YOUNG LEADERS NETWORK
INITIATIVE FOR LEADERSHIP DEVELOPMENT AND YOUTH EMPOWERMENT

Q2
2026

BAUCHI STATE

Q2 2026 EDUCATION SECTOR BUDGET PERFORMANCE REPORT

Mid-year analysis of allocation, quarterly expenditure, cumulative implementation, funding gaps and equity-sensitive education financing across the Ministry of Education and Ministry of Higher Education.

STATE BUDGET	EDUCATION BUDGET	YTD EDUCATION SPEND	MID-YEAR PERFORMANCE
₦877.1bn	₦131.7bn	₦45.0bn	34.2%
Approved 2026 budget	MoE + Higher Education	Q1–Q2 actual expenditure	YTD actual against annual budget

PREPARED BY
Young Leaders Network (YLN)
SAGE Malala Fund Project

DATA SOURCE
Bauchi State Q2 2026 Budget Implementation Report
August 2026

Executive summary

Bauchi State entered the second half of 2026 with a materially stronger pace of budget execution than was visible in the first quarter, but education still trails the wider state budget. The State's approved expenditure budget remains ₦877.1bn. By the end of June, total state expenditure had reached ₦373.6bn, equivalent to 42.6% of the annual budget. The education sector, defined in this report as the Ministry of Education and Ministry of Higher Education together with their 16 MDAs, has an approved budget of ₦131.7bn or 15.0% of the State budget. Cumulative education expenditure reached ₦45.0bn, representing 34.2% implementation and only 12.0% of total state expenditure at mid-year.

Quarter two produced a clear acceleration. Education spending increased from ₦19.2bn in Q1 to ₦25.8bn in Q2, a 34.4% rise in quarterly expenditure. The improvement was strongest in Higher Education: Q2 spending of ₦8.0bn was more than twice the ₦3.3bn recorded in Q1. Even with this recovery, the sector remained 8.4 percentage points behind the State's overall expenditure performance and ₦20.9bn below a simple 50% straight-line mid-year benchmark.

The two education ministries continue to move at very different speeds. The Ministry of Education had implemented 43.7% of its ₦77.2bn budget by June, while the Ministry of Higher Education had implemented 20.7% of ₦54.5bn. The Ministry of Education still carried three-quarters of all education spending at mid-year, although Higher Education's share of quarterly spending improved from 17.0% in Q1 to 31.0% in Q2.

Within the Ministry of Education, implementation remains highly concentrated. The Ministry headquarters and SUBEB accounted for about 96.2% of the Ministry's cumulative expenditure. BASANE improved sharply to 35.8%, but BASAME, the Special Schools Management Board and the State Library Board remained at 13.3%, 14.5% and 11.6% respectively. These are not peripheral agencies: their mandates connect directly to second-chance learning, disability inclusion, literacy services, nomadic education and learners who are least well served by the mainstream school system.

The dedicated Basic Education section presents a stronger aggregate picture. SUBEB and BASANE together had spent ₦14.3bn of a ₦33.4bn budget, or 42.8%. Yet programme-level execution is uneven. Infrastructure reached 48.0%, and equity and inclusiveness reached 40.1%, while the programme specifically aimed at increasing access, retention and completion stood at only 9.7%. The financial pattern therefore favours physical investment more strongly than the programme line most directly connected to keeping learners in school and supporting progression.

Higher Education improved from a very weak first quarter, but the composition of spending remains a concern. Personnel expenditure reached 44.0% of its annual provision; capital expenditure reached only 13.5% and overhead 15.3%. Sa'adu Zungur State University had reached 51.6% overall, while College of Education, Dass remained at 0.8%. The Scholarship Board stood at 8.1%. The issue is not simply low spending: it is the uneven ability of institutions to convert approved capital and operational budgets into services, facilities and student support.

Project-level data shows both progress and unfinished priorities. The AGILE construction of 42 schools was at 78.6%; 2,500 computers for digital literacy reached 62.6%; solar power in 100 secondary schools reached 60.1%; and fencing of seven senior boarding schools reached 69.6%. At the same time, dedicated lines for AGILE water facilities, Safe School renovations, Safe School fencing, disability-inclusive school infrastructure, and GRM/GBV/SEA materials recorded no expenditure by the end of Q2. A separate AGILE rehabilitation line for 1,003 schools recorded 104.4%, which requires reconciliation against the approved provision and any formal virement or amendment.

The mid-year evidence points to a practical policy question. Bauchi has created significant fiscal space for education, but the value of that allocation now depends on balance, timing and traceability. Q3 should focus on underperforming MDAs, slow capital and overhead lines in Higher Education, access and retention programmes in Basic Education, and the gender- and inclusion-sensitive budget lines that determine whether girls and other vulnerable learners can safely enroll, remain, return and complete school.

Mid-year headline

Education holds 15.0% of the approved State budget but accounted for 12.0% of actual State expenditure by the end of Q2. Implementation accelerated, but the sector has not yet translated its approved budget share into an equivalent share of actual spending.

1. Data source, scope and calculation approach

The analysis is based primarily on the Bauchi State Government Budget Implementation Report for Quarter Two 2026, dated 28 July 2026. The Q1 2026 Education Sector Budget Performance Report prepared by Young Leaders Network is used as the comparison baseline so that changes between the first and second quarters are measured on the same institutional scope.

The official Q2 report states that no revision was made to the 2026 budget during the quarter. Performance in this report is therefore measured against the original 2026 budget. Where the State report's narrative wording conflicts with its tables, the tabulated Q2 and Year-to-Date values are treated as the primary source because they provide the auditable budget, expenditure, balance and performance fields.

Table 1: Structure of the education sector used in this report

Sector block	MDAs included
Ministry of Education	Ministry of Education; State Universal Basic Education Board; Bauchi State Agency for Mass Education; Special Schools Management Board; State Library Board; Bauchi State Agency for Nomadic Education; Teachers' 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

Source: YLN Q1 2026 reporting structure; maintained in Q2 for quarter-to-quarter comparability.

Three interpretation rules

First, the dedicated Basic Education section is a subset of the Ministry of Education figures—principally SUBEB and BASANE—and is not added again to the sector total. Second, the State's functional classification records ₦136.01bn under Function 709 (Education), while this report retains the Q1 administrative definition of ₦131.72bn for MoE + Higher Education; the two figures use different classification lenses. Third, the State BIR reports actual expenditure, not a separate cash-release or warrant column. This report therefore does not equate expenditure with budget release.

For economic-class Q2-only values, the report derives the quarterly increment by subtracting the published Q1 actual from the Q2 Year-to-Date amount where the Q2 administrative economic tables provide cumulative figures only. All such derived values are arithmetic differences, not estimates.

2. State fiscal context and the education sector position

By the end of Q2, Bauchi State had realized ₦401.6bn in total revenue including the opening balance, equivalent to 45.8% of the annual revenue framework. Total expenditure stood at ₦373.6bn, or 42.6% of the approved budget. Capital expenditure had reached 43.7% and recurrent expenditure 40.5%.

Table 2: Bauchi State Q2 2026 fiscal context

Indicator	Approved budget	Q2 actual	YTD actual	YTD performance
Total State revenue framework	₦877,052,907,900.00	₦213,577,731,519.14	₦401,567,819,375.35	45.8%
State recurrent expenditure	₦308,737,946,780.58	₦66,021,779,403.23	₦125,079,059,897.90	40.5%
State capital expenditure	₦568,314,961,119.42	₦163,131,644,364.04	₦248,523,025,775.78	43.7%
Total State expenditure	₦877,052,907,900.00	₦229,153,423,767.27	₦373,602,085,673.68	42.6%
Education sector	₦131,721,221,341.65	₦25,796,826,346.50	₦44,997,079,656.26	34.2%

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Table 1 and Table 4; YLN calculations for the combined education sector.

Education accounts for 15.0% of the State's approved budget, but 12.0% of actual State expenditure at mid-year. The sector also represented 11.3% of Q2-only State expenditure. The difference is now large enough to be treated as an implementation issue rather than a minor quarterly timing variation.

What the State fiscal context means for education

Statewide expenditure had reached 42.6% by June, while education was at 34.2%. Education is therefore 8.4 percentage points behind the wider budget. Stronger State capital execution has not yet translated into an equivalent implementation pace across the whole education sector.

3. Education sector dashboard: the whole sector first

TOTAL EDUCATION BUDGET	Q2 ACTUAL	YTD ACTUAL	YTD PERFORMANCE
₦131.7bn	₦25.8bn	₦45.0bn	34.2%
Approved annual budget	Spent during Apr–Jun	Q1 + Q2 expenditure	

MOE BUDGET SHARE	MHE BUDGET SHARE	MOE SHARE OF YTD ACTUAL	MHE SHARE OF YTD ACTUAL
58.6%	**41.4%**	**75.0%**	**25.0%**
Share of education budget	Share of education budget	Share of education spending	Share of education spending

Actual against annual budget

Table 3: Education sector performance by ministry

Sector block	Approved budget	Q2 actual	YTD actual	Performance	Balance
Ministry of Education	₦77,189,740,308.67	₦17,801,280,841.39	₦33,731,818,776.76	43.7%	₦43,457,921,531.91
Ministry of Higher Education	₦54,531,481,032.98	₦7,995,545,505.11	₦11,265,260,879.50	20.7%	₦43,266,220,153.48
Total Education Sector	₦131,721,221,341.65	₦25,796,826,346.50	₦44,997,079,656.26	34.2%	₦86,724,141,685.39

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Total Expenditure by Administrative Classification; YLN aggregation.

The Ministry of Education accounts for 58.6% of the approved education budget and 75.0% of YTD education expenditure. Higher Education accounts for 41.4% of the budget but 25.0% of actual spending. The imbalance has narrowed since Q1, when Higher Education accounted for only 17.0% of sector spending, but it remains the principal drag on the sector's mid-year performance.

4. Q1 to Q2 movement: implementation accelerated, but the gap remains

Quarterly education expenditure rose by 34.4%, from ₦19.2bn in Q1 to ₦25.8bn in Q2. The Ministry of Education increased quarterly spending by 11.7%. Higher Education recorded the sharper recovery: Q2 expenditure was 144.5% above Q1. This change matters because it shows that the very weak first-quarter position was not static. The recovery, however, was not large enough to bring the sector close to a simple 50% mid-year pace.

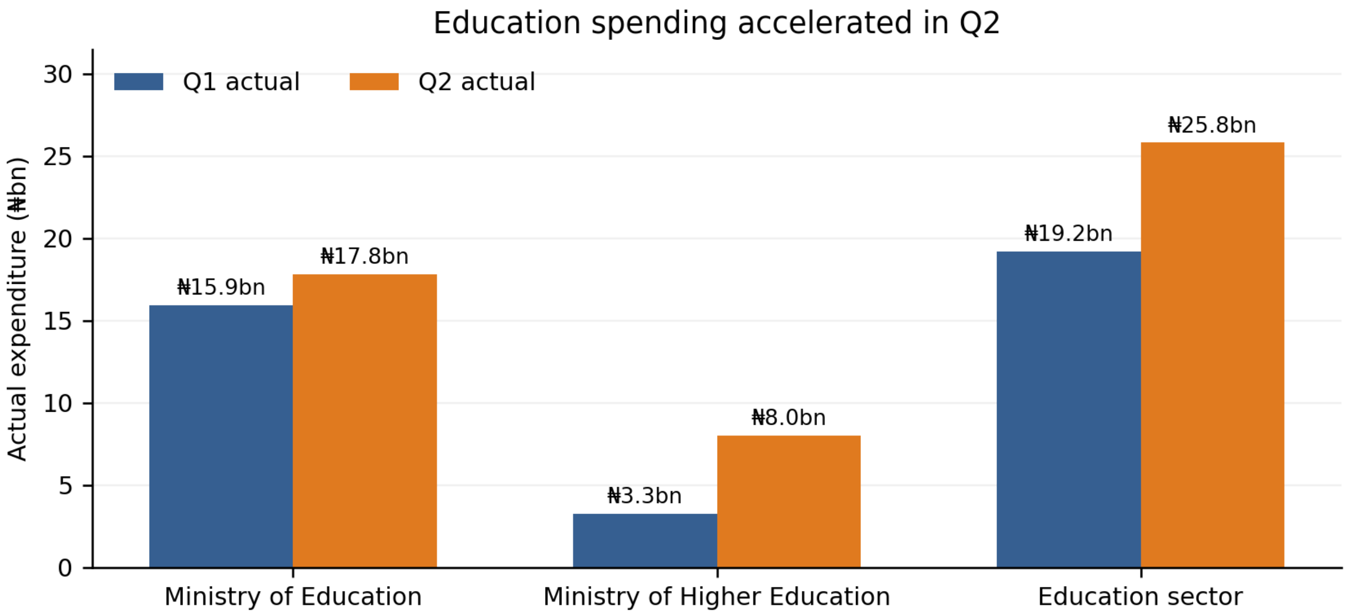

Figure 1: Q1 and Q2 actual education expenditure. Source: Bauchi State Q1 and Q2 2026 Budget Implementation Reports; YLN calculations.

Table 4: Q1–Q2 movement and gap to a simple 50% mid-year benchmark

Sector block	Annual budget	Q1 actual	Q2 actual	YTD actual	YTD %	Gap to 50%
Ministry of Education	₦77,189,740,308.67	₦15,930,537,935.37	₦17,801,280,841.39	₦33,731,818,776.76	43.7%	₦4,863,051,377.58
Ministry of Higher Education	₦54,531,481,032.98	₦3,269,715,374.39	₦7,995,545,505.11	₦11,265,260,879.50	20.7%	₦16,000,479,636.99
Education sector	₦131,721,221,341.65	₦19,200,253,309.76	₦25,796,826,346.50	₦44,997,079,656.26	34.2%	₦20,863,531,014.56

Note: The 50% benchmark is a straight-line analytical reference for mid-year; it is not presented as a statutory release target.

The recovery is uneven

The Ministry of Education is ₦4.9bn below a straight-line 50% mid-year pace. Higher Education is ₦16.0bn below the same reference. About 77% of the sector-wide mid-year gap therefore sits in Higher Education.

5. How education money was spent by economic classification

The combined education budget remains strongly capital-oriented. Capital represents 70.2% of the approved education budget and 68.1% of YTD education expenditure. Personnel spending is closer to a mid-year pace than overhead and capital, but the aggregate hides a sharp difference between the two ministries: Ministry of Education capital execution is relatively strong, while Higher Education capital remains slow.

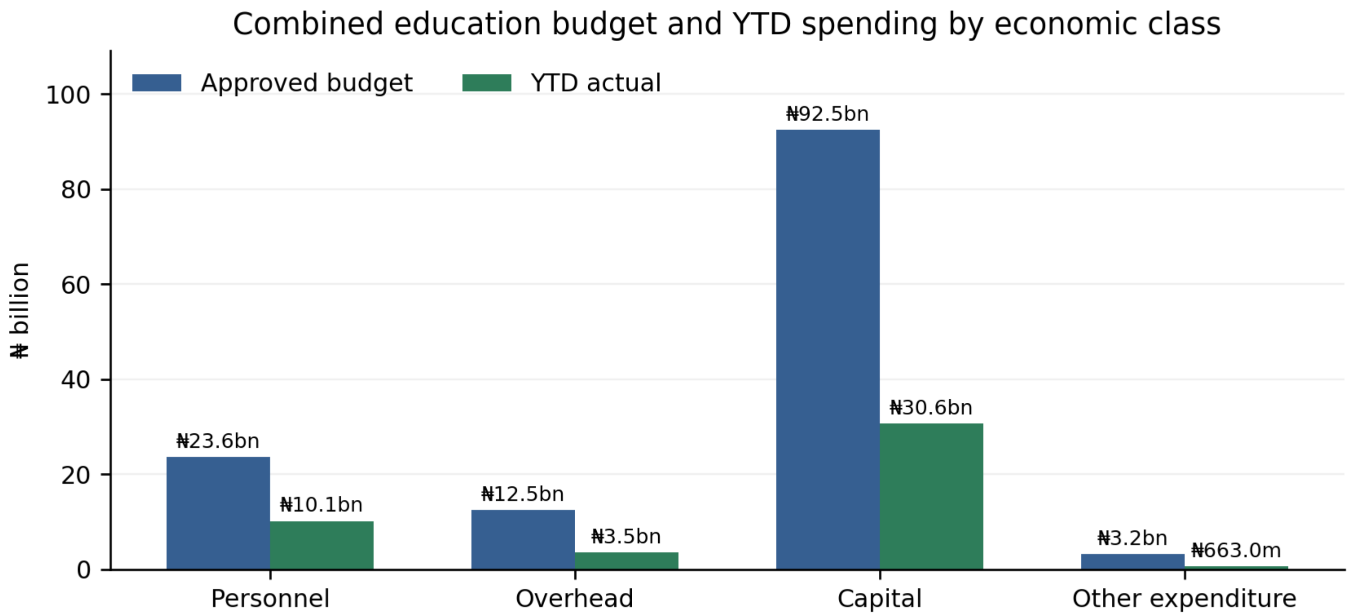

Figure 2: Combined education budget and YTD expenditure by economic classification. Q2-only values are derived from the change between Q1 and Q2 YTD totals.

Table 5: Combined education sector performance by economic classification

Classification	Approved budget	Q2 actual	YTD actual	YTD %	Share of YTD	Balance
Personnel	₦23,578,001,483.90	₦5,239,794,945.81	₦10,149,540,954.64	43.0%	22.6%	₦13,428,460,529.26
Overhead	₦12,490,514,057.75	₦1,856,193,879.83	₦3,549,678,760.65	28.4%	7.9%	₦8,940,835,297.10
Capital	₦92,489,205,800.00	₦18,399,128,070.86	₦30,634,859,760.97	33.1%	68.1%	₦61,854,346,039.03
Other expenditure	₦3,163,500,000.00	₦301,709,450.00	₦663,000,180.00	21.0%	1.5%	₦2,500,499,820.00

Source: Q1 and Q2 2026 administrative economic classification tables; YLN aggregation and arithmetic differences.

Capital spending accounted for 71.3% of education expenditure in Q2 alone and 68.1% of YTD spending. This is important for a sector with severe infrastructure needs, but capital-heavy implementation is not sufficient on its own. Overhead finances supervision, learning support, training, utilities and operating inputs; its combined YTD performance was only 28.4%.

6. Ministry of Education performance

The Ministry of Education and its seven MDAs had implemented ₦33.7bn of a ₦77.2bn budget by the end of Q2, giving a 43.7% YTD performance rate. Q2 expenditure of ₦17.8bn was higher than Q1, and the Ministry is now much closer to a mid-year pace than the combined education sector.

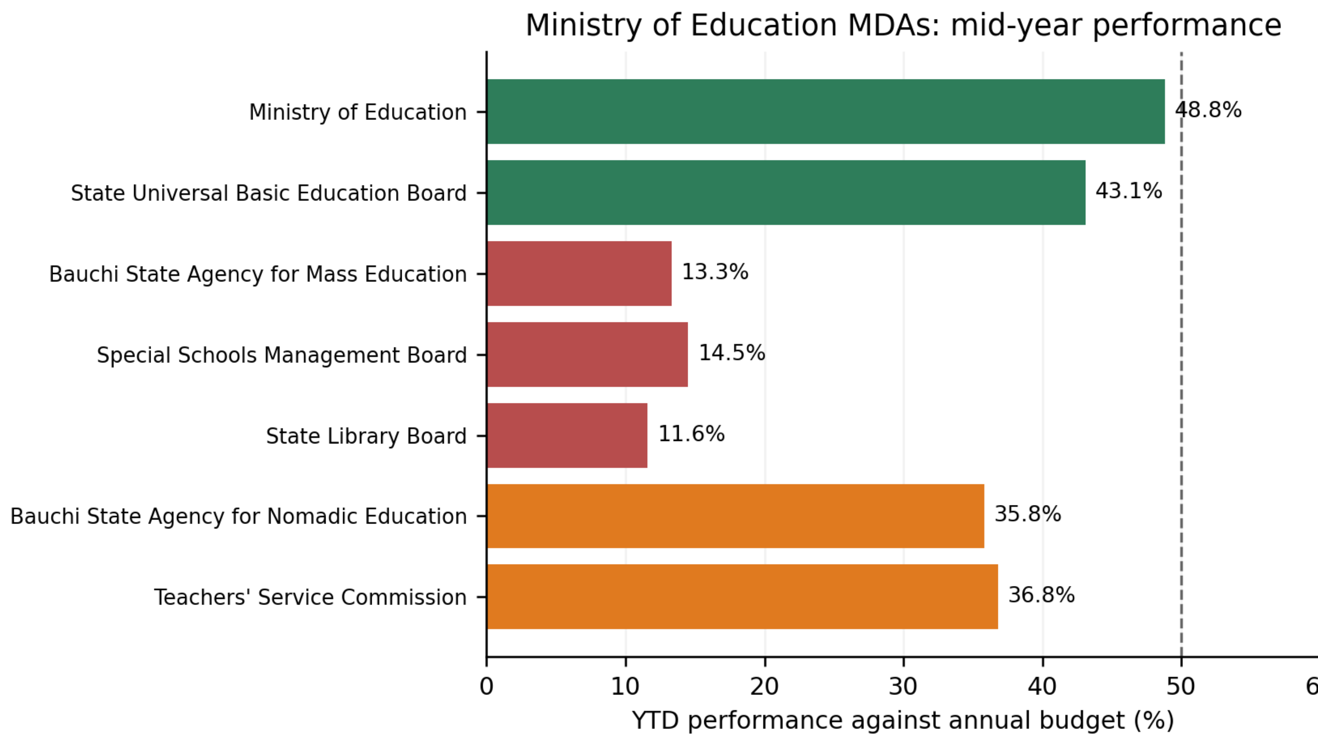

Figure 3: Ministry of Education MDA-level YTD performance. Dashed line marks a simple 50% mid-year reference.

Table 6: Ministry of Education MDA-level budget performance

MDA	Approved budget	Q2 actual	YTD actual	Performance	Balance
Ministry of Education	₦38,251,101,743.52	₦9,890,005,029.29	₦18,648,234,851.04	48.8%	₦19,602,866,892.48
State Universal Basic Education Board	₦31,979,494,777.00	₦7,200,975,194.11	₦13,785,863,995.03	43.1%	₦18,193,630,781.97
Bauchi State Agency for Mass Education	₦762,689,075.47	₦53,415,670.81	₦101,114,074.04	13.3%	₦661,575,001.43

MDA	Approved budget	Q2 actual	YTD actual	Performance	Balance
Special Schools Management Board	₦3,310,206,427.75	₦168,686,615.82	₦478,692,025.39	14.5%	₦2,831,514,402.36
State Library Board	₦1,310,267,898.21	₦76,917,790.52	₦151,958,801.69	11.6%	₦1,158,309,096.52
Bauchi State Agency for Nomadic Education	₦1,430,512,532.00	₦379,887,566.12	₦512,442,823.31	35.8%	₦918,069,708.69
Teachers' Service Commission	₦145,467,854.72	₦31,392,974.72	₦53,512,206.26	36.8%	₦91,955,648.46

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Total Expenditure by Administrative Classification.

Two institutions still dominate implementation. The Ministry headquarters and SUBEB together accounted for 96.2% of all Ministry of Education YTD expenditure. BASANE showed the strongest recovery among the smaller agencies, rising to 35.8%. BASAME, Special Schools and the State Library Board remained below 15%, which places equity-facing and second-chance functions at risk of being crowded out by the largest spending centres.

7. Ministry of Education spending pattern and concentration

Table 7: Ministry of Education performance by economic classification

Classification	Approved budget	YTD actual	Performance	Share of MoE actual	Balance
Personnel	₦11,053,146,050.92	₦4,642,852,976.99	42.0%	13.8%	₦6,410,293,073.93
Overhead	₦7,647,338,457.75	₦2,807,627,315.44	36.7%	8.3%	₦4,839,711,142.31
Capital	₦55,336,255,800.00	₦25,618,514,804.33	46.3%	75.9%	₦29,717,740,995.67
Other expenditure	₦3,153,000,000.00	₦662,823,680.00	21.0%	2.0%	₦2,490,176,320.00

Source: Bauchi State Government Q2 2026 Budget Implementation Report, administrative economic classification tables.

Capital expenditure accounted for 75.9% of Ministry of Education YTD spending and had reached 46.3% of the annual capital budget. Yet 98.8% of that capital expenditure was recorded under the Ministry headquarters and SUBEB. The remaining five MDAs together accounted for about ₦306.1m in capital expenditure out of ₦25.62bn.

Table 8: Ministry of Education YTD spending by MDA and economic classification

MDA	Personnel	Overhead	Capital	Other	Total YTD
Ministry of Education	₦3.8bn	₦2.1bn	₦12.2bn	₦504.3m	₦18.6bn
State Universal Basic Education Board	₦63.2m	₦574.1m	₦13.1bn	₦65.4m	₦13.8bn
Bauchi State Agency for Mass Education	₦65.4m	₦18.2m	₦17.5m	₦0	₦101.1m
Special Schools Management Board	₦337.4m	₦40.3m	₦8.0m	₦93.0m	₦478.7m
State Library Board	₦123.8m	₦7.2m	₦20.9m	₦0	₦152.0m
Bauchi State Agency for Nomadic Education	₦253.3m	₦6.4m	₦252.8m	₦0	₦512.4m
Teachers' Service Commission	₦11.0m	₦35.5m	₦7.0m	₦0	₦53.5m

Source: Q2 2026 Personnel, Overhead, Capital and Other Expenditure tables by Administrative Classification.

Equity lens

The small agencies are not expected to spend at the same absolute scale as MoE headquarters or SUBEB. The concern is their own implementation rate and the type of service attached to the unspent balance. Low capital and operating expenditure in Mass Education, Special Schools and library services can delay second-chance learning, accessibility improvements, literacy support and services for hard-to-reach learners.

8. Basic Education: a stronger aggregate, but uneven programme delivery

The State's dedicated Basic Education section covers SUBEB and BASANE. It reports a ₦33.4bn annual budget, ₦7.6bn in Q2 expenditure and ₦14.3bn YTD expenditure. The resulting 42.8% performance is stronger than the combined education sector rate of 34.2% and is broadly aligned with the Ministry of Education's 43.7% performance.

Table 9: Basic Education administrative and economic performance

Administrative unit	Approved budget	YTD actual	Performance
SUBEB	₦31,979,494,777.00	₦13,785,863,995.03	43.1%
BASANE	₦1,430,512,532.00	₦512,442,823.31	35.8%
Total Basic Education	₦33,410,007,309.00	₦14,298,306,818.34	42.8%

Economic class	Approved budget	YTD actual	Performance
Personnel	₦653,077,309.00	₦316,493,939.74	48.5%
Overhead	₦1,832,620,000.00	₦580,525,271.72	31.7%
Capital	₦30,571,310,000.00	₦13,335,847,606.88	43.6%
Other recurrent / subsidies	₦353,000,000.00	₦65,440,000.00	18.5%

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Tables 24 and 27.

Basic Education is overwhelmingly capital-funded: capital accounts for more than 91% of its approved budget and 93% of YTD expenditure. Personnel had reached 48.5%, capital 43.6% and overhead 31.7%. The weaker overhead rate deserves attention because materials, training, travel, supervision and other operating inputs are necessary to convert infrastructure into learning services.

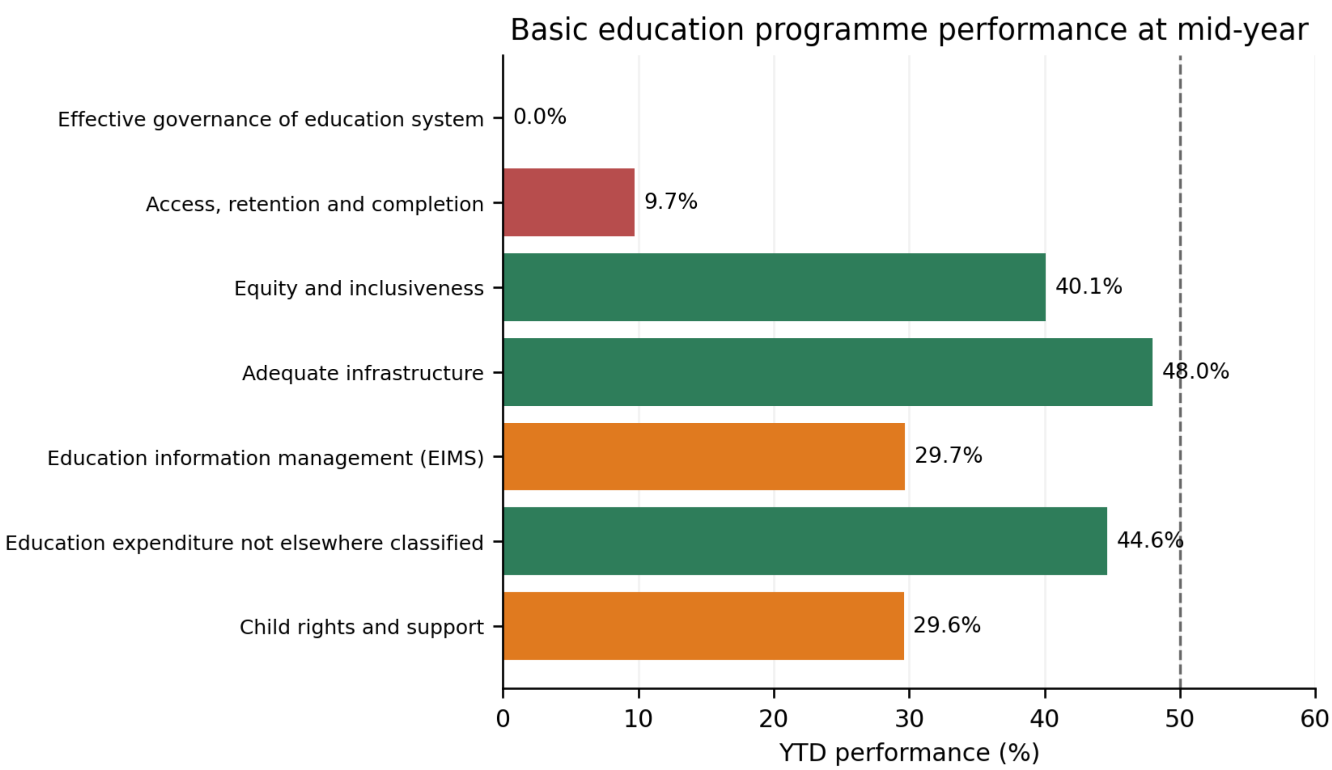

Figure 4: Basic Education YTD performance by programme objective.

Table 10: Basic Education programme performance

Programme objective	Approved budget	YTD actual	Performance	Balance
Effective governance of education system	₦500,000,000.00	₦0.00	0.0%	₦500,000,000.00

Programme objective	Approved budget	YTD actual	Performance	Balance
Access, retention and completion	₦649,484,777.00	₦63,235,246.93	9.7%	₦586,249,530.07
Equity and inclusiveness	₦1,262,092,532.00	₦506,041,467.81	40.1%	₦756,051,064.19
Adequate infrastructure	₦7,001,110,000.00	₦3,360,185,121.88	48.0%	₦3,640,924,878.12
Education information management (EIMS)	₦60,000,000.00	₦17,810,375.00	29.7%	₦42,189,625.00
Education expenditure not elsewhere classified	₦21,751,700,000.00	₦9,705,069,335.00	44.6%	₦12,046,630,665.00
Child rights and support	₦2,185,620,000.00	₦645,965,271.72	29.6%	₦1,539,654,728.28

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Table 26.

The programme mix is the most important part of the Basic Education story. Infrastructure was at 48.0% and equity and inclusiveness at 40.1%, but access, retention and completion was at 9.7%. Effective governance recorded no expenditure under the programme classification. This is a structural imbalance: physical investment is moving faster than the programme line most directly tied to enrolment, retention and completion outcomes.

9. Selected education capital projects: what moved and what did not

Project-level data provides the closest link between budget performance and what schools may actually receive. The selected lines below focus on infrastructure, safety, digital learning, WASH and inclusion because they have direct implications for learning conditions and girls' participation.

Table 11: Selected Ministry of Education capital project lines at Q2

Project line	Budget	Q2 actual	YTD actual	YTD %
AGILE construction of 42 schools	₦5.1bn	₦1.5bn	₦4.0bn	78.6%
AGILE rehabilitation of 1,003 schools	₦2.3bn	₦257.0m	₦2.4bn	104.4%
Fencing of 7 senior boarding schools	₦1.9bn	₦1.3bn	₦1.3bn	69.6%
Rehabilitation of fences in 21 senior boarding schools	₦1.8bn	₦117.8m	₦658.2m	36.9%
AGILE purchase of 2,500 computers for digital literacy	₦1.3bn	₦750.8m	₦810.0m	62.6%

Project line	Budget	Q2 actual	YTD actual	YTD %
AGILE solar power in 100 secondary schools	₦500.0m	₦300.5m	₦300.5m	60.1%
AGILE classroom furniture across schools	₦2.0bn	₦725.1m	₦725.1m	35.4%
Instructional materials for secondary schools	₦125.0m	₦55.5m	₦55.5m	44.4%
AGILE water facilities in secondary schools	₦90.0m	₦0	₦0	0.0%
Safe School: renovations and repairs	₦250.0m	₦0	₦0	0.0%
Safe School: school fences	₦250.0m	₦0	₦0	0.0%
Disability-inclusive school infrastructure (UNICEF)	₦40.0m	₦0	₦0	0.0%
AGILE GRM / GBV / SEA materials	₦43.5m	₦0	₦0	0.0%

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Capital Expenditure by Project. Selection is for policy relevance; it is not the full project list.

Several large education investments are moving: the AGILE 42-school construction line reached 78.6%; digital literacy computers 62.6%; solar power in 100 schools 60.1%; and fencing of seven senior boarding schools 69.6%. These are meaningful implementation signals.

The pattern is less reassuring on dedicated inclusion and protection lines. AGILE water facilities, Safe School renovations, Safe School fencing, disability-inclusive infrastructure and GRM/GBV/SEA materials all recorded zero expenditure by the end of Q2. This does not mean that no safety, WASH or inclusion activity occurred elsewhere in the budget—other fencing and infrastructure lines did move—but it does mean that these specific approved lines had not begun to show expenditure.

A reconciliation issue

The AGILE rehabilitation of 1,003 schools line records YTD expenditure of about ₦2.39bn against a ₦2.29bn approved provision, equivalent to 104.4%. The State Q2 report acknowledges that some budget lines exceeded approved amounts and states that amendments/virements will be reflected in Q3. This line should be reconciled against any approved budget amendment so that project expenditure and appropriation remain transparent.

10. Ministry of Higher Education performance

Higher Education recorded the largest quarter-on-quarter improvement in the sector. Q2 expenditure rose to ₦8.0bn from ₦3.3bn in Q1. Cumulative expenditure reached ₦11.3bn, but this still represents only 20.7% of the ₦54.5bn annual budget.

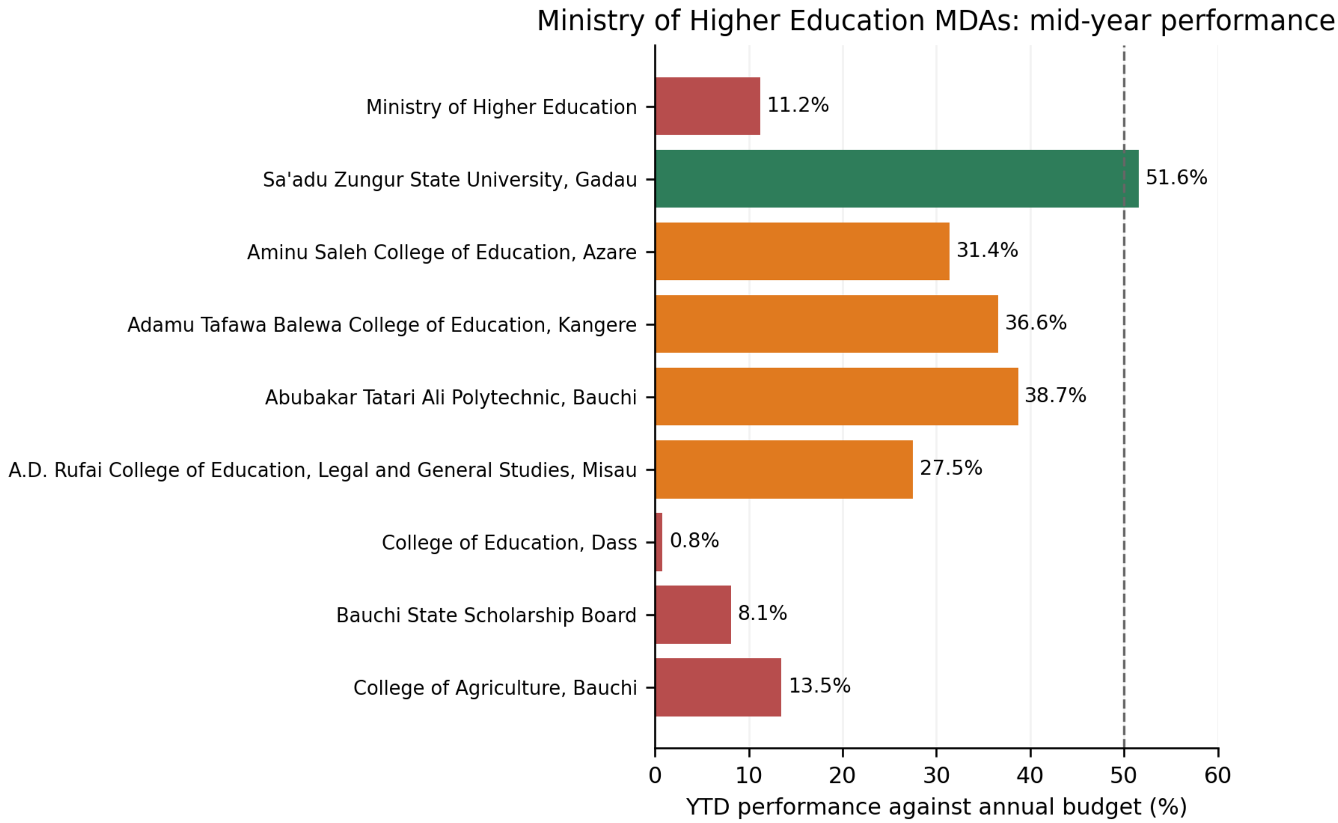

Figure 5: Ministry of Higher Education MDA-level YTD performance. Dashed line marks a simple 50% mid-year reference.

Table 12: Ministry of Higher Education MDA-level budget performance

MDA / Institution	Approved budget	Q2 actual	YTD actual	Performance	Balance
Ministry of Higher Education	₦25,646,162,006.56	₦2,461,745,719.15	₦2,866,552,679.14	11.2%	₦22,779,609,327.42
Sa'adu Zungur State University, Gadau	₦5,050,914,998.56	₦1,874,868,399.67	₦2,604,911,967.46	51.6%	₦2,446,003,031.10
Aminu Saleh College of Education, Azare	₦4,300,270,725.77	₦696,590,098.78	₦1,349,559,200.24	31.4%	₦2,950,711,525.53
Adamu Tafawa Balewa College of Education, Kangere	₦4,959,006,268.36	₦1,520,011,256.45	₦1,813,902,592.33	36.6%	₦3,145,103,676.03
Abubakar Tatari Ali Polytechnic, Bauchi	₦3,812,479,030.54	₦893,431,718.80	₦1,475,437,256.79	38.7%	₦2,337,041,773.75
A.D. Rufai College of Education, Legal and General Studies, Misau	₦2,306,768,815.17	₦315,383,727.46	₦633,775,002.23	27.5%	₦1,672,993,812.94

MDA / Institution	Approved budget	Q2 actual	YTD actual	Performance	Balance
College of Education, Dass	₦3,983,851,845.63	₦25,258,271.64	₦32,446,119.40	0.8%	₦3,951,405,726.23
Bauchi State Scholarship Board	₦2,140,240,158.13	₦37,311,803.04	₦173,949,785.13	8.1%	₦1,966,290,373.00
College of Agriculture, Bauchi	₦2,331,787,184.26	₦170,944,510.12	₦314,726,276.78	13.5%	₦2,017,060,907.48

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Total Expenditure by Administrative Classification.

Sa'adu Zungur State University had crossed the simple 50% mid-year reference at 51.6%. ATAP, Kangere and Aminu Saleh College of Education were between 31% and 39%. The weakest positions remain material: College of Education, Dass was at 0.8%, the Scholarship Board at 8.1% and the Ministry headquarters at 11.2%, even though the headquarters controls almost half of the Higher Education budget.

11. Higher Education spending pattern: personnel recovered faster than development spending

Table 13: Ministry of Higher Education performance by economic classification

Classification	Approved budget	YTD actual	Performance	Share of MHE actual	Balance
Personnel	₦12,524,855,432.98	₦5,506,687,977.65	44.0%	48.9%	₦7,018,167,455.33
Overhead	₦4,843,175,600.00	₦742,051,445.21	15.3%	6.6%	₦4,101,124,154.79
Capital	₦37,152,950,000.00	₦5,016,344,956.64	13.5%	44.5%	₦32,136,605,043.36
Other expenditure	₦10,500,000.00	₦176,500.00	1.7%	0.0%	₦10,323,500.00

Source: Bauchi State Government Q2 2026 administrative economic classification tables.

Personnel spending had reached 44.0% of its annual budget and accounted for 48.9% of Higher Education YTD expenditure. Capital improved from the near-standstill seen in Q1, but remained at 13.5%. Overhead was only 15.3%. The sub-sector is therefore no longer purely salary-driven, yet development and operating expenditure still lag far behind personnel.

Table 14: Higher Education YTD spending by institution and economic classification

MDA / Institution	Personnel	Overhead	Capital	Other	Total YTD
Ministry of Higher Education	₦19.4m	₦67.4m	₦2.8bn	₦0	₦2.9bn
Sa'adu Zungur State University, Gadau	₦1.5bn	₦309.8m	₦751.0m	₦0	₦2.6bn
Aminu Saleh College of Education, Azare	₦1.3bn	₦70.0m	₦10.8m	₦176.5k	₦1.3bn
Adamu Tafawa Balewa College of Education, Kangere	₦591.6m	₦21.6m	₦1.2bn	₦0	₦1.8bn
Abubakar Tatari Ali Polytechnic, Bauchi	₦1.2bn	₦47.3m	₦261.5m	₦0	₦1.5bn
A.D. Rufai College of Education, Legal and General Studies, Misau	₦602.0m	₦19.2m	₦12.6m	₦0	₦633.8m
College of Education, Dass	₦14.2m	₦18.2m	₦0	₦0	₦32.4m
Bauchi State Scholarship Board	₦11.5m	₦162.5m	₦0	₦0	₦173.9m
College of Agriculture, Bauchi	₦288.6m	₦26.1m	₦0	₦0	₦314.7m

Source: Q2 2026 Personnel, Overhead, Capital and Other Expenditure tables by Administrative Classification.

The capital pattern is highly uneven. Sa’adu Zungur State University reached 43.9% of its capital budget and Adamu Tafawa Balewa College of Education, Kangere reached 35.3%. Aminu Saleh College of Education was at 1.4%, A.D. Rufai College at 1.9%, while College of Education, Dass, the Scholarship Board and College of Agriculture recorded no capital expenditure in the administrative capital table.

12. Gender-responsive and inclusion implications

The Q2 figures should be read against Bauchi State’s new Gender in Education Policy and School Re-entry Guidelines. Those instruments require the education system to finance equitable access, safe schools, re-entry and second-chance pathways, WASH, counselling, disability inclusion, protection from gender-based violence, gender-responsive data and accountability. The Gender in Education Policy also calls for gender-responsive expenditure tracking and annual financing reporting from 2026.

The budget evidence is mixed. Equity and inclusiveness in Basic Education reached 40.1%, and several large school infrastructure, digital and fencing projects are moving. These investments can improve the conditions that shape girls’ attendance and safety. Yet implementation is much weaker in some of the institutions and lines that matter most for learners at risk of exclusion.

BASAME remained at 13.3%, despite its role in adult and non-formal education and the second-chance pathways needed for out-of-school girls, adolescent mothers and married learners. Special Schools stood at 14.5%, which raises questions about the timing of accessibility improvements and support for learners with disabilities. The Scholarship Board was at 8.1%, limiting the speed at which financial support can reach students who depend on public assistance.

The project schedule sharpens the same concern. Dedicated budget lines for AGILE water facilities, Safe School renovations, Safe School fencing, disability-inclusive infrastructure and GRM/GBV/SEA materials recorded zero expenditure by mid-year. These lines map directly onto barriers identified in the State's gender policy—school safety, WASH, disability inclusion, safeguarding and retention. Their status should therefore be tracked as policy implementation issues, not merely as isolated capital items.

A gender-responsive budget is more than a sector percentage

A 15% education allocation is important, but it does not by itself show whether girls' barriers are being financed. The stronger test is whether the specific institutions, programmes and projects that affect safe access, retention, re-entry, completion and inclusion receive timely implementation support and can show who benefited.

13. Mid-year risks and priority questions for Q3 engagement

Q2 is a decision point. The remaining six months provide enough time to correct slow implementation, but the issues are now sufficiently specific for MDA-level follow-up. The questions below are designed for budget review meetings, legislative oversight, education-sector coordination and civil society engagement.

Table 15: Priority questions for policy and budget engagement

Area	Question for engagement
Whole education sector	What Q3 implementation plan will close the ₦20.9bn gap to a simple 50% mid-year pace, and which budget lines are constrained by procurement, cash-backing or implementation readiness?
Budget release transparency	Can the State publish education cash releases/warrants separately from actual expenditure so that release delays can be distinguished from procurement or implementation delays?
Ministry of Education	Why do MoE headquarters and SUBEB still account for 96.2% of Ministry spending, and what is the Q3 plan for BASAME, Special Schools, Library Board and other smaller agencies?
Basic Education	Why is the access, retention and completion programme at 9.7% when infrastructure is at 48.0%, and what outputs will be financed before Q3 closes?
Girls' safety and inclusion	What is the implementation status of the zero-spend WASH, Safe School, disability-inclusion and GRM/GBV/SEA lines, and are any being financed through alternative budget lines?
Higher Education	What explains the 13.5% capital and 15.3% overhead performance, and which institutional capital projects have completed procurement and are ready for payment?

Area	Question for engagement
Scholarships	What is the payment calendar for the Scholarship Board, and how many students are expected to benefit from the 2026 allocation?
College of Education, Dass	Why is overall implementation still 0.8%, and what administrative, payroll, procurement or project constraints are responsible?
Project accountability	Which education capital projects can be linked to locations, contractors, completion stages and beneficiary schools for citizen monitoring?

These questions are derived from the Q2 expenditure patterns and are intended to guide verification rather than presume the cause of low performance.

14. Recommendations

Table 16: Recommendations for improving Q3 education budget implementation

No.	Recommendation	Why / proposed action
1	Adopt a Q3 education recovery plan	Set MDA-level implementation targets, procurement milestones, cash requirements and output dates for budget lines materially below mid-year pace.
2	Publish release and expenditure data separately	The BIR shows actual expenditure but not cash releases. Publishing both would reveal whether bottlenecks arise from release timing, procurement or implementation.
3	Protect equity-facing MDAs and programmes	Prioritise BASAME, Special Schools, BASANE, Library services, scholarships and the Basic Education access/retention programme where performance remains weak.
4	Accelerate gender- and safety-sensitive lines	Require status updates and Q3 action on WASH, Safe School, disability inclusion, safeguarding/GBV materials, counselling and other lines tied to the Gender in Education Policy.
5	Rebalance Higher Education implementation	Develop institution-specific capital and overhead recovery plans, with particular attention to the Ministry headquarters, College of Education Dass, Scholarship Board and zero/low-capital institutions.
6	Reconcile over-expenditure and virements	Match any line above 100% performance to approved virement or budget amendment and disclose the revised authority in the next BIR.
7	Track capital projects by location and completion status	Publish project name, school/community, approved amount, YTD expenditure, contractor, physical completion and expected beneficiaries for major education projects.

No.	Recommendation	Why / proposed action
8	Use Q2 evidence to strengthen the 2027 budget	Budget preparation should respond to persistent implementation bottlenecks rather than mechanically repeat weak lines. Cost gender-policy commitments and align allocations with realistic execution capacity.

The central mid-year task is not to judge the year prematurely. It is to use the evidence while there is still time to change the implementation path. Q2 shows that spending can accelerate. The priority for Q3 is to make that acceleration more balanced across institutions, more visible at project level, and more closely aligned with access, retention, learning, safety and inclusion outcomes.

Annex 1: State revenue performance

Table 17: Bauchi State Q2 2026 revenue performance by component

Revenue component	Approved budget	Q2 actual	YTD actual	Performance
Opening balance	₦11,985,019,995.65	₦0.00	₦60,785,783,614.22	507.2%
FAAC / statutory revenue	₦366,060,175,318.30	₦84,465,303,460.79	₦140,414,398,669.89	38.4%
Independent revenue (IGR)	₦63,549,438,575.62	₦4,888,723,443.57	₦13,821,148,804.46	21.7%
Aids and grants	₦89,809,710,000.00	₦14,163,468,947.78	₦19,915,234,519.78	22.2%
Capital Development Fund receipts	₦345,648,564,010.43	₦110,060,235,667.00	₦166,631,253,767.00	48.2%
Total revenue (including opening balance)	₦877,052,907,900.00	₦213,577,731,519.14	₦401,567,819,375.35	45.8%

Source: Bauchi State Government Q2 2026 Budget Implementation Report, Table 1.

Annex 2: Combined education economic classification

Table 18: Combined education performance by classification: Q1, Q2 and YTD

Classification	Approved	Q1 actual	Q2 actual	YTD actual	YTD %	Balance
Personnel	₦23,578,001,483.90	₦4,909,746,008.83	₦5,239,794,945.81	₦10,149,540,954.64	43.0%	₦13,428,460,529.26
Overhead	₦12,490,514,057.75	₦1,693,484,880.82	₦1,856,193,879.83	₦3,549,678,760.65	28.4%	₦8,940,835,297.10
Capital	₦92,489,205,800.00	₦12,235,731,690.11	₦18,399,128,070.86	₦30,634,859,760.97	33.1%	₦61,854,346,039.03
Other expenditure	₦3,163,500,000.00	₦361,290,730.00	₦301,709,450.00	₦663,000,180.00	21.0%	₦2,500,499,820.00

Source: Bauchi State Q1 and Q2 2026 Budget Implementation Reports; YLN aggregation.

Annex 3: Notes on interpretation

1. Performance is calculated against the original approved annual budget. The Q2 report states that no budget revision had been made during the quarter.

2. “Actual expenditure” is used as published by the State. The report does not provide a separate education cash-release or warrant column; release efficiency therefore cannot be calculated from the BIR alone.

3. Q2-only economic-class values are derived from the difference between Q2 YTD and Q1 actual expenditure where the Q2 administrative economic tables provide cumulative values only.

4. The education sector total in this report follows the Q1 administrative scope of Ministry of Education + Ministry of Higher Education. The official functional classification under Function 709 is broader and should not be substituted without changing the series definition.

5. The dedicated Basic Education section is a subset of the Ministry of Education figures and is not added to the combined education total.

6. A simple 50% benchmark is used only as a mid-year reference. Capital expenditure can legitimately be lumpy because of procurement, certification and payment schedules; low or high percentages therefore require contextual verification.

7. Typographical inconsistencies in agency names are standardised for readability. Budget figures are not altered.

YOUNG LEADERS NETWORK (YLN)

Young Leaders Network is a Bauchi-based civic and development organisation working to strengthen youth leadership, accountable governance, inclusive education and community participation. Through research, policy engagement, citizen mobilisation 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 implementation of the Bauchi State Gender in Education Policy and School Re-entry Guidelines, and promotes gender-responsive education financing and expenditure accountability.

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

This report supports public dialogue on education financing, budget performance and implementation of inclusive education commitments in Bauchi State. | For data-driven engagement, visit mygovwatch.ng