



KEBBI STATE OF NIGERIA
OFFICE OF THE STATE AUDITOR-GENERAL
KEBBI STATE

PERFORMANCE AUDIT REPORT

ON

**BASIC EDUCATION AND PRIMARY HEALTH CARE RENOVATION AND REHABILITATION
INFRASTRUCTURE**

**IMPLEMENTED BY THE KEBBI STATE MINISTRY OF BASIC EDUCATION AND THE MINISTRY OF
HEALTH**

May, 2025

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LIST OF ACRONYMS AND ABBREVIATIONS

AFS	Audited Financial Statements
BOQ	Bill of Quantities
HOPE-GOV	Human Capital Opportunities for Prosperity and Equity – Governance Programme
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
IVA	Independent Verification Agent
PHC	Primary Health Care
P4R / P for R	Programme-for-Results
SFTAS	States Fiscal Transparency, Accountability and Sustainability Programme for Results
SUBEB	State Universal Basic Education Board

AUDITOR-GENERAL'S CERTIFICATION OF THIS REPORT



OFFICE OF THE STATE AUDITOR-GENERAL, KEBBI STATE

P.M.B. 1050

Our Ref:

Date: 18th May, 2026

This Performance Audit Report has been prepared in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) and covers the renovation and rehabilitation of infrastructure under the Kebbi State Ministry of Basic Education and Ministry of Health for the 2025 fiscal year.

Reference note — financial audit opinion: The Auditor-General's opinion on the Financial Statements of the Government of Kebbi State for the year ended 31st December 2025 — including the fairness of the financial position, financial performance and cash flows, and the Special Opinion on funds received under the World Bank-assisted HOPE-GOV Programme and SFTAS (Disclosure Note 5) — is issued separately and is not reproduced in this Performance Audit Report. That financial audit opinion, together with the full Statement of Assets and Liabilities and Disclosure Notes, is contained in the 2025 Audited Financial Statements of Kebbi State Government, which should be read together with this report.

Having complied with the ISSAIs, the relevant laws, and applied Generally Accepted Auditing Standards, I certify that this Performance Audit Report provides a reasonable basis for the findings, conclusions and recommendations set out herein regarding the economy, efficiency and effectiveness of the audited renovation and rehabilitation projects.

Bello Usman (FCNA, MSc, BSc)
Auditor-General, Kebbi State

EXECUTIVE SUMMARY

The 2025 Performance Audit was conducted to evaluate the implementation of the renovation and rehabilitation infrastructure component of the Ministry of Basic Education and Ministry of Health revitalisation programme initiated by the Kebbi State Government. In alignment with INTOSAI standards, this audit goes beyond financial compliance by analysing how the public-sector investments contribute to service delivery, resource utilisation, and policy adherence. The evaluation focuses on whether the projects fulfil their intended education and healthcare objectives, improve accessibility for communities, and align with governance principles that foster transparency and accountability.

- A total budget of **₦4,882,956,319.13 (Four Billion, Eight Hundred and Eighty-Two Million, Nine Hundred and Fifty-Six Thousand, Three Hundred and Nineteen Naira, Thirteen Kobo)** Only was budgeted for the expansion of the Ministry of Basic Education for 2025, of which **₦3,126,020,349.24 (Three Billion, One Hundred and Twenty-Six Million, Twenty Thousand, Three Hundred and Forty-Nine Naira, Twenty-Four Kobo)** Only was expended on the purchase of furniture and the renovation and rehabilitation of 8 identified schools across the State, bringing the overall financial performance to **64.01%** of the total budget as at the time of this audit.
- A total budget of **₦3,580,000,000.00 (Three Billion, Five Hundred and Eighty Million Naira)** Only was budgeted for the expansion of the Ministry of Health for 2025, of which **₦2,263,192,598.18 (Two Billion, Two Hundred and Sixty-Three Million, One Hundred and Ninety-Two Thousand, Five Hundred and Ninety-Eight Naira, Eighteen Kobo)** Only was expended on the purchase of furniture and the renovation and rehabilitation of 4 identified health facilities across the State, bringing the overall financial performance to **63.21%** of the total budget as at the time of this audit.

Key Audit Observations

- **Assessing service delivery effectiveness:** determining whether renovated schools and upgraded hospitals are meeting their intended objectives, improving access to quality education and healthcare, and whether students and patients are experiencing better learning and health outcomes through enhanced facilities and equipment.
- **Analysing operational efficiency:** identifying bottlenecks in resource allocation, staffing, procurement, and project execution, and examining whether financial, human, and material resources were optimally utilised, with particular attention to whether contract specifications and approved budgets were adhered to across the 8 education and 4 health projects.
- **Ensuring policy and regulatory compliance:** verifying adherence to relevant government policies and sector standards, including the Primary Health Care Under-One-Roof guideline, State Universal Basic Education infrastructure standards, and the Safe School Policy.

- **Examining financial prudence and budgetary control:** assessing whether project funds were allocated and used efficiently, identifying instances of wastage, misappropriation or inefficiency, and evaluating cost variations between budget allocations and contract sums.
- **Identifying areas for improvement:** highlighting systemic gaps in service delivery, procurement practice, staff performance, and infrastructure sustainability, and providing actionable recommendations to strengthen governance reforms and operational efficiency in future fiscal years.

The audit concludes that, while the initiative has been broadly successful in terms of scope and budget utilisation, achieving its full potential will require enhanced monitoring, increased community participation, and more strategic utilisation of the budget. The report offers recommendations aimed at addressing the issues identified, strengthening institutional capacity, and ensuring the long-term sustainability of the investments made under the programme.

1.0 INTRODUCTION

This performance audit marks a decisive evolution in Kebbi State's public accountability practice, moving beyond traditional financial compliance reviews to a broader evaluation of governance, efficiency, and service delivery.

The audit provides a structured, evidence-based assessment of whether renovated schools and upgraded hospitals are not only physically completed but also functionally improving learning environments and healthcare accessibility. It interrogates the effectiveness of these projects in meeting societal needs, the efficiency of procurement and resource utilisation, and the economy of expenditure relative to market benchmarks. The audit covers the renovation and rehabilitation infrastructure component of the programme, involving 8 education and 4 health projects across the State, for the period within 2025.

2.0 PROJECT OVERVIEW AND SCOPE OF THE AUDIT

This performance audit evaluates whether publicly funded projects in the basic education and primary health care sectors are delivering tangible improvements in service delivery, ensuring financial prudence, complying with regulations, and operating efficiently. The scope encompasses procurement activities, and project planning and implementation, during the 2025 fiscal year, in line with best practice and intended service outcomes.

Key Renovation Activities

- **Roofing works:** replacement of worn or leaking roofs.
- **Ceiling and flooring:** repair or complete overhaul of ceilings and floors for durability and hygiene.
- **Plumbing and sanitation:** installation of standard toilets, wash basins, and drainage systems.
- **Interior and exterior finishes:** painting, plastering, and beautification works.
- **Minor structural works:** reinforcement of wall/perimeter fencing to enhance security, entrance works, and motorised boreholes in service areas.
- **Installation:** load assessment, system sizing, site checks, and installation of solar systems.

Contracting Firms Engaged

Eleven different firms were awarded contracts for simultaneous project execution across the State:

Basic Education

- Dan Musa Multi-Trade Nig. Ltd
- Al-Hamdu Kasiran Nig. Ltd
- Zauro Global Enterprise Ltd

- Direct Contract Pro Comm. Ltd
- AA Zaki Multi Resources Company
- Hange Nnesa Nigeria Ltd
- Idnas Investment
- Namashaya & Son Nigeria Ltd

Ministry of Health

- Wastech Engineering Service Ltd
- Akamanta Nigeria Ltd
- Korama Venture Nigeria Ltd
- Bezan Grand Service Ltd

This multi-contractor strategy was adopted to enhance speed, improve coverage, and ensure effective project delivery within the stipulated timeframe.

2.1 Effectiveness

The performance audit confirmed that the rehabilitated education facilities — including the Administration Block, Classrooms, Laboratory, Student Hostels, Hostel Toilets, Water Tank, Mosque, Multi-Purpose Hall, Multi-Purpose Hall Toilets, Housing Quarters, and Fencing Wall and Gate — now meet operational needs, improving accessibility, safety, and usability. Stakeholder engagement with school administrators, staff, and students indicated a notable enhancement in the learning environment, contributing to higher student satisfaction and engagement. Although over ₦3,126,020,349.24 was expended from the total budget of ₦4,882,956,319.13, the programme partially achieved its intended school-improvement objective, recording 64.01% financial performance for 2025. Before-and-after photographic evidence for each Basic Education project is provided at Annex B.

The audit also confirmed that the renovated Administration Block, Pediatric Ward, Male/Female Ward, Surgical Ward, Housing Unit, Water Borehole, Mosque, and Wall Fencing at the health facilities now meet contemporary medical standards, significantly enhancing service-delivery capacity, including for female patients. The introduction of specialised surgical units aligns with policy objectives to expand healthcare access to underserved populations. Although over ₦2,263,192,598.18 was expended from the total budget of ₦3,580,000,000.00, the programme partially achieved its intended PHC-improvement objective, recording 63.21% financial performance for 2025. Before-and-after photographic evidence for each Ministry of Health project is provided at Annex B.

2.2 Efficiency

The audit examined whether the procurement process and project execution were efficiently managed, ensuring optimal use of time, resources, and human capital. The renovation works were, in the majority, delivered within the stipulated timeframe, demonstrating adherence to construction schedules and limiting administrative delays.

The audit further examined whether the procurement and implementation processes minimised waste, delays, and inefficiencies. Structured workflows and a competitive bidding process ensured timely project completion, although areas such as vendor coordination and equipment integration require additional oversight to maximise service-delivery outcomes.

2.3 Economy (Value for Money)

A financial review determined that budget allocations were broadly aligned with standard market pricing, confirming cost-effectiveness in procurement decisions. However, the audit identified opportunities for optimising future equipment-acquisition strategies, particularly through strengthened supplier negotiations and benchmarking against industry standards.

3.0 AUDIT FINDINGS

The audit revealed inadequate procurement-planning mechanisms, leading to delays in project execution, inefficiencies in resource allocation, and higher costs for implemented projects. Poor planning resulted in a misalignment between procurement schedules and project needs, increasing the risk of budget overruns and compromised service-delivery timelines.

3.1 Contract Execution Status

Physical inspection revealed that the majority of contractors had mobilised to site and made commendable progress. A few sites, however, showed minimal work or delays, attributable primarily to difficult terrain or logistical constraints. Before-and-after photographic evidence supporting these findings, project by project, is provided at Annex B.

3.2 Supporting Evidence and Validation

To ensure audit reliability and transparency, the Performance Audit Team conducted:

- **Documentary reviews:** analysis of procurement records, contracts, budget allocations, and spending reports to verify financial integrity and compliance.
- **Stakeholder consultations:** interviews with school administrators, teachers, students, and community members, providing insight into service-delivery improvements following the renovation.
- **Physical inspections:** direct evaluation of the renovated facilities, confirming compliance with specifications and validating project effectiveness and operational feasibility.

3.3 Procurement Compliance

The contracts were largely awarded through open competitive bidding in line with the provisions of the Public Procurement Act. Award documents, Bills of Quantities (BOQs), and bid-evaluation reports were available and reviewed.

3.4 Monitoring and Documentation

While site diaries, inspection records, and variation documents were available, their completeness varied. Some sites lacked adequate photographic evidence of work stages, which is critical for tracking progress and confirming compliance.

3.5 Fencing and Security Provisions

A considerable number of schools and PHCs lacked perimeter fencing, leaving facilities vulnerable to theft and trespass. No dedicated security provision was integrated into the initial renovation contracts, and most facilities lacked a night-time security presence.

4.0 CHALLENGES IDENTIFIED

The audit exercise identified several challenges that impacted the timely and effective implementation of the renovation works. These challenges, though not insurmountable, require strategic redress to improve future project outcomes.

4.1 Limited Monitoring Capacity

The Kebbi State Ministry of Basic Education and Ministry of Health had limited field personnel and monitoring officers available to effectively track activities across all schools and facilities concurrently. This constraint reduced the frequency of site visits and delayed early detection of lapses.

5.0 CONCLUSION

The Performance Audit Team confirms that the renovation and rehabilitation of schools across the State have significantly improved educational infrastructure, achieving its intended objective of creating a conducive, secure, and inclusive learning environment. The renovations reflect adherence to the Safe School Policy, ensuring that students have a protected learning space, structurally reinforced facilities, and adequate security measures integrated into the schools' infrastructure.

The Performance Audit Team further confirms that the renovation and procurement of equipment for the General Hospital and Primary Health Care facilities has significantly improved healthcare service delivery, institutional capacity, and accessibility for patients, including female patients. The accompanying project images demonstrate the successful transformation of the hospitals' medical facilities, supporting the audit's validation of engineering compliance and service readiness. However, while the infrastructure renovations have met their intended objectives, enhanced monitoring frameworks are required to ensure effective equipment deployment and operational optimisation.

REFERENCE NOTE

This Performance Audit Report is a companion document to, and should be read together with, the financial audit for the 2025 fiscal year. All matters relating to the financial-audit opinion, the statement of financial position, financial performance, cash flows, and disclosure notes (including the Special Opinion on HOPE-GOV/SFTAS funding) are addressed exclusively in that document and are not repeated here.

Office of the Auditor-General, Kebbi State (2026). *2025 Audited Financial Statements of Kebbi State of Nigeria*.

ANNEX A — ALIGNMENT WITH THE IVA VERIFICATION PROTOCOL

The table below maps this report against the five verification procedures to be used by the Independent Verification Agent (IVA).

#	IVA Procedure	How this report addresses it	Status
1	Obtain a copy of the AFS directly from the State's official website(s) and confirm the information agrees with the full Annual Budget; report any significant discrepancies against the standard template.	This report addresses service-delivery, efficiency and value-for-money outcomes of the renovation/rehabilitation programme; reconciliation of the AFS to the Annual Budget is a distinct financial-audit procedure to be evidenced by the IVA directly against the 2025 Audited Financial Statements of Kebbi State Government (see Reference Note).	Requires IVA action outside this report
2	Obtain evidence of the date of online publication of the AFS and conclude whether it was published on or before the deadline for the relevant fiscal year.	To be confirmed by the IVA against the official publication record/URL of the 2025 Audited Financial Statements.	URL can be found on the state website
3	Confirm whether the AFS, in addition to traditional financial coverage, also covers the performance-audit principles described above.	This Performance Audit Report is the document that carries the performance-audit coverage (effectiveness, efficiency, economy — Sections 2.1–2.3) referenced above; the AFS carries the financial opinion, statement of financial position and disclosure notes (see the Reference Note replacing the former in-report financial certificate). The IVA should confirm both documents are read together.	Addressed by cross-reference
4	Confirm whether the minimum required assessments of economy, efficiency and effectiveness of government expenditure were carried out.	Carried out and reported at Sections 2.1 (Effectiveness), 2.2 (Efficiency) and 2.3 (Economy/Value for Money) of this report.	Addressed in this report
5	Confirm the performance assessment covers the 20 biggest items of expenditure by value, and at least 60% of total capital expenditure, for the entire basic education and primary-health-care sectors.	This report covers 8 basic-education and 4 primary-health-care renovation/rehabilitation projects and their associated budget lines, and they form 60% of the total expenditure value for these sectors under review	Addressed in this report.

ANNEX B — PROJECT PICTORIAL EVIDENCE (BEFORE AND NOW)

The photographs supplied for this annex are labelled, in the source material, by facility/site name rather than by contracting firm. They have been organised below by site, matched to the 8 Basic Education and 4 Ministry of Health and Primary health care upgrade projects referenced at Sections 2.0–2.3 and 3.1 as closely as the supplied material allows.

Site 1 — HAASS, Jega (Basic Education)

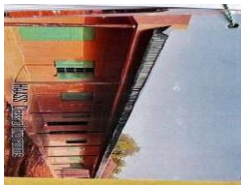
Sector: Basic Education **LGA:** Jega

Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0.

BEFORE — Project Planning Stage

 HAASS JEGA 2 BEDROOM HOUSE	 HAASS JEGA 2 BEDROOM FLAT	 HAASS JEGA 2 BEDROOM FLAT	 HAASS JEGA 2 BEDROOM FLAT
 HAASS JEGA 3 BEDROOM FLAT	 HAASS JEGA LABORATORY 2 NO	 HAASS JEGA LABORATORY 2 NO	 HAASS JEGA BLOCK OF 3 CLASSROOM
 HAASS JEGA BLOCK OF 3 CLASSROOM 7 NO	 HAASS JEGA BLOCK OF 3 CLASSROOM 7 NO	 HAASS JEGA BLOCK OF 4 CLASSROOM	 HAASS JEGA BLOCK OF 2 CLASSROOM
 HAASS JEGA BLOCK OF 3 CLASSROOM 7 NO	 HAASS JEGA BLOCK OF 3 CLASSROOM 7 NO	 HAASS JEGA BLOCK OF 3 CLASSROOM 7 NO	 HAASS JEGA BLOCK OF 3 CLASSROOM 7 NO
 HAASS JEGA ADMINISTRATIVE BLOCK	 HAASS JEGA BLOCK OF 3 CLASSROOM WORK IN PROGRESS		

NOW — Post-Execution

			
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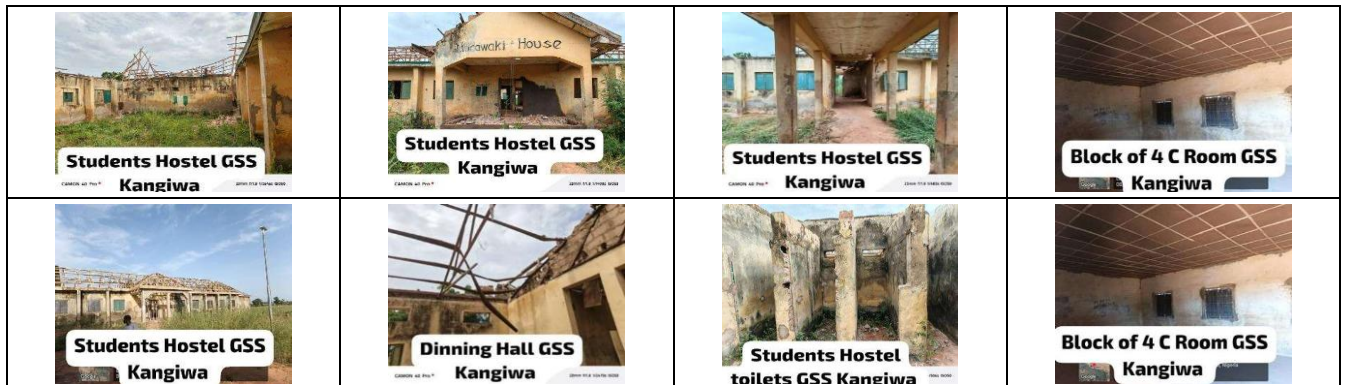


Site 2 — GSS Kangiwa (Basic Education)

Sector: Basic Education LGA: Arewa

Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0.

BEFORE — Project Planning Stage



NOW — Post-Execution

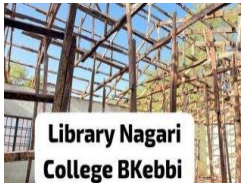
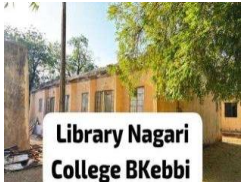
 Dinning Hall GSS Kangiwa	 Students Beds/ Mattress GSS Kangiwa	 Block of 4 C Room GSS Kangiwa	 Students Hostel GSS Kangiwa
 Dinning Hall GSS Kangiwa	 Students Hostel GSS Kangiwa	 Students Hostel GSS Kangiwa	 GSS Kangiwa fence
 Students Toilets GSS Kangiwa	 Students Toilets GSS Kangiwa		

Site 3 — Nagari College, Birnin Kebbi (Basic Education)

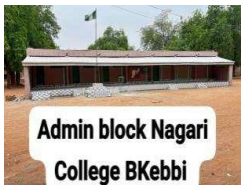
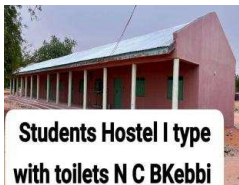
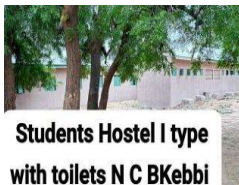
Sector: Basic Education LGA: Birnin Kebbi

Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0.

BEFORE — Project Planning Stage

 Library Nagari College BKeppi	 Students Hostel I type with toilets N C BKeppi	 Students Hostel I type with toilets Nagari	 Students Hostel I type Nagari College BKeppi
 Library Nagari College BKeppi	 Students Hostel I type Nagari College	 Students Hostel I type Nagari College BKeppi	 Admin block Nagari College BKeppi

NOW — Post-Execution

 Admin block Nagari College BKeppi	 Students Hostel I type with toilets N C BKeppi	 Students Hostel I type with toilets N C BKeppi	 Students Hostel I type with toilets N C BKeppi
 Students Hostel I type with toilets N C BKeppi	 Students Hostel I type Nagari College BKeppi	 Students Hostel I type Nagari College BKeppi	 Students Hostel I type with toilets N C BKeppi

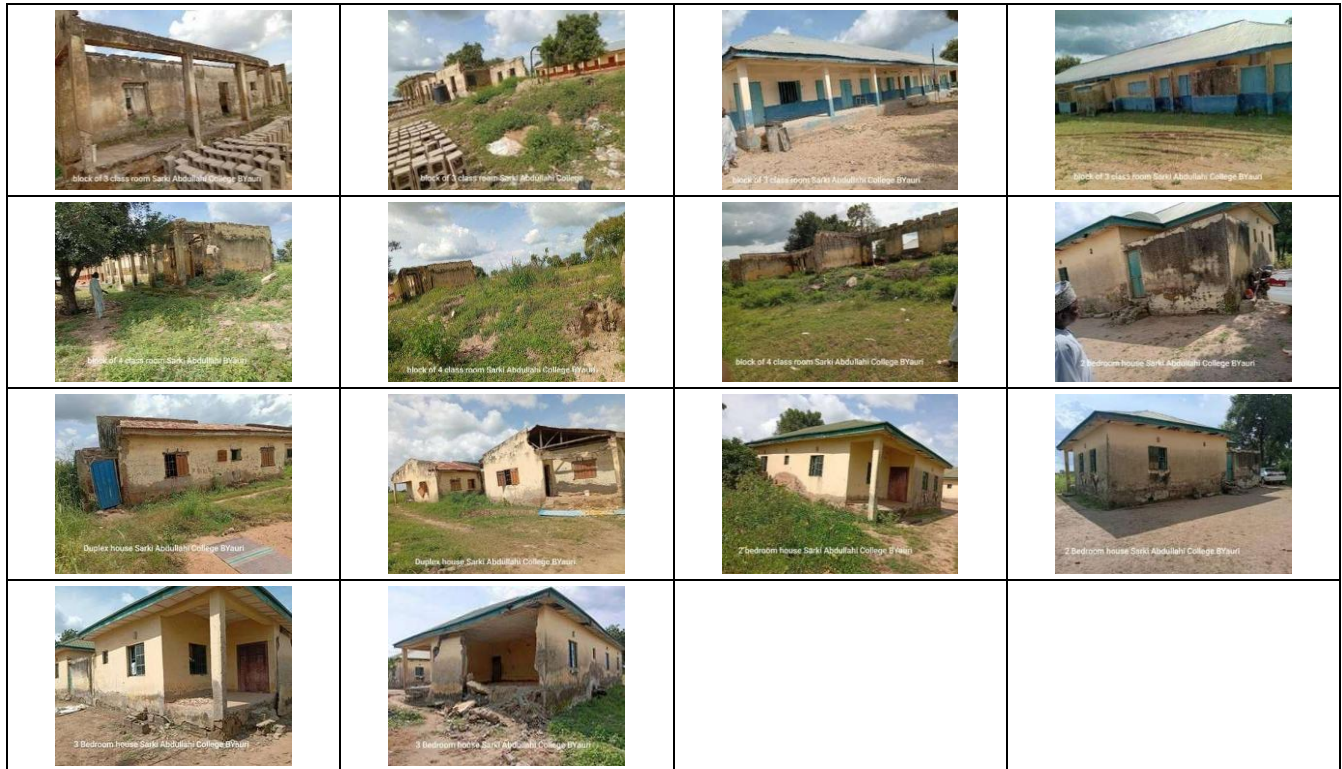


Site 4 — Sarki Abdullahi College, Yauri (Basic Education)

Sector: Basic Education LGA: Yauri

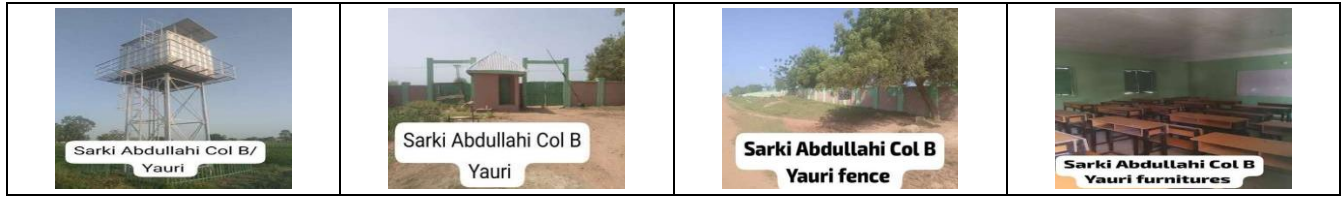
Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0.

BEFORE — Project Planning Stage



NOW — Post-Execution





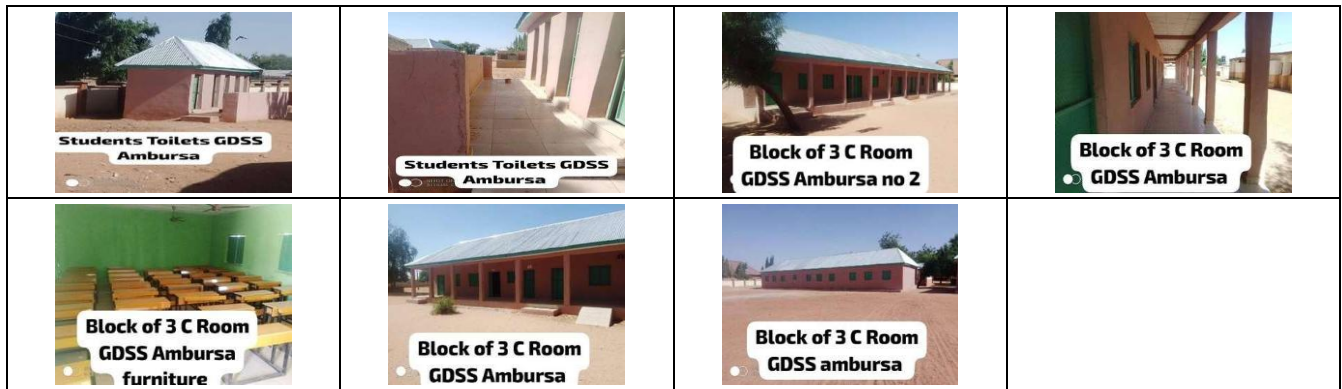
Site 5 — GDSS Ambursa (Basic Education)

Sector: Basic Education **LGA:** t Birnin Kenbbi

Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0.

BEFORE — Project Planning Stage

NOW — Post-Execution



Site 6 — GSC Basaura (Basic Education)

Sector: Basic Education **LGA:** Basaura Jega Local Government

Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0.

BEFORE — Project Planning Stage



NOW — Post-Execution

 GSC BASAURA STUDENTS HOSTEL	 GSC BASAURA BLOCK OF 4 CLASSROOM	 GSC BASAURA BLOCK OF 4 CLASSROOM	 GSC BASAURA STUDENTS HOSTEL
 GSC BASAURA BLOCK OF 4 CLASSROOM	 GSC BASAURA MULTIPURPOSE HALL	 GSC BASAURA BLOCK OF 3 CLASSROOM 3NO.	 GSC BASAURA MULTIPURPOSE HALL
 GSC BASAURA CHEMISTRY, BIOLOGY AND PHYSICS LAB	 GSC BASAURA WORKSHOP & LABS		

Site 7 — MPS Diggi (Basic Education)

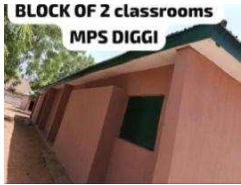
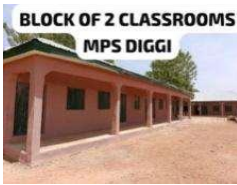
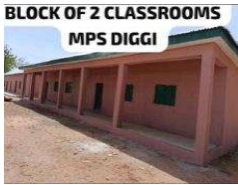
Sector: Basic Education **LGA:** Kalgo

Contracting firm: to be confirmed against the 8 Basic Education firms listed in Section 2.0. No 8th Basic Education site was identifiable from the supplied photographs.

BEFORE — Project Planning Stage

 GSC BASAURA STUDENTS HOSTEL	 Block of 2 classrooms Diggi	 Block of 2 classrooms Diggi	 Block of 2 classrooms Diggi
 Block of 2 classrooms diggi			

NOW — Post-Execution

 Block of 2 classrooms Diggi	 BLOCK OF 2 CLASSROOMS MPS DIGGI	 BLOCK OF 2 classrooms MPS DIGGI	 Borhole Mps Diggi
 BLOCK OF 2 classrooms MPS DIGGI	 BLOCK OF 2 CLASSROOMS MPS DIGGI	 BLOCK OF 2 CLASSROOMS MPS DIGGI	 BLOCK OF 2 CLASSROOMS MPS DIGGI

Site A — Kaura Health Facility (Ministry of Health)

Sector: Ministry of Health **LGA:** Sakaba

Contracting firm: to be confirmed against the 4 Ministry of Health firms listed in Section 2.0. Signage visible in the supplied photographs reads in part "...Maternal/Child Health Care...", consistent with a PHC facility.

BEFORE — Project Planning Stage

No 'before' photographs were supplied for this site.

NOW — Post-Execution



Site B — Kamba General Hospital (Ministry of Health)

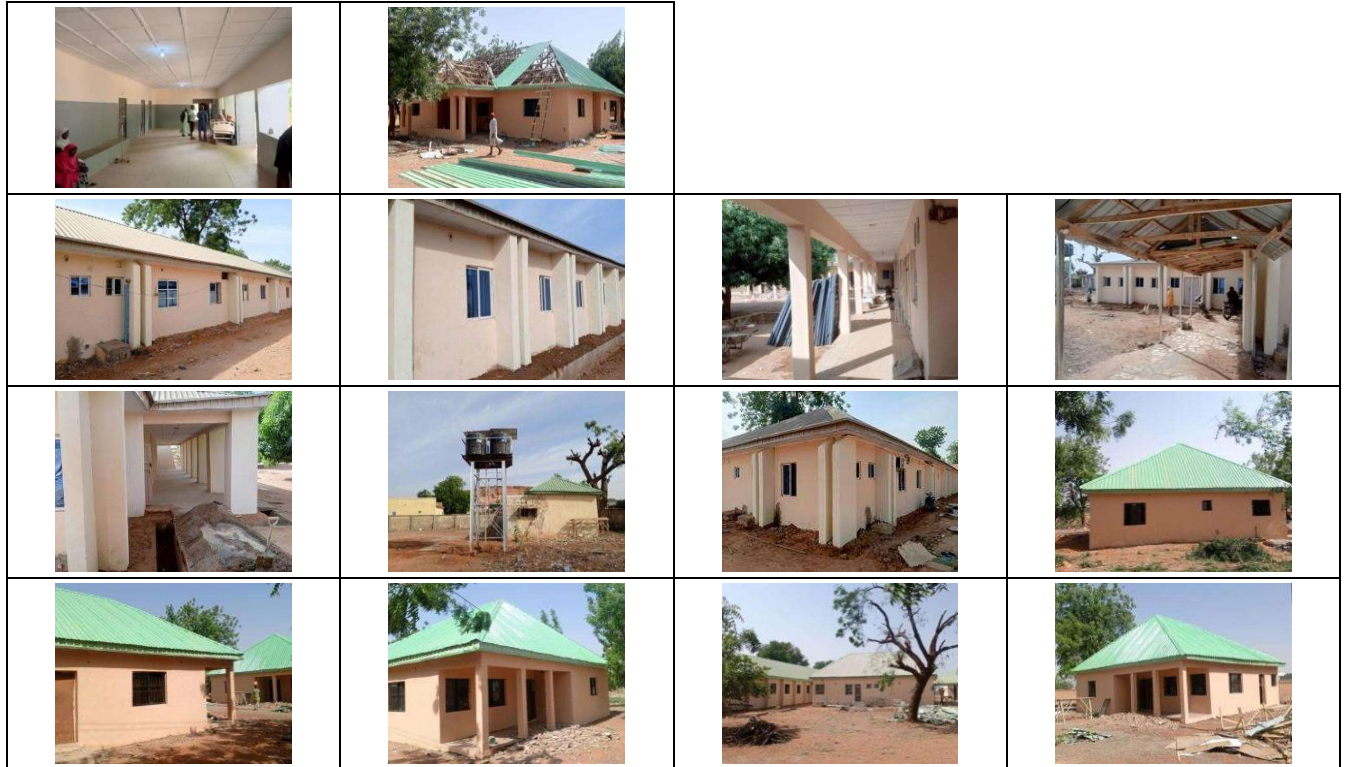
Sector: Ministry of Health **LGA:** Dandi

BEFORE — Project Planning Stage





NOW — Post-Execution



Site C — Koko Besse General Hospital (Ministry of Health)

Sector: Ministry of Health **LGA:** Koko Besse

Site name not visible on the supplied photographs — to be confirmed by the Performance Audit Team. It is not certain whether this is a distinct 4th facility or further views of Site B.

BEFORE — Project Planning Stage

NOW — Post-Execution





Site D — Kambaza PHC Upgraded to General Hospital (Ministry of Health)

Sector: Ministry of Health **LGA:** Gwandu

Contracting firm: to be confirmed against the 4 Ministry of Health firms listed in Section 2.0. Signage visible in the supplied photographs reads in part "...Maternal/Child Health Care...", consistent with a PHC facility.

BEFORE — Project Planning Stage

NOW — Post-Execution



Supplementary Evidence — State-wide Furniture Distribution and Commissioning

The photographs below show State-level furniture distribution and commissioning activity (including a commissioning event led by the State Government) referenced in the Executive Summary's furniture expenditure lines. They are general programme evidence and have not been tied to one specific renovation site, as the distribution was targeted at state-wide support to all primary schools in the State.



			
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