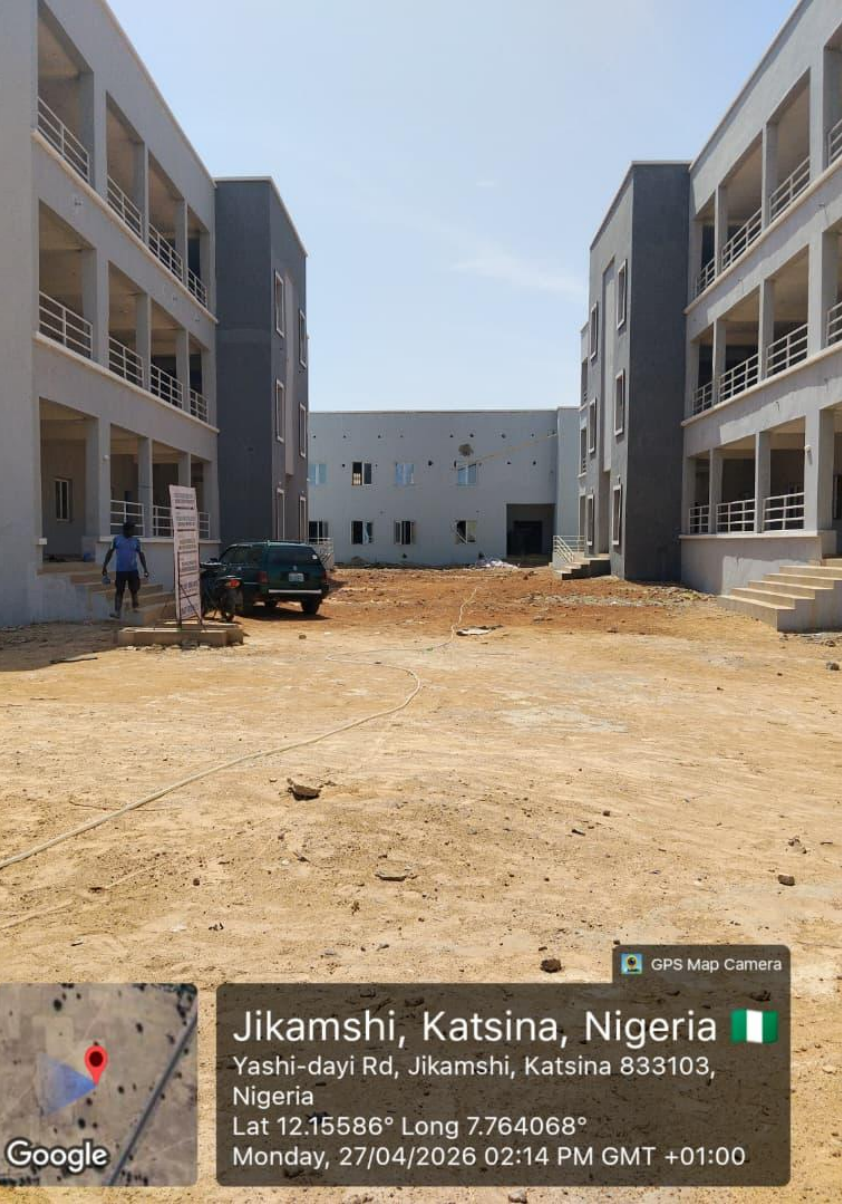


PLATE 17



PLATE 18



GPS Map Camera

Radda, Katsina, Nigeria 

Radda, Katsina 822104, Nigeria

Lat 12.476851° Long 7.644384°

Wednesday, 29/04/2026 01:19 PM GMT

+01:00



PLATE 19



PLATE 20



## *Appendix IV*

### *Physical Verification Summary*

<i>Location</i>	<i>Project Status Observed</i>
<i>Radda Special Model School</i>	<i>Substantially completed and operational facilities observed</i>
<i>Dan Janku Project Site</i>	<i>Ongoing construction; several structures incomplete</i>
<i>Classroom Blocks</i>	<i>At various stages of completion</i>
<i>Hostel Facilities</i>	<i>Partially completed</i>
<i>External Works</i>	<i>Incomplete in some locations</i>

*Appendix V*

**CANDIDATES WITH FIVE CREDITS AND ABOVE IN ANY SUBJECTS  
SUMMARY**

<i>S/N</i>	<i>School</i>	<i>No. OF CANDIDATES</i>	<i>No. with 9 credits</i>	<i>No. with 8 credits</i>	<i>No. with 7 credits</i>	<i>No. with 6 credits</i>	<i>No. with 5 credits</i>	<i>No. with 4 credits</i>	<i>No. with 3 credits</i>	<i>No. with 2 credits</i>	<i>No. with 1 credit</i>	<i>No. with 0 credits</i>	<i>Tot with 5 credits and Above</i>	<i>% WITH CREDITS ABOVE</i>
1	FASKARI	3608	567	749	742	515	365	237	169	110	51	65	2938	81.4%
2	DAURA	3931	252	615	794	728	534	354	253	174	107	120	2923	74.4%
3	MALUMFASHI	5510	187	847	1082	968	872	554	379	266	189	181	3956	71.8%
4	MANI	3089	318	574	574	560	367	240	158	107	70	70	2393	77.5%
5	KANKIA	3271	579	666	542	508	412	240	140	74	45	69	2707	82.8%
6	KATSINA	10520	763	1793	1727	1545	1317	999	840	620	466	450	7145	67.9%
7	FUNTUA	5390	433	843	844	784	619	565	508	418	229	172	3523	65.4%
8	SAFANA	3190	393	440	680	475	346	226	148	133	103	146	2334	73.2%
9	RIMI	3410	308	536	672	526	455	291	234	144	110	134	2497	73.2%
10	MUSAWA	2422	458	661	528	368	182	94	79	51	33	38	2197	90.7%
11	BAURE	2673	15	246	479	563	440	306	248	145	105	91	1743	65.2%
12	DUTSINMA	4189	777	1174	935	586	319	151	89	50	44	64	3791	90.5%
	<b>TOTAL</b>	<b>51,203</b>	<b>5,050</b>	<b>9,144</b>	<b>9,599</b>	<b>8,126</b>	<b>6,228</b>	<b>4,257</b>	<b>3,245</b>	<b>2,292</b>	<b>1,552</b>	<b>1,600</b>	<b>38,147</b>	<b>74.5%</b>

**CANDIDATES WITH FIVE CREDITS AND ABOVE:**

**ENGLISH AND MATHS INCLUSIVE SUMMARY**

<i>S/N</i>	<i>SCHOOL</i>	<i>No. of Cand. Sat</i>	<i>No. with 9 credits</i>	<i>No. with 8 credits</i>	<i>No. with 7 credits</i>	<i>No. with 6 credits</i>	<i>No. with 5 credits</i>	<i>TOTAL</i>	<i>% WITH 5 CREDIT S AND ABOVE</i>
1	FASKARI	3608	567	290	157	80	39	1133	31.4%
2	DAURA	3931	252	219	184	61	24	740	18.8%
3	MALUMFASHI	5510	187	425	267	52	15	946	17.2%
4	MANI	3089	318	501	388	310	156	1673	54.2%
5	KANKIA	3271	579	349	97	14	7	1046	32.0%
6	KATSINA	10520	763	851	451	217	123	2405	22.9%
7	FUNTUA	5390	433	354	205	77	45	1114	20.7%
8	SAFANA	3190	393	299	277	86	31	1086	34.0%
9	RIMI	3410	308	0	0	0	0	308	9.0%
10	MUSAWA	2422	458	287	106	41	13	905	37.4%
11	BAURE	2673	15	153	99	35	17	319	11.9%
12	DUTSINMA	4189	777	420	247	111	58	1613	38.5%
	<b>TOTAL</b>	<b>51,203</b>	<b>5,050</b>	<b>4,148</b>	<b>2,478</b>	<b>1,084</b>	<b>528</b>	<b>13,288</b>	<b>26.0%</b>

**APPENDIX VI:**  
**DETAILS NECO ANALYSIS**  
**NECO 2025 RESULT ANALYSIS**

**SECTION 1: FIVE CREDIT INCLUDING MATHEMATICS & ENGLISH**

<i>S/N</i>	<i>SCHOOL</i>	<i>NO. OF CANDIDATES</i>	<i>TOTAL 5 CREDITS</i>	<i>% WITH 5 CREDIT &amp; ABOVE</i>
1	GGSSS SANDAMU	-	-	-
2	GSSS KURFI	77	51	66%
3	GSSS DUTSINMA	89	26	29%
4	GSSS FASKARI	47	47	100%
5	GTC MASHI	70	63	90%
6	GTC INGAWA	38	4	11%
7	GTC FUNTUA	48	10	21%
8	GCC MAI'ADUA	51	31	61%
9	GSSS BINDAWA	169	13	8%
10	GGSSS MANI	110	88	80%
11	GGTCCC CHARANCHI	73	70	96%

12	GSSS BATAGAWA	121	28	23%
13	GSSS KANKARA	65	56	86%
14	GSSS MUSAWA	133	10	8%
15	GSSS KAITA	64	55	86%
16	GGSSS AJIWA	76	05	7%
17	GGSSS MALUMFASHI	-	-	-
18	GGSSS DAUDAWA	79	00	0%

**SECTION 2: FIVE CREDIT AND ABOVE IN ANY SUBJECT**

<i>S/N</i>	<i>SCHOOL</i>	<i>NO. OF CANDIDATES</i>	<i>TOTAL 5 CREDITS</i>	<i>% WITH 5 CREDIT &amp; ABOVE</i>
1	GGSSS SANDAMU	87	80	92%
2	GSSS KURFI	77	65	84%
3	GSSS DUTSINMA	89	39	43%
4	GSSS FASKARI	47	37	79%
5	GTC MASHI	70	68	97%

6	<i>GTC INGAWA</i>	38	26	68%
7	<i>GTC FUNTUA</i>	48	35	72%
8	<i>GCC MAI'ADUA</i>	51	37	72%
9	<i>GSSS BINDAWA</i>	169	119	70%
10	<i>GGSSS MANI</i>	110	18	16%
11	<i>GGTCCC CHARANCHI</i>	73	73	100%
12	<i>GSSS BATAGAWA</i>	121	81	70%
13	<i>GSSS KANKARA</i>	65	62	95%
14	<i>GSSS MUSAWA</i>	133	116	87%
15	<i>GSSS KAITA</i>	64	56	88%
16	<i>GGSSS AJIWA</i>	76	71	93%
17	<i>GGSSS MALUMFASHI</i>	-	-	-
18	<i>GGSSS DAUDAWA</i>	79	51	65%



## ***PART II***

# ***KATSINA STATE PRIMARY HEALTH CARE AGENCY (SPHCA)***

---



***KATSINA STATE GOVERNMENT OF  
NIGERIA***

***OFFICE OF THE AUDITOR GENERAL FOR THE STATE***

***AUDIT REPORT ON PERFORMANCE OF KATSINA  
STATE PRIMARY HEALTH CARE DEVELOPMENT  
AGENCY***

***JUNE, 2026***

*The Clerk of the House,  
Katsina State House of Assembly,  
Katsina,  
Katsina State.*

**PERFORMANCE AUDIT ON KATSINA STATE PRIMARY  
HEALTH CARE DEVELOPMENT AGENCY (PHCDA)**

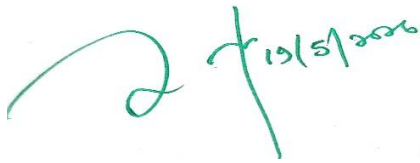
*In accordance with the provision of section 125 subsection 5 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and subsequent section 17 (3) of the Katsina State Public Sector Audit & other Related Matters Law, 2021; and other relevant extent laws, I have conducted a performance audit on the Katsina State Primary Health Care Development Agency (PHCDA), and hereby submit this report.*

*The report contains findings of the audit, conclusions and recommendations that have focused mainly on the assessment of the adequacy of measures put in place by the Katsina State Primary Health Care Development Agency to ensure effective implementation of its mandate as per National Health Act.*

*Accordingly, the interventions from the state Government, and the World Bank through Accreting Nutrition Result in Nigeria Project (ANRiN), the impact of intervention to citizens on Health improvement, the various operational activities, training of staff, Capital Projects Executed to implement the Government Primary Health Care Development objectives, and the Implementation of Capital opportunities for prosperity and Equity HOPE-PHC Programme have been Scrutinized, assessed, verified and Recommendation offered to improve on the weaknesses, Constrains and Problems that hindered the achievement of Government Policies on Primary Health Care Development.*

*The Management of the State Primary Health Care Development Agency had the opportunity to Scrutinize the contents of the Report and Come up with Comments and observations which were Acknowledged.*

*Its' my hope and Desire to Request the Honorable House to consider the Recommendations and forward to the Government in order to achieve the desire of Government in terms of Primary Health Care Objectives,*

A handwritten signature in green ink, appearing to read 'Anas Tukur A.' with a date '15/12/2026' written vertically next to it.

*Anas Tukur A. (FCNA, FCTI, FICEN, FCCrFA, SRF).  
FRC/2022/PRO/ANAN/004/759418  
Auditor General,  
Katsina State.*

**TABLE OF CONTENT**

1. *POLICY STATEMENTS/MANDATES OF THE AGENCY*.....118-120

2. *INCOME AND EXPENDITURE PROFILE*.....120-121

3. *HEALTH CARE FACILITIES IN THE AGENCY*.....122

4. *AGENCY’S WORLD BANK INTERVENTIONS* .....122-125

5. *AGENCY IMPACTS AND CONSTRAINTS*.....125-127

6. *STAFF STRENGTH OF THE AGENCY*.....127-128

7. *NUMBER OF STAFF RECRUITED IN THE YEAR 2025* .....128-129

8. *FACILITIES CONSTRUCTED/RENOVATED IN THE YEAR 2025*.....129-133

9. *DISEASE OUTBREAKS OCCURRED DURING THE YEAR 2025*.....133

10. *CHALLENGES/CONSTRAINTS FACED BY THE AGENCY*.....133-135

11. *WAYS FORWARD BY THE AGENCY*.....135-137

12. *FACILITIES CONSTRUCTED/RENOVATED IN THE YEAR  
2025*.....138-146

**KATSINA STATE PRIMARY HEALTH CARE AGENCY (PHCDA)**  
**PERFORMANCE AUDIT REPORT FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER, 2025**

**13. POLICY STATEMENTS/MANDATES OF THE AGENCY:**

**A. POLICY STATEMENTS:**

*Katsina State Primary Health Care Development Agency (KSPHCDA) was created in 2004 by Law No.5 of 2004 and commenced full services in 2005. Law was (amended) which brings all the Primary Health Care (PHC) staff, infrastructure and funds under the State Primary Health care Agency (Primary Health Care under One Roof Law) was signed on 9<sup>th</sup> June 2017.*

*The Agency derives its operational authority from the National Primary Health Development Agency (NPHCDA) guidelines and the National Health Act. Its mandates are legally binding on all PHC-related activities within the state, including those of Local Government Health Authorities.*

*Katsina State Primary Health Care Development Agency (PHCDA) has the following Policy Statement encapsulated in its corporate **VISION** and **MISSION** statements and core values:*

***VISION:*** *A world class institution recognized by its excellence in promoting Primary Health Care, ensuring that services are made accessible, available and affordable to all citizens through establishing a positive health care seeking behavior that will lead to reduction in disease burden among all individuals especially women and children in Katsina State.*

*MISSION: Promote and provide result oriented, qualitative, effective, accessible and responsive primary health care services in Katsina State*

**Core values:**

- *Discipline*
- *Accountability*
- *Teamwork*
- *Community participation*
- *Sustainability*
- *Transparency*
- *Partnership(s)*
- *Gender-sensitivity*
- *Quality of Care*
- *People-Centered*
- *Multi sectoral collaboration*
- *Equity-Driven*
- *Ethics and respect for human rights*
- *Efficiency and effectiveness*

**B. MANDATES OF THE AGENCY**

- *Regulation, coordination and supervision of all Primary Health Care activities of the State*
- *Employment, promotion and training of Primary Health care staff of the state and exercise disciplinary control over such staff*
- *Equipping and Maintaining all Primary Health Care facilities in the State*
- *Co-ordinate the planning, budgeting, and monitoring of all Primary Health Care services*
- *Maintaining up to date personnel records of all Primary Health Care employees in the State*
- *Perform inter-departmental or inter –Local Government transfer of all categories of staff of Primary Health Care and facilities*

- Enforce minimum service delivery standards across all public and contracted private PHC facilities.
- Establish a state-wide digital health information system for real-time monitoring of PHC performance

#### **14. INCOME AND EXPENDITURE PROFILE**

The Agency received the sum of ₦4,909,878,113.39 in the year under review as Government Subvention while the sum of ₦2,935,899,529 from NGOs Making total received ₦7,845,777,642.39 and Expended the sum of ₦7,080,280,978.00 see table 1 and 2 below:

**TABLE 1: GOVERNMENT SUBVENTION AND NGOS**

<b>S/N</b>	<b>GOVERNMENT SUBVENTION/NGOS</b>	<b>AMOUNT ₦</b>	<b>REMARKS</b>
i.	<i>Katsina State Government</i>	2,399,353,323.86	
ii.	<i>34 Local Government Areas</i>	820,788,435.10	
iii.	<i>Salaries</i>	466,728,403.50	
iv.	<i>Over Head</i>	45,661,995.50	
v.	<i>BHCPF</i>	1,177,345,955.43	
	<i>Sub Total for Govt. Subv.</i>		4,909,878,113.39
	<b>NGOs</b>		
vi.	<i>UNICEF and GAVI</i>	2,855,899,529.00	
vii.	<i>World Food Programme</i>	80,000,000.00	2,935,899,529.00
	<b>Grand Total</b>		<b>7,845,777,642.39</b>

**TABLE 11: EXPENDITURE ON GOVERNMENT SUBVENTION AND  
NGOs**

<b>S/N</b>	<b>EXPENDITURE ON GOVERNMENT SUBVENTION/NGOS</b>	<b>AMOUNT ₦</b>	<b>REMARKS</b>
<i>i.</i>	<i>Personnel Cost</i>	<i>466,728,404.00</i>	
<i>ii.</i>	<i>Primary Health Care Expenditure</i>	<i>129,049,903.00</i>	
<i>iii.</i>	<i>Basic Health Care Provision Fund Exp.</i>	<i>464,624,582.00</i>	
<i>iv.</i>	<i>Allowances on Basic Health</i>	<i>36,389,474.00</i>	
<i>v.</i>	<i>UNICEF and GAVI</i>	<i>3,143,813,568.00</i>	
<i>vi.</i>	<i>Allowances UNICEF and GAVI</i>	<i>162,040,758.00</i>	
<i>vii.</i>	<i>National Primary Health Care Exp.</i>	<i>526,003,207.00</i>	
<i>viii.</i>	<i>Administrative Expenses</i>	<i>1,953,854,101.00</i>	
<i>ix.</i>	<i>Repairs &amp; Maintenance</i>	<i>131,225,261.00</i>	
<i>x.</i>	<i>Welfare Expenses</i>	<i>7,222,700.00</i>	
<i>xi.</i>	<i>Seminars &amp; Conference</i>	<i>2,044,750.00</i>	
<i>xii.</i>	<i>Bank Charges</i>	<i>2,981,343.00</i>	
<i>xiii.</i>	<i>Taxes</i>	<i>54,302,927.00</i>	
		<b><i>7,080,280,978.00</i></b>	

## **15.HEALTH CARE FACILITIES IN THE AGENCY**

*Katsina State Primary Health Care Development Agency followed the national guidelines to define the types/levels of PHC facilities including infrastructure dimensions, furniture, and equipment. The State Primary Health Care Development Agency has a total of 1750 public PHCs under its control, See below table.*

### **PUBLIC PHCs**

<b>S/N</b>	<b>FACILITIES</b>	<b>TOTAL NO OF FACILITIES</b>
<i>i.</i>	<i>Primary Health Centers (Comprehensive)</i>	<i>34</i>
<i>ii.</i>	<i>Primary Health Centers (Basic)</i>	<i>335</i>
<i>iii.</i>	<i>Health Post/Clinics</i>	<i>1381</i>
		<b>1750</b>

## **16.AGENCY's WORLD BANK INTERVENTIONS**

*The Agency implemented the following World Bank interventions:*

### **ACCELERATING NUTRION RESULTS IN NIGERIA PROJECT (ANRIN) FROM 2024 TO DECEMBER, 2025**

*Accelerating Nutrition Results in Nigeria Project is a World Bank Funded Project that focuses on prevention of malnutrition among pregnant and Lactating Mothers and Children under five years of age targeting the first 1000 days of life. The project was implemented in Katsina State from 2018 to 2024 with an investment of over 20,000,000 USD from World Bank. However, a sustainability plan was implemented from January, 2025 to*

June, 2025 with DLIs achieved during implementation (4.1, 4.2, 4.3, 4.4, 4.5, 5.1, 5.2, 5.3, 5.4, 6.1, 6.2, 6.3, 6.4)

<b>S/N</b>	<b>ACTIVITY</b>	<b>TARGETED BENEFICIARIES</b>
a.	<p>Provide Basic Package of Nutrition Services across all the 361 Political Wards of the State at Community level through Non-State Actors (Planned Parenthood Federation of Nigeria and African Growth Foundation). The interventions were: Provision of Albendazole to Children 6months and above, Provision of Micronutrient Powder to Children 6months to 2years, Provision of Zinc ORS to children with Diarrhoea, Provision of Vitamin A to children 6months and above, Provision of Iron-Folic acid to Pregnant and Lactating Mothers, Provision of Fansidar to Pregnant Mothers.</p>	<p>✓ Children under five years            ✓ Adolescent Girls            ✓ Pregnant and Lactating Mothers</p> <p>Note: Over 3,000,000 beneficiaries benefited from the interventions</p>
b.	<p>Provided ANC-Oriented Basic Package of Nutrition across 196 Primary Health Centre in the State. Provision of Iron-Folic acid to Pregnant and Lactating Mothers, Provision of Fansidar to Pregnant Mothers.</p>	<p>✓ Adolescent Girls            ✓ Pregnant and Lactating Mothers</p>

c.	<i>Trained Secondary Health Facilities and Primary Health Facilities Staff on Maternal, Infant and Young Child Nutrition (MICYN) across the State. Over 1000 Healthcare Workers were trained.</i>	✓ <i>Healthcare Workers at both Secondary and Primary Health Facilities</i>
d.	<i>Aired Radio, TV and OOH activities across the State for more than 2years (MICYN Counselling).</i>	✓ <i>Adolescent Girls</i> ✓ <i>Pregnant and Lactating Mothers.</i> ✓ <i>Husbands</i>

- *The Accelerating Nutrition Results in Nigeria (ANRiN) project, even though the project is domiciled in the State Ministry of Health, the SPHCA, being a critical MDA as far as implementing nutrition intervention is concerned, was identified as a coordinating body for the facility component of the project wherein, nutrition-related staff of the Agency were selected to be part of the Project Implementation Unit (PIU). The members played critical role of identifying health facilities for the implementation of the project, conducting training, supervisions and holding regular meetings with stakeholders at the state level and World Bank officials.*
- *COVID-19 Preparedness and Response Project (COPRE): Supported infection prevention control, cold chain equipment, and risk communication in PHCs*
- *The Human Capital Opportunities for Prosperity and Equity (HOPE) is another World Bank project branded HOPE-PHC project implemented by the SPHCA in line with core principles of Sector-Wide Approach (SWaP) as contained in the Health Sector Strategic Blueprint of the Nigeria’s Health Sector Renewal Investment Initiative component of the President Bola Ahmed*

*Tinubu's renewed Hope Agenda. Here the Agency is committed to performing certain identified tasks described as disbursement linked indicators (DLIS) which when achieved, based on the provisions of the HOPE-PHC operations manual, would entitle the state to receive financial disbursements to enable the Agency to improve its processes.*

## **17. AGENCY IMPACTS AND CONSTRAINTS**

*Over the last 2 decades of its creation, the Agency has made the following impact:*

- *Improvement of Immunization Coverage leading to reduction in under five mortalities due to vaccine preventable diseases*
- *Reduction of Maternal Mortality because of full roll-out, implementation, and scale-up of key Maternal Health interventions such as Family Planning, Antenatal Care, Skilled Birth Attendance, Postnatal Care and Maternal and Perinatal Death Surveillance and Response.*
- *Reduction in the burden of outbreaks due to vaccine preventable disease due not a strong surveillance system that monitors health threats*
- *Revitalization of PHC facilities to meet the functional level of operations to ensure that health care services are brought as close as possible to where people live and work, thereby improving access to the vulnerable and underserved communities*

*The table below presents key maternal, newborn, and child health indicators across 2011, 2016, 2021 and 2024 It highlights trends, progress, and areas requiring urgent policy attention.*

**KEY MATERNAL, NEWBORN, AND CHILD HEALTH INDICATORS  
ACROSS 2011, 2016, 2021 AND 2024. IT HIGHLIGHTS TRENDS, PROGRESS  
AND AREAS REQUIRING URGENT POLICY ATTENTION**

<i>Indicator</i>	<i>2011</i>	<i>2016</i>	<i>2021</i>	<i>2024</i>	<i>Trend</i>
<i>Neonatal mortality rate</i>	35	49	42	42	<i>Improved</i>
<i>Infant mortality rate</i>	133	68	89	63	<i>Improved</i>
<i>Under-5 mortality rate</i>	225	135	159	105	<i>Improved</i>
<i>Early breastfeeding (%)</i>	16.6	38.3	27	26.4	<i>Improved then declined</i>
<i>Skilled ANC personnel (%)</i>	16.9	45.1	40.2	49,2	<i>Improved</i>
<i>Skilled birth attendance (%)</i>	9.3	20.8	12.45	19.1	<i>Improved</i>
<i>Facility delivery (%)</i>	8.8	17.5	12.4	15.8	<i>Improved</i>
<i>Modern contraceptive use (%)</i>	1.3	3.1	7.6	6.7	<i>Improved then declined</i>
<i>Complementary feeding (%)</i>	52.5	79.2	77.2	–	<i>Improved</i>

<i>Fully immunized (%)</i>	9.2	5.9	18	15.1	<i>Improved then declined</i>
<i>Penta 3 coverage (%)</i>	11.4	12.1	41.2	58.3	<i>Major improvement</i>
<i>Vaccination card seen (%)</i>	9.2	18.7	47.1	66.7	<i>Strong improvement</i>
<i>4 ANC visits (%)</i>	13.9	33.4	37.2	41.5	<i>Improved</i>
<i>FGM (%)</i>	53	18.9	5.9	49.7	<i>Significant reduction</i>
<i>Neonatal tetanus protection (%)</i>	13.1	35.6	36.4	44.5	<i>Improved</i>
<i>Birth registration (%)</i>	34.7	46	58.85	40.2	<i>Improved then declined</i>
<i>Severe stunting (%)</i>	40.1	35.8	59.1	32.6	<i>Worsened</i>

*Data Sources: MICS 2011, NDHS 2013/2018, MICS/NICS 2021/NDHS 2023*

### **18. STAFF STRENGTH OF THE AGENCY**

*An analysis of the existing Healthcare workforce reveals that there are currently 5,133 personnel available, while the required number to adequately serve the population is 14,794 resulting in a gap of 9,661 personnel. Addressing this gap will be a critical aspect of the proposed plan. Moving forward, the plan will focus on developing strategies to fill the identified gaps in healthcare personnel, ensuring that optimum care can be provided to the people of Katsina State. By addressing the workforce shortage and implementing targeted interventions, the state aims to improve healthcare access, quality, and outcomes for its population*

<b><i>PERMANENT TECHNICAL STAFF DISAGGREGATED BY CADRE</i></b>	<b><i>AVAILABLE</i></b>	<b><i>GAP</i></b>	<b><i>REQUIRED</i></b>
<i>Number of Doctors</i>	15	37	22
<i>Number of Midwives/Nurses</i>	324	1,752	1,428
<i>Number of CHEWs</i>	2161	3,504	1,343
<i>Number of JCHEWs</i>	575	2,520	1,945
<i>Number of Environmental Health Technicians</i>	563	1,260	697
<i>Number of Medical Record Officers</i>	71	744	673
<i>Number of Nutritionists/Dieticians</i>	26	68	42
<i>Number of Dental Technicians</i>	170	364	194
<i>Number of Laboratory Technicians</i>	213	364	151
<i>Number of Pharmacists</i>	9	37	28
<i>Number of Pharmacy Technicians</i>	78	364	286
<i>Number of Non-Technical Staff (Security, Cleaners, Attendant)</i>	928	3,780	2852
<b><i>TOTAL</i></b>	<b>5,133</b>	<b>14,794</b>	<b>9,661</b>

### ***19. NUMBER OF STAFF RECRUITED IN THE YEAR 2025***

*At the end of the year 2025, the SPHCA signed a Memorandum of Understanding with the National Primary health care Development Agency to recruit 856 Skilled*

*Birth Attendants and Community Based health Workers. The Executive Governor graciously employed 1020 staff.*

*Table below shows Indicators for the Recruitment of Skilled Birth Attendants and Community Based Health Workers in Katsina State*

<b>S/NO</b>	<b>INDICATORS</b>	<b>TOTAL</b>
2	<i>Number of CHEWS recruited</i>	517
3	<i>Number of JCHEWS recruited</i>	225
4	<i>Number of MIDWIVES recruited</i>	110
5	<i>Number of COMMUNITY MIDWIVES recruited</i>	168
		<b>1020</b>
	<b>PERCENTAGE OF PROPORTION OF FEMALE AND MALE</b>	
i.	<i>Proportion of Female Staff Recruited across all Cadres (644)</i>	63.14%
ii.	<i>Proportion of Male Staff Recruited across all Cadres (376)</i>	36.86%

## **20. FACILITIES CONSTRUCTED/RENOVATED IN THE YEAR 2025**

*Katsina State requires a minimum of 655 health facilities to deliver the adapted services to the population in need based on the state minimum service package (MSP). However, recognizing the funds and HRH constraints made the state decide on concentrating on only 361 PHCs in the interim for MSP implementation. The argument for this step is that it will*

allow the state to be focused, mobilize the needed resources and make a model out of the selected few health facilities.

The State Government therefore, embarked on ambitious, yet impactful PHC revitalization project that would ensure one-fully functional PHC facility per political ward (361) before the end of 2026. As of March 2026, the Government has revitalized 268 facilities and had equally awarded additional 68 facilities to be revitalized.

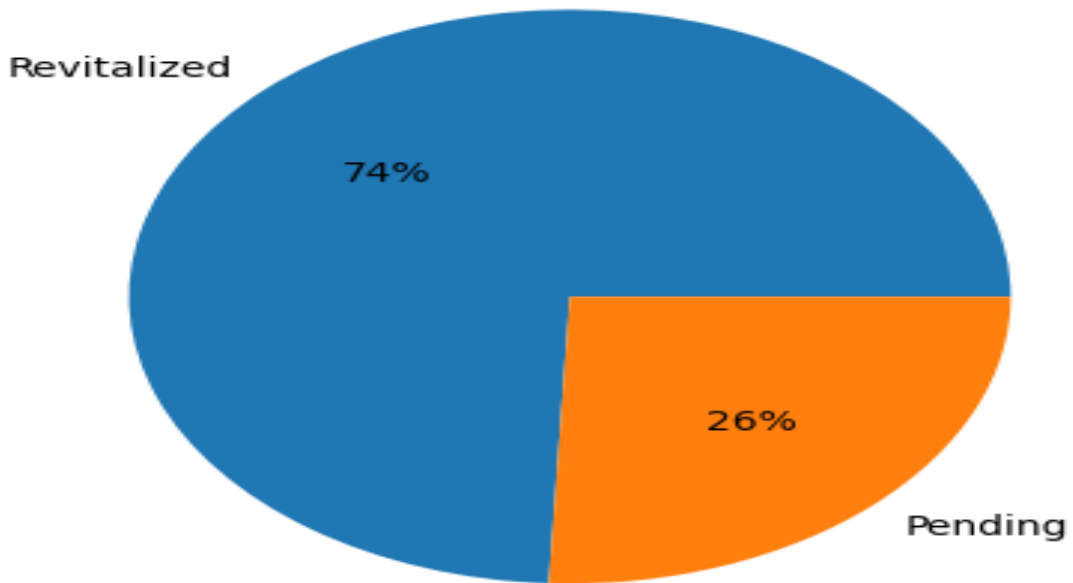
Katsina State Primary Health Care Development Agency (PHCDA) Revitalized 34 Facilities in 34 Local Government Areas in the year under review, for the total contract sum ₦4,069,099,078.52 of 2<sup>nd</sup> Phase. Find attached pictures of some facilities.

<b>NAME OF FACILITIES REVITALIZED IN 2025 AND THE TOTAL CONTRACT SUM OF THE 2ND PHASE</b>				
<b>PROJECT UNDER STATE PRIMARY HEALTH CARE AGENCY (SPHCA) SUPERVISION</b>				
<b>S/N.</b>	<b>NAME OF FACILITY</b>	<b>LGA</b>	<b>CONTRACT SUM ₦</b>	<b>REMARKS</b>
1	PHC TAFASHIYA	KANKIA	134,147,867.09	100% COMPLETED
2	CHC JANI	MANI	111,286,700.52	100% COMPLETED
3	PHC DOKA	CHARANCHI	111,532,717.36	100% COMPLETED
4	PHC JARGABA	BAKORI	127,865,834.86	100% COMPLETED
5	PHC TUDUN IYA	FUNTUA	156,855,448.06	100% COMPLETED
6	PHC DANTANKARI	DANDUME	118,478,478.63	100% COMPLETED
7	CHC MATAZU	MATAZU	108,713,310.35	100% COMPLETED
8	PHC YASHI	DANMUSA	90,014,545.31	100% COMPLETED
9	PHC DAMARI	SABUWA	127,593,645.34	100% COMPLETED

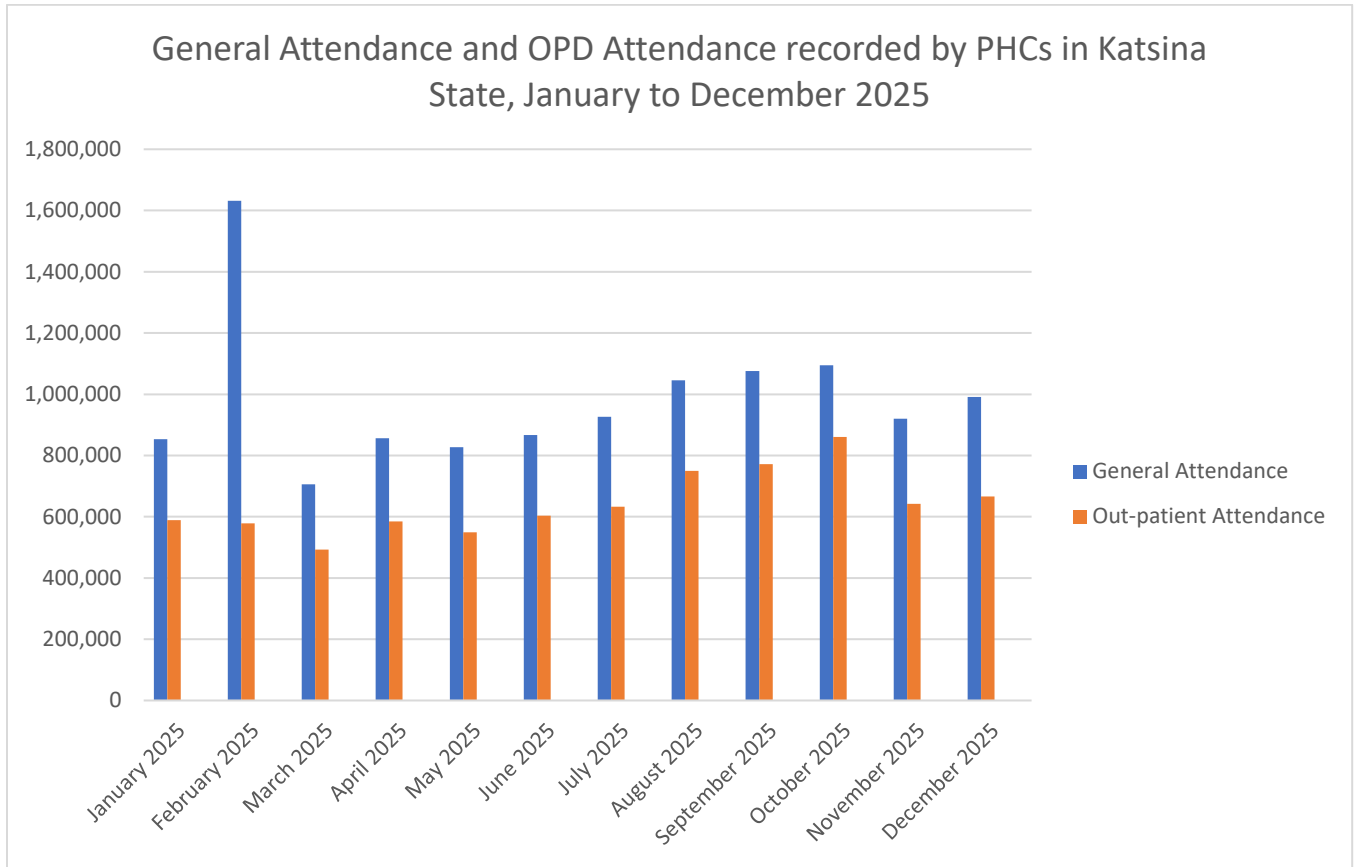
10	PHC UNGUWAR ISAH	BAURE	101,042,265.32	100% COMPLETED
11	PHC KOFA	KUSADA	103,725,957.01	100% COMPLETED
12	PHC RUWAN GODIYA	FASKARI	111,761,826.25	100% COMPLETED
13	PHC RUGOJI	KAFUR	159,950,272.93	100% COMPLETED
14	CHC JIKAMSHI	MUSAWA	93,280,294.75	100% COMPLETED
15	FSC DAURA	DAURA	101,568,551.61	100% COMPLETED
16	PHC JIBIA BABBA	JIBIA	148,198,831.68	100% COMPLETED
17	PHC BURDUGAU	KANKARA	109,841,143.90	100% COMPLETED
18	PHC FARDAMI	RIMI	137,716,106.34	100% COMPLETED
19	FSC INGAWA	INGAWA	133,500,956.17	100% COMPLETED
20	PHC KUKAR SAMU	SAFANA	119,888,619.24	100% COMPLETED
21	PHC YANDI	MAI'ADUA	96,548,092.60	100% COMPLETED
22	PHC BAKIYAWA	BATAGARAWA	150,741,160.32	100% COMPLETED
23	PHC RUMAH	BATSARI	96,802,773.30	100% COMPLETED
24	PHC MATSAI	KAITA	147,225,782.56	100% COMPLETED
25	PHC SARA	ZANGO	88,927,833.34	100% COMPLETED
26	PHC KUKAR GESA	KATSINA	138,330,790.40	100% COMPLETED
27	PHC JIBA	DANJA	109,879,074.33	100% COMPLETED
28	PHC SABON GARIN RAWAYAU	KURFI	132,186,151.75	100% COMPLETED
29	PHC SHARGALLE	DUTSI	77,513,186.83	100% COMPLETED
30	PHC GANA JIGAWA	MASHI	151,714,746.76	100% COMPLETED

31	PHC RUMMA	SANDAMU	149,038,373.83	100% COMPLETED
32	PHC BADAWA	MALUMFASHI	98,645,757.50	100% COMPLETED
33	PHC YANGORA	BINDAWA	93,984,605.52	100% COMPLETED
34	PHC KUKI	DUTSINMA	130,597,376.76	100% COMPLETED
	<b>TOTAL SUM</b>		<b>4,069,099,078.52</b>	

### PHC Revitalization Progress (Katsina)



**21.AVERAGE NUMBER OF PATIENTS SEEN BY THE FACILITIES ON MONTHLY BASIS IN 2025 (JANUARY TO DECEMBER)**



**22.DISEASE OUTBREAKS OCCURRED DURING THE YEAR 2025**

*In the year 2025, Katsina State experienced several outbreaks ranging from Cerebrospinal Meningitis, Diphtheria, to Monkey pox. The Agency has been strategic in addressing these outbreaks. Of strategic value is the appointment of Diphtheria Incident Manager to address the scourge.*

**23.CHALLENGES/CONSTRAINTS FACED BY THE AGENCY**

*The KSPHCA has made measurable progress in infrastructure, workforce expansion, and outbreak response. However, the Agency faces the challenges in the following thematic areas:*

## **I. Human Resource for Health**

*Critical Human Resource shortage exists despite the recent recruitment of 1020 PHC workers. The recruitment was centered on only four cadres of health workers (CHEWS, JCHEWS, Midwives and Community Midwives) even though other technical workers such as Doctors, Nurses, Laboratory Staff, Nutritionists, are equally required.*

## **II. Service Delivery**

- *Critical decline in quality of outreach services for routine immunization especially with the expiration of the GAVI-PHC Health System Strengthening MoU which was instrumental in achieving critical milestones in immunization coverage. This is because SPHCA does not only implement facility services but also community-based services which form critical components of PHC as outlined in Alma-Ata.*
- *PHC must be implemented at community level to record meaningful gains in the quest to achieve Universal health Coverage and Sustainable Development Goals.*
- *At the SPHCA headquarters, we experience critical shortage of office spaces that would provide conducive workstations for running the daily operations of the Agency.*
- *Unstable power supply is another challenge stalling the daily operations at the Agency headquarters.*
- *The 34 LGA Comprehensive Health Centers and the 4 corner clinics within Katsina metropolis lack functional solar-powered blood banks which are a critical requirement for the provision of safe-blood transfusion services.*

## **III. Leadership and Governance**

*LGA forms the foundation of PHC implementation. This means there must be robust and competent leadership at the Local Government Health*

*administrations spearheaded by the health secretaries and unit heads. In most cases, filling these positions is based on quota system instead of installing competent hands irrespective of their LGAs of origin. In addition, political interference in the appointment of LGA Health Secretaries and Unit Heads equally affect the quality of the leadership*

#### **IV. Medical Equipment, Vaccines and Commodities**

*The SPHCA received vaccines, vaccine devices, data tools and certain commodities the NPHCDA and occasionally from development partners. As a result of population explosion, the Agency needs more of these commodities in larger quantities than ever before. The already existing storage capacity to warehouse these commodities is over stretched. The Agency, at present, experiences serious gaps in storage facilities, especially dry store*

#### **V. Financing**

*The activities of the SPHCA are predominantly donor-supported. This makes it difficult to sustain the gains achieved in the past, especially with the decline in donor support as witnessed by the US-president's termination of support and foreign aid to developing countries.*

#### **VI. Insecurity**

*Some of the Primary Health Care facilities are located in areas with high risk of insecurity, making it difficult for Health personnel to perform optimally.*

### **24. WAYS FORWARD BY THE AGENCY**

*The Katsina state PHCA identified key interventions to address the gaps observed in the PHC system. The agency recognized the need to standardize health care services across health facility types and secure funding for the provision of outreach and mobile services across all PHC facilities. To sustain the gains recorded by the*

*Agency, the following recommendations are proffered based on the identified challenges:*

### **Human Resource for Health**

- *The Government may consider full implementation of the HRH replacement policy to ensure that immediately health workers retire from service, they are replaced immediately with competent hands*
- *Government may consider employing additional HRH, prioritizing other cadres of health workers apart from the ones recruited recently*

### **Service Delivery**

- *Government may consider constructing office spaces/complex to provide staff with enabling environment to work*
- *Government may consider solarizing the entire SPHCA headquarters in line with climate resilience provision of HOPE-Government DLI*
- *Government may equip 34 CHCs and 4 corner clinics with functional solar-powered blood banks to improve blood transfusion services*

### **Leadership and Governance**

- *Government may consider empowering the Chief Executive with the power to appoint LGHA officials based on merit while blocking all political interference*

### **Medical Equipment, Vaccines and Commodities**

- *Government may consider constructing a large capacity pharma grade warehouse to ensure adequate storage of commodities at the Agency*

### **Financing**

- *Government may consider reviewing and improving budgetary allocation for Primary Health Care and the Health Sector on the overall, aiming to achieve more the Abuja Declaration of 15%.*

### **Strategic Outlook**

*KSPHCA is well-positioned to accelerate progress toward Universal Health Coverage (UHC) through:*

- *Strengthened PHC systems*
- *Improved workforce capacity*
- *Sustainable financing*
- *Enhanced governance and accountability*

*However, achieving these goals requires increased domestic investment, strong political commitment and continued partner collaboration.*

### **Audit Conclusion**

*The Katsina State Primary Health Care Agency remains a critical driver of health system strengthening in the state. While substantial progress has been recorded,*

*addressing systemic bottlenecks will be essential to sustain gains and improve population health outcomes.*

**FACILITIES CONSTRUCTED/RENOVATED IN THE YEAR 2025**



***DAURA ZONE PHC TAFASHIYA, KANKIA LGA***



*DAURA ZONE CHC JANI MANI LGA*



*DAURA ZONE PHC UNG. ISAH, BAURE LGA*



*DAURA ZONE*



*KATSINA ZONE PHC BAKIYAWA, BATAGARAWA LGA*



***KATSINA ZONE PHC DOKA CHARANCHI LGA***



*KATSINA ZONE, PHC FARDAMI, RIMI LGA*



*KATSINA ZONE PHC DUTSIN-MA LGA*



*FUNTUA ZONE, PHC TUDUN IYA, FUNTUA LGA*



*FUNTUA ZONE, CHC MATAZU, FUNTUA LGA*



*FUNTUA ZONE, PHC JIBA, FUNTUA LGA*



*FUNTUA ZONE, PHC BADAWA, FUNTU*

