



CONTRIBUTION OF DONOR AGENCIES TOWARDS ACADEMIC ACHIEVEMENT OF FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS IN KANO STATE NIGERIA

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Abstract

This study investigated the contribution of donor agencies in the provision of educational facilities on the academic achievement of Financial Accounting students in secondary schools in Kano State. The study specifically examined three variables: computer library facilities, sanitary facilities, and instructional materials. A descriptive survey research design was adopted. The population comprised principals, Financial Accounting teachers, and Senior Secondary II students in public secondary schools across Kano State. A structured questionnaire was used for data collection, while mean statistics and Pearson Product Moment Correlation were employed to analyze the data and test the hypotheses at the 0.05 level of significance. The findings revealed that donor agencies made notable contributions to the provision of instructional materials, with mean values of 4.19 and 4.00, indicating a high level of agreement among respondents regarding their availability and utilization. Furthermore, the correlation analysis showed a significant relationship between instructional materials and students' academic achievement ($r = 0.248$, $p < 0.05$; $r = 0.148$, $p < 0.05$), suggesting that improved access to instructional resources enhances learning outcomes in Financial Accounting. In addition, the provision of computer library facilities was found to have a significant positive relationship with academic achievement ($r = 0.22$, $p = 0.00$), while sanitary facilities also showed a significant relationship ($r = 0.15$, $p = 0.01$). These results indicate that both technological and environmental learning conditions provided through donor support contribute meaningfully to students' performance. The study concluded that donor agencies play a critical role in enhancing academic achievement through the provision of essential facilities, including computer-based learning resources, adequate sanitation, and instructional materials. It was recommended that donor agencies should intensify their support in the provision and maintenance of these facilities, while school authorities should ensure their effective utilization to sustain improved academic performance among Financial Accounting students in secondary schools.

Keywords: Donor Agencies, Library facilities, Sanitary Facilities, Instructional Materials and Academic Achievement,

INTRODUCTION

Background of the Study

Education is globally acknowledged as a key driver of socio-economic development, human capital formation, and national productivity. At the secondary school level, the availability and adequacy of educational facilities are critical determinants of effective teaching and learning. In Nigeria, however, many public secondary schools continue to face challenges such as dilapidated classrooms, overcrowding, inadequate instructional facilities, and poor sanitary conditions, which negatively affect students' academic achievement (Akinwale & Bello, 2024; Okenema & Timila, 2025). These challenges are more pronounced in northern Nigeria, including Kano State, where rapid population growth, and limited public funding have strained the capacity of government to adequately provide and maintain school facilities. Given these constraints, donor agencies have become increasingly important partners in the provision of educational facilities in Nigeria.

Donor agencies are organizations that provide financial, material, technical, and institutional support to governments, institutions, and communities to promote social and economic development. In the education sector, donor agencies intervene to address gaps in funding, infrastructure, and human capacity that hinder effective teaching and learning outcomes, particularly in developing countries. These agencies often operate as development partners, collaborating with national and sub national governments to implement education reforms and improve school quality (OECD, 2023; INEE, 2023). In the context of secondary education in Nigeria, donor agencies play a critical role in supporting educational development through the provision of physical facilities, instructional resources, and capacity building programmes. Such interventions which are particularly relevant in resourced constrained states like Kano, where public funding alone may be insufficient to meet the growing demand for quality secondary education. By supporting infrastructure development, donor agencies contribute to improved learning environments, which are essential for effective instruction in skills- oriented subjects such as Financial Accounting (World Bank, 2024). For instance, In Kano State, one of the most prominent donor-supported education interventions is the Adolescent Girls Initiative for Learning and Empowerment (AGILE) programme. AGILE is a World Bank–supported project implemented in collaboration with the Federal Ministry of Education and participating state governments, including Kano State. The programme is designed to increase enrolment, retention, and completion of secondary education among adolescent girls by improving access to quality learning environments and reducing socio-cultural and infrastructural barriers to education (World Bank, 2023). As part of its infrastructural component, AGILE has supported the construction and renovation of classrooms, provision of school furniture, digital learning tools, and installation of solar power systems in selected secondary schools across Kano State (Kano Focus, 2025). Evidence from programme reports indicates that AGILE has renovated and upgraded learning facilities in over 1,300 schools in Kano State, while also providing computers, internet

connectivity, and instructional materials aimed at improving teaching effectiveness and learner participation (News Agency of Nigeria [NAN],2025). These facility-based interventions are expected to create safer, more inclusive, and more conducive learning environments that enhance students' concentration, motivation, and academic achievement. For Financial Accounting students, improved classrooms and access to instructional resources can facilitate better understanding of accounting principles, record-keeping practices, and problem-solving skills. Beyond infrastructure directly related to instruction, donor agencies also contribute indirectly to academic achievement through improvements in school health and sanitation. According to the WHO/UNICEF Joint Monitoring Programme, schools with adequate sanitation and hygiene facilities record improved attendance, better learner well-being, and enhanced academic engagement (UNICEF & WHO, 2024). In Kano State, donor-supported sanitation projects, including those aligned with WHO standards, complement educational infrastructure initiatives such as AGILE by ensuring that students remain healthy and able to participate fully in classroom activities.

Overall, the combined efforts of donor agencies such as AGILE and international organizations like WHO demonstrate a multidimensional approach to improving secondary school education in Kano State. By addressing both instructional facilities (classroom construction and renovation) and supportive facilities (sanitation and health-related infrastructure), donor agencies contribute to creating an enabling learning environment. This environment is crucial for improving the academic achievement of students in subjects like Financial Accounting, where sustained attention, regular attendance, and access to appropriate learning resources are vital for academic success. According to NPE, (2013) government welcome the participation of voluntary agencies communities, and private individuals in financing post basic education provided set standard are met. It is stated further in the policy no. 153 that education is a capital intensives social service which requires adequate financial provisions from all tiers of government for successful implementation of its program. Government ultimate goals is to make education free at all levels and in addition to assistance from international and local development partners, grant for research and the other donor agencies, and in policy no.154, it is stated that the financing of education is a joint responsibility of the federal, states and local governments and the private sectors. In this connection, government welcomes and encourages the participation of local communities, individuals and organizations.

Statement of the Problem

Despite the recognized importance of secondary education in preparing students for higher education and the world of work, many public secondary schools in Kano State continue to experience serious infrastructural deficiencies. Inadequate classroom spaces, poorly maintained buildings, overcrowded learning environments, and insufficient sanitary facilities have remained persistent challenges confronting effective teaching and learning.

(Abdulrahman, Sulaiman, & Yusuf, 2022). In Kano State, these issues are further exacerbated by rapid population growth and limited government funding. However, it is observed by the researcher that the current state of affairs of the facilities in senior schools in Kano state is deplorable. Most of the secondary schools' classes, students have no enough seats, black board is dilapidating, classrooms are deteriorating, libraries have no books in stock and where the books are found, are obsolete, laboratories are hideout of rats and other pet especially in the outskirts of the city. This corresponds to the report of Adolescent Girls Initiative for Learning Empowerment (AGILE, 2023) which stated that majority of the school facilities especially the classrooms are dilapidated with open roof and windows, insufficient classroom chairs and desks, unrestricted access to the premises due to unavailability of perimeter fences.

These challenges are particularly detrimental to the teaching of Financial Accounting, a subject that requires concentration, structured instruction, and access to supportive learning facilities for students to grasp abstract concepts and develop practical skills. Consequently, the gap between infrastructural demand and supply in secondary schools has widened, resulting in poor learning conditions that negatively affect students' academic achievement (Abubakar & Musa, 2024; Okenema & Timila, 2025).

Purpose of the Study

The purpose of the study was to determine the contribution of Donor Agencies in the provision and of facilities on academic achievement of accounting students in secondary schools in Kano State, Nigeria. Specifically, the study seeks to:

- Determine the contribution of Donor Agencies in provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano.
- Determine the extent of the contribution of Donor Agencies in sanitary facilities on academic achievement of financial accounting students in secondary schools in Kano.
- Determine the degree of the extent of Donor Agencies contribution in provision of instructional materials on academic achievement of accounting students in secondary schools in Kano

1.4 Research Questions

The following research questions were formulated in line with purpose of the study:

1. What is the relationship between Donor Agencies contribution in provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano?
2. What is the relationship between Donor Agencies contribution in sanitary facilities on academic achievement of financial accounting students in secondary schools in Kano?

3. What is the relationship between Donor Agencies contribution in provision of instructional materials on academic achievement of financial accounting students in secondary schools in Kano?

1.5 Research Hypotheses

The following hypotheses were formulated in line with purpose of the study to serve as a guide the conduct of the study.

- H0₁: There is no significant relationship between library facilities provided by Donor Agencies and academic achievement of financial accounting students in secondary schools in Kano
- H0₂: There is no significant impact between sanitary facilities provided by Donor Agencies and academic achievement of financial accounting students in secondary schools in Kano
- H0₃: There is no significant impact between provision of instructional materials by Donor Agencies and academic achievement of financial accounting students in secondary schools in Kano

METHODOLOGY

Survey Research design and Ex post Facto design were adopted for the study. The population of this study was 355 comprising of 127 Principals, 125 Teachers and 127 Examinations officers, in secondary schools offering financial accounting in Kano state, Nigeria. The sample size of the study was 355 thus, census sampling technique was used for the study being the population is manageable. Self-structured instrument was used for data collection. The questionnaire items were subjected to face and content validation by three experts from Modibbo Adama University, Yola. The questionnaire instrument was trial tested in three secondary schools at Hadejia, Jigawa State, using 30 respondents. Split-half method was used as a method of data collection. The result from the two data were analyzed using Cronbach's Alpha, and a reliability coefficient of 0.85 was obtained which adjudged the instrument as reliable for data collection. The researcher used a structured questionnaire to collect data. The collected data were analyzed using both descriptive and inferential statistics. The descriptive statistics of mean and standard deviation were used to answer the research questions while inferential statistics of correlational analysis of Pearson Product Moment Correlation was used to test the null hypotheses at 0.05 level of significant. The p-value was used as a benchmark, all the hypotheses with the p-value of less than 0.05 level of significant were rejected while those hypotheses with a p-value of more than 0.05 level of significant were retained. The findings of the study revealed that there is a positive relationship between contribution of NGOs in classroom renovation and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria, with P-value (0.751). The study therefore concluded that there exists a strong relationship between the provision of educational facilities and the academic achievement of Financial Accounting students. Based

on this, the study recommended that the State Government should also key in to classroom renovation as does by the non-governmental organizations. Because it was found to be positively related with students' academic achievement in financial accounting in senior secondary schools in Kano State, Nigeria.

Research Question One: What is the Donor Agencies contribution in provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria?

Table 1: Analysis of Mean Responded on the Donor Agencies Contribution in Provision of Library Facilities on Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

N = 370			
Items	Mean	SD	Dec
To what extent does Donor Agencies provision of internet services to library improve students' academic achievement in accounting	3.23	1.70 ME	
To what extent does Donor Agencies provision of reference materials to library contribute to students' academic achievement in accounting	3.26	0.81	ME
To what extent does Donor Agencies provision of circulation materials to library improve students' academic achievement in accounting	3.17	1.44	ME
To what extent does Donor Agencies provision of periodicals to library contribute to students' academic achievement in accounting	3.07	1.50	ME
To what extent does Donor Agencies provision of audio visual to library improve students' academic achievement in accounting	4.05	1.04	ME
To what extent does Donor Agencies provision of archives to library improve students' academic achievement in accounting	4.38	0.94	VHE
To what extent does Donor Agencies provision of sensitization to students on the use of library improve students' academic achievement in accounting	3.82	1.22	HE
Grand Mean	3.57	1.23	HE

Author's computation 2026 using SPSS

The results of the study in Table 1. show the mean rating and standard deviation for the Donor Agencies contribution in the provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. The table revealed that all the 7 items had their mean values ranged from 3.07 to 4.38 were above the cut-off point of mean 3.00 indicating that there is a positive impact of donor agencies contribution in

the provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. The table further revealed that the standard deviation of all the 7 items ranged from 0.81 to 1.70 which implies that there was less variability in the opinion of the respondents. The grand mean is 3.57 which are again above the cutoff point of 3.00. This further implies that there is a positive impact of Donor agencies contribution in the provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria.

Research Question Two: To what extent do donor agencies contributes in provision of sanitary facilities on academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria?

Table 2: Analysis of Mean Responded on the Donor Agencies Contribution in Provision of Sanitary Facilities on Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

Item	N = 370		
	Mean	SD	Dec.
To what extent does Donor Agencies provision of toilets improve students' academic achievement in accounting	3.01	1.69	ME
To what extent does Donor Agencies provision of water supply contribute to students' academic achievement in accounting	4.71	0.74	VHE
To what extent does Donor Agencies provision of hand wash basins improve students' academic achievement in accounting	4.64	0.53	VHE
To what extent does Donor Agencies provision of waste disposals contribute to students' academic achievement in accounting	3.94	1.14	HE
To what extent does Donor Agencies provision of incinerator improve students' academic achievement in accounting	4.38	0.94	VHE
To what extent does Donor Agencies provision of washrooms improve students' academic achievement in accounting	3.79	1.20	HE
To what extent does Donor Agencies provision of first aid kit contribute to students' academic achievement in accounting	3.01	1.69	ME
Grand Mean	3.93	1.13	HE

Author's computation 2026 using SPSS

Results from Table 2. show the mean rating and standard deviation for the Donor Agencies contribution in the provision of sanitary facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. The table revealed that all the 7 items had their mean values ranged from 3.01 to 4.71 were above the cut-off point of mean 3.00 indicating that there is positive impact of donor Agencies contribution in the provision of sanitary facilities on academic achievement of financial accounting students in

secondary schools in Kano State, Nigeria. The table further revealed that the standard deviation of all the 7 items ranged from 0.53 to 1.69, which implies that there was less variability in the opinion of the respondents. The grand mean is 3.93 which are again above the cutoff point of 3.00. This further implies that there is a positive impact of donor Agencies contribution in the provision of sanitary facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria.

Research Question Three: What is the Donor Agencies contribution in provision of instructional materials on academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria?

Table 3: Analysis of Mean Responded on the Donor Agencies Contribution in Provision of instructional materials on Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

N = 370			
Item	Mean	SD	Dec
To what extent does donor Agencies provision of accounting text books improve students' academic achievement in financial accounting	4.45	0.98	VHE
To what extent does Donor Agencies provision of accounting teachers' guide improve students' academic achievement in financial accounting	4.04	1.32	HE
To what extent does Donor Agencies provision of students work books improve students' academic achievement in financial accounting	4.24	1.17	VHE
To what extent does Donor Agencies provision of business magazines contribute to students' academic achievement in financial accounting	3.87	1.02	HE
To what extent does Donor provision of accounting soft wares f improve students' academic achievement in financial accounting	4.10	1.40	HE
To what extent does Donor Agencies provision of internet resources and e-learning platform contribute to students' academic achievement in financial accounting	4.05	0.71	HE
To what extent does Donor Agencies provision office equipment improve students' academic achievement in accounting	3.23	1.70	ME
Grand Mean	4.00	1.18	HE

Author's computation 2026 using SPSS

The results from Table 3. show the mean rating and standard deviation for the Donor Agencies contribution in the provision of instructional material on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. The table revealed that all the 7 items had their mean values ranged from 3.23 to 4.45 were above the cut-off point of mean 3.00 indicating that there is a positive impact of Donor Agencies contribution in the provision of instructional material on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. The table further revealed that the standard deviation of all the 7 items ranged from 0.98 to 1.70 which implies that there was

less variability in the opinion of the respondents. The grand mean is 4.00 which is again above the cutoff point of 3.00. This further implies that there is a positive impact of donor Agencies contribution in the provision of instructional material on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria.

H0₁: There is no significant relationship between contribution of Donor Agencies in provision of library facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria

Table 4: Test of Correlational Analysis on the Relationship between Contribution of Donor Agencies in Provision of Library Facilities and Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

		Library Facilities	Academic Achievement
Library Facilities	Pearson Correlation	1	.217**
	Sig. (2-tailed)		.000
	N	370	370
Academic Achievement	Pearson Correlation	.217**	1
	Sig. (2-tailed)	.000	
	N	370	370

** . Correlation is significant at the 0.01 level (2-tailed).

The results of the analysis in table 4. of the correlational analysis revealed a positive relationship between contribution of Donor Agencies in provision of library facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This can be seeing from the symmetrical matrix of the two variables, that is P-value (0.00) positive ($r = 0.22$) relationship between provision of library facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This implies that increase in the provision of library facilities had led to the increase in the student's academic achievement in financial accounting in secondary schools in Kano State, Nigeria.

H0₂: There is no significant relationship between contribution of Donor Agencies in Provision of Sanitary Facilities and Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

Table 5: Test of Correlational Analysis on the Relationship between Contribution of Donor Agencies in Provision of Sanitary Facilities and Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

		Sanitary Facilities	Academic Achievement
Sanitary Facilities	Pearson Correlation	1	0.148**
	Sig. (2-tailed)		0.005

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	N	370	370
Academic Achievement	Pearson Correlation	0.148**	1
	Sig. (2-tailed)	0.005	
	N	370	370

** . Correlation is significant at the 0.01 level (2-tailed).

The results of the analysis in table 5. revealed a positive relationship between contribution of Donor Agencies in provision of sanitary facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This can be seeing from the symmetrical matrix of the two variables, that is P – value (0.01) positive ($r = 0.15$) relationship between provision of sanitary facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This implies that increase in the provision of sanitary facilities had led to the increase in the student's academic achievement in financial accounting in secondary schools in Kano State, Nigeria.

H0₃: There is no significant relationship between contributions of Donor Agencies in provision of Instructional material on academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria

Table 6: Test of Correlational Analysis on the Relationship between Contribution of Donor Agencies in Provision of Instructional Materials and Academic Achievement of Financial Accounting Students in Secondary Schools in Kano State, Nigeria

		Instructional Materials	Academic Achievement
Instructional Materials	Pearson Correlation	1	0.247**
	Sig. (2-tailed)		0.000
	N	370	370
Academic Achievement	Pearson Correlation	0.247**	1
	Sig. (2-tailed)	.000	
	N	370	370

** . Correlation is significant at the 0.01 level (2-tailed).

The result of the analysis in table 6. of the correlational analysis revealed a positive relationship between contribution of Donor Agencies in provision of Instructional Materials and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This can be seeing from the symmetrical matrix of the two variables, that is P – value (0.00) positive ($r = 0.247$) relationship between provision of instructional materials and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This implies that increase in the provision of instructional materials had led to the increase in the student's academic achievement in financial accounting in secondary schools in Kano State, Nigeria.

Discussion of the Major Findings

From the findings of the research question one which revealed that there is a positive impact of Donor Agency contribution in the provision of library facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. This is also supported by the findings from the test of null hypothesis four, which revealed that there is a positive relationship between contribution of Donor Agencies in provision of library facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This aligned with the findings of Garba and Danlami (2023) which revealed that students in schools with libraries performed better in theory-based subjects than practical based, urban schools were better equipped than rural ones, highlighting a resource disparity and students without access to libraries reported less independent study and lower test scores. And that of Dukper et.al (2018) which indicated a positive significant difference in the academic achievement of students in schools with libraries and those without libraries in all the items that were investigated.

From the findings of the research question two which revealed that there is a positive impact of Donor Agency contribution in the provision of sanitary facilities on academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. This is also supported by the findings from the test of null hypothesis five, which revealed that there is a positive relationship between contribution of in Donor Agency provision of sanitary facilities and academic achievement of financial accounting students in Secondary Schools in Kano State, Nigeria. This corresponds with study of Kumar et al (2024), who opined that there is strong impact of water sanitation and hygiene facilities on students' health status, attendance and academic achievement. Among the finding was that water and sanitary health facilities have significant impact on students' health status, attendance and academic achievement and that of Bello and Usman (2023) which states that there is strong positive relationship between clean sanitary facilities and student participation, many students, particularly girls, avoided school due to lack of hygiene facilities during menstruation and schools with WASH clubs showed better maintenance and hygiene behavior.

From the findings of the research question three which revealed that there is positive impact of provision of instructional materials and academic achievement of financial accounting students in secondary schools in Kano State, Nigeria. This is also supported by the findings from the test of null hypothesis six, which revealed that there is a positive relationship between contribution of Donor Agencies in provision of instructional materials and academic achievement of financial accounting students in Secondary Schools in Kano State. This aligns with the study of Ahmad et al (2024) whose findings revealed that Students taught with instructional materials performed significantly better than those taught without it; no significant gender difference was observed in learning outcomes, retention of knowledge was higher in the experimental group, so also the findings of Mirembe (2024) which revealed that availability and utilization of instructional materials correlated positively with higher

student achievement. Students' motivation and active participation were enhanced when instructional materials were used. Halilu and Tukur (2023) findings revealed that instructional materials (pictures, models, and handouts) significantly enhanced learning outcomes.

Conclusion

Based on the findings of the study, it can be concluded that there exists a strong relationship between the provision of educational facilities and the academic achievement of Financial Accounting students. The study established that when Donor Agencies invest in facilities such as well- equipped classrooms, libraries, computer laboratories, sanitary environments and provision of instructional materials; students tend to perform better academically. The contribution of Donor Agencies has been instrumental in bridging infrastructural and instructional gaps in public secondary schools.

Recommendations

- a. Government should invest more on current relevant and diverse materials (digital and physical) to meet modern educational need to ensure comfortable, quiet and user - friendly environment to boost study habit of accounting students
- b. There is need for government to ensure that all schools have sufficient, safe and functional toilets, hand-washing station with running water and clean drinking water
- c. The State Government and other educational stakeholders should increase the supply of quality, relevant instructional materials to schools in addition to ensuring training, teaching and effective integration and ensuring equitable distribution.

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