

**Q1
2026**

BAUCHI STATE

Q1 2026 EDUCATION SECTOR BUDGET PERFORMANCE REPORT

Tracking budget allocation, releases and spending across the Ministry of Education and the Ministry of Higher Education.

Coverage: Education Sector-wide | Ministry of Education | Ministry of Higher Education | 16 MDAs

STATE BUDGET

₦877.05bn

Approved 2026 budget

EDUCATION BUDGET

₦131.72bn

MoE + Higher Education

Q1 EDUCATION
SPEND

₦19.20bn

Actual Q1 spending

Q1 PERFORMANCE

14.6%

Actual against
approved

PREPARED BY

Young Leaders Network (YLN)
SAGE Malala Fund Project

DATA SOURCE

**Bauchi State Q1 2026 Budget
Performance Extraction**
July 2026

Executive summary

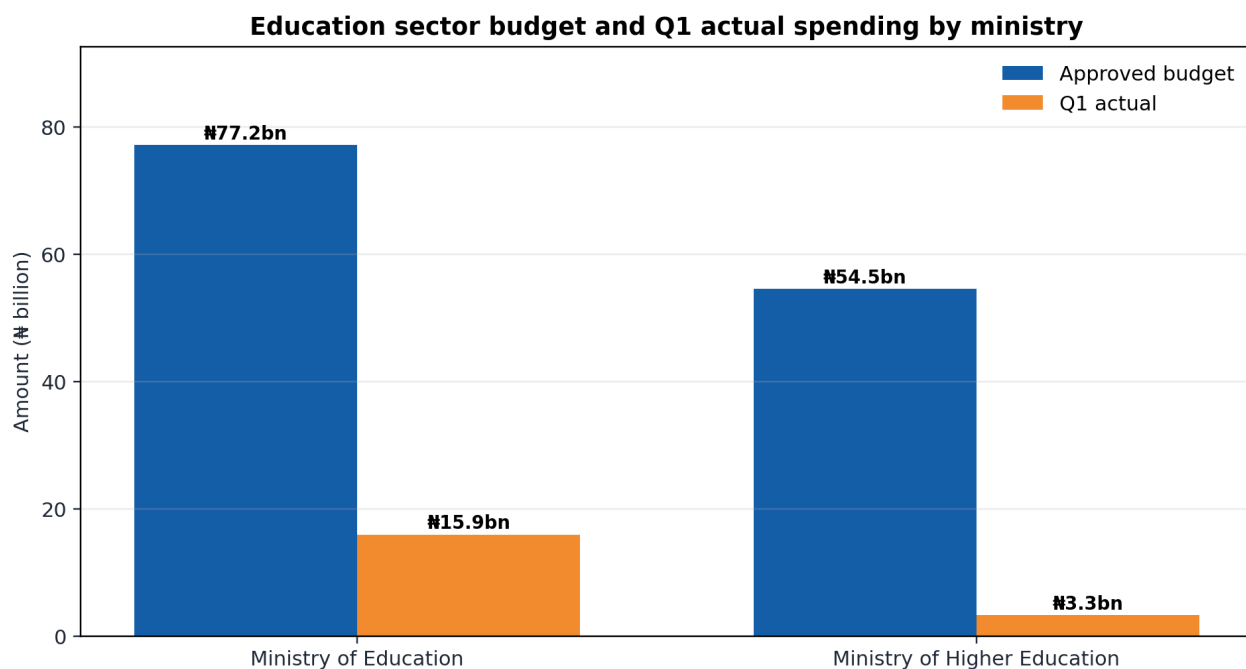
Bauchi State approved a total 2026 budget of ₦877.05bn. Within this, the two education ministries together account for ₦131.72bn, representing 15.0% of the state budget. By the end of Q1, the education sector had spent ₦19.20bn. This is 14.6% of its annual education budget and 13.3% of total state Q1 actual expenditure.

The Ministry of Education carried most of the Q1 education implementation. It had an approved budget of ₦77.19bn and Q1 actual spending of ₦15.93bn. Its performance was 20.6%. The Ministry of Higher Education had an approved budget of ₦54.53bn and Q1 actual spending of ₦3.27bn. Its performance was 6.0%.

The sector's approved allocation shows that education is a major state priority. However, actual implementation in Q1 was below the simple 25% quarterly benchmark. If the education sector had spent at a straight-line quarterly pace, Q1 spending would have been ₦32.93bn. Actual spending was lower by ₦13.73bn.

The Ministry of Education shows a stronger start, especially through the Ministry of Education proper and SUBEB. The weaker areas are the agencies most connected to inclusion and second-chance education: Mass Education, Special Schools, State Library Board and Nomadic Education. Their low capital and operational performance should be followed closely because these agencies sit at the centre of literacy, disability inclusion, rural access, nomadic education and support for learners outside the mainstream school system.

The Ministry of Higher Education shows a different pattern. Personnel spending moved, but capital spending was almost still. This means institutions may have met salary obligations, while laboratories, hostels, lecture halls, libraries, workshops and other development projects recorded weak implementation in the first quarter.



1. Data source, structure and calculation approach

The analysis is based on the updated Q1 2026 Education Sector Performance Extraction Sheet supplied for this revision. The report uses the institutional structure provided by Young Leaders Network to classify the sector into the Ministry of Education and the Ministry of Higher Education.

The Education Sector in this report is defined as the combined budget and Q1 actual expenditure of the two ministries and all listed MDAs under them. The Ministry of Education has seven MDAs, while the Ministry of Higher Education has nine MDAs. This distinction is used throughout the report because it allows policy makers to see both the whole sector picture and the performance of each administrative block.

Table 1: Structure of the Bauchi State Education Sector by Ministry and MDA

Ministry	MDAs included
Ministry of Education	Ministry of Education; State Universal Basic Education Board; Bauchi State Agency for Mass Education; Special School Management Board; State Library Board; Bauchi State Agency for Nomadic Education; Teacher's Service Commission
Ministry of Higher Education	Ministry of Higher Education; Sa'adu Zungur State University, Gadau; Aminu Saleh College of Education, Azare; Adamu Tafawa Balewa College of Education, Kangere; Abubakar Tatari Ali Polytechnic, Bauchi; A.D. Rufai College of Education, Legal and General Studies, Misau; College of Education, Dass; Bauchi State Scholarship Board; College of Agriculture, Bauchi

2. State fiscal context and education sector position

The state's total approved 2026 budget is ₦877.05bn. Q1 total actual expenditure stood at ₦144.45bn. This means overall state expenditure performance was 16.5% at the end of the first quarter. Education performed below this statewide expenditure rate, with 14.6% sector performance.

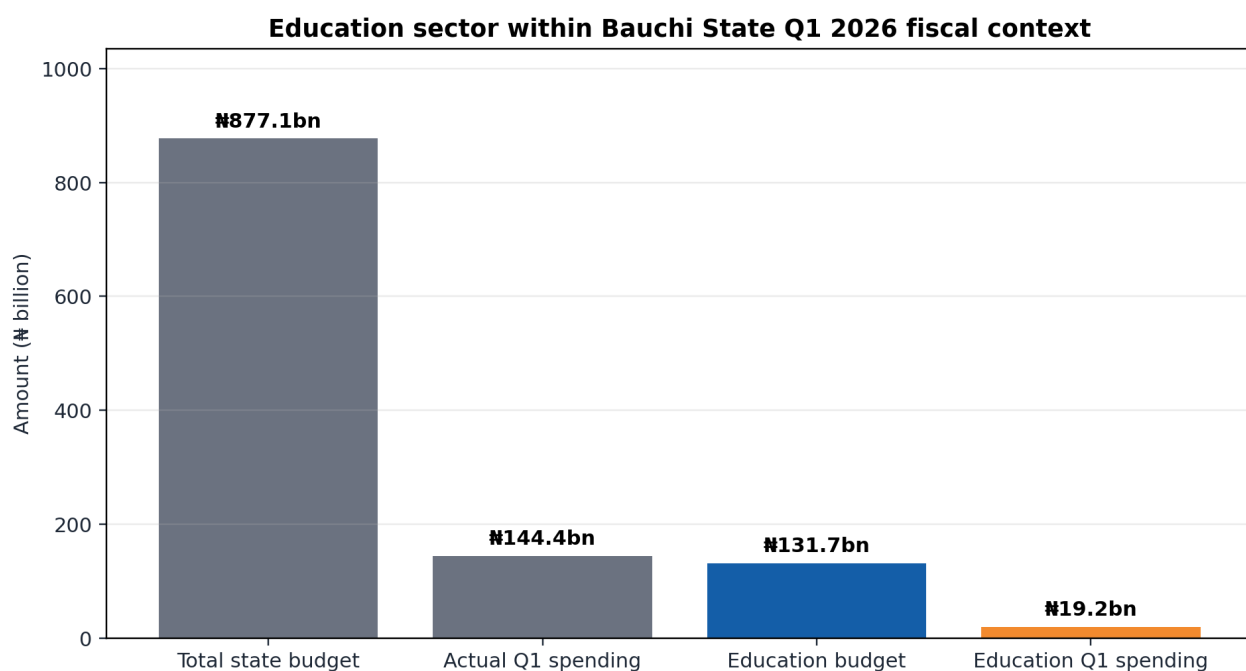


Table 2: Bauchi State Q1 2026 Fiscal Context: Revenue and Expenditure Performance

Indicator	Approved budget	Q1 actual	Q1 performance
Total state revenue framework	₦877,052,907,900.00	₦187,990,087,856.21	21.4%
State recurrent expenditure	₦308,737,946,780.58	₦59,057,280,494.67	19.1%
State capital expenditure	₦568,314,961,119.42	₦85,391,381,411.74	15.0%
Total state expenditure	₦877,052,907,900.00	₦144,448,661,906.41	16.5%
Education sector	₦131,721,221,341.65	₦19,200,253,309.76	14.6%

Education's approved budget share is 15.0%. Its share of actual Q1 state spending was 13.3%. The difference is small in percentage terms, but it matters because it shows that education spending had not yet caught up with the priority expressed in the approved budget.

3. Education sector dashboard: whole sector first

The education sector analysis begins with the combined figures for the Ministry of Education and the Ministry of Higher Education. This gives policy makers one clear picture before moving into the two ministry-level scorecards.

Table 3: Combined Education Sector Dashboard: Budget, Spending and Performance Summary

TOTAL EDUCATION BUDGET	Q1 ACTUAL SPENDING	SECTOR PERFORMANCE	BALANCE
₦131.72bn Approved annual budget	₦19.20bn Actual spending by end of Q1	14.6% Actual against annual budget	₦112.52bn Annual budget not yet spent
MOE SHARE OF BUDGET 58.6% Ministry of Education	MHE SHARE OF BUDGET 41.4% Ministry of Higher Education	MOE SHARE OF ACTUAL 83.0% Actual Q1 education spend	MHE SHARE OF ACTUAL 17.0% Actual Q1 education spend

Q1 performance against straight-line benchmark

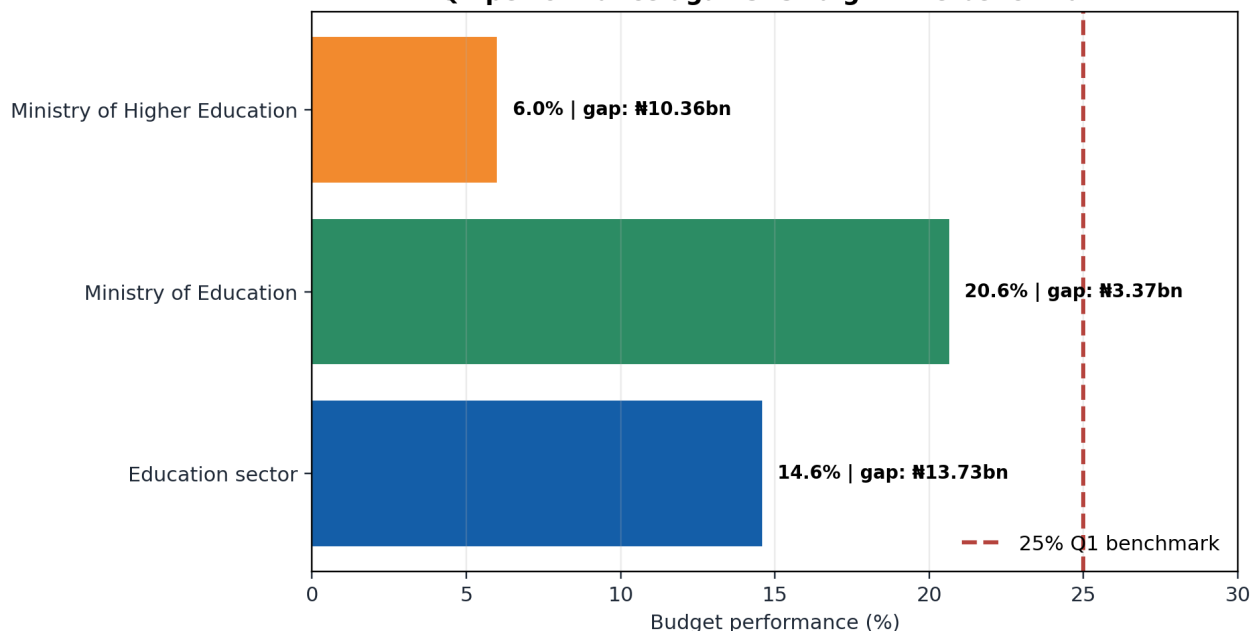


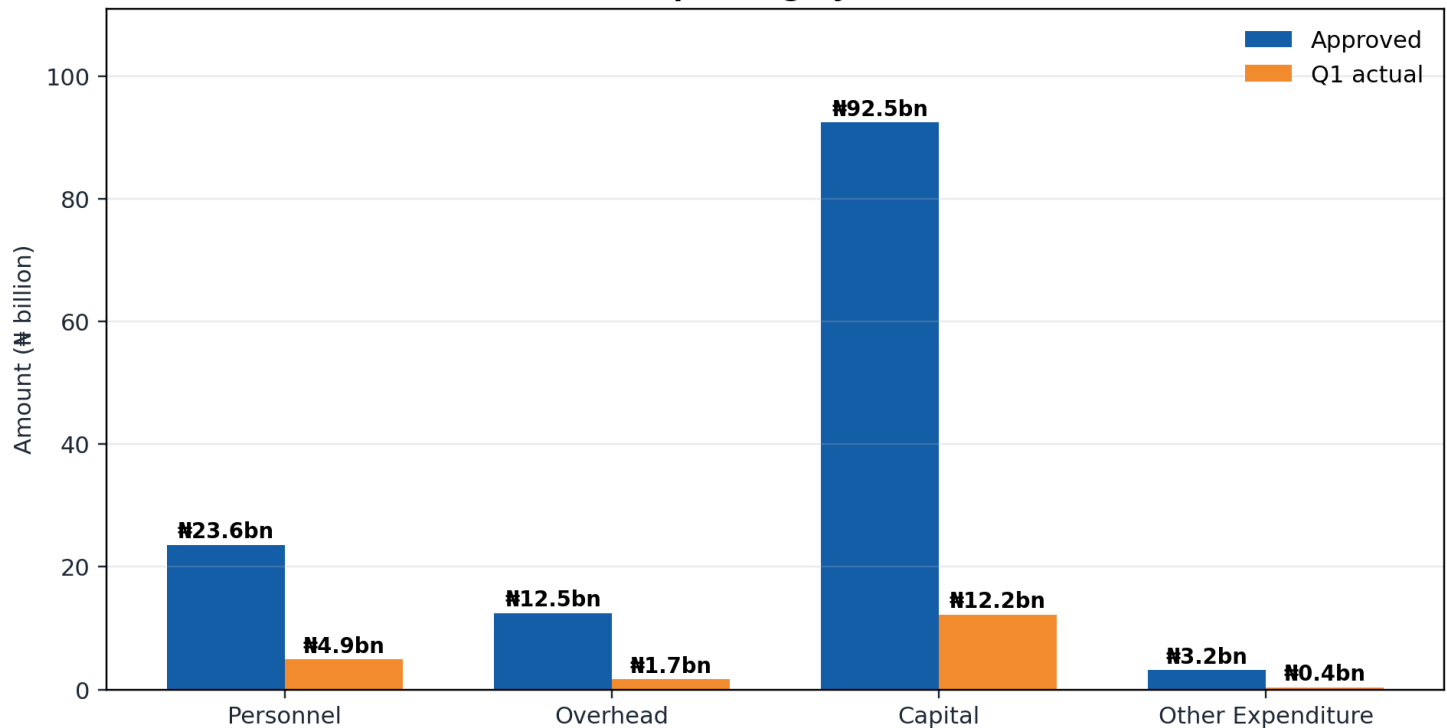
Table 4: Education Sector Performance by Ministry

Sector block	Approved budget	Q1 actual	Performance	Balance	Gap to 25% Q1 benchmark
Ministry of Education	₦77,189,740,308.67	₦15,930,537,935.37	20.6%	₦61,259,202,373.30	₦3,366,897,141.80
Ministry of Higher Education	₦54,531,481,032.98	₦3,269,715,374.39	6.0%	₦51,261,765,658.59	₦10,363,154,883.86
Total Education Sector	₦131,721,221,341.65	₦19,200,253,309.76	14.6%	₦112,520,968,031.89	₦13,730,052,025.65

The Ministry of Education accounts for 58.6% of the approved education budget, but it accounted for 83.0% of Q1 education spending. The Ministry of Higher Education accounts for 41.4% of the approved education budget, but only 17.0% of actual Q1 education spending. This shift explains why the whole education sector performance is pulled down by the low start in Higher Education.

4. How education money was spent by economic classification

The combined education budget is capital-heavy. Capital expenditure represents the largest part of the approved education budget and also the largest share of actual Q1 spending. However, the capital story is uneven: most of the capital spending came from the Ministry of Education side, while Higher Education capital execution remained very low.

Combined education spending by economic classification

Share of actual Q1 education spending

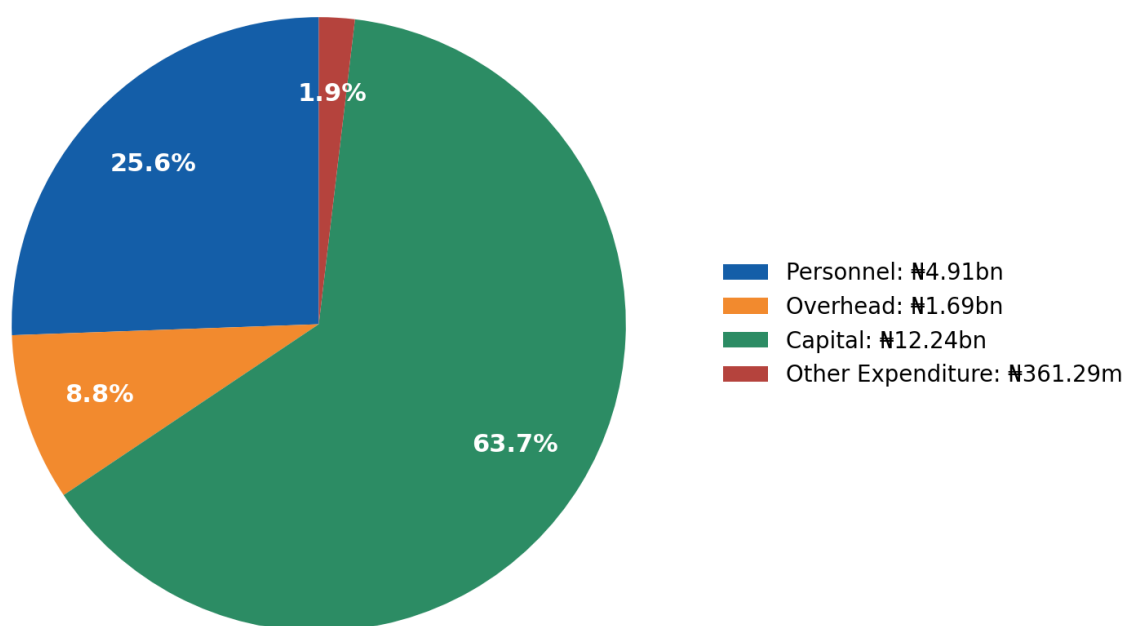


Table 5: Combined Education Sector Performance by Economic Classification

Classification	Approved budget	Q1 actual	Performance	Share of actual education spending
Personnel	₦23,578,001,483.90	₦4,909,746,008.83	20.8%	25.6%
Overhead	₦12,490,514,057.75	₦1,693,484,880.82	13.6%	8.8%
Capital	₦92,489,205,800.00	₦12,235,731,690.11	13.2%	63.7%
Other Expenditure	₦3,163,500,000.00	₦361,290,730.00	11.4%	1.9%

Capital took 63.7% of actual Q1 education spending. Yet the Ministry of Education provided 96.9% of actual capital spending, while Higher Education provided only 3.1%. This is the clearest difference between the two ministries in Q1.

5. Ministry of Education performance

The Ministry of Education and its seven MDAs had an approved budget of ₦77.19bn and Q1 actual expenditure of ₦15.93bn. This gives a Q1 performance rate of 20.6%. The ministry performed better than the whole education sector average, but still below the 25% straight-line Q1 benchmark.

Ministry of Education MDAs: Q1 performance and actual spend

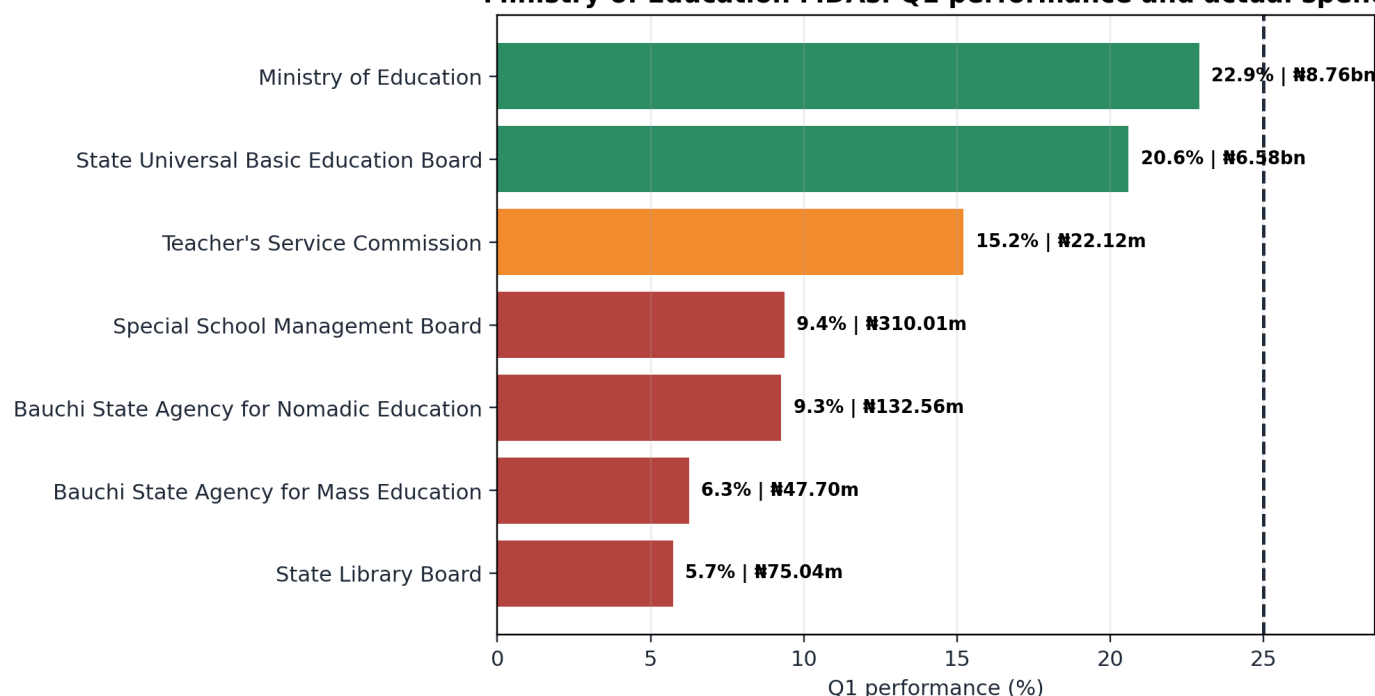
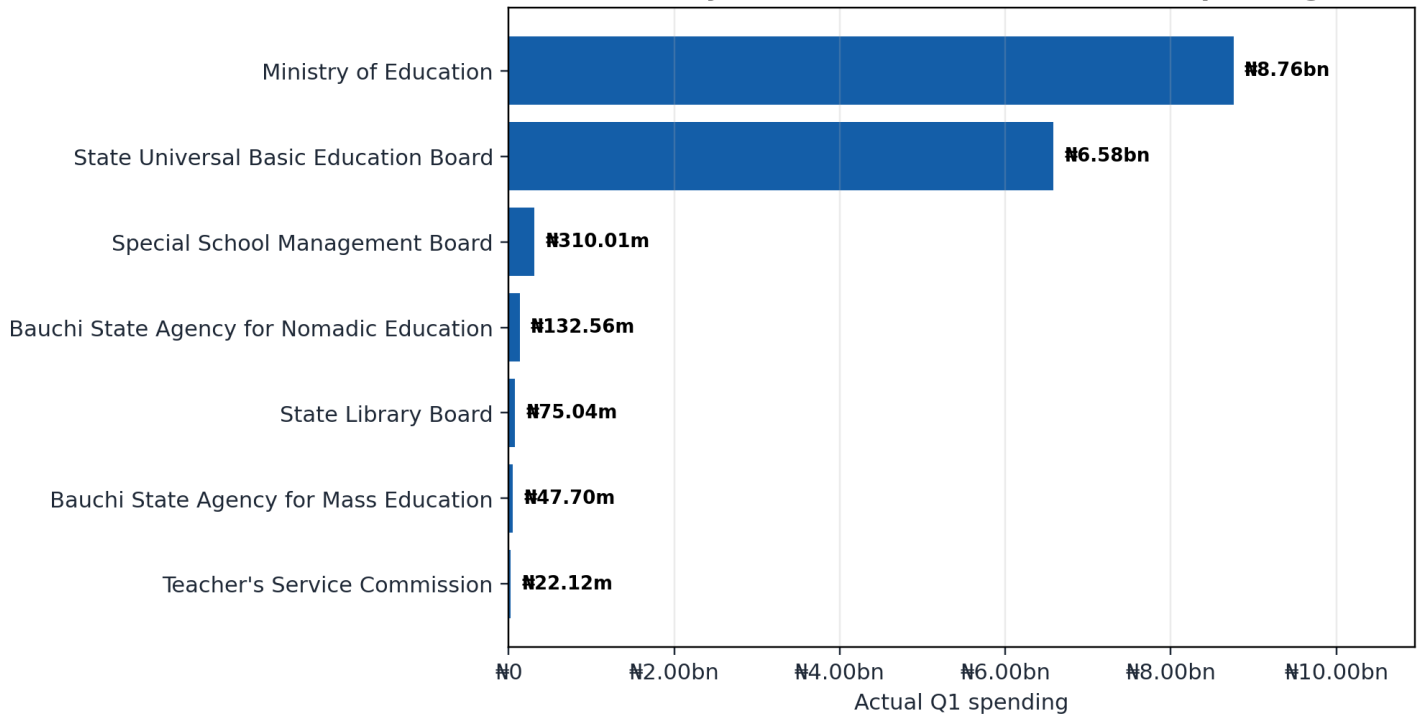


Table 6: Ministry of Education MDA-Level Budget Performance

MDA	Approved budget	Q1 actual	Performance	Balance
Ministry of Education	₦38,251,101,743.52	₦8,758,229,821.75	22.9%	₦29,492,871,921.77
State Universal Basic Education Board	₦31,979,494,777.00	₦6,584,888,800.92	20.6%	₦25,394,605,976.08
Bauchi State Agency for Mass Education	₦762,689,075.47	₦47,698,403.23	6.3%	₦714,990,672.24
Special School Management Board	₦3,310,206,427.75	₦310,005,409.57	9.4%	₦3,000,201,018.18
State Library Board	₦1,310,267,898.21	₦75,041,011.17	5.7%	₦1,235,226,887.04
Bauchi State Agency for Nomadic Education	₦1,430,512,532.00	₦132,555,257.19	9.3%	₦1,297,957,274.81
Teacher's Service Commission	₦145,467,854.72	₦22,119,231.54	15.2%	₦123,348,623.18
Total Ministry of Education	₦77,189,740,308.67	₦15,930,537,935.37	20.6%	₦61,259,202,373.30

Two MDAs dominate the Ministry of Education's Q1 spending: the Ministry of Education proper and SUBEB. Together, they accounted for 96.3% of actual Q1 spending under the Ministry of Education. This means the remaining five MDAs together received less than four percent of actual Q1 spending in this ministry.

Ministry of Education MDAs: Actual Q1 spending



6. Ministry of Education: spending pattern by classification

The Ministry of Education's Q1 spending was driven mainly by capital expenditure. This is expected for a ministry with responsibility for secondary education, infrastructure, system coordination and support to basic education through SUBEB. The concern is the distribution of that capital spending across MDAs.

Ministry of Education: Spending by economic classification

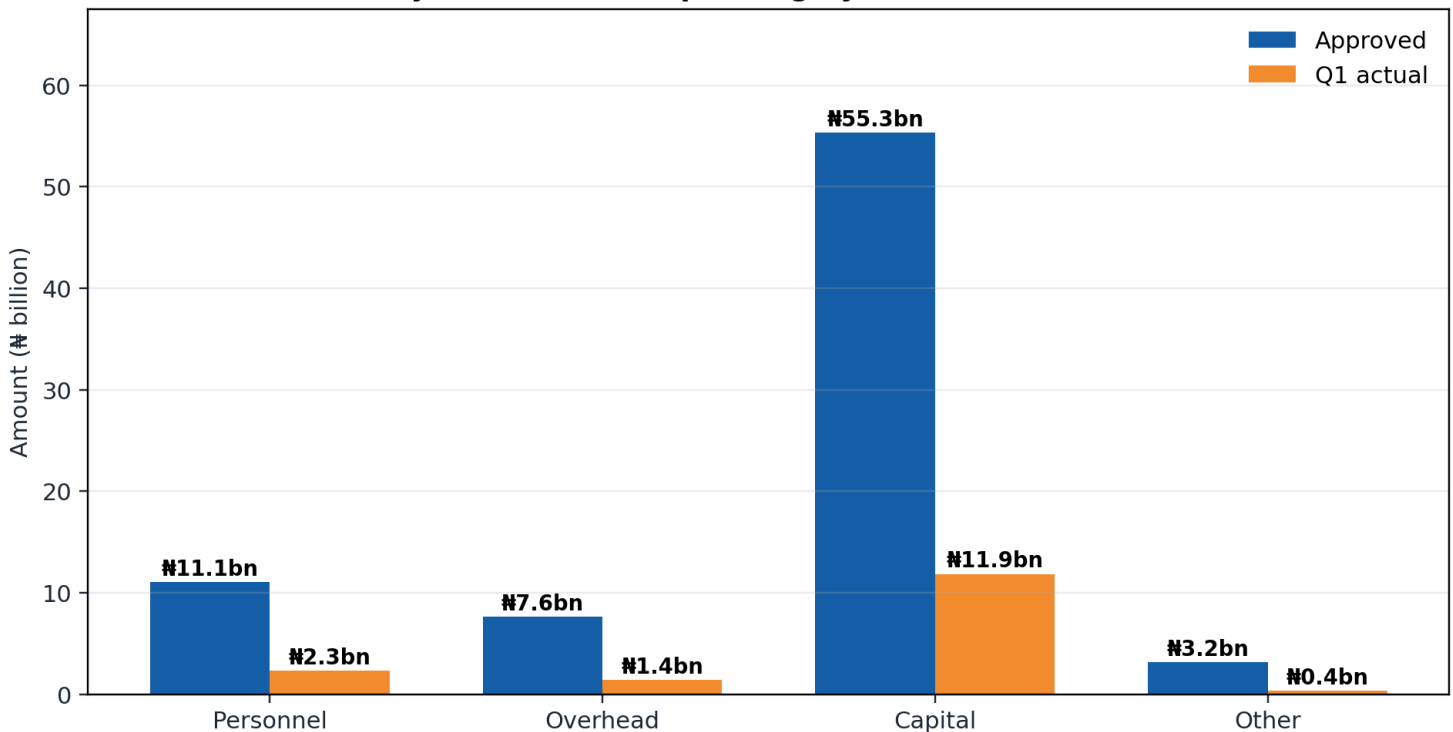


Table 7: Ministry of Education Performance by Economic Classification

Classification	Approved budget	Q1 actual	Performance	Balance	Share of MoE actual spending
Personnel	₦11,053,146,050.92	₦2,326,028,645.03	21.0%	₦8,727,117,405.89	14.6%
Overhead	₦7,647,338,457.75	₦1,388,236,800.51	18.2%	₦6,259,101,657.24	8.7%
Capital	₦55,336,255,800.00	₦11,854,981,759.83	21.4%	₦43,481,274,040.17	74.4%
Other Expenditure	₦3,153,000,000.00	₦361,290,730.00	11.5%	₦2,791,709,270.00	2.3%

Capital expenditure represented 71.7% of the Ministry of Education budget and 74.4% of its actual Q1 spending. But capital releases were concentrated. The Ministry of Education proper and SUBEB together accounted for 99.8% of MoE capital spending in Q1.

The five smaller and inclusion-facing MDAs together recorded only ₦27.51m in capital spending out of ₦11.85bn total MoE capital spending. This is a key follow-up issue because these agencies are directly tied to mass literacy, nomadic education, special needs, libraries and teacher service support.

Table 8: Ministry of Education Q1 Actual Spending by MDA and Economic Classification

MDA	Personnel	Overhead	Capital	Other	Total Q1 actual
Ministry of Education	₦1.90bn	₦1.01bn	₦5.62bn	₦239.19m	₦8.76bn
State Universal Basic Education Board	₦31.62m	₦312.08m	₦6.21bn	₦29.06m	₦6.58bn
Bauchi State Agency for Mass Education	₦33.03m	₦9.77m	₦4.89m	₦0	₦47.70m
Special School Management Board	₦168.69m	₦40.28m	₦8.00m	₦93.04m	₦310.01m
State Library Board	₦61.95m	₦249.28k	₦12.85m	₦0	₦75.04m
Bauchi State Agency for Nomadic Education	₦126.99m	₦3.79m	₦1.77m	₦0	₦132.56m
Teacher's Service Commission	₦5.55m	₦16.57m	₦0	₦0	₦22.12m

7. Ministry of Education: MDA-level issues for engagement

Table 9: Ministry of Education MDA Engagement Points

MDA	Q1 performance	Engagement point
Ministry of Education	22.9%	Q1 spending was strong relative to other MDAs. The next question is which secondary education and policy coordination projects accounted for the capital releases, and which projects are still awaiting procurement or cash-backing.
State Universal Basic Education Board	20.6%	SUBEB had the second-largest Q1 actual spending. Follow-up should connect this spending to basic education outputs: classrooms, rehabilitation, teaching and learning materials, teacher support, WASH and safe school facilities.
Bauchi State Agency for Mass Education	6.3%	This is low for an agency responsible for adult literacy, non-formal education and second-chance learning. The key question is whether literacy centres, facilitators, learning materials and re-entry pathways received Q1 support.
Special School Management Board	9.4%	The board's capital performance was 0.5%. This requires follow-up because learners with disabilities need accessible infrastructure, assistive learning materials, safe transport and trained personnel.
State Library Board	5.7%	Library services and reading support were weak in Q1. The state should clarify how libraries will support literacy, digital learning and school reading culture in Q2 and Q3.
Bauchi State Agency for Nomadic Education	9.3%	Nomadic education spending was below pace, and capital spending was nearly zero. Follow-up should focus on mobile learning, teachers, community outreach and facilities in pastoral communities.
Teacher's Service Commission	15.2%	The commission performed better than most smaller MDAs but had no capital spending. Follow-up should examine teacher deployment, teacher records, monitoring and capacity support.

8. Ministry of Higher Education performance

The Ministry of Higher Education and its nine MDAs had an approved budget of ₦54.53bn and Q1 actual spending of ₦3.27bn. This gives a Q1 performance rate of 6.0%. The low performance is the main reason the combined education sector did not reach a stronger Q1 position.

Ministry of Higher Education MDAs: Q1 performance and actual spend

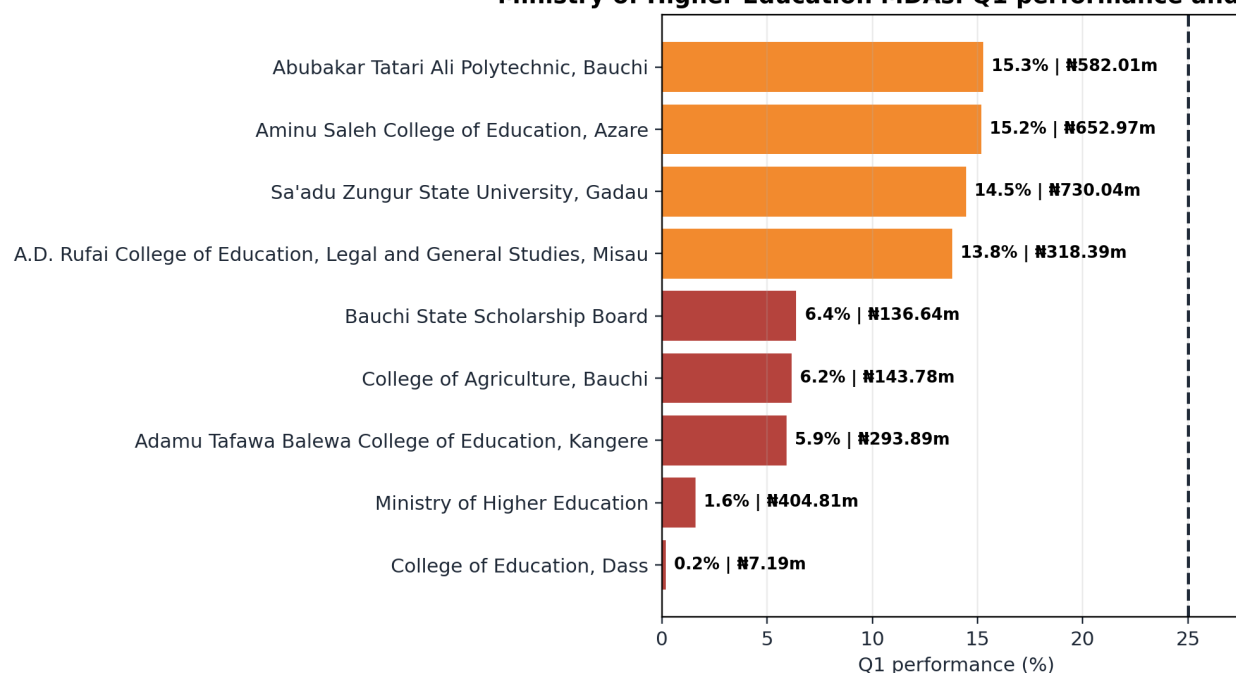
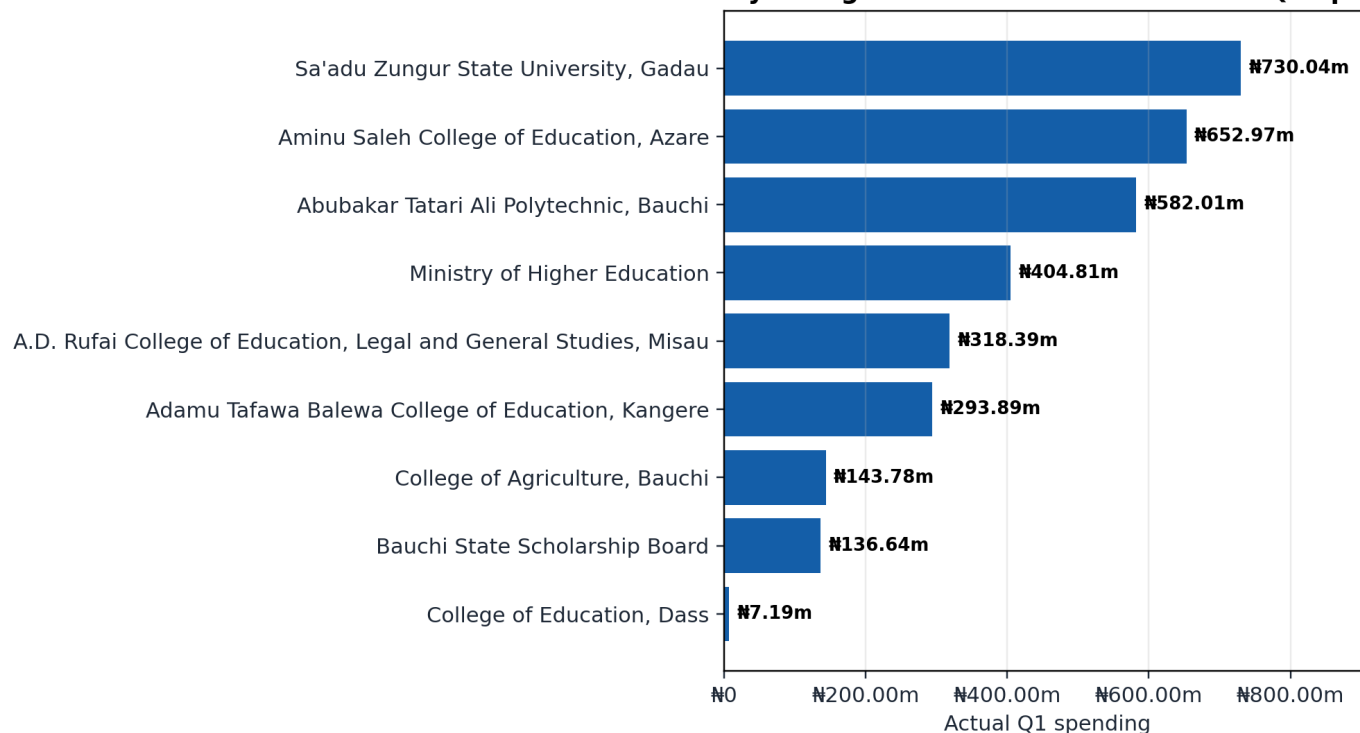


Table 10: Ministry of Higher Education MDA-Level Budget Performance

MDA / Institution	Approved budget	Q1 actual	Performance	Balance
Ministry of Higher Education	₦25,646,162,006.56	₦404,806,959.99	1.6%	₦25,241,355,046.57
Sa'adu Zungur State University, Gadau	₦5,050,914,998.56	₦730,043,567.79	14.5%	₦4,320,871,430.77
Aminu Saleh College of Education, Azare	₦4,300,270,725.77	₦652,969,101.46	15.2%	₦3,647,301,624.31
Adamu Tafawa Balewa College of Education, Kangere	₦4,959,006,268.36	₦293,891,335.88	5.9%	₦4,665,114,932.48
Abubakar Tatari Ali Polytechnic, Bauchi	₦3,812,479,030.54	₦582,005,537.99	15.3%	₦3,230,473,492.55
A.D. Rufai College of Education, Legal and General Studies, Misau	₦2,306,768,815.17	₦318,391,274.77	13.8%	₦1,988,377,540.40
College of Education, Dass	₦3,983,851,845.63	₦7,187,847.76	0.2%	₦3,976,663,997.87
Bauchi State Scholarship Board	₦2,140,240,158.13	₦136,637,982.09	6.4%	₦2,003,602,176.04
College of Agriculture, Bauchi	₦2,331,787,184.26	₦143,781,766.66	6.2%	₦2,188,005,417.60
Total Ministry of Higher Education	₦54,531,481,032.98	₦3,269,715,374.39	6.0%	₦51,261,765,658.59

The strongest Q1 performance rates were recorded by Abubakar Tatari Ali Polytechnic (15.3%), Aminu Saleh College of Education (15.2%), Sa'adu Zungur State University (14.5%), and A.D. Rufai College of Education (13.8%). The lowest was College of Education, Dass at 0.2%.

Ministry of Higher Education MDAs: Actual Q1 spending



9. Ministry of Higher Education: spending pattern by classification

Higher Education was salary-heavy in Q1. Personnel spending moved at a reasonable pace, but overhead and capital expenditure remained weak. This matters because tertiary education development depends on capital investments in laboratories, lecture theatres, libraries, hostels, workshops, farms, ICT, research facilities and campus safety infrastructure.

Ministry of Higher Education: Spending by economic classification

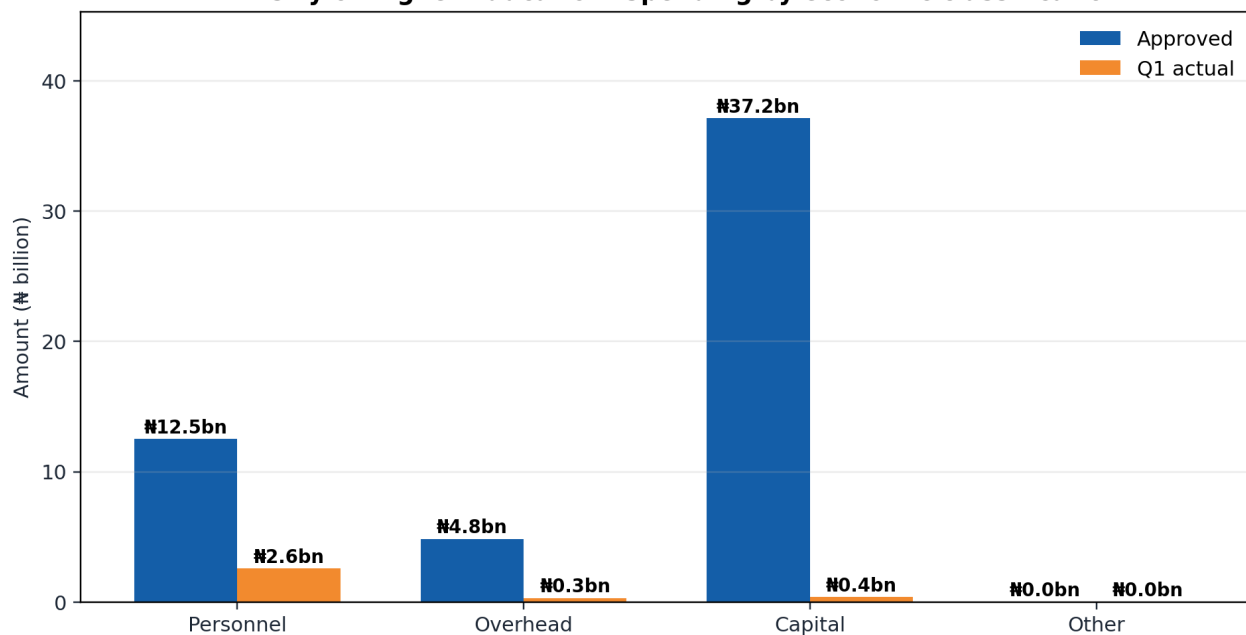


Table 11: Ministry of Higher Education Performance by Economic Classification

Classification	Approved budget	Q1 actual	Performance	Balance	Share of Higher Education actual spending
Personnel	₦12,524,855,432.98	₦2,583,717,363.80	20.6%	₦9,941,138,069.18	79.0%
Overhead	₦4,843,175,600.00	₦305,248,080.31	6.3%	₦4,537,927,519.69	9.3%
Capital	₦37,152,950,000.00	₦380,749,930.28	1.0%	₦36,772,200,069.72	11.6%
Other Expenditure	₦10,500,000.00	₦0.00	0.0%	₦10,500,000.00	0.0%

Personnel expenditure accounted for 79.0% of actual Q1 spending in Higher Education. Capital expenditure accounted for only 11.6% of actual Q1 spending, despite representing 68.1% of the Higher Education budget.

Capital execution in Higher Education was 1.0%. Several institutions recorded zero capital spending in Q1. This does not mean projects cannot still move later in the year, but it does show a delayed start that needs attention before Q2 closes.

Table 12: Ministry of Higher Education Q1 Actual Spending by MDA and Economic Classification

MDA / Institution	Personnel	Overhead	Capital	Other	Total Q1 actual
Ministry of Higher Education	₦9.72m	₦23.34m	₦371.75m	₦0	₦404.81m
Sa'adu Zungur State University, Gadau	₦599.42m	₦130.62m	₦0	₦0	₦730.04m
Aminu Saleh College of Education, Azare	₦640.99m	₦11.98m	₦0	₦0	₦652.97m
Adamu Tafawa Balewa College of Education, Kangere	₦293.14m	₦750.00k	₦0	₦0	₦293.89m
Abubakar Tatari Ali Polytechnic, Bauchi	₦582.01m	₦0	₦0	₦0	₦582.01m
A.D. Rufai College of Education, Legal and General Studies, Misau	₦303.24m	₦6.16m	₦9.00m	₦0	₦318.39m
College of Education, Dass	₦5.69m	₦1.50m	₦0	₦0	₦7.19m
Bauchi State Scholarship Board	₦5.73m	₦130.90m	₦0	₦0	₦136.64m
College of Agriculture, Bauchi	₦143.78m	₦0	₦0	₦0	₦143.78m

10. Ministry of Higher Education: MDA-level issues for engagement

Table 14: Ministry of Higher Education MDA Engagement Points

MDA / Institution	Q1 performance	Engagement point
Ministry of Higher Education	1.6%	The ministry proper holds the largest Higher Education budget but had a very low Q1 execution rate. The main question is whether capital projects are still in procurement, awaiting releases, or facing implementation delays.
Sa'adu Zungur State University, Gadau	14.5%	Q1 spending was mostly personnel and overhead. Capital spending was zero despite a capital budget of ₦1.71bn. Follow-up should focus on approved university capital projects and release timelines.
Aminu Saleh College of Education, Azare	15.2%	Personnel spending moved, but overhead was weak and capital was zero. The institution should clarify operational needs and deferred capital projects.
Adamu Tafawa Balewa College of Education, Kangere	5.9%	Very weak overhead and zero capital spending suggest limited operational and development movement in Q1.
Abubakar Tatari Ali Polytechnic, Bauchi	15.3%	The Q1 performance came almost entirely through personnel. Overhead and capital were zero. The polytechnic should clarify the capital project pipeline.
A.D. Rufai College of Education, Legal and General Studies, Misau	13.8%	The institution recorded some capital spending, but capital performance was still low. It should identify which projects moved and which remain pending.
College of Education, Dass	0.2%	This is the weakest performance in the Higher Education sub-sector. A dedicated discussion is needed on releases, payroll status, overhead, and capital project readiness.
Bauchi State Scholarship Board	6.4%	The board had a large approved budget but low Q1 actual spending. Engagement should clarify whether Q1 spending reached students and when scholarship obligations will be released.
College of Agriculture, Bauchi	6.2%	The college had personnel spending but no overhead or capital expenditure recorded. This should be examined against agriculture skills, practical facilities and institutional operations.

11. Gender-responsive and inclusion implications

The numbers should be read against Bauchi State's policy commitments on gender-responsive education, school re-entry, inclusive education and safe learning environments. A budget performance report is not only a finance document. It also tells whether policy commitments are beginning to receive the releases and implementation support they need.

The most sensitive areas are the agencies linked to learners who are already most at risk of exclusion: Mass Education, Nomadic Education, Special Schools, Scholarship Board and institutions responsible for safe, accessible learning environments. In Q1, many of these agencies recorded low implementation. This should not be left as a finance footnote; it should be taken into budget review meetings with clear agency-level questions.

The Bauchi State Gender in Education Policy and re-entry guidelines place emphasis on equitable access, retention, completion, non-formal and second-chance education, re-entry support, safe schools, counselling, WASH, protection and disability inclusion. These commitments need working budgets. When overhead and capital releases are weak, schools and agencies may struggle to provide counselling, safe spaces, functional WASH, re-entry tracking, catch-up support, assistive devices, referral systems and outreach to hard-to-reach communities.

For girls' education advocacy, the most useful message from Q1 is this: Bauchi has made a meaningful allocation to education, but implementation must now move more deliberately toward the agencies and budget lines that address exclusion. Education spending should not only keep the system running; it should also help the state reach girls, learners with disabilities, married and pregnant adolescent girls, nomadic learners, rural learners, and students who need financial support to remain in school.

Table 14: Priority Questions for Policy and Budget Engagement

Area	Question for engagement
Whole education sector	What is the Q2 release plan to move education closer to the annual implementation target?
Ministry of Education	How will the ministry improve releases to inclusion-facing agencies before the end of Q2?
Mass Education	How many literacy and second-chance centres are funded, active and monitored in 2026?
Special Schools	Which capital projects will directly improve accessibility, assistive learning, safety and dignity for learners with disabilities?
Nomadic Education	What support is planned for mobile learning, teacher deployment and facilities in nomadic communities?
Scholarship Board	How much of the approved scholarship budget will reach students, and what is the payment schedule?
Higher Education institutions	Which capital projects have completed procurement and which ones are awaiting releases?

12. Recommendations

Table 15: Recommendations for Improving Education Budget Performance

No.	Recommendation	Reason
1	Protect education's implementation share	Education has 15.0% of the state budget but 13.3% of Q1 actual spending. Q2 releases should help close this gap.
2	Prepare a Q2 recovery plan for weak MDAs	Each MDA below 10% performance should provide a short recovery note showing delayed lines, procurement status, expected release dates and realistic Q2 outputs.
3	Separate routine spending from transformation spending	Personnel payments keep the system stable, but infrastructure, WASH, safe schools, libraries, laboratories, inclusive facilities and learning materials determine whether the system improves.
4	Give special attention to inclusion-facing agencies	Mass Education, Nomadic Education, Special Schools, the State Library Board and Scholarship Board should be treated as strategic equity agencies, not marginal budget holders.
5	Track capital projects by location and status	Capital performance should be linked to project lists showing location, amount released, contractor status, stage of completion and expected beneficiaries.
6	Link budget performance to policy commitments	Quarterly budget reviews should include gender-responsive education, re-entry, safe schools, disability inclusion and second-chance education as standing agenda items.

The main task before the state is not to defend or condemn the Q1 figures. The task is to use them early enough. Q1 is a warning point, not the end of the story. If weak releases, procurement delays and under-performing capital lines are addressed in Q2, the education sector can still close part of the implementation gap before year-end.

Annex 1: Revenue performance

Table 16: Bauchi State Q1 2026 Revenue Performance by Component

Revenue component	Approved budget	Q1 actual	Performance
Opening Balance	₦11,985,019,995.65	₦60,785,783,614.22	507.2%
FAAC (Statutory Revenue)	₦366,060,175,318.30	₦55,949,095,209.10	15.3%
Independent Revenue (IGR)	₦63,549,438,575.62	₦8,932,425,360.89	14.1%
Aids and Grants	₦89,809,710,000.00	₦5,751,765,572.00	6.4%
Capital Development Funds	₦345,648,564,010.43	₦56,571,018,100.00	16.4%
Total Revenue (including opening balance)	₦877,052,907,900.00	₦187,990,087,856.21	21.4%

Annex 2: Combined education economic classification

Table 17: Combined Education Sector Performance by Classification: Approved Budget, Actual Spending and Balance

Classification	Approved budget	Q1 actual	Performance	Balance
Personnel	₦23,578,001,483.90	₦4,909,746,008.83	20.8%	₦18,668,255,475.07
Overhead	₦12,490,514,057.75	₦1,693,484,880.82	13.6%	₦10,797,029,176.93
Capital	₦92,489,205,800.00	₦12,235,731,690.11	13.2%	₦80,253,474,109.89
Other Expenditure	₦3,163,500,000.00	₦361,290,730.00	11.4%	₦2,802,209,270.00

Annex 3: Notes on interpretation

1. Performance is calculated against the approved annual budget, not against a separate cash-backed Q1 release. The figures therefore show pace of implementation rather than release efficiency.
2. A low Q1 performance rate does not automatically mean failure. Some capital projects may start later due to procurement, design, cash-backing or contractor processes. However, low Q1 performance is an early signal that agencies should explain delays and publish recovery steps.
3. The report corrects typographical inconsistencies in MDA names for readability and consistency. This does not change the underlying budget figures.
4. Where the extracted sheet records a dash for actual expenditure, the report treats the value as zero for calculation purposes.

YOUNG LEADERS NETWORK (YLN)

Young Leaders Network is a Bauchi-based civic and development organization working to strengthen youth leadership, accountable governance, inclusive education and community participation. Through research, policy engagement, citizen mobilization and grassroots advocacy, YLN supports reforms that improve public service delivery and expand opportunities for young people, women and girls.

THE SAGE PROJECT

The SAGE Project, implemented by YLN with support from Malala Fund, works to strengthen girls' education in Bauchi State. It advances girls' leadership, supports the implementation of the Bauchi State Gender in Education Policy and School Re-entry Guidelines, and promotes gender-responsive education financing.

MYGOVWATCH.NG

mygovwatch.ng is YLN's public accountability platform for tracking budgets, projects and service delivery. It helps citizens, civil society, media and policymakers follow public spending, ask better questions and support evidence-based governance conversations.

CONNECT WITH YLN

Website: youngleadersnet.org | **Accountability Platform:** mygovwatch.ng

Social media: @YoungLeadersN | Young Leaders Network

This report supports public dialogue on education financing, budget performance and the implementation of inclusive education commitments in Bauchi State.

For data-driven engagement, visit mygovwatch.ng