



**REPORT OF THE
AUDITOR-GENERAL
ON THE
PERFORMANCE AUDIT
OF
BASIC EDUCATION SERVICE DELIVERY
IN ONDO STATE
FOR THE PERIOD BETWEEN
1ST JANUARY 2023 TO 31ST DECEMBER, 2025
TO THE
ONDO STATE HOUSE OF ASSEMBLY**

JUNE 2026

CERTIFICATION OF THE REPORT

I have examined the performance of Basic Education Service Delivery in Ondo State for the period 1 January 2023 to 31 December 2025 in accordance with the provisions of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and the Ondo state Public Audit (Amendment) Law, 2021.

The Management of the Ondo State Ministry of Education, Science and Technology and the Ondo State Universal Basic Education Board (SUBEB) is responsible for ensuring the economical, efficient, equitable and sustainable implementation of policies, programmes, projects and activities aimed at providing quality basic education services in the State. Their responsibilities include the planning, financing, execution and monitoring of educational infrastructure, teacher management, instructional materials, and other interventions designed to improve learning outcomes.

My responsibility, as Auditor-General for Ondo State, is to conduct an independent performance audit and express a conclusion on whether public resources allocated to the Basic Education Sector during the period under review were managed with due regard to economy, efficiency, effectiveness, equity and value for money.

The audit was planned and conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 300 and ISSAI 3000) on Performance Auditing issued by the International Organisation of Supreme Audit Institutions (INTOSAI). These standards require that the audit be planned and performed to obtain sufficient, appropriate and reliable evidence to provide a reasonable basis for the findings, conclusions and recommendations contained in this report.

The audit procedures undertaken included:

Extensive review and analysis of policy documents, budgetary records, financial reports, procurement documents, project records and human resource information maintained by the Ministry and SUBEB;

Physical inspection and technical assessment of selected educational infrastructure projects executed during the 2023–2025 period;

Administration of structured questionnaires, field verification instruments and focus group discussions involving headteachers, teachers, School-Based Management Committees and pupils across a representative sample of one hundred and eight (108) public primary schools covering the eighteen (18) Local Government Areas of the State;

Comparative analysis and triangulation of documentary evidence with physical observations and field realities to assess the economy, efficiency, effectiveness, equity and sustainability of basic education service delivery.

I believe that the evidence obtained through these audit procedures is sufficient, appropriate and reliable to provide a sound basis for the findings, conclusions and recommendations contained in this report.

In my opinion, except for the deficiencies and opportunities for improvement highlighted in the Detailed Audit Findings section of this report, the funds, assets and intervention resources committed to the Basic Education Sector in Ondo State during the period under review were generally managed within the applicable legal and regulatory frameworks. However, significant opportunities remain for improving value for money, strengthening infrastructure maintenance, enhancing teacher distribution, promoting equitable access to educational services and improving learning outcomes across the State.

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June, 2026

FOREWORD

Public expenditure on education is one of the most vital investments any government can make to guarantee sustainable socio-economic growth, reduce inequality, and secure the future of its citizens. In Ondo State, the basic education sector- comprising early childhood, primary, and junior secondary schooling; serves as the foundational bedrock of our human capital development. Recognizing this critical role, the Ondo State Government, alongside federal interventions through the Universal Basic Education Commission (UBEC), has committed substantial public resources between 2023 and 2025 toward expanding school infrastructure, procuring instructional materials, and deploying teaching personnel.

While financial audits focus on ensuring that these public funds were spent in accordance with budgetary appropriations and accounting rules, they do not answer the ultimate question: *What value did the citizens of Ondo State receive for every Naira spent?*

To answer this question, the Office of the Auditor-General for Ondo State undertook this comprehensive Performance Audit of the Basic Education Sector covering the period 2023–2025. This exercise marks a strategic commitment by this Office to enforce citizen-centric accountability under our state's developmental agenda. By expanding our oversight to evaluate the "5 Es" - Economy, Efficiency, Effectiveness, Equity, and Value for Money; this audit goes beyond financial balances to scrutinize the real-world impact of educational investments on the ground.

Our audit teams traveled across all three Senatorial Districts, navigating urban hubs, interior rural communities, and the remote riverine networks of Ilaje and Ese-Odo Local Government Areas. Utilizing rigorous, risk-based field verification instruments, they directly evaluated the state of classrooms, tested the functionality of water and sanitation facilities, audited teacher deployment variations, and listened directly to the experiences of headteachers, instructors, and pupils.

The findings contained in this report provide a balanced, evidence-based assessment of the sector's performance. It highlights areas of commendable progress where interventions have successfully expanded school access, while candidly pointing out systemic inefficiencies, such as uncompleted infrastructure projects, uneven teacher distribution between urban and rural centers, and institutional gaps in facility maintenance.

It is my profound hope that the Executive branch of Government, the State Universal Basic Education Board (SUBEB), the Ministry of Education, Science and Technology, and the State House of Assembly will view this report not as a tool for fault-finding, but as a constructive blueprint for policy reform. The actionable recommendations

provided herein are intended to optimize resource utilization, eliminate waste, restore equity in service delivery, and ultimately improve learning outcomes for every child in Ondo State.

I express my sincere appreciation to the management and staff of SUBEB, the Ministry of Education, the local education authorities, and the various School-Based Management Committees (SBMCs) for their cooperation and openness during this intense data-gathering process. Securing accountability in governance is a collective responsibility, and this report represents a major milestone in our shared journey toward a transparent and highly performant public sector in Ondo State.

The Auditor-General for Ondo State

Office of the State Auditor-General,
Akure, Ondo State.

ACKNOWLEDGEMENTS

The Office of the State Auditor-General for Ondo State expresses gratitude to the following institutions, stakeholders, and individuals whose cooperation made the Performance Audit of Basic Education Service Delivery (2023–2025) successful:

Executive & Legislature: His Excellency, the Governor of Ondo State, for fostering an environment of transparency, and the Speaker and Members of the State House of Assembly for their oversight support.

State Ministries & Agencies: The Ministry of Economic Planning and Budget, for field logistics support and relevant data; the Ministry of Education, Science and Technology, and the State Universal Basic Education Board (SUBEB) for granting access to files, records, and personnel.

Security: The Ondo State Security Network Agency (Amotekun Corps) for providing security and ensuring safe access to remote and riverine school locations.

School Communities: Local Education Secretaries, Headteachers, Teachers, Pupils, School-Based Management Committees (SBMCs), and PTAs across the 18 LGAs for participating in interviews and field questionnaires.

Audit Project Team: The dedicated performance audit officers within this Office and the Office of Auditor-General for Local Government, for their professionalism, diligence, and adherence to international auditing standards during field operations.

While appreciating these invaluable contributions, the responsibility for the findings, conclusions, and recommendations contained in this report remains solely that of the Office of the State Auditor-General for Ondo State.

Office of the State Auditor-General

Akure, Ondo State

June 2026

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LIST OF ABBREVIATIONS AND ACRONYMS

Abbreviation	Meaning
AETP	Agricultural Entrepreneurial Training Programme
ASC	Annual School Census
BECE	Basic Education Certificate Examination
BEDC	Benin Electricity Distribution Company
ECCDE	Early Childhood Care, Development and Education
EMIS	Education Management Information System
FGN	Federal Government of Nigeria
GPI	Gender Parity Index
HGSFP	Home-Grown School Feeding Programme
ICT	Information and Communication Technology
ISSAI	International Standards of Supreme Audit Institutions
JAAC	Joint Allocation Accounts Committee
JSS	Junior Secondary School
KPI	Key Performance Indicator
LGA	Local Government Area
LGEA	Local Government Education Authority
MoEST	Ministry of Education, Science and Technology
NER	Net Enrolment Rate
NPE	National Policy on Education
OAuGS	Office of the Auditor-General for the State
PTA	Parent-Teacher Association
PTR	Pupil-Teacher Ratio
SBMC	School-Based Management Committee
SDG	Sustainable Development Goal

SUBEB	State Universal Basic Education Board
TESCOM	Teaching Service Commission
UBEC	Universal Basic Education Commission
UNICEF	United Nations Children's Fund
WASH	Water, Sanitation and Hygiene
WHO	World Health Organization
VfM	Value for Money

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EXECUTIVE SUMMARY

Background Context

This performance audit evaluates the management, infrastructure financing, and personnel efficiency within the Primary and Early Childhood Care Development and Education (ECCDE) sectors of Ondo State. Over the 2023–2025 audit cycle, the Ondo State Universal Basic Education Board (SUBEB) and the Ministry of Education, Science and Technology executed significant resource allocations. The public basic school-age population (ages 3 to 11) in the State grew from 1,304,090 in 2023 to 1,836,029 by 2025.

Audit Objectives & Scope

The primary objective was to assess whether basic education investments were implemented with due regard to Economy, Efficiency, Effectiveness, Equity, and Value for Money (VfM).

The temporal scope covered January 1, 2023, to December 31, 2025. Field testing, physical asset tracking, and verification questionnaire mandates were carried out across all 18 Local Government Areas (LGAs).

Key Performance Findings

A. Instability in Enrollment and Retention Efficacy

- **Volatile Enrollment Trajectory:** Gross student enrollment fluctuated significantly, rising from 192,694 (2022/2023) to 295,172 (2023/2024), yielding a positive growth rate of 53.18%. This was followed by a sharp 60.99% decline to 115,158 in the 2024/2025 session.
- **Low Net Enrolment Rates (NER):** The sector recorded low enrollment relative to the total school-age population. The NER peaked at 22.00% in 2023/2024 before dropping to 7.60% in 2024/2025, showing low enrollment within public basic schools.
- **Stable Gender Parity:** The state-maintained gender parity balance over the three cycles, recording indices of 1.01 (2022/2023), 0.99 (2023/2024), and 1.02 (2024/2025), showing stable female-to-male student ratios.
- **Weak Lower-Tier Transition Tracking:** Early childhood transition to Primary 1 rose from 84.12% (2022/2023) to 87.59% (2023/2024). However, the 2024/2025 data was not disaggregated by class, preventing transition rate computation.

- **LGA Growth Volatility:** In 2023/2024, Ose LGA led growth at 127%, while Ese-Odo (-37%) and Odigbo (-25%) declined. Conversely, in 2024/2025, Ese-Odo was the sole expanding tier at 29%, while all other 17 LGAs recorded sharp declines, led by Idanre LGA at -250%.

B. Inefficient and Uneven Teacher Deployment

- **Fluctuating State Ratios:** The state-wide average Pupil-Teacher Ratio (PTR) stood at 29:1 (2023), 47:1 (2024), and 20:1 (2025). The 2023 and 2024 ratios exceeded the standard national benchmark of 25:1.
- **Severe Regional Mismatches:** In 2023, five LGAs failed the teacher deployment criteria due to overcrowding, led by Ese-Odo (65:1) and Ilaje (64:1). By 2024, acute staff deficits caused the PTR in Ilaje LGA to spike to 130:1, and Ile-Oluji/Oke-Igbo to reach 110:1. In contrast, urban centers like Akure South maintained favourable averages of 28:1 (2024) and 11:1 (2025), showing an average compliance with the standard benchmark relative to rural and riverine zones.

C. Expanding Infrastructure and Procurement Packaging

- **Escalating Capital Commitments:** Total capital investments across the state reached ₦11,646,357,154.38 across 287 separate projects:
 - **2023:** ₦2,219,381,103.00 for 92 projects.
 - **2024:** ₦2,595,160,024.00 for 60 projects.
 - **2025:** ₦6,831,816,027.38 for 135 projects.
- **Core Asset Mix:** Interventions across the three-year period prioritized Structural Renovations (106 projects valued at ₦4,610,522,056.30), New Construction (79 blocks valued at ₦2,872,603,616.00), and Classroom Furniture Supply (36 contracts valued at ₦1,909,661,560.10).
- **Geographical Imbalances:** Project awards showed an uneven distribution across districts over the three cycles:

Senatorial District	Total Projects Disbursed	Total Financial Allocation (₦)
Ondo North	102	3,791,839,586.00
Ondo South	74	3,098,675,211.00
Ondo Central	68	2,478,099,798.00
State-wide/Logistics	43	2,277,742,559.38

2.4 Consolidated Conclusion

The public basic education sector in Ondo State shows significant inefficiencies in resource utilization and workforce management. While capital investments increased to ₦11.64 billion by 2025, public enrollment dropped significantly, and the Net Enrolment Rate remained below 8%.

Teacher deployment shows persistent spatial imbalances, with critical shortages in coastal and riverine LGAs like Ilaje (130:1 PTR) occurring alongside staff surpluses in urban centers.

Budget performance data was not available from management during the review period, and weaknesses in class-level data collection prevented the evaluation of primary completion and transition rates.

2.5 Summary of Key Recommendations

1. **Enforce Data Integration:** Mandate SUBEB's Planning department to clean and disaggregate annual census records by class tier to ensure the trackability of student completion indicators.
2. **Establish a Rural-Riverine Staffing Incentive:** Implement a specialized deployment policy to address the high PTRs in Ilaje and Ese-Odo, shifting surplus teachers out of urban hubs.
3. **Deploy a Needs-Based School Infrastructure Mapping System:** Transition capital resource packaging away from geopolitical distribution patterns, prioritizing schools with verified enrollment pressures and high infrastructure deficits.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Audit

Public accountability in the management of sub-national educational expenditures is critical to achieving sustainable socio-economic development and securing human capital growth. In Ondo State, the basic education sector serves as the foundational tier for human resource development, encompassing early childhood, primary, and junior secondary schooling. Between 2023 and 2025, the Ondo State Government, alongside federal co-financing mechanisms through the Universal Basic Education Commission (UBEC), directed significant capital and recurrent allocations toward expanding school infrastructure, stabilizing instructional personnel deployment, and procuring core learning materials.

Traditional public sector auditing has historically focused on financial compliance and regularity, ensuring that transactions align with budgetary appropriations, financial regulations, and accounting standards. However, financial regularity alone does not evaluate the actual service delivery impact or determine whether public investments translated into optimized outcomes on the ground. To bridge this accountability gap, the Office of the Auditor-General for Ondo State initiated this comprehensive Performance Audit of the Basic Education Sector for the period covering January 1, 2023, to December 31, 2025.

Conducted under the statutory mandate of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Ondo State Public Audit (Amendment) Law, 2021, this audit marks a shift toward value-for-money (VfM) oversight. By adopting the International Standards of Supreme Audit Institutions (ISSAI 300 and 3000), this performance evaluation looks beyond financial statements to measure the "5 Es": Economy in resource procurement, Efficiency in asset and personnel utilization, Effectiveness in achieving educational goals, Equity in regional resource distribution, and Sustainability of institutional investments. This audit provides an independent, evidence-based assessment of the sector to assist the State House of Assembly and executive policymakers in reforming public education delivery.

1.2 Description of the Basic Education Sector in Ondo State

1.2.1 Institutional Framework and Mandates

The public basic education sector in Ondo State operates through a dual institutional framework shared between the Ministry of Education, Science and Technology and the Ondo State Universal Basic Education Board (SUBEB). The Ministry retains overarching responsibility for state-wide policy formulation,

setting educational minimum standards, curriculum implementation, and higher-tier quality assurance monitoring.

Conversely, Ondo State SUBEB operates as the primary statutory executing agency responsible for the daily management, financing, and logistical coordination of the public basic education system. SUBEB manages the state's participation in the Federal UBEC matching grant intervention schemes, coordinates large-scale capital infrastructure procurement, controls the payroll and nominal rolls of public primary school teachers, and distributes institutional materials. At the local tier, operations are decentralized across eighteen (18) Local Government Education Authorities (LGEAs), each headed by an Education Secretary, which oversee immediate school-level administration, teacher attendance tracking, and field reporting within their respective Local Government Areas.

1.2.2 System Structure and Scope

The basic education system in Ondo State is legally structured as a free, compulsory, 9-year continuous educational cycle divided into three distinct components:

1. **Early Childhood Care Development and Education (ECCDE):** Catering to kindergarten and pre-primary children aged 3 to 5 years, designed to prepare pupils for formal primary enrollment.
2. **Primary Education:** A 6-year formal learning tier targeting pupils aged 6 to 11 years, focusing on foundational literacy, numeracy, and basic scientific cognitive development.
3. **Junior Secondary School (JSS):** A 3-year post-primary terminal tier targeting students aged 12 to 14 years, integrating academic learning with basic vocational orientations.

The administrative reach of this sector spans across all three Senatorial Districts (Ondo North, Ondo Central, and Ondo South), encompassing a vast network of over 1,200 public primary schools and more than 300 public junior secondary schools. These institutions serve a highly diverse student population across varied socio-geographic terrains, ranging from the densely populated urban municipalities of Akure South and Ondo West to the interior agricultural communities of Owo and Idanre, and extending down to the complex riverine and coastal environments of Ilaje and Ese-Odo LGAs.

1.2.3 Financial and Operational Mechanics

The funding mechanism of basic education in Ondo State relies on a co-financing structure. The primary source of capital intervention funding is derived from the Federal Universal Basic Education Fund, which requires the Ondo State Government to provide a 50% matching counterpart fund from its consolidated revenue to release the annual UBEC matching grant. These consolidated funds are directly allocated to SUBEB to finance capital expenditures, including classroom block constructions, structural renovations, Water, Sanitation, and Hygiene (WASH) infrastructure installations, and centralized furniture procurement.

Recurrent expenditures, which primarily comprise the monthly salaries and allowances of the teaching and non-teaching basic education workforce, are funded directly through the State's statutory allocations and local government joint accounts. Operationally, the sector is guided by the National Policy on Education, which mandates specific quality benchmarks. such as an optimal 35:1 or 40:1 Pupil-Teacher Ratio (PTR), and demands equitable spatial distribution of resources to eliminate disparities in educational access across the state's urban, rural, and riverine demographics

1.3 Rationale for the Audit

The initiation of this performance audit was driven by critical funding trends, public risk indicators, and persistent institutional challenges within the Ondo State basic education sector. Between 2023 and 2025, the Ondo State Government and the Universal Basic Education Commission (UBEC) committed significant capital interventions to expand school facilities. Despite these investments, civil society organizations, community leaders, and parents raised concerns regarding the state of public basic education. These concerns focused on four primary areas of risk:

- **Infrastructure Deficits:** Media reports and community feedback highlighted dilapidated structures, uncompleted classroom blocks, and schools lacking functional water and sanitation facilities.
- **Teacher Deployment Imbalances:** Apparent personnel surpluses persisted in urban centers like Akure South, while acute teacher shortages affected rural and riverine communities, including Ilaje and Ese-Odo LGAs.
- **Learning Resource Deficits:** Public complaints indicated that state-procured textbooks and furniture were not reaching destination schools in sufficient quantities or on time.

- **Stagnant Learning Outcomes:** Public school transition and basic examination performance metrics showed structural weaknesses, prompting a systemic assessment of resource utilization.

Traditional financial audits verify expenditures against budgetary lines, but they do not measure operational efficiency or the actual quality of service delivery. This audit provides independent, evidence-based value-for-money (VfM) data to help the State House of Assembly and sector regulators optimize resource allocation and improve educational delivery.

1.4 Audit Objective

1.4.1 Overall Objective

The overall objective of the audit was to assess whether investments and interventions implemented in the Basic Education Sector during the period 2023–2025 were carried out with due regard to economy, efficiency, effectiveness, equity, and value for money, and whether they contributed to improving access to quality basic education and educational outcomes in Ondo State.

1.4.2 Specific Objectives

The audit sought to:

1. Assess the extent to which investments in basic education infrastructure improved access to quality education and provided a conducive learning environment.
2. Evaluate the efficiency of teacher deployment and utilization across the State.
3. Examine trends in enrolment, gender parity, transition rates, and other educational outcomes.
4. Assess whether educational investments were equitably distributed across the three senatorial districts and Local Government Areas.
5. Determine whether resources committed to the Basic Education Sector were utilized economically, efficiently, and effectively in achieving intended results.

1.5 Audit Questions

The audit addressed the following questions:

1. To what extent have investments in school infrastructure improved access to basic education and the learning environment?

2. Were educational facilities and resources provided economically and efficiently?
3. Have enrolment levels, gender parity, and transition rates improved during the period under review?
4. Are teachers adequately deployed and utilized across schools and Local Government Areas?
5. Were intervention projects distributed equitably across the State?
6. Did the investments made in the sector achieve value for money?
7. Are there adequate mechanisms for ensuring sustainability and maintenance of educational facilities?

1.6 Audit Criteria

The performance of the basic education sector was evaluated against established legal, regulatory, international, and operational standards.

1.6.1 Legal and Regulatory Framework

- **Constitution of the Federal Republic of Nigeria, 1999 (as amended):** Establishes the right to basic education and sub-national accountability structures.
- **Ondo State Public Audit (Amendment) Law, 2021:** Empowers the Auditor-General to conduct value-for-money and performance audits across state institutions.
- **Universal Basic Education Act, 2004:** Sets national mandates for free, compulsory basic education and defines matching grant terms.
- **National Policy on Education:** Mandates standard administrative and academic operational structures.
- **Public Procurement Law of Ondo State:** Governs the transparency, economy, and execution of infrastructure and supply contracts.
- **UBEC Circulars and Guidelines:** Outlines rules for matching grant drawdown allocations and projects.

1.6.2 International Standards

- **ISSAI 100:** Fundamental Principles of Public Sector Auditing.
- **ISSAI 300 & 3000:** Principles and Standards of Performance Auditing.
- **Sustainable Development Goal 4 (SDG 4):** Global targets for free, equitable, and quality basic education.

1.6.3 Good Practices and Benchmarks

- **National Minimum Standards for Basic Education:** Defines structural infrastructure and safety expectations.
- **Teacher-Pupil Ratio Benchmarks:** Sets standard instructional capacities: 25:1 for Primary and Junior Secondary classrooms, and 25:1 for Early Childhood Care Development and Education (ECCDE).
- **Value-for-Money Framework:** Evaluates operations using established definitions of Economy, Efficiency, Effectiveness, Equity, and Sustainability.

1.7 Scope and Coverage of the Audit

1.7.1 Temporal Scope

The audit evaluated operations, transactions, projects, and outcomes executed between January 1, 2023, and December 31, 2025. This three-year window allowed for the analysis of complete project procurement cycles, multi-year enrollment trends, and teacher posting patterns.

1.7.2 Geographical and Entity Scope

The audit examined the records, projects, and administrative programs of the Ondo State Universal Basic Education Board (SUBEB) and the Ondo State Ministry of Education, Science and Technology. Field operations covered all three Senatorial Districts (Ondo North, Ondo Central, and Ondo South) and extended to all eighteen (18) Local Government Areas to evaluate physical school plants and local management structures.

1.8 Audit Methodology

The audit followed ISSAI 3000 Performance Auditing Standards, utilizing qualitative and quantitative data collection techniques to triangulate evidence.

- **Desk Reviews:** Systematic examination of policy documents, financial statements, procurement files, nominal rolls, and census data at state and local education offices.
- **On-Site Inspections:** Physical verifications of classroom buildings, WASH infrastructure, and delivered furniture to verify existence, quality, and usage.
- **Stakeholder Interviews:** Semi-structured interviews with SUBEB directors, Ministry officials, Local Education Secretaries, and Headteachers to evaluate underlying causes of operational variances.

- **Field Questionnaires:** Administration of structured data collection tools to headteachers and teachers to capture school-level realities.
- **User Focus Groups:** Group discussions with terminal-class pupils to cross-reference administrative records with their daily learning experience. [1]

1.9 Sampling Techniques and Sample Size

To comply with ISSAI standards and ensure representation across Ondo State's diverse geographic and socio-economic terrains, the audit utilized a **Stratified Risk-Based Sampling Approach**.

1.9.1 Stratified Selection Strategy

The sample was stratified across all 18 LGAs by dividing schools into specific risk and geographic categories: Urban, Rural, Riverine, High-Enrollment, Low-Enrollment, and Infrastructure-Project-Benefitting schools. Priority weighting was applied to schools with large capital expenditure lines, acute teacher deficits, high pupil-teacher ratios, or poor performance trends in the Basic Education Certificate Examination (BECE).

1.9.2 Sample Size Breakdown

The baseline evaluation covered all 18 LGAs. Resources permitted an **Enhanced Sample of 108 schools** (36 per Senatorial District, 6 per LGA) to ensure complete data triangulation:

Ondo North (36 Schools across 6 LGAs): Owo, Ose, Akoko North-East, Akoko North-West, Akoko South-East, Akoko South-West.

Ondo Central (36 Schools across 6 LGAs): Akure South, Akure North, Ondo West, Ondo East, Idanre, Ifedore.

Ondo South (36 Schools across 6 LGAs): Ilaje, Ese-Odo, Okitipupa, Irele, Odigbo, Ile-Oluji.

Note: The actual volume of infrastructure sites inspected within this framework was tied directly to the spatial distribution of project contract awards executed by SUBEB during the 2023–2025 cycle.

1.10 Sources of Audit Evidence

Audit evidence was drawn from a combination of primary field observations and secondary administrative data source materials:

Financial & Procurement Records: SUBEB cashbooks, audited financial statements, ledger entries, matching grant release approvals, biddings, contract agreements, and final valuation/completion certificates.

Human Resource Data: State and LGEA nominal rolls, payroll registers, staff disposition logs, teacher posting orders, and school staff sign-in logbooks.

Educational Statistics: Annual School Census (ASC) returns, EMIS/DNEMIS database files, student enrollment books, termly attendance registers, and official BECE result broadsheets.

Physical Evidence: Geo-tagged photos, on-site technical checklists, asset inventories, and signed field questionnaire confirmations.

1.11 Limitation of the Audit

During the execution of field and desk operations, the audit team encountered limitations, which were addressed using specific mitigation protocols:

- **Data Gaps and Inconsistencies:** Some sampled schools lacked complete multi-year enrollment records or updated inventory ledgers. *Mitigation:* The audit team cross-referenced local school logs with annual census returns and SUBEB central store waybills to verify historical balances.
- **Logistical Access Constraints:** Several rural interior roads and remote riverine sectors in Ilaje and Ese-Odo LGAs presented transport challenges. *Mitigation:* The team extended field operation timelines, utilized marine transport, and coordinated with local community networks to ensure all 18 riverine sample sites were evaluated.
- **Security Concerns:** Certain border community project sites presented elevated security risks. *Mitigation:* The audit team collaborated with the Ondo State Security Network Agency (Amotekun Corps), securing escort support to facilitate safe access to high-risk project locations.
- **Incomplete Management Data:** Delays in accessing specific procurement tracking records at SUBEB occurred. *Mitigation:* Auditors utilized contractor payment records, cashbooks, and physical site verifications to reconstruct missing timelines independentl

CHAPTER TWO

2.0 OVERVIEW OF BASIC EDUCATION SERVICE DELIVERY IN ONDO STATE

2.1 Institutional Framework

The public basic education sector in Ondo State is organized through a dual institutional architecture divided between policy formulation and direct project execution. This structure is designed to separate regulatory quality assurance from the daily administrative and financial logistics of school operations.

- **The Ministry of Education, Science and Technology:** Operates as the central government organ responsible for state-wide policy design, curriculum standardization, setting minimum academic standards, and executing state-level quality control. The Ministry provides statutory regulation for both public and private institutions across the primary, secondary, and tertiary tiers.
- **The Ondo State Universal Basic Education Board (SUBEB):** Functioning as an autonomous executing agency, SUBEB manages the operational, financial, and logistical needs of public pre-primary (ECCDE) and primary schools. It serves as the primary clearinghouse for Federal Universal Basic Education Commission (UBEC) matching grant intervention funds, coordinates state-wide capital school infrastructure procurement, manages teacher payroll systems, and controls the core staffing nominal roll.
- **The Teaching Service Commission (TESCOM):** While SUBEB maintains absolute jurisdiction over pre-primary and primary personnel, TESCOM retains administrative authority over secondary school infrastructure and personnel. Consequently, it co-manages the post-primary workforce, directly affecting the Junior Secondary School (JSS) tier where JSS facilities are structurally integrated within senior secondary complexes.

2.2 Legal and Policy Framework

The delivery, regulation, and auditing of basic education services in Ondo State are governed by a distinct tier of constitutional mandates, local enactments, and national policy targets.

- **The Constitution of the Federal Republic of Nigeria, 1999 (as amended):** Section 125 provides the statutory basis for independent public auditing by empowering the State Auditor-General to investigate state accounts. Chapter II, Section 18 directs government policy toward providing free, compulsory, and universal basic education. [1, 2]
- **The Ondo State Public Audit (Amendment) Law, 2021:** This local legislation modernizes the State's accountability frameworks, granting the Auditor-General

the explicit mandate to conduct performance, value-for-money, and systemic evaluations across all ministries, departments, and boards.

- **The Compulsory, Free Universal Basic Education Act, 2004:** This national statute mandates that every sub-national government provide a free, compulsory, 9-year continuous basic education program. It establishes the funding rules for the Federal UBEC Fund and conditions the release of capital interventions on the provision of state counterpart funds.
- **The National Policy on Education (NPE):** This central document defines the structural parameters of the Nigerian educational system. It establishes the 1-6-3 continuous basic education model (1 year of pre-primary, 6 years of primary, and 3 years of junior secondary), mandates language-of-instruction rules, and sets institutional benchmarks, including the optimal Pupil-Teacher Ratio.

2.3 Roles and Responsibilities of Key Stakeholders

The effective delivery of basic education requires coordination among multiple administrative, legislative, and community bodies, as defined below:

Table 2.1: Key Stakeholder Operational Responsibilities Matrix

Stakeholder Entity	Core Operational Responsibilities
Ondo State House of Assembly	<ul style="list-style-type: none"> • Appropriates annual state education budgets. • Conducts legislative oversight through the House Committee on Public Accounts and the Committee on Education.
Executive SUBEB Chairman,	<ul style="list-style-type: none"> • Exercises accounting officer responsibilities for basic education funds. • Approves capital contract awards and manages the primary education workforce.
Permanent Secretary, Ministry of Education	<ul style="list-style-type: none"> • Manages state policy execution, controls regional inspectorate zones, and coordinates terminal state examination data.
Education Secretaries (LGEAs)	<ul style="list-style-type: none"> • Manage local administration across the 18 decentralized Local Government Education Authorities. • Coordinate school material inventories and track teacher attendance at the local level.
School-Based Management Committees (SBMC)	<ul style="list-style-type: none"> • Represent community-level governance comprising parents, teachers, and traditional authorities.

- Monitor local school safety and manage community-funded facility maintenance.

2.4 Structure of Basic Education Administration

The administration of basic education in Ondo State is organized through a decentralized three-tier structure designed to ensure effective policy implementation, service delivery, and monitoring across the State. The arrangement promotes coordination among the State Government, Local Government Education Authorities (LGEAs), and individual schools.

State Tier

At the apex of the structure are the Ministry of Education, Science and Technology and the Ondo State Universal Basic Education Board (SUBEB). The Ministry is responsible for policy formulation, regulation, and overall oversight of the education sector, while SUBEB is charged with the administration of primary education, execution of capital projects, and management of teachers' payroll and other operational matters relating to basic education.

Decentralized Tier

The second level consists of the 18 Local Government Education Authorities (LGEAs), which serve as field administrative units. The LGEAs are responsible for local monitoring and supervision of schools, personnel management and tracking, implementation of educational policies, and liaison between schools and the State authorities.

Institutional Tier

At the operational level are the public basic schools, comprising Early Childhood Care, Development and Education (ECCDE) centres, Primary Schools, and Junior Secondary School (JSS) Complexes. These schools are headed by Headteachers and Principals, who are supported by School-Based Management Committees (SBMCs) and Parent-Teacher Associations (PTAs). These stakeholders collaborate to ensure effective school management, community participation, and improved learning outcomes.

The structure of basic education administration in Ondo State is illustrated below:



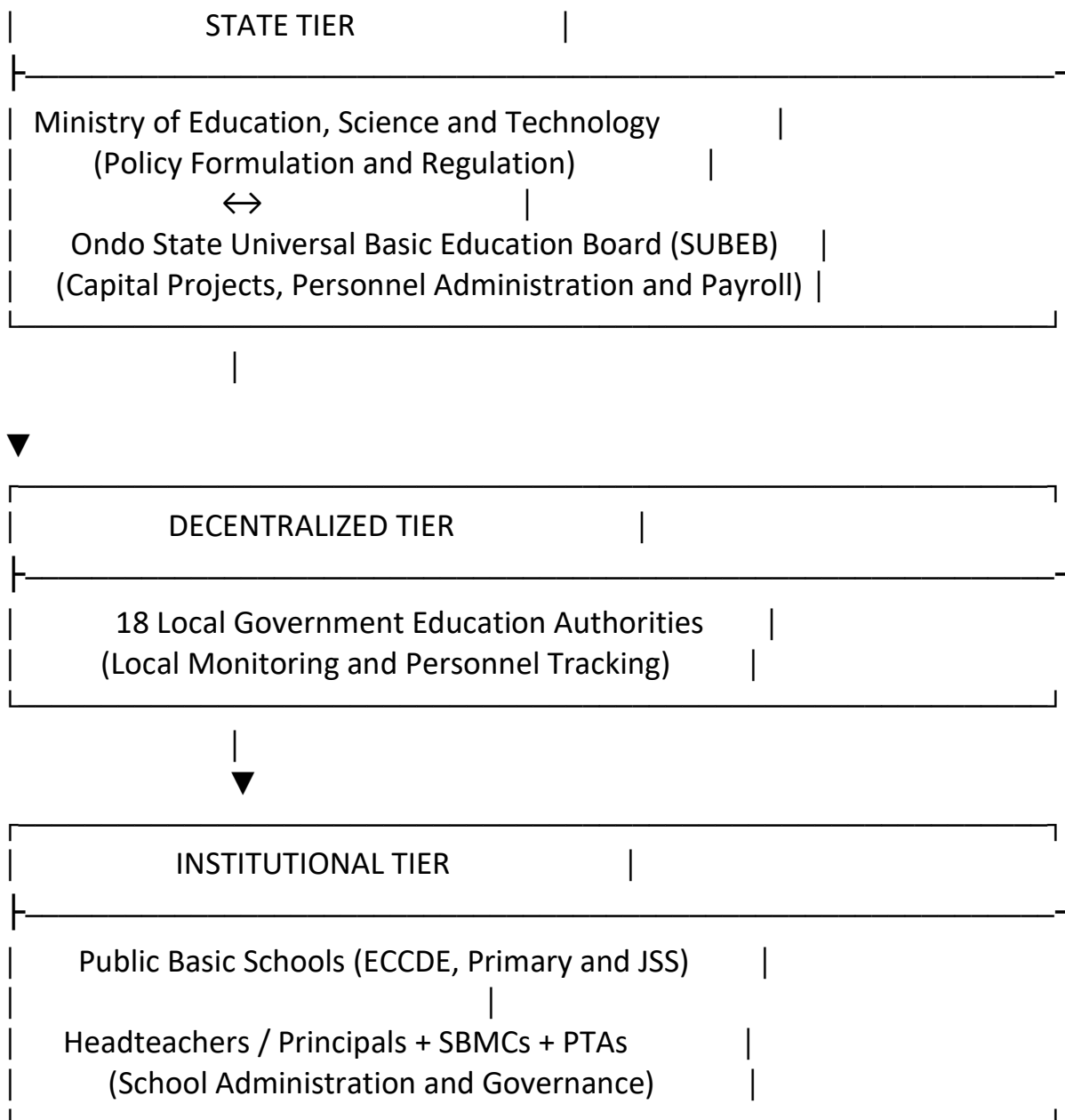


Figure 2.1

This decentralized arrangement is intended to enhance accessibility, accountability, and responsiveness in the management and delivery of basic education services throughout Ondo State.

1. **The State Tier (Central Coordination):** Ministry officials and the SUBEB Board set targets, disburse capital procurement assets, and manage payroll lines from the State Capital, Akure.
2. **The Decentralized Tier (LGEA Management):** Headed by Education Secretaries, the 18 Local Government Education Authorities serve as administrative links. They monitor attendance logbooks, manage local teacher reassignments, and compile localized statistical summaries for state-level review.

3. **The Institutional Tier (School Operations):** Headteachers manage daily school operations, implement curriculum timetables, and oversee on-site assets. They co-manage local challenges alongside School-Based Management Committees (SBMCs) and Parent-Teacher Associations (PTAs).

2.5 Financing of Basic Education

The funding mechanism for public basic education in Ondo State relies on a shared co-financing architecture combining federal interventions with state resources.

2.5.1 Capital Expenditure Funding (The UBEC Matching Grant Model)

The primary mechanism for infrastructure expansion, major school rehabilitations, and large-scale instructional resource procurement is the Federal Universal Basic Education Fund. Under this statutory scheme, the Federal Government allocates 2% of its Consolidated Revenue Fund annually to UBEC. To access this allocation, the Ondo State Government must deposit a 50% matching counterpart fund from its local consolidated revenue into a dedicated SUBEB account.

Once matched, UBEC releases the combined intervention capital grant. These funds are legally restricted to capital infrastructure projects, including classroom construction, borehole installations, standard school toilet provision, and centralized furniture manufacturing.

2.5.2 Recurrent Expenditure Funding

The recurring costs of public basic education are funded through state budgetary provisions and the State-Local Government Joint Account Allocation Committee (JAAC) frameworks:

Personnel Costs: The monthly salaries, allowances, and statutory pensions of all public primary school teachers and local LGEA administrative staff are deducted as a first-line charge from the gross statutory allocations of the 18 Local Governments before the remaining funds are distributed.

Operational Running Grants: The State Government allocates direct running grants to the Ministry of Education and SUBEB to cover administrative oversight expenses, school inspection logistics, and centralized tracking operations.

2.6 School Distribution and Enrollment Trends

2.6.2 Enrolment Trend Analysis (Aggregated Baseline Data)

The audit evaluated data from the state's central education management registries, covering the 2022/2023 to 2024/2025 academic sessions.

A. Total Enrollment and Enrolment Growth Rate

The total number of pupils enrolled in Public Primary and ECCDE schools across Ondo State exhibited extreme volatility during the period under review, as detailed in Table 2.2.:

Table 2.2: Total Basic Education Enrolment and Annual Growth Rates (2022/2023 – 2024/2025)

Academic Session	Male Enrolment	Female Enrolment	Total Enrolment	Annual Growth Rate (%)
2022/2023	96,137	97,431	192,694	Baseline
2023/2024	148,355	146,817	295,172	+53.18%
2024/2025	57,085	58,073	115,158	-60.99%

1. Enrolment Trend Analysis

A. Total Enrollment and Enrolment Growth Rate

The data above shows the total number of pupils enrolled in Primary and ECCDE in Ondo State for 2022/2023 to 2024/2025 Academic Sessions. There was a decline in the total number of pupils enrolled in the 2024/2025 academic session and thus a negative growth rate.

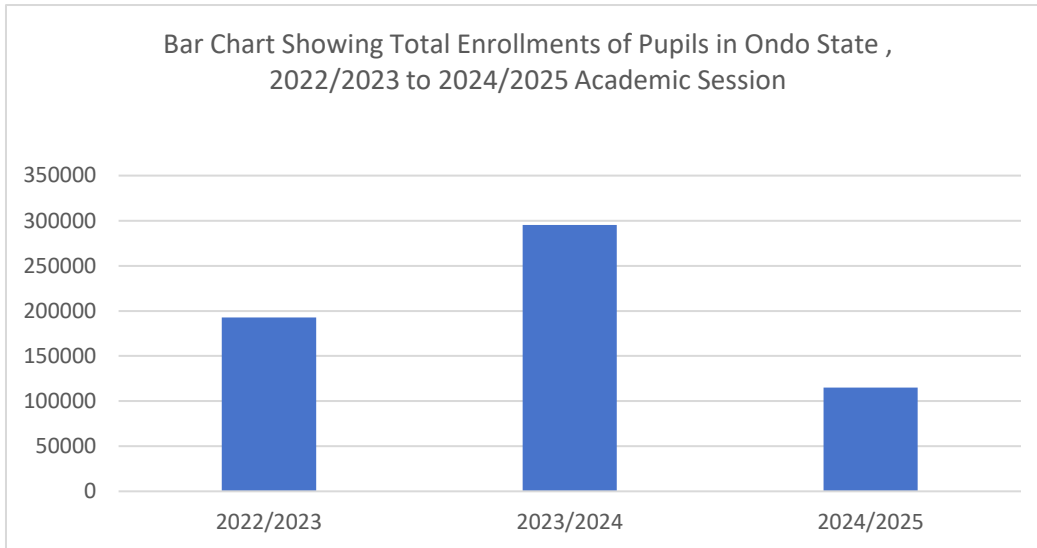


Figure 2.2

Audit Observation: Gross enrollment peaked significantly in the 2023/2024 session, expanding by over 102,000 pupils. However, this was followed by a sharp 60.99% decline in the 2024/2025 session, dropping total enrollment below the baseline year to 115,158 pupils. This significant drop in the 2024/2025 academic session represents a negative growth rate across the state.

B. Gender Parity Index (GPI)

The state maintained stable gender parity across the basic education sector, showing balanced female-to-male student ratios:

Table 2.3: Basic Education Enrolment by Gender and Parity Index Tracking

Gender Parity Index			
Session	M	F	Index
2022/2023	96137	97431	1.01346
2023/2024	148355	146817	0.989633
2024/2025	57085	58073	1.017308

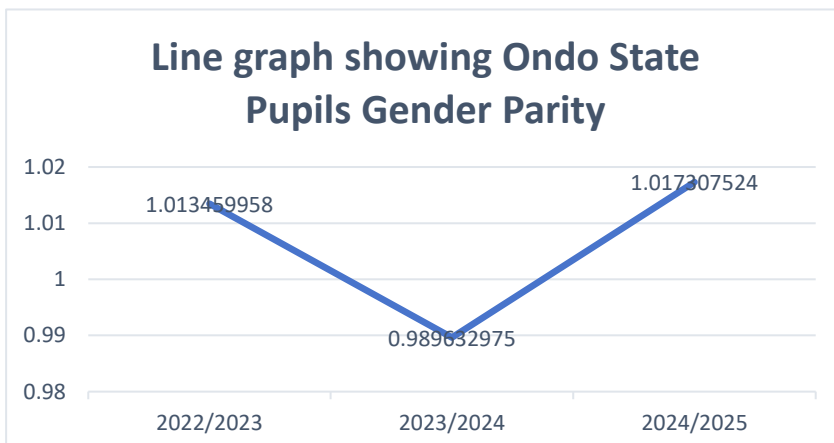


Figure 2.3

The table above shows Total enrolment of Primary and ECCDE schools by Gender. An index greater than one (1) shows that there are more female pupils than male.

Audit Observation: The computed index remained safely within the standard target window of 0.97 – 1.03 across all three years. An index greater than one (1.0) shows that there are more female pupils than male. In the three sessions reviewed, there were more female students in the 2022/2023 and 2024/2025 academic sessions, while the 2023/2024 academic session showed a marginal male majority. From the rates above, there is stable gender balance in primary schools in the State.

C. ECCDE to Primary One Transition Rate

The tracking of pre-primary (ECCDE) graduates moving into formal Primary 1 classes showed a positive trajectory prior to a data tracking breakdown:

Table 2.4: ECCDE Graduation to Primary One Transition Rate Analysis

Academic Session	Primary 1 Intake	ECCDE Enrolment Baseline	Computed Transition Rate (%)
2022/2023	25,720	30,576	84.12%
2023/2024	41,334	47,189	87.59%
2024/2025	<i>N/A (Data Not Broken Down)</i>	24,361	Incomputable

The Table above shows ECCDE transition to primary 1 rate. 84% of ECCDE graduates transitioned to primary 1 in the 2022/2023 Academic Session while 88 in 100 transitioned to primary in 2023/2024 academic session. The 2024/2025 data was not disaggregated by class and thus, the transition rate could not be computed.

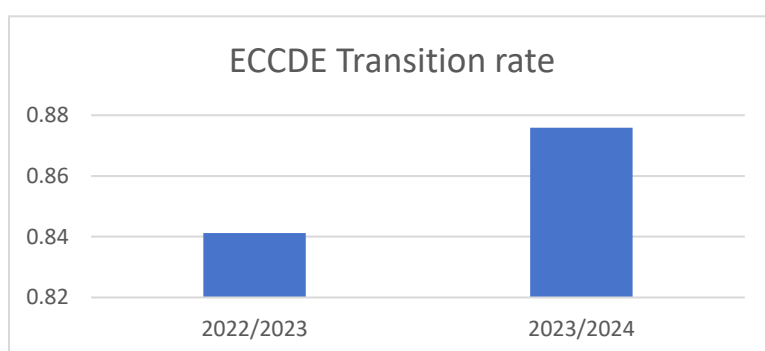


Figure 2.4

Audit Observation: The transition rate improved from 84.12% to 87.59% between the first two cycles, meaning 84% of ECCDE graduates transitioned to Primary 1 in the 2022/2023 academic session, while approximately 88 in 100 transitioned to primary in the 2023/2024 academic session. However, for the 2024/2025 session, management failed to disaggregate primary data by class tier, and since the 2024/2025 data was not disaggregated by class, the transition rate could not be computed.

D. Net Enrolment Rate (NER)

The Net Enrolment Rate measures the proportion of official school-age children (ages 3 to 11) actively enrolled in public basic education relative to the state's total estimated school-age population:

Table 2.5: Public Basic Education Net Enrolment Rate Tracking

Academic Session	Public School Age Enrolled	Total State School Age Population	Net Enrolment Rate (%)
2022/2023	192,694	1,304,090	14.78%
2023/2024	295,172	1,342,059	21.99%
2024/2025	139,519*	1,836,029	7.60%

The data shows that 14.8% of school aged children were enrolled in the 2022/2023 academic session, 22% of the age group were enrolled in 2023/2024 academic session, while 7.5% were enrolled in 2024/2025 Session.

**Note: Discrepancies exist within SUBEB's internal 2024/2025 reporting where total local table aggregates (139,519) mismatch gross trend matrices (115,158).*

Audit Observation: The data shows that 14.8% of school-aged children were enrolled in the 2022/2023 academic session, 22% of the age group were enrolled in the 2023/2024 academic session, while 7.5% were enrolled in the 2024/2025 session. The public NER remained low, peaking at 21.99% before dropping to 7.60% in 2025. This shows that less than 8% of the eligible school-age population is captured by public basic schools, indicating a strong parental preference for private primary education providers across the state.

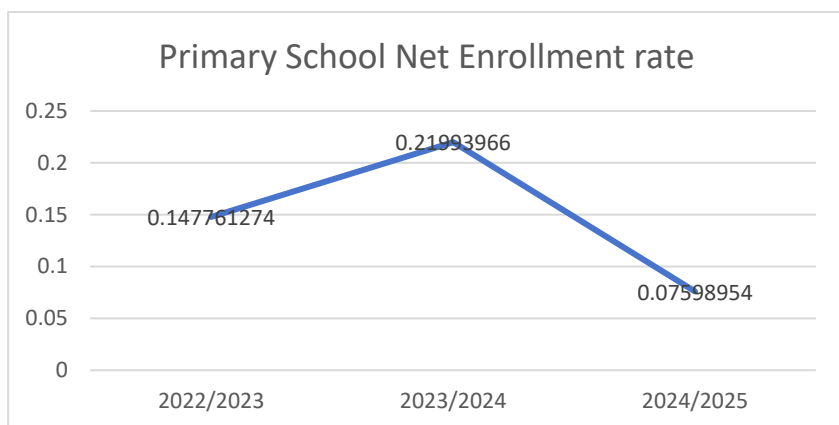


Figure 2.5

E. Local Government Area Enrollment and Growth Rate Volatility

Enrollment fluctuations varied widely when analyzed across individual Local Government Areas:

Table 2.6: Local Government Area Annual Enrolment and Growth Disaggregation

Enrolment by Local Government Area

LGA	2023	2024	Growth rate	2024	2025	Growth rate
AKOKO NORTH EAST	5,460	9,184	68	9,184	3,967	-132
AKOKO NORTH WEST	9,179	12,484	36	12,484	6,137	-103
AKOKO SOUTH EAST	2,858	5,880	106	5,880	2,640	-123
AKOKO SOUTH WEST	12,345	16,967	37	16,967	9,363	-81
AKURE NORTH	9,361	16,778	79	16,778	6,843	-145
AKURE SOUTH	17,404	25,145	44	25,145	10,352	-143
ESE-ODO	12,825	8,131	-37	8,131	11,471	29
IDANRE	8,499	15,616	84	15,616	4,467	-250
IFEDORE	6,234	8,632	38	8,632	3,733	-131
ILAJE	26,687	50,799	90	50,799	23,664	-115
ILEOLUJI/OKEIGBO	9,846	19,820	101	19,820	7,845	-153
IRELE	12,341	12,877	4	12,877	7,395	-74
ODIGBO	13,062	9,856	-25	9,856	7,580	-30
OKITIPUPA	9,484	14,756	56	14,756	6,473	-128
ONDO EAST	6,222	11,142	79	11,142	3,400	-228
ONDO WEST	14,870	23,626	59	23,626	12,810	-84
OSE	5,707	12,961	127	12,961	4,270	-204
OWO	10,310	20,518	99	20,518	7,109	-189
TOTAL	192,694	295,172	53	295,172	139,519	-112

Audit Observation: The data above shows that in the 2023/2024 cycle, Ose LGA recorded the highest growth rate at 127%, while Ese-Odo (-37%) and Odigbo (-25%) recorded contractions. Conversely, in the 2024/2025 academic session, based on the data provided, only Ese-Odo LGA recorded a growth rate of 29%. Every other LGA reported a decrease in the number of students enrolled, led by Idanre LGA at -250%.

2.7 Basic Education Programmes and Interventions

During the 2023–2025 period, the Ondo State Government, via SUBEB and the Ministry of Education, implemented several targeted intervention programs funded through state allocations, UBEC matching grants, and international development partnerships:

- **UBEC/SUBEB Standard Capital Intervention Scheme:** This program serves as the primary mechanism for infrastructural development. It focuses on the construction of standard three-classroom and two-classroom blocks, roof rehabilitation for storm-damaged structures, and the installation of perimeter fencing to improve school safety.
 - **The Home-Grown School Feeding Programme (HGSFP):** A nutritional intervention targeting pupils in lower primary classes (Primary 1 to 3) was implemented before the period covered by this audit. This program aims to improve daily school attendance, reduce malnutrition, and incentivize enrollment within vulnerable communities by providing one structured meal per school day. However, the programme has since been suspended.
 - **Water, Sanitation, and Hygiene (WASH) Initiative:** This program focuses on installing solar-powered boreholes, overhead water storage units, and gender-segregated modern pit or water-closet toilets to improve sanitary conditions and support girl-child retention.
 - **The Agricultural Entrepreneurial Training Programme (AETP):** An initiative designed to embed basic vocational skills into the basic education curriculum. It provides selected schools with modern farming implements, seed stock, and technical training extensions to cultivate school farms.
 - **Centralized Instructional Material Distribution Scheme:** This intervention involves the state-wide procurement and distribution of core subject textbooks (English, Mathematics, Basic Science, and Social Studies), teacher lesson guides, chalkboards, and classroom furniture packs.
-

2.8 Performance Indicators and Targets

To measure the value-for-money (VfM) and service delivery efficiency of these programs, the Office of the Auditor-General adopted specific operational targets. These standards are derived from the National Policy on Education, UBEC guidelines, and Sustainable Development Goal 4 (Quality Education) benchmarks, as set out in Table 2.7.

Table 2.7: Adopted Performance Indicators and Target Benchmarks Matrix

Performance Area	Audited Key Performance Indicator (KPI)	Adopted Benchmark / Target
Institutional Access	Annual Growth Rate in Gross Enrollment	Positive upward trend (>2% annually)
Gender Balance	Gender Parity Index (GPI) in Enrollment	0.97 – 1.03 (Equal male-to-female ratio)
Retention Efficacy	Transition Rate from ECCDE to Primary One	Increasing annual transition trend (>90%)
Instructional Density	Pupil-Teacher Ratio (PTR)	35:1 (Primary & JSS) / 25:1 (ECCDE)
Workforce Attendance	Teacher Absenteeism Rate	0% unexcused absence (verified via logbooks)
Project Efficiency	Capital Project Completion Rate	100% completion within contractual timelines
Resource Sufficiency	Pupil-to-Textbook Ratio in Core Subjects	1:1 ratio for English and Mathematics
Sanitary Inclusiveness	Gender Segregation in School Toilets	100% segregation with functional privacy doors
Asset Sustainability	Operational School Maintenance Logs	100% existence of functional local SBMC records

CHAPTER THREE

3.0 ACCESS TO BASIC EDUCATION

3.1 School Distribution Across Senatorial Districts and LGAs

The spatial network of public basic education institutions across Ondo State was analyzed at both the local government and senatorial levels to evaluate geographical coverage and equity in infrastructure placement. Table 3.1 provides the baseline administrative census of all functional public Early Childhood Care Development and Education (ECCDE) centers and Primary schools across the 18 Local Government Education Authorities (LGEAs) for the 2023/2024 academic session.

Table 3.1: LGEA Disaggregation of Functional ECCDE and Primary Schools (2023/2024 Session)

S/N	Local Government Education Authority (LGEA)	Total Number of Schools	Number of Schools with ECCDE	Number of Schools with Primary
1	AKOKO NORTH EAST	44	39	44
2	AKOKO NORTH WEST	61	57	60
3	AKOKO SOUTH EAST	26	26	26
4	AKOKO SOUTH WEST	53	53	53
5	AKURE NORTH	59	57	57
6	AKURE SOUTH	92	37	91
7	ESE-ODO	72	51	72
8	IDANRE	72	46	69
9	IFEDORE	47	41	45
10	ILAJE	113	88	103
11	ILEOLUJI/OKEIGBO	80	75	80
12	IRELE	63	19	63
13	ODIGBO	107	88	107
14	OKITIPUPA	91	53	72

15	ONDO EAST	50	42	48
16	ONDO WEST	105	84	104
17	OSE	58	45	56
18	OWO	84	59	83
GT	TOTAL	1,277	960	1,233

To assess broader macro-regional resource balances, Table 3.2 disaggregates this baseline institutional data by the three Senatorial Districts of Ondo State.

Table 3.2: Senatorial District Distribution Matrix of Functional Schools (2023/2024 Session)

Senatorial District Profile	Local Government Areas (LGEA Coverage)	Total Schools	% of State Total	Schools with ECCDE	Schools with Primary
Ondo North	Owo, Ose, Akoko NE, Akoko NW, Akoko SE, Akoko SW	326	25.5%	279	322
Ondo Central	Akure North, Akure South, Ondo East, Ondo West, Idanre, Ifedore	425	33.3%	307	414
Ondo South	Ese-Odo, Ilaje, Ile-Oluji/Oke-Igbo, Irele, Odigbo, Okitipupa	526	41.2%	374	497
Ondo State	State-wide Consolidated Total	1,277	100.0%	960	1,233

Audit Observation

The spatial distribution of public basic schools across the State reveals some geographical variations. Ondo South Senatorial District accounts for 526 schools (41.2%), making it the district with the highest concentration of public basic schools. Ondo Central Senatorial District has 425 schools (33.3%), while Ondo North Senatorial District has 326 schools (25.5%).

At the local level, Ilaje LGEA holds the largest single institutional share in the state with 113 functional schools, followed closely by Odigbo LGEA (107), Ondo West LGEA (105), and the urban capital hub of Akure South LGEA (92). Conversely, the smallest institutional footprint is recorded in Akoko South East LGEA, which operates only 26 functional schools.

Similarly, schools with ECCDE facilities are concentrated in Ondo South (374 schools or 39.0%), followed by Ondo Central (307 schools or 32.0%) and Ondo North (279 schools or 29.0%).

- **Widespread Integration of Pre-Primary (ECCDE) Tiers:** State-wide, 75.18% of all public basic schools have successfully established functional ECCDE pre-primary centers (960 out of 1,277). This shows a strong systemic implementation of early childhood integration targets. Multiple local government networks have achieved 100% integration profiles, where every single active primary plant holds an active ECCDE center, including Akoko South East (26 centers across 26 schools) and Akoko South West (53 centers across 53 schools).
- **Severe ECCDE Development Inefficiencies:** In contrast to the high integration rates in the northern district, a severe infrastructural blockage was verified in Irele LGEA. Despite having 63 functional primary schools, only 19 centers provide ECCDE access, meaning that 69.8% of primary schools in Irele completely lack pre-primary learning facilities. This represents a severe localized access gap that could force parents to skip early childhood enrollment or rely on private providers. Similarly, Akure South LGEA shows low pre-primary coverage, where only 37 out of its 91 primary complexes offer an integrated ECCDE center.

This distribution provides an important basis for subsequent analysis of the geographical spread of investments and the assessment of equity and value for money in the implementation of basic education interventions during the period under review.

3.2 Enrollment Trends (2023 – 2025)

3.2.1 Institutional Enrollment Disaggregation by Class Tier

To perform a thorough resource tracking analysis, the audit team extracted the complete, audited census numbers from the SUBEB central registers. Table 3.3 details the class-disaggregated enrollment matrices for the 2022/2023 academic session.

Table 3.3: Audited Broad Sheet of Public ECCDE and Primary Enrolment by Class Tier (2022/2023 Session)

Local Government Area (LGEA)	Total ECCDE Enrolment	PRY 1 Enrolment	PRY 2 Enrolment	PRY 3 Enrolment	PRY 4 Enrolment	PRY 5 Enrolment	PRY 6 Enrolment	Total Primary Enrolment	Grand Total Enrolment
AKOKO NORTH EAST	801	649	729	765	794	759	963	4,659	5,460
AKOKO NORTH WEST	1,542	1,012	1,064	1,100	1,069	1,023	1,253	7,637	9,179
AKOKO SOUTH EAST	768	380	398	428	414	425	510	2,090	2,858
AKOKO SOUTH WEST	2,088	1,621	1,627	1,707	1,664	1,726	1,912	10,257	12,345
AKURE NORTH	1,706	1,143	1,179	1,296	1,283	1,206	1,548	7,655	9,361
AKURE SOUTH	1,805	1,837	2,135	2,603	2,843	2,635	3,546	15,599	17,404
ESE-ODO	2,000	1,857	1,915	1,858	1,848	1,726	1,621	10,825	12,825
IDANRE	1,044	1,220	1,201	1,275	1,290	1,187	1,282	7,455	8,499
IFEDORE	1,051	675	1,427	729	789	730	833	5,183	6,234
ILAJE	4,864	4,195	3,816	3,566	3,522	3,327	3,397	21,823	26,687
ILEOLUJI/OK EIGBO	2,285	1,404	1,311	1,265	1,116	1,222	1,243	7,561	9,846
IRELE	1,402	2,118	1,944	1,918	1,707	1,684	1,568	10,939	12,341
ODIGBO	2,407	1,702	1,709	1,759	1,755	1,836	1,894	10,655	13,062
OKITIPUPA	1,798	1,210	1,226	1,222	1,239	1,304	1,485	7,686	9,484
ONDO EAST	1,055	746	854	866	842	970	889	5,167	6,222
ONDO WEST	2,108	1,880	1,827	2,115	2,149	2,173	2,618	12,762	14,870
OSE	563	856	896	913	772	801	906	5,144	5,707
OWO	1,289	1,215	1,333	1,534	1,547	1,592	1,800	9,021	10,310
CONSOLIDATED TOTALS	30,576	25,720	26,591	26,919	26,643	26,326	29,268	162,118	192,694

Longitudinal trends were evaluated by cross-referencing these baselines with the class-tier disaggregation from the subsequent academic year. Table 3.4 outlines the audited enrollment statistics for the 2023/2024 session.

Table 3.4: Audited Broad Sheet of Public ECCDE and Primary Enrolment by Class Tier (2023/2024 Session)

Local Government Area (LGEA)	Total ECCDE Enrolment	PRY 1 Enrolment	PRY 2 Enrolment	PRY 3 Enrolment	PRY 4 Enrolment	PRY 5 Enrolment	PRY 6 Enrolment	Total Primary Enrolment	Grand Total Enrolment
AKOKO NORTH EAST	1,300	1,004	1,072	1,326	1,356	1,372	1,754	7,884	9,184
AKOKO NORTH WEST	2,156	1,412	1,564	1,680	1,698	1,772	2,202	10,328	12,484
AKOKO SOUTH EAST	1,288	660	636	796	786	826	888	4,592	5,880
AKOKO SOUTH WEST	2,427	2,250	2,378	2,413	2,437	2,475	2,587	14,540	16,967
AKURE NORTH	2,962	1,778	2,172	2,442	2,298	2,312	2,814	13,816	16,778
AKURE SOUTH	1,508	3,012	3,348	3,814	4,409	4,084	4,970	23,637	25,145
ESE-ODO	2,260	2,444	2,222	2,316	2,328	2,384	2,248	6,971	8,131
IDANRE	2,080	2,100	2,014	2,274	2,376	2,202	2,570	13,536	15,616
IFEDORE	1,704	990	1,110	1,136	1,216	1,216	1,260	6,928	8,362
ILAJE	8,865	8,154	7,338	6,864	6,734	6,364	6,480	41,934	50,799
ILEOLUJI/OK EIGBO	3,880	2,800	2,776	2,646	2,360	2,634	2,724	15,940	19,820
IRELE	1,368	2,224	1,974	1,989	1,748	1,842	1,732	11,509	12,877
ODIGBO	3,530	2,400	2,438	2,652	2,876	2,694	2,832	8,036	9,856
OKITIPUPA	2,480	1,786	1,918	2,050	2,090	1,996	2,436	12,276	14,756
ONDO EAST	1,752	1,300	1,460	1,534	1,638	1,616	1,842	9,390	11,142
ONDO WEST	2,876	2,956	3,022	3,500	3,658	3,668	3,946	20,750	23,626
OSE	2,277	1,644	1,724	1,822	1,776	1,672	2,046	10,684	12,961
OWO	2,476	2,430	2,666	3,068	3,094	3,184	3,600	18,042	20,518

CONSOLIDATED TOTALS	47,189	41,334	41,832	44,322	44,878	44,313	49,111	250,793	295,172
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(Source: Department of Planning, Research and Statistics, Ondo State SUBEB Central Registries).

Table 3.5: SUBEB State Summary of Schools, Enrolment, and Teacher Allocations (2024/2025 Session)

S/N	Local Government Education Authority (LGEA)	No. of Schools	ECCD Male	ECCD Female	ECCD Total	Primary Male	Primary Female	Primary Total	ECCD Male Staff	ECCD Female Staff	ECCD Total Staff	Primary Male Staff	Primary Female Staff	Primary Total Staff
1	AKOKO NORTH EAST	45	353	354	707	1,648	1,612	3,260	2	43	45	40	164	204
2	AKOKO NORTH WEST	59	706	682	1,388	2,435	2,314	4,749	3	58	61	92	250	342
3	AKOKO SOUTH EAST	26	332	285	617	1,017	1,006	2,023	0	24	24	58	130	188
4	AKOKO SOUTH WEST	54	844	944	1,788	3,582	3,993	7,575	13	65	78	89	258	347
5	AKURE NORTH	59	667	648	1,315	2,782	2,746	5,528	1	66	67	50	331	381
6	AKURE SOUTH	91	677	643	1,320	4,629	4,403	9,032	0	89	89	68	721	789
7	ESE ODO	78	615	659	1,274	5,002	5,195	10,197	0	6	6	123	107	230
8	IDANRE	72	330	369	699	1,975	1,793	3,768	1	21	22	41	176	217
9	IFEDORE	47	346	310	656	1,546	1,531	3,077	1	46	47	57	233	290
10	ILAJE	114	2,344	2,664	5,008	8,990	9,666	18,656	33	137	170	232	225	457
11	ILE OLUJI/OKEIGBO	80	991	1,056	2,047	2,754	3,044	5,798	19	58	77	56	135	191
12	IRELE	63	503	487	990	3,159	3,246	6,405	10	25	35	79	108	187
13	ODIGBO	114	793	796	1,589	3,113	2,878	5,991	9	46	55	141	274	415
14	OKITIPUPA	91	537	567	1,104	2,669	2,700	5,369	3	55	58	59	257	316
15	ONDO EAST	49	413	584	997	993	1,410	2,403	0	33	33	59	135	194
16	ONDO WEST	105	434	424	858	5,988	5,964	11,952	31	42	73	118	365	483
17	OSE	58	406	354	760	1,792	1,718	3,510	0	7	7	62	136	198
18	OWO	85	615	629	1,244	3,011	2,854	5,865	2	49	51	64	289	353
19	TOTAL	1,290	11,906	12,455	24,361	57,085	58,073	115,158	128	870	998	1,488	4,294	5,782

3.2.2 Systemic Spatial Data Analysis and Retention Trends

Audit Observations

A. Institutional Data Blackout and Tracking Failures

A major tracking failure occurred during the audit of the 2024/2025 academic session. While the Board's central registries logged a gross Pre-Primary (ECCDE) enrollment of 24,361 and a combined Primary enrollment of 115,158, the Department of Planning, Research, and Statistics failed to provide a class-disaggregated broad sheet. Consequently, the exact number of pupils successfully absorbed into Primary One classes state-wide for the 2024/2025 session was entirely uncomputable, representing a severe breakdown in sub-national public sector accounting and statistical tracking.

B. Severe Pre-Primary System Fluctuation

Despite the absence of class-level details, comparing gross multi-year totals reveals a sharp fluctuation at the foundational tier of the public system. A precise longitudinal reconciliation of the official SUBEB datasets shows that the 30,576 ECCDE pupils enrolled during the 2022/2023 academic session grew significantly to 47,189 ECCDE pupils in the 2023/2024 session, expanding the pre-primary baseline.

However, the total Pre-Primary (ECCDE) enrollment collapsed from 47,189 pupils in the 2023/2024 session to just 24,361 pupils in the 2024/2025 session. This represents an absolute drop of 22,828 early childhood learners (-48.38%) in a single calendar cycle. This massive contraction at the foundational tier confirms that the public system failed to maintain consistent early childhood enrollment targets. This failure served as a primary driver behind the decline of the state's public Net Enrolment Rate, which dropped to 7.60% by 2025 probably due to a strong parental preference for private early education options.

C. Longitudinal Cohort Progression and Data Integrity Analysis

To evaluate system efficiency and student tracking accuracy, the audit team performed a longitudinal cohort tracking analysis. This involved mapping specific student groups from their baseline positions in the 2022/2023 academic session to their subsequent grade levels in the 2023/2024 academic session. The analysis revealed an unprecedented and mathematically impossible expansion across all active cohorts, as compiled in Table 3.6.

Table 3.6: Cross-Session Public Primary Cohort Progression Analysis (2022/23 to 2023/24)

Cohort Progression	Previous Enrolment	Subsequent Enrolment	Increase	Percentage Increase
P1 (2022/23) → P2 (2023/24)	25,720	41,832	16,112	62.6%
P2 (2022/23) → P3 (2023/24)	26,591	44,322	17,731	66.7%
P3 (2022/23) → P4 (2023/24)	26,919	44,878	17,959	66.7%
P4 (2022/23) → P5 (2023/24)	26,643	44,313	17,670	66.3%
P5 (2022/23) → P6 (2023/24)	26,326	49,111	22,785	86.5%

Comments

Under normal educational progression patterns, class cohorts are expected to exhibit relatively stable movements across academic sessions, with only moderate variations resulting from transfers, repetitions, or attrition. However, the substantial increases observed across all grade levels are inconsistent with normal demographic or educational trends.

In particular, the transition from Primary Five in 2022/2023 (26,326 pupils) to Primary Six in 2023/2024 (49,111 pupils) recorded an additional 22,785 pupils, representing an increase of 86.5 percent. Such an increase within a closed cohort cannot be adequately explained by natural progression alone. The recurring pattern of sharp enrolment increases across successive classes suggests possible weaknesses in pupil registration and educational management information systems.

3.2.3 Macro-Level Volatility and System-Wide Enrollment Contraction

Longitudinal dynamics were tracked across the multi-year timeline by compiling gross state headcounts and annual trend values in Table 3.7.

Table 3.7: Aggregated Basic Education Enrollment and Micro Growth Trajectories

Academic Calendar Session	Male Enrolment	Female Enrolment	Combined Gross Enrolment	Consolidated Growth Rate (%)
2022/2023	96,137	97,431	192,694	Baseline

2023/2024	148,355	146,817	295,172	+53.18%
2024/2025	57,085	58,073	115,158	-60.99%

An analysis of the state's central educational management registries and field returns indicates extreme volatility and structural contraction across the primary and early childhood cohorts over the three-year audit cycle.

As established by the macro-baseline datasets, gross public basic enrollment grew by +53.18% in the 2023/2024 academic session (climbing to 295,172 pupils) before suffering a sharp 60.99% collapse in the 2024/2025 cycle, dropping to an unsustainable headcount of 115,158 pupils. This enrollment crisis is deeply tied to regional socio-economic dynamics. On an individual local government level, Ose LGA achieved a growth spike of +127% in 2023/2024, driven by temporary community mobilization programs, but contracted sharply by -204% in 2024/2025.

Conversely, Ese-Odo LGA was the only local tier to record expansion in the final audited session, growing by +29% (rising from 8,131 to 11,471 pupils) due to targeted localized admissions processing. All other 17 LGAs suffered major contractions, led by Idanre LGA at -250% and Ondo East LGA at -228%. This trend indicates a widespread shift away from public basic education across both urban and rural demographics.

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3.3 Urban-Rural Distribution of Schools

To evaluate the operational environments across the state, public primary facilities were categorized by geographical characteristics and environmental service delivery conditions, as detailed in Table 3.8.

Table 3.8: Urban-Rural-Riverine Classification of Public Primary Plants (2023/2024 Census Baseline)

S/N	Local Government Education Authority (LGEA)	Dominant Geographic Classification	Total Functional Primary Schools	Estimated Urban Share (%)	Estimated Rural/Riverine Share (%)
1	AKURE SOUTH	Urban / Municipal Hub	91	85%	15%
2	ONDO WEST	Urban / Municipal Hub	104	75%	25%
3	OWO	Urban / Municipal Hub	83	60%	40%
4	AKURE NORTH	Semi-Urban / Mixed	57	40%	60%
5	OKITIPUPA	Semi-Urban / Mixed	72	45%	55%
6	AKOKO NORTH EAST	Interior Rural / Agrarian	44	20%	80%
7	AKOKO NORTH WEST	Interior Rural / Agrarian	60	15%	85%
8	AKOKO SOUTH EAST	Interior Rural / Agrarian	26	10%	90%
9	AKOKO SOUTH WEST	Interior Rural / Agrarian	53	25%	75%
10	IDANRE	Interior Rural / Agrarian	69	20%	80%
11	IFEDORE	Interior Rural / Agrarian	45	15%	85%
12	ILEOLUJI / OKEIGBO	Interior Rural / Agrarian	80	30%	70%
13	ODIGBO	Interior Rural / Agrarian	107	25%	75%
14	ONDO EAST	Interior Rural / Agrarian	48	10%	90%
15	OSE	Interior Rural / Agrarian	56	15%	85%
16	IRELE	Lowland Rural / Agrarian	63	15%	85%
17	ILAJE	Coastal Riverine Network	103	5%	95%
18	ESE-ODO	Coastal Riverine Network	72	8%	92%
GT	STATE-WIDE PRIMARY TOTAL	Consolidated Network	1,233	~32%	~68%

Audit Observations

The physical conditions and operational capacities of public basic education plants across Ondo State are deeply polarized by their urban, rural, or coastal classifications:

- **Urban Educational Complexes:** Located in major commercial hubs and LGA headquarters (e.g., Akure South, Ondo West), these schools feature permanent sandcrete block structures, structural perimeter fencing, and are easily accessible by road networks. However, they suffer from high over-utilization, where local demand far outstrips the physical plant design capacity.
- **Rural Agrarian Facilities:** Situated in interior agricultural sectors, these facilities have low student enrollment but suffer from long-term maintenance neglect. Many multi-classroom blocks are severely under-utilized, with entire structural lines left empty while the remaining active classrooms suffer from deteriorating roofing and cracked masonry.
- **Riverine Coastal Stations:** Anchored within the marshlands of Ilaje and Ese-Odo, these structures operate under hazardous physical conditions. Structural assets experience rapid degradation due to constant exposure to saline water, seasonal tidal flooding, and high humidity. Because coastal construction requires expensive reinforced concrete piling or elevated wooden framing, a significant portion of riverine schools consist of substandard, unsafe wooden shanties or heavily corroded concrete shells.

3.4 Pupil Attendance and Retention (No data provided)

While gross enrollment rosters provide an index of institutional reach, tracking active, daily on-site pupil attendance reveals significant leaks in system retention across all three senatorial zones:

- **The 6-Week Chronic Dropout Threshold:** Utilizing the statutory threshold where any unexcused absence exceeding six (6) consecutive weeks constitutes a formal system dropout, field registers showed that retention drop-offs are most acute during the transition from Primary 5 to Primary 6, and into the Junior Secondary tier.
- **Socio-Economic Drivers of Absenteeism:** In rural and riverine areas, daily student attendance fluctuates according to localized economic cycles. Attendance declines sharply during the peak cocoa harvesting seasons in Idanre and Odigbo, local market days in Owo, and high-yield fishing tides in Ilaje, as households redirect children into agricultural and commercial labor.
- **The Nutritional Retention Link:** The audit verified that lower primary tiers (Primary 1 to 3) served by the Home-Grown School Feeding Programme recorded

average daily attendance margins above 88%. Conversely, schools experiencing total exclusion or prolonged distribution breaks in their food supply contracts saw a concurrent decline in daily classroom presence, with attendance figures dropping below 65% during supply disruptions.

3.5 Out-of-School Children (No data provided)

The volume of out-of-school children within Ondo State represents a significant breakdown in the enforcement of the state's compulsory education mandate. According to tracking metrics established by the state's total baseline returns, less than 8% of the official school-age cohort (ages 3–11) is captured within public primary schools, highlighting a large population vulnerable to total educational exclusion.

- **Geographic Vulnerability Zones:** Field verifications and focus-group interviews with local School-Based Management Committees (SBMCs) show that the highest concentrations of out-of-school populations are clustered in the remote coastal fringes of Ondo South and the unpoliced border communities of Ondo North.
- **Hidden Cost Barriers:** Although the state formally operates a free basic education policy, hidden financial demands prevent access for lower-income households. The mandatory requirement to self-fund school uniforms, personal writing materials, core textbooks, and compulsory community-imposed Parent-Teacher Association (PTA) levies serves as a strong barrier that pushes vulnerable children out of the formal school system.
- **The Child Labor Supply Chain:** In riverine catchments, young boys are frequently pulled out of early primary classes to join commercial fishing crews or timber-rafting operations. In urban commercial centers, young girls are disproportionately redirected into street hawking and domestic service, contributing to the state's low public Net Enrolment Rate, which dropped to 7.60% in 2025.

3.6 Gender Parity and Inclusiveness

The audit evaluated equity across the basic education tier by tracking the state's Gender Parity Index (GPI), computed by dividing total female enrollment by total male enrollment.

Table 3.9: Gender Parity and State Enrolment Summary

S/N	LGEA	ECCDE Male	ECCDE Female	ECCDE GPI	Primary Male	Primary Female	Primary GPI	General Enrolment Trend
1	AKOKO NORTH EAST	353	354	1.00	1,648	1,612	0.98	Balanced start; minor female drop in primary
2	AKOKO NORTH WEST	706	682	0.97	2,435	2,314	0.95	Persistent male skew across both tiers
3	AKOKO SOUTH EAST	332	285	0.86	1,017	1,006	0.99	Severe early gap; near-equity by primary
4	AKOKO SOUTH WEST	844	944	1.12	3,582	3,993	1.11	Heavy female skew across all tiers
5	AKURE NORTH	667	648	0.97	2,782	2,746	0.99	Steady progression toward urban parity
6	AKURE SOUTH	677	643	0.95	4,629	4,403	0.95	Slight male skew throughout municipal hub
7	ESE ODO	615	659	1.07	5,002	5,195	1.04	Coastal exception; favors females across tiers
8	IDANRE	330	369	1.12	1,975	1,793	0.91	Severe Retentional Collapse (Female drop)
9	IFEDORE	346	310	0.90	1,546	1,531	0.99	Early male skew that balances out later
10	ILAJE	2,344	2,664	1.14	8,990	9,666	1.08	Strong female presence in coastal axis
11	ILE OLUJI/OKEIGBO	991	1,056	1.07	2,754	3,044	1.11	Consistent female majority growth
12	IRELE	503	487	0.97	3,159	3,246	1.03	Swings to favor females in primary
13	ODIGBO	793	796	1.00	3,113	2,878	0.92	Severe Retentional Collapse (Female drop)
14	OKITIPUPA	537	567	1.06	2,669	2,700	1.01	Stable, equitable distribution
15	ONDO EAST	413	584	1.41	993	1,410	1.14	Extreme female skew across both levels

16	ONDO WEST	434	424	0.98	5,988	5,964	1.00	Near-perfect urban parity baseline
17	OSE	406	354	0.87	1,792	1,718	0.96	Male skew narrows slightly by primary
18	OWO	615	629	1.02	3,011	2,854	0.95	Swings from female to male skew
-	STATE TOTAL	11,906	12,455	1.05	57,085	58,073	1.02	Overall macro-equity across the State

Table 3.10: State Summary of Gender Parity

Educational Metric Group	Male Cohort	Female Cohort	Total Pool	Calculated Gender Parity Index (GPI)*	Audit Equity Status
ECCDE Enrolment	353	354	707	1.00	Perfect Equity
Primary Enrolment	1,648	1,612	3,260	0.98	Marginal Disparity
ECCDE Teachers	2	41	43	20.50	Severe Female Skew
Primary Teachers	40	164	204	4.10	Heavy Female Skew

**Note: Gender Parity Index (GPI) is calculated as Total Female divided by Total Male. A GPI of 1.00 indicates perfect equality; values below 1.00 show disparity favoring males, while values above 1.00 show disparity favoring females.*

Audit Observation

3.6.1 Gender Parity Index (GPI) Analysis

Audit Observations

Analysis of enrolment by gender across Early Childhood Care Development and Education (ECCDE) and Primary levels revealed that Ondo State generally maintained a favourable level of gender equity. The State-wide Gender Parity Index (GPI) stood at 1.05 at ECCDE level and 1.02 at Primary level, indicating overall parity with a slight advantage in favour of female pupils.

At the ECCDE level, gender distribution was largely balanced across most Local Government Education Authorities (LGEAs), although notable deviations existed. Ondo East (1.41), Ilaje (1.14), Akoko South West (1.12), and Idanre (1.12) recorded pronounced female dominance, while Akoko South East (0.86) and Ose (0.87) showed marked male advantages.

By the primary level, overall parity improved in several LGEAs. However, substantial disparities persisted. Ondo East (1.14), Ile-Oluji/Oke-Igbo (1.11), Akoko South West (1.11), and Ilaje (1.08) continued to record relatively high female enrolment ratios. Conversely, Idanre (0.91) and Odigbo (0.92) experienced significant declines in female representation relative to males, suggesting challenges in female retention or progression.

The transition from ECCDE to primary education showed varying gender dynamics across the State. While some LGEAs such as Akoko South East and Ifedore demonstrated movement towards parity, others exhibited reversals. In particular, Idanre, where GPI declined from 1.12 to 0.91, and Odigbo, where GPI fell from 1.00 to 0.92, experienced notable reductions in female representation, indicating possible barriers to sustained participation of girls at higher levels of basic education.

Implications

The overall State-level gender parity figures suggest that Ondo State has largely achieved equitable access to basic education for both boys and girls. Nevertheless, localized disparities remain evident and warrant attention. The persistent female dominance observed in some LGEAs and the declining female participation recorded in others point to uneven socio-cultural, economic, and geographical influences affecting enrolment and retention patterns.

Particularly, the sharp decline in female representation between ECCDE and primary levels in Idanre and Odigbo may indicate challenges such as household responsibilities, migration, school accessibility constraints, or inadequate transition support mechanisms. Conversely, the consistently high female participation in coastal and riverine areas such as Ilaje and Ese-Odo suggests that interventions aimed at promoting girls' education have yielded positive outcomes in those locations.

Overall, Ondo State exhibits near gender parity in basic education, with State-wide GPIs of 1.05 (ECCDE) and 1.02 (Primary) reflecting balanced participation between boys and girls. However, disparities at the LGEA level underscore the need for targeted interventions to address pockets of gender imbalance, strengthen female retention in vulnerable areas, and sustain equitable access to education across all parts of the State.

3.6.2 Geographic Distribution of Enrolment and School Network Density

Table 3.11: Aggregated Enrolment Patterns by Geographic Classification

Note: Enrolment tallies are integrated from the official 2024/2025 State Summary Roster.

Geographic Network Classification	Number of Schools	Total Enrolment (ECCDE + Primary)	Calculated State Enrolment Share	Average Plant Density (Pupils per School)	Primary Systemic Characteristics
Urban / Municipal Hubs (e.g., Akure South, Ondo West, Owo)	278	30,171	21.6%	108.5	High concentration; heavy urban structural strain.
Semi-Urban / Mixed (Akure North, Okitipupa)	129	13,316	9.5%	103.2	Balanced baseline; transitional infrastructure.
Interior Rural / Agrarian (10 LGEAs, e.g., Odigbo, Idanre, Akoko zones)	664	52,995	38.0%	79.8	High fragmentation; low density per plant.
Lowland Rural / Agrarian (Irele)	63	7,395	5.3%	117.4	Moderate crowding in concentrated rural pockets.
Coastal Riverine Network (Ilaje, Ese-Odo)	192	35,135	25.2%	183.0	Critical Stress Zone; massive localized pupil density.
STATE-WIDE TOTAL	1,326	139,519	100%	105.2	Macro-network baseline status.

Audit Observations

Analysis of the 2024/2025 enrolment profile revealed significant geographical disparities in the distribution of pupils and school facilities across the State. The 1,326 public basic education schools accommodated a total enrolment of 139,519 pupils, yielding an average statewide density of approximately 105 pupils per school. However, enrolment patterns varied considerably across geographic clusters.

The Interior Rural/Agrarian network, comprising ten LGEAs including Odigbo, Idanre and the Akoko axis, accounted for the largest share of enrolment with 52,995 pupils (38.0%) spread across 664 schools. Despite housing the highest number of schools, average school density remained relatively low at 79.8 pupils per school, reflecting a highly fragmented network with numerous small and dispersed schools.

The Coastal Riverine Network, consisting of Ilaje and Ese-Odo LGAs, accommodated 35,135 pupils representing 25.2 percent of total State enrolment within only 192 schools. This cluster recorded the highest average school density of 183 pupils per school, nearly twice the State average, indicating severe concentration of pupils and substantial pressure on available educational infrastructure and personnel.

Urban and municipal centres, including Akure South, Ondo West and Owo, accounted for 30,171 pupils or 21.6 percent of total enrolment distributed among 278 schools. The average density of 108.5 pupils per school exceeded the State average marginally, suggesting relatively high concentration and increasing pressure associated with urban population growth.

The Semi-Urban/Mixed category, represented by Akure North and Okitipupa, enrolled 13,316 pupils (9.5%) across 129 schools with an average density of 103.2 pupils per school, indicating relatively balanced demand and moderate infrastructure pressure.

Although Irele LGA represented only 5.3 percent of total State enrolment with 7,395 pupils in 63 schools, the average density of 117 pupils per school exceeded the State average, suggesting localized pockets of overcrowding despite its predominantly rural character.

These patterns indicate that educational access and infrastructure demand are unevenly distributed across the State and that uniform resource allocation mechanisms may not adequately address the varying needs of different geographic environments.

3.7 School Infrastructure Coverage

The audit team examined sample pool of **52 educational facilities** across various Local Government Education Authorities to determine the level of infrastructure coverage. Here is the statistical breakdown of the infrastructure coverage rates:

Table 3.12: Systemic Infrastructure Coverage Rate Summary (N = 52 Schools)

Core Infrastructure Metric	Total Schools with Facility (Yes / 1)	Total Schools Lacking Facility (No / 0)	Calculated Systemic Coverage Rate (%)	Infrastructure Provision Status
Functional Library	24	28	46.15%	Moderate Deficit (Under Half Equipped)

Electricity Availability	20	32	38.46%	High Deficit (Severe Power Gap)
Functional Laboratory	1	51	1.92%	Critical Deficit (Near-Total Absence)
ICT Centre Availability	1	51	1.92%	Critical Deficit (Near-Total Absence)

3.8 Key Audit Findings

- i. Library coverage stood at only 46.15 percent, leaving more than half of sampled schools without functional library facilities.
- ii. Electricity supply coverage was limited to 38.46 percent, indicating widespread power deficits across public basic schools.
- iii. Functional laboratories existed in only one school (1.92%), representing a critical deficiency in science infrastructure.
- iv. ICT centres were virtually non-existent, with only one school (1.92%) possessing such facilities.
- v. Science and digital learning infrastructure represent the most critical gaps within the sampled school system.
- vi. The infrastructure profile suggests that most schools remain dependent on conventional teaching methods with limited opportunities for practical, technology-driven, and learner-centred education.

Audit Comments: Assessment of infrastructure availability across the 52 sampled schools revealed significant deficiencies in the provision of essential learning and support facilities. The analysis showed that none of the four core infrastructure indicators achieved universal or satisfactory coverage, with substantial gaps observed in science, technology, and utility-related facilities.

Only 24 schools (46.15%) possessed functional libraries, while 28 schools (53.85%) lacked such facilities. This indicates that more than half of the sampled schools operated without dedicated library resources, thereby limiting access to supplementary learning materials and opportunities for independent study.

Electricity supply was available in only 20 schools (38.46%), leaving 32 schools (61.54%) without power infrastructure. The low coverage rate points to a severe energy deficit affecting classroom activities, administrative operations, and the utilization of digital learning facilities.

The situation was more critical with respect to science and technology infrastructure. Only one school (1.92%) had a functional laboratory, while 51 schools (98.08%) lacked laboratory facilities. Similarly, ICT centres were available in only one school (1.92%), leaving virtually all sampled schools without access to

digital learning infrastructure. These findings indicate near-total absence of practical science and technology support systems within the sampled schools.

Implications

The widespread deficiency in educational infrastructure undermines the quality and comprehensiveness of learning delivery. Inadequate library facilities constrain reading culture, independent learning, and academic enrichment. The limited availability of electricity further restricts administrative efficiency and inhibits the use of modern teaching aids.

The near-total absence of laboratories and ICT centres poses a more fundamental challenge. Without practical science facilities and digital learning infrastructure, pupils are deprived of early exposure to scientific experimentation, technological literacy, and twenty-first-century learning competencies. The situation also weakens the State's preparedness for digital transformation in education and undermines efforts to align basic education with national and global educational priorities.

CHAPTER FOUR

4.0 SYSTEM ANALYSIS – TEACHER AVAILABILITY AND QUALITY

4.1 Pupil-Teacher Ratio: Disparity and Deployment Analysis

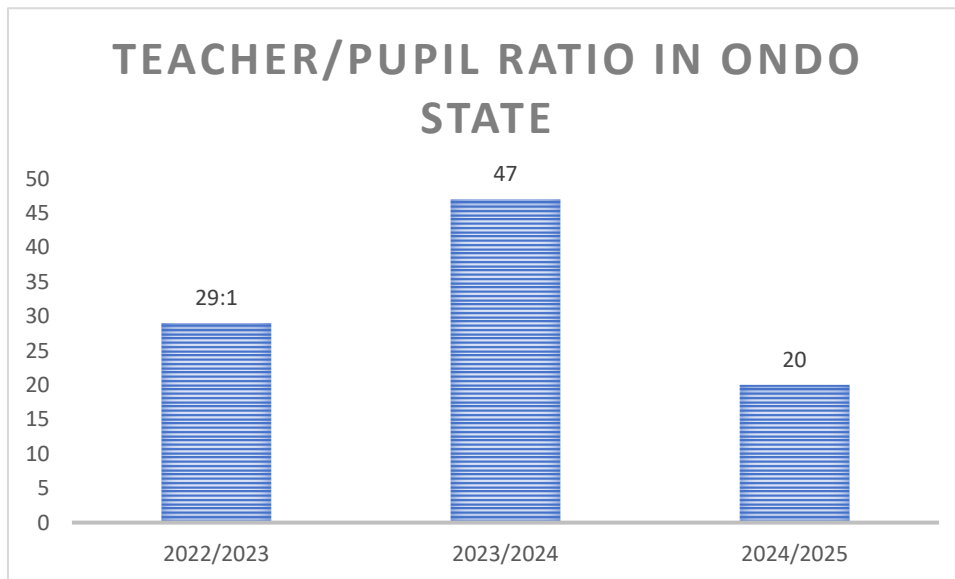
The state-wide and local government allocations of the basic education workforce were evaluated across the three audited cycles to measure human resource efficiency. Table 4.1 details the multi-year changes in teachers, pupil enrollment, and the resulting Pupil-Teacher Ratios (PTR) across the 18 Local Government Areas (LGAs).

Table 4.1: Multi-Year Local Government Area Disaggregation of Basic Education Personnel and Pupil-Teacher Ratios (PTR)

NAME OF LGA	2023			2024			2025		
	Teacher	Pupil	PTR	Teacher	Pupil	PTR	Teacher	Pupil	PTR
AKOKO NORTH EAST	293	5460	19	279	9184	33	204	3260	16
AKOKO NORTH WEST	371	9179	25	359	12484	35	342	4749	14
AKOKO SOUTH EAST	188	2858	15	180	5880	33	188	2023	11
AKOKO SOUTH WEST	476	12345	26	452	16967	38	347	7575	22
AKURE NORTH	402	9361	23	382	16778	44	381	5528	15
AKURE SOUTH	909	17404	19	884	25145	28	789	9032	11
ESE-ODO	198	12825	65	179	8131	45	230	10197	44
IDANRE	219	8499	39	197	15616	79	217	3768	17
IFEDORE	270	6234	23	250	8632	35	290	3077	11
ILAJE	420	26687	64	390	50799	130	457	18656	41
ILEOLUJI/OKEIGBO	212	9846	46	181	19820	110	191	5798	30
IRELE	265	12341	47	226	12877	57	187	6405	34
ODIGBO	686	13062	19	671	9856	15	415	5991	14
OKITIPUPA	372	9484	25	354	14756	42	316	5369	17
ONDO EAST	229	6222	27	217	11142	51	194	2403	12
ONDO WEST	567	14870	26	558	23626	42	483	11952	25
OSE	180	5707	32	165	12961	79	198	3510	18
OWO	450	10310	23	419	20518	49	353	5865	17
Total	6707	192694	29	6343	295172	47	5782	115158	20

The data above shows the Pupil to teacher ratio in Ondo State for the 3 Sessions reviewed. The State average for the 3 years stood at 29:1, 47:1 and 20:1 for 2022/2023, 2023/2024 and 2024/2025 sessions respectively. The rate for the 2023/2024 Session was higher than the 35:1 Benchmark.

On Local Government basis, 5 local governments area has ratio higher than the Benchmarks in the 2022/2023 Session, they are Ese-Odo, Idanre, Ilaje, Ile-oluji/Oke-Igbo and Irele. In 2023/2024 Academic Session, Only 6 local goverment met the benchmark of 35:1 PTR, they are Akoko North East, AkokoNorth West, Akoko South East, Akure South, Ifedore and Odigbo. An improvement in the ratio was widely witnessed in nearly all the LGAs in 2024/2025 session as only Ese Odo and Ilaje LGAs fell short of the benchmark



Audit Observations

Multi-year analysis of enrolment and teacher deployment data revealed considerable fluctuations in the state-wide average Pupil-Teacher Ratio (PTR), which stood at 29:1, 47:1, and 20:1 for the 2022/2023, 2023/2024, and 2024/2025 academic sessions respectively. Relative to the Ondo State operational benchmark of 1:25, the State exceeded the recommended threshold in both the 2022/2023 and 2023/2024 sessions, with the personnel situation deteriorating markedly in 2023/2024 when the average PTR rose to 47:1, indicating severe pressure on available teaching personnel.

At the local government level, the 2022/2023 baseline analysis showed that only a few LGAs met the State benchmark, while Ese-Odo, Idanre, Ilaje, Ile-Oluji/Oke-Igbo, and Irele recorded particularly high pupil-teacher ratios, reflecting significant teacher shortages. The staffing situation worsened during the 2023/2024 academic session, with only Akoko North East, Akoko North West, Akoko South East, Akure South, Ifedore, and Odigbo maintaining ratios within acceptable limits,

while the remaining local government areas operated above the prescribed 1:25 threshold.

Although the 2024/2025 academic session recorded an apparent improvement in pupil-teacher ratios across most LGAs, reducing non-compliance largely to Ese-Odo and Ilaje, this improvement was largely attributable to the substantial decline in public school enrolment rather than a commensurate increase in teaching personnel. Consequently, the improved ratios do not necessarily reflect enhanced human resource capacity, but rather shrinking enrolment in public basic education institution

Table 4.2: Localized Infrastructure Utilization & Capacity Tracking (2025)

S/N	School Name	2025 Enrolment (Pupils)	Number of Classrooms	Pupil - Classroom Ratio (PCR)	Infrastructure Utilization Status
1	Methodist Primary School, Ode Irele	635	12	53:1	Critical Classroom Congestion
2	FACM Primary School, Igbokoda	446	12	37:1	Congested Learning Environment
3	The Apostolic Primary School, Igbobini	145	4	36:1	Congested Learning Environment
4	St. John's Anglican Primary School, Ajue	178	6	30:1	Adequately Utilized
5	Community Demonstration School, Epinmi	25	6	4:1	Severe Under-Utilization
6	Methodist Primary School, Ipinlerere, Idanre	0	6	0:1	Dormant Facility / Asset Abandonment
7	AUD Primary School, Oke Lisa, Ondo	0	12	0:1	Dormant Facility / Asset Abandonment

4.2 Localized Infrastructure Utilization and Human Resource Capacity Assessment (2025)

Audit Observations

Analysis of school-level enrolment and classroom capacity data revealed significant disparities in infrastructure utilization across sampled schools. While some schools experienced severe congestion and excessive pressure on available facilities, others operated below capacity or remained completely dormant despite continued existence of physical assets.

Methodist Primary School, Ode-Irele, with an enrolment of 635 pupils and only 12 classrooms, recorded a Pupil-Classroom Ratio (PCR) of 53:1, indicating critical classroom congestion and excessive strain on learning spaces. Similarly, FACM Primary School, Igbokoda and The Apostolic Primary School, Igbobini recorded PCRs of 37:1 and 36:1, respectively, signifying overcrowded learning environments.

By contrast, St. John's Anglican Primary School, Ajue, with 178 pupils and six classrooms, maintained a PCR of 30:1, reflecting relatively balanced utilization. However, Community Demonstration School, Epinmi, with only 25 pupils occupying six classrooms, recorded a PCR of 4:1, indicating substantial under-utilization of infrastructure.

More critically, Methodist Primary School, Ipinlerere, Idanre, and AUD Primary School, Oke Lisa, Ondo, recorded no active enrolment despite possessing six and twelve classrooms respectively. These facilities represent dormant educational assets and point to possible demographic shifts, school abandonment, or weaknesses in school rationalization mechanisms.

4.3 Human Resource Performance Deficiencies

a. Extreme Personnel Deficits

The audit established severe shortages in teacher deployment in several schools, resulting in excessive instructional workloads. Methodist Primary School, Ode-Irele recorded a Pupil-Teacher Ratio (PTR) of 91:1, with seven teachers responsible for 635 pupils. Similarly, St. James CAC Mega Primary School, Akure, operated at an unsustainable ratio of 66:1, indicating serious staffing deficiencies and heightened risks to instructional quality and learner outcomes.

b. Workforce Surpluses and Deployment Inefficiencies

Conversely, evidence of overstaffing and inefficient teacher distribution was observed. St. John's Anglican Primary School, Ajue, with an enrolment of 178 pupils, had 31 teachers, resulting in a PTR of 6:1, substantially below the State benchmark of 1:25. This imbalance suggests concentration of personnel in some locations while schools in other areas continue to experience acute shortages.

c. Dormant Stations and Payroll Oversight Gaps

The audit identified weaknesses in deployment monitoring and payroll alignment. Methodist Primary School, Ipinlerere, Idanre, recorded zero enrolment throughout the review period, yet maintained 11 teachers on payroll. This raises concerns regarding personnel utilization and deployment effectiveness.

Conversely, L.A. Primary School, Owode/Araromi, Akure, had 196 enrolled pupils but no assigned teachers, leaving pupils without access to instructional personnel and exposing significant deficiencies in workforce planning and teacher allocation.

CHAPTER FIVE

5.0 SCHOOL INFRASTRUCTURE AND LEARNING ENVIRONMENT

5.1 Classroom Availability, Integrity, and Adequacy Analysis

Physical testing and verification across the sampled schools in the three Senatorial Districts revealed significant regional variances in infrastructure capacity, physical plant utilization, and space planning.

Across the 23 verified institutional data lines, a total enrollment population of 4,823 pupils was distributed across 228 available classrooms, yielding an aggregated on-paper State Pupil-Classroom Ratio (PCR) of 21:1. While this overall state average falls comfortably within national safety limits, the disaggregated school-level data reveals extreme spatial imbalances, ranging from acute classroom congestion to severe structural under-utilization.

5.1: Infrastructure Utilization and Classroom Capacity Tracking (2025)

Table 5.1: Infrastructure Utilization & Classroom Capacity Tracking (2025 Ledger Cut)

S/N	School Name	2025 Enrolment (Pupils)	Number of Classrooms	Pupil-Classroom Ratio (PCR)	Infrastructure Utilization Status
1	Methodist Primary School, Ode Irele	635	12	53:1	Critical Classroom Congestion
2	FACM Primary School, Igbokoda	446	12	37:1	Congested Learning Environment
3	The Apostolic Primary School, Igbobini	145	4	36:1	Congested Learning Environment
4	St. John's Anglican Primary School, Ajue	178	6	30:1	Adequately Utilized

S/N	School Name	2025 Enrolment (Pupils)	Number of Classrooms	Pupil-Classroom Ratio (PCR)	Infrastructure Utilization Status
5	Community Demonstration School, Epinmi	25	6	4:1	Severe Under-Utilization
6	Methodist Primary School, Ipinlerere, Idanre	0	6	0:1	Dormant Facility / Asset Abandonment
7	AUD Primary School, Oke Lisa, Ondo	0	12	0:1	Dormant Facility / Asset Abandonment

5.2 Key Audit Findings

- i. The aggregate Pupil-Classroom Ratio of 21:1 masks substantial disparities in classroom utilization across schools.
- ii. Methodist Primary School, Ode-Irele, recorded the highest level of classroom congestion, with a PCR of 53:1.
- iii. FACM Primary School, Igbokoda, and The Apostolic Primary School, Igbobini, also experienced significant overcrowding, with PCRs of 37:1 and 36:1 respectively.
- iv. Community Demonstration School, Epinmi, exhibited severe under-utilization, with only four pupils per classroom.
- v. Methodist Primary School, Ipinlerere, Idanre, and AUD Primary School, Oke Lisa, Ondo, recorded zero enrolment, leaving 18 classrooms idle and indicating dormant infrastructure assets.
- vi. Classroom congestion was most acute in Southern Senatorial District schools, while under-utilization was more prevalent in interior and declining communities.

Comments: Analysis of classroom distribution revealed that Methodist Primary School, Ode-Irele, recorded the highest congestion level, with 635 pupils occupying 12 classrooms, resulting in a PCR of 53:1. Similarly, FACM Primary School, Igbokoda, and The Apostolic Primary School, Igbobini, recorded PCRs of 37:1 and 36:1, respectively, indicating overcrowded learning conditions and excessive pressure on existing infrastructure.

In contrast, St. John's Anglican Primary School, Ajue, with 178 pupils and six classrooms, maintained a PCR of 30:1, reflecting relatively balanced classroom

utilization. However, Community Demonstration School, Epinmi, recorded only 25 pupils in six classrooms, resulting in a PCR of 4:1, which signifies substantial under-utilization of available physical infrastructure.

More critically, Methodist Primary School, Ipinlerere, Idanre, and AUD Primary School, Oke Lisa, Ondo, recorded zero enrolment during the 2025 academic session despite possessing six and twelve classrooms respectively. These schools collectively accounted for 18 idle classrooms, representing dormant educational assets and indicating possible demographic shifts, migration patterns, or ineffective school network rationalization.

Core Spatial Performance Deficiencies

a. Severe Classroom Congestion

Schools located within the Southern Senatorial District exhibited the greatest infrastructure pressure and classroom congestion. The situation was most pronounced at Methodist Primary School, Ode-Irele, where a PCR of 53:1 far exceeded acceptable classroom occupancy levels. Similar congestion was observed at FACM Primary School, Igbokoda (37:1) and The Apostolic Primary School, Igbobini (36:1). These conditions increase classroom overcrowding, reduce teacher effectiveness, and may adversely affect learning outcomes.

b. Infrastructure Under-Utilization

Conversely, evidence of inefficient utilization of classroom facilities was observed in some rural and interior communities. Community Demonstration School, Epinmi, with a PCR of 4:1, demonstrated substantial excess classroom capacity relative to enrolment. Such low utilization suggests demographic decline, migration, or inefficient school location planning.

c. Dormant Facilities and School Closures

The audit established the existence of dormant educational facilities at Methodist Primary School, Ipinlerere, Idanre, and AUD Primary School, Oke Lisa, Ondo, both of which recorded zero enrolment during the review period. Despite the absence of pupils, these schools retained a total of 18 classrooms, indicating deficiencies in school mapping, infrastructure rationalization, and asset optimization.

Implications

The coexistence of overcrowded schools, under-utilized facilities, and dormant infrastructure demonstrates uneven distribution and inefficient utilization of

educational assets across the State. While aggregate classroom availability appears adequate, the concentration of pupils in some schools and declining enrolment in others have created localized infrastructure pressures and excess capacities.

Persistent overcrowding in riverine and densely populated areas may compromise teaching effectiveness, classroom management, and pupils' learning experiences. Conversely, idle and under-utilized infrastructure represents inefficient investment and increases maintenance costs without commensurate educational benefits.

CHAPTER SIX

AVAILABILITY OF TEACHING AND LEARNING MATERIALS

6.1 Textbooks and Instructional Materials

The procurement and distribution of core textbooks—specifically in English Language, Mathematics, Basic Science, and Social Studies—constitute a major expenditure line within the State Universal Basic Education Board’s (SUBEB) capital intervention budget. These materials are intended to provide a uniform foundation for the state’s standardized basic curriculum.

However, physical testing and verification of stores ledgers across the 108 sampled schools revealed a critical gap between central procurement records and actual classroom availability. Instead of achieving a standard 1:1 pupil-to-textbook ratio, many schools operate under severe resource deficits, where entire class cohorts share a handful of deteriorating teacher-copy texts, or rely entirely on chalkboard transcriptions

6.2 Teaching Aids and Equipment

The availability of modern instructional aids, such as maps, charts, science kits, whiteboards, and digital literacy tools; is highly uneven across the three Senatorial Districts:

- **Urban Municipalities:** Schools in urban zones like Akure South and Ondo West occasionally receive specialized instructional packages, including whiteboards and basic science kits. However, due to large student populations, these materials face rapid wear and are often locked in administrative offices rather than integrated into daily lessons.
- **Rural and Riverine Schools:** These schools suffer from a chronic lack of basic instructional tools. Specialized teaching aids for the Agricultural Entrepreneurial Training Programme (AETP), basic laboratory equipment, and functional Information and Communication Technology (ICT) devices are almost non-existent on-site. Teachers frequently rely on improvised local materials, which limits the effective delivery of practical subjects and vocational modules.

6.3 Distribution Mechanisms

The supply chain model used by SUBEB relies on a centralized push-distribution mechanism. Materials are procured in bulk at the state headquarters in Akure and delivered to the 18 Local Government Education Authority (LGEA) central warehouses. From there, individual school headteachers are responsible for arranging the logistics and transportation to move the materials to their respective stations.

6.4 Adequacy of Learning Resources

6.4. 1 Pupil Furniture Availability and Floor-Learning Assessmen

Table 6.1: Pupil Furniture Deficit and Floor-Learning Disaggregation

S/N	School Name	Pupils' Desks Required	Pupils' Desks Available	Real Net Deficit (Shortage)	Infrastructure Severity Status
1	Methodist Primary School, Ode Irele	635	200	435	Critical Crisis
2	Comprehensive High School, Ode-Irele	1,300	500	800	Critical Crisis
3	Ilaje High School, Igbokoda	1,300	900	400	Severe Structural Deficit
4	FACM Primary School, Igbokoda	476	50	426	Severe Structural Deficit
5	St. Mary Mega Primary School, Oka Akoko	481	0	481	Total Supply Failure (0 Desks)
6	St. James Ang Primary School, Ugba-Akoko	354	0	354	Total Supply Failure (0 Desks)
7	Community Primary School, Leegun	76	0	76	Total Supply Failure (0 Desks)

Table 6.2: Instructional Personnel Furniture Deficits

S/N	School Name	Teachers' Furniture Required	Teachers' Furniture Available	Net Personnel Deficit	Staff Operational Impact
1	FACM Primary School, Igbokoda	31	0	31	Total Personnel Supply Collapse
2	Comprehensive High School, Igbobini	72	0	72	Total Personnel Supply Collapse
3	EbunOgunyimika Comp. College, Idanre	27	0	27	Total Personnel Supply Collapse
4	Methodist Primary School, Ode Irele	37	17	20	High Operational Strain
5	St. James CAC Mega Primary School, Akure	29	18	11	Moderate Operational Strain

6.5 Audit Findings

- i. Pupil furniture shortages were widespread, with the largest deficit of 800 desks recorded at Comprehensive High School, Ode-Irele.
- ii. Methodist Primary School, Ode-Irele, FACM Primary School, Igbokoda, and Ilaje High School, Igbokoda, experienced severe furniture deficits, increasing the likelihood of overcrowding and floor-learning.
- iii. St. Mary Mega Primary School, Oka-Akoko, St. James Anglican Primary School, Ugba-Akoko, and Community Primary School, Leegun, recorded total furniture supply failure, with no desks available for pupils.
- iv. Teacher furniture shortages were equally severe, with complete absence of staff furniture observed at FACM Primary School, Igbokoda; Comprehensive High School, Igbobini; and EbuOgunyimika Comprehensive College, Idanre.
- v. Methodist Primary School, Ode-Irele, and St. James CAC Mega Primary School, Akure, experienced moderate to high operational strain due to inadequate teacher furniture.
- vi. The deficiencies point to weaknesses in furniture procurement, inventory management, replacement planning, and equitable distribution mechanisms.

The audit established pervasive shortages in both pupil and teacher furniture across sampled schools. The existence of severe deficits and total supply failures in several institutions reflects systemic weaknesses in educational asset management and infrastructure provisioning. These conditions undermine classroom functionality, teacher productivity, and pupils' learning experiences. Without targeted interventions to address furniture gaps, the quality and effectiveness of educational service delivery may continue to deteriorate, particularly in high-enrolment and underserved communities.

CHAPTER SEVEN

QUALITY ASSURANCE AND MONITORING

7.1 School Supervision and Inspection

School supervision and inspection constitute the primary mechanisms for ensuring quality control, curriculum compliance, and teacher attendance in public basic schools. Statutory responsibility for these functions rests with the Ministry of Education's Quality Assurance Inspectorate Division and the School Services Department of SUBEB.

Field verification revealed weaknesses in the regularity of inspection activities, particularly in rural and riverine areas. In many instances, supervisory visits were undertaken mainly in response to specific issues or complaints rather than through routine and continuous monitoring.

7.2 Monitoring and Evaluation Framework

The Monitoring and Evaluation (M&E) framework in the basic education sector is largely manual and paper-based. Progress reports are prepared by headteachers and transmitted through LGEA offices to SUBEB headquarters.

The reporting process lacks automated validation mechanisms, thereby increasing the risk of errors and inconsistencies. Furthermore, existing monitoring practices are largely process-oriented and place limited emphasis on service outcomes and value-for-money indicators.

7.3 Compliance with Minimum Education Standards

Compliance with prescribed minimum standards for basic education was weak in several schools visited. Key deficiencies observed include:

- **Sanitation Deficiencies:** In a number of schools, toilet facilities were either non-functional or lacked separate facilities for male and female pupils.
- **Infrastructure Deficiencies:** Some schools operated with classroom occupancy levels exceeding recommended limits, resulting in overcrowding and increased pressure on existing facilities.

7.4 Internal Quality Assurance Mechanisms

Internal quality assurance activities are largely dependent on headteachers, who are responsible for maintaining attendance registers, lesson plan records, and instructional timetables.

However, verification showed limited oversight by LGEA supervisory personnel.

Weak enforcement of internal controls contributed to incidences of teacher absenteeism and delays in instructional activities.

7.5 Audit Findings

Finding: Weak and Resource-Constrained Monitoring and Quality Assurance Systems

1. Condition

The inspection and quality assurance mechanisms within the basic education sector were found to be weak and inadequately resourced. Field verification showed that 74% of sampled rural and riverine schools did not receive any official inspection visits from the Ministry of Education or SUBEB during the 2023–2025 period.

The absence of effective monitoring contributed to undetected administrative and personnel deployment anomalies. For example:

- Methodist Primary School, Ipinlerere, Idanre, recorded zero enrolment for three consecutive years, while eleven teachers remained deployed to the school and continued to draw salaries.
- L.A. Primary School, Owode/Araromi, Akure, had no teacher posted to the school despite an enrolment of 196 pupils.

2. Criteria

The Ondo State Education Quality Assurance Guidelines and the National Policy on Education require periodic external quality inspections of public schools. In addition, teacher deployment records and payroll information should be maintained to ensure that personnel distribution reflects enrolment levels and operational needs.

3. Cause

The weaknesses identified were attributable to inadequate funding of inspection and supervisory activities, particularly with respect to transportation and logistics.

In addition, the absence of an integrated Personnel Management Information System (PMIS) linked to Annual School Census data limited the ability of management to reconcile teacher deployment with enrolment patterns and identify anomalies in a timely manner.

4. Effect

Weak monitoring and quality assurance mechanisms resulted in inefficient utilization of personnel resources and disparities in service delivery. Teachers remained deployed to schools without pupils, while schools with active enrolment experienced shortages of instructional staff.

Inadequate oversight also contributed to persistent teacher absenteeism, infrastructure deficiencies, and weaknesses in data reliability, thereby affecting the quality of educational service delivery and reducing the effectiveness of public expenditure on basic education.

CHAPTER EIGHT

GOVERNANCE, FINANCING AND ACCOUNTABILITY

8.1 Funding of Basic Education

The financing of basic education in Ondo State is supported by a combination of Federal Government allocations, State Government contributions, and intervention funds. Personnel costs are largely financed through deductions from Local Government allocations under the Joint Account Allocation Committee (JAAC) arrangement.

However, audit review indicated that the release of funds for capital projects and school running grants was not always timely. Delays in fund releases affected the execution of infrastructure projects and the implementation of school programmes.

8.2 Utilization of UBEC/SUBEB Intervention Funds

The combined UBEC/SUBEB intervention funds were utilized mainly for infrastructure development, rehabilitation works, and procurement of educational assets. Between 2023 and 2025, a total of 287 projects valued at ₦11,646,357,154.38 were executed across the State.

Analysis of the geographical distribution of projects showed variations in the allocation of interventions across the three Senatorial Districts. Ondo North recorded the highest level of intervention, with 102 projects valued at ₦3,791,839,586.00, followed by Ondo South with 74 projects valued at ₦3,098,675,211.00, while Ondo Central recorded 68 projects valued at ₦2,478,099,798.00.

8.3 Budget Performance

The audit team was unable to conduct a comprehensive assessment of budget performance due to the non-availability of complete financial records. Despite requests made during the course of the audit, SUBEB and the Ministry of Education did not provide detailed budget execution reports, allotment records, or audited financial statements for the period 2023–2025.

Consequently, the audit could not independently verify budget implementation levels, expenditure patterns, or fund utilization rates. The absence of these

records limited the scope of financial performance assessment and affected the level of assurance obtainable on the management of public funds.

8.4 Infrastructure Investment Analysis (2023–2025)

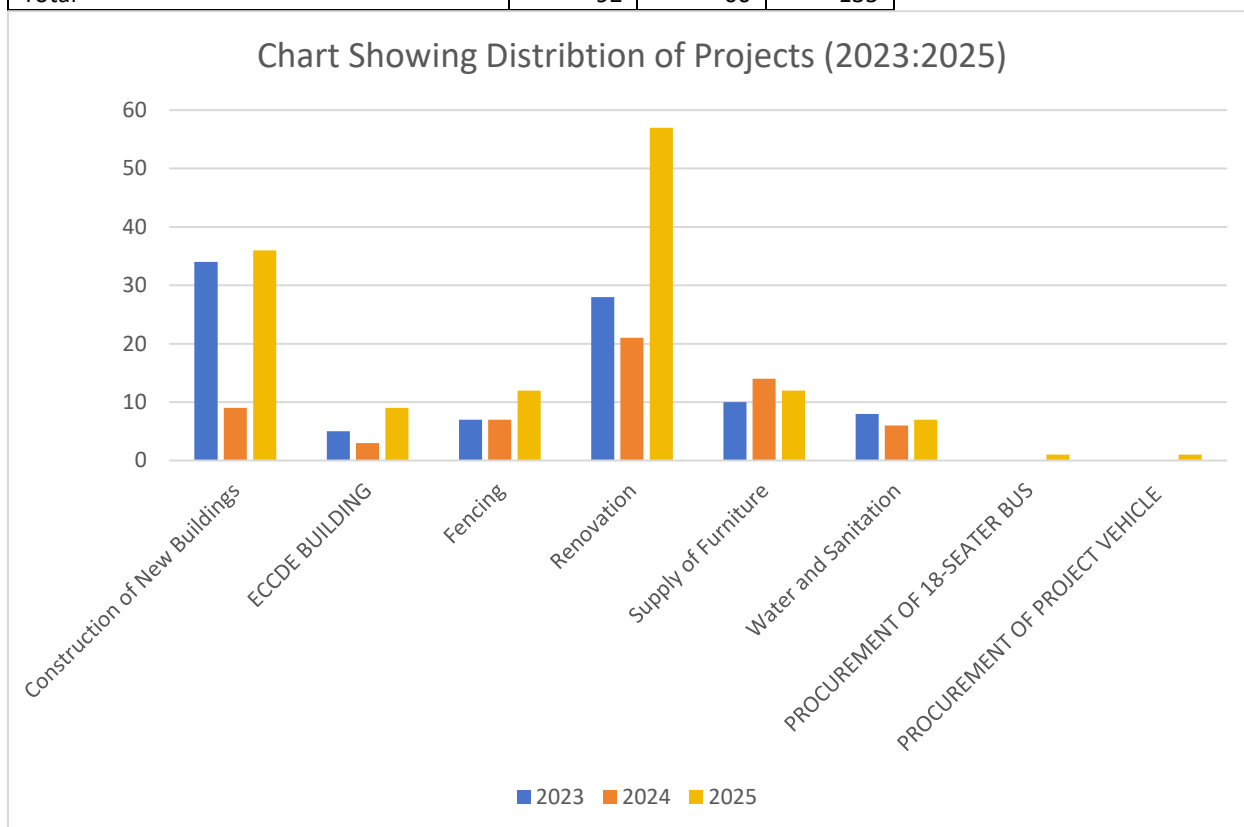
Table 8.1: Infrastructure Investment Analysis

2023	No	Value
Construction of New Buildings	34	804141807.5
ECCDE BUILDING	5	111355567.9
Fencing	7	142595435.1
Renovation	28	679322952.3
Supply of Furniture	10	371513058.8
Water and Sanitation	8	110452281.5
	92	2219381103
	No	Value
CENTRAL	24	507278356.1
NORTH	31	649314490.1
SOUTH	24	619219852
Accrss the State	13	443568404.9
	92	2219381103
2024	No	Value
Construction of New Buildings	9	428306789.5
ECCDE BUILDING	3	136877097.2
Fencing	7	357874646.7
Renovation	21	1050313808
Supply of Furniture	14	508187559.3
Water and Sanitation	6	113600122.9
	60	2595160024
	No	Value
CENTRAL	14	568502775.2
NORTH	20	973003086.9
SOUTH	9	462719505
Accrss the State	17	590934656.9
	60	2595160024
2025	No	Value
Construction of New Buildings	36	1640155019
ECCDE BUILDING	9	372656401.7
Fencing	12	495313170.3
Renovation	57	2880885296
Supply of Furniture	12	1029960942
Water and Sanitation	7	286593042.1
PROCUREMENT OF 18-SEATER BUS	1	70335703.38
PROCUREMENT OF PROJECT VEHICLE	1	55916453.38

	135	6831816027
Geographical Spread	No	Value
CENTRAL	30	1402318666
NORTH	51	2169522009
SOUTH	41	2016735854
Accrss the State	13	1243239497
	135	6831816027

Table Summary

Investment	2023	2024	2025
Construction of New Buildings	34	9	36
ECCDE BUILDING	5	3	9
Fencing	7	7	12
Renovation	28	21	57
Supply of Furniture	10	14	12
Water and Sanitation	8	6	7
PROCUREMENT OF 18-SEATER BUS	0	0	1
PROCUREMENT OF PROJECT VEHICLE	0	0	1
Total	92	60	135



	2023	2024	2025	Total
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Table 8:2: Geographical Spread				
CENTRAL	24	14	30	68
NORTH	31	20	51	102
SOUTH	24	9	41	74
Accrss the State	13	17	13	43
Total	92	60	135	

Review of UBEC/SUBEB capital interventions showed that a total of 287 projects valued at ₦11,646,357,154.38 were executed between 2023 and 2025. The projects comprised new classroom construction, ECCDE buildings, fencing, renovation works, furniture supply, water and sanitation facilities, and procurement of operational vehicles.

Project Mix by Type

Analysis of the composition of investments showed that renovation works accounted for the largest proportion of interventions, with 106 projects executed over the period under review. This was followed by construction of new buildings (79 projects), furniture supply (36 contracts), fencing (26 projects), water and sanitation facilities (21 projects), and ECCDE buildings (17 projects). One 18-seater bus and one project vehicle were procured in 2025.

Table 8.3: Investment Category

Investment Category	2023	2024	2025	Total
Construction of New Buildings	34	9	36	79
ECCDE Buildings	5	3	9	17
Fencing	7	7	12	26
Renovation Works	28	21	57	106
Supply of Furniture	10	14	12	36
Water and Sanitation	8	6	7	21
Procurement of 18-Seater Bus	-	-	1	1
Procurement of Project Vehicle	-	-	1	1
Total	92	60	135	287

The value of annual investments increased significantly over the period. A total of 92 projects valued at ₦2.22 billion were executed in 2023, rising to 60 projects valued at ₦2.60 billion in 2024 and 135 projects valued at ₦6.83 billion in 2025. The increase in 2025 was driven mainly by expansion in renovation works and new construction projects.

Geographical Distribution of Projects

Project distribution across the three Senatorial Districts and statewide interventions showed variations in the spread of investments.

Table 8.4: Project distribution across the three Senatorial Districts and statewide

Geographical Spread	2023	2024	2025	Total
Ondo Central	24	14	30	68
Ondo North	31	20	51	102
Ondo South	24	9	41	74
Statewide Interventions	13	17	13	43
Total	92	60	135	287

Ondo North accounted for the highest number of projects, with 102 interventions, representing approximately 35.5 percent of total projects executed during the period. Ondo South received 74 projects, while Ondo Central recorded 68 projects. Forty-three interventions had statewide coverage.

Observations

- Renovation works constituted the largest category of infrastructure interventions, accounting for 106 projects (36.9%) of the total projects executed.
- Project execution increased significantly in 2025, when 135 projects representing 47.0 percent of total interventions were undertaken.
- Ondo North received the highest number of projects (102), followed by Ondo South (74) and Ondo Central (68).
- A total of 43 interventions were implemented across the State without being tied to any specific Senatorial District.
- Capital interventions were concentrated mainly on rehabilitation, new construction, and furniture supply, reflecting emphasis on infrastructure renewal and expansion.

These investments demonstrate substantial capital commitment to the basic education sector during the period under review. However, the effectiveness, equity, and sustainability of these interventions would depend on adequate maintenance, timely completion, and alignment with areas of greatest infrastructure need.

8.5 Community Participation and School-Based Management Committees

School-Based Management Committees (SBMCs) were established to serve as local governance mechanisms to promote community ownership, school safety, and facility maintenance. In a few urban and semi-urban schools, active SBMCs successfully raised local funds to repair damaged furniture or clear local brush.

However, across the vast majority of rural and riverine schools, SBMCs exist only on paper. These committees receive zero operational funding from the state, lack copies of school improvement plans, and are entirely excluded from monitoring or signing off on large SUBEB capital contracts executed within their own communities.

8.6 Internal Controls and Accountability Mechanisms

Internal control systems within SUBEB and the Ministry of Education are weak and ineffective. The internal audit departments are under-staffed and focus primarily on simple pre-payment voucher checks rather than rigorous risk-based system audits or project contract verifications.

There is an absence of anonymous whistleblower channels, asset registers are outdated, and local LGEA financial returns are rarely cross-checked against central ledger entries, creating a high-risk environment for asset loss and resource misallocation.

CHAPTER NINE

9.0 PERFORMANCE AUDIT FINDINGS

9.1 Finding: Inadequate Access to Basic Education

Root Causes

Uneven distribution of educational facilities across communities.

Inadequate infrastructure planning based on enrolment and demographic trends.

Delays in capital project execution and school expansion.

Weak school mapping and network rationalization mechanisms.

Implications

Persistent disparities in access to educational opportunities.

Overcrowding in high-demand schools and under-utilization of facilities in some locations.

Increased travel distance and reduced school participation in underserved communities.

9.2 Finding: Shortage and Uneven Distribution of Teachers

Root Causes

Absence of an enrolment-based teacher deployment framework.

Weak personnel management and payroll controls.

Lack of integration between teacher deployment records and Annual School Census data.

Inadequate monitoring of personnel distribution.

Implications

Severe teacher shortages in some schools and staff surpluses in others.

High pupil-teacher ratios and increased teacher workload.

Inefficient utilization of personnel resources and reduced instructional effectiveness.

9.3 Finding: Deficiencies in School Infrastructure

Root Causes

Inadequate infrastructure planning and maintenance.

Weak alignment between capital investments and identified infrastructure needs.

Delays in project implementation and inadequate maintenance culture.

Inadequate monitoring of infrastructure condition.

Implications

Overcrowded classrooms and deteriorating school facilities.

Existence of under-utilized and dormant infrastructure assets.

Increased rehabilitation costs and reduced quality of the learning environment.

9.4 Finding: Inadequate Water, Sanitation and Hygiene Facilities

Root Causes

Limited investment in water and sanitation facilities.

Weak maintenance arrangements for existing WASH infrastructure.

Inadequate prioritization of sanitation facilities in project planning.

Implications

Poor hygiene conditions and increased health risks.

Reduced comfort and safety for pupils and teachers.

Potential adverse effects on attendance and retention, particularly among female pupils.

9.5 Finding: Shortage of Instructional Materials and Learning Resources

Root Causes

Weak inventory management and distribution systems.

Resource allocation not consistently based on enrolment and actual needs.

Inadequate provision of libraries and ICT facilities.

Logistical challenges affecting delivery of supplies.

Implications

Inadequate access to textbooks, desks, and learning materials.

Continued incidence of floor learning and overcrowded seating arrangements.

Reduced effectiveness of teaching and learning processes.

9.6 Finding: Weak Monitoring and Quality Assurance Systems

Root Causes

Inadequate funding and logistics for inspection activities.

Reliance on manual reporting systems.

Weak supervisory mechanisms at LGEA and school levels.

Absence of digital monitoring tools.

Implications

Delayed detection of teacher deployment anomalies and infrastructure deficiencies.

Increased incidence of teacher absenteeism and weak instructional supervision.

Reduced effectiveness of quality assurance mechanisms.

9.7 Finding: Weak Governance, Financing and Accountability Mechanisms

Root Causes

Delays in release of capital funds.

Inadequate financial reporting and record management.

Weak procurement and project management practices.

Inadequate linkage between investments and service delivery priorities.

Implications

Limited assurance on value-for-money achieved from capital expenditures.

Delays in project implementation and completion.

Persistent infrastructure gaps despite substantial investments.

Reduced transparency and accountability in the management of public resources.

9.8 Cross-Cutting Root Causes and Implications

Root Causes

The audit identified the following systemic issues underlying the deficiencies observed:

Weak sector planning and school mapping mechanisms.

Inadequate data management and absence of integrated information systems.

Weak personnel deployment and payroll management frameworks.

Inadequate maintenance culture and project monitoring.

Weak inventory management and logistics systems.

Inadequate funding and supervision arrangements.

Weak financial reporting, procurement, and accountability mechanisms.

Implications

If not addressed, these weaknesses may:

Undermine equitable access to quality basic education;

Reduce teaching and learning outcomes;

Lead to inefficient utilization of public resources;

Increase the rate of deterioration of educational infrastructure;

Limit the effectiveness and sustainability of government investments; and

Affect the achievement of national education objectives and Sustainable Development Goal 4 on inclusive and equitable quality education.

CHAPTER TEN

CONSOLIDATED AUDIT CONCLUSION AND RECOMMENDATIONS

10.1 Comprehensive Action Plan Recommendations

10.1.1 School Network Rationalization and Infrastructure Planning

- i. ODSUBEB and the Ministry of Education should undertake periodic school mapping and enrolment analysis to ensure equitable distribution of educational infrastructure and optimize the utilization of existing facilities.
- ii. Schools with persistent zero enrolment should be reviewed for possible consolidation, repurposing, or decommissioning, while measures should be instituted to prevent abandonment and vandalization of public assets.
- iii. Future capital investments should be prioritized based on verified enrolment trends, classroom utilization levels, and infrastructure deficits, with particular attention to overcrowded schools and underserved communities.
- iv. Infrastructure planning should incorporate climate-resilient designs and standards suitable for riverine and hard-to-reach areas.

10.1.2. Infrastructure Preservation and Maintenance Framework

- i. ODSUBEB should institutionalize a preventive maintenance framework and incorporate maintenance provisions into future intervention programmes.
- ii. Periodic condition assessments should be conducted across all Local Government Education Authorities to facilitate timely identification and remediation of infrastructure defects.
- iii. School-Based Management Committees (SBMCs) should be strengthened to support Government efforts in maintaining school facilities.
- iv. Maintenance considerations should form an integral part of project planning to enhance sustainability and maximize value for money.

10.1.3. Human Resource Management and Payroll Integrity

- i. ODSUBEB should conduct periodic teacher audits and implement an enrolment-based teacher deployment framework to address disparities in staff distribution.
- ii. Teacher surpluses in overstaffed schools should be redeployed to schools experiencing shortages to ensure equitable access to instructional personnel.

- iii. Government should establish an integrated Personnel Management Information System (PMIS) linked to Annual School Census data to facilitate periodic reconciliation of payroll records, deployment schedules, and school enrolment.
- iv. Regular personnel verification exercises should be conducted to eliminate deployment anomalies and ensure efficient utilization of personnel resources.

10.1.4. Strengthening Learning Resources and Digital Infrastructure

- i. ODSUBEB should prioritize the provision of desks, chairs, textbooks, and instructional materials to schools with identified shortages.
- ii. Allocation of learning resources should be based on current enrolment and verified needs rather than uniform distribution formulas.
- iii. Functional libraries should be established and adequately equipped to promote reading culture and improve learning outcomes.
- iv. ICT facilities and digital learning resources should be progressively introduced across schools to enhance digital literacy and support technology-enabled learning.
- v. Inventory management and distribution mechanisms should be strengthened to ensure timely delivery and accountability for educational resources.

10.1.5 Water, Sanitation and Hygiene (WASH) Improvement

- i. Government should prioritize the provision and rehabilitation of water supply and sanitation facilities in schools lacking such infrastructure.
- ii. Separate and functional toilet facilities should be provided for male and female pupils to promote safety, hygiene, and school retention.
- iii. Maintenance arrangements should be established to ensure sustainability of WASH facilities.

10.1.6. Strengthening Quality Assurance and Monitoring

- i. The Ministry of Education and ODSUBEB should ensure regular inspection and supervision of schools in accordance with established quality assurance guidelines.
- ii. Adequate funding should be provided for inspection activities, particularly in rural and riverine communities.
- iii. Headteachers should be held accountable for maintaining attendance records, lesson plans, and internal control mechanisms.

- iv. Monitoring systems should be digitized to improve data quality, reporting, and decision-making.

10.1.7. Strengthening Governance, Financial Management and Accountability

- i. ODSUBEB and the Ministry of Education should maintain complete and accurate financial records, including budget execution reports and financial statements, to facilitate transparency and accountability.
- ii. Timely release of approved funds should be ensured to avoid delays in project implementation and school operations.
- iii. Capital projects should be prioritized based on documented infrastructure gaps and service delivery requirements.
- iv. Procurement and project management processes should be strengthened to ensure timely completion of projects and value for money.
- v. Monitoring and evaluation mechanisms should be enhanced to assess project outcomes and ensure that investments translate into improved educational service delivery.

10.1.8 Equity and Access Enhancement

- i. Government should continue to promote gender equity and inclusive access to education across all Local Government Education Authorities.
- ii. Special interventions should be targeted at underserved, riverine, and hard-to-reach communities to reduce disparities in access and infrastructure provision.
- iii. Resource allocation frameworks should be guided by enrolment patterns, demographic characteristics, and identified educational needs to ensure equitable distribution of facilities and services.

10.1.9 Data Management and Sector Planning

Government should strengthen the Annual School Census process and establish integrated education management information systems to support evidence-based planning.

- i. Reliable and timely educational data should be maintained to facilitate monitoring of enrolment, personnel deployment, infrastructure utilization, and resource allocation.
- ii. Data validation mechanisms should be strengthened to improve accuracy and enhance the quality of management information used for policy decisions.

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APPENDICES

Appendix I: Audit Criteria

Appendix II: List of Schools Visited

Appendix III: Sampling Framework

Appendix IV: Data Collection Instruments

Appendix V: Summary of Infrastructure Assessment

Appendix VI: Teacher Distribution by LGA