



YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

PERIODIC PERFORMANCE AUDIT ON BASIC EDUCATION SYSTEM IN YOBE STATE

JUNE, 2025

Our Vision

To be a leading subnational audit Institution, applying best professional auditing practices and ensuring proper accountability in the management of public resources towards promoting good governance in the state.

Our Mission

To audit the state public accounts in the most ethical and professional manner, ensuring probity, accountability and value for money in the conduct of governments financial activities for the benefit of the citizens of the state.

1.1 General Overview on Yobe State Basic Education System:

A Periodic Performance Audit on Basic Education System (PPABES) in Yobe State, would assess the efficiency and effectiveness of the Universal Basic Education (UBE) program. This includes examining the utilization of resources, the quality of teaching and learning, and the overall impact on student outcomes. The audit would likely involve reviewing records, interviewing stakeholders (teachers, administrators, students), and potentially conducting classroom observations.

1.2 Key Areas of Focus:

- On the course of the audit, there is need to assess how funds allocated for basic education are spent, including infrastructure development (classrooms, libraries, laboratories), teacher training, and provision of learning materials.
- Evaluating the qualifications and training of teachers, their classroom practices, and their impact on student learning.
- Measuring student enrollment, attendance, and completion rates, as well as academic performance in subjects like literacy and numeracy.
- Examining the effectiveness of specific initiatives and programs within the UBE framework.
- Determining whether the UBE program is achieving its goals of eradicating illiteracy, ignorance, and poverty.

1.3 Possible Constraints and Challenges of Audit:

- Reliable and up-to-date data on basic education institutions can be difficult to obtain, as record-keeping at the school level may be inadequate, according to the DIGEST OF BASIC EDUCATION STATISTICS.
- Inadequate funding can restrict the scope and depth of the audit, particularly in extending coverage to private schools or monitoring disbursements to other agencies.

- Lack of awareness about the role of audit as a best assurance results in assessing the internal control systems can hinder the audit process.
- Potential for political interference or lack of cooperation from certain stakeholders could affect the audit's findings and recommendations.

1.4 Possible Outcomes of audit roles on Basic Education System in Yobe State:

- Identification of strengths and weaknesses in the implementation of the UBE program.
- Recommendations for improving resource allocation, teacher training, and program implementation.
- A basis for informed decision-making regarding future funding and policy adjustments.
- Greater accountability and transparency in the management of basic education resources.

1.5 Introduction to UBE in Yobe State

Basic Education System in Yobe State, refers to the first nine years of formal schooling, encompassing six years of primary and three years of junior secondary education. This foundational level of education is a crucial aspect of the state's educational system, aiming to provide all children with access to free and compulsory education. The Universal Basic Education (UBE) program, enacted in 2005, is the framework for implementing this policy in Yobe State.

- **UBE Act and Implementation:**

The Yobe State Universal Basic Education Board (YB-SUBEB) is responsible for overseeing the implementation of the UBE program, which was established in 2005 following the enactment of the Universal Basic Education Act.

- **Core Objectives:**

The UBE program aims to provide free, compulsory, and qualitative education for all Nigerian children, including those in Yobe State.

- **Curriculum:**

The curriculum for basic education in Yobe State includes both primary and junior secondary levels, with a focus on developing foundational skills and knowledge.

- **Challenges:**

Despite the commitment to UBE, Yobe State, like other parts of Nigeria, faces challenges in implementing the program effectively, including issues related to teacher quality, infrastructure, and resources. The Boko Haram insurgency has also significantly disrupted educational activities in the region, impacting access to and quality of basic education.

Consequent upon these developments, the Auditor-General viewed it as very important and necessary to intimate the State Government on periodic basis with true and fair view of its operations and undertakings thereby given rooms for developments, financial prudence, corrections, effective and efficient usage of the State funds.

1.6 Audit Objectives

As highlighted earlier that the concern of the state government is to provide free, compulsory, and qualitative education for all children in Yobe State. In view of these important roles, the Auditor-General felt necessary to produce a Periodic Performance Audit Report as an alternative pending the final submission of the performance audit. This would enable to feed the State Government and other interested parties with the true and fair State of its affairs thereby encouraging corrections where necessary and enhancing the strategies for achieving efficiency, effectiveness and economy in all the Government undertakings.

Consequent upon these developments, the Performance Audit objectives were geared towards:

- i. An independent assessment of the government performance, programmes, activities or functions in order to provide free, compulsory, and qualitative education for all children in Yobe State.

- ii. Establishing that economy, efficiency and effectiveness are the basis for executing activities and programmes in government.
- iii. Establishing whether the government is acquiring, protecting and using its resources economically and efficiently.
- iv. Establishing whether Contracts were properly negotiated and awarded according to the rules and regulations.
- v. Establishing whether objective(s) of new or on-going programmes are proper, suitable or relevant.

1.7 Terms of Reference:

Based on the discussion held with the stakeholders in basic education system in Yobe State, the scope and extent of the examinations were restricted to the following:

- i. Verification of capital projects executed in education sector, particularly under basic education program for a period between 2022-2024.
- ii. Recurrent services provided.

1.8 Modus Operandi:

At its Meeting of 5th May, 2025 at the Office of the Auditor-General, a thorough analysis of the terms of reference and modalities for successful execution of the Periodic Performance Audit exercise was discussed by the Members of the Committee Chaired by the Auditor-General. As a pre-requisite, all necessary accounting records relevant to the audit for the periods (2022-2024) concerned were posted and brought to the Office for examinations. The Committee examined same one by one and thereafter proceeded to check all the documents i.e contract agreements, bill of quantities/preliminary estimates, certificate of valuations, authorities for payments etc in the case of Constructions and or reconstruction.

While Store Receipts-Vouchers, Store Issue Vouchers, physical examination of Items/materials supplied etc in addition to contract

agreements and bill of quantities in the case of supplies and major repairs.

This exercise was followed by physical Inspections of projects/programmes located within Damaturu and outside the State Capital to confirm their level of completion/work on progress and quality of work as per the bill of quantities attached to the payment vouchers.

The whole exercise was carried out in conjunction with Professionals in various fields to assist in assessing the quality and the cost benefit relationship objectively and professionally.

While salaries ledgers and other recurrent expenditure payment vouchers were thoroughly examined at the organizational level.

Briefly the findings, observations and recommendations are presented in the subsequent pages for your information, record purposes and positive actions as presented, please.

1.9 General Comments on Projects/Programmes and Services Verified:

In actualizing the objectives stated earlier, all payment vouchers and their necessary supporting documents in respect of the contracts, direct Labour activities, programmes and services rendered/on progress were thoroughly examined and checked to confirm the appropriateness of the transactions. Likewise, files were examined for authorities where contracts were reviewed (upwards and downwards) and for details in respect of materials/equipment bought for direct labour activities.

These were followed by physical verification at the sites of the projects and programmes to assess and ascertain the level of completion, quality and cost benefit relationship in conjunction with other professionals in various fields.

Adequate and due care were seriously exercised to ensure that all contracts awarded, direct labour rendered and programmes executed were checked as to the following common irregularities:

- i. Irregular award of contract i.e contracts awarded not in compliance with the extant rules and regulations.

- ii. Unauthorised variation of contracts.
- iii. Poor quality work i.e constructions.
- iv. Irregular or wrong payments.
- v. Payment for jobs not executed i.e Mobilisation fees and payment through false certificate of completion.
- vi. Uneconomical and inefficient usage of public funds.
- vii. Inadequate safeguard or control over materials bought.
- viii. Inflation of prices of procurements and assets paid for but not collected.

1.10 Audit findings on all projects/programmes verified:

Specifically, there have been instances of inadequate supporting documentation for payments, non-compliance with some extant rules and regulations like Public Finance Management law, 2020, Public Procurement Law, 2016, Fiscal Responsibility Law, 2016 as well as Public Sector Audit Law, 2021, and sometimes transparency in project execution could not be fully justified. Additionally, the audit highlights the impact of the insurgency on education, including overcrowded schools in urban areas and low enrollment in rural areas.

- a. Some payment vouchers were not properly substantiated with necessary documents, contrary to the PFML, 2020.
- b. Certain transactions, like purchases and or supplies of materials did not follow PPL, 2016.
- c. Verification in value-for-money invested in projects due to insufficient documentation like preliminary estimates and bills of quantities.
- d. Overcrowded schools in urban areas and low enrollment in rural areas.
- e. Insecurity has negatively impacted school attendance in some parts of the rural areas in the State.

- f. The insurgency has directly affected the ability of students to attend school and learn.
- g. There are concerns about the effectiveness of monitoring the disbursement of funds to various agencies, schools, and other stakeholders.

1.11 State Response:

- The Yobe State Government has emphasize that, with current initiatives of revitalization in education sector in the state, improved educational outcomes would soon be recorded in the state.
- The state government is taking steps to address the challenges highlighted in audit reports and is committed to improving the quality of education.

1.12 Summary of Audit Recommendations:

Having highlighted the general observations on all projects/programmes (on contract and direct labour), and services examined and verified, the Committee found it necessary to make the following general recommendations which if implemented will curtail some lapses observed and improve the system.

However, recommendations may address issues related to teacher qualifications, classroom management, and the implementation of educational programs.

- a. Adequate budgetary allocation and timely release of fund to education sector would improve quality education for all across the state.
- b. Recruit and retain qualified teachers to address staffing shortages, particularly in rural areas, by offering incentives and ensuring a conducive work environment.
- c. Address mal-distribution of qualified teachers across basic education sector through redeployment from areas of excess to areas of deficiency.

- d. Provide ongoing training and capacity building with the skills and knowledge to deliver quality and inclusive education through continuous professional development programs.
- e. Committees may be established to verify the qualifications and actual presence of existing teachers in schools, ensuring qualified individuals are teaching.
- f. Assess the effectiveness of quality assurance procedures and practices at various levels (SUBEB, LGEA, school) and make recommendations for improvement.
- g. Ensuring all financial transactions are properly documented and that payment vouchers are fully attached appropriately for proper accountability and level of compliance with extant rules and regulations, to ensure transparency in contract awarding are being adhered.
- h. Adequate measures to put in place to ensure all reasonable precautions are taken to safeguard public funds and that relevant laws and regulations are followed.
- i. Address the need for robust performance monitoring mechanisms to track progress and ensure that allocated funds are used for their intended purposes.
- j. Follow-up mechanisms to be put in place in ensuring previous audit observations and recommendations are implemented for corrective actions.

1.13 Audit Conclusions

In conclusion, the audit focused on the efficiency and effectiveness of resource allocation, the quality of teaching and learning, and the overall impact of educational programs. Key areas reviewed state's budget performance in basic education, including revenue generation (e.g., grants, aid) and expenditure (e.g., personnel costs, infrastructure development). Also, the audit examined the availability and condition of infrastructure (e.g., instructional materials, water sanitation and hygiene

facilities) in schools and manpower development like teacher qualifications, training, and student performance.

Overall, the audit have provide a comprehensive assessment of the basic education in Yobe state, offering insights into its strengths, weaknesses, and areas requiring attention to ensure a high-quality and effective education system for all.

Finally, we wish to register our appreciation for the full support accorded to this Office by *His Excellency, Hon. Mai Malah Buni CON, the Executive Governor of Yobe State, State House of Assembly and Development Partners.*

Submitted for your information and further appropriate actions as outlined and illustrated, please.



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