



Federal Government of Nigeria							
SUMMARY BY MDAs							
2015 APPROPRIATION ACT							
NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1.	0517	FEDERAL MINISTRY OF EDUCATION	441,342,761,503	18,321,023,151	459,663,784,654	23,520,000,000	483,183,784,654
			441,342,761,503	18,321,023,151	459,663,784,654	23,520,000,000	483,183,784,654
SUMMARY BY FUNDS							
2015 APPROPRIATION ACT							
NO	CODE	FUND					TOTAL ALLOCATION
1.	021	MAIN ENVELOP - PERSONNEL					369,162,761,503
2.	022	MAIN ENVELOP - OVERHEAD					18,321,023,151
3.	026	STATUTORY TRANSFERS					72,180,000,000
4.	031	CAPITAL DEVELOPMENT FUND MAIN					23,520,000,000
							483,183,784,654
FEDERAL MINISTRY OF EDUCATION							
2015 APPROPRIATION ACT							
NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,768,875,010	428,457,611	4,197,332,621	5,734,322,899	9,931,655,520
2.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	67,300,000,000	0	67,300,000,000	4,336,000,000	71,636,000,000
3.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	638,630,320	29,524,908	668,155,228	50,000,000	718,155,228
4.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,648,827,021	46,354,589	2,695,181,610	118,000,000	2,813,181,610
5.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,507,698,171	23,780,871	3,531,479,042	40,000,000	3,571,479,042
6.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	477,187,084	49,013,967	526,201,051	300,000,000	826,201,051
7.	0517008001	NATIONAL LIBRARY OF NIGERIA	1,215,045,153	220,388,963	1,435,434,116	1,400,000,000	2,835,434,116
8.	0517009001	NATIONAL EXAMINATIONS COUNCIL	5,166,137,525	115,507,424	5,281,644,949	40,000,000	5,321,644,949
9.	0517010001	MASS LITERACY COUNCIL	857,706,363	44,479,904	902,186,267	370,000,000	1,272,186,267
10.	0517011001	NOMADIC EDUCATION COMMISSION	350,080,321	29,303,285	379,383,606	404,655,281	784,038,887
11.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	846,559,847	181,516,066	1,028,075,913	150,000,000	1,178,075,913
12.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,140,906,393	64,569,297	1,205,475,690	124,655,281	1,330,130,971
13.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	701,998,372	70,245,619	772,243,991	25,000,000	797,243,991
14.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	165,118,323	11,978,284	177,096,607	30,000,000	207,096,607
14.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	601,181,487	161,416,780	762,598,267	110,000,000	872,598,267
15.	0517017001	NATIONAL TEACHERS INSTITUTE	1,431,758,527	102,753,867	1,534,512,394	1,000,000,000	2,534,512,394
16.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,091,514,822	83,572,325	3,175,087,147	40,488,532	3,215,575,679
17.	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,577,278,701	73,848,778	2,651,127,479	40,488,532	2,691,616,011
18.	0517018003	FEDERAL POLYTECHNIC BIDA	3,037,502,222	114,681,260	3,152,183,482	54,124,896	3,206,308,378
19.	0517018004	FEDERAL POLYTECHNIC IDAH	2,414,067,916	101,505,302	2,515,573,218	40,488,532	2,556,061,750
20.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,681,607,840	75,529,018	2,757,136,858	40,488,532	2,797,625,390
21.	0517018006	FEDERAL POLYTECHNIC MUBI	3,684,049,887	75,222,587	3,759,272,474	40,488,532	3,799,761,006
22.	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,441,683,247	59,445,028	2,501,128,275	40,488,532	2,541,616,807
23.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,820,475,126	66,333,514	3,886,808,640	90,488,532	3,977,297,172
24.	0517018009	FEDERAL POLYTECHNIC KADUNA	7,441,991,811	186,455,929	7,628,447,740	40,488,532	7,668,936,272
25.	0517018010	FEDERAL POLYTECHNIC OFFA	2,910,446,869	72,347,211	2,982,812,080	40,488,532	3,023,300,612
26.	0517018011	FEDERAL POLYTECHNIC EDE	2,125,089,867	53,745,292	2,178,835,159	40,488,532	2,219,323,691
27.	0517018012	FEDERAL POLYTECHNIC AUCHI	4,048,370,543	111,376,131	4,159,746,674	40,488,532	4,200,235,206
28.	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,294,904,500	66,848,539	3,361,753,039	40,488,532	3,402,241,571
29.	0517018014	FEDERAL POLYTECHNIC OKO	4,871,951,538	93,711,364	4,965,662,902	40,488,532	5,006,151,434
30.	0517018015	FEDERAL POLYTECHNIC DAMATURU	981,923,493	46,777,002	1,028,700,495	40,488,532	1,069,189,027
31.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	774,053,808	73,294,075	847,347,883	40,488,532	887,836,415
32.	0517018017	FEDERAL POLYTECHNIC GWANDU	2,705,184,014	70,880,689	2,776,064,703	40,488,532	2,816,553,235
33.	0517018018	FEDERAL POLYTECHNIC ILARO	1,961,377,995	46,087,526	2,007,465,521	40,488,532	2,047,954,053
34.	0517018019	YABA COLLEGE OF TECHNOLOGY	4,626,174,521	114,616,680	4,740,791,201	40,488,532	4,781,279,733
35.	0517018020	FEDERAL POLYTECHNIC BALI	464,544,275	127,324,550	591,868,825	40,488,532	632,357,357
36.	0517018021	FEDERAL POLYTECHNIC EKOWE	915,266,508	127,201,788	1,042,468,296	40,488,532	1,082,956,828
37.	0517018022	FEDERAL POLYTECHNIC BONNY	190,662,557	130,876,301	321,538,858	40,488,532	362,027,390
38.	0517018023	FEDERAL POLYTECHNIC UKANA	190,662,557	42,348,095	233,010,652	40,488,532	273,499,184
39.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	190,662,557	42,348,095	233,010,652	40,488,532	273,499,184
40.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,706,073,197	37,259,121	1,743,332,318	46,267,203	1,789,599,521
41.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,485,366,854	37,647,452	1,523,014,306	46,267,203	1,569,281,509



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42.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,884,225,529	55,212,316	1,939,437,845	46,267,203	1,985,705,048
43.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,431,418,687	35,868,758	1,467,287,445	46,267,203	1,513,554,648
44.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,550,755,192	46,443,020	1,597,198,212	46,267,203	1,643,465,415
45.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,001,780,721	51,553,542	1,053,334,263	46,267,203	1,099,601,466
46.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,098,404,673	160,302,307	2,258,706,980	46,267,203	2,304,974,183
47.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,312,145,734	42,580,615	1,354,726,349	46,267,203	1,400,993,552
48.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,522,293,852	38,923,281	1,561,217,133	46,267,203	1,607,484,336
49.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,796,696,736	95,164,486	1,891,861,222	46,267,203	1,938,128,425
50.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,876,838,860	78,882,076	1,955,720,936	46,267,203	2,001,988,139
51.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	2,116,537,492	53,665,173	2,170,202,665	46,267,203	2,216,469,848
52.	0517019013	FEDERAL COLLEGE OF EDUCATION Ondo	2,231,393,331	117,606,814	2,349,000,145	76,267,203	2,425,267,348
53.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,854,418,761	53,638,694	1,908,057,455	46,267,203	1,954,324,658
54.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,912,730,163	64,004,727	1,976,734,890	46,267,203	2,023,002,093
55.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,280,413,485	50,563,672	1,330,977,157	46,267,203	1,377,244,360
56.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,882,898,408	54,370,264	1,937,268,672	46,267,203	1,983,535,875
57.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,704,365,613	37,396,320	1,741,761,933	46,267,203	1,788,029,136
58.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,094,395,415	67,373,323	4,161,768,738	76,267,203	4,238,035,941
59.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,281,677,391	36,988,628	1,318,666,019	46,267,203	1,364,933,222
60.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,238,162,740	52,314,592	4,290,477,332	46,267,203	4,336,744,535
61.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,637,127,000	417,818,686	2,054,945,686	140,000,000	2,194,945,686
62.	0517021001	UNIVERSITY OF IBADAN	12,920,483,371	141,123,134	13,061,606,505	53,693,149	13,115,299,654
63.	0517021002	UNIVERSITY OF LAGOS	10,794,780,372	84,570,982	10,879,351,354	53,693,149	10,933,044,503
64.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	12,363,492,358	351,867,919	12,715,360,277	53,693,149	12,769,053,426
65.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	14,226,178,992	121,629,470	14,347,808,462	83,693,149	14,431,501,611
66.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	10,459,662,935	87,872,872	10,547,535,807	53,693,149	10,601,228,956
67.	0517021006	UNIVERSITY OF BENIN	12,760,110,918	84,328,362	12,844,439,280	53,693,149	12,898,132,429
68.	0517021007	UNIVERSITY OF JOS	7,853,820,995	100,015,242	7,953,836,237	53,693,149	8,007,529,386
69.	0517021008	UNIVERSITY OF CALABAR	10,714,435,401	108,251,623	10,822,687,024	53,693,149	10,876,380,173
70.	0517021009	UNIVERSITY OF ILORIN	8,551,117,558	94,872,236	8,645,989,794	53,693,149	8,699,682,943
71.	0517021010	UNIVERSITY OF ABUJA	4,721,324,761	49,335,030	4,770,659,791	53,693,149	4,824,352,940
72.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,116,021,486	73,239,474	5,189,260,960	53,693,149	5,242,954,109
73.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	5,592,224,663	250,493,866	5,842,718,529	53,693,149	5,896,411,678
74.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,745,357,185	58,661,594	4,804,018,779	53,693,149	4,857,711,928
75.	0517021014	UNIVERSITY OF PORT HARCOURT	10,153,499,591	73,811,367	10,227,310,958	53,693,149	10,281,004,107
76.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,771,538,302	48,574,632	4,820,112,934	53,693,149	4,873,806,083
77.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,523,906,636	87,958,046	6,611,864,682	53,693,149	6,665,557,831
78.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,637,767,412	93,352,731	4,731,120,143	53,693,149	4,784,813,292
79.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,477,812,304	72,906,024	4,550,718,328	53,693,149	4,604,411,477
80.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,195,620,004	44,337,761	3,239,957,765	53,693,149	3,293,650,914
81.	0517021020	UNIVERSITY OF UYO	8,214,591,718	74,705,580	8,289,297,298	53,693,149	8,342,990,447
82.	0517021021	UNIVERSITY OF MAIDUGURI	11,015,418,965	97,065,801	11,112,484,766	53,693,149	11,166,177,915
83.	0517021022	NNAMDI AZIKWE UNIVERSITY, AWKA	7,559,426,496	56,700,706	7,616,127,202	53,693,149	7,669,820,351
84.	0517021023	BAYERO UNIVERSITY, KANO	7,572,353,285	217,433,189	7,789,786,474	253,693,149	8,043,479,623
85.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,741,946,783	55,954,178	6,797,900,961	53,693,149	6,851,594,110
86.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	558,915,328	76,247,980	635,163,308	560,056,785	1,195,220,093
87.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	509,437,942	48,246,718	557,684,660	53,693,149	611,377,809
88.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	329,617,376	41,301,520	370,918,896	53,693,149	424,612,045
89.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	515,034,557	38,960,244	553,994,801	53,693,149	607,687,950
90.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,154,532,413	78,865,361	2,233,397,774	53,693,149	2,287,090,923
91.	0517021030	FEDERAL UNIVERSITY OTUOKE	2,154,532,413	66,015,453	2,220,547,866	53,693,149	2,274,241,015
92.	0517021031	FEDERAL UNIVERSITY DUTSE	2,154,532,413	85,480,388	2,240,012,801	203,693,149	2,443,705,950
93.	0517021032	FEDERAL UNIVERSTY NDUFU ALIKE IKWO	2,178,628,663	73,515,975	2,252,144,638	53,693,149	2,305,837,787
94.	0517021033	FEDERAL UNIVERSITY LAFIA	1,534,956,716	78,700,400	1,613,657,116	53,693,149	1,667,350,265
95.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,991,345,504	74,301,284	2,065,646,788	53,693,149	2,119,339,937
96.	0517021035	FEDERAL UNIVERSITY KASHERE	2,313,847,842	77,900,398	2,391,748,240	53,693,149	2,445,441,389
97.	0517021036	FEDERAL UNIVERSITY LOKOJA	1,866,697,540	81,103,526	1,947,801,066	53,693,149	2,001,494,215
98.	0517021037	FEDERAL UNIVERSITY WUKARI	2,854,403,955	80,448,185	2,934,852,140	73,693,149	3,008,545,289
99.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,257,320,039	146,131,174	1,403,451,213	140,965,867	1,544,417,080
100.	0517021039	FEDERAL UNIVERSITYOF GASHUA	926,177,686	109,131,174	1,035,308,860	53,693,149	1,089,002,009



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101.	0517021040	FEDERAL UNIVERSITY OF GUSAU	1,216,938,288	146,131,174	1,363,069,462	53,693,149	1,416,762,611
102.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	957,755,456	58,951,162	1,016,706,618	103,693,149	1,120,399,767
103.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,359,209,858	91,934,829	1,451,144,687	53,693,149	1,504,837,836
104.	0517024001	NATIONAL OPEN UNIVERSITY	3,117,227,049	883,213,132	4,000,440,181	0	4,000,440,181
105.	0517026001	F.S.C. SOKOTO	138,138,691	111,978,170	250,116,861	53,500,000	303,616,861
106.	0517026002	FGC AZARE	134,095,325	65,054,740	199,150,065	53,500,000	252,650,065
107.	0517026003	FGC BANI-YADI	70,180,130	66,575,111	136,755,241	13,500,000	150,255,241
108.	0517026004	FGC BIRIN YAURI	80,197,187	53,169,821	133,367,008	33,500,000	166,867,008
109.	0517026005	FGC DAURA	180,607,978	78,571,985	259,179,963	13,500,000	272,679,963
110.	0517026006	FGC GANYE	129,330,220	63,928,535	193,258,755	53,500,000	246,758,755
111.	0517026007	FGC GARKI	340,044,978	67,843,214	407,888,192	13,500,000	421,388,192
112.	0517026008	FGC IJANIKIN	450,192,322	99,294,797	549,487,119	13,500,000	562,987,119
113.	0517026009	FGC IKET NISE	185,684,727	66,922,452	252,607,179	53,500,000	306,107,179
114.	0517026010	FGC IKET VANDAKYA	127,104,977	64,173,510	191,278,487	53,500,000	244,778,487
115.	0517026011	FGC IKOM	140,934,452	77,691,544	218,625,996	13,500,000	232,125,996
116.	0517026012	FGC IKOT EKPENE	231,378,556	72,971,755	304,350,311	53,500,000	357,850,311
117.	0517026013	FGC IKURIN	227,115,583	74,751,022	301,866,605	56,500,000	358,366,605
118.	0517026014	FGC JOS	344,199,281	64,944,856	409,144,137	16,500,000	425,644,137
119.	0517026015	FGC KADUNA	385,751,814	106,927,245	492,679,059	56,500,000	549,179,059
120.	0517026016	FGC KANO	230,610,473	81,026,928	311,637,401	54,500,000	366,137,401
121.	0517026017	FGC KEFFI	284,042,100	70,113,898	354,155,998	16,500,000	370,655,998
122.	0517026018	FGC KIYAWA	91,776,469	64,235,065	156,011,534	53,500,000	209,511,534
123.	0517026019	FGC KWALI	336,568,603	90,544,929	427,113,532	36,500,000	463,613,532
124.	0517026020	FGC MAIDUGURI	170,318,008	73,635,454	243,953,462	53,500,000	297,453,462
125.	0517026021	FGC MINJIBIR	121,577,842	68,916,566	190,494,408	13,500,000	203,994,408
126.	0517026022	FGC MINNA	332,742,395	70,727,114	403,469,509	53,500,000	456,969,509
127.	0517026023	FGC ODIKOLOGUNA	74,450,290	64,566,559	139,016,849	33,500,000	172,516,849
128.	0517026024	FGC ODOGBOLU	270,797,327	69,059,593	339,856,920	53,500,000	393,356,920
129.	0517026025	FGC OGBOMOSHMO	293,444,701	63,540,100	356,984,801	33,500,000	390,484,801
130.	0517026026	FGC OGOJA	131,960,031	61,775,187	193,735,218	53,500,000	247,235,218
131.	0517026027	FGC OHAFIA	113,381,191	86,178,422	199,559,613	53,500,000	253,059,613
132.	0517026028	FGC OKIGWE	231,851,260	117,467,894	349,319,154	53,500,000	402,819,154
133.	0517026029	FGC OKPOSI	119,096,297	93,728,668	212,824,965	53,500,000	266,324,965
134.	0517026030	FGC ONITSHA	235,290,710	92,334,395	327,625,105	53,500,000	381,125,105
135.	0517026031	FGC PORT HARCOURT	315,480,373	93,407,200	408,887,573	13,500,000	422,387,573
136.	0517026032	FGC POTISKUM	108,273,168	64,304,135	172,577,303	13,500,000	186,077,303
137.	0517026033	FGC RUBBOCHI	100,104,749	64,073,780	164,178,529	13,500,000	177,678,529
138.	0517026034	FGC SOKOTO	171,768,705	141,921,775	313,690,480	66,500,000	380,190,480
139.	0517026035	FGC UGWOLAWO	132,040,501	61,157,896	193,198,397	56,500,000	249,698,397
140.	0517026036	FGC WARRI	263,157,486	66,486,189	329,643,675	35,500,000	365,143,675
141.	0517026037	FGC ZARIA	186,841,454	88,982,673	275,824,127	36,500,000	312,324,127
142.	0517026038	FGC BILLIRI	128,505,709	60,974,626	189,480,335	13,500,000	202,980,335
143.	0517026039	FGC, IDO-ANI	174,182,934	64,576,580	238,759,514	56,500,000	295,259,514
144.	0517026040	FGC, IKOLE	147,166,138	70,628,668	217,794,806	16,500,000	234,294,806
145.	0517026041	FGGC ABAJI	156,026,966	63,771,877	219,798,843	16,500,000	236,298,843
146.	0517026042	FGGC ABULOMA	165,128,800	85,368,407	250,497,207	33,500,000	283,997,207
147.	0517026043	FGGC AKURE	289,721,942	71,313,228	361,035,170	16,500,000	377,535,170
148.	0517026044	FGGC ANKA	73,359,497	64,404,214	137,763,711	53,500,000	191,263,711
149.	0517026045	FGGC BAJOGA	113,763,384	57,229,679	170,993,063	53,500,000	224,493,063
150.	0517026046	FGGC BAKORI	165,128,800	64,520,704	229,649,504	53,500,000	283,149,504
151.	0517026047	FGGC BAUCHI	175,811,825	100,850,151	276,661,976	53,500,000	330,161,976
152.	0517026048	FGGC BENIN	281,562,459	70,821,327	352,383,786	16,500,000	368,883,786
153.	0517026049	FGGC BIDA	140,887,041	61,435,774	202,322,815	53,500,000	255,822,815
154.	0517026050	FGGC BWARI	388,859,176	93,142,768	482,001,944	13,500,000	495,501,944
155.	0517026051	FGGC CALABAR	230,389,298	74,958,413	305,347,711	33,500,000	338,847,711
156.	0517026052	FGGC EFON ALAYE	151,080,330	46,054,361	197,134,691	53,500,000	250,634,691
157.	0517026053	FGGC EFON IMNARINGI	115,200,166	63,707,537	178,907,703	53,500,000	232,407,703
158.	0517026054	FGGC ENUGU	419,142,341	110,956,174	530,098,515	16,500,000	546,598,515
159.	0517026055	FGGC EZZAMGBO ABAKALIKI	116,469,053	68,917,989	185,387,042	53,500,000	238,887,042
160.	0517026056	FGGC GBOKO	192,761,879	57,523,641	250,285,520	13,500,000	263,785,520
161.	0517026057	FGGC GUSAU	120,345,742	72,734,236	193,079,978	13,500,000	206,579,978
162.	0517026058	FGGC GWANDU	107,147,091	68,488,285	175,635,376	33,500,000	209,135,376
163.	0517026059	FGGC IBILLO	169,678,524	52,097,417	221,775,941	53,500,000	275,275,941
164.	0517026060	FGGC IBUSA	228,946,491	64,542,646	293,489,137	17,000,000	310,489,137
165.	0517026061	FGGC IKOT-OBIO-ITONG	175,581,399	66,647,824	242,229,223	33,500,000	275,729,223
166.	0517026062	FGGC ILORIN	255,470,669	61,582,647	317,053,316	13,500,000	330,553,316
167.	0517026063	FGGC IPETUMODU	200,165,672	59,610,317	259,775,989	33,500,000	293,275,989
168.	0517026064	FGGC JALINGO	128,633,212	80,905,540	209,538,752	13,500,000	223,038,752



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
169.	0517026065	FGGC KABBA	139,177,971	76,029,273	215,207,244	13,500,000	228,707,244
170.	0517026066	FGGC KAZAURE	133,216,806	62,108,703	195,325,509	13,500,000	208,825,509
171.	0517026067	FGGC KEANA	107,369,780	59,140,726	166,510,506	13,500,000	180,010,506
172.	0517026068	FGGC LANGTANG	165,285,621	73,674,615	238,960,236	53,500,000	292,460,236
173.	0517026069	FGGC LEJJA	153,363,449	91,620,106	244,983,555	53,500,000	298,483,555
174.	0517026070	FGGC MONGUNO	70,425,744	61,809,845	132,235,589	13,500,000	145,735,589
175.	0517026071	FGGC NEW BUSA	141,299,260	60,332,937	201,632,197	13,500,000	215,132,197
176.	0517026072	FGGC OMU-ARAN	136,292,396	57,213,632	193,506,028	55,500,000	249,006,028
177.	0517026073	FGGC OWERRI	344,263,078	93,752,794	438,015,872	13,500,000	451,515,872
178.	0517026074	FGGC OYO	253,414,076	70,623,153	324,037,229	53,500,000	377,537,229
179.	0517026075	FGGC SHAGAMU	304,281,417	76,012,365	380,293,782	36,500,000	416,793,782
180.	0517026076	FGGC GUMI TAMBAWAL	73,689,298	66,369,350	140,058,648	13,500,000	153,558,648
181.	0517026077	FGGC UMUAHIA	213,956,307	102,156,885	316,113,192	33,500,000	349,613,192
182.	0517026078	FGGC WUKARI	171,630,471	88,728,787	260,359,258	13,500,000	273,859,258
183.	0517026079	FGGC, YOLA	177,806,985	79,762,412	257,569,397	53,500,000	311,069,397
184.	0517026080	FSTC AHOADA	130,354,860	63,653,427	194,008,287	13,500,000	207,508,287
185.	0517026081	FSTC AWKA	200,203,956	76,568,620	276,772,576	13,500,000	290,272,576
186.	0517026082	FSTC JUBU-IMUSHIN	233,598,426	58,971,586	292,570,012	53,500,000	346,070,012
187.	0517026083	FSTC MICHIKA	162,118,049	54,127,174	216,245,223	13,500,000	229,745,223
188.	0517026084	FSTC TUNGBO - YENAGOA	85,003,414	59,808,080	144,811,494	33,500,000	178,311,494
189.	0517026085	FSTC USI-EKITI	116,557,530	58,402,866	174,960,396	13,500,000	188,460,396
190.	0517026086	FTC IKARE	164,932,532	62,966,960	227,899,492	53,500,000	281,399,492
191.	0517026087	FTC ILESA	238,534,016	59,671,185	298,205,201	53,500,000	351,705,201
192.	0517026088	FTC JALINGO	151,855,848	96,575,325	248,431,173	13,500,000	261,931,173
193.	0517026089	FTC KAFANCHAN	164,670,943	69,449,511	234,120,454	53,500,000	287,620,454
194.	0517026090	FTC LASSA	80,242,158	56,046,534	136,288,692	33,500,000	169,788,692
195.	0517026091	FTC OHANSO	151,765,754	70,013,112	221,778,866	53,500,000	275,278,866
196.	0517026092	FTC OROZO	438,367,684	74,953,616	513,321,300	56,500,000	569,821,300
197.	0517026093	FTC OTIBI	138,616,062	71,859,069	210,475,131	13,500,000	223,975,131
198.	0517026094	FTC OTUPKO	162,118,049	58,846,738	220,964,787	33,500,000	254,464,787
199.	0517026095	FTC SHIRORO	134,176,525	78,008,460	212,184,985	33,500,000	245,684,985
200.	0517026096	FTC UROMI	140,760,290	62,724,802	203,485,092	53,500,000	256,985,092
201.	0517026097	FTC UYO	234,760,916	62,706,409	297,467,325	33,500,000	330,967,325
202.	0517026098	FTC YABA	510,792,970	82,575,226	593,368,196	13,500,000	606,868,196
203.	0517026099	FTC ZURU	129,208,450	87,517,363	216,725,813	53,500,000	270,225,813
204.	0517026100	KING'S COLLEGE	409,837,279	133,496,505	543,333,784	13,500,000	556,833,784
205.	0517026101	QUEEN'S COLLEGE LAGOS	480,447,306	127,935,364	608,382,670	13,500,000	621,882,670
206.	0517026102	SULEJA ACADEMY	236,629,290	154,306,216	390,935,506	56,500,000	447,435,506
207.	0517026103	FSTC DOMA	86,514,744	39,301,687	125,816,431	33,500,000	159,316,431
208.	0517026104	FSTC DAYI	51,060,763	54,385,559	105,446,322	13,500,000	118,946,322
209.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	178,418,554	18,332,615	196,751,169	40,157,000	236,908,169
210.	0517028001	UNESCO PARIS	288,738,833	170,033,595	458,772,428	0	458,772,428
211.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	972,058,297	190,813,480	1,162,871,777	127,988,532	1,290,860,309
			441,342,761,503	18,321,023,151	459,663,784,654	23,520,000,000	483,183,784,654



CODE	LINE ITEM		2015
			APPROPRIATION ACT
2	EXPENDITURE		9,931,655,520
21	PERSONNEL COST		3,768,875,010
2101	SALARY		3,349,844,453
210101	SALARIES AND WAGES		3,349,844,453
21010101	SALARY		3,349,844,453
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		419,030,557
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		418,730,557
21020201	NHIS		167,492,223
21020202	CONTRIBUTORY PENSION		251,238,334
22	OTHER RECURRENT COSTS		428,457,611
2202	OVERHEAD COST		428,457,611
220201	TRAVEL & TRANSPORT - GENERAL		71,584,361
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		27,460,593
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		44,123,768
220202	UTILITIES - GENERAL		27,146,371
22020201	ELECTRICITY CHARGES		19,580,726
22020202	TELEPHONE CHARGES		3,355,852
22020205	WATER RATES		4,209,793
220203	MATERIALS & SUPPLIES - GENERAL		29,279,820
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		17,991,263
22020303	NEWSPAPERS		367,060
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,501,911
22020306	PRINTING OF SECURITY DOCUMENTS		1,647,971
22020307	DRUGS & MEDICAL SUPPLIES		6,771,615
220204	MAINTENANCE SERVICES - GENERAL		109,998,829
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		26,479,178
22020402	MAINTENANCE OF OFFICE FURNITURE		4,326,854
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		11,710,962
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,700,060
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,710,962
22020406	OTHER MAINTENANCE SERVICES		50,070,813
220205	TRAINING - GENERAL		48,631,502
22020501	LOCAL TRAINING		48,631,502
220206	OTHER SERVICES - GENERAL		23,850,429
22020601	SECURITY SERVICES		23,850,429
220208	FUEL & LUBRICANTS - GENERAL		57,388,821
22020801	MOTOR VEHICLE FUEL COST		23,525,535
22020803	PLANT / GENERATOR FUEL COST		33,863,286
220210	MISCELLANEOUS		60,577,477
22021001	REFRESHMENT & MEALS		1,221,001
22021002	HONORARIUM & SITTING ALLOWANCE		794,030
22021003	PUBLICITY & ADVERTISEMENTS		1,647,971
22021007	WELFARE PACKAGES		22,022,727
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		23,850,429
22021009	SPORTING ACTIVITIES		11,041,319
23	CAPITAL EXPENDITURE		5,734,322,899
2305	OTHER CAPITAL PROJECTS		5,734,322,899
230501	ACQUISITION OF NON TANGIBLE ASSETS		5,734,322,899
23050101	RESEARCH AND DEVELOPMENT		4,862,876,260
23050103	MONITORING AND EVALUATION		819,946,639
23050104	ANNIVASARIES/CELEBRATIONS		51,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL PERSONNEL		3,768,875,010
	TOTAL OVERHEAD		428,457,611
	TOTAL RECURRENT		4,197,332,621
	TOTAL CAPITAL		5,734,322,899
	TOTAL ALLOCATION		9,931,655,520
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUMM001004361	PROCUREMENT AND DEVELOPMENT OF TITLE DEEDS FOR UNITY SCHOOLS (7 TITLE DEEDS ANNUALLY)	ONGOING	2,000,000
EDUMM005004535	PURCHASE OF NEWSPAPERS & MAGAZINES	ONGOING	1,500,000
EDUMM005005133	PROCUREMENT OF MATERIALS, EQUIPMENT, RESOURCE PERSONS AND HOSTING OF OVER 500 MEMBERS OF THE ANNUAL COORDINATING COMMITTEE MEETING (CCM) OF SECRETARIES OF FED. & STATE SCHOLARSHIP BOARD REPRESENTATIVES OF THE PARASTATALS AND OTHER STAKEHOLDERS IN SCHOLARSHIP DELIVERY IN NIGERIA.	ONGOING	20,000,000
EDUMM008006057	CONDUCT NEEDS ASSESSMENT OF TECHNICAL EQUIPMENT AND FACILITIES IN 21 FSTCS IN LINE WITH THE 4-YEAR STRATEGIC PLAN FOR IMPROVEMENT OF TVET DELIVERY NATIONWIDE.	ONGOING	5,000,000
EDUMM008006075	CONDUCT OF THE JUNIOR STAFF PROMOTION NATION-WIDE	ONGOING	30,000,000
EDUMM008006078	CONDUCT OF THE SENIOR STAFF PROMOTION NATION-WIDE	ONGOING	30,000,000
EDUMM008006137	DEVELOPMENT/ PREPARATION OF BILLS FOR ENACTMENT AND AMENDMENT OF EXISTING LAWS (6 BILLS ANNUALLY)	ONGOING	1,000,000
EDUMM008006143	(BEA - SERVICING EXISTING 557 AWARDS) TO MAKE REMITTANCES TO BEA COUNTRIES - PAYMENT OF SUPPLEMENTATION (557 X \$500 X 12), MEDICAL (85 X \$500) ,HEALTH INSURANCE AND WARM CLOTHING (557 X \$450), POSTGRADUATE ALLOWNACE (123 X \$1000), PASSAGES ETC TO 557 BEA SCHOLARS IN RUSSIA, CHINA, CUBA, ROMANIA, TURKEY, ETC, ETC. TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC DREAMS	ONGOING	779,000,000
EDUMM008006157	"(SERVICING 2011 AWARD) SERVICING 441 OF THE 851 AWARDS MADE IN 2011 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS (11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 441 SCHOLARSHIPS @ 17,000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	ONGOING	70,000,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008006158	"(SERVICING 2012 AWARD) SERVICING 547 OF THE 851 AWARDS MADE IN 2012 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 547 SCHOLARSHIPS @ 17,000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	ONGOING	160,000,000
EDUMM008006231	"(SERVICING 2013 AWARD) SERVICING 500 OF THE 851 AWARDS MADE IN 2013 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 899 SCHOLARSHIPS @ 17,000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	ONGOING	63,000,000
EDUMM008006243	2-DAY SENSITIZATION WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS, CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS) , DESK OFFICERS OF FME DEPARTMENTS, UNITS AND 22 PARASTATALS, ON PLANNING FOR THE 2014 ANNUAL IMPLEMENTATION REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	ONGOING	3,000,000
EDUMM008006281	CONVERGED EDUCATION SECTOR DATABASE (ON-GOING)	ONGOING	1,000,000
EDUMM008006300	DEVELOP, PROVIDE & DISSEMINATION OF ROLES OF GUIDANCE COUNSELLORS IN THE BASIC AND SECONDARY SCHOOLS NATIONWIDE N1M, ANNUAL COMMEMORATION OF INTERNATIONAL WEEK AGAINST PSYCHOACTIVE SUBSTANCES IN COLLABORATION WITH NDLEA IN BASIC AND POST BASIC SCHOOLS IN NIGERIA 2014 N1M, ADVOCACY AND SENSITIZATION OF YOUTHS ON DRUG ABUSE AND ORGANIZED CRIME IN SIX GEO-POL ZONES OF NIGERIA N2M, WORKSHOP FOR THE YOUTH IN THE 6 GEO-POL ZONES OF NIGERIA ON CONFLICT RESOLUTION TECHNIQUES N2M, ADVOCACY TO TRADITIONAL RULERS, COMMUNITY AND POLITICAL LEADES IN SIX GEO-POLITICAL ZONES N1.5M, CAPACITY BUILDING FOR FACILITATORS OF NON-FORMAL EDUCATION N1.6M	ONGOING	2,000,000
EDUMM008006310	DEVELOPMENT OF SIX INSTRUMENT (TECHNOLOGY FOR SIGHTING, SENERIO ROAD MAPPING, ENVIRONMENTAL SCANNINGS, TECHNOECONOMIC ASPECT AND EDUCATION FOR COMPETITIVENESS VERSUS SELF RELIANCE) FOR CONDUCT OF CONSULTATION TOWARDS THE PRODUCTION OF 10,000 COPIES OF TVET NATIONAL MASTER PLAN WITH BLUE PRINT, DECADE 2013-2022) FOR THE DEVELOPMENT OF TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING IN NIGERIA	ONGOING	700,000
EDUMM008006328	E-LEARNING	ONGOING	15,000,000



CODE	LINE ITEM		2015 APPROPRIATION ACT
			AMOUNT
EDUMM008006662	FEDERATION OF PUBLIC SERVICE GAME SERVICE WIDE (FEPSCA)	ONGOING	8,000,000
EDUMM008006665	FIS ABEOKUTA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830
EDUMM008006671	FIS ADO-EKITI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	7,500,000
EDUMM008006724	FIS AKURE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008006729	FIS ASABA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	7,680,830
EDUMM008006734	FIS AWKA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,500,000
EDUMM008006741	FIS BAUCHI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830
EDUMM008006810	FIS BENIN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	5,000,000
EDUMM008006820	FIS BIRNIN-KEBBI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	10,680,830
EDUMM008006826	FIS CALABAR OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008006835	FIS DAMATRU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830



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EDUMM008006841	FIS DUTSE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008006847	FIS EBONYI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	6,000,000	
EDUMM008006854	FIS ENUGU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830	
EDUMM008006867	FIS FCT OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,829	
EDUMM008006874	FIS GOMBE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,000,000	
EDUMM008006888	FIS GUSAU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,000,000	
EDUMM008006905	FIS IBADAN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007087	FIS ILORIN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	7,680,830	
EDUMM008007095	FIS JOS OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007104	FIS KADUNA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	



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EDUMM008007107	FIS KANO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007144	FIS KATSINA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007150	FIS LAFIA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,000,000	
EDUMM008007153	TRAIN THE TRAINERS WORKSHOP ON ANNUAL SCHOOL CENSUS QUSTIONNAIRE	ONGOING	1,500,000	
EDUMM008007156	FIS LAGOS OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007161	FIS LOKOJA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	6,000,000	
EDUMM008007166	COORDINATION, MONITORING AND TRACKING OF MDGS DRGS PROJECTS AND PROGRAMMES BY THE MDGS SECRETARIAT	ONGOING	60,000,000	
EDUMM008007170	FIS MAIDUGURI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007178	EQUIPPING AND FURNISHING OF THE NATIONAL EDUCATIONAL DIAGNOSTIC CENTRES FOR CHILDREN AND ADULTS WITH DISABILITIES AND CAPACITY BUILDING OF RETRAINING OF PERSONNEL IN UTILIZATION OF STRUCTURES IN THE CENTRES	ONGOING	2,000,000	
EDUMM008007184	FIS MAKURDI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	4,000,000	
EDUMM008007194	FIS MINNA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000	



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			AMOUNT
EDUMM008007201	FIS NORTH CENTRAL ZONAL OFFICE JOS (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007218	FIS NORTH WEST ZONAL OFFICE KADUNA (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	7,000,000
EDUMM008007224	FIS OPERATIONS	ONGOING	10,000,000
EDUMM008007230	PRODUCTION (20,000 COPIES) DISTRIBUTION OF DEVELOPED NATIONAL POLICY ON SPECIAL NEEDS EDUCATION IN NIGERIA. N1M	ONGOING	1,000,000
EDUMM008007235	FIS OSOGBO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007236	TRAINING FOR IPPIS USERS FOR SENIOR MANAGERS AND 3 ADMINISTRATIVE OFFICERS, N2M, WORKSHOP FOR TOP MANAGEMENT STAFF ON PERSONNEL SECURITY CONSCIOUSNESS AND THE SECURITY OF OFFICIAL DOCUMENTS N1M	ONGOING	7,000,000
EDUMM008007237	FIS OWERRI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007243	SENSITIZATION OF H/QS DIRECTORATE STAFF ON ANTI-CORRUPTION AND TRANSPARENCY N2,006,255, SENSITIZATION OF OFFICERS ON GL 07-14 IN FME/H/QS ON ANTI-CORRUPTION AND TRANSPARENCY N1.7M	ONGOING	2,000,000
EDUMM008007254	MEDIA TOURS	ONGOING	5,000,000
EDUMM008007256	JOINT REVENUE/STUDENTS POPULATION MONITORING IN UNITY COLLEGES BY BUDGET OFFICERS AND OFFICERS FROM THE BUDGET OFFICE OF THE FEDERATION FOR THE GENERATION OF DATABASE FOR MEAL SUBSIDY BUDGET PURPOSES	ONGOING	10,000,000
EDUMM008007261	ITEM DEVELOPMENT / WRITING AND QUESTION MODERATION PANEL WORKSHOP N1,317,234, PRESENTATION OF THE DEVELOPED STANDARD MASTER PLAN FOR SCIENCE AND TECHNICAL COLLEGES TO JCCE PLENARY SESSION AND NATIONAL COUNCIL ON EDUCATION FOR ADOPTION AND SUBSEQUENT IMPLEMENTATION.N 1,317,234	ONGOING	7,000,000
EDUMM008007308	IPPI DATA/BIOMETRIC CAPTURING IN THE FUCS	ONGOING	5,000,000
EDUMM008007314	INSPECTION OF ACCOUNT BOOKS OF THE FEDERAL UNITY COLLEGES BY THE DEPARTMENT OF FINANCE AND ACCOUNTS	ONGOING	60,000,000



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EDUMM008007316	FIS PORT HARCOURT OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	3,000,000	
EDUMM008007331	FIS SOKOTO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000	
EDUMM008007335	,MEDIA RELATIONS	ONGOING	2,000,000	
EDUMM008007337	FIS SOUTH EAST ZONAL OFFICE ENUGU (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000	
EDUMM008007338	"(FRESH 2014 SCHOLARSHIP AWARD) AWARD OF 1443 FED. GOVT. SCHOLARSHIPS TO 555 UNIVERSITY STUDENTS(15 PER STATE) @ N150,000 PER SCHOLAR, 370 POLYTECHNICS STUDENTS (10 PER STATE) @ N100,000 PER SCHOLAR, 370 COLLEGES OF EDUCATION STUDENTS (10 PER STATE) @ N100,000 PER SCHOLAR AND 148 POSTGRADUATE STUDENTS (4 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 1443 SCHOLARSHIPS @ 20,000	ONGOING	120,000,000	
EDUMM008007342	BILATERAL EDUCATIONAL AGREEMENT BEA (FRESH 198 BEA AWARDS) TO NIGERIANS TO STUDY IN FOURTEEN A NON-ENGLISH SPEAKING BEA COUNTRY I.E. RUSSIA, CHINA, ROMANIA,CUBA, ALGERIA, TURKEY, MOROCCO ETC., COSTS INCLUDE SUPPLEMENTATION ALLOWANCES, MEDICALS, POSTGRADUATES ALLOWANCES, AIRFARES , VISA FEES RECIPROCAL AWARDS TO OTHER BEA NATIONALS, CONDUCT OF SELECTION INTERVIEWS IN THE 36 STATES AND THE FCT, ADVERTS, PRODUCTION OF QUESTION PAPERS, PRODUCTION OD ANSWER SHEETS (OMR) ETC., ETC. TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC DREAMS	ONGOING	200,000,000	
EDUMM008007344	FIS SOUTH WEST ZONAL OFFICE IBADAN (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000	
EDUMM008007347	CAPACITY BUILDING IN ALL FME INSTITUTIONS FOR BUDGET AND ACCOUNT OFFICERS IN 104 FEDERAL UNITY SCHOOLS (208 NOS), 37 NOS FIS OFFICERS AND (25 NOS) HEADQUARTERS STAFF TOTALING 270, TO BE HELD IN SIX GEO POLITICAL ZONES – 25M	ONGOING	32,000,000	
EDUMM008007351	CAPACITY BUILDING FOR TEACHERS & MONITORING ACTIVITIES IN 104 UNITY COLLEGES	ONGOING	200,000,000	



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EDUMM008007352	FIS SOUTH-SOUTH ZONAL OFFICE BENIN (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	3,000,000	
EDUMM008007356	FIS UMUAHIA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000	
EDUMM008007359	CAPACITY BUILDING FOR EDUCATION MANAGERS IN BORDER STATES UNITY COLLEGES TOWARDS PREVENTION OF IRREGULAR MIGRATION N1,397,689, PROGRESS REVIEW MEETING ON COMMONWEALTH OF LEANING ACTIVITIES IN NIGERIA N3M, REGULAR COORDINATION AND MEETINGS OF IDP DESK OFFICERS WITH THE COORDINATING MULTILATERAL BRANCH FOR PROPER DOCUMENTATION OF PROJECTS NO.5, EMERGENCY PREPAREDNESS RESPONSE/ EDUCATION IN EMERGENCY (EIE) N1.5M, OPERATIONALIZATION OF FME/PPP N300,000, ESTABLISHMENT OF A DATABASE FOR NGOS,FBOS & CBOS COLLABORATING WITH EDUCATION SECTOR, N550,000, COMMITMENT OF FEDERAL MINISTRY OF EDUCATION TO NEPAD ACTIVITIES IN EDUCATION SECTOR. N1.5M	ONGOING	1,000,000	
EDUMM008007362	FIS UYO OFFICE- (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	4,000,000	
EDUMM008007367	CAPACITY BUILDING FOR 35 NOS. PROCUREMENT OFFICERS AT FME HEADQUARTERS LOCAL COURSES	ONGOING	10,000,000	
EDUMM008007369	FIS YENAGOA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	4,000,000	
EDUMM008007371	CAPACITY BUILDING OF 50 NIGERIAN/ARABIC LANG. TEACHERS AND ADVOCACY /SENSITIZATION ON THE NEW HAMONIZED ORTHOGRAPHY N3M PLANNING AND DEVELOPMENT OF GUIDELINES FOR THE ESTABLISHMENT AND MANAGEMENT OF RHYTHM N' PLAY SPORTS CLUB IN SCHOOLS. N1,2M	ONGOING	1,000,000	
EDUMM008007373	FIS YOLA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	3,000,000	
EDUMM008007376	BUDGET MONITORING: CAPITAL BUDGET IMPLEMENTATION MONITORING IN FME PARASTATALS AND FEDERAL UNITY COLLEGES	ONGOING	8,000,000	
EDUMM008007378	FME COUNTERPART FUND WITH JICA ON STRENGTHENING MATHEMATICS AND SCIENCE EDUCATION (SMASE)	ONGOING	3,000,000	
EDUMM008007379	BUDGET ADMINISTRATION, PREPARATION, IMPLEMENTATION ETC BY BUDGET OFFICERS	ONGOING	32,000,000	



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EDUMM008007381	"BEST PRACTICES ON LESSON PLAN & DELIVERY N2M, DEVELOPMENT OF POLICY FRAMEWORK ON TEACHER WELFARE & DEVELOPMENT N1.504M	ONGOING	2,000,000	
EDUMM008007386	ANNUAL NATIONAL JUNIOR ENGINEERS, TECHNICIANS AND SCIENTISTS' (JETS) COMPETITION FOR BASIC AND POST-BASIC STUDENTS NATIONWIDE	ONGOING	1,500,000	
EDUMM008007391	GLOBE ANNUAL MATHEMATICS QUIZ COMPETITION FOR FEDERAL UNITY COLLEGES AT BOTH ZONAL AND NATIONAL LEVELS	ONGOING	2,000,000	
EDUMM008007392	ANNUAL NATIONAL FORUM WITH EDUCATION EXPERTS & PROFESSIONALS IN DIASPORA N1M, MEETING OF BILATERAL EDUCATION DESK OFFICERS IN THE FEDERATION N1,250,000, WORKSHOP FOR THE DEVELOPMENT OF PPP GUIDELINE & FRAMEWORK FOR THE NIGERIAN EDUCATION SECTOR N1,500,607, FME/PPM & R JOINT SESSION WITH NATIONAL PLANNING COMMISSION ON EMERGENT ISSUES IN THE EDUCATION SECTOR N1397692, CONDUCT OF ON-LINE PROGRAMME WITH INTERNATIONAL INSTITUTIONS LIKE IIEP, UIS ON DATA GENERATION AND MANAGEMENT N1.180M, WORKSHOP FOR COORDINATORS OF COMMONWEALTH YOUTH CLUBS IN ALL NIGERIAN EDUCATIONAL INSTITUTIONS AND SMOES N1.5M	ONGOING	1,300,000	
EDUMM008007394	ANNUAL GENERAL MEETING OF FUCS COUNSELLORS N2M, PROVISION OF TV,VIDEO PLAYER,VIDEO ENHANCEMENT PACKAGES ON DIFFERENT ANTI-SOCIAL BEHAVIOURS FOR FME CLINIC AND SIX (6) FUCS G&C CLINICS, ONE IN EACH GEO-POL ZONE N1.750M, ANNUAL COUNSELLING ASSOCIATION OF NIGERIA (CASSON) CONFERENCE 2014 N2M, PROVISION OF PSYCHOLOGICAL TESTS AND MONITORING AND EVALUATION INSTRUMENTS FOR FME GUIDANCE CLINIC N1M	ONGOING	5,000,000	
EDUMM008007395	HIV&AIDS EDUCATION PARTNERS FORUM N0.750M, TRAINING FOR G&C AND HEALTH CARE PROVIDERS N1.4M, COORDINATION MECHANISM MEETING WITH SMOES N0.5M, ANNUAL YOUTH SUMMIT ON HIV&AIDS IN EDUCATION N1M, PRODUCTION OF 10,000 COPIES OF FME HIV&AIDS Q N0.8M, ECOWAS NETWORK ON HIV&AIDS FOCAL PERSONS N0.5M PRODUCTION OF 20,000 CDS IN E-FLHE N0.5M	ONGOING	1,500,000	
EDUMM008007414	IDENTIFYING DEFICIENCIES IN THE TEACHING OF BASIC SCIENCE AND TECHNOLOGY AT THE BASIC LEVEL OF EDUCATION	ONGOING	3,000,000	
EDUMM008007420	IDENTIFYING DEFICIENCIES IN THE TEACHING OF ENTREPRENEURSHIP SUBJECTS @ SENIOR SECONDARY LEVEL	ONGOING	3,000,000	
EDUMM008007438	INVENTORY OF CAPITAL ITEMS/FURNITURE/EQUIPMENT IN ALL THE OFFICES IN HEADQUARTERS/UNIT SCHOOLS AND FIS	ONGOING	2,000,000	
EDUMM008007447	INVESTIGATIONS AND MONITORING OF DISCIPLINARY CASES IN THE HEADQUARTERS FUCS,FIS OFFICED,6 ZONAL OFFICES AND THE FSB N2M, QUARTERLY MEETING OF THE STAFF APPROPRIATE COMMITTEES TO DISPOSE OF DISCIPLINARY CASES IN LINE WITH FCSC'S GUIDELINE N1M	ONGOING	5,000,000	
EDUMM008007453	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION FOR THE CHILDREN OF MIGRANT FISHERMEN IN SOUTH-SOUTH ZONE	ONGOING	3,000,000	



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			APPROPRIATION ACT
EDUMM008007462	LEGAL TRAINING ON ALTERNATIVE DISPUTE RESOLUTION	ONGOING	1,000,000
EDUMM008007470	MAINTENANCE OF FME WEBSITE AT N3.211318M AND PROVISION OF SINGLE/MULTI-USERS ANTI-VIRUS SOFTWARE FOR FME HQ AT N2M	ONGOING	1,000,000
EDUMM008007478	MEDIUM TERM SECTOR STRATEGY/MEDIUM TERM MDAS CAPITAL PROJECTS/PROGRAMMES IMPLEMENTATION PLANS N3M, MONITORING, EVALUATION AND TRACKING OF THE IMPLEMENTATION OF PERFORMANCE CONTRACT AGREEMENT AND CAPACITY BUILDING OF PLANNING OFFICER ON KEY PERFORMANCE INDICATORS. N2.200,986, MANAGEMENT AUDIT OF FME HQS, PARASTATALS AND 104 UNITY COLLEGES NATION WIDE N2.8M	ONGOING	2,000,000
EDUMM008007487	MONTHLY WALKING/JOGGING	ONGOING	1,000,000
EDUMM008007488	MULTISEAT COMPUTING FOR 104 UNITY SCHOOLS	ONGOING	1,000,000
EDUMM008007498	VERIFICATION OF REINSTATED STAFF TO FISH OUT FRADULENT STAFF WHO ARE ON PENSION AND AT THE SAME TIME EARNING MONTHLY SALARY	ONGOING	2,000,000
EDUMM008007502	TRAINING OF JCCE&NCE SECRETARIAT, FEDERAL AND STATE DESK OFFICERS AND FCT. N2M, FME- LIBRARY DEVELOPMENT N687,690, MONITORING OF SCHOOL LIBRARIES N0.8M, DEVELOPMENT AND PRODUCTION OF EDUCATION TODAY JOURNAL N1.510M, PREPARATION, PRODUCTION AND DISSEMINATION OF THE MAGAZINE UNITY SPOT LIGHT ON THE TRACKING OF 104 UNITY COLLEGES N0.8M, REVISE AND PRODUCTION OF BLUE PRINT ON READ CAMPAIGN N1.1M, FME COMMITMENT TO THE CELEBRATION OF INTERNATIONAL READING ACTIVITIES. N1.9M	ONGOING	1,500,000
EDUMM008007504	THE ENGAGEMENT OF RESOURCE PERSONS AND PROCUREMENT OF LOGISTICS FOR THE NATIONAL ADVOCACY IN COMMON WEALTH TEACHER RECRUITMENT PROTOCOL FOR SMOE,SUBEB,CIVIL SOCIETIES, INTERNATIONAL ORGANISATIONS, NUC,CSCECEFA,TRCN AND UBEC	ONGOING	2,000,000
EDUMM008007506	TERTIARY EDUCATION DATA COLLECTION FROM DATA GENERATING AGENCIES; (NBTE,NUC,NMEC,NCCE ,NCNE,JAMB AND NECO)	ONGOING	500,000
EDUMM008007507	SURVEY AND COLLECTIONS OF UNSERVICEABLE VEHICLES/FURNITURE AND OFFICE EQUIPMENT IN THE HEADQUARTERS, UNITY SCHOOLS AND FIS	ONGOING	1,000,000
EDUMM008007509	SURVEY AND COLLECTION OF UNSERVICEABLE VEHICLES/FURNITURE AND OFFICE EQUIPMENT IN THE HQ, UNITY COLLEGES, FIS AND ZONAL OFFICES	ONGOING	2,000,000
EDUMM008007510	STRENGTHENING MATHEMATICS AND SCIENCE TEACHING / LEARNING PROCESS IN FUCS USING ASEI/PDSI APPROACH	ONGOING	500,000
EDUMM008007511	STAFF AUDIT/VERIFICATION	ONGOING	5,000,000
EDUMM008007512	SELECTION OF QUALIFIED CANDIDATES UNDER MERIT, STATE AND ENVIRONMENTAL QUOTA INTO JSS1	ONGOING	4,900,000
EDUMM008007516	REVIEW, PROVISION AND DISSEMINATION OF G&C DIRECTORY OF OCCUPATIONS AND CAREER BOOKLETS FOR BASIC AND SECONDARY SCHOOLS NATIONWIDE	ONGOING	500,000



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		AMOUNT	
EDUMM008007517	REVIEW OF THE STANDARDIZED LIST OF SCIENCE EQUIPMENT FOR USE IN SCHOOLS NATIONWIDE	ONGOING	100,000
EDUMM008007519	REVAMPING PROJECTS (A) PUBLICATION OF FIS NEWSLETTER (9M) (B) ZONAL AND STATE OFFICES ACCREDITATION OF SCHOOLS (N5M) © RETREAT FOR ZONAL DIRECTORS AND STATE CO-ORDINATING INSPECTORS (6M) (D) MONITORING AND EVALUATION OF IMPLEMENTATION OF QUALITY ASSURANCE POLICY NATIONWIDE (N5M)	ONGOING	500,000
EDUMM008007524	REGIONAL AND INTERNATIONAL CONFERENCE ON EDUCATIONAL PRODUCTS, SERVICE AND GLOBAL COMPARATIVE BEST PRACTICES - EDUCATION MARKET N1M, FORUM FOR THE DEVELOPMENT OF FRAMEWORK FOR ALTERNATIVE FUNDING OF EDUCATION IN NIGERIA N1M, CAPACITY BUILDING OF SUPPORT-A-PUBLIC SCHOOL OF DESK OFFICERS IN 36 STATES. N1.5, SENSITIZATION PROGRAMME OF SUPPORT-A-PUBLIC-SCHOOL IN 36 STATES AND FCT. N1.5M, COMPILATION, PRODUCTION AND DISSEMINATION OF VOLUMES VI-VII OF PAST NCE DECISIONS AND SUMMARY OF RECOMMENDATIONS. N1.5M, PRODUCTION OF 1000 COPIES OF TENURE GUIDELINES FOR CHAIRMEN AND SECRETARIES OF 9 REFERENCE COMMITTEES. N1,000,740	ONGOING	500,000
EDUMM008007526	RE-BRANDING OF TVET IN NIGERIA THROUGH THE ELECTRONIC MEDIUM (FRCN RADIO) @ N228,410 PER SLOT TO INCREASE AWARENESS ON THE BENEFITS OF SKILLS TECHNOLOGICAL EDUCATION	ONGOING	3,000,000
EDUMM008007527	NATION WIDE CO-ORDINATION, MONITORING AND SUPERVISION OF NCE MAJOR DECISIONS.	ONGOING	3,000,000
EDUMM008007532	NATIONAL (36 STATES & FCT) ICT WEEK FOR ALL LEVELS OF EDUCATION (BASIC, SECONDARY & TERTIARY)	ONGOING	2,000,000
EDUMM008007534	NATIONAL CONFERENCE ON ICT IN EDUCATION (ANNUALLY)	ONGOING	4,000,000
EDUMM008007536	NATIONAL EMIS COMMITTEE MEETING	ONGOING	500,000
EDUMM008007540	NATIONAL JETS' PRE-COMPETITION WORKSHOP FOR JETS' COORDINATORS, JETS' FACILITATORS, STM TEACHERS WITH SOME.	ONGOING	2,000,000
EDUMM008007541	PUBLIC PRESENTATION OF 2014-MID YEAR IMPLEMENTATION STATUS REPORT OF THE 4 -YEAR STRATEGIC PLAN	ONGOING	3,000,000
EDUMM008007544	NETWORKING SEMINAR ON SERVICE IMPROVEMENT AND BEST PRACTICE TIPS FOR STAFF OF FEDERAL UNITY COLLEGES. FIS AND FSB IN S/E ZONE. N1.5M, INAUGURATION OF SERVICOM IN FUC'S FIS, FSB IN NORTH EAST. N1.5M	ONGOING	1,000,000
EDUMM008007545	PROFESSIONAL TRAINING OF 20 ICT STAFF IN FME HQ AND UNITY SCHOOLS ANNUALLY AT N250,000 EACH (ON-GOING)	ONGOING	2,000,000
EDUMM008007546	NIGERIAN BAR / INTERNATIONAL BAR ASSOCIATIONS' FORA FOR LEGAL STRENGTHENING	ONGOING	3,000,000
EDUMM008007547	PRODUCTION OF STOCK VERIFICATION SECURITY WORKING MATERIALS SUCH AS STOCK VERIFICATION CERTIFICATES, VERIFICATION ANALYSIS SCHEDULE, INVENTORY FORMS, STOCK VERIFICATION QUERY FORMS, STOCK DISCREPANCY FORMS, STOCK TAKING FORMS, STOCK VERIFICATION AUDIT PENCILS (RED COLOUR), PLANT/MOTOR VEHICLE INSPECTION FORMS (RE:FR. 2805).	ONGOING	1,500,000



CODE	LINE ITEM		2015	APPROPRIATION ACT
			AMOUNT	
EDUMM008007548	PRODUCTION OF SENSITIZATION MATERIALS FOR ADVOCACY & PUBLIC ENLIGHTMENT COMPAINON ON WORK ETHICS AND SERVICE DELIVERY INITIATIVES IN FME HQTR'S 104 FUC'S AND FIS ZONAL AND STATE OFFICES AND FSB (N/C) ZONE.	ONGOING	3,000,000	
EDUMM008007549	PRODUCTION OF SCIENCE EQUIPMENT FOR COURSE TRAINING OF 500 LABORATORY TECHNICIANS FOR TWELVE (12) WEEKS, AS PART OF A THREE (3) YEAR PROGRAMME ON INSTRUMENTATION AND FABRICATION, USE, MAINTENANCE, BASIC REPAIRS AND IMPROVISATION OF SCHOOL SCIENCE EQUIPMENT. LEADING TO AWARD OF NATIONAL TECHNICAL CERTIFICATE(NTC). THE COURSE IS ONLY OFFERED BY THE CENTER NATIONWIDE AND ACCREDITED BY NBTE.	ONGOING	5,000,000	
EDUMM008007550	PRODUCTION OF SCIENCE EQUIPMENT AND LABORATORY COURSE TRAINING FOR 1000 SCIENCE, TECHNOLOGY AND MATHEMATICS (STM)TEACHERS ON USE, MAINTENANCE, REPAIR, IMPROVISATION OF SCHOOL SCIENCE EQUIPMENT AND TEACHING OF DIFFICULT CONCEPT IN STM SUBJECTS TO ACHIEVE EFFECTIVE SCIENCE EDUCATION DELIVERY IN TWO (2) GEO-POLITICAL ZONES OF SOUTH WEST AND NORTH EAST ZONES.	ONGOING	6,000,000	
EDUMM008007551	NURSE PROGRAMMES AND WORKSHOPS FOR CREATING AWARENESS OF COMMON COMMUNICABLE AND NON COMMUNICABLE DISEASES N1M, MULTI-PURPOSE CAR KIT N1M	ONGOING	10,000,000	
EDUMM008007580	ORGANISATION OF ONE WEEK INTENSIVE WORKSHOP FOR PROCUREMENT OFFICERS IN ALL FME PARASTATALS	ONGOING	4,000,000	
EDUMM008007595	ORGANISE AND CO-ORDINATE FEDCOL GAMES IN LISTED EVENTS FOR THE 104 FUCS.	ONGOING	4,000,000	
EDUMM008007603	ORGANISING ANNUAL NATIONAL STANDING COMMITTEE FORUM ON ACADEMIC QUALIFICATION.	ONGOING	2,000,000	
EDUMM008007610	OUTSTANDING CAPITAL LIABILITIES & SUNDRY EXPENSES	ONGOING	500,553,168	
EDUMM008007623	PENSION VERIFICATION EXERCISE	ONGOING	3,000,000	
EDUMM008007626	POST INSPECTION ACTIVITY: ANNUAL SURVEY ON STATE OF EDUCATION BASED ON INSPECTION REPORTS	ONGOING	2,000,000	
EDUMM008007634	PRE-EVALUATION ACTIVITY:PRODUCTION OF TOOLS FOR INSPECTION AND ACCAREDITATION OF EVALUATORS	ONGOING	1,000,000	
EDUMM008007635	PREPARATION AND PRODUCTION OF THE 2014 FINAL REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR.	ONGOING	3,000,000	
EDUMM008007643	PREPARATION OF APPROPRIATE LEGAL INSTRUMENTS FOR RATIFICATION OF BILATERAL AGREEMENTS	ONGOING	2,000,000	
EDUMM008007647	PRINTING AND DISTRIBUTION OF 3000 COPIES OF NATIONAL POLICY ON ICT IN EDUCATION AT N400 PER COPY AND 1,000 COPIES OF NATIONAL IT EDUCATION FRAMEWORK AT N600 PER COPY AND NATIONAL STANDARDS ON IT EDUCATION AT N1,000 PER COPY	ONGOING	1,000,000	
EDUMM008007652	PRINTING OF 1000 COPIES OF THE SECOND VOLUME OF THE HANDBOOK AND MANUAL FOR FME REPS ON GOVERNING COUNCIL/BOARDS OF TERTIARY INSTITUTIONS, PARASTATALS AND AGENCIES.	ONGOING	2,000,000	



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			AMOUNT	
EDUMM008007660	PRINTING, DISTRIBUTION AND DISSEMINATION OF THE CONTENTS OF THE PHYSICAL EDUCATION AND SCHOOL SPORTS POLICY TO ALL STAKEHOLDERS. N0.5M, NATIONAL PRIMARY AND SECONDARY SCHOOL GAMES N1M, ASSESSMENT OF CONDUCT OF WAEC & NECO PRACTICAL PE EXAMINATION; FACILITIES/EQUIPMENT, TEACHERS AND STUDENTS. N1.5M CAPACITY BUILDING OF HEALTH EDUCATION TEACHERS AND SCHOOL HEALTH NURSES ON LIFE SKILLS, ROUTINE HEALTH EXAMINATION, RECORD KEEPING, COUNSELING, SANITATION AND HYGIENE PRACTICES IN SCHOOLS N2,2M CONDUCT BASELINE SURVEY AND MONITORING AND EVALUATION OF ON THE STATUS OF WATER AND SANITATION FACILITIES IN PRIMARY AND SECONDARY SCHOOLS NATION-WIDE N1.280, TWO DAY CONSENSUS BUILDING WITH PRINCIPALS OF UNITY COLLEGES, HEAD TEACHERS OF PRIMARY SCHOOLS AND PRINCIPALS OF SECONDARY SCHOOLS ON SANITATION AND HYGIENE EDUCATION PRACTICES N960K CONDUCT TRAINING SESSIONS FOR TEACHERS ON SCHOOL-BASED DE-WORMING EXERCISE TO DISTRIBUTE THE TABLETS ACCORDING TO WHO STANDARD N830,000	ONGOING	2,000,000	
EDUMM008007663	PRODUCTION OF ANNUAL EFA REPORT CARD	ONGOING	2,000,000	
EDUMM008007672	PRODUCTION OF INSTRUCTIONAL SCIENCE MATERIALS FOR TRAINING OF 500 PRIMARY SCHOOL TEACHERS NATIONWIDE ON SOURCING AND IMPROVISATION OF INSTRUCTIONAL MATERIAL USING RESOURCES FROM THE ENVIRONMENT AND MULTIMEDIA FACILITIES FOR TEACHING SCIENCE AT PRIMARY SCHOOL LEVEL FOR NORTH CENTRAL GEO-POLITICAL ZONE.	ONGOING	2,000,000	
EDUMM008007684	PRODUCTION OF NEWS BULLETIN 52 WKS	ONGOING	2,000,000	
EDUMM008009061	HOSTING THE ANNUAL WORLD TEACHERS DAY	ONGOING	50,000,000	
EDUMM008009297	RETREAT FOR DIRECTORATE AND MIDDLE CADRE OFFICERS IN PLANNING DIVISION	NEW	1,000,000	
EDUMM008009299	FORUM FOR THE DEVELOPMENT OF FRAMEWORK FOR ALTERNATIVE FUNDING OF EDUCATION IN NIGERIA	NEW	1,000,000	
EDUMM008009302	MDGS SPECIAL SCHOLARSHIP AWARD PROGRAMME FOR SUSTAINABILITY OF GIRL-CHILD EDUCATION IN NIGERIA (MDGS)	NEW	100,000,000	
EDUMM008009303	SUPPORT IN THE DEVELOPMENT OF THE EDUCATION SECTOR STRATEGIC PLAN IN THE STATES	NEW	1,200,000	
EDUMM008009304	RETRAINING OF ART AND CRAFT TEACHERS AT BASIC EDUCATION LEVEL NATIONWIDE (MDGS)	NEW	10,000,000	
EDUMM008009305	COMPLETION AND PRODUCTION OF FME 10 YEAR STRATEGIC PLAN (2015-2025)	NEW	1,500,000	
EDUMM008009307	POPULARIZATION OF ARTS AND CRAFT IN BASIC EDUCATION SCHOOLS NATIONWIDE (MDGS)	NEW	10,000,000	
EDUMM008009309	CAPACITY BUILDING FOR EXAM ETHICS & CAMPUS SAFETY DESK OFFICERS IN THE FEDERAL MINISTRY OF EDUCATION AND EXAMINATION BODIES (MDGS)	NEW	2,000,000	



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			AMOUNT
EDUMM008009310	DEVELOPMENT OF 10 YEAR NATIONAL EDUCATION SECTOR DEVELOPMENT PLAN (NESDP): DISSEMINATION AND DISTRIBUTION OF 1000 HARD COPIES FOR THE NATIONAL PLAN	NEW	1,500,000
EDUMM008009311	SENSITIZATION OF BASIC AND SECONDARY SCHOOLS IN NIGERIA ON EXAM ETHICS AND CAMPUS SAFETY (MDGS)	NEW	5,000,000
EDUMM008009313	POPULARIZATION OF TECHNOLOGY AND SCIENCE EDUCATION AT BASIC EDUCATION LEVEL THROUGH SCIENCE PROJECT EXHIBITION COMPETITION AND TRANSMISSION ON NATIONAL TELEVISION ACROSS THE 36 STATES AND FCT (MDGS)	NEW	3,000,000
EDUMM008009315	PROCUREMENT OF PERSONAL TOOL BOXES IN VARIOUS TRADES FOR USE BY TECHNICAL STUDENTS IN THE WORKSHOPS (MDGS)	NEW	5,000,000
EDUMM008009317	CAPACITY BUILDING OF TECHNICAL TEACHERS IN NIGERIA IN VARIOUS TRADES/SKILLS (MDGS)	NEW	5,000,000
EDUMM008009318	RETREAT FOR MANAGEMENT AND MIDDLE CADRE OFFICERS IN FME HEADQUARTERS BY EPR&D DEPARTMENT	NEW	3,000,000
EDUMM008009320	SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (STEM) CLINIC FOR GIRLS TO AROUSE THEIR INTEREST AND INCREASE THEIR ENROLMENT IN STEM (MDGS)	NEW	5,000,000
EDUMM008009322	POPULARIZATION OF TECHNOLOGY SCIENCE EDUCATION (MDGS)	NEW	2,000,000
EDUMM008009324	CASCADING EPSSIM FOR WHOLISTIC EDUCATION DATA COLLECTION AND UTILIZATION (MDGS)	NEW	2,000,000
EDUMM008009325	CONDUCT OF ANNUAL SCHOOL CENSUS (MDGS)	NEW	5,000,000
EDUMM008009326	EVALUATION OF SBMC IMPLEMENTATION IN ALL THE STATES OF THE FEDERATION AS DIRECTED BY NATIONAL COUNCIL ON EDUCATION (NCE) AT N1M PER STATE = N36M (MDGS)	NEW	4,000,000
EDUMM008009327	SCALING UP SCHOOL BASED MANAGEMENT COMMITTEE'S (SBMC'S) PROGRAMMES AND PROJECTS IN THE BASIC EDUCATION SCHOOLS (MDGS)	NEW	3,000,000
EDUMM008009329	SENSITIZATION OF THE STAKEHOLDERS ON THE SUSTAINABILITY AND OWNERSHIP OF THE GAINS OF MDGS DRGS PROJECTS FROM 2006 - 2015 FOR THE EDUCATION SECTOR IN THE GEO-POLITICAL ZONES OF THE FEDERATION AT N5M PER ZONE (MDGS)	NEW	7,000,000
EDUMM008009333	STAKEHOLDERS MEETING ON POST 2015 MDGS: EDUCATION SECTOR PERSPECTIVES, SUSTAINABILITY AND OWNERSHIP (MDGS)	NEW	7,000,000
EDUMM008009336	NATIONAL CONDUCT OF IMPACT ASSESSMENT SURVEY OF MDGS IN THE EDUCATION SECTOR (2006 - 2014) INCLUDING PRODUCTION OF DOCUMENT ANALYSIS AND DISTRIBUTION (MDGS)	NEW	17,000,000
EDUMM008009337	SCALING UP AWARENESS CREATION ON THE UTILIZATION OF EPSSIM MODEL FOR EFFECTIVE COSTING OF MDGS BY THE BENEFICIARIES (46 UNITY COLLEGES X 3 PER SCHOOL =138 OFFICERS, PARASTATALS =50 OFFICERS AND HEAD QUARTERS 60 OFFICERS) FOR 2 WEEKS AT N16M PER GROUP. UNITY COLLEGES TO BE SPLIT INTO TWO GROUPS FOR EASY TRAINING (MDGS)	NEW	6,000,000
EDUMM008009339	CAPACITY BUILDING OF READING FACILITATORS IN PRIMARY SCHOOLS IN THE LOCAL LANGUAGE OF THE LOCAL COMMUNITY (MDGS)	NEW	2,000,000



CODE	LINE ITEM		2015	APPROPRIATION ACT
EDUMM008009341	AWARENESS IN READING THROUGH THE ESTABLISHMENT OF READING CLUBS IN PRIMARY AND JSS SCHOOLS IN THE COUNTRY (MDGS)	NEW	2,000,000	
EDUMM008009342	SCALING UP CAPACITY BUILDING OF READING FACILITATORS IN PRIMARY SCHOOLS IN THE 6 GEO-POLITICAL ZONES (MDGS)	NEW	5,000,000	
EDUMM008009344	PILOT TESTING AND PRINTING OF TEST ITEMS AND REPORT WRITING (MDGS)	NEW	2,000,000	
EDUMM008009346	ASSESSMENT TRAINING OF ASSESSORS AND SUPERVISORS AND PILOT TESTING OF INSTRUMENT (MDGS)	NEW	8,000,000	
EDUMM008009347	MONITORING OF LEARING ACHIEVEMENT FOR JSS 2: PRE-IMPLEMENTATION PLANNING AND WORKSHOP TO DESIGN TEXT ITEMS AND ADMINISTRATION OF TEXT ITEMS (MDGS)	NEW	20,000,000	
EDUMM008009348	EQUIPMENT FOR THE CLINIC (MDGS)	NEW	1,000,000	
EDUMM008009350	CONSTRUCTION OF SPECIAL EDUCATION TEACHERS QUARTERS FOR STAFF OF SPECIAL NEEDS CENTRE: 2 NO 3 BEDROOM, 5 NOS 2 BEDROOM AND 1 HEALTH CLINIC CENTRES (MDGS)	NEW	45,000,000	
EDUMM008009354	CAPACITY BUILDING WORKSHOPS FOR INSTITUTIONALIZATION OF STUDENT TUTORING, MENTORING AND COUNSELLING (STUMEC) PROGRAMME IN 16 STATES OF THE FEDERATION TO REDUCE DROP-OUT RATE IN SCHOOLS (MDGS)	NEW	25,000,000	
EDUMM008009355	CAPACITY BUILDING OF MOTHERS ASSOCIATION AND COMMUNITY BASED ORGANISATION ON INCOME GENERATING ACTIVITIES TO ENSURE EVERY GIRL/BOY CHILD ATTEND, COMPLETE AND TRANSIT TO HIGHER EDUCATION (MDGS)	NEW	2,000,000	
EDUMM008009357	ICEL NATIONAL DEPLOYMENT OF E-LEARNING INFRASTRUCTURE IN THE EDUCATION SECTOR (MDGS)	NEW	20,000,000	
EDUMM008009358	CONDUCT OF IMPACT ASSESSMENT EMIS STATUS IN STATES	NEW	500,000	
EDUMM008009359	PRINTING AND DISTRIBUTION OF ASC INSTRUMENT FOR 2014/2015	NEW	1,000,000	
EDUMM008009360	INTERACTIVE FORUM ON THE REVIEW OF TECHNICAL AND VOCATIONAL EDUCATION CURRICULUM (MDGS)	NEW	2,000,000	
EDUMM008009362	RETRAINING OF ICT TEACHERS TO QUALIFY TO TEACH ICT (MDGS)	NEW	13,000,000	
EDUMM008009363	OUTSTANDING TAX LIABILITIES (OGUN STATE)	NEW	20,000,000	
EDUMM008009364	PRODUCTION OF A COMPEMDIUM OF MDGS PROJECTS IN EDUCATION SECTOR		30,000,000	
EDUMM008009368	TWO ANNUAL MANDATORY INTERNATIONAL LABOUR CONFERENCE BY INTNL LABOUR ORGANIZATION (ILO) GENEVA	NEW	2,000,000	
EDUMM008009370	PROMOTION OF INDUSTRIAL RELATIONS POLICIES	NEW	2,500,000	
EDUMM008009373	ORGANISE WORKSHOP / SEMINAR ON BEST INTERNATIONAL PRACTICES IN SETTLING INDUSTRIAL DISPUTE AT MICHEL IMODU NAT. INST OF LAB STUDIES	NEW	3,000,000	
EDUMM008009374	(TOT) TRAINING OF 3 DATA COLLECTORS FROM EACH OF 774 LGA AT THE SIX GEO- POLITICAL ZONE	NEW	500,000	
EDUMM008009377	NATIONAL RETREAT ON LABOUR DISPUTE CONSULTATION, SOCIAL DIALOGUE & SETTLEMENT MECHANISM IN WORKPLACES	NEW	2,000,000	



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			AMOUNT
EDUMM008009383	ANNUAL CONTRIBUTION TO STRENGTHENING MATHEMATICS AND SCIENCE EDUCATION (SMASE) PROJECT IN COLLABORATION WITH JAPAN INTERNATIONAL CORPORATION AGENCY (JICA)	NEW	10,000,000
EDUMM008009384	CONSTRUCTION OF BLOCKS OF CLASS ROOMS IN SOKOTO, SOKOTO STATE.		800,000,000
EDUMM008009385	CONSTRUCTION OF BLOCKS OF CLASS ROOMS IN KATSINA STATE		100,000,000
EDUMM008009386	REHABILITATION OF INTERNAL ROADS AND ASSOCIATED EXTENDED WORKS AT MAIN CAMPUS PHASE 1, FEDERAL COLLEGE OF EDUCATION, ABUDU, CROSS RIVERS STATE		150,000,000
EDUMM008009403	DEVELOPMENT OF TECHNOLOGY AND SCIENCE EDUCATION POLICY FOR INCLUSIVENESS AND THE ULTIMATE GROWTH OF THE SUB-SECTOR.	NEW	5,000,000
EDUMM008009404	SELECTION AND PLACEMENT EXERCISE OF PROSPECTIVE CANDIDATES IN NATIONAL COMMON ENTRANCE AND NABTEB ENTRANCE INTO UNITY COLLEGES INCLUDING FEDERAL SCIENCE AND TECHNICAL COLLEGES.	NEW	4,000,000
EDUMM008009420	PUBLIC PRESENTATION OF THE MID-TERM REPORT OF THE ROADMAP.	NEW	5,000,000
EDUMM008009422	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION IN NORTH-EAST ZONE.	NEW	8,000,000
EDUMM008009425	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION IN NORTH-WEST ZONE	NEW	6,000,000
EDUMM008009436	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION IN SOUTH-EAST ZONE	NEW	5,000,000
EDUMM008009437	RENOVATION AND CONSTRUCTION OF BLOCK OF CLASSROOMS AT LGEA CENTRAL PRIMARY SCHOOL, BWONPE, MANGU LGA, PLATEAU STATE	NEW	10,000,000
EDUMM008009438	RENOVATION AND CONSTRUCTION OF BLOCK OF CLASSROOMS AT LGED PRIMARY SCHOOL MANJA-MUKO, CHAFEM DISTRICT, MANGU LGA, PLATEAU STATE	NEW	10,000,000
EDUMM008009443	4-DAY SENSITIZATION WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS, CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS), DESK OFFICERS OF FME DEPARTMENTS, UNITS AND 21 PARASTATALS ON PLANNING FOR THE 2015 ANNUAL IMPLEMENTATION REPORT OF THE CONSOLIDATING THE TRANSFORMATION IN THE EDUCATION SECTOR.	NEW	3,000,000
EDUMM008009446	5-DAY WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS, SIX IMPLEMENTATION TASK TEAMS (ITTS), DESK OFFICERS OF FME DEPARTMENTS, UNITS, PARASTATALS AND 104 FEDERAL UNITY COLLEGES TO VERIFY DATA COLLECTED FROM THE FIELD AND PREPARE A 3RD QUARTER DRAFT REPORT.	NEW	9,000,000
EDUMM008009480	CONNECTION OF ELECTRICITY AND WATER TO THE NEWLY CONSTRUCTED MULTI-PURPOSE BLOCK BUILDING AT FSEC, IJANIKIN	NEW	1,200,000
EDUMM008009482	REFURBISHING LATHE, SPOT WELDING, SHAPING, GRINDING AND MILLING MACHINES AT FSEC, IJANIKIN	NEW	2,924,785
EDUMM008009486	RETREAT FOR HEADS OF LIBRARIES IN 104 FUC LIBRARIES	NEW	5,000,000
EDUMM008009492	ACQUISITION OF GOVERNMENT PUBLICATIONS VIZ: GAZETTES, PSR, FR, CIRCULARS, ETC.	NEW	1,000,000



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		AMOUNT	
EDUMM008009494	COMPUTERIZATION OF FME (HEADQUARTERS') LIBRARY	NEW	8,000,000
EDUMM008009496	FME LIBRARY DEVELOPMENT AND UPGRADE OF EQUIPMENT	NEW	5,000,000
EDUMM008009497	CAPACITY BUILDING PROGRAMME FOR INTERNAL AUDIT STAFF	NEW	5,000,000
EDUMM008009500	CAPACITY BUILDING FOR MIDDLE LEVEL STAFF (4)	NEW	8,000,000
EDUMM008009501	CAPACITY BUILDING FOR TECHNICAL STAFF (4)	NEW	500,000
EDUMM008009573	CONTENT DEVELOPMENT AND HOSTING (E-LEARNING AND DISTANCE EDUCATION)	NEW	5,000,000
EDUMM008009575	MAINTENANCE OF FME WEBSITE AT N3M AND PROVISION OF SINGLE/MULTI-USERS ANTI-VIRUS SOFTWARE FOR FME HQ AT N2M	NEW	3,000,000
EDUMM008009582	PROMOTING SUB-REGIONAL COLLABORATION IN OPEN AND DISTANCE EDUCATION IN OTHER TO WIDEN ACCESS TO TERTIARY EDUCATION	NEW	5,000,000
EDUMM008009680	REFURBISHMENT OF MOTOR VEHICLES	NEW	5,000,000
EDUMM008009691	PURCHASE OF ELECTRICAL INSTALLATION / UPGRADING OF DBS/CHANGE OVER SWITCHES AND POWER PANELS & CONSUMABLES	NEW	6,000,000
EDUMM008009697	EXHIBITION OF INNOVATION PRODUCTS FOR UNIVERSITIES, POLYTECHNICs, COLLEGES OF EDUCATION AND FEDERAL UNITY COLLEGES IN SOUTHERN STATES.	NEW	6,000,000
EDUMM008009704	PREPARATION & PRODUCTION OF ICEL FRAMEWORK FOR PRESENTATION TO FEC BY HME	NEW	10,000,000
EDUMM008009735	PARTITIONING OF OFFICE ACCOMODATION	NEW	2,024,600
EDUMM008009737	PRODUCTION OF Icel On E-LEARNING	NEW	5,000,000
EDUMM008009739	E-LEARNING PLATFORM INITIATIVE	NEW	48,000,000
EDUMM008009741	SENSITIZATION WORKSHOPS AND ADVOCAY FOR KEY MDA'S ON BUY IN ON THE IMPLEMENTATION OF IcEL FRAMEWORK	NEW	5,000,000
EDUMM008009751	INSTRUCTIONAL MATERIALS EXHIBITION FOR SENIOR SECONDARY SCHOOLS LEVEL OF FUC'S (IM&P)= #1,000,000. INTER COLLEGIATE ART COMPETITION ON DANCE/DRAMA AND MUSIC COMPEITION AMONG UNITY SCHOOLS IN NIGERIA (A&C) =#500,000	NEW	1,500,000
EDUMM008009755	PARTICIPATION OF NIGERIAN DELEGATION TO THE ISES CO GENERAL CONFERENCE	NEW	3,000,000
EDUMM008009813	SENSITIZATION AND ADVOCACY MEETING ON G&C WITH PRINCIPALS AND COUNSELLORS OF FUCS IN THE SIX-GEO-POLITICAL ZONES IN NIGERIA.	NEW	5,000,000
EDUMM008009820	ANNUAL GENERAL MEETING OF FUC COUNSELLORS	NEW	2,000,000
EDUMM008009821	ANNUAL COUNSELLING ASSOCIATION OF NIGERIA CONFERENCE (CASSON) 2014	NEW	2,000,000
EDUMM008009888	GUIDELINES FOR THE ESTABLISHMENT OF PRIVATE SECONDARY SCHOOLS IN NIGERIA (NORTH CENTRAL, SOUTH WEST AND SOUTH EAST)	NEW	13,000,000
EDUMM008009890	DATA VERIFICATION EXERCISE IN FEDERAL UNITY COLLEGES	NEW	15,000,000
EDUMM008009899	TRAINING FOR IPPIS USERS FOR SENIOR MANAGEMENT AND ADMINISTRATIVE OFFICERS IN HQTRS,IN-HOUSE, KEFFI	NEW	8,000,000
EDUMM008009900	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT SECONDARY SCHOOL ARUMANGYE, DOMA, NASARAWA STATE	NEW	15,000,000
EDUMM008009903	CAPACITY BUILDING PROGRAMME FOR EDUCATION OFFICERS AT HQTRS SGL 08-14	NEW	20,000,000



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		AMOUNT	
EDUMM008009904	CAPACITY BUILDING ON IMPROVING THE PEDAGOGY OF MATHEMATICS AND SCIENCE SUBJECTS IN SELECTED PUBLIC AND PRIVATE SECONDARY SCHOOLS IN NORTH CENTRAL ZONE	NEW	2,000,000
EDUMM008009908	NATIONAL INSTITUTE FOR SPORT WORKSHOP FOR DIRECTORATE CADRE OFFICER IN LAGOS	NEW	4,000,000
EDUMM008009924	PARTICIPATION IN THE WORLD SCHOOL DEBATE (SINGAPORE)	NEW	3,000,000
EDUMM008009925	SPEECH AND REPORT WRITING WORKSHOP AT ASCON, LAGOS	NEW	5,000,000
EDUMM008009928	CONDUCT OF SENIOR STAFF COMMITTEE (SSC) HQTRS TO CONSIDER 2015 PROMOTION RESULTS	NEW	2,000,000
EDUMM008009932	CONDUCT OF JUNIOR STAFF COMMITTEE (SSC) MEETINGS HQTRS TO DISPOSE PENDING DISCIPLINARY CASES AT HQTRS , 104 FUCS,6 ZONAL OFFICES, FEDERAL INSPECTORATE OFFICES AND FEDERAL SCHOLARSHIP BOARD	NEW	1,000,000
EDUMM008009935	REGULARIZATION /CONFIRMATION OF APPOINTMENT OF OFFICERS AT HQTRS AND IN THE 104 FUCS, FSB AND FIS IN LINE WITH FG DIRECTIVES	NEW	3,000,000
EDUMM008009937	QUARTERLY CONDUCT AND SERVICING OF THE SENIOR STAFF COMMITTEE MEETINGS ON PENDING CASES OF SECONDMEN AND TRANSFER OF SERVICE IN LINE WITH FG DIRECTIVES	NEW	150,000
EDUMM008009942	PRODUCTION AND PRINTING OF 90,000 COPIES OF APER FORMS AND 30,000 FILE JACKETS AT N250.00 EACH	NEW	3,000,000
EDUMM008009945	RECRUITMENT EXERCISE FOR 2015 JUNIOR STAFF AT HQTRS, 6 ZONAL OFFICES, 104 FUCS,FIS AND FSB	NEW	5,000,000
EDUMM008009946	ANNUAL PENCOM VERIFICATION/ENROLMENT OF RETIRING STAFF	NEW	15,000,000
EDUMM008009947	EDUCATION SECTOR SENSITIZATION FORUM FOR RELEVANT STAKEHOLDERS ON GROUP LIFE ASSURANCE	NEW	8,000,000
EDUMM008009948	VERIFICATION EXERCISE OF EXISTING PENSIONERS IN THE EDUCATION SECTOR	NEW	10,000,000
EDUMM008009952	PROVISION OF EBOLA SCAN SKIN TEMPERATURE TOOLS AND VARIOUS CONTACT THERMOMETER	NEW	3,000,000
EDUMM008009954	PROVISION OF ESSENTIAL DRUGS AND MEDICAL TOOLS	NEW	3,000,000
EDUMM008009961	FEPSGA KEEP FIT JOGGING KIT FOR 500 FME STAFFS, (A)TRACK SUITS (B) CANVASS (C) FACE CAP (D) STOCKINGS (E) T-SHIRTS	NEW	8,923,707
EDUMM008009963	STAFF TRAINING AT FEDERAL TRAINING CENTRES	NEW	10,000,000
EDUMM008009968	INSURANCE PREMIUM FOR BUILDINGS, FIXTURES AND EQUIPMENT AGAINST FIRE AND ALLIED PERILS IN 104NOS FEDERAL UNITY COLLEGES @N5M PER SCHOOL i.e N5M X 104 SCHOOLS = N520M	NEW	280,000,000
EDUMM008009970	ASSESSMENT TOUR BY 83 NOS MGT STAFF OF THE DEPARTMENTS OF FINANCE AND ACCOUNTS AND BASIC AND SECONDARY ON THE STATE OF INFRASTRUCTURE IN THE 104 FUCs TO ASCERTAIN THE REAL ECONOMIC VALUE OF PHYSICAL STRUCTURES IN LINE WITH THE NEW INSURANCE POLICY AGAINST FIRE AND PERIL INCIDENCE IN EACH SCHOOL @ N180,723 PER OFFICER i.e N180,723 X 83	NEW	30,000,000
EDUMM008009971	RETREAT FOR 85 NOS BUDGET AND ACCOUNTS OFFICERS IN THE FME PARASTATLS AND FIS ZONAL AND STATE OFFICES ON THE NEED FOR REALISTIC COSTING OF PROJECTS AND PROGRAMMES TO ACHIEVE OPTIMAL BENEFITS IN GOVERNMENT EXPENDITURE @ N176,470 PER OFFICER i.e. N176,470 X 85	NEW	7,500,000



CODE	LINE ITEM	2015 APPROPRIATION ACT	
		AMOUNT	
EDUMM008009972	ESTABLISHMENT OF FRENCH LANGUAGE CLINIC CENTRES FOR THE 104 FUCS	NEW	5,000,000
EDUMM008009973	QUARTERLY MEETING OF BURSARS AND DFA WITH OTHER STAKEHOLDERS ON ZONAL BASIS OF FEDERAL UNITY COLLEGES AT N5M PER QUATER	NEW	19,000,000
EDUMM008009976	IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS) IMPLEMENTATION IN THE FEDERAL UNITY COLEGES	NEW	200,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOM AT MURI, TARABA STATE		20,000,000
EDUMM008009981	PREPARATION AND DEFENSE OF AUDIT QUERIES/REPORTS EMANATING FROM 104 UNITY SCHOOLS AND FEDERAL INSPECTORATE SERVICES (FIS) WITH THE PUBLIC ACCOUNTS COMMITTEE (PAC)	NEW	5,000,000
EDUMM008010013	"SCHOOL DEBATE FOR FEDERAL UNTY COLLEGES	NEW	3,900,000
EDUMM008010035	DEVELOPING EXECUTIVE MANAGEMENT CAPACITY FOR SENIOR MANAGER AT ASCON,LAGOS	NEW	11,000,000
EDUMM008010036	EFFECTIVE LEADERSHIP AND DEVELOPMENT CAPACITY FOR JUNIOR MANAGEMENT OFFICERS, IN-HOUSE, KEFFI	NEW	2,000,000
EDUMM008010038	CAPACITY BUILDING FOR ESTABLISHMENT, RECORDS AND REGISTRY STAFF, IN-HOUSE AT KEFFI	NEW	3,000,000
EDUMM008010863	"(SERVICING 2011 AWARD) SERVICING 340 OF THE 851 AWARDS MADE IN 2011 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 441 SCHOLARSHIPS @ 17,000	NEW	60,000,000
EDUMM009006886	MONITORING OF BASIC EDUCATION CERTIFICATE EXAMINATION (BECE) NATION WIDE N2M, ORGANISATION OF ONE WEEK INTENSIVE WORKSHOP FOR JUNIOR SECONDARY SCHOOL TEACHERS IN THE SIX GEO-POLITICAL ZONE OF NIGERIA ON ACQUISITION OF SKILLS IN ITEM WRITING N1.5M, BI-ANNUAL REVIEW MEETINGS OF STATE DIRECTORS OF EXAMINATION ON STANDARDISATION AND HARMONIZATION OF BASIC EDUCATION CERTIFICATE EXAMINATION N1.5, CAPACITY BUILDING WORKSHOP FOR STAFF OF JUNIOR SECONDARY EDUCATION BRANCH OF THE FEDERAL MINISTRY OF EDUCATION ON EXAMINATION ETHICS AND SUPERVISION 0.5M, SENSITIZATION WORKSHOPS FOR STATE MINISTRIES OF EDUCATION AND SUBEB OFFICERS ON THE IMPLEMENTATION OF THE REVISED 9-YEAR BASIC EDUCATION CURRICULUM M1.5, MONITORING THE IMPLEMENTATION OF ALMAJIRI EDUCATION N1.172, DEVELOPMENT/PRODUCTION OF MONITORING AND EVALUATION INSTRUMENT FOR EFA 3M	ONGOING	2,000,000
EDUMM009006895	QUARTERLY BUDGET MONITORING AND EVALUATION WITH THE BUDGET OFFICE OF THE FEDERATION IN THE FME TERTIARY INSTITUTIONS IN LINE WITH THE 2007 FISCAL RESPONSIBILITY ACT.	ONGOING	10,000,000
EDUMM009006902	MONITORING AND TRACKING OF MDGS PROGRAMMES AND PROJECTS IN EDUCATION SECTOR.	ONGOING	10,000,000



CODE	LINE ITEM		2015 APPROPRIATION ACT
			AMOUNT
EDUMM009006903	SUBVENTION TO COMMONWEALTH OF LEARNING	ONGOING	25,000,000
EDUMM009006906	AS CHAIR OF COMEDAF V, NIGERIAâ€¢S PREPARATION AND PARTICIPATION AT COMEDAF IV (HOSTING OF MEETINGS, TRAVELS, PREPARATION OF COUNTRY PAPERS/REPORTS, PRODUCTION AND DISSEMINATION OF AU EDUCATION NEWSLETTERS)	ONGOING	25,000,000
EDUMM009006909	ISESCO CONTRIBUTION	ONGOING	10,000,000
EDUMM009006912	UNESCO CONTRIBUTION	ONGOING	240,000,000
EDUMM009009169	MONITORING IMPLEMENTATION OF QUALITY ASSURANCE (EVALUATION) FROM 2006 - 2014 IN SCHOOLS BELOW THE TERTIARY LEVEL (MDGS)	NEW	4,000,000
EDUMM009009174	MONITORING AND PHYSICAL ASSESSMENT OF FUC LIBRARIES FOR QUALITY ASSURANCE	NEW	3,000,000
EDUMM009009175	AUDITING /EVALUATION OF BEA SCHOLARSHIP AWARDS TO NIGERIAN SCHOLARS IN FOUR (4) FOREIGN MISSIONS	NEW	4,000,000
EDUMM009009176	AUDITING/INSPECTION OF ACCOUNT BOOKS IN THE 104NOS. FUCS, ZFIS, FISS & ZFSBS	NEW	3,000,000
EDUMM009009177	AUDITING OF CAPITAL EXPENDITURE IMPLEMENTATION IN THE (6) SIX GEO-POLITICAL ZONES	NEW	3,000,000
EDUMM009009181	POST ROCUREMENT AUDIT MONITORING COMPLIANCE OF FME PROJECTS AND PROGRAMME NATIONWIDE	NEW	7,000,000
EDUMM009009182	FIS NORTH EAST ZONAL OFFICE MAIDUGURI (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1125325.4 (III) REPORT WRITING AND PRODUCTION- N555,504.37	NEW	3,000,000
EDUMM009009184	FIS ABAKALIKI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1125325.4 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE N8,000,000.00	NEW	3,000,000
EDUMM009009192	MONITORING OF LEVEL OF IMPLEMENTATION OF THE WHITE PAPER ON THE 2004 â€¢-2011 VISITATION EXERCISE REPORT INTO THE AFFAIRS OF 21 FEDERAL POLYTECHNIC AND 21 FEDERAL COLLEGES OF EDUCATION	NEW	8,000,000
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		71,636,000,000
21	PERSONNEL COST		67,300,000,000
2101	SALARY		67,300,000,000
210101	SALARIES AND WAGES		67,300,000,000
21010101	SALARY		67,300,000,000
23	CAPITAL EXPENDITURE		4,336,000,000
2305	OTHER CAPITAL PROJECTS		4,336,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		4,336,000,000
23050101	RESEARCH AND DEVELOPMENT		4,336,000,000
	TOTAL PERSONNEL		67,300,000,000
	TOTAL OVERHEAD		0
	TOTAL RECURRENT		67,300,000,000
	TOTAL CAPITAL		4,336,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		71,636,000,000
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
UBEC 01007225	PAYMENT OF MONTHLY ALLOWANCE OF 15,000 FTS TEACHERS @18,000.00 EACH FOR 12 MONTHS (15,000 X 18,000 X 12)	ONGOING	3,240,000,000
UBEC 01007227	MONITORING OF FTS TEACHERS	ONGOING	80,000,000
UBEC 01007234	NATIONAL PROGRAMME ON ALMAJIRI EDUCATION IN COLLABORATION WITH UBE FUND	ONGOING	140,000,000
UBEC 01007235	SUPPLY OF INSTRUCTIONAL MATERIALS IN ISOKO NORTH/SOUTH FEDERAL CONSTITUENCY, DELTA STATE	NEW	60,000,000
UBEC 01007236	SUPPLY OF SCIENCE KITS IN SELECTED SCHOOLS IN ISOKO NORTH/SOUTH FEDERAL CONSTITUENCY, DELTA STATE	NEW	100,000,000
UBEC 01007237	SUPPLY OF CUSTOMISED NOTEBOOK TO SELECTED SCHOOLS IN ISOKO NORTH/SOUTH FEDERAL CONSTITUENCY, DELTA STATE	NEW	68,000,000
UBEC 01007238	SUPPLY OF CUSTOMISED SCHOOL TO SELECTED SCHOOLS IN ISOKO NORTH/SOUTH FEDERAL CONSTITUENCY, DELTA STATE	NEW	52,000,000
UBEC 01007239	SUPPLY OF LIBRARIES EQUIPMENT TO SELECTED SCHOOLS IN ISOKO NORTH/SOUTH FEDERAL CONSTITUENCY, DELTA STATE	NEW	68,000,000
UBEC 01007240	SUPPLY OF CUSTOMISED PUPIL FURNITURE TO SELECTED SCHOOLS IN ISOKO NORTH/SOUTH FEDERAL CONSTITUENCY, DELTA STATE	NEW	52,000,000
UBEC 01007241	A CLASSROOM BLOCK OF 2 CLASSROOMS IN GUYUK LGA ADAMAWA STATE	NEW	20,000,000
UBEC 01007242	CONSTRUCTION OF ONE BLOCK OF THREE CLASSROOMS IN IREPODUN/OROLU/OSOGBO FED CONST OF OSUN STATE	NEW	80,000,000
UBEC 01009104	FEEDING OF THE CHILDREN TO ENSURE RETENTION (MDGS)	NEW	100,000,000
UBEC 01009105	SCHOOL UNIFORM (MDGS)	NEW	20,000,000
UBEC 01009107	MOBILIZATION AND SENSITIZATION TO ENLIGHTEN THE PUBLIC ON THE ALMAJIRI PROGRAMME ACTIVITIES (MDGS)	NEW	10,000,000
UBEC 01009108	PAYMENT OF ALLOWANCES TO 1,667 MALLAMS/ALLARAMAS TO ENSURE COMMITMENT FOR 12 MONTHS AT N10,000 PER MONTH (MDGS)	NEW	200,000,000
UBEC 01009109	RE-TRAINING OF ALMAJIRI TEACHERS IN BASIC EDUCATION CURRICULUM AND TEACHING METHODOLOGY IN ALL THE STATES (MDGS)	NEW	20,000,000
UBEC 01009110	MONITORING OF THE ALMAJIRI PROGRAMME NATIONWIDE (MDGS)	NEW	26,000,000
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		718,155,228
21	PERSONNEL COST		638,630,320
2101	SALARY		178,240,337
210101	SALARIES AND WAGES		178,240,337
21010101	SALARY		178,240,337
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		460,389,983
210201	ALLOWANCES		409,591,487
21020101	NON REGULAR ALLOWANCES		409,591,487
210202	SOCIAL CONTRIBUTIONS		50,798,496
21020201	NHIS		37,430,471
21020202	CONTRIBUTORY PENSION		13,368,025
22	OTHER RECURRENT COSTS		29,524,908



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
2202	OVERHEAD COST		29,524,908
220201	TRAVEL & TRANSPORT - GENERAL		1,481,307
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		352,502
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,128,806
220202	UTILITIES - GENERAL		1,938,760
22020201	ELECTRICITY CHARGES		881,255
22020202	TELEPHONE CHARGES		176,251
22020203	INTERNET ACCESS CHARGES		528,753
22020204	SATELLITE BROADCASTING ACCESS CHARGES		176,251
22020205	WATER RATES		176,251
220203	MATERIALS & SUPPLIES - GENERAL		7,860,788
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		881,255
22020302	BOOKS		705,004
22020303	NEWSPAPERS		352,502
22020304	MAGAZINES & PERIODICALS		352,502
22020305	PRINTING OF NON SECURITY DOCUMENTS		705,004
22020306	PRINTING OF SECURITY DOCUMENTS		669,753
22020307	DRUGS & MEDICAL SUPPLIES		1,410,007
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,057,505
22020309	UNIFORMS & OTHER CLOTHING		1,410,007
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		317,251
220204	MAINTENANCE SERVICES - GENERAL		6,768,030
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		669,753
22020402	MAINTENANCE OF OFFICE FURNITURE		1,057,505
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		963,771
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		963,771
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,316,273
22020406	OTHER MAINTENANCE SERVICES		1,620,705
22020410	MAINTENANCE OF ROADS AND BRIDGES		176,251
220205	TRAINING - GENERAL		1,323,971
22020501	LOCAL TRAINING		1,057,505
220206	OTHER SERVICES - GENERAL		1,233,756
22020601	SECURITY SERVICES		528,753
22020606	CLEANING & FUMIGATION SERVICES		705,004
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,938,759
22020702	INFORMATION TECHNOLOGY CONSULTING		1,057,505
22020703	LEGAL SERVICES		705,004
22020708	BUDGET PREPARATION		176,251
220208	FUEL & LUBRICANTS - GENERAL		2,467,513
22020801	MOTOR VEHICLE FUEL COST		528,753
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		705,004
22020803	PLANT / GENERATOR FUEL COST		528,753
22020806	COOKING GAS/FUEL COST		705,004
220209	FINANCIAL CHARGES - GENERAL		352,502
22020904	OTHER CRF BANK CHARGES		352,502
220210	MISCELLANEOUS		4,159,522
22021001	REFRESHMENT & MEALS		705,004
22021002	HONORARIUM & SITTING ALLOWANCE		70,501
22021003	PUBLICITY & ADVERTISEMENTS		352,502
22021004	MEDICAL EXPENSES		705,004
22021006	POSTAGES & COURIER SERVICES		458,252
22021007	WELFARE PACKAGES		176,251
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		105,750



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	TYPE	AMOUNT
22021009	SPORTING ACTIVITIES		705,004
22021010	DIRECT TEACHING & LABORATORY COST		705,004
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		176,251
23	CAPITAL EXPENDITURE		50,000,000
2302	CONSTRUCTION / PROVISION		50,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		50,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		50,000,000
	TOTAL PERSONNEL		638,630,320
	TOTAL OVERHEAD		29,524,908
	TOTAL RECURRENT		668,155,228
	TOTAL CAPITAL		50,000,000
	TOTAL ALLOCATION		718,155,228
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
WAECINTER.01006787	CONSTRUCTION OF SEMINAR HALLS, TRAINING ROOMS, RESEARCH CENTRE AND THEIR FURNISHING	ONGOING	50,000,000
0517005001	JOINT ADMISSIONS MATRICULATION BOARD		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		2,813,181,610
21	PERSONNEL COST		2,648,827,021
2101	SALARY		2,354,985,386
210101	SALARIES AND WAGES		2,354,985,386
21010101	SALARY		2,354,985,386
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		293,841,635
210202	SOCIAL CONTRIBUTIONS		293,841,635
21020201	NHIS		176,623,904
21020202	CONTRIBUTORY PENSION		117,217,731
22	OTHER RECURRENT COSTS		46,354,589
2202	OVERHEAD COST		46,354,589
220201	TRAVEL& TRANSPORT - GENERAL		1,935,393
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,019,058
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		916,335
220202	UTILITIES - GENERAL		4,958,413
22020201	ELECTRICITY CHARGES		927,777
22020202	TELEPHONE CHARGES		962,018
22020203	INTERNET ACCESS CHARGES		1,144,581
22020204	SATELLITE BROADCASTING ACCESS CHARGES		962,018
22020205	WATER RATES		962,018
220203	MATERIALS & SUPPLIES - GENERAL		11,055,534
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		927,777
22020302	BOOKS		1,235,864
22020303	NEWSPAPERS		1,235,864
22020304	MAGAZINES & PERIODICALS		1,144,581
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,235,864
22020306	PRINTING OF SECURITY DOCUMENTS		1,217,607
22020307	DRUGS & MEDICAL SUPPLIES		802,254
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,418,427
22020309	UNIFORMS & OTHER CLOTHING		802,254
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,035,043
220204	MAINTENANCE SERVICES - GENERAL		7,183,091
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,217,607
22020402	MAINTENANCE OF OFFICE FURNITURE		1,418,427
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		984,817



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	TYPE	AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		984,817
22020405	MAINTENANCE OF PLANTS/GENERATORS		813,151
22020406	OTHER MAINTENANCE SERVICES		802,254
22020410	MAINTENANCE OF ROADS AND BRIDGES		962,018
220205	TRAINING - GENERAL		1,019,058
22020501	LOCAL TRAINING		1,019,058
220206	OTHER SERVICES - GENERAL		2,289,163
22020601	SECURITY SERVICES		1,053,299
22020606	CLEANING & FUMIGATION SERVICES		1,235,864
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,722,908
22020702	INFORMATION TECHNOLOGY CONSULTING		1,418,427
22020703	LEGAL SERVICES		1,235,864
22020705	ARCHITECTURAL SERVICES		1,144,581
22020706	SURVEYING SERVICES		962,018
22020708	BUDGET PREPARATION		962,018
220208	FUEL & LUBRICANTS - GENERAL		4,760,890
22020801	MOTOR VEHICLE FUEL COST		1,144,581
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,235,864
22020803	PLANT / GENERATOR FUEL COST		1,144,581
22020806	COOKING GAS/FUEL COST		1,235,864
220209	FINANCIAL CHARGES - GENERAL		1,053,299
22020904	OTHER CRF BANK CHARGES		1,053,299
220210	MISCELLANEOUS		6,376,839
22021001	REFRESHMENT & MEALS		1,199,351
22021003	PUBLICITY & ADVERTISEMENTS		1,053,299
22021004	MEDICAL EXPENSES		1,235,864
22021006	POSTAGES & COURIER SERVICES		1,108,069
22021009	SPORTING ACTIVITIES		818,238
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		962,018
23	CAPITAL EXPENDITURE		118,000,000
2303	REHABILITATION / REPAIRS		118,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		118,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		68,000,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES		50,000,000
	TOTAL PERSONNEL		2,648,827,021
	TOTAL OVERHEAD		46,354,589
	TOTAL RECURRENT		2,695,181,610
	TOTAL CAPITAL		118,000,000
	TOTAL ALLOCATION		2,813,181,610
0517005001	JOINT ADMISSIONS MATRICULATION BOARD		
CODE	PROJECT NAME	TYPE	AMOUNT
JAMB 03006952	REHABILITATION OF OFFICE BUILDINGS/COMPLETION OF TEST DEVELOPT BUILDING	ONGOING	68,000,000
JAMB 03014033	REHABILITATION OF RESIDENTIAL BUILDINGS	NEW	50,000,000
0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		3,571,479,042
21	PERSONNEL COST		3,507,698,171
2101	SALARY		3,118,446,095
210101	SALARIES AND WAGES		3,118,446,095
21010101	SALARY		3,118,446,095
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		389,252,076
210202	SOCIAL CONTRIBUTIONS		389,252,076



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020201	NHIS		155,368,619
21020202	CONTRIBUTORY PENSION		233,883,457
22	OTHER RECURRENT COSTS		23,780,871
2202	OVERHEAD COST		23,780,871
220201	TRAVEL & TRANSPORT - GENERAL		1,554,122
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		286,509
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,267,613
220202	UTILITIES - GENERAL		1,575,798
22020201	ELECTRICITY CHARGES		716,272
22020202	TELEPHONE CHARGES		143,254
22020203	INTERNET ACCESS CHARGES		429,763
22020204	SATELLITE BROADCASTING ACCESS CHARGES		143,254
22020205	WATER RATES		143,254
220203	MATERIALS & SUPPLIES - GENERAL		6,085,848
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		716,272
22020302	BOOKS		573,017
22020303	NEWSPAPERS		286,509
22020304	MAGAZINES & PERIODICALS		286,509
22020305	PRINTING OF NON SECURITY DOCUMENTS		573,017
22020306	PRINTING OF SECURITY DOCUMENTS		544,366
22020307	DRUGS & MEDICAL SUPPLIES		1,146,035
22020308	FIELD & CAMPING MATERIALS SUPPLIES		859,527
22020309	UNIFORMS & OTHER CLOTHING		842,738
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		257,858
220204	MAINTENANCE SERVICES - GENERAL		5,454,128
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		544,366
22020402	MAINTENANCE OF OFFICE FURNITURE		859,527
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,033,175
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,033,175
22020405	MAINTENANCE OF PLANTS/GENERATORS		920,315
22020406	OTHER MAINTENANCE SERVICES		920,315
22020410	MAINTENANCE OF ROADS AND BRIDGES		143,254
220205	TRAINING - GENERAL		859,527
22020501	LOCAL TRAINING		859,527
220206	OTHER SERVICES - GENERAL		1,002,780
22020601	SECURITY SERVICES		429,763
22020606	CLEANING & FUMIGATION SERVICES		573,017
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,575,798
22020702	INFORMATION TECHNOLOGY CONSULTING		859,527
22020703	LEGAL SERVICES		573,017
22020708	BUDGET PREPARATION		143,254
220208	FUEL & LUBRICANTS - GENERAL		2,005,560
22020801	MOTOR VEHICLE FUEL COST		429,763
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		573,017
22020803	PLANT / GENERATOR FUEL COST		429,763
22020806	COOKING GAS/FUEL COST		573,017
220209	FINANCIAL CHARGES - GENERAL		286,509
22020904	OTHER CRF BANK CHARGES		286,509
220210	MISCELLANEOUS		3,380,802
22021001	REFRESHMENT & MEALS		573,017
22021002	HONORARIUM & SITTING ALLOWANCE		57,301
22021003	PUBLICITY & ADVERTISEMENTS		286,509
22021004	MEDICAL EXPENSES		573,017



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021006	POSTAGES & COURIER SERVICES	372,461	
22021007	WELFARE PACKAGES	143,254	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	85,953	
22021009	SPORTING ACTIVITIES	573,017	
22021010	DIRECT TEACHING & LABORATORY COST	573,017	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	143,254	
23	CAPITAL EXPENDITURE		40,000,000
2301	FIXED ASSETS PURCHASED		40,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,000,000
23010118	PURCHASE OF SCANNERS	40,000,000	
	TOTAL PERSONNEL		3,507,698,171
	TOTAL OVERHEAD		23,780,871
	TOTAL RECURRENT		3,531,479,042
	TOTAL CAPITAL		40,000,000
	TOTAL ALLOCATION		3,571,479,042
0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
WAECLOCAL01009115	PURCHASE OF 2 UNITS INDUSTRIAL COMPUTER SCANNERS (PS 960 IMAGE MARK READERS)	NEW	40,000,000
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		826,201,051
21	PERSONNEL COST		477,187,084
2101	SALARY		424,658,462
210101	SALARIES AND WAGES		424,658,462
21010101	SALARY	424,658,462	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		52,528,622
210202	SOCIAL CONTRIBUTIONS		52,528,622
21020201	NHIS	20,679,237	
21020202	CONTRIBUTORY PENSION	31,849,385	
22	OTHER RECURRENT COSTS		49,013,967
2202	OVERHEAD COST		49,013,967
220201	TRAVEL& TRANSPORT - GENERAL		6,425,391
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	590,514	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,834,877	
220202	UTILITIES - GENERAL		3,247,826
22020201	ELECTRICITY CHARGES	1,476,284	
22020202	TELEPHONE CHARGES	295,257	
22020203	INTERNET ACCESS CHARGES	885,771	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	295,257	
22020205	WATER RATES	295,257	
220203	MATERIALS & SUPPLIES - GENERAL		13,168,452
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,476,284	
22020302	BOOKS	1,181,027	
22020303	NEWSPAPERS	590,514	
22020304	MAGAZINES & PERIODICALS	590,514	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,181,027	
22020306	PRINTING OF SECURITY DOCUMENTS	1,121,976	
22020307	DRUGS & MEDICAL SUPPLIES	2,362,054	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,771,541	
22020309	UNIFORMS & OTHER CLOTHING	2,362,054	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	531,462	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
220204	MAINTENANCE SERVICES - GENERAL		8,991,440
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,121,976
22020402	MAINTENANCE OF OFFICE FURNITURE		972,803
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,355,094
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,355,094
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,945,608
22020406	OTHER MAINTENANCE SERVICES		1,945,608
22020410	MAINTENANCE OF ROADS AND BRIDGES		295,257
220205	TRAINING - GENERAL		972,803
22020501	LOCAL TRAINING		972,803
220206	OTHER SERVICES - GENERAL		2,066,798
22020601	SECURITY SERVICES		885,771
22020606	CLEANING & FUMIGATION SERVICES		1,181,027
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,449,088
22020702	INFORMATION TECHNOLOGY CONSULTING		972,803
22020703	LEGAL SERVICES		1,181,027
22020708	BUDGET PREPARATION		295,257
220208	FUEL & LUBRICANTS - GENERAL		4,133,595
22020801	MOTOR VEHICLE FUEL COST		885,771
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,181,027
22020803	PLANT / GENERATOR FUEL COST		885,771
22020806	COOKING GAS/FUEL COST		1,181,027
220209	FINANCIAL CHARGES - GENERAL		590,514
22020904	OTHER CRF BANK CHARGES		590,514
220210	MISCELLANEOUS		6,968,061
22021001	REFRESHMENT & MEALS		1,181,027
22021002	HONORARIUM & SITTING ALLOWANCE		118,103
22021003	PUBLICITY & ADVERTISEMENTS		590,514
22021004	MEDICAL EXPENSES		1,181,027
22021006	POSTAGES & COURIER SERVICES		767,668
22021007	WELFARE PACKAGES		295,257
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		177,154
22021009	SPORTING ACTIVITIES		1,181,027
22021010	DIRECT TEACHING & LABORATORY COST		1,181,027
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		295,257
23	CAPITAL EXPENDITURE		300,000,000
2305	OTHER CAPITAL PROJECTS		300,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		300,000,000
23050101	RESEARCH AND DEVELOPMENT		300,000,000
	TOTAL PERSONNEL		477,187,084
	TOTAL OVERHEAD		49,013,967
	TOTAL RECURRENT		526,201,051
	TOTAL CAPITAL		300,000,000
	TOTAL ALLOCATION		826,201,051
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	PROJECT NAME	TYPE	AMOUNT
NIEPA03009123	RETRAINING OF HEAD TEACHERS IN NIGERIA: RETAINING OF 10,570 PRINCIPALS OF JUNIOR SECONDARY SCHOOLS IN NIGERIA (MDGS)	NEW	150,000,000



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
NIEPA03009127	RETRAINING OF OUTSTANDING HEAD TEACHERS OF PRIMARY SCHOOLS FROM SOUTH-SOUTH, SOUTH-EAST, NORTH EAST AND NORTH WEST ZONES IN SCHOOL MANAGEMENT SKILLS (MDGS)	NEW	150,000,000
0517008001	NATIONAL LIBRARY OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,835,434,116
21	PERSONNEL COST		1,215,045,153
2101	SALARY		1,080,532,301
210101	SALARIES AND WAGES		1,080,532,301
21010101	SALARY		1,080,532,301
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		134,512,852
210202	SOCIAL CONTRIBUTIONS		134,512,852
21020201	NHIS		53,472,929
21020202	CONTRIBUTORY PENSION		81,039,923
22	OTHER RECURRENT COSTS		220,388,963
2202	OVERHEAD COST		220,388,963
220201	TRAVEL & TRANSPORT - GENERAL		12,946,374
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,706,237
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,240,137
220202	UTILITIES - GENERAL		14,884,301
22020201	ELECTRICITY CHARGES		6,765,592
22020202	TELEPHONE CHARGES		1,353,118
22020203	INTERNET ACCESS CHARGES		4,059,355
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,353,118
22020205	WATER RATES		1,353,118
220203	MATERIALS & SUPPLIES - GENERAL		42,349,079
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,765,592
22020302	BOOKS		5,412,473
22020303	NEWSPAPERS		2,706,237
22020304	MAGAZINES & PERIODICALS		2,706,237
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,412,473
22020306	PRINTING OF SECURITY DOCUMENTS		5,141,850
22020307	DRUGS & MEDICAL SUPPLIES		5,824,947
22020308	FIELD & CAMPING MATERIALS SUPPLIES		3,118,710
22020309	UNIFORMS & OTHER CLOTHING		5,824,947
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,435,613
220204	MAINTENANCE SERVICES - GENERAL		64,150,886
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,141,850
22020402	MAINTENANCE OF OFFICE FURNITURE		8,118,710
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		13,531,184
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		13,531,184
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,237,420
22020406	OTHER MAINTENANCE SERVICES		11,237,420
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,353,118
220205	TRAINING - GENERAL		8,118,710
22020501	LOCAL TRAINING		8,118,710
220206	OTHER SERVICES - GENERAL		9,471,828
22020601	SECURITY SERVICES		4,059,355
22020606	CLEANING & FUMIGATION SERVICES		5,412,473
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		14,884,301
22020702	INFORMATION TECHNOLOGY CONSULTING		8,118,710
22020703	LEGAL SERVICES		5,412,473



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22020708	BUDGET PREPARATION		1,353,118
220208	FUEL & LUBRICANTS - GENERAL		18,943,656
22020801	MOTOR VEHICLE FUEL COST		4,059,355
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,412,473
22020803	PLANT / GENERATOR FUEL COST		4,059,355
22020806	COOKING GAS/FUEL COST		5,412,473
220209	FINANCIAL CHARGES - GENERAL		2,706,237
22020904	OTHER CRF BANK CHARGES		2,706,237
220210	MISCELLANEOUS		31,933,591
22021001	REFRESHMENT & MEALS		5,412,473
22021002	HONORARIUM & SITTING ALLOWANCE		541,247
22021003	PUBLICITY & ADVERTISEMENTS		2,706,237
22021004	MEDICAL EXPENSES		5,412,473
22021006	POSTAGES & COURIER SERVICES		3,518,108
22021007	WELFARE PACKAGES		1,353,118
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		811,871
22021009	SPORTING ACTIVITIES		5,412,473
22021010	DIRECT TEACHING & LABORATORY COST		5,412,473
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,353,118
23	CAPITAL EXPENDITURE		1,400,000,000
2302	CONSTRUCTION / PROVISION		1,400,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,400,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		1,400,000,000
	TOTAL PERSONNEL		1,215,045,153
	TOTAL OVERHEAD		220,388,963
	TOTAL RECURRENT		1,435,434,116
	TOTAL CAPITAL		1,400,000,000
	TOTAL ALLOCATION		2,835,434,116
0517008001	NATIONAL LIBRARY OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
NALIBR03007040	COMPLETION OF PHASE 1 NATIONAL LIBRARY HEADQUARTERS BUILDING, ABUJA	ONGOING	1,400,000,000
0517009001	NATIONAL EXAMINATIONS COUNCIL		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,321,644,949
21	PERSONNEL COST		5,166,137,525
2101	SALARY		4,600,103,930
210101	SALARIES AND WAGES		4,600,103,930
21010101	SALARY		4,600,103,930
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		566,033,595
210202	SOCIAL CONTRIBUTIONS		566,033,595
21020201	NHIS		221,025,800
21020202	CONTRIBUTORY PENSION		345,007,795
22	OTHER RECURRENT COSTS		115,507,424
2202	OVERHEAD COST		115,507,424
220201	TRAVEL& TRANSPORT - GENERAL		9,905,186
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,391,618
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,513,568
220202	UTILITIES - GENERAL		7,653,897
22020201	ELECTRICITY CHARGES		3,479,044
22020202	TELEPHONE CHARGES		695,809
22020203	INTERNET ACCESS CHARGES		2,087,427
22020204	SATELLITE BROADCASTING ACCESS CHARGES		695,809



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020205	WATER RATES	695,809	
220203	MATERIALS & SUPPLIES - GENERAL		28,823,289
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,479,044	
22020302	BOOKS	2,783,235	
22020303	NEWSPAPERS	1,391,618	
22020304	MAGAZINES & PERIODICALS	1,391,618	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,783,235	
22020306	PRINTING OF SECURITY DOCUMENTS	2,644,073	
22020307	DRUGS & MEDICAL SUPPLIES	3,356,685	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,174,853	
22020309	UNIFORMS & OTHER CLOTHING	5,566,471	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,252,456	
220204	MAINTENANCE SERVICES - GENERAL		27,081,394
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,644,073	
22020402	MAINTENANCE OF OFFICE FURNITURE	4,174,853	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,275,112	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,275,112	
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,349,706	
22020406	OTHER MAINTENANCE SERVICES	4,666,729	
22020410	MAINTENANCE OF ROADS AND BRIDGES	695,809	
220205	TRAINING - GENERAL		4,174,853
22020501	LOCAL TRAINING	4,174,853	
220206	OTHER SERVICES - GENERAL		4,870,662
22020601	SECURITY SERVICES	2,087,427	
22020606	CLEANING & FUMIGATION SERVICES	2,783,235	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,444,111
22020702	INFORMATION TECHNOLOGY CONSULTING	1,965,067	
22020703	LEGAL SERVICES	2,783,235	
22020708	BUDGET PREPARATION	695,809	
220208	FUEL & LUBRICANTS - GENERAL		9,741,324
22020801	MOTOR VEHICLE FUEL COST	2,087,427	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,783,235	
22020803	PLANT / GENERATOR FUEL COST	2,087,427	
22020806	COOKING GAS/FUEL COST	2,783,235	
220209	FINANCIAL CHARGES - GENERAL		1,391,618
22020904	OTHER CRF BANK CHARGES	1,391,618	
220210	MISCELLANEOUS		16,421,088
22021001	REFRESHMENT & MEALS	2,783,235	
22021002	HONORARIUM & SITTING ALLOWANCE	278,323	
22021003	PUBLICITY & ADVERTISEMENTS	1,391,618	
22021004	MEDICAL EXPENSES	2,783,235	
22021006	POSTAGES & COURIER SERVICES	1,809,103	
22021007	WELFARE PACKAGES	695,809	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	417,485	
22021009	SPORTING ACTIVITIES	2,783,235	
22021010	DIRECT TEACHING & LABORATORY COST	2,783,235	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	695,809	
23	CAPITAL EXPENDITURE		40,000,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000	
	TOTAL PERSONNEL		5,166,137,525
	TOTAL OVERHEAD		115,507,424



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL RECURRENT		5,281,644,949
	TOTAL CAPITAL		40,000,000
	TOTAL ALLOCATION		5,321,644,949
0517009001	NATIONAL EXAMINATIONS COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
NECO.02007065	COMPLETION OF HEADQUARTERS OFFICE COMPLEX (PROVISION OF ELECTRICITY - CONNECTION TO THE NATIONAL GRID OF THE REGISTRAR'S BLOCK AND A BLOCK)	ONGOING	30,000,000
	PURCHASE OF VEHICLES		10,000,000
0517010001	MASS LITERACY COUNCIL		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,272,186,267
21	PERSONNEL COST		857,706,363
2101	SALARY		762,927,794
210101	SALARIES AND WAGES		762,927,794
21010101	SALARY		762,927,794
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		94,778,569
210202	SOCIAL CONTRIBUTIONS		94,778,569
21020201	NHIS		37,558,984
21020202	CONTRIBUTORY PENSION		57,219,585
22	OTHER RECURRENT COSTS		44,479,904
2202	OVERHEAD COST		44,479,904
220201	TRAVEL & TRANSPORT - GENERAL		6,810,093
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,702,523
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,107,570
220202	UTILITIES - GENERAL		3,121,293
22020201	ELECTRICITY CHARGES		1,418,770
22020202	TELEPHONE CHARGES		283,754
22020203	INTERNET ACCESS CHARGES		851,262
22020204	SATELLITE BROADCASTING ACCESS CHARGES		283,754
22020205	WATER RATES		283,754
220203	MATERIALS & SUPPLIES - GENERAL		9,912,369
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,019,401
22020302	BOOKS		1,135,016
22020303	NEWSPAPERS		1,135,016
22020304	MAGAZINES & PERIODICALS		851,262
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,135,016
22020306	PRINTING OF SECURITY DOCUMENTS		1,078,265
22020307	DRUGS & MEDICAL SUPPLIES		1,471,294
22020308	FIELD & CAMPING MATERIALS SUPPLIES		903,786
22020309	UNIFORMS & OTHER CLOTHING		672,557
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		510,757
220204	MAINTENANCE SERVICES - GENERAL		9,445,743
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		971,472
22020402	MAINTENANCE OF OFFICE FURNITURE		1,533,903
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,556,506
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,117,247
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,685,390
22020406	OTHER MAINTENANCE SERVICES		1,325,575
22020410	MAINTENANCE OF ROADS AND BRIDGES		255,650
220205	TRAINING - GENERAL		903,786
22020501	LOCAL TRAINING		903,786
220206	OTHER SERVICES - GENERAL		1,702,523



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020601	SECURITY SERVICES		567,507
22020606	CLEANING & FUMIGATION SERVICES		1,135,016
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,457,571
22020702	INFORMATION TECHNOLOGY CONSULTING		903,786
22020703	LEGAL SERVICES		1,135,016
22020705	ARCHITECTURAL SERVICES		851,262
22020706	SURVEYING SERVICES		283,754
22020708	BUDGET PREPARATION		283,754
220208	FUEL & LUBRICANTS - GENERAL		3,972,556
22020801	MOTOR VEHICLE FUEL COST		851,262
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,135,016
22020803	PLANT / GENERATOR FUEL COST		851,262
22020806	COOKING GAS/FUEL COST		1,135,016
220209	FINANCIAL CHARGES - GENERAL		567,507
22020904	OTHER CRF BANK CHARGES		567,507
220210	MISCELLANEOUS		4,586,462
22021001	REFRESHMENT & MEALS		1,021,514
22021003	PUBLICITY & ADVERTISEMENTS		567,507
22021004	MEDICAL EXPENSES		1,135,016
22021006	POSTAGES & COURIER SERVICES		737,760
22021009	SPORTING ACTIVITIES		840,911
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		283,754
23	CAPITAL EXPENDITURE		370,000,000
2305	OTHER CAPITAL PROJECTS		370,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		370,000,000
23050101	RESEARCH AND DEVELOPMENT		370,000,000
	TOTAL PERSONNEL		857,706,363
	TOTAL OVERHEAD		44,479,904
	TOTAL RECURRENT		902,186,267
	TOTAL CAPITAL		370,000,000
	TOTAL ALLOCATION		1,272,186,267
0517010001	MASS LITERACY COUNCIL		
		TYPE	AMOUNT
MASSLITE01006550	DEVELOPMENT OF TRAINING MODULES FOR NON-FORMAL EDUCATION SECTOR	ONGOING	20,000,000
MASSLITE01006557	RESEARCH & DEVELOPMENT IN ADULT AND NON-FORMAL (NFE) EDUCATION	ONGOING	30,000,000
MASSLITE01006558	DEVELOPMENT OF QUALITY ASSURANCE TOOLS AND CAPACITY BUILDING ON DEVELOPED TOOLS FOR STRATEGIC MONITORING AND EVALUATION OF NON FORMAL EDUCATION PROGRAMME AND LIFELONG LEARNING IN 36 STATES AND FCT		20,000,000
MASSLITE01006559	STRENGHTNING POLICY DIALOGUE FOR EFFECTIVE AND SUSTAINED SUPPORT FOR LITERACY AND NON-FORMAL EDUCATION (LNFE) FROM FEDERAL, STATE AND LGA		20,000,000
MASSLITE01009150	DEVELOPING OF TEACHING AND LEARNING MATERIALS IN CORE SUBJECTS OF BASIC AND POST LITERACY INCLUDING E -LEARNING PACKAGES	NEW	80,000,000
MASSLITE01009153	SUPPORT FOR LITERACY BY RADIO PROGRAMME IN NIGERIA (MDGS)	NEW	50,000,000
MASSLITE01009154	NATIONAL MASS LITERACY ACTIVITIES: REFRESHER TRAINING FOR NON-FORMAL EDUCATION (NFE) FACILITATORS NATIONWIDE (MDGS)	NEW	100,000,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
MASSLITE01009155	SUPPLY OF TEACHING AND LEARNING MATERIALS FOR NFE CENTRES NATIONWIDE (MDGS)	NEW	50,000,000
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		784,038,887
21	PERSONNEL COST		350,080,321
2101	SALARY		311,689,438
210101	SALARIES AND WAGES		311,689,438
21010101	SALARY		311,689,438
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,390,883
210202	SOCIAL CONTRIBUTIONS		38,390,883
21020201	NHIS		15,014,175
21020202	CONTRIBUTORY PENSION		23,376,708
22	OTHER RECURRENT COSTS		29,303,285
2202	OVERHEAD COST		29,303,285
220201	TRAVEL & TRANSPORT - GENERAL		2,131,322
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,131,883
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		999,439
220202	UTILITIES - GENERAL		2,075,120
22020201	ELECTRICITY CHARGES		943,236
22020202	TELEPHONE CHARGES		188,647
22020203	INTERNET ACCESS CHARGES		565,942
22020204	SATELLITE BROADCASTING ACCESS CHARGES		188,647
22020205	WATER RATES		188,647
220203	MATERIALS & SUPPLIES - GENERAL		7,470,431
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		943,236
22020302	BOOKS		754,589
22020303	NEWSPAPERS		754,589
22020304	MAGAZINES & PERIODICALS		565,942
22020305	PRINTING OF NON SECURITY DOCUMENTS		754,589
22020306	PRINTING OF SECURITY DOCUMENTS		716,859
22020307	DRUGS & MEDICAL SUPPLIES		1,509,178
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,131,883
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		339,565
220204	MAINTENANCE SERVICES - GENERAL		6,272,732
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		716,859
22020402	MAINTENANCE OF OFFICE FURNITURE		812,388
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		927,988
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		927,988
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,349,430
22020406	OTHER MAINTENANCE SERVICES		1,349,430
22020410	MAINTENANCE OF ROADS AND BRIDGES		188,647
220205	TRAINING - GENERAL		1,131,883
22020501	LOCAL TRAINING		1,131,883
220206	OTHER SERVICES - GENERAL		1,131,884
22020601	SECURITY SERVICES		377,295
22020606	CLEANING & FUMIGATION SERVICES		754,589
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,829,709
22020702	INFORMATION TECHNOLOGY CONSULTING		1,131,883
22020703	LEGAL SERVICES		754,589
22020705	ARCHITECTURAL SERVICES		565,942
22020706	SURVEYING SERVICES		188,647
22020708	BUDGET PREPARATION		188,647



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
220208	FUEL & LUBRICANTS - GENERAL		2,641,063
22020801	MOTOR VEHICLE FUEL COST		565,942
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		754,589
22020803	PLANT / GENERATOR FUEL COST		565,942
22020806	COOKING GAS/FUEL COST		754,589
220209	FINANCIAL CHARGES - GENERAL		377,295
22020904	OTHER CRF BANK CHARGES		377,295
220210	MISCELLANEOUS		3,241,848
22021001	REFRESHMENT & MEALS		713,974
22021003	PUBLICITY & ADVERTISEMENTS		377,295
22021004	MEDICAL EXPENSES		754,589
22021006	POSTAGES & COURIER SERVICES		490,483
22021009	SPORTING ACTIVITIES		716,859
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		188,647
23	CAPITAL EXPENDITURE		404,655,281
2305	OTHER CAPITAL PROJECTS		404,655,281
230501	ACQUISITION OF NON TANGIBLE ASSETS		404,655,281
23050101	RESEARCH AND DEVELOPMENT		354,655,281
23050102	COMPUTER SOFTWARE ACQUISITION		50,000,000
	TOTAL PERSONNEL		350,080,321
	TOTAL OVERHEAD		29,303,285
	TOTAL RECURRENT		379,383,606
	TOTAL CAPITAL		404,655,281
	TOTAL ALLOCATION		784,038,887
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
NORMADIC10009197	Professional Capacity Development for nomadic Teachers in the 6 Geo-political zones + FCT (MDGs)	NEW	100,000,000
NORMADIC10009198	Retraining of IRI Mentors and Monitors (MDGs)	NEW	134,655,281
NORMADIC10009200	PRODUCTION OF TEXTUAL MATERIALS IN 5 CORE SUBJECTS - ENGLISH, MATHEMATICS, RELIGIOUS KNOWLEDGE, NATIONAL VALUES, BASIC SCIENCE AND TECHNOLOGY (MDGS)	NEW	120,000,000
NORMADIC11009199	ELECTRONIC ARCHIVING OF FINANCE FILES	NEW	50,000,000
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		1,178,075,913
21	PERSONNEL COST		846,559,847
2101	SALARY		753,004,572
210101	SALARIES AND WAGES		753,004,572
21010101	SALARY		753,004,572
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		93,555,275
210202	SOCIAL CONTRIBUTIONS		93,555,275
21020201	NHIS		37,079,932
21020202	CONTRIBUTORY PENSION		56,475,343
22	OTHER RECURRENT COSTS		181,516,066
2202	OVERHEAD COST		181,516,066
220201	TRAVEL& TRANSPORT - GENERAL		20,590,452
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,509,868
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,080,584
220202	UTILITIES - GENERAL		5,297,566
22020201	ELECTRICITY CHARGES		1,051,309



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020202	TELEPHONE CHARGES		1,324,392
22020203	INTERNET ACCESS CHARGES		2,921,866
220203	MATERIALS & SUPPLIES - GENERAL		16,228,734
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		13,912,923
22020303	NEWSPAPERS		925,023
22020304	MAGAZINES & PERIODICALS		465,764
22020305	PRINTING OF NON SECURITY DOCUMENTS		925,023
220204	MAINTENANCE SERVICES - GENERAL		20,820,071
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,376,419
22020402	MAINTENANCE OF OFFICE FURNITURE		3,940,757
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,723,760
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,457,901
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,321,234
220205	TRAINING - GENERAL		4,119,971
22020501	LOCAL TRAINING		4,119,971
220206	OTHER SERVICES - GENERAL		40,988,163
22020601	SECURITY SERVICES		23,289,661
22020606	CLEANING & FUMIGATION SERVICES		17,698,502
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,645,626
22020701	FINANCIAL CONSULTING		1,324,392
22020703	LEGAL SERVICES		3,321,234
220208	FUEL & LUBRICANTS - GENERAL		21,593,839
22020801	MOTOR VEHICLE FUEL COST		15,302,290
22020803	PLANT / GENERATOR FUEL COST		6,291,549
220210	MISCELLANEOUS		47,231,643
22021001	REFRESHMENT & MEALS		1,923,474
22021002	HONORARIUM & SITTING ALLOWANCE		6,056,924
22021003	PUBLICITY & ADVERTISEMENTS		2,522,497
22021004	MEDICAL EXPENSES		4,918,708
22021006	POSTAGES & COURIER SERVICES		525,654
22021007	WELFARE PACKAGES		5,767,404
22021009	SPORTING ACTIVITIES		525,654
22021031	CURRICULUM DEVELOPMENT		24,991,327
23	CAPITAL EXPENDITURE		150,000,000
2305	OTHER CAPITAL PROJECTS		150,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		150,000,000
23050101	RESEARCH AND DEVELOPMENT		150,000,000
	TOTAL PERSONNEL		846,559,847
	TOTAL OVERHEAD		181,516,066
	TOTAL RECURRENT		1,028,075,913
	TOTAL CAPITAL		150,000,000
	TOTAL ALLOCATION		1,178,075,913
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
NERDC05009201	CURRICULUM ALIGNMENT: PRINTING OF OUTSTANDING PRIMARY 4-6 REVISED 9 BASIC CURRICULUM (MDGS)	NEW	70,000,000
NERDC05009202	PRINTING OF TEACHERS GUIDE ON THE REVISED 9 YEAR BASIC EDUCATION CURRICULUM (MDGS)	NEW	25,000,000
NERDC05009203	TEACHER CAPACITY BUILDING ON THE NEW CURRICULUM (MDGS)	NEW	45,000,000
NERDC05009205	STRENGTHENING ENTREPRENEURIAL AND VOCATIONAL SKILLS FOR STUDENTS (MDGS)	NEW	10,000,000
0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		



CODE CODE	LINE ITEM LINE ITEM		2015 APPROPRIATION ACT
			AMOUNT AMOUNT
2	EXPENDITURE		1,240,475,690
21	PERSONNEL COST		1,140,906,393
2101	SALARY		1,014,631,181
210101	SALARIES AND WAGES		1,014,631,181
21010101	SALARY		1,014,631,181
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		126,275,212
210202	SOCIAL CONTRIBUTIONS		126,275,212
21020201	NHIS		50,177,873
21020202	CONTRIBUTORY PENSION		76,097,339
22	OTHER RECURRENT COSTS		64,569,297
2202	OVERHEAD COST		64,569,297
220201	TRAVEL & TRANSPORT - GENERAL		7,055,693
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		865,317
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,190,376
220202	UTILITIES - GENERAL		4,759,241
22020201	ELECTRICITY CHARGES		2,163,292
22020202	TELEPHONE CHARGES		432,658
22020203	INTERNET ACCESS CHARGES		1,297,975
22020204	SATELLITE BROADCASTING ACCESS CHARGES		432,658
22020205	WATER RATES		432,658
220203	MATERIALS & SUPPLIES - GENERAL		15,436,037
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,163,292
22020302	BOOKS		1,730,633
22020303	NEWSPAPERS		1,730,633
22020304	MAGAZINES & PERIODICALS		1,730,633
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,730,633
22020306	PRINTING OF SECURITY DOCUMENTS		1,644,102
22020307	DRUGS & MEDICAL SUPPLIES		1,863,793
22020308	FIELD & CAMPING MATERIALS SUPPLIES		998,476
22020309	UNIFORMS & OTHER CLOTHING		1,065,056
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		778,785
220204	MAINTENANCE SERVICES - GENERAL		11,465,312
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,644,102
22020402	MAINTENANCE OF OFFICE FURNITURE		998,476
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,729,110
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,930,373
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,733,641
22020406	OTHER MAINTENANCE SERVICES		1,996,952
22020410	MAINTENANCE OF ROADS AND BRIDGES		432,658
220205	TRAINING - GENERAL		2,595,950
22020501	LOCAL TRAINING		2,595,950
220206	OTHER SERVICES - GENERAL		3,028,608
22020601	SECURITY SERVICES		1,297,975
22020606	CLEANING & FUMIGATION SERVICES		1,730,633
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,960,504
22020702	INFORMATION TECHNOLOGY CONSULTING		1,797,213
22020703	LEGAL SERVICES		1,730,633
22020708	BUDGET PREPARATION		432,658
220208	FUEL & LUBRICANTS - GENERAL		6,057,216
22020801	MOTOR VEHICLE FUEL COST		1,297,975
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,730,633
22020803	PLANT / GENERATOR FUEL COST		1,297,975



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020806	COOKING GAS/FUEL COST	1,730,633	
220209	FINANCIAL CHARGES - GENERAL	865,317	
22020904	OTHER CRF BANK CHARGES	865,317	
220210	MISCELLANEOUS	9,345,420	
22021001	REFRESHMENT & MEALS	1,730,633	
22021003	PUBLICITY & ADVERTISEMENTS	865,317	
22021004	MEDICAL EXPENSES	1,730,633	
22021006	POSTAGES & COURIER SERVICES	1,124,912	
22021009	SPORTING ACTIVITIES	1,730,633	
22021010	DIRECT TEACHING & LABORATORY COST	1,730,633	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	432,658	
23	CAPITAL EXPENDITURE	124,655,281	
2302	CONSTRUCTION / PROVISION	35,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	35,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000	
2305	OTHER CAPITAL PROJECTS	89,655,281	
230501	ACQUISITION OF NON TANGIBLE ASSETS	89,655,281	
23050101	RESEARCH AND DEVELOPMENT	89,655,281	
	TOTAL PERSONNEL	1,140,906,393	
	TOTAL OVERHEAD	64,569,297	
	TOTAL RECURRENT	1,205,475,690	
	TOTAL CAPITAL	124,655,281	
	TOTAL ALLOCATION	1,330,130,971	
0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		
CODE	PROJECT NAME	TYPE	AMOUNT
YNBTE1009212	CONSTRUCTION OF CAR PARKING LOTS AT THE NBTE SECRETARIAT	NEW	35,000,000
YNBTE2009213	DEVELOPMENT OF TEACHERS GUIDE/ INSTRUCTIONAL MATERIALS TO AID THE TEACHING OF THE NEW CURRICULUM IN TVE (MDGS)	NEW	89,655,281
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	797,243,991	
21	PERSONNEL COST	701,998,372	
2101	SALARY	624,490,718	
210101	SALARIES AND WAGES	624,490,718	
21010101	SALARY	624,490,718	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	77,507,654	
210202	SOCIAL CONTRIBUTIONS	77,507,654	
21020201	NHIS	30,670,850	
21020202	CONTRIBUTORY PENSION	46,836,804	
22	OTHER RECURRENT COSTS	70,245,619	
2202	OVERHEAD COST	70,245,619	
220201	TRAVEL & TRANSPORT - GENERAL	5,945,011	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	894,501	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,050,510	
220202	UTILITIES - GENERAL	4,919,758	
22020201	ELECTRICITY CHARGES	2,236,253	
22020202	TELEPHONE CHARGES	447,251	
22020203	INTERNET ACCESS CHARGES	1,341,752	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	447,251	
22020205	WATER RATES	447,251	
220203	MATERIALS & SUPPLIES - GENERAL	19,736,375	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
CODE	PROJECT NAME	TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,236,253
22020302	BOOKS		1,789,002
22020303	NEWSPAPERS		1,789,002
22020304	MAGAZINES & PERIODICALS		1,789,002
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,789,002
22020306	PRINTING OF SECURITY DOCUMENTS		1,699,552
22020307	DRUGS & MEDICAL SUPPLIES		3,578,004
22020308	FIELD & CAMPING MATERIALS SUPPLIES		2,683,503
22020309	UNIFORMS & OTHER CLOTHING		1,578,004
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		805,051
220204	MAINTENANCE SERVICES - GENERAL		13,509,332
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,699,552
22020402	MAINTENANCE OF OFFICE FURNITURE		1,683,503
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,472,506
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,472,506
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,367,007
22020406	OTHER MAINTENANCE SERVICES		2,367,007
22020410	MAINTENANCE OF ROADS AND BRIDGES		447,251
220205	TRAINING - GENERAL		2,683,503
22020501	LOCAL TRAINING		2,683,503
220206	OTHER SERVICES - GENERAL		3,130,754
22020601	SECURITY SERVICES		1,341,752
22020606	CLEANING & FUMIGATION SERVICES		1,789,002
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,919,756
22020702	INFORMATION TECHNOLOGY CONSULTING		1,683,503
22020703	LEGAL SERVICES		1,789,002
22020708	BUDGET PREPARATION		447,251
220208	FUEL & LUBRICANTS - GENERAL		5,846,018
22020801	MOTOR VEHICLE FUEL COST		1,341,752
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,789,002
22020803	PLANT / GENERATOR FUEL COST		1,341,752
22020806	COOKING GAS/FUEL COST		1,373,512
220209	FINANCIAL CHARGES - GENERAL		894,501
22020904	OTHER CRF BANK CHARGES		894,501
220210	MISCELLANEOUS		9,660,611
22021001	REFRESHMENT & MEALS		1,789,002
22021003	PUBLICITY & ADVERTISEMENTS		894,501
22021004	MEDICAL EXPENSES		1,789,002
22021006	POSTAGES & COURIER SERVICES		1,162,851
22021009	SPORTING ACTIVITIES		1,789,002
22021010	DIRECT TEACHING & LABORATORY COST		1,789,002
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		447,251
23	CAPITAL EXPENDITURE		25,000,000
2302	CONSTRUCTION / PROVISION		25,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		25,000,000
	TOTAL PERSONNEL		701,998,372
	TOTAL OVERHEAD		70,245,619
	TOTAL RECURRENT		772,243,991
	TOTAL CAPITAL		25,000,000
	TOTAL ALLOCATION		797,243,991
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
TRCN03007168	CONSTRUCTION OF TRCN HEADQUARTERS OFFICE COMPLEX AT ABUJA	ONGOING	25,000,000
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		207,096,607
21	PERSONNEL COST		165,118,323
2101	SALARY		148,002,256
210101	SALARIES AND WAGES		148,002,256
21010101	SALARY		148,002,256
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,116,067
210202	SOCIAL CONTRIBUTIONS		17,116,067
21020201	NHIS		6,846,427
21020202	CONTRIBUTORY PENSION		10,269,640
22	OTHER RECURRENT COSTS		11,978,284
2202	OVERHEAD COST		11,978,284
220201	TRAVEL & TRANSPORT - GENERAL		1,395,657
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		239,566
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,156,091
220202	UTILITIES - GENERAL		1,317,612
22020201	ELECTRICITY CHARGES		598,914
22020202	TELEPHONE CHARGES		119,783
22020203	INTERNET ACCESS CHARGES		359,349
22020204	SATELLITE BROADCASTING ACCESS CHARGES		119,783
22020205	WATER RATES		119,783
220203	MATERIALS & SUPPLIES - GENERAL		814,523
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		598,914
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		215,609
220204	MAINTENANCE SERVICES - GENERAL		3,746,489
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		455,175
22020402	MAINTENANCE OF OFFICE FURNITURE		718,697
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		697,829
22020405	MAINTENANCE OF PLANTS/GENERATORS		937,394
22020406	OTHER MAINTENANCE SERVICES		937,394
220205	TRAINING - GENERAL		718,697
22020501	LOCAL TRAINING		718,697
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		918,866
22020702	INFORMATION TECHNOLOGY CONSULTING		439,735
22020703	LEGAL SERVICES		479,131
220208	FUEL & LUBRICANTS - GENERAL		359,349
22020803	PLANT / GENERATOR FUEL COST		359,349
220209	FINANCIAL CHARGES - GENERAL		239,566
22020904	OTHER CRF BANK CHARGES		239,566
220210	MISCELLANEOUS		2,467,525
22021001	REFRESHMENT & MEALS		479,131
22021003	PUBLICITY & ADVERTISEMENTS		239,566
22021004	MEDICAL EXPENSES		479,131
22021006	POSTAGES & COURIER SERVICES		311,435
22021009	SPORTING ACTIVITIES		479,131
22021010	DIRECT TEACHING & LABORATORY COST		479,131
23	CAPITAL EXPENDITURE		30,000,000
2302	CONSTRUCTION / PROVISION		30,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		30,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		30,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL PERSONNEL		165,118,323
	TOTAL OVERHEAD		11,978,284
	TOTAL RECURRENT		177,096,607
	TOTAL CAPITAL		30,000,000
	TOTAL ALLOCATION		207,096,607
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
CPN 01006590	CentreTheartersof Excellence: Construction of Buildings, Library, Classrooms and Lecture	ONGOING	30,000,000
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		872,598,267
21	PERSONNEL COST		601,181,487
2101	SALARY		532,925,432
210101	SALARIES AND WAGES		532,925,432
21010101	SALARY		532,925,432
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		68,256,055
210201	ALLOWANCES		68,256,055
21020101	NON REGULAR ALLOWANCES		1,640,376
210202	SOCIAL CONTRIBUTIONS		66,615,679
21020201	NHIS		26,646,272
21020202	CONTRIBUTORY PENSION		39,969,407
22	OTHER RECURRENT COSTS		161,416,780
2202	OVERHEAD COST		161,416,780
220201	TRAVEL & TRANSPORT - GENERAL		19,447,273
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,944,727
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		17,502,546
220202	UTILITIES - GENERAL		10,696,001
22020201	ELECTRICITY CHARGES		4,861,818
22020202	TELEPHONE CHARGES		972,364
22020203	INTERNET ACCESS CHARGES		2,917,091
22020204	SATELLITE BROADCASTING ACCESS CHARGES		972,364
22020205	WATER RATES		972,364
220203	MATERIALS & SUPPLIES - GENERAL		33,196,375
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,801,318
22020302	BOOKS		3,889,455
22020303	NEWSPAPERS		1,889,455
22020304	MAGAZINES & PERIODICALS		3,889,455
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,889,455
22020306	PRINTING OF SECURITY DOCUMENTS		3,694,982
22020307	DRUGS & MEDICAL SUPPLIES		4,778,909
22020308	FIELD & CAMPING MATERIALS SUPPLIES		3,834,182
22020309	UNIFORMS & OTHER CLOTHING		2,778,909
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,750,255
220204	MAINTENANCE SERVICES - GENERAL		43,285,530
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,694,982
22020402	MAINTENANCE OF OFFICE FURNITURE		5,834,182
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		7,723,637
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		9,723,637
22020405	MAINTENANCE OF PLANTS/GENERATORS		7,668,364
22020406	OTHER MAINTENANCE SERVICES		7,668,364
22020410	MAINTENANCE OF ROADS AND BRIDGES		972,364



CODE	LINE ITEM		2015
			APPROPRIATION ACT
220205	TRAINING - GENERAL		5,834,182
22020501	LOCAL TRAINING		5,834,182
220206	OTHER SERVICES - GENERAL		6,806,546
22020601	SECURITY SERVICES		2,917,091
22020606	CLEANING & FUMIGATION SERVICES		3,889,455
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,696,001
22020702	INFORMATION TECHNOLOGY CONSULTING		2,834,182
22020703	LEGAL SERVICES		3,889,455
22020708	BUDGET PREPARATION		972,364
220208	FUEL & LUBRICANTS - GENERAL		11,613,092
22020801	MOTOR VEHICLE FUEL COST		2,917,091
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,889,455
22020803	PLANT / GENERATOR FUEL COST		2,917,091
22020806	COOKING GAS/FUEL COST		1,889,455
220209	FINANCIAL CHARGES - GENERAL		1,944,727
22020904	OTHER CRF BANK CHARGES		1,944,727
220210	MISCELLANEOUS		20,897,053
22021001	REFRESHMENT & MEALS		3,883,455
22021003	PUBLICITY & ADVERTISEMENTS		1,944,727
22021004	MEDICAL EXPENSES		3,889,455
22021006	POSTAGES & COURIER SERVICES		2,528,146
22021009	SPORTING ACTIVITIES		3,889,451
22021010	DIRECT TEACHING & LABORATORY COST		3,789,455
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		972,364
23	CAPITAL EXPENDITURE		110,000,000
2305	OTHER CAPITAL PROJECTS		110,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		110,000,000
23050101	RESEARCH AND DEVELOPMENT		110,000,000
	TOTAL PERSONNEL		601,181,487
	TOTAL OVERHEAD		161,416,780
	TOTAL RECURRENT		762,598,267
	TOTAL CAPITAL		110,000,000
	TOTAL ALLOCATION		872,598,267
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	PROJECT NAME	TYPE	AMOUNT
NCCE3006151	REVIEW AND PRODUCTION OF NCE CURRICULUM TO ALIGN WITH THE BASIC EDUCATION CURRICULUM REVIESED BY NERDC AND CAPACITY BUILDING OF TEACHERS ON THE REVIESED CURICULUM (MDGs)	ONGOING	0
NCCE3009221	CAPACITY BUILDING OF TEACHERS ON THE NEW CURRICULUM (MDGS)	NEW	0
NCCE3009222	COMPLETION OF MULTI-STOREY RAISED CAR PART	NEW	20,000,000
NCCE3009223	PRODUCTION OF STATISTICS DIGEST ON TEACHER EDUCATION VIA DATA COLLECTION, COLLATION, PUBLICATION AND POST PUBLICATION STAKEHOLDERS CONFERENCE FOR ANALYSIS	NEW	3,000,000
NCCE3009224	RESTRUCTURING OF COEs IN LINE WITH THE NEW MINIMUM STANDARDS	NEW	10,000,000
NCCE3009225	CAPACITY BUILDING OF QUALITY ASSURANCE UNIT OF NCCE AND COE	NEW	12,000,000
NCCE3009226	ACCREDITATION/REACCREDITATION OF ACADEMIC PROGRAMME IN ALL NCE AWARDING INSTITUTIONS	NEW	35,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
NCCE3009227	MONITORING OF CAPITAL PROJECTS AND FINANCIAL MONITORING EXERCISE IN FCEs, STATE AND PRIVATE COLLEGES	NEW	10,000,000
NCCE3009228	REVIEW AND PRODUCTION OF NCE CURRICULUM TO ALIGN WITH THE BASIC EDUCATION CURRICULUM REVISED BY NERDC AND CAPACITY BUILDING OF TEACHERS ON THE REVISED CURRICULUM (MDGs)	NEW	5,000,000
NCCE3009229	CAPACITY BUILDING OF TEACHERS ON THE NEW CIRRICULUM (MDGs)	NEW	15,000,000
0517017001	NATIONAL TEACHERS INSTITUTE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,534,512,394
21	PERSONNEL COST		1,431,758,527
2101	SALARY		1,273,166,412
210101	SALARIES AND WAGES		1,273,166,412
21010101	SALARY		1,273,166,412
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		158,592,115
210202	SOCIAL CONTRIBUTIONS		158,592,115
21020201	NHIS		63,104,634
21020202	CONTRIBUTORY PENSION		95,487,481
22	OTHER RECURRENT COSTS		102,753,867
2202	OVERHEAD COST		102,753,867
220201	TRAVEL & TRANSPORT - GENERAL		13,283,236
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,328,324
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		11,954,912
220202	UTILITIES - GENERAL		7,305,780
22020201	ELECTRICITY CHARGES		3,320,809
22020202	TELEPHONE CHARGES		664,162
22020203	INTERNET ACCESS CHARGES		1,992,485
22020204	SATELLITE BROADCASTING ACCESS CHARGES		664,162
22020205	WATER RATES		664,162
220203	MATERIALS & SUPPLIES - GENERAL		24,278,262
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,320,809
22020302	BOOKS		2,656,647
22020303	NEWSPAPERS		2,656,647
22020304	MAGAZINES & PERIODICALS		2,656,647
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,656,647
22020306	PRINTING OF SECURITY DOCUMENTS		2,523,815
22020307	DRUGS & MEDICAL SUPPLIES		3,313,294
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,984,971
22020309	UNIFORMS & OTHER CLOTHING		2,313,294
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,195,491
220204	MAINTENANCE SERVICES - GENERAL		16,974,254
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,522,001
22020402	MAINTENANCE OF OFFICE FURNITURE		3,064,971
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,641,618
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,641,618
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,469,942
22020406	OTHER MAINTENANCE SERVICES		2,969,942
22020410	MAINTENANCE OF ROADS AND BRIDGES		664,162
220205	TRAINING - GENERAL		3,984,971
22020501	LOCAL TRAINING		3,984,971
220206	OTHER SERVICES - GENERAL		4,649,132



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020601	SECURITY SERVICES	1,992,485	
22020606	CLEANING & FUMIGATION SERVICES	2,656,647	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,305,749
22020702	INFORMATION TECHNOLOGY CONSULTING	3,984,971	
22020703	LEGAL SERVICES	2,656,647	
22020708	BUDGET PREPARATION	664,131	
220208	FUEL & LUBRICANTS - GENERAL		9,298,264
22020801	MOTOR VEHICLE FUEL COST	1,992,485	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,656,647	
22020803	PLANT / GENERATOR FUEL COST	1,992,485	
22020806	COOKING GAS/FUEL COST	2,656,647	
220209	FINANCIAL CHARGES - GENERAL		1,328,324
22020904	OTHER CRF BANK CHARGES	1,328,324	
220210	MISCELLANEOUS		14,345,895
22021001	REFRESHMENT & MEALS	2,656,647	
22021003	PUBLICITY & ADVERTISEMENTS	1,328,324	
22021004	MEDICAL EXPENSES	2,656,647	
22021006	POSTAGES & COURIER SERVICES	1,726,821	
22021009	SPORTING ACTIVITIES	2,656,647	
22021010	DIRECT TEACHING & LABORATORY COST	2,656,647	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	664,162	
23	CAPITAL EXPENDITURE		1,000,000,000
2302	CONSTRUCTION / PROVISION		81,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		81,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	81,500,000	
2305	OTHER CAPITAL PROJECTS		918,500,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		918,500,000
23050101	RESEARCH AND DEVELOPMENT	918,500,000	
	TOTAL PERSONNEL		1,431,758,527
	TOTAL OVERHEAD		102,753,867
	TOTAL RECURRENT		1,534,512,394
	TOTAL CAPITAL		1,000,000,000
	TOTAL ALLOCATION		2,534,512,394
0517017001	NATIONAL TEACHERS INSTITUTE		
CODE	PROJECT NAME	TYPE	AMOUNT
NTI.01007100	SMASE INSET TRAINING	ONGOING	35,000,000
NTI.03007108	CONSTRUCTION OF KANO STATE OFFICE BUILDING	ONGOING	30,500,000
NTI.03007120	CONSTRUCTION OF SMASE OFFICE COMPLEX	ONGOING	16,000,000
NTI.05009328	HOTEL ACCOMMODATION FOR PARTICIPANTS (MDGS)	NEW	488,500,000
NTI.05009331	CONDUCT OF THE WORKSHOP (MDGS)	NEW	290,000,000
NTI.05009334	PRE-WORKSHOP ACTIVITIES (MDGS)	NEW	140,000,000
0517018001	FEDERAL POLYTECHNIC ADO-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		3,215,575,679
21	PERSONNEL COST		3,091,514,822
2101	SALARY		2,752,789,567
210101	SALARIES AND WAGES		2,752,789,567
21010101	SALARY		2,752,789,567
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		338,725,255
210202	SOCIAL CONTRIBUTIONS		338,725,255



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
21020201	NHIS		132,266,037
21020202	CONTRIBUTORY PENSION		206,459,218
22	OTHER RECURRENT COSTS		83,572,325
2202	OVERHEAD COST		83,572,325
220201	TRAVEL & TRANSPORT - GENERAL		4,962,991
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,977,795
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,985,196
220202	UTILITIES - GENERAL		5,562,308
22020201	ELECTRICITY CHARGES		4,464,529
22020202	TELEPHONE CHARGES		97,779
22020203	INTERNET ACCESS CHARGES		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		15,483,789
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,440,784
22020303	NEWSPAPERS		100,000
22020304	MAGAZINES & PERIODICALS		200,000
22020307	DRUGS & MEDICAL SUPPLIES		4,962,990
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,780,015
220204	MAINTENANCE SERVICES - GENERAL		3,374,833
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		992,598
22020402	MAINTENANCE OF OFFICE FURNITURE		397,039
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		496,299
22020405	MAINTENANCE OF PLANTS/GENERATORS		992,598
22020406	OTHER MAINTENANCE SERVICES		496,299
220205	TRAINING - GENERAL		1,985,196
22020501	LOCAL TRAINING		1,985,196
220206	OTHER SERVICES - GENERAL		14,286,787
22020601	SECURITY SERVICES		12,301,591
22020606	CLEANING & FUMIGATION SERVICES		1,985,196
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		700,000
22020703	LEGAL SERVICES		700,000
220208	FUEL & LUBRICANTS - GENERAL		11,805,292
22020801	MOTOR VEHICLE FUEL COST		992,598
22020803	PLANT / GENERATOR FUEL COST		10,812,694
220209	FINANCIAL CHARGES - GENERAL		2,977,794
22020902	INSURANCE PREMIUM		2,977,794
220210	MISCELLANEOUS		22,433,335
22021002	HONORARIUM & SITTING ALLOWANCE		10,025,860
22021003	PUBLICITY & ADVERTISEMENTS		1,488,897
22021009	SPORTING ACTIVITIES		2,977,794
22021010	DIRECT TEACHING & LABORATORY COST		7,940,784
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		3,091,514,822
	TOTAL OVERHEAD		83,572,325
	TOTAL RECURRENT		3,175,087,147
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		3,215,575,679
0517018001	FEDERAL POLYTECHNIC ADO-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
YEKT1005770	CONSTRUCTION OF CIVIL ENGINEERING COMPLEX: CIVIL WORKS	ONGOING	40,488,532



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
0517018002	FEDERAL POLYTECHNIC BAUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		2,691,616,011
21	PERSONNEL COST		2,577,278,701
2101	SALARY		2,290,914,401
210101	SALARIES AND WAGES		2,290,914,401
21010101	SALARY		2,290,914,401
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		286,364,300
210202	SOCIAL CONTRIBUTIONS		286,364,300
21020201	NHIS		114,545,720
21020202	CONTRIBUTORY PENSION		171,818,580
22	OTHER RECURRENT COSTS		73,848,778
2202	OVERHEAD COST		73,848,778
220201	TRAVEL & TRANSPORT - GENERAL		5,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000
220202	UTILITIES - GENERAL		6,000,000
22020201	ELECTRICITY CHARGES		3,000,000
22020203	INTERNET ACCESS CHARGES		2,500,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		11,017,800
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,547,800
22020303	NEWSPAPERS		720,000
22020304	MAGAZINES & PERIODICALS		250,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,500,000
22020309	UNIFORMS & OTHER CLOTHING		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		10,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		2,000,000
22020501	LOCAL TRAINING		2,000,000
220206	OTHER SERVICES - GENERAL		4,000,000
22020606	CLEANING & FUMIGATION SERVICES		4,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,800,000
22020701	FINANCIAL CONSULTING		1,200,000
22020703	LEGAL SERVICES		600,000
220208	FUEL & LUBRICANTS - GENERAL		5,600,978
22020801	MOTOR VEHICLE FUEL COST		1,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		400,978
22020803	PLANT / GENERATOR FUEL COST		4,200,000
22020804	AIRCRAFT FUEL COST		0
220210	MISCELLANEOUS		27,430,000
22021001	REFRESHMENT & MEALS		2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		4,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021004	MEDICAL EXPENSES		1,500,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021006	POSTAGES & COURIER SERVICES		300,000
22021007	WELFARE PACKAGES		1,500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		15,630,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		2,577,278,701
	TOTAL OVERHEAD		73,848,778
	TOTAL RECURRENT		2,651,127,479
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,691,616,011
0517018002	FEDERAL POLYTECHNIC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
YBAU005889	FURNISHING OF CONSTRUCTED SCHOOL OF ENVIRONMENTAL TECHNOLOGY	ONGOING	40,488,532
0517018003	FEDERAL POLYTECHNIC BIDA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,206,308,378
21	PERSONNEL COST		3,037,502,222
2101	SALARY		2,700,001,975
210101	SALARIES AND WAGES		2,700,001,975
21010101	SALARY		2,700,001,975
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		337,500,247
210202	SOCIAL CONTRIBUTIONS		337,500,247
21020201	NHIS		135,000,099
21020202	CONTRIBUTORY PENSION		202,500,148
22	OTHER RECURRENT COSTS		114,681,260
2202	OVERHEAD COST		114,681,260
220201	TRAVEL & TRANSPORT - GENERAL		35,383,527
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		14,321,904
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		21,061,623
220202	UTILITIES - GENERAL		7,688,215
22020201	ELECTRICITY CHARGES		4,212,325
22020202	TELEPHONE CHARGES		421,232
22020203	INTERNET ACCESS CHARGES		421,232
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,684,930
22020205	WATER RATES		421,232
22020206	SEWERAGE CHARGES		527,264
220203	MATERIALS & SUPPLIES - GENERAL		10,952,043
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,212,325
22020302	BOOKS		421,232
22020303	NEWSPAPERS		842,465
22020304	MAGAZINES & PERIODICALS		421,232
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,106,162
22020306	PRINTING OF SECURITY DOCUMENTS		1,263,697
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,684,930
220204	MAINTENANCE SERVICES - GENERAL		32,013,668
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,684,930
22020402	MAINTENANCE OF OFFICE FURNITURE		10,952,044
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,054,790



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,424,649
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,684,930
22020406	OTHER MAINTENANCE SERVICES		4,212,325
220205	TRAINING - GENERAL		6,739,719
22020501	LOCAL TRAINING		6,739,719
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,212,325
22020703	LEGAL SERVICES		4,212,325
220208	FUEL & LUBRICANTS - GENERAL		7,794,509
22020801	MOTOR VEHICLE FUEL COST		6,109,579
22020803	PLANT / GENERATOR FUEL COST		1,684,930
220209	FINANCIAL CHARGES - GENERAL		1,684,930
22020902	INSURANCE PREMIUM		1,684,930
220210	MISCELLANEOUS		8,212,324
22021002	HONORARIUM & SITTING ALLOWANCE		2,527,395
22021003	PUBLICITY & ADVERTISEMENTS		421,232
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,263,697
22021010	DIRECT TEACHING & LABORATORY COST		4,000,000
23	CAPITAL EXPENDITURE		54,124,896
2303	REHABILITATION / REPAIRS		54,124,896
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		54,124,896
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		54,124,896
	TOTAL PERSONNEL		3,037,502,222
	TOTAL OVERHEAD		114,681,260
	TOTAL RECURRENT		3,152,183,482
	TOTAL CAPITAL		54,124,896
	TOTAL ALLOCATION		3,206,308,378
0517018003	FEDERAL POLYTECHNIC BIDA		
			TYPE
YBIDA6010200	REHABILITATION OF MALE HOSTEL J	NEW	54,124,896
0517018004	FEDERAL POLYTECHNIC IDAH		
		LINE ITEM	AMOUNT
2	EXPENDITURE		2,556,061,750
21	PERSONNEL COST		2,414,067,916
2101	SALARY		2,149,753,310
210101	SALARIES AND WAGES		2,149,753,310
21010101	SALARY		2,149,753,310
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		264,314,606
210202	SOCIAL CONTRIBUTIONS		264,314,606
21020201	NHIS		103,083,107
21020202	CONTRIBUTORY PENSION		161,231,499
22	OTHER RECURRENT COSTS		101,505,302
2202	OVERHEAD COST		101,505,302
220201	TRAVEL& TRANSPORT - GENERAL		10,026,410
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,691,060
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,335,350
220202	UTILITIES - GENERAL		7,085,047
22020201	ELECTRICITY CHARGES		2,500,605
22020202	TELEPHONE CHARGES		1,667,070
22020203	INTERNET ACCESS CHARGES		1,250,302
22020205	WATER RATES		1,667,070
220203	MATERIALS & SUPPLIES - GENERAL		14,837,770
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,835,350
22020304	MAGAZINES & PERIODICALS		833,535



CODE	LINE ITEM	2015 APPROPRIATION ACT	
		TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020309	UNIFORMS & OTHER CLOTHING		833,535
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,335,350
220204	MAINTENANCE SERVICES - GENERAL		10,835,955
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,667,070
22020402	MAINTENANCE OF OFFICE FURNITURE		1,667,070
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,667,070
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,667,070
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,500,605
22020406	OTHER MAINTENANCE SERVICES		1,667,070
220205	TRAINING - GENERAL		1,667,070
22020501	LOCAL TRAINING		1,667,070
220206	OTHER SERVICES - GENERAL		13,711,651
22020601	SECURITY SERVICES		8,335,350
22020603	OFFICE RENT		1,208,626
22020604	RESIDENTIAL RENT		1,667,070
22020606	CLEANING & FUMIGATION SERVICES		2,500,605
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,834,745
22020701	FINANCIAL CONSULTING		1,667,070
22020702	INFORMATION TECHNOLOGY CONSULTING		1,667,070
22020703	LEGAL SERVICES		2,500,605
220208	FUEL & LUBRICANTS - GENERAL		10,002,420
22020801	MOTOR VEHICLE FUEL COST		2,500,605
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,667,070
22020803	PLANT / GENERATOR FUEL COST		5,834,745
220209	FINANCIAL CHARGES - GENERAL		4,167,675
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,667,070
22020902	INSURANCE PREMIUM		2,500,605
220210	MISCELLANEOUS		23,336,559
22021001	REFRESHMENT & MEALS		1,667,070
22021002	HONORARIUM & SITTING ALLOWANCE		4,167,675
22021003	PUBLICITY & ADVERTISEMENTS		1,250,302
22021004	MEDICAL EXPENSES		1,667,070
22021006	POSTAGES & COURIER SERVICES		833,535
22021007	WELFARE PACKAGES		1,667,070
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		833,535
22021009	SPORTING ACTIVITIES		1,250,302
22021010	DIRECT TEACHING & LABORATORY COST		10,000,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020114	CONSTRUCTION / PROVISION OF ROADS		40,488,532
	TOTAL PERSONNEL		2,414,067,916
	TOTAL OVERHEAD		101,505,302
	TOTAL RECURRENT		2,515,573,218
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,556,061,750
0517018004	FEDERAL POLYTECHNIC IDAH		
CODE	PROJECT NAME	TYPE	AMOUNT
YIDAH2006301	RECONSTRUCTION OF CAMPUS ROAD(PHASE II)	ONGOING	40,488,532
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		2,797,625,390



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21	PERSONNEL COST		2,681,607,840
2101	SALARY		2,272,042,628
210101	SALARIES AND WAGES		2,272,042,628
21010101	SALARY		2,272,042,628
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		409,565,212
210201	ALLOWANCES		128,333,247
21020101	NON REGULAR ALLOWANCES		128,333,247
210202	SOCIAL CONTRIBUTIONS		281,231,965
21020201	NHIS		113,602,131
21020202	CONTRIBUTORY PENSION		167,629,834
22	OTHER RECURRENT COSTS		75,529,018
2202	OVERHEAD COST		75,529,018
220201	TRAVEL & TRANSPORT - GENERAL		7,998,761
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		919,878
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,078,883
220202	UTILITIES - GENERAL		4,608,625
22020201	ELECTRICITY CHARGES		1,904,389
22020202	TELEPHONE CHARGES		423,201
22020203	INTERNET ACCESS CHARGES		688,851
22020205	WATER RATES		1,057,993
22020206	SEWERAGE CHARGES		534,191
220203	MATERIALS & SUPPLIES - GENERAL		6,868,619
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,464,478
22020302	BOOKS		172,098
22020303	NEWSPAPERS		435,775
22020304	MAGAZINES & PERIODICALS		129,913
22020305	PRINTING OF NON SECURITY DOCUMENTS		696,551
22020306	PRINTING OF SECURITY DOCUMENTS		638,918
22020307	DRUGS & MEDICAL SUPPLIES		330,886
220204	MAINTENANCE SERVICES - GENERAL		5,640,991
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,465,976
22020402	MAINTENANCE OF OFFICE FURNITURE		475,359
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		840,300
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		475,850
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,383,506
220205	TRAINING - GENERAL		696,994
22020501	LOCAL TRAINING		696,994
220206	OTHER SERVICES - GENERAL		12,831,541
22020601	SECURITY SERVICES		6,107,367
22020604	RESIDENTIAL RENT		1,802,075
22020606	CLEANING & FUMIGATION SERVICES		4,922,099
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,458,489
22020701	FINANCIAL CONSULTING		982,950
22020702	INFORMATION TECHNOLOGY CONSULTING		721,616
22020703	LEGAL SERVICES		753,923
220208	FUEL & LUBRICANTS - GENERAL		7,806,672
22020801	MOTOR VEHICLE FUEL COST		1,433,469
22020803	PLANT / GENERATOR FUEL COST		6,373,203
220209	FINANCIAL CHARGES - GENERAL		2,559,766
22020902	INSURANCE PREMIUM		2,559,766
220210	MISCELLANEOUS		24,058,560
22021001	REFRESHMENT & MEALS		966,895
22021002	HONORARIUM & SITTING ALLOWANCE		4,604,139



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021003	PUBLICITY & ADVERTISEMENTS		1,249,534
22021006	POSTAGES & COURIER SERVICES		90,309
22021007	WELFARE PACKAGES		704,857
22021009	SPORTING ACTIVITIES		1,900,829
22021010	DIRECT TEACHING & LABORATORY COST		14,541,997
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		40,488,532
	TOTAL PERSONNEL		2,681,607,840
	TOTAL OVERHEAD		75,529,018
	TOTAL RECURRENT		2,757,136,858
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,797,625,390
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	PROJECT NAME	TYPE	AMOUNT
YMODA1006500	COMPLETION OF CENTRAL LIBRARY COMPLEX	ONGOING	40,488,532
0517018006	FEDERAL POLYTECHNIC MUBI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,799,761,006
21	PERSONNEL COST		3,684,049,887
2101	SALARY		3,249,160,078
210101	SALARIES AND WAGES		3,249,160,078
21010101	SALARY		3,249,160,078
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		434,889,809
210202	SOCIAL CONTRIBUTIONS		434,889,809
21020201	NHIS		191,202,803
21020202	CONTRIBUTORY PENSION		243,687,006
22	OTHER RECURRENT COSTS		75,222,587
2202	OVERHEAD COST		75,222,587
220201	TRAVEL & TRANSPORT - GENERAL		8,842,442
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,842,442
220202	UTILITIES - GENERAL		2,994,361
22020201	ELECTRICITY CHARGES		1,785,052
22020203	INTERNET ACCESS CHARGES		606,339
22020205	WATER RATES		602,970
220203	MATERIALS & SUPPLIES - GENERAL		16,062,889
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,409,799
22020303	NEWSPAPERS		659,063
22020304	MAGAZINES & PERIODICALS		842,137
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,351,707
22020306	PRINTING OF SECURITY DOCUMENTS		842,137
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,958,046
220204	MAINTENANCE SERVICES - GENERAL		9,916,954
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,373,414
22020402	MAINTENANCE OF OFFICE FURNITURE		1,263,206
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,526,412
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		544,075
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,746,081
22020406	OTHER MAINTENANCE SERVICES		463,766
220206	OTHER SERVICES - GENERAL		14,876,145
22020601	SECURITY SERVICES		12,632,060



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020606	CLEANING & FUMIGATION SERVICES		2,244,085
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,810,834
22020701	FINANCIAL CONSULTING		1,094,779
22020703	LEGAL SERVICES		716,055
220208	FUEL & LUBRICANTS - GENERAL		7,925,900
22020801	MOTOR VEHICLE FUEL COST		3,789,618
22020803	PLANT / GENERATOR FUEL COST		4,136,282
220209	FINANCIAL CHARGES - GENERAL		1,322,156
22020902	INSURANCE PREMIUM		1,322,156
220210	MISCELLANEOUS		11,470,906
22021001	REFRESHMENT & MEALS		570,844
22021002	HONORARIUM & SITTING ALLOWANCE		5,247,785
22021003	PUBLICITY & ADVERTISEMENTS		488,600
22021004	MEDICAL EXPENSES		980,471
22021006	POSTAGES & COURIER SERVICES		421,069
22021009	SPORTING ACTIVITIES		842,137
22021010	DIRECT TEACHING & LABORATORY COST		2,920,000
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		40,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,488,532
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,488,532
	TOTAL PERSONNEL		3,684,049,887
	TOTAL OVERHEAD		75,222,587
	TOTAL RECURRENT		3,759,272,474
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		3,799,761,006
0517018006	FEDERAL POLYTECHNIC MUBI		
CODE	PROJECT NAME	TYPE	AMOUNT
YMUBI5010234	ACCREDITATION MATERIALS FOR 12 NOS. PROGRAMMES	NEW	40,488,532
0517018007	FEDERAL POLYTECHNIC NASARAWA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,541,616,807
21	PERSONNEL COST		2,441,683,247
2101	SALARY		2,119,933,394
210101	SALARIES AND WAGES		2,119,933,394
21010101	SALARY		2,119,933,394
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		321,749,853
210202	SOCIAL CONTRIBUTIONS		321,749,853
21020201	NHIS		162,754,848
21020202	CONTRIBUTORY PENSION		158,995,005
22	OTHER RECURRENT COSTS		59,445,028
2202	OVERHEAD COST		59,445,028
220201	TRAVEL & TRANSPORT - GENERAL		2,174,371
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		870,791
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,303,580
220202	UTILITIES - GENERAL		2,427,636
22020201	ELECTRICITY CHARGES		1,425,020
22020202	TELEPHONE CHARGES		167,103
22020203	INTERNET ACCESS CHARGES		835,513
220203	MATERIALS & SUPPLIES - GENERAL		6,946,753
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		869,053
22020302	BOOKS		1,303,580
22020303	NEWSPAPERS		459,532



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020304	MAGAZINES & PERIODICALS		1,373,104
22020305	PRINTING OF NON SECURITY DOCUMENTS		869,053
22020306	PRINTING OF SECURITY DOCUMENTS		1,303,580
22020307	DRUGS & MEDICAL SUPPLIES		468,066
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		300,785
220204	MAINTENANCE SERVICES - GENERAL		4,679,173
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,139,093
22020402	MAINTENANCE OF OFFICE FURNITURE		534,848
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		626,635
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		292,430
22020405	MAINTENANCE OF PLANTS/GENERATORS		459,532
22020410	MAINTENANCE OF ROADS AND BRIDGES		626,635
220205	TRAINING - GENERAL		2,540,378
22020501	LOCAL TRAINING		2,540,378
220206	OTHER SERVICES - GENERAL		17,879,481
22020601	SECURITY SERVICES		13,368,214
22020604	RESIDENTIAL RENT		464,545
22020606	CLEANING & FUMIGATION SERVICES		4,046,722
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		83,551
22020708	BUDGET PREPARATION		83,551
220208	FUEL & LUBRICANTS - GENERAL		7,519,621
22020801	MOTOR VEHICLE FUEL COST		3,342,054
22020803	PLANT / GENERATOR FUEL COST		4,177,567
220210	MISCELLANEOUS		15,194,064
22021002	HONORARIUM & SITTING ALLOWANCE		4,255,134
22021003	PUBLICITY & ADVERTISEMENTS		2,924,297
22021004	MEDICAL EXPENSES		868,934
22021006	POSTAGES & COURIER SERVICES		208,878
22021009	SPORTING ACTIVITIES		1,253,270
22021010	DIRECT TEACHING & LABORATORY COST		5,600,000
22021031	CURRICULUM DEVELOPMENT		83,551
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,488,532
	TOTAL PERSONNEL		2,441,683,247
	TOTAL OVERHEAD		59,445,028
	TOTAL RECURRENT		2,501,128,275
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,541,616,807
0517018007	FEDERAL POLYTECHNIC NASARAWA		
CODE	PROJECT NAME	TYPE	AMOUNT
YNSRW006652	CONTINUATION OF 750 CAPACITY LECTURE THEATRE	ONGOING	40,488,532
0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		3,977,297,172
21	PERSONNEL COST		3,820,475,126
2101	SALARY		3,384,762,218
210101	SALARIES AND WAGES		3,384,762,218
21010101	SALARY		3,384,762,218
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		435,712,908
210201	ALLOWANCES		12,617,631



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
21020101	NON REGULAR ALLOWANCES		12,617,631
210202	SOCIAL CONTRIBUTIONS		423,095,277
21020201	NHIS		169,238,111
21020202	CONTRIBUTORY PENSION		253,857,166
22	OTHER RECURRENT COSTS		66,333,514
2202	OVERHEAD COST		66,333,514
220201	TRAVEL & TRANSPORT - GENERAL		16,095,189
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,396,914
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		9,698,275
220203	MATERIALS & SUPPLIES - GENERAL		8,663,514
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,983,332
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,993,441
22020306	PRINTING OF SECURITY DOCUMENTS		2,686,741
220204	MAINTENANCE SERVICES - GENERAL		5,356,368
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,941,921
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,116,171
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,298,276
220206	OTHER SERVICES - GENERAL		284,083
22020601	SECURITY SERVICES		284,083
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,079,423
22020703	LEGAL SERVICES		2,079,423
220208	FUEL & LUBRICANTS - GENERAL		17,758,182
22020801	MOTOR VEHICLE FUEL COST		4,661,568
22020803	PLANT / GENERATOR FUEL COST		13,096,614
220209	FINANCIAL CHARGES - GENERAL		5,848,360
22020902	INSURANCE PREMIUM		5,848,360
220210	MISCELLANEOUS		10,248,395
22021003	PUBLICITY & ADVERTISEMENTS		1,542,372
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		886,803
22021010	DIRECT TEACHING & LABORATORY COST		7,819,220
23	CAPITAL EXPENDITURE		90,488,532
2303	REHABILITATION / REPAIRS		90,488,532
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		90,488,532
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		90,488,532
	TOTAL PERSONNEL		3,820,475,126
	TOTAL OVERHEAD		66,333,514
	TOTAL RECURRENT		3,886,808,640
	TOTAL CAPITAL		90,488,532
	TOTAL ALLOCATION		3,977,297,172
0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO		
CODE	PROJECT NAME	TYPE	AMOUNT
YUWAN07011302	PERIMETER FENCING	NEW	40,488,532
YUWAN07011303	COMPLETION OF THE CONSTRUCTION OF BLOCK OF 10 CLASS ROOMS IN AKANU IBIAM, FEDERAL POLYTHECNIC, UWANA	ONGOING	50,000,000
0517018009	FEDERAL POLYTECHNIC KADUNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,668,936,272
21	PERSONNEL COST		7,441,991,811
2101	SALARY		6,620,957,017
210101	SALARIES AND WAGES		6,620,957,017
21010101	SALARY		6,620,957,017
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		821,034,794
210201	ALLOWANCES		5,077,800



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21020101	NON REGULAR ALLOWANCES		5,077,800
210202	SOCIAL CONTRIBUTIONS		815,956,994
21020201	NHIS		319,385,218
21020202	CONTRIBUTORY PENSION		496,571,776
22	OTHER RECURRENT COSTS		186,455,929
2202	OVERHEAD COST		186,455,929
220201	TRAVEL & TRANSPORT - GENERAL		14,561,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		14,561,800
220202	UTILITIES - GENERAL		29,194,763
22020201	ELECTRICITY CHARGES		12,959,563
22020205	WATER RATES		16,235,200
220203	MATERIALS & SUPPLIES - GENERAL		7,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		13,946,040
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,946,040
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000
220205	TRAINING - GENERAL		8,722,680
22020501	LOCAL TRAINING		8,722,680
220208	FUEL & LUBRICANTS - GENERAL		6,383,800
22020803	PLANT / GENERATOR FUEL COST		6,383,800
220210	MISCELLANEOUS		106,646,846
22021003	PUBLICITY & ADVERTISEMENTS		3,400,000
22021009	SPORTING ACTIVITIES		4,800,000
22021010	DIRECT TEACHING & LABORATORY COST		98,446,846
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		7,441,991,811
	TOTAL OVERHEAD		186,455,929
	TOTAL RECURRENT		7,628,447,740
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		7,668,936,272
0517018009	FEDERAL POLYTECHNIC KADUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
YKAD5006574	CONSTRUCTION OF LECTURE HALL COMPLEX AND OFFICES, FEDERAL POLYTECHNIC KADUNA	ONGOING	40,488,532
0517018010	FEDERAL POLYTECHNIC OFFA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,023,300,612
21	PERSONNEL COST		2,910,464,869
2101	SALARY		2,592,451,551
210101	SALARIES AND WAGES		2,592,451,551
21010101	SALARY		2,592,451,551
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		318,013,318
210202	SOCIAL CONTRIBUTIONS		318,013,318
21020201	NHIS		123,579,452
21020202	CONTRIBUTORY PENSION		194,433,866
22	OTHER RECURRENT COSTS		72,347,211
2202	OVERHEAD COST		72,347,211



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		13,801,106
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,521,364
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,279,742
220202	UTILITIES - GENERAL		2,310,947
22020201	ELECTRICITY CHARGES		1,812,507
22020204	SATELLITE BROADCASTING ACCESS CHARGES		453,127
22020206	SEWERAGE CHARGES		45,313
220203	MATERIALS & SUPPLIES - GENERAL		6,498,976
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,799,482
22020302	BOOKS		906,254
22020303	NEWSPAPERS		181,251
22020304	MAGAZINES & PERIODICALS		90,625
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,718,761
22020307	DRUGS & MEDICAL SUPPLIES		802,603
220204	MAINTENANCE SERVICES - GENERAL		5,618,773
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,812,507
22020402	MAINTENANCE OF OFFICE FURNITURE		181,251
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		906,254
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,812,507
22020405	MAINTENANCE OF PLANTS/GENERATORS		906,254
220205	TRAINING - GENERAL		906,254
22020501	LOCAL TRAINING		906,254
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,993,758
22020701	FINANCIAL CONSULTING		906,254
22020703	LEGAL SERVICES		1,087,504
220208	FUEL & LUBRICANTS - GENERAL		6,525,026
22020803	PLANT / GENERATOR FUEL COST		6,525,026
220210	MISCELLANEOUS		34,692,371
22021001	REFRESHMENT & MEALS		1,812,507
22021002	HONORARIUM & SITTING ALLOWANCE		9,062,537
22021003	PUBLICITY & ADVERTISEMENTS		1,113,555
22021006	POSTAGES & COURIER SERVICES		90,625
22021007	WELFARE PACKAGES		2,511,460
22021009	SPORTING ACTIVITIES		906,254
22021010	DIRECT TEACHING & LABORATORY COST		19,195,433
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		2,910,464,869
	TOTAL OVERHEAD		72,347,211
	TOTAL RECURRENT		2,982,812,080
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		3,023,300,612
0517018010	FEDERAL POLYTECHNIC OFFA		
CODE	PROJECT NAME	TYPE	AMOUNT
YOFFA1006737	CONSTRUCTION AND PROVISION OF CLASSROOMS IN A STOREY BUILDING	ONGOING	40,488,532
0517018011	FEDERAL POLYTECHNIC EDE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,181,149,657
21	PERSONNEL COST		2,125,089,867
2101	SALARY		1,853,473,508



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
210101	SALARIES AND WAGES	1,853,473,508	
21010101	SALARY		1,853,473,508
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		271,616,359
210201	ALLOWANCES	43,460,103	
21020101	NON REGULAR ALLOWANCES		43,460,103
210202	SOCIAL CONTRIBUTIONS		228,156,256
21020201	NHIS		89,145,743
21020202	CONTRIBUTORY PENSION		139,010,513
22	OTHER RECURRENT COSTS		53,745,292
2202	OVERHEAD COST		53,745,292
220201	TRAVEL & TRANSPORT - GENERAL		2,314,498
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,157,249
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,157,249
220202	UTILITIES - GENERAL		1,542,999
22020201	ELECTRICITY CHARGES		1,542,999
220203	MATERIALS & SUPPLIES - GENERAL		3,085,997
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,542,999
22020302	BOOKS		771,499
22020305	PRINTING OF NON SECURITY DOCUMENTS		771,499
220204	MAINTENANCE SERVICES - GENERAL		7,714,993
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,314,498
22020402	MAINTENANCE OF OFFICE FURNITURE		771,499
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,314,498
22020405	MAINTENANCE OF PLANTS/GENERATORS		771,499
22020406	OTHER MAINTENANCE SERVICES		1,542,999
220205	TRAINING - GENERAL		1,928,749
22020501	LOCAL TRAINING		1,928,749
220206	OTHER SERVICES - GENERAL		1,542,999
22020606	CLEANING & FUMIGATION SERVICES		1,542,999
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,314,497
22020701	FINANCIAL CONSULTING		771,499
22020703	LEGAL SERVICES		771,499
22020708	BUDGET PREPARATION		771,499
220208	FUEL & LUBRICANTS - GENERAL		3,857,497
22020801	MOTOR VEHICLE FUEL COST		2,314,498
22020803	PLANT / GENERATOR FUEL COST		1,542,999
220209	FINANCIAL CHARGES - GENERAL		3,857,497
22020902	INSURANCE PREMIUM		3,857,497
220210	MISCELLANEOUS		25,585,566
22021001	REFRESHMENT & MEALS		578,625
22021002	HONORARIUM & SITTING ALLOWANCE		578,625
22021003	PUBLICITY & ADVERTISEMENTS		1,542,999
22021007	WELFARE PACKAGES		1,157,249
22021010	DIRECT TEACHING & LABORATORY COST		20,956,569
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP		771,499
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		40,488,532
	TOTAL PERSONNEL		2,125,089,867
	TOTAL OVERHEAD		53,745,292
	TOTAL RECURRENT		2,178,835,159
	TOTAL CAPITAL		40,488,532



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
	TOTAL ALLOCATION		2,219,323,691
0517018011	FEDERAL POLYTECHNIC EDE		
CODE	PROJECT NAME	TYPE	AMOUNT
YEDE006011	CONSTRUCTION, FURNISHING AND EQUIPING THE DEPARTMENT OF ESTATE MANAGEMENT (PHASE II)	ONGOING	40,488,532
0517018012	FEDERAL POLYTECHNIC AUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		4,200,235,206
21	PERSONNEL COST		4,048,370,543
2101	SALARY		3,593,281,157
210101	SALARIES AND WAGES		3,593,281,157
21010101	SALARY		3,593,281,157
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		455,089,386
210201	ALLOWANCES		5,929,241
21020101	NON REGULAR ALLOWANCES		5,929,241
210202	SOCIAL CONTRIBUTIONS		449,160,145
21020201	NHIS		179,664,058
21020202	CONTRIBUTORY PENSION		269,496,087
22	OTHER RECURRENT COSTS		111,376,131
2202	OVERHEAD COST		111,376,131
220201	TRAVEL & TRANSPORT - GENERAL		9,500,967
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,500,967
220202	UTILITIES - GENERAL		20,473,995
22020201	ELECTRICITY CHARGES		12,000,000
22020203	INTERNET ACCESS CHARGES		3,642,324
22020205	WATER RATES		4,831,671
220203	MATERIALS & SUPPLIES - GENERAL		20,369,262
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,849,278
22020303	NEWSPAPERS		1,462,091
22020304	MAGAZINES & PERIODICALS		774,390
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,812,642
22020309	UNIFORMS & OTHER CLOTHING		550,037
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,920,824
220204	MAINTENANCE SERVICES - GENERAL		26,267,402
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,240,615
22020402	MAINTENANCE OF OFFICE FURNITURE		5,201,174
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		6,808,384
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,145,645
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,871,584
220206	OTHER SERVICES - GENERAL		9,926,633
22020601	SECURITY SERVICES		9,926,633
220208	FUEL & LUBRICANTS - GENERAL		24,837,872
22020803	PLANT / GENERATOR FUEL COST		24,687,872
22020806	COOKING GAS/FUEL COST		150,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		4,048,370,543
	TOTAL OVERHEAD		111,376,131
	TOTAL RECURRENT		4,159,746,674
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		4,200,235,206



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
0517018012	FEDERAL POLYTECHNIC AUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
PAUCH005740	MAIN ADMINISTRATIVE BUILDING	ONGOING	40,488,532
0517018013	FEDERAL POLYTECHNIC NEKEDE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		3,402,241,571
21	PERSONNEL COST		3,294,904,500
2101	SALARY		2,928,804,000
210101	SALARIES AND WAGES		2,928,804,000
21010101	SALARY		2,928,804,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		366,100,500
210202	SOCIAL CONTRIBUTIONS		366,100,500
21020201	NHIS		146,440,200
21020202	CONTRIBUTORY PENSION		219,660,300
22	OTHER RECURRENT COSTS		66,848,539
2202	OVERHEAD COST		66,848,539
220201	TRAVEL & TRANSPORT - GENERAL		10,065,504
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,871,544
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,193,960
220202	UTILITIES - GENERAL		4,971,891
22020201	ELECTRICITY CHARGES		1,677,584
22020202	TELEPHONE CHARGES		419,396
22020203	INTERNET ACCESS CHARGES		419,396
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,677,584
22020205	WATER RATES		419,396
22020206	SEWERAGE CHARGES		358,535
220203	MATERIALS & SUPPLIES - GENERAL		10,904,296
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,193,960
22020302	BOOKS		419,396
22020303	NEWSPAPERS		838,792
22020304	MAGAZINES & PERIODICALS		419,396
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,096,980
22020306	PRINTING OF SECURITY DOCUMENTS		1,258,188
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,677,584
220204	MAINTENANCE SERVICES - GENERAL		23,486,176
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,677,584
22020402	MAINTENANCE OF OFFICE FURNITURE		2,516,376
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,032,752
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,387,920
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,677,584
22020406	OTHER MAINTENANCE SERVICES		4,193,960
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,193,960
22020703	LEGAL SERVICES		4,193,960
220208	FUEL & LUBRICANTS - GENERAL		3,355,168
22020801	MOTOR VEHICLE FUEL COST		1,677,584
22020803	PLANT / GENERATOR FUEL COST		1,677,584
220209	FINANCIAL CHARGES - GENERAL		1,677,584
22020902	INSURANCE PREMIUM		1,677,584
220210	MISCELLANEOUS		8,193,960
22021002	HONORARIUM & SITTING ALLOWANCE		2,516,376
22021003	PUBLICITY & ADVERTISEMENTS		419,396
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,258,188



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021010	DIRECT TEACHING & LABORATORY COST	4,000,000	
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,488,532	
	TOTAL PERSONNEL		3,294,904,500
	TOTAL OVERHEAD		66,848,539
	TOTAL RECURRENT		3,361,753,039
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		3,402,241,571
0517018013	FEDERAL POLYTECHNIC NEKEDE		
CODE	PROJECT NAME	TYPE	AMOUNT
YNEKD006701	CONSTRUCTION OF AUDITORIUM/THEATRE HALL FOR SCHOOL OF BUSINESS AND MANAGEMENT TECHNOLOGY	ONGOING	40,488,532
0517018014	FEDERAL POLYTECHNIC OKO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		5,006,151,434
21	PERSONNEL COST		4,871,951,538
2101	SALARY		4,226,666,738
210101	SALARIES AND WAGES		4,226,666,738
21010101	SALARY		4,226,666,738
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		645,284,800
210202	SOCIAL CONTRIBUTIONS		645,284,800
21020201	NHIS		328,284,795
21020202	CONTRIBUTORY PENSION		317,000,005
22	OTHER RECURRENT COSTS		93,711,364
2202	OVERHEAD COST		93,711,364
220201	TRAVEL & TRANSPORT - GENERAL		25,408,857
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		25,408,857
220202	UTILITIES - GENERAL		4,780,366
22020201	ELECTRICITY CHARGES		4,780,366
220203	MATERIALS & SUPPLIES - GENERAL		21,174,047
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		21,174,047
220204	MAINTENANCE SERVICES - GENERAL		4,234,809
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,234,809
220206	OTHER SERVICES - GENERAL		8,469,619
22020601	SECURITY SERVICES		8,469,619
220208	FUEL & LUBRICANTS - GENERAL		21,174,047
22020801	MOTOR VEHICLE FUEL COST		8,469,619
22020803	PLANT / GENERATOR FUEL COST		12,704,428
220210	MISCELLANEOUS		8,469,619
22021002	HONORARIUM & SITTING ALLOWANCE		3,387,848
22021003	PUBLICITY & ADVERTISEMENTS		5,081,771
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		40,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,488,532
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,488,532
	TOTAL PERSONNEL		4,871,951,538
	TOTAL OVERHEAD		93,711,364
	TOTAL RECURRENT		4,965,662,902
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		5,006,151,434
0517018014	FEDERAL POLYTECHNIC OKO		



			2015 APPROPRIATION ACT
CODE CODE	LINE ITEM PROJECT NAME	TYPE	AMOUNT AMOUNT
YOKO006744	PROCUREMENT OF ACCREDITAION EQUIPMENT	ONGOING	40,488,532
0517018015	FEDERAL POLYTECHNIC DAMATURU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,069,189,027
21	PERSONNEL COST		981,923,493
2101	SALARY		765,741,275
210101	SALARIES AND WAGES		765,741,275
21010101	SALARY		765,741,275
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		216,182,218
210201	ALLOWANCES		120,464,559
21020101	NON REGULAR ALLOWANCES		120,464,559
210202	SOCIAL CONTRIBUTIONS		95,717,659
21020201	NHIS		38,287,064
21020202	CONTRIBUTORY PENSION		57,430,595
22	OTHER RECURRENT COSTS		46,777,002
2202	OVERHEAD COST		46,777,002
220201	TRAVEL & TRANSPORT - GENERAL		5,877,942
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,358,824
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,519,118
220202	UTILITIES - GENERAL		2,896,986
22020201	ELECTRICITY CHARGES		839,706
22020202	TELEPHONE CHARGES		419,853
22020203	INTERNET ACCESS CHARGES		377,868
22020204	SATELLITE BROADCASTING ACCESS CHARGES		839,706
22020206	SEWERAGE CHARGES		419,853
220203	MATERIALS & SUPPLIES - GENERAL		10,730,747
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		839,706
22020302	BOOKS		898,628
22020303	NEWSPAPERS		511,382
22020304	MAGAZINES & PERIODICALS		503,824
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,358,824
22020306	PRINTING OF SECURITY DOCUMENTS		4,198,530
22020307	DRUGS & MEDICAL SUPPLIES		419,853
220204	MAINTENANCE SERVICES - GENERAL		10,496,325
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		839,706
22020402	MAINTENANCE OF OFFICE FURNITURE		839,706
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,259,559
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,358,824
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,198,530
220206	OTHER SERVICES - GENERAL		1,679,412
22020601	SECURITY SERVICES		1,679,412
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,099,265
22020703	LEGAL SERVICES		2,099,265
220208	FUEL & LUBRICANTS - GENERAL		4,198,530
22020803	PLANT / GENERATOR FUEL COST		4,198,530
220209	FINANCIAL CHARGES - GENERAL		3,358,824
22020902	INSURANCE PREMIUM		3,358,824
220210	MISCELLANEOUS		5,438,971
22021002	HONORARIUM & SITTING ALLOWANCE		1,259,559
22021003	PUBLICITY & ADVERTISEMENTS		839,706
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		839,706



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021010	DIRECT TEACHING & LABORATORY COST	2,500,000	
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,488,532	
	TOTAL PERSONNEL		981,923,493
	TOTAL OVERHEAD		46,777,002
	TOTAL RECURRENT		1,028,700,495
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		1,069,189,027
0517018015	FEDERAL POLYTECHNIC DAMATURU		
CODE	PROJECT NAME	TYPE	AMOUNT
YDMTR06011228	RENOVATION OF 33 NOS. STAFF QUARTERS	NEW	40,488,532
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		887,836,415
21	PERSONNEL COST		774,053,808
2101	SALARY		671,531,205
210101	SALARIES AND WAGES		671,531,205
21010101	SALARY	671,531,205	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		102,522,603
210202	SOCIAL CONTRIBUTIONS		102,522,603
21020201	NHIS	52,157,763	
21020202	CONTRIBUTORY PENSION	50,364,840	
22	OTHER RECURRENT COSTS		73,294,075
2202	OVERHEAD COST		73,294,075
220201	TRAVEL & TRANSPORT - GENERAL		6,043,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,340,868	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,702,932	
220202	UTILITIES - GENERAL		4,745,991
22020201	ELECTRICITY CHARGES	1,530,000	
22020202	TELEPHONE CHARGES	2,072,000	
22020203	INTERNET ACCESS CHARGES	514,374	
22020205	WATER RATES	400,830	
22020206	SEWERAGE CHARGES	228,787	
220203	MATERIALS & SUPPLIES - GENERAL		2,822,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,202,000	
22020302	BOOKS	200,000	
22020304	MAGAZINES & PERIODICALS	150,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	
22020306	PRINTING OF SECURITY DOCUMENTS	220,000	
22020309	UNIFORMS & OTHER CLOTHING	100,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	850,000	
220204	MAINTENANCE SERVICES - GENERAL		3,168,253
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,057,494	
22020402	MAINTENANCE OF OFFICE FURNITURE	205,749	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	514,374	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	308,624	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	
22020406	OTHER MAINTENANCE SERVICES	82,012	
220205	TRAINING - GENERAL		300,000
22020501	LOCAL TRAINING	300,000	
220206	OTHER SERVICES - GENERAL		34,640,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020601	SECURITY SERVICES	22,000,000	
22020606	CLEANING & FUMIGATION SERVICES	12,640,000	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		893,613
22020701	FINANCIAL CONSULTING	320,000	
22020702	INFORMATION TECHNOLOGY CONSULTING	203,000	
22020703	LEGAL SERVICES	200,613	
22020708	BUDGET PREPARATION	170,000	
220208	FUEL & LUBRICANTS - GENERAL		8,200,000
22020803	PLANT / GENERATOR FUEL COST	8,200,000	
220209	FINANCIAL CHARGES - GENERAL		900,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000	
22020902	INSURANCE PREMIUM	800,000	
220210	MISCELLANEOUS		11,580,418
22021001	REFRESHMENT & MEALS	814,262	
22021002	HONORARIUM & SITTING ALLOWANCE	7,388,156	
22021006	POSTAGES & COURIER SERVICES	230,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000	
22021009	SPORTING ACTIVITIES	1,000,000	
22021010	DIRECT TEACHING & LABORATORY COST	1,748,000	
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP	200,000	
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,488,532	
	TOTAL PERSONNEL		774,053,808
	TOTAL OVERHEAD		73,294,075
	TOTAL RECURRENT		847,347,883
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		887,836,415
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	PROJECT NAME	TYPE	AMOUNT
YKZE006286	CONSTRUCTION OF MULTI-PURPOSE WORKSHOP	ONGOING	40,488,532
0517018017	FEDERAL POLYTECHNIC GWANDU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		2,816,553,235
21	PERSONNEL COST		2,705,184,014
2101	SALARY		2,346,885,268
210101	SALARIES AND WAGES		2,346,885,268
21010101	SALARY		2,346,885,268
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		358,298,746
210202	SOCIAL CONTRIBUTIONS		358,298,746
21020201	NHIS		182,282,351
21020202	CONTRIBUTORY PENSION		176,016,395
22	OTHER RECURRENT COSTS		70,880,689
2202	OVERHEAD COST		70,880,689
220201	TRAVEL& TRANSPORT - GENERAL		12,704,428
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,234,809
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,469,619
220202	UTILITIES - GENERAL		12,704,429
22020201	ELECTRICITY CHARGES		10,163,543
22020202	TELEPHONE CHARGES		2,540,886
220203	MATERIALS & SUPPLIES - GENERAL		8,300,228



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,693,924
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,117,405
22020306	PRINTING OF SECURITY DOCUMENTS		1,693,924
22020308	FIELD & CAMPING MATERIALS SUPPLIES		677,570
22020309	UNIFORMS & OTHER CLOTHING		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,693,924
220204	MAINTENANCE SERVICES - GENERAL		7,622,658
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,693,924
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,693,924
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,693,924
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,693,924
22020406	OTHER MAINTENANCE SERVICES		846,962
220205	TRAINING - GENERAL		2,540,886
22020501	LOCAL TRAINING		2,540,886
220206	OTHER SERVICES - GENERAL		1,270,443
22020604	RESIDENTIAL RENT		846,962
22020606	CLEANING & FUMIGATION SERVICES		423,481
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,234,810
22020701	FINANCIAL CONSULTING		2,540,886
22020703	LEGAL SERVICES		1,693,924
220208	FUEL & LUBRICANTS - GENERAL		9,146,164
22020801	MOTOR VEHICLE FUEL COST		1,829,583
22020803	PLANT / GENERATOR FUEL COST		7,316,581
220210	MISCELLANEOUS		12,356,643
22021001	REFRESHMENT & MEALS		1,270,443
22021002	HONORARIUM & SITTING ALLOWANCE		6,004,428
22021003	PUBLICITY & ADVERTISEMENTS		2,540,886
22021007	WELFARE PACKAGES		2,540,886
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		2,705,184,014
	TOTAL OVERHEAD		70,880,689
	TOTAL RECURRENT		2,776,064,703
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,816,553,235
0517018017	FEDERAL POLYTECHNIC GWANDU		
		TYPE	AMOUNT
YKEBBI006646	CONSTRUCTION OF DEPARTMENT OF BUILDING	ONGOING	40,488,532
0517018018	FEDERAL POLYTECHNIC ILARO		
		AMOUNT	
2	EXPENDITURE		2,047,954,053
21	PERSONNEL COST		1,961,377,995
2101	SALARY		1,747,917,641
210101	SALARIES AND WAGES		1,747,917,641
21010101	SALARY		1,747,917,641
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		213,460,354
210202	SOCIAL CONTRIBUTIONS		213,460,354
21020201	NHIS		82,366,531
21020202	CONTRIBUTORY PENSION		131,093,823
22	OTHER RECURRENT COSTS		46,087,526



CODE	LINE ITEM	AMOUNT	2015
			APPROPRIATION ACT
2202	OVERHEAD COST		46,087,526
220201	TRAVEL & TRANSPORT - GENERAL		3,200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,200,000
220202	UTILITIES - GENERAL		11,000,000
22020201	ELECTRICITY CHARGES		6,000,000
22020203	INTERNET ACCESS CHARGES		5,000,000
220203	MATERIALS & SUPPLIES - GENERAL		11,532,937
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,125,358
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,407,579
220204	MAINTENANCE SERVICES - GENERAL		2,234,589
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,234,589
220205	TRAINING - GENERAL		1,800,000
22020501	LOCAL TRAINING		1,800,000
220206	OTHER SERVICES - GENERAL		200,000
22020604	RESIDENTIAL RENT		200,000
220208	FUEL & LUBRICANTS - GENERAL		16,120,000
22020803	PLANT / GENERATOR FUEL COST		16,120,000
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		40,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,488,532
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,488,532
	TOTAL PERSONNEL		1,961,377,995
	TOTAL OVERHEAD		46,087,526
	TOTAL RECURRENT		2,007,465,521
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,047,954,053
0517018018	FEDERAL POLYTECHNIC ILARO		
CODE	PROJECT NAME	TYPE	AMOUNT
YILARO1006323	PURCHASE OF LABORATORY EQUIPMENT	ONGOING	40,488,532
0517018019	YABA COLLEGE OF TECHNOLOGY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		4,781,279,733
21	PERSONNEL COST		4,626,174,521
2101	SALARY		4,093,060,939
210101	SALARIES AND WAGES		4,093,060,939
21010101	SALARY		4,093,060,939
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		533,113,582
210201	ALLOWANCES		33,777,876
21020101	NON REGULAR ALLOWANCES		33,777,876
210202	SOCIAL CONTRIBUTIONS		499,335,706
21020201	NHIS		192,356,136
21020202	CONTRIBUTORY PENSION		306,979,570
22	OTHER RECURRENT COSTS		114,616,680
2202	OVERHEAD COST		114,616,680
220201	TRAVEL & TRANSPORT - GENERAL		5,861,425
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,186,732
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,674,693
220202	UTILITIES - GENERAL		14,257,370
22020201	ELECTRICITY CHARGES		8,395,946
22020202	TELEPHONE CHARGES		1,674,693
22020203	INTERNET ACCESS CHARGES		2,512,039
22020205	WATER RATES		837,346



CODE	LINE ITEM		2015
			APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020206	SEWERAGE CHARGES		837,346
220203	MATERIALS & SUPPLIES - GENERAL		18,002,947
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,256,020
22020302	BOOKS		1,256,020
22020303	NEWSPAPERS		837,346
22020304	MAGAZINES & PERIODICALS		418,673
22020305	PRINTING OF NON SECURITY DOCUMENTS		837,346
22020306	PRINTING OF SECURITY DOCUMENTS		837,346
22020307	DRUGS & MEDICAL SUPPLIES		2,512,039
22020309	UNIFORMS & OTHER CLOTHING		1,674,693
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,373,464
220204	MAINTENANCE SERVICES - GENERAL		10,048,158
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,674,693
22020402	MAINTENANCE OF OFFICE FURNITURE		1,674,693
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,256,020
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,093,366
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,256,020
22020406	OTHER MAINTENANCE SERVICES		1,256,020
22020410	MAINTENANCE OF ROADS AND BRIDGES		837,346
220205	TRAINING - GENERAL		2,512,039
22020501	LOCAL TRAINING		2,512,039
220206	OTHER SERVICES - GENERAL		37,261,916
22020601	SECURITY SERVICES		23,445,700
22020604	RESIDENTIAL RENT		418,673
22020606	CLEANING & FUMIGATION SERVICES		13,397,543
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,674,693
22020703	LEGAL SERVICES		1,674,693
220208	FUEL & LUBRICANTS - GENERAL		2,512,038
22020801	MOTOR VEHICLE FUEL COST		837,346
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		837,346
22020803	PLANT / GENERATOR FUEL COST		837,346
220209	FINANCIAL CHARGES - GENERAL		4,186,732
22020902	INSURANCE PREMIUM		4,186,732
220210	MISCELLANEOUS		18,299,362
22021002	HONORARIUM & SITTING ALLOWANCE		3,349,386
22021003	PUBLICITY & ADVERTISEMENTS		1,256,020
22021004	MEDICAL EXPENSES		1,256,020
22021006	POSTAGES & COURIER SERVICES		1,256,020
22021007	WELFARE PACKAGES		837,346
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		837,346
22021009	SPORTING ACTIVITIES		1,507,224
22021010	DIRECT TEACHING & LABORATORY COST		8,000,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		4,626,174,521
	TOTAL OVERHEAD		114,616,680
	TOTAL RECURRENT		4,740,791,201
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		4,781,279,733
0517018019	YABA COLLEGE OF TECHNOLOGY		
CODE	PROJECT NAME	TYPE	AMOUNT



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
YYABA1009603	UPGRADING OF MEDICAL CENTRE TO A MODERN 2 STOREY BUILDING	NEW	40,488,532
0517018020	FEDERAL POLYTECHNIC BALI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		632,357,357
21	PERSONNEL COST		464,544,275
2101	SALARY		405,908,715
210101	SALARIES AND WAGES		405,908,715
21010101	SALARY		405,908,715
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		58,635,560
210201	ALLOWANCES		7,896,970
21020101	NON REGULAR ALLOWANCES		7,896,970
210202	SOCIAL CONTRIBUTIONS		50,738,590
21020201	NHIS		20,295,436
21020202	CONTRIBUTORY PENSION		30,443,154
22	OTHER RECURRENT COSTS		127,324,550
2202	OVERHEAD COST		127,324,550
220201	TRAVEL & TRANSPORT - GENERAL		11,704,789
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,672,113
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,032,676
220202	UTILITIES - GENERAL		4,180,282
22020203	INTERNET ACCESS CHARGES		4,180,282
220203	MATERIALS & SUPPLIES - GENERAL		31,503,363
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,360,564
22020303	NEWSPAPERS		585,239
22020304	MAGAZINES & PERIODICALS		167,211
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,344,225
22020306	PRINTING OF SECURITY DOCUMENTS		1,672,113
22020307	DRUGS & MEDICAL SUPPLIES		6,714,293
22020309	UNIFORMS & OTHER CLOTHING		418,028
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,032,676
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		209,014
220204	MAINTENANCE SERVICES - GENERAL		12,122,818
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,508,169
22020402	MAINTENANCE OF OFFICE FURNITURE		418,028
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,180,282
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,672,113
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,672,113
22020406	OTHER MAINTENANCE SERVICES		418,028
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,254,085
220205	TRAINING - GENERAL		4,180,282
22020501	LOCAL TRAINING		4,180,282
220206	OTHER SERVICES - GENERAL		5,434,367
22020601	SECURITY SERVICES		1,672,113
22020604	RESIDENTIAL RENT		1,672,113
22020606	CLEANING & FUMIGATION SERVICES		2,090,141
220208	FUEL & LUBRICANTS - GENERAL		20,065,353
22020801	MOTOR VEHICLE FUEL COST		5,016,338
22020803	PLANT / GENERATOR FUEL COST		15,049,015
220210	MISCELLANEOUS		38,133,296
22021001	REFRESHMENT & MEALS		418,028
22021002	HONORARIUM & SITTING ALLOWANCE		20,901,409
22021003	PUBLICITY & ADVERTISEMENTS		1,672,113



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22021006	POSTAGES & COURIER SERVICES		125,408
22021007	WELFARE PACKAGES		836,056
22021009	SPORTING ACTIVITIES		4,180,282
22021010	DIRECT TEACHING & LABORATORY COST		10,000,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		464,544,275
	TOTAL OVERHEAD		127,324,550
	TOTAL RECURRENT		591,868,825
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		632,357,357
0517018020	FEDERAL POLYTECHNIC BALI		
			TYPE AMOUNT
YBALI15011322	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	40,488,532
0517018021	FEDERAL POLYTECHNIC EKOWE		
		LINE ITEM AMOUNT	
2	EXPENDITURE		1,082,956,828
21	PERSONNEL COST		915,266,508
2101	SALARY		813,570,230
210101	SALARIES AND WAGES		813,570,230
21010101	SALARY		813,570,230
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		101,696,278
210202	SOCIAL CONTRIBUTIONS		101,696,278
21020201	NHIS		40,678,511
21020202	CONTRIBUTORY PENSION		61,017,767
22	OTHER RECURRENT COSTS		127,201,788
2202	OVERHEAD COST		127,201,788
220201	TRAVEL & TRANSPORT - GENERAL		17,559,996
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,198,093
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,361,903
220202	UTILITIES - GENERAL		9,260,862
22020201	ELECTRICITY CHARGES		1,672,381
22020202	TELEPHONE CHARGES		1,254,285
22020203	INTERNET ACCESS CHARGES		1,317,055
22020204	SATELLITE BROADCASTING ACCESS CHARGES		418,095
22020205	WATER RATES		418,095
22020206	SEWERAGE CHARGES		4,013,713
22020207	LEASED COMMUNICATION LINES(S)		167,238
220203	MATERIALS & SUPPLIES - GENERAL		43,554,274
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,361,903
22020302	BOOKS		836,190
22020303	NEWSPAPERS		1,744,761
22020304	MAGAZINES & PERIODICALS		418,095
22020305	PRINTING OF NON SECURITY DOCUMENTS		8,361,903
22020306	PRINTING OF SECURITY DOCUMENTS		7,107,617
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		16,723,805
220204	MAINTENANCE SERVICES - GENERAL		31,775,230
22020402	MAINTENANCE OF OFFICE FURNITURE		4,180,951
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		6,689,522
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,361,903
22020405	MAINTENANCE OF PLANTS/GENERATORS		9,198,093



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020406	OTHER MAINTENANCE SERVICES		3,344,761
220208	FUEL & LUBRICANTS - GENERAL		8,361,903
22020803	PLANT / GENERATOR FUEL COST		8,361,903
220209	FINANCIAL CHARGES - GENERAL		2,926,666
22020902	INSURANCE PREMIUM		2,926,666
220210	MISCELLANEOUS		13,762,857
22021002	HONORARIUM & SITTING ALLOWANCE		2,090,476
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,672,381
22021010	DIRECT TEACHING & LABORATORY COST		10,000,000
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		40,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,488,532
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,488,532
	TOTAL PERSONNEL		915,266,508
	TOTAL OVERHEAD		127,201,788
	TOTAL RECURRENT		1,042,468,296
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		1,082,956,828
0517018021	FEDERAL POLYTECHNIC EKOWE		
CODE	PROJECT NAME	TYPE	AMOUNT
YEKOWE08011349	PURCHASE OF AGRIC. TECHNOLOGY DEPT EQUIPMENT	NEW	22,500,000
YEKOWE08011354	PURCHASE OF FISHERIES TECHNOLOGY DEPT EQUIPMENT	NEW	17,988,532
0517018022	FEDERAL POLYTECHNIC BONNY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		362,027,390
21	PERSONNEL COST		190,662,557
2101	SALARY		169,477,829
210101	SALARIES AND WAGES		169,477,829
21010101	SALARY		169,477,829
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,184,728
210202	SOCIAL CONTRIBUTIONS		21,184,728
21020201	NHIS		8,473,891
21020202	CONTRIBUTORY PENSION		12,710,837
22	OTHER RECURRENT COSTS		130,876,301
2202	OVERHEAD COST		130,876,301
220201	TRAVEL & TRANSPORT - GENERAL		5,519,136
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,449,460
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,069,676
220202	UTILITIES - GENERAL		7,243,868
22020201	ELECTRICITY CHARGES		3,449,460
22020202	TELEPHONE CHARGES		689,893
22020203	INTERNET ACCESS CHARGES		2,069,676
22020204	SATELLITE BROADCASTING ACCESS CHARGES		689,893
22020205	WATER RATES		344,946
220203	MATERIALS & SUPPLIES - GENERAL		15,272,717
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,379,784
22020303	NEWSPAPERS		344,946
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,676,029
22020306	PRINTING OF SECURITY DOCUMENTS		3,449,460
22020307	DRUGS & MEDICAL SUPPLIES		1,379,784
22020309	UNIFORMS & OTHER CLOTHING		1,662,930
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,379,784
220204	MAINTENANCE SERVICES - GENERAL		7,634,584



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		689,893
22020402	MAINTENANCE OF OFFICE FURNITURE		689,893
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,609,979
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		344,946
22020405	MAINTENANCE OF PLANTS/GENERATORS		689,893
22020406	OTHER MAINTENANCE SERVICES		1,920,087
22020408	MAINTENANCE OF SEA BOATS		689,893
220205	TRAINING - GENERAL		764,658
22020501	LOCAL TRAINING		764,658
220206	OTHER SERVICES - GENERAL		37,873,181
22020601	SECURITY SERVICES		20,515,901
22020603	OFFICE RENT		13,797,841
22020606	CLEANING & FUMIGATION SERVICES		3,559,439
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		18,146,220
22020701	FINANCIAL CONSULTING		3,449,460
22020703	LEGAL SERVICES		3,449,460
22020704	ENGINEERING SERVICES		2,069,676
22020705	ARCHITECTURAL SERVICES		2,759,568
22020706	SURVEYING SERVICES		2,069,676
22020708	BUDGET PREPARATION		4,348,380
220208	FUEL & LUBRICANTS - GENERAL		8,968,596
22020801	MOTOR VEHICLE FUEL COST		2,759,568
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,759,568
22020803	PLANT / GENERATOR FUEL COST		3,449,460
220209	FINANCIAL CHARGES - GENERAL		4,398,920
22020902	INSURANCE PREMIUM		4,398,920
220210	MISCELLANEOUS		25,054,421
22021001	REFRESHMENT & MEALS		3,449,460
22021002	HONORARIUM & SITTING ALLOWANCE		3,449,460
22021003	PUBLICITY & ADVERTISEMENTS		2,759,568
22021004	MEDICAL EXPENSES		3,449,460
22021006	POSTAGES & COURIER SERVICES		689,893
22021007	WELFARE PACKAGES		1,379,784
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		344,875
22021009	SPORTING ACTIVITIES		344,875
22021010	DIRECT TEACHING & LABORATORY COST		7,807,262
22021031	CURRICULUM DEVELOPMENT		1,379,784
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		35,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		35,488,532
23010113	PURCHASE OF COMPUTERS		8,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,000,000
23010118	PURCHASE OF SCANNERS		1,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		3,988,532
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		2,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		14,500,000
23010128	PURCHASE OF SECURITY EQUIPMENT		2,000,000
2305	OTHER CAPITAL PROJECTS		5,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		5,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		5,000,000
	TOTAL PERSONNEL		190,662,557
	TOTAL OVERHEAD		130,876,301



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL RECURRENT		321,538,858
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		362,027,390
0517018022	FEDERAL POLYTECHNIC BONNY		
CODE	PROJECT NAME	TYPE	AMOUNT
PBONNY04011265	PURCHASE OF 100 COMPUTERS	NEW	8,000,000
PBONNY05011268	PURCHASE OF 40 COMPUTER PRINTERS	NEW	2,000,000
PBONNY06011271	PURCHASE OF 10 PHOTOCOPYING MACHINES	NEW	2,000,000
PBONNY07011275	PURCHASE OF SCANNERS	NEW	1,000,000
PBONNY08011279	PURCHASE OF VARIOUS HEALTH / MEDICAL EQUIPMENT	NEW	3,988,532
PBONNY09011282	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	2,000,000
PBONNY11011288	PURCHASE OF VARIOUS SPORTING / GAMING EQUIPMENT	NEW	14,500,000
PBONNY12011291	PURCHASE OF VARIOUS SECURITY EQUIPMENTS	NEW	2,000,000
PBONNY14011295	COMPUTER SOFTWARE ACQUISITION	NEW	2,500,000
PBONNY14011296	HUMAN MANAGER, PAYROL, WEBSITE DEVELOPMENT	NEW	2,500,000
0517018023	FEDERAL POLYTECHNIC UKANA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		273,499,184
21	PERSONNEL COST		190,662,557
2101	SALARY		169,477,829
210101	SALARIES AND WAGES		169,477,829
21010101	SALARY		169,477,829
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,184,728
210202	SOCIAL CONTRIBUTIONS		21,184,728
21020201	NHIS		8,473,891
21020202	CONTRIBUTORY PENSION		12,710,837
22	OTHER RECURRENT COSTS		42,348,095
2202	OVERHEAD COST		42,348,095
220201	TRAVEL & TRANSPORT - GENERAL		3,022,083
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		888,848
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,133,235
220202	UTILITIES - GENERAL		1,599,926
22020201	ELECTRICITY CHARGES		888,848
22020202	TELEPHONE CHARGES		355,539
22020203	INTERNET ACCESS CHARGES		355,539
220203	MATERIALS & SUPPLIES - GENERAL		1,599,926
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		888,848
22020302	BOOKS		355,539
22020303	NEWSPAPERS		355,539
220204	MAINTENANCE SERVICES - GENERAL		3,334,190
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		355,539
22020402	MAINTENANCE OF OFFICE FURNITURE		533,309
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		711,079
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		845,415
22020405	MAINTENANCE OF PLANTS/GENERATORS		888,848
220205	TRAINING - GENERAL		888,848
22020501	LOCAL TRAINING		888,848
220208	FUEL & LUBRICANTS - GENERAL		1,511,042
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,244,387
22020803	PLANT / GENERATOR FUEL COST		266,655
220210	MISCELLANEOUS		30,392,080
22021001	REFRESHMENT & MEALS		711,079
22021002	HONORARIUM & SITTING ALLOWANCE		355,539



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021003	PUBLICITY & ADVERTISEMENTS		88,885
22021006	POSTAGES & COURIER SERVICES		533,309
22021007	WELFARE PACKAGES		888,848
22021009	SPORTING ACTIVITIES		888,848
22021010	DIRECT TEACHING & LABORATORY COST		26,925,572
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		36,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		36,488,532
23010113	PURCHASE OF COMPUTERS		6,406,970
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		6,796,515
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		2,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		17,500,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		1,785,047
23010128	PURCHASE OF SECURITY EQUIPMENT		1,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES		1,000,000
2302	CONSTRUCTION / PROVISION		4,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		4,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		2,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		2,000,000
	TOTAL PERSONNEL		190,662,557
	TOTAL OVERHEAD		42,348,095
	TOTAL RECURRENT		233,010,652
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		273,499,184
0517018023	FEDERAL POLYTECHNIC UKANA		
CODE	PROJECT NAME	TYPE	AMOUNT
PUKANA10012252	CONSTRUCTION / PROVISION OF ELECTRICITY	NEW	2,000,000
PUKANA11012254	PURCHASE OF RECREATIONAL FACILITIES	NEW	1,000,000
PUKANA2012237	PURCHASE OF COMPUTERS	NEW	6,406,970
PUKANA3012239	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	NEW	6,796,515
PUKANA4012242	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	2,000,000
PUKANA5012244	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	NEW	17,500,000
PUKANA6012247	PURCHASE OF SPORTING / GAMING EQUIPMENT	NEW	1,785,047
PUKANA7012248	PURCHASE OF SECURITY EQUIPMENT	NEW	1,000,000
PUKANA8012249	CONSTRUCTION / PROVISION OF WATER FACILITIES	NEW	2,000,000
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		273,499,184
21	PERSONNEL COST		190,662,557
2101	SALARY		169,477,829
210101	SALARIES AND WAGES		169,477,829
21010101	SALARY		169,477,829
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,184,728
210202	SOCIAL CONTRIBUTIONS		21,184,728
21020201	NHIS		8,473,891
21020202	CONTRIBUTORY PENSION		12,710,837
22	OTHER RECURRENT COSTS		42,348,095
2202	OVERHEAD COST		42,348,095
220201	TRAVEL& TRANSPORT - GENERAL		3,022,083
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		888,848
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,133,235
220202	UTILITIES - GENERAL		1,599,926



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020201	ELECTRICITY CHARGES		888,848
22020202	TELEPHONE CHARGES		355,539
22020203	INTERNET ACCESS CHARGES		355,539
220203	MATERIALS & SUPPLIES - GENERAL		1,599,926
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		888,848
22020302	BOOKS		355,539
22020303	NEWSPAPERS		355,539
220204	MAINTENANCE SERVICES - GENERAL		3,334,190
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		355,539
22020402	MAINTENANCE OF OFFICE FURNITURE		533,309
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		711,079
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		845,415
22020405	MAINTENANCE OF PLANTS/GENERATORS		888,848
220205	TRAINING - GENERAL		888,848
22020501	LOCAL TRAINING		888,848
220208	FUEL & LUBRICANTS - GENERAL		1,511,042
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,244,387
22020803	PLANT / GENERATOR FUEL COST		266,655
220210	MISCELLANEOUS		30,392,080
22021001	REFRESHMENT & MEALS		711,079
22021002	HONORARIUM & SITTING ALLOWANCE		355,539
22021003	PUBLICITY & ADVERTISEMENTS		88,885
22021006	POSTAGES & COURIER SERVICES		533,309
22021007	WELFARE PACKAGES		888,848
22021009	SPORTING ACTIVITIES		888,848
22021010	DIRECT TEACHING & LABORATORY COST		26,925,572
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		40,488,532
	TOTAL PERSONNEL		190,662,557
	TOTAL OVERHEAD		42,348,095
	TOTAL RECURRENT		233,010,652
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		273,499,184
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
NICT03013672	WATER SUPPLY AND DISTRIBUTION	NEW	40,488,532
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,789,599,521
21	PERSONNEL COST		1,706,073,197
2101	SALARY		1,516,509,508
210101	SALARIES AND WAGES		1,516,509,508
21010101	SALARY		1,516,509,508
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		189,563,689
210202	SOCIAL CONTRIBUTIONS		189,563,689
21020201	NHIS		75,825,476
21020202	CONTRIBUTORY PENSION		113,738,213
22	OTHER RECURRENT COSTS		37,259,121
2202	OVERHEAD COST		37,259,121
220201	TRAVEL& TRANSPORT - GENERAL		3,262,963



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		815,741
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,447,222
220202	UTILITIES - GENERAL		1,495,525
22020201	ELECTRICITY CHARGES		679,784
22020202	TELEPHONE CHARGES		135,957
22020203	INTERNET ACCESS CHARGES		407,870
22020204	SATELLITE BROADCASTING ACCESS CHARGES		135,957
22020205	WATER RATES		135,957
220203	MATERIALS & SUPPLIES - GENERAL		6,471,542
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		679,784
22020302	BOOKS		543,827
22020303	NEWSPAPERS		543,827
22020304	MAGAZINES & PERIODICALS		407,870
22020305	PRINTING OF NON SECURITY DOCUMENTS		543,827
22020306	PRINTING OF SECURITY DOCUMENTS		516,636
22020307	DRUGS & MEDICAL SUPPLIES		1,087,654
22020308	FIELD & CAMPING MATERIALS SUPPLIES		815,741
22020309	UNIFORMS & OTHER CLOTHING		1,087,654
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		244,722
220204	MAINTENANCE SERVICES - GENERAL		6,362,778
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		516,636
22020402	MAINTENANCE OF OFFICE FURNITURE		815,741
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,359,568
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,359,568
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,087,654
22020406	OTHER MAINTENANCE SERVICES		1,087,654
22020410	MAINTENANCE OF ROADS AND BRIDGES		135,957
220205	TRAINING - GENERAL		815,741
22020501	LOCAL TRAINING		815,741
220206	OTHER SERVICES - GENERAL		815,741
22020601	SECURITY SERVICES		271,914
22020606	CLEANING & FUMIGATION SERVICES		543,827
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,039,352
22020702	INFORMATION TECHNOLOGY CONSULTING		815,741
22020703	LEGAL SERVICES		543,827
22020705	ARCHITECTURAL SERVICES		407,870
22020706	SURVEYING SERVICES		135,957
22020708	BUDGET PREPARATION		135,957
220208	FUEL & LUBRICANTS - GENERAL		1,903,394
22020801	MOTOR VEHICLE FUEL COST		407,870
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		543,827
22020803	PLANT / GENERATOR FUEL COST		407,870
22020806	COOKING GAS/FUEL COST		543,827
220209	FINANCIAL CHARGES - GENERAL		271,914
22020904	OTHER CRF BANK CHARGES		271,914
220210	MISCELLANEOUS		13,820,171
22021001	REFRESHMENT & MEALS		489,444
22021003	PUBLICITY & ADVERTISEMENTS		271,914
22021004	MEDICAL EXPENSES		543,827
22021006	POSTAGES & COURIER SERVICES		353,488
22021009	SPORTING ACTIVITIES		516,636
22021010	DIRECT TEACHING & LABORATORY COST		11,508,905
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		135,957



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
23	CAPITAL EXPENDITURE	46,267,203	
2302	CONSTRUCTION / PROVISION	46,267,203	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203	
23020114	CONSTRUCTION / PROVISION OF ROADS	46,267,203	
	TOTAL PERSONNEL	1,706,073,197	
	TOTAL OVERHEAD	37,259,121	
	TOTAL RECURRENT	1,743,332,318	
	TOTAL CAPITAL	46,267,203	
	TOTAL ALLOCATION	1,789,599,521	
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCEA9009423	CONSTRUCTION OF SCH. OF EDUCATION/SCH. OF VOCATIONAL EDU/SCH. OF ARTS AND SOCIAL SCIENCES	ONGOING	46,267,203
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,569,281,509	
21	PERSONNEL COST	1,485,366,854	
2101	SALARY	1,314,533,599	
210101	SALARIES AND WAGES	1,314,533,599	
21010101	SALARY	1,314,533,599	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	170,833,255	
210201	ALLOWANCES	6,516,555	
21020101	NON REGULAR ALLOWANCES	6,516,555	
210202	SOCIAL CONTRIBUTIONS	164,316,700	
21020201	NHIS	65,726,680	
21020202	CONTRIBUTORY PENSION	98,590,020	
22	OTHER RECURRENT COSTS	37,647,452	
2202	OVERHEAD COST	37,647,452	
220201	TRAVEL & TRANSPORT - GENERAL	2,945,155	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	736,289	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,208,866	
220202	UTILITIES - GENERAL	1,349,863	
22020201	ELECTRICITY CHARGES	613,574	
22020202	TELEPHONE CHARGES	122,715	
22020203	INTERNET ACCESS CHARGES	368,144	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	122,715	
22020205	WATER RATES	122,715	
220203	MATERIALS & SUPPLIES - GENERAL	5,841,223	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	613,574	
22020302	BOOKS	490,859	
22020303	NEWSPAPERS	490,859	
22020304	MAGAZINES & PERIODICALS	368,144	
22020305	PRINTING OF NON SECURITY DOCUMENTS	490,859	
22020306	PRINTING OF SECURITY DOCUMENTS	466,316	
22020307	DRUGS & MEDICAL SUPPLIES	981,718	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	736,289	
22020309	UNIFORMS & OTHER CLOTHING	981,718	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	220,887	
220204	MAINTENANCE SERVICES - GENERAL	5,743,052	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	466,316	
22020402	MAINTENANCE OF OFFICE FURNITURE	736,289	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,227,148	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,227,148	



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020405	MAINTENANCE OF PLANTS/GENERATORS		981,718
22020406	OTHER MAINTENANCE SERVICES		981,718
22020410	MAINTENANCE OF ROADS AND BRIDGES		122,715
220205	TRAINING - GENERAL		736,289
22020501	LOCAL TRAINING		736,289
220206	OTHER SERVICES - GENERAL		736,289
22020601	SECURITY SERVICES		245,430
22020606	CLEANING & FUMIGATION SERVICES		490,859
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,840,722
22020702	INFORMATION TECHNOLOGY CONSULTING		736,289
22020703	LEGAL SERVICES		490,859
22020705	ARCHITECTURAL SERVICES		368,144
22020706	SURVEYING SERVICES		122,715
22020708	BUDGET PREPARATION		122,715
220208	FUEL & LUBRICANTS - GENERAL		1,718,006
22020801	MOTOR VEHICLE FUEL COST		368,144
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		490,859
22020803	PLANT / GENERATOR FUEL COST		368,144
22020806	COOKING GAS/FUEL COST		490,859
220209	FINANCIAL CHARGES - GENERAL		245,430
22020904	OTHER CRF BANK CHARGES		245,430
220210	MISCELLANEOUS		16,491,423
22021001	REFRESHMENT & MEALS		441,773
22021003	PUBLICITY & ADVERTISEMENTS		245,430
22021004	MEDICAL EXPENSES		490,859
22021006	POSTAGES & COURIER SERVICES		319,058
22021009	SPORTING ACTIVITIES		466,316
22021010	DIRECT TEACHING & LABORATORY COST		14,405,272
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		122,715
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		46,267,203
	TOTAL PERSONNEL		1,485,366,854
	TOTAL OVERHEAD		37,647,452
	TOTAL RECURRENT		1,523,014,306
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,569,281,509
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE AKOKA3005153	CONSTRUCTION OF CLASSROOMS AND OFFICES	ONGOING	46,267,203
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		1,985,705,048
21	PERSONNEL COST		1,884,225,529
2101	SALARY		1,670,073,197
210101	SALARIES AND WAGES		1,670,073,197
21010101	SALARY		1,670,073,197
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		214,152,332
210201	ALLOWANCES		8,653,163
21020101	NON REGULAR ALLOWANCES		8,653,163
210202	SOCIAL CONTRIBUTIONS		205,499,169



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020201	NHIS		80,243,679
21020202	CONTRIBUTORY PENSION		125,255,490
22	OTHER RECURRENT COSTS		55,212,316
2202	OVERHEAD COST		55,212,316
220201	TRAVEL & TRANSPORT - GENERAL		2,857,423
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,214,356
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,643,067
220202	UTILITIES - GENERAL		2,226,320
22020201	ELECTRICITY CHARGES		1,011,963
22020202	TELEPHONE CHARGES		202,393
22020203	INTERNET ACCESS CHARGES		607,178
22020204	SATELLITE BROADCASTING ACCESS CHARGES		202,393
22020205	WATER RATES		202,393
220203	MATERIALS & SUPPLIES - GENERAL		9,633,888
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,011,963
22020302	BOOKS		809,570
22020303	NEWSPAPERS		809,570
22020304	MAGAZINES & PERIODICALS		607,178
22020305	PRINTING OF NON SECURITY DOCUMENTS		809,570
22020306	PRINTING OF SECURITY DOCUMENTS		769,092
22020307	DRUGS & MEDICAL SUPPLIES		1,619,141
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,214,356
22020309	UNIFORMS & OTHER CLOTHING		1,619,141
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		364,307
220204	MAINTENANCE SERVICES - GENERAL		7,471,975
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		769,092
22020402	MAINTENANCE OF OFFICE FURNITURE		1,214,356
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,023,926
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,023,926
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,619,141
22020406	OTHER MAINTENANCE SERVICES		1,619,141
22020410	MAINTENANCE OF ROADS AND BRIDGES		202,393
220205	TRAINING - GENERAL		1,214,356
22020501	LOCAL TRAINING		1,214,356
220206	OTHER SERVICES - GENERAL		1,214,355
22020601	SECURITY SERVICES		404,785
22020606	CLEANING & FUMIGATION SERVICES		809,570
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,035,890
22020702	INFORMATION TECHNOLOGY CONSULTING		1,214,356
22020703	LEGAL SERVICES		809,570
22020705	ARCHITECTURAL SERVICES		607,178
22020706	SURVEYING SERVICES		202,393
22020708	BUDGET PREPARATION		202,393
220208	FUEL & LUBRICANTS - GENERAL		2,833,496
22020801	MOTOR VEHICLE FUEL COST		607,178
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		809,570
22020803	PLANT / GENERATOR FUEL COST		607,178
22020806	COOKING GAS/FUEL COST		809,570
220209	FINANCIAL CHARGES - GENERAL		404,785
22020904	OTHER CRF BANK CHARGES		404,785
220210	MISCELLANEOUS		24,319,828
22021001	REFRESHMENT & MEALS		728,613
22021003	PUBLICITY & ADVERTISEMENTS		404,785



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021004	MEDICAL EXPENSES	809,570	
22021006	POSTAGES & COURIER SERVICES	526,221	
22021009	SPORTING ACTIVITIES	769,092	
22021010	DIRECT TEACHING & LABORATORY COST	20,879,154	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	202,393	
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	46,267,203	
	TOTAL PERSONNEL		1,884,225,529
	TOTAL OVERHEAD		55,212,316
	TOTAL RECURRENT		1,939,437,845
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,985,705,048
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ASABA1006513	CONSTRUCTION OF A 3 STOREY ADMIN. BLOCK	ONGOING	46,267,203
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		1,513,554,648
21	PERSONNEL COST		1,431,418,687
2101	SALARY		1,251,937,964
210101	SALARIES AND WAGES		1,251,937,964
21010101	SALARY		1,251,937,964
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		179,480,723
210201	ALLOWANCES		62,596,899
21020101	NON REGULAR ALLOWANCES		62,596,899
210202	SOCIAL CONTRIBUTIONS		116,883,824
21020201	NHIS		22,988,477
21020202	CONTRIBUTORY PENSION		93,895,347
22	OTHER RECURRENT COSTS		35,868,758
2202	OVERHEAD COST		35,868,758
220201	TRAVEL & TRANSPORT - GENERAL		2,223,253
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		805,813
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,417,440
220202	UTILITIES - GENERAL		1,477,324
22020201	ELECTRICITY CHARGES		671,511
22020202	TELEPHONE CHARGES		134,302
22020203	INTERNET ACCESS CHARGES		402,907
22020204	SATELLITE BROADCASTING ACCESS CHARGES		134,302
22020205	WATER RATES		134,302
220203	MATERIALS & SUPPLIES - GENERAL		6,392,787
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		671,511
22020302	BOOKS		537,209
22020303	NEWSPAPERS		537,209
22020304	MAGAZINES & PERIODICALS		402,907
22020305	PRINTING OF NON SECURITY DOCUMENTS		537,209
22020306	PRINTING OF SECURITY DOCUMENTS		510,349
22020307	DRUGS & MEDICAL SUPPLIES		1,074,418
22020308	FIELD & CAMPING MATERIALS SUPPLIES		805,813
22020309	UNIFORMS & OTHER CLOTHING		1,074,418
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		241,744



CODE	LINE ITEM	2015 APPROPRIATION ACT	
		TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220204	MAINTENANCE SERVICES - GENERAL		4,785,344
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		510,349
22020402	MAINTENANCE OF OFFICE FURNITURE		805,813
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		843,022
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		843,022
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,074,418
22020406	OTHER MAINTENANCE SERVICES		574,418
22020410	MAINTENANCE OF ROADS AND BRIDGES		134,302
220205	TRAINING - GENERAL		805,813
22020501	LOCAL TRAINING		805,813
220206	OTHER SERVICES - GENERAL		805,813
22020601	SECURITY SERVICES		268,604
22020606	CLEANING & FUMIGATION SERVICES		537,209
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,014,533
22020702	INFORMATION TECHNOLOGY CONSULTING		805,813
22020703	LEGAL SERVICES		537,209
22020705	ARCHITECTURAL SERVICES		402,907
22020706	SURVEYING SERVICES		134,302
22020708	BUDGET PREPARATION		134,302
220208	FUEL & LUBRICANTS - GENERAL		1,880,232
22020801	MOTOR VEHICLE FUEL COST		402,907
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		537,209
22020803	PLANT / GENERATOR FUEL COST		402,907
22020806	COOKING GAS/FUEL COST		537,209
220209	FINANCIAL CHARGES - GENERAL		268,604
22020904	OTHER CRF BANK CHARGES		268,604
220210	MISCELLANEOUS		15,215,055
22021001	REFRESHMENT & MEALS		483,488
22021003	PUBLICITY & ADVERTISEMENTS		268,604
22021004	MEDICAL EXPENSES		537,209
22021006	POSTAGES & COURIER SERVICES		349,186
22021009	SPORTING ACTIVITIES		510,349
22021010	DIRECT TEACHING & LABORATORY COST		12,931,917
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		134,302
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		3,992,957
230101	PURCHASE OF FIXED ASSETS - GENERAL		3,992,957
23010128	PURCHASE OF SECURITY EQUIPMENT		3,992,957
2302	CONSTRUCTION / PROVISION		42,274,246
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		42,274,246
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		42,274,246
	TOTAL PERSONNEL		1,431,418,687
	TOTAL OVERHEAD		35,868,758
	TOTAL RECURRENT		1,467,287,445
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,513,554,648
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	PROJECT NAME	TYPE	AMOUNT
FCEB5005317	CONSTRUCTION OF BUSINESS EDUCATION COMPLEX	ONGOING	24,285,714
FCEB5005318	CONSTRUCTION OF CENTRAL STORE	ONGOING	10,000,000
FCEB5011654	CONSTRUCTION OF TECHNICAL COMPLEX PHASE V	NEW	7,988,532



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FCEB9011104	PROCUREMENT OF SECURITY GADGETS	NEW	3,992,957
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,643,465,415
21	PERSONNEL COST		1,550,755,192
2101	SALARY		1,378,240,014
210101	SALARIES AND WAGES		1,378,240,014
21010101	SALARY		1,378,240,014
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		172,515,178
210201	ALLOWANCES		235,176
21020101	NON REGULAR ALLOWANCES		235,176
210202	SOCIAL CONTRIBUTIONS		172,280,002
21020201	NHIS		68,912,001
21020202	CONTRIBUTORY PENSION		103,368,001
22	OTHER RECURRENT COSTS		46,443,020
2202	OVERHEAD COST		46,443,020
220201	TRAVEL & TRANSPORT - GENERAL		2,198,665
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,049,666
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,148,999
220202	UTILITIES - GENERAL		1,924,387
22020201	ELECTRICITY CHARGES		874,722
22020202	TELEPHONE CHARGES		174,944
22020203	INTERNET ACCESS CHARGES		524,833
22020204	SATELLITE BROADCASTING ACCESS CHARGES		174,944
22020205	WATER RATES		174,944
220203	MATERIALS & SUPPLIES - GENERAL		8,327,354
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		874,722
22020302	BOOKS		699,778
22020303	NEWSPAPERS		699,778
22020304	MAGAZINES & PERIODICALS		524,833
22020305	PRINTING OF NON SECURITY DOCUMENTS		699,778
22020306	PRINTING OF SECURITY DOCUMENTS		664,789
22020307	DRUGS & MEDICAL SUPPLIES		1,399,555
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,049,666
22020309	UNIFORMS & OTHER CLOTHING		1,399,555
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		314,900
220204	MAINTENANCE SERVICES - GENERAL		6,187,397
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		664,789
22020402	MAINTENANCE OF OFFICE FURNITURE		1,049,666
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,249,444
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,249,444
22020405	MAINTENANCE OF PLANTS/GENERATORS		899,555
22020406	OTHER MAINTENANCE SERVICES		899,555
22020410	MAINTENANCE OF ROADS AND BRIDGES		174,944
220205	TRAINING - GENERAL		1,049,666
22020501	LOCAL TRAINING		1,049,666
220206	OTHER SERVICES - GENERAL		1,049,667
22020601	SECURITY SERVICES		349,889
22020606	CLEANING & FUMIGATION SERVICES		699,778
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,624,165
22020702	INFORMATION TECHNOLOGY CONSULTING		1,049,666
22020703	LEGAL SERVICES		699,778
22020705	ARCHITECTURAL SERVICES		524,833



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020706	SURVEYING SERVICES		174,944
22020708	BUDGET PREPARATION		174,944
220208	FUEL & LUBRICANTS - GENERAL		2,449,222
22020801	MOTOR VEHICLE FUEL COST		524,833
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		699,778
22020803	PLANT / GENERATOR FUEL COST		524,833
22020806	COOKING GAS/FUEL COST		699,778
220209	FINANCIAL CHARGES - GENERAL		349,889
22020904	OTHER CRF BANK CHARGES		349,889
220210	MISCELLANEOUS		20,282,608
22021001	REFRESHMENT & MEALS		629,800
22021003	PUBLICITY & ADVERTISEMENTS		349,889
22021004	MEDICAL EXPENSES		699,778
22021006	POSTAGES & COURIER SERVICES		454,855
22021009	SPORTING ACTIVITIES		664,789
22021010	DIRECT TEACHING & LABORATORY COST		17,308,553
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		174,944
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		46,267,203
	TOTAL PERSONNEL		1,550,755,192
	TOTAL OVERHEAD		46,443,020
	TOTAL RECURRENT		1,597,198,212
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,643,465,415
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE GOMBE1005683	COMPLETION OF HOSTELS	ONGOING	46,267,203
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,099,601,466
21	PERSONNEL COST		1,001,780,721
2101	SALARY		854,130,984
210101	SALARIES AND WAGES		854,130,984
21010101	SALARY		854,130,984
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		147,649,737
210201	ALLOWANCES		40,883,364
21020101	NON REGULAR ALLOWANCES		40,883,364
210202	SOCIAL CONTRIBUTIONS		106,766,373
21020201	NHIS		42,706,549
21020202	CONTRIBUTORY PENSION		64,059,824
22	OTHER RECURRENT COSTS		51,553,542
2202	OVERHEAD COST		51,553,542
220201	TRAVEL& TRANSPORT - GENERAL		5,047,758
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,245,107
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,802,651
220202	UTILITIES - GENERAL		4,352,240
22020201	ELECTRICITY CHARGES		1,071,544
22020202	TELEPHONE CHARGES		852,092
22020203	INTERNET ACCESS CHARGES		724,420
22020204	SATELLITE BROADCASTING ACCESS CHARGES		852,092



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020205	WATER RATES		852,092
220203	MATERIALS & SUPPLIES - GENERAL		10,298,894
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,071,544
22020302	BOOKS		897,982
22020303	NEWSPAPERS		897,982
22020304	MAGAZINES & PERIODICALS		724,420
22020305	PRINTING OF NON SECURITY DOCUMENTS		897,982
22020306	PRINTING OF SECURITY DOCUMENTS		863,270
22020307	DRUGS & MEDICAL SUPPLIES		1,592,231
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,245,107
22020309	UNIFORMS & OTHER CLOTHING		1,592,231
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		516,145
220204	MAINTENANCE SERVICES - GENERAL		9,523,643
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		863,270
22020402	MAINTENANCE OF OFFICE FURNITURE		1,245,107
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,939,356
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,939,356
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,592,231
22020406	OTHER MAINTENANCE SERVICES		1,092,231
22020410	MAINTENANCE OF ROADS AND BRIDGES		852,092
220205	TRAINING - GENERAL		1,245,107
22020501	LOCAL TRAINING		1,245,107
220206	OTHER SERVICES - GENERAL		2,398,433
22020601	SECURITY SERVICES		1,025,654
22020606	CLEANING & FUMIGATION SERVICES		1,372,779
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,996,084
22020702	INFORMATION TECHNOLOGY CONSULTING		1,719,904
22020703	LEGAL SERVICES		1,372,779
22020705	ARCHITECTURAL SERVICES		1,199,217
22020706	SURVEYING SERVICES		852,092
22020708	BUDGET PREPARATION		852,092
220208	FUEL & LUBRICANTS - GENERAL		4,643,992
22020801	MOTOR VEHICLE FUEL COST		1,199,217
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,372,779
22020803	PLANT / GENERATOR FUEL COST		1,199,217
22020806	COOKING GAS/FUEL COST		872,779
220209	FINANCIAL CHARGES - GENERAL		1,025,654
22020904	OTHER CRF BANK CHARGES		1,025,654
220210	MISCELLANEOUS		7,021,737
22021001	REFRESHMENT & MEALS		1,303,354
22021003	PUBLICITY & ADVERTISEMENTS		1,025,654
22021004	MEDICAL EXPENSES		1,372,779
22021006	POSTAGES & COURIER SERVICES		1,129,792
22021009	SPORTING ACTIVITIES		1,338,066
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		852,092
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		24,285,714
23020114	CONSTRUCTION / PROVISION OF ROADS		21,981,489
	TOTAL PERSONNEL		1,001,780,721
	TOTAL OVERHEAD		51,553,542
	TOTAL RECURRENT		1,053,334,263



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,099,601,466
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE GUSAU11011792	CONSTRUCTION OF ROADS AND DRAINAGES(660M)	NEW	21,981,489
FCE GUSAU2011788	COMPLETION OF SCHOOL OF BUSINESS EDUCATION PHASE III	NEW	24,285,714
0517019007	FEDERAL COLLEGE OF EDUCATION KANO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,304,974,183
21	PERSONNEL COST		2,098,404,673
2101	SALARY		1,867,550,527
210101	SALARIES AND WAGES		1,867,550,527
21010101	SALARY		1,867,550,527
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		230,854,146
210201	ALLOWANCES		1,882,080
21020101	NON REGULAR ALLOWANCES		1,882,080
210202	SOCIAL CONTRIBUTIONS		228,972,066
21020201	NHIS		91,588,826
21020202	CONTRIBUTORY PENSION		137,383,240
22	OTHER RECURRENT COSTS		160,302,307
2202	OVERHEAD COST		160,302,307
220201	TRAVEL & TRANSPORT - GENERAL		3,445,467
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,361,367
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,084,100
220202	UTILITIES - GENERAL		2,495,837
22020201	ELECTRICITY CHARGES		1,134,472
22020202	TELEPHONE CHARGES		226,894
22020203	INTERNET ACCESS CHARGES		680,683
22020204	SATELLITE BROADCASTING ACCESS CHARGES		226,894
22020205	WATER RATES		226,894
220203	MATERIALS & SUPPLIES - GENERAL		10,800,177
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,134,472
22020302	BOOKS		907,578
22020303	NEWSPAPERS		907,578
22020304	MAGAZINES & PERIODICALS		680,683
22020305	PRINTING OF NON SECURITY DOCUMENTS		907,578
22020306	PRINTING OF SECURITY DOCUMENTS		862,199
22020307	DRUGS & MEDICAL SUPPLIES		1,815,156
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,361,367
22020309	UNIFORMS & OTHER CLOTHING		1,815,156
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		408,410
220204	MAINTENANCE SERVICES - GENERAL		8,618,660
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		862,199
22020402	MAINTENANCE OF OFFICE FURNITURE		1,361,367
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,268,944
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,268,944
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,815,156
22020406	OTHER MAINTENANCE SERVICES		1,815,156
22020410	MAINTENANCE OF ROADS AND BRIDGES		226,894
220205	TRAINING - GENERAL		1,361,367
22020501	LOCAL TRAINING		1,361,367



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
220206	OTHER SERVICES - GENERAL		1,361,367
22020601	SECURITY SERVICES		453,789
22020606	CLEANING & FUMIGATION SERVICES		907,578
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,403,416
22020702	INFORMATION TECHNOLOGY CONSULTING		1,361,367
22020703	LEGAL SERVICES		907,578
22020705	ARCHITECTURAL SERVICES		680,683
22020706	SURVEYING SERVICES		226,894
22020708	BUDGET PREPARATION		226,894
220208	FUEL & LUBRICANTS - GENERAL		3,176,522
22020801	MOTOR VEHICLE FUEL COST		680,683
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		907,578
22020803	PLANT / GENERATOR FUEL COST		680,683
22020806	COOKING GAS/FUEL COST		907,578
220209	FINANCIAL CHARGES - GENERAL		453,789
22020904	OTHER CRF BANK CHARGES		453,789
220210	MISCELLANEOUS		125,185,705
22021001	REFRESHMENT & MEALS		816,820
22021003	PUBLICITY & ADVERTISEMENTS		453,789
22021004	MEDICAL EXPENSES		907,578
22021006	POSTAGES & COURIER SERVICES		589,926
22021009	SPORTING ACTIVITIES		862,199
22021010	DIRECT TEACHING & LABORATORY COST		121,328,499
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		226,894
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		46,267,203
230101	PURCHASE OF FIXED ASSETS - GENERAL		46,267,203
23010119	PURCHASE OF POWER GENERATING SET		12,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		34,267,203
	TOTAL PERSONNEL		2,098,404,673
	TOTAL OVERHEAD		160,302,307
	TOTAL RECURRENT		2,258,706,980
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		2,304,974,183
0517019007	FEDERAL COLLEGE OF EDUCATION KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE KANO1005713	PROCUREMENT OF SCIENCE & VOCATIONAL EQUIPMENT	ONGOING	24,285,714
FCE KANO1005731	MATHEMATICS & SCIENCE EDUCATION	ONGOING	9,981,489
FCE KANO7009535	PROCUREMENT OF 500 KVA GEN	NEW	12,000,000
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,400,993,552
21	PERSONNEL COST		1,312,145,734
2101	SALARY		1,163,362,967
210101	SALARIES AND WAGES		1,163,362,967
21010101	SALARY		1,163,362,967
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		148,782,767
210201	ALLOWANCES		3,368,446
21020101	NON REGULAR ALLOWANCES		3,368,446
210202	SOCIAL CONTRIBUTIONS		145,414,321
21020201	NHIS		58,162,099



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020202	CONTRIBUTORY PENSION		87,252,222
22	OTHER RECURRENT COSTS		42,580,615
2202	OVERHEAD COST		42,580,615
220201	TRAVEL & TRANSPORT - GENERAL		2,547,060
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		886,765
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,660,295
220202	UTILITIES - GENERAL		1,625,735
22020201	ELECTRICITY CHARGES		738,971
22020202	TELEPHONE CHARGES		147,794
22020203	INTERNET ACCESS CHARGES		443,382
22020204	SATELLITE BROADCASTING ACCESS CHARGES		147,794
22020205	WATER RATES		147,794
220203	MATERIALS & SUPPLIES - GENERAL		7,035,002
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		738,971
22020302	BOOKS		591,177
22020303	NEWSPAPERS		591,177
22020304	MAGAZINES & PERIODICALS		443,382
22020305	PRINTING OF NON SECURITY DOCUMENTS		591,177
22020306	PRINTING OF SECURITY DOCUMENTS		561,618
22020307	DRUGS & MEDICAL SUPPLIES		1,182,353
22020308	FIELD & CAMPING MATERIALS SUPPLIES		886,765
22020309	UNIFORMS & OTHER CLOTHING		1,182,353
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		266,029
220204	MAINTENANCE SERVICES - GENERAL		6,916,767
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		561,618
22020402	MAINTENANCE OF OFFICE FURNITURE		886,765
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,477,942
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,477,942
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,182,353
22020406	OTHER MAINTENANCE SERVICES		1,182,353
22020410	MAINTENANCE OF ROADS AND BRIDGES		147,794
220205	TRAINING - GENERAL		886,765
22020501	LOCAL TRAINING		886,765
220206	OTHER SERVICES - GENERAL		886,765
22020601	SECURITY SERVICES		295,588
22020606	CLEANING & FUMIGATION SERVICES		591,177
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,216,912
22020702	INFORMATION TECHNOLOGY CONSULTING		886,765
22020703	LEGAL SERVICES		591,177
22020705	ARCHITECTURAL SERVICES		443,382
22020706	SURVEYING SERVICES		147,794
22020708	BUDGET PREPARATION		147,794
220208	FUEL & LUBRICANTS - GENERAL		2,069,118
22020801	MOTOR VEHICLE FUEL COST		443,382
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		591,177
22020803	PLANT / GENERATOR FUEL COST		443,382
22020806	COOKING GAS/FUEL COST		591,177
220209	FINANCIAL CHARGES - GENERAL		295,588
22020904	OTHER CRF BANK CHARGES		295,588
220210	MISCELLANEOUS		18,100,903
22021001	REFRESHMENT & MEALS		532,059
22021003	PUBLICITY & ADVERTISEMENTS		295,588
22021004	MEDICAL EXPENSES		591,177



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22021006	POSTAGES & COURIER SERVICES		384,265
22021009	SPORTING ACTIVITIES		561,618
22021010	DIRECT TEACHING & LABORATORY COST		15,588,402
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		147,794
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		46,267,203
	TOTAL PERSONNEL		1,312,145,734
	TOTAL OVERHEAD		42,580,615
	TOTAL RECURRENT		1,354,726,349
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,400,993,552
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA		
			TYPE AMOUNT
FCE KATSINA/7005785	COMPLETION OF SCHOOL OF SCIENCE COMPLEX PHASE II	ONGOING	46,267,203
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA		
			AMOUNT
2	EXPENDITURE		1,607,484,336
21	PERSONNEL COST		1,522,293,852
2101	SALARY		1,353,150,091
210101	SALARIES AND WAGES		1,353,150,091
21010101	SALARY		1,353,150,091
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		169,143,761
210202	SOCIAL CONTRIBUTIONS		169,143,761
21020201	NHIS		67,657,504
21020202	CONTRIBUTORY PENSION		101,486,257
22	OTHER RECURRENT COSTS		38,923,281
2202	OVERHEAD COST		38,923,281
220201	TRAVEL & TRANSPORT - GENERAL		3,127,709
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		781,927
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,345,782
220202	UTILITIES - GENERAL		1,433,533
22020201	ELECTRICITY CHARGES		651,606
22020202	TELEPHONE CHARGES		130,321
22020203	INTERNET ACCESS CHARGES		390,964
22020204	SATELLITE BROADCASTING ACCESS CHARGES		130,321
22020205	WATER RATES		130,321
220203	MATERIALS & SUPPLIES - GENERAL		6,203,291
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		651,606
22020302	BOOKS		521,285
22020303	NEWSPAPERS		521,285
22020304	MAGAZINES & PERIODICALS		390,964
22020305	PRINTING OF NON SECURITY DOCUMENTS		521,285
22020306	PRINTING OF SECURITY DOCUMENTS		495,221
22020307	DRUGS & MEDICAL SUPPLIES		1,042,570
22020308	FIELD & CAMPING MATERIALS SUPPLIES		781,927
22020309	UNIFORMS & OTHER CLOTHING		1,042,570
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		234,578
220204	MAINTENANCE SERVICES - GENERAL		6,099,033
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		495,221
22020402	MAINTENANCE OF OFFICE FURNITURE		781,927



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,303,212
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,303,212
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,042,570
22020406	OTHER MAINTENANCE SERVICES		1,042,570
22020410	MAINTENANCE OF ROADS AND BRIDGES		130,321
220205	TRAINING - GENERAL		781,927
22020501	LOCAL TRAINING		781,927
220206	OTHER SERVICES - GENERAL		781,927
22020601	SECURITY SERVICES		260,642
22020606	CLEANING & FUMIGATION SERVICES		521,285
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,954,818
22020702	INFORMATION TECHNOLOGY CONSULTING		781,927
22020703	LEGAL SERVICES		521,285
22020705	ARCHITECTURAL SERVICES		390,964
22020706	SURVEYING SERVICES		130,321
22020708	BUDGET PREPARATION		130,321
220208	FUEL & LUBRICANTS - GENERAL		1,824,498
22020801	MOTOR VEHICLE FUEL COST		390,964
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		521,285
22020803	PLANT / GENERATOR FUEL COST		390,964
22020806	COOKING GAS/FUEL COST		521,285
220209	FINANCIAL CHARGES - GENERAL		260,642
22020904	OTHER CRF BANK CHARGES		260,642
220210	MISCELLANEOUS		16,455,903
22021001	REFRESHMENT & MEALS		469,156
22021003	PUBLICITY & ADVERTISEMENTS		260,642
22021004	MEDICAL EXPENSES		521,285
22021006	POSTAGES & COURIER SERVICES		338,835
22021009	SPORTING ACTIVITIES		495,221
22021010	DIRECT TEACHING & LABORATORY COST		14,240,443
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		130,321
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		46,267,203
	TOTAL PERSONNEL		1,522,293,852
	TOTAL OVERHEAD		38,923,281
	TOTAL RECURRENT		1,561,217,133
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,607,484,336
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA		
			TYPE
			AMOUNT
FCE KGORA16009616	REHABILITATION OF CLASSROOM AND OFFICES IN THE COLLEGE	NEW	46,267,203
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU		
			AMOUNT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,938,128,425
21	PERSONNEL COST		1,796,696,736
2101	SALARY		1,597,063,765
210101	SALARIES AND WAGES		1,597,063,765
21010101	SALARY		1,597,063,765
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		199,632,971
210202	SOCIAL CONTRIBUTIONS		199,632,971



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020201	NHIS		79,853,188
21020202	CONTRIBUTORY PENSION		119,779,783
22	OTHER RECURRENT COSTS		95,164,486
2202	OVERHEAD COST		95,164,486
220201	TRAVEL & TRANSPORT - GENERAL		5,982,700
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,495,675
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,487,025
220202	UTILITIES - GENERAL		2,742,071
22020201	ELECTRICITY CHARGES		1,246,396
22020202	TELEPHONE CHARGES		249,279
22020203	INTERNET ACCESS CHARGES		747,838
22020204	SATELLITE BROADCASTING ACCESS CHARGES		249,279
22020205	WATER RATES		249,279
220203	MATERIALS & SUPPLIES - GENERAL		11,865,690
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,246,396
22020302	BOOKS		997,117
22020303	NEWSPAPERS		997,117
22020304	MAGAZINES & PERIODICALS		747,838
22020305	PRINTING OF NON SECURITY DOCUMENTS		997,117
22020306	PRINTING OF SECURITY DOCUMENTS		947,261
22020307	DRUGS & MEDICAL SUPPLIES		1,994,233
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,495,675
22020309	UNIFORMS & OTHER CLOTHING		1,994,233
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		448,703
220204	MAINTENANCE SERVICES - GENERAL		11,666,265
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		947,261
22020402	MAINTENANCE OF OFFICE FURNITURE		1,495,675
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,492,792
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,492,792
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,994,233
22020406	OTHER MAINTENANCE SERVICES		1,994,233
22020410	MAINTENANCE OF ROADS AND BRIDGES		249,279
220205	TRAINING - GENERAL		1,495,675
22020501	LOCAL TRAINING		1,495,675
220206	OTHER SERVICES - GENERAL		1,495,675
22020601	SECURITY SERVICES		498,558
22020606	CLEANING & FUMIGATION SERVICES		997,117
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,739,188
22020702	INFORMATION TECHNOLOGY CONSULTING		1,495,675
22020703	LEGAL SERVICES		997,117
22020705	ARCHITECTURAL SERVICES		747,838
22020706	SURVEYING SERVICES		249,279
22020708	BUDGET PREPARATION		249,279
220208	FUEL & LUBRICANTS - GENERAL		3,489,910
22020801	MOTOR VEHICLE FUEL COST		747,838
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		997,117
22020803	PLANT / GENERATOR FUEL COST		747,838
22020806	COOKING GAS/FUEL COST		997,117
220209	FINANCIAL CHARGES - GENERAL		498,558
22020904	OTHER CRF BANK CHARGES		498,558
220210	MISCELLANEOUS		52,188,754
22021001	REFRESHMENT & MEALS		897,405
22021003	PUBLICITY & ADVERTISEMENTS		498,558



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021004	MEDICAL EXPENSES	997,117	
22021006	POSTAGES & COURIER SERVICES	648,126	
22021009	SPORTING ACTIVITIES	947,261	
22021010	DIRECT TEACHING & LABORATORY COST	47,951,008	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	249,279	
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		3,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		3,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,500,000	
2302	CONSTRUCTION / PROVISION		9,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		9,500,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,500,000	
2303	REHABILITATION / REPAIRS		26,267,203
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		26,267,203
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	26,267,203	
2305	OTHER CAPITAL PROJECTS		7,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		7,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	7,000,000	
	TOTAL PERSONNEL		1,796,696,736
	TOTAL OVERHEAD		95,164,486
	TOTAL RECURRENT		1,891,861,222
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,938,128,425
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OBUDU10006346	INTEGRATED BANDWIDTH SUBSCRIPTION AND MAINTENANCE FOR E - LEARNING ADAPTATION CENTRE	NEW	7,000,000
FCE OBUDU13010037	EXTENSION OF LIGHT TO NEWLY COMPLETED BUILDINGS	NEW	5,000,000
FCE OBUDU14010040	WATER RETICULATION TO BUILDINGS -MAIN CAMPUS	NEW	4,500,000
FCE OBUDU15010042	REHABILITATION OF BUILDINGS - (MULTI-PURPOSE HALL)	NEW	8,000,000
FCE OBUDU15010044	REHABILITATION OF FARM BUILDINGS - BEBI CAMPUS (GOATRY FARM ETC.)	NEW	18,267,203
FCE OBUDU2006337	PROCUREMENT OF LIBRARY BOOKS	NEW	3,500,000
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		2,001,988,139
21	PERSONNEL COST		1,876,838,860
2101	SALARY		1,668,301,209
210101	SALARIES AND WAGES		1,668,301,209
21010101	SALARY		1,668,301,209
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		208,537,651
210202	SOCIAL CONTRIBUTIONS		208,537,651
21020201	NHIS		83,415,060
21020202	CONTRIBUTORY PENSION		125,122,591
22	OTHER RECURRENT COSTS		78,882,076
2202	OVERHEAD COST		78,882,076
220201	TRAVEL& TRANSPORT - GENERAL		4,085,448
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,271,362



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,814,086
220202	UTILITIES - GENERAL		2,330,831
22020201	ELECTRICITY CHARGES		1,059,468
22020202	TELEPHONE CHARGES		211,894
22020203	INTERNET ACCESS CHARGES		635,681
22020204	SATELLITE BROADCASTING ACCESS CHARGES		211,894
22020205	WATER RATES		211,894
220203	MATERIALS & SUPPLIES - GENERAL		10,086,139
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,059,468
22020302	BOOKS		847,575
22020303	NEWSPAPERS		847,575
22020304	MAGAZINES & PERIODICALS		635,681
22020305	PRINTING OF NON SECURITY DOCUMENTS		847,575
22020306	PRINTING OF SECURITY DOCUMENTS		805,196
22020307	DRUGS & MEDICAL SUPPLIES		1,695,149
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,271,362
22020309	UNIFORMS & OTHER CLOTHING		1,695,149
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		381,409
220204	MAINTENANCE SERVICES - GENERAL		9,916,624
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		805,196
22020402	MAINTENANCE OF OFFICE FURNITURE		1,271,362
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,118,937
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,118,937
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,695,149
22020406	OTHER MAINTENANCE SERVICES		1,695,149
22020410	MAINTENANCE OF ROADS AND BRIDGES		211,894
220205	TRAINING - GENERAL		1,271,362
22020501	LOCAL TRAINING		1,271,362
220206	OTHER SERVICES - GENERAL		1,271,362
22020601	SECURITY SERVICES		423,787
22020606	CLEANING & FUMIGATION SERVICES		847,575
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,178,406
22020702	INFORMATION TECHNOLOGY CONSULTING		1,271,362
22020703	LEGAL SERVICES		847,575
22020705	ARCHITECTURAL SERVICES		635,681
22020706	SURVEYING SERVICES		211,894
22020708	BUDGET PREPARATION		211,894
220208	FUEL & LUBRICANTS - GENERAL		2,966,512
22020801	MOTOR VEHICLE FUEL COST		635,681
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		847,575
22020803	PLANT / GENERATOR FUEL COST		635,681
22020806	COOKING GAS/FUEL COST		847,575
220209	FINANCIAL CHARGES - GENERAL		423,787
22020904	OTHER CRF BANK CHARGES		423,787
220210	MISCELLANEOUS		43,351,605
22021001	REFRESHMENT & MEALS		762,817
22021003	PUBLICITY & ADVERTISEMENTS		423,787
22021004	MEDICAL EXPENSES		847,575
22021006	POSTAGES & COURIER SERVICES		550,924
22021009	SPORTING ACTIVITIES		805,196
22021010	DIRECT TEACHING & LABORATORY COST		39,749,412
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		211,894
23	CAPITAL EXPENDITURE		46,267,203



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		46,267,203
	TOTAL PERSONNEL		1,876,838,860
	TOTAL OVERHEAD		78,882,076
	TOTAL RECURRENT		1,955,720,936
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		2,001,988,139
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OKENE14010104	CONTINUATION OF MULTIPURPOSE LECTURER THEATRE	NEW	46,267,203
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,216,469,868
21	PERSONNEL COST		2,116,537,492
2101	SALARY		1,881,366,659
210101	SALARIES AND WAGES		1,881,366,659
21010101	SALARY		1,881,366,659
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		235,170,833
210202	SOCIAL CONTRIBUTIONS		235,170,833
21020201	NHIS		94,068,333
21020202	CONTRIBUTORY PENSION		141,102,500
22	OTHER RECURRENT COSTS		53,665,173
2202	OVERHEAD COST		53,665,173
220201	TRAVEL & TRANSPORT - GENERAL		3,377,593
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,094,398
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,283,195
220202	UTILITIES - GENERAL		2,006,398
22020201	ELECTRICITY CHARGES		911,999
22020202	TELEPHONE CHARGES		182,400
22020203	INTERNET ACCESS CHARGES		547,199
22020204	SATELLITE BROADCASTING ACCESS CHARGES		182,400
22020205	WATER RATES		182,400
220203	MATERIALS & SUPPLIES - GENERAL		8,682,227
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		911,999
22020302	BOOKS		729,599
22020303	NEWSPAPERS		729,599
22020304	MAGAZINES & PERIODICALS		547,199
22020305	PRINTING OF NON SECURITY DOCUMENTS		729,599
22020306	PRINTING OF SECURITY DOCUMENTS		693,119
22020307	DRUGS & MEDICAL SUPPLIES		1,459,198
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,094,398
22020309	UNIFORMS & OTHER CLOTHING		1,459,198
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		328,319
220204	MAINTENANCE SERVICES - GENERAL		8,036,307
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		693,119
22020402	MAINTENANCE OF OFFICE FURNITURE		1,094,398
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,823,997
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,323,997
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,459,198
22020406	OTHER MAINTENANCE SERVICES		1,459,198
22020410	MAINTENANCE OF ROADS AND BRIDGES		182,400



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
220205	TRAINING - GENERAL		1,094,398
22020501	LOCAL TRAINING		1,094,398
220206	OTHER SERVICES - GENERAL		1,094,398
22020601	SECURITY SERVICES		364,799
22020606	CLEANING & FUMIGATION SERVICES		729,599
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,735,996
22020702	INFORMATION TECHNOLOGY CONSULTING		1,094,398
22020703	LEGAL SERVICES		729,599
22020705	ARCHITECTURAL SERVICES		547,199
22020706	SURVEYING SERVICES		182,400
22020708	BUDGET PREPARATION		182,400
220208	FUEL & LUBRICANTS - GENERAL		2,553,596
22020801	MOTOR VEHICLE FUEL COST		547,199
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		729,599
22020803	PLANT / GENERATOR FUEL COST		547,199
22020806	COOKING GAS/FUEL COST		729,599
220209	FINANCIAL CHARGES - GENERAL		364,799
22020904	OTHER CRF BANK CHARGES		364,799
220210	MISCELLANEOUS		23,719,461
22021001	REFRESHMENT & MEALS		656,639
22021003	PUBLICITY & ADVERTISEMENTS		364,799
22021004	MEDICAL EXPENSES		729,599
22021006	POSTAGES & COURIER SERVICES		474,239
22021009	SPORTING ACTIVITIES		693,119
22021010	DIRECT TEACHING & LABORATORY COST		20,618,666
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		182,400
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		46,267,203
	TOTAL PERSONNEL		2,116,537,492
	TOTAL OVERHEAD		53,665,173
	TOTAL RECURRENT		2,170,202,665
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		2,216,469,868
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OMUKU5006398	CONSTRUCTION OF OFFICE COMPLEX FOR SCHOOL OF GENERAL STUDIES IN EDUCATION	NEW	46,267,203
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		2,425,267,348
21	PERSONNEL COST		2,231,393,331
2101	SALARY		1,971,517,834
210101	SALARIES AND WAGES		1,971,517,834
21010101	SALARY		1,971,517,834
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		259,875,497
210201	ALLOWANCES		13,435,767
21020101	NON REGULAR ALLOWANCES		13,435,767
210202	SOCIAL CONTRIBUTIONS		246,439,730
21020201	NHIS		98,575,892
21020202	CONTRIBUTORY PENSION		147,863,838
22	OTHER RECURRENT COSTS		117,606,814



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST	117,606,814	
220202	UTILITIES - GENERAL	29,878,837	
22020201	ELECTRICITY CHARGES	29,878,837	
220203	MATERIALS & SUPPLIES - GENERAL	17,727,977	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	17,727,977	
220210	MISCELLANEOUS	70,000,000	
22021010	DIRECT TEACHING & LABORATORY COST	70,000,000	
23	CAPITAL EXPENDITURE	76,267,203	
2302	CONSTRUCTION / PROVISION	76,267,203	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	76,267,203	
23020114	CONSTRUCTION / PROVISION OF ROADS	76,267,203	
	TOTAL PERSONNEL	2,231,393,331	
	TOTAL OVERHEAD	117,606,814	
	TOTAL RECURRENT	2,349,000,145	
	TOTAL CAPITAL	76,267,203	
	TOTAL ALLOCATION	2,425,267,348	
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ONDO3006421	CONSTRUCTION OF COLLEGE ROADS (GYM TO SCHOOL OF VOCATIONAL AND TECHNICAL EDUCATION)	NEW	76,267,203
0517019014	FEDERAL COLLEGE OF EDUCATION OYO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,954,324,658	
21	PERSONNEL COST	1,854,418,761	
2101	SALARY	1,642,913,133	
210101	SALARIES AND WAGES	1,642,913,133	
21010101	SALARY	1,642,913,133	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	211,505,628	
210201	ALLOWANCES	123,218,485	
21020101	NON REGULAR ALLOWANCES	123,218,485	
210202	SOCIAL CONTRIBUTIONS	88,287,143	
21020201	NHIS	82,145,657	
21020202	CONTRIBUTORY PENSION	6,141,486	
22	OTHER RECURRENT COSTS	53,638,694	
2202	OVERHEAD COST	53,638,694	
220201	TRAVEL & TRANSPORT - GENERAL	2,391,535	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,097,884	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,293,651	
220202	UTILITIES - GENERAL	2,012,788	
22020201	ELECTRICITY CHARGES	914,903	
22020202	TELEPHONE CHARGES	182,981	
22020203	INTERNET ACCESS CHARGES	548,942	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	182,981	
22020205	WATER RATES	182,981	
220203	MATERIALS & SUPPLIES - GENERAL	8,709,879	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	914,903	
22020302	BOOKS	731,923	
22020303	NEWSPAPERS	731,923	
22020304	MAGAZINES & PERIODICALS	548,942	
22020305	PRINTING OF NON SECURITY DOCUMENTS	731,923	
22020306	PRINTING OF SECURITY DOCUMENTS	695,326	
22020307	DRUGS & MEDICAL SUPPLIES	1,463,845	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,097,884	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020309	UNIFORMS & OTHER CLOTHING		1,463,845
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		329,365
220204	MAINTENANCE SERVICES - GENERAL		8,063,493
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		695,326
22020402	MAINTENANCE OF OFFICE FURNITURE		1,097,884
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,829,806
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,329,806
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,463,845
22020406	OTHER MAINTENANCE SERVICES		1,463,845
22020410	MAINTENANCE OF ROADS AND BRIDGES		182,981
220205	TRAINING - GENERAL		1,097,884
22020501	LOCAL TRAINING		1,097,884
220206	OTHER SERVICES - GENERAL		1,097,884
22020601	SECURITY SERVICES		365,961
22020606	CLEANING & FUMIGATION SERVICES		731,923
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,744,711
22020702	INFORMATION TECHNOLOGY CONSULTING		1,097,884
22020703	LEGAL SERVICES		731,923
22020705	ARCHITECTURAL SERVICES		548,942
22020706	SURVEYING SERVICES		182,981
22020708	BUDGET PREPARATION		182,981
220208	FUEL & LUBRICANTS - GENERAL		2,561,730
22020801	MOTOR VEHICLE FUEL COST		548,942
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		731,923
22020803	PLANT / GENERATOR FUEL COST		548,942
22020806	COOKING GAS/FUEL COST		731,923
220209	FINANCIAL CHARGES - GENERAL		365,961
22020904	OTHER CRF BANK CHARGES		365,961
220210	MISCELLANEOUS		24,592,829
22021001	REFRESHMENT & MEALS		658,730
22021003	PUBLICITY & ADVERTISEMENTS		365,961
22021004	MEDICAL EXPENSES		731,923
22021006	POSTAGES & COURIER SERVICES		475,750
22021009	SPORTING ACTIVITIES		695,326
22021010	DIRECT TEACHING & LABORATORY COST		21,482,158
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		182,981
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		5,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		36,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,267,203
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		36,267,203
	TOTAL PERSONNEL		1,854,418,761
	TOTAL OVERHEAD		53,638,694
	TOTAL RECURRENT		1,908,057,455
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,954,324,658
0517019014	FEDERAL COLLEGE OF EDUCATION OYO		
		TYPE	AMOUNT
FCE OYO3006442	PROVISION OF LIBRARY BOOKS AND JOURNALS	NEW	5,000,000



CODE	LINE ITEM	2015 APPROPRIATION ACT	
		AMOUNT	
FCE OYO4006444	CONSTRUCTION OF WORKSHOP AND OFFICES FOR VOC. AND TECH (CONSTRUCTION)	NEW	16,981,489
FCE OYO4006447	CONSTRUCTION OF LECTURE THEATRE - LOT II	NEW	19,285,714
FCE OYO9006466	SECURITY EQUIPMENT	NEW	5,000,000
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		2,023,002,093
21	PERSONNEL COST		1,912,730,163
2101	SALARY		1,700,204,590
210101	SALARIES AND WAGES		1,700,204,590
21010101	SALARY		1,700,204,590
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		212,525,573
210202	SOCIAL CONTRIBUTIONS		212,525,573
21020201	NHIS		85,010,229
21020202	CONTRIBUTORY PENSION		127,515,344
22	OTHER RECURRENT COSTS		64,004,727
2202	OVERHEAD COST		64,004,727
220201	TRAVEL & TRANSPORT - GENERAL		2,078,832
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		519,708
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,559,124
220202	UTILITIES - GENERAL		952,798
22020201	ELECTRICITY CHARGES		433,090
22020202	TELEPHONE CHARGES		86,618
22020203	INTERNET ACCESS CHARGES		259,854
22020204	SATELLITE BROADCASTING ACCESS CHARGES		86,618
22020205	WATER RATES		86,618
220203	MATERIALS & SUPPLIES - GENERAL		4,123,016
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		433,090
22020302	BOOKS		346,472
22020303	NEWSPAPERS		346,472
22020304	MAGAZINES & PERIODICALS		259,854
22020305	PRINTING OF NON SECURITY DOCUMENTS		346,472
22020306	PRINTING OF SECURITY DOCUMENTS		329,148
22020307	DRUGS & MEDICAL SUPPLIES		692,944
22020308	FIELD & CAMPING MATERIALS SUPPLIES		519,708
22020309	UNIFORMS & OTHER CLOTHING		692,944
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		155,912
220204	MAINTENANCE SERVICES - GENERAL		4,053,722
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		329,148
22020402	MAINTENANCE OF OFFICE FURNITURE		519,708
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		866,180
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		866,180
22020405	MAINTENANCE OF PLANTS/GENERATORS		692,944
22020406	OTHER MAINTENANCE SERVICES		692,944
22020410	MAINTENANCE OF ROADS AND BRIDGES		86,618
220205	TRAINING - GENERAL		519,708
22020501	LOCAL TRAINING		519,708
220206	OTHER SERVICES - GENERAL		519,708
22020601	SECURITY SERVICES		173,236
22020606	CLEANING & FUMIGATION SERVICES		346,472
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,299,270
22020702	INFORMATION TECHNOLOGY CONSULTING		519,708
22020703	LEGAL SERVICES		346,472



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220208	FUEL & LUBRICANTS - GENERAL		1,212,652
22020801	MOTOR VEHICLE FUEL COST		259,854
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		346,472
22020803	PLANT / GENERATOR FUEL COST		259,854
22020806	COOKING GAS/FUEL COST		346,472
220209	FINANCIAL CHARGES - GENERAL		173,236
22020904	OTHER CRF BANK CHARGES		173,236
220210	MISCELLANEOUS		49,071,785
22021001	REFRESHMENT & MEALS		311,825
22021003	PUBLICITY & ADVERTISEMENTS		173,236
22021004	MEDICAL EXPENSES		346,472
22021006	POSTAGES & COURIER SERVICES		225,207
22021009	SPORTING ACTIVITIES		329,148
22021010	DIRECT TEACHING & LABORATORY COST		47,599,279
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		86,618
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		46,267,203
230101	PURCHASE OF FIXED ASSETS - GENERAL		46,267,203
23010113	PURCHASE OF COMPUTERS		19,285,714
23010128	PURCHASE OF SECURITY EQUIPMENT		26,981,489
	TOTAL PERSONNEL		1,912,730,163
	TOTAL OVERHEAD		64,004,727
	TOTAL RECURRENT		1,976,734,890
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		2,023,002,093
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE PANK1011300	PURCHASE OF COMPUTERS AND PUBLIC ADDRESS	NEW	19,285,714
FCE PANK7011303	SECURITY CONTROL POST AND EQUIPMENT INSTALLATION	NEW	26,981,489
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,377,244,360
21	PERSONNEL COST		1,280,413,485
2101	SALARY		1,136,379,752
210101	SALARIES AND WAGES		1,136,379,752
21010101	SALARY		1,136,379,752
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		144,033,733
210201	ALLOWANCES		1,986,265
21020101	NON REGULAR ALLOWANCES		1,986,265
210202	SOCIAL CONTRIBUTIONS		142,047,468
21020201	NHIS		56,818,987
21020202	CONTRIBUTORY PENSION		85,228,481
22	OTHER RECURRENT COSTS		50,563,672
2202	OVERHEAD COST		50,563,672
220201	TRAVEL & TRANSPORT - GENERAL		2,584,011
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,146,003
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,438,008
220202	UTILITIES - GENERAL		2,101,003
22020201	ELECTRICITY CHARGES		955,002
22020202	TELEPHONE CHARGES		191,000



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020203	INTERNET ACCESS CHARGES	573,001	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	191,000	
22020205	WATER RATES	191,000	
220203	MATERIALS & SUPPLIES - GENERAL		8,591,621
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	955,002	
22020302	BOOKS	764,002	
22020303	NEWSPAPERS	764,002	
22020304	MAGAZINES & PERIODICALS	573,001	
22020305	PRINTING OF NON SECURITY DOCUMENTS	764,002	
22020306	PRINTING OF SECURITY DOCUMENTS	725,802	
22020307	DRUGS & MEDICAL SUPPLIES	1,028,003	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,146,003	
22020309	UNIFORMS & OTHER CLOTHING	1,528,003	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	343,801	
220204	MAINTENANCE SERVICES - GENERAL		7,438,819
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	725,802	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,146,003	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,410,004	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,410,004	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,528,003	
22020406	OTHER MAINTENANCE SERVICES	1,028,003	
22020410	MAINTENANCE OF ROADS AND BRIDGES	191,000	
220205	TRAINING - GENERAL		1,146,003
22020501	LOCAL TRAINING	1,146,003	
220206	OTHER SERVICES - GENERAL		1,146,003
22020601	SECURITY SERVICES	382,001	
22020606	CLEANING & FUMIGATION SERVICES	764,002	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,865,006
22020702	INFORMATION TECHNOLOGY CONSULTING	1,146,003	
22020703	LEGAL SERVICES	764,002	
22020705	ARCHITECTURAL SERVICES	573,001	
22020706	SURVEYING SERVICES	191,000	
22020708	BUDGET PREPARATION	191,000	
220208	FUEL & LUBRICANTS - GENERAL		2,674,006
22020801	MOTOR VEHICLE FUEL COST	573,001	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	764,002	
22020803	PLANT / GENERATOR FUEL COST	573,001	
22020806	COOKING GAS/FUEL COST	764,002	
220209	FINANCIAL CHARGES - GENERAL		382,001
22020904	OTHER CRF BANK CHARGES	382,001	
220210	MISCELLANEOUS		21,635,199
22021001	REFRESHMENT & MEALS	687,602	
22021003	PUBLICITY & ADVERTISEMENTS	382,001	
22021004	MEDICAL EXPENSES	764,002	
22021006	POSTAGES & COURIER SERVICES	496,601	
22021009	SPORTING ACTIVITIES	725,802	
22021010	DIRECT TEACHING & LABORATORY COST	18,388,191	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	191,000	
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		46,267,203
230101	PURCHASE OF FIXED ASSETS - GENERAL		46,267,203
23010119	PURCHASE OF POWER GENERATING SET	25,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	21,267,203	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL PERSONNEL		1,280,413,485
	TOTAL OVERHEAD		50,563,672
	TOTAL RECURRENT		1,330,977,157
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,377,244,360
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE POTSK1006486	PROVISION AND INSTALLATION OF 500KVA AND 100KVA GENERATOR SETS	NEW	25,000,000
FCE POTSK3006492	PROVISION AND INSTALLATION OF MATHEMATICS AND SCIENCE EDUCATION EQUIPMENT	NEW	21,267,203
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,983,535,875
21	PERSONNEL COST		1,882,898,408
2101	SALARY		1,687,520,052
210101	SALARIES AND WAGES		1,687,520,052
21010101	SALARY		1,687,520,052
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		195,378,356
210201	ALLOWANCES		2,732,386
21020101	NON REGULAR ALLOWANCES		2,732,386
210202	SOCIAL CONTRIBUTIONS		192,645,970
21020201	NHIS		81,081,966
21020202	CONTRIBUTORY PENSION		111,564,004
22	OTHER RECURRENT COSTS		54,370,264
2202	OVERHEAD COST		54,370,264
220201	TRAVEL & TRANSPORT - GENERAL		4,326,465
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,081,616
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,244,849
220202	UTILITIES - GENERAL		1,982,962
22020201	ELECTRICITY CHARGES		901,347
22020202	TELEPHONE CHARGES		180,269
22020203	INTERNET ACCESS CHARGES		540,808
22020204	SATELLITE BROADCASTING ACCESS CHARGES		180,269
22020205	WATER RATES		180,269
220203	MATERIALS & SUPPLIES - GENERAL		8,580,824
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		901,347
22020302	BOOKS		721,078
22020303	NEWSPAPERS		721,078
22020304	MAGAZINES & PERIODICALS		540,808
22020305	PRINTING OF NON SECURITY DOCUMENTS		721,078
22020306	PRINTING OF SECURITY DOCUMENTS		685,024
22020307	DRUGS & MEDICAL SUPPLIES		1,442,155
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,081,616
22020309	UNIFORMS & OTHER CLOTHING		1,442,155
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		324,485
220204	MAINTENANCE SERVICES - GENERAL		8,436,607
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		685,024
22020402	MAINTENANCE OF OFFICE FURNITURE		1,081,616
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,802,694
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,802,694
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,442,155
22020406	OTHER MAINTENANCE SERVICES		1,442,155



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020410	MAINTENANCE OF ROADS AND BRIDGES	180,269	
220205	TRAINING - GENERAL		1,081,616
22020501	LOCAL TRAINING	1,081,616	
220206	OTHER SERVICES - GENERAL		1,081,617
22020601	SECURITY SERVICES	360,539	
22020606	CLEANING & FUMIGATION SERVICES	721,078	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,704,040
22020702	INFORMATION TECHNOLOGY CONSULTING	1,081,616	
22020703	LEGAL SERVICES	721,078	
22020705	ARCHITECTURAL SERVICES	540,808	
22020706	SURVEYING SERVICES	180,269	
22020708	BUDGET PREPARATION	180,269	
220208	FUEL & LUBRICANTS - GENERAL		2,523,772
22020801	MOTOR VEHICLE FUEL COST	540,808	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	721,078	
22020803	PLANT / GENERATOR FUEL COST	540,808	
22020806	COOKING GAS/FUEL COST	721,078	
220209	FINANCIAL CHARGES - GENERAL		360,539
22020904	OTHER CRF BANK CHARGES	360,539	
220210	MISCELLANEOUS		23,291,822
22021001	REFRESHMENT & MEALS	648,970	
22021003	PUBLICITY & ADVERTISEMENTS	360,539	
22021004	MEDICAL EXPENSES	721,078	
22021006	POSTAGES & COURIER SERVICES	468,700	
22021009	SPORTING ACTIVITIES	685,024	
22021010	DIRECT TEACHING & LABORATORY COST	20,227,242	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	180,269	
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	46,267,203	
	TOTAL PERSONNEL		1,882,898,408
	TOTAL OVERHEAD		54,370,264
	TOTAL RECURRENT		1,937,268,672
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,983,535,875
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE UMUNZ2006524	CONSTRUCTION OF EDUCATION COMPLEX	NEW	46,267,203
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,788,029,136	
21	PERSONNEL COST	1,704,365,613	
2101	SALARY	1,509,812,982	
210101	SALARIES AND WAGES	1,509,812,982	
21010101	SALARY	1,509,812,982	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	194,552,631	
210201	ALLOWANCES	8,459,616	
21020101	NON REGULAR ALLOWANCES	8,459,616	
210202	SOCIAL CONTRIBUTIONS	186,093,015	
21020201	NHIS	72,857,041	
21020202	CONTRIBUTORY PENSION	113,235,974	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22	OTHER RECURRENT COSTS		37,396,320
2202	OVERHEAD COST		37,396,320
220201	TRAVEL & TRANSPORT - GENERAL		4,334,829
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,083,707
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,251,122
220202	UTILITIES - GENERAL		1,986,797
22020201	ELECTRICITY CHARGES		903,089
22020202	TELEPHONE CHARGES		180,618
22020203	INTERNET ACCESS CHARGES		541,854
22020204	SATELLITE BROADCASTING ACCESS CHARGES		180,618
22020205	WATER RATES		180,618
220203	MATERIALS & SUPPLIES - GENERAL		6,345,024
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		903,089
22020302	BOOKS		722,472
22020303	NEWSPAPERS		722,472
22020304	MAGAZINES & PERIODICALS		541,854
22020305	PRINTING OF NON SECURITY DOCUMENTS		722,472
22020306	PRINTING OF SECURITY DOCUMENTS		686,348
22020307	DRUGS & MEDICAL SUPPLIES		694,147
22020308	FIELD & CAMPING MATERIALS SUPPLIES		332,911
22020309	UNIFORMS & OTHER CLOTHING		694,147
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		325,112
220204	MAINTENANCE SERVICES - GENERAL		4,698,937
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		686,348
22020402	MAINTENANCE OF OFFICE FURNITURE		332,911
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,055,383
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,055,383
22020405	MAINTENANCE OF PLANTS/GENERATORS		694,147
22020406	OTHER MAINTENANCE SERVICES		694,147
22020410	MAINTENANCE OF ROADS AND BRIDGES		180,618
220205	TRAINING - GENERAL		332,911
22020501	LOCAL TRAINING		332,911
220206	OTHER SERVICES - GENERAL		1,083,708
22020601	SECURITY SERVICES		361,236
22020606	CLEANING & FUMIGATION SERVICES		722,472
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,709,269
22020702	INFORMATION TECHNOLOGY CONSULTING		1,083,707
22020703	LEGAL SERVICES		722,472
22020705	ARCHITECTURAL SERVICES		541,854
22020706	SURVEYING SERVICES		180,618
22020708	BUDGET PREPARATION		180,618
220208	FUEL & LUBRICANTS - GENERAL		2,528,652
22020801	MOTOR VEHICLE FUEL COST		541,854
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		722,472
22020803	PLANT / GENERATOR FUEL COST		541,854
22020806	COOKING GAS/FUEL COST		722,472
220209	FINANCIAL CHARGES - GENERAL		361,236
22020904	OTHER CRF BANK CHARGES		361,236
220210	MISCELLANEOUS		13,014,957
22021001	REFRESHMENT & MEALS		650,224
22021003	PUBLICITY & ADVERTISEMENTS		361,236
22021004	MEDICAL EXPENSES		722,472
22021006	POSTAGES & COURIER SERVICES		469,606



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021009	SPORTING ACTIVITIES		686,348
22021010	DIRECT TEACHING & LABORATORY COST		9,944,453
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		180,618
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		24,285,714
230101	PURCHASE OF FIXED ASSETS - GENERAL		24,285,714
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		24,285,714
2302	CONSTRUCTION / PROVISION		21,981,489
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		21,981,489
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		21,981,489
	TOTAL PERSONNEL		1,704,365,613
	TOTAL OVERHEAD		37,396,320
	TOTAL RECURRENT		1,741,761,933
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,788,029,136
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE YOLA3006585	EDUCATION IN NIGERIA PHASE III	NEW	24,285,714
FCE YOLA4006588	CONSTRUCTION OF SCIENCE COMPLEX	NEW	21,981,489
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,238,035,941
21	PERSONNEL COST		4,094,395,415
2101	SALARY		3,639,462,590
210101	SALARIES AND WAGES		3,639,462,590
21010101	SALARY		3,639,462,590
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		454,932,825
210202	SOCIAL CONTRIBUTIONS		454,932,825
21020201	NHIS		181,973,130
21020202	CONTRIBUTORY PENSION		272,959,695
22	OTHER RECURRENT COSTS		67,373,323
2202	OVERHEAD COST		67,373,323
220201	TRAVEL& TRANSPORT - GENERAL		5,329,297
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,332,324
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,996,973
220202	UTILITIES - GENERAL		2,442,594
22020201	ELECTRICITY CHARGES		1,110,270
22020202	TELEPHONE CHARGES		222,054
22020203	INTERNET ACCESS CHARGES		666,162
22020204	SATELLITE BROADCASTING ACCESS CHARGES		222,054
22020205	WATER RATES		222,054
220203	MATERIALS & SUPPLIES - GENERAL		10,569,770
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,110,270
22020302	BOOKS		888,216
22020303	NEWSPAPERS		888,216
22020304	MAGAZINES & PERIODICALS		666,162
22020305	PRINTING OF NON SECURITY DOCUMENTS		888,216
22020306	PRINTING OF SECURITY DOCUMENTS		843,805
22020307	DRUGS & MEDICAL SUPPLIES		1,776,432
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,332,324
22020309	UNIFORMS & OTHER CLOTHING		1,776,432
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		399,697
220204	MAINTENANCE SERVICES - GENERAL		10,392,129



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		843,805
22020402	MAINTENANCE OF OFFICE FURNITURE		1,332,324
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,220,541
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,220,541
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,776,432
22020406	OTHER MAINTENANCE SERVICES		1,776,432
22020410	MAINTENANCE OF ROADS AND BRIDGES		222,054
220205	TRAINING - GENERAL		1,332,324
22020501	LOCAL TRAINING		1,332,324
220206	OTHER SERVICES - GENERAL		1,332,324
22020601	SECURITY SERVICES		444,108
22020606	CLEANING & FUMIGATION SERVICES		888,216
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,330,810
22020702	INFORMATION TECHNOLOGY CONSULTING		1,332,324
22020703	LEGAL SERVICES		888,216
22020705	ARCHITECTURAL SERVICES		666,162
22020706	SURVEYING SERVICES		222,054
22020708	BUDGET PREPARATION		222,054
220208	FUEL & LUBRICANTS - GENERAL		3,108,756
22020801	MOTOR VEHICLE FUEL COST		666,162
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		888,216
22020803	PLANT / GENERATOR FUEL COST		666,162
22020806	COOKING GAS/FUEL COST		888,216
220209	FINANCIAL CHARGES - GENERAL		444,108
22020904	OTHER CRF BANK CHARGES		444,108
220210	MISCELLANEOUS		29,091,211
22021001	REFRESHMENT & MEALS		799,395
22021003	PUBLICITY & ADVERTISEMENTS		444,108
22021004	MEDICAL EXPENSES		888,216
22021006	POSTAGES & COURIER SERVICES		577,341
22021009	SPORTING ACTIVITIES		843,805
22021010	DIRECT TEACHING & LABORATORY COST		25,316,292
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		222,054
23	CAPITAL EXPENDITURE		76,267,203
2302	CONSTRUCTION / PROVISION		76,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		76,267,203
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		76,267,203
	TOTAL PERSONNEL		4,094,395,415
	TOTAL OVERHEAD		67,373,323
	TOTAL RECURRENT		4,161,768,738
	TOTAL CAPITAL		76,267,203
	TOTAL ALLOCATION		4,238,035,941
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ZARIA10011488	CONSTRUCTION OF GYMNASIUM FOR PHE DEPARTMENT	NEW	46,267,203
FCE ZARIA10011489	PURCHASE OF ICT EQUIPMENT		30,000,000
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,364,933,222
21	PERSONNEL COST		1,281,677,391
2101	SALARY		1,135,743,680



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
210101	SALARIES AND WAGES		1,135,743,680
21010101	SALARY		1,135,743,680
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		145,933,711
210201	ALLOWANCES		3,965,751
21020101	NON REGULAR ALLOWANCES		3,965,751
210202	SOCIAL CONTRIBUTIONS		141,967,960
21020201	NHIS		56,787,184
21020202	CONTRIBUTORY PENSION		85,180,776
22	OTHER RECURRENT COSTS		36,988,628
2202	OVERHEAD COST		36,988,628
220201	TRAVEL & TRANSPORT - GENERAL		3,021,604
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		755,401
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,266,203
220202	UTILITIES - GENERAL		1,384,901
22020201	ELECTRICITY CHARGES		629,501
22020202	TELEPHONE CHARGES		125,900
22020203	INTERNET ACCESS CHARGES		377,700
22020204	SATELLITE BROADCASTING ACCESS CHARGES		125,900
22020205	WATER RATES		125,900
220203	MATERIALS & SUPPLIES - GENERAL		5,992,848
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		629,501
22020302	BOOKS		503,601
22020303	NEWSPAPERS		503,601
22020304	MAGAZINES & PERIODICALS		377,700
22020305	PRINTING OF NON SECURITY DOCUMENTS		503,601
22020306	PRINTING OF SECURITY DOCUMENTS		478,421
22020307	DRUGS & MEDICAL SUPPLIES		1,007,201
22020308	FIELD & CAMPING MATERIALS SUPPLIES		755,401
22020309	UNIFORMS & OTHER CLOTHING		1,007,201
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		226,620
220204	MAINTENANCE SERVICES - GENERAL		5,892,126
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		478,421
22020402	MAINTENANCE OF OFFICE FURNITURE		755,401
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,259,001
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,259,001
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,007,201
22020406	OTHER MAINTENANCE SERVICES		1,007,201
22020410	MAINTENANCE OF ROADS AND BRIDGES		125,900
220205	TRAINING - GENERAL		755,401
22020501	LOCAL TRAINING		755,401
220206	OTHER SERVICES - GENERAL		755,401
22020601	SECURITY SERVICES		251,800
22020606	CLEANING & FUMIGATION SERVICES		503,601
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,888,502
22020702	INFORMATION TECHNOLOGY CONSULTING		755,401
22020703	LEGAL SERVICES		503,601
22020705	ARCHITECTURAL SERVICES		377,700
22020706	SURVEYING SERVICES		125,900
22020708	BUDGET PREPARATION		125,900
220208	FUEL & LUBRICANTS - GENERAL		1,762,602
22020801	MOTOR VEHICLE FUEL COST		377,700
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		503,601
22020803	PLANT / GENERATOR FUEL COST		377,700



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
22020806	COOKING GAS/FUEL COST	503,601	
220209	FINANCIAL CHARGES - GENERAL		251,800
22020904	OTHER CRF BANK CHARGES	251,800	
220210	MISCELLANEOUS		15,283,443
22021001	REFRESHMENT & MEALS	453,241	
22021003	PUBLICITY & ADVERTISEMENTS	251,800	
22021004	MEDICAL EXPENSES	503,601	
22021006	POSTAGES & COURIER SERVICES	327,340	
22021009	SPORTING ACTIVITIES	478,421	
22021010	DIRECT TEACHING & LABORATORY COST	13,143,140	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	125,900	
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	46,267,203	
	TOTAL PERSONNEL		1,281,677,391
	TOTAL OVERHEAD		36,988,628
	TOTAL RECURRENT		1,318,666,019
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,364,933,222
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCEEHA1005333	CONSTRUCTION OF SCIENCE BLOCK	ONGOING	46,267,203
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		4,336,744,535
21	PERSONNEL COST		4,238,162,740
2101	SALARY		3,762,197,568
210101	SALARIES AND WAGES		3,762,197,568
21010101	SALARY		3,762,197,568
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		475,965,172
210201	ALLOWANCES		5,690,476
21020101	NON REGULAR ALLOWANCES		5,690,476
210202	SOCIAL CONTRIBUTIONS		470,274,696
21020201	NHIS		188,109,878
21020202	CONTRIBUTORY PENSION		282,164,818
22	OTHER RECURRENT COSTS		52,314,592
2202	OVERHEAD COST		52,314,592
220201	TRAVEL & TRANSPORT - GENERAL		8,219,827
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,909,300
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,310,527
220202	UTILITIES - GENERAL		7,445,690
22020201	ELECTRICITY CHARGES		5,909,300
22020202	TELEPHONE CHARGES		768,195
22020203	INTERNET ACCESS CHARGES		768,195
220203	MATERIALS & SUPPLIES - GENERAL		3,078,722
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,282,306
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,796,416
220204	MAINTENANCE SERVICES - GENERAL		6,903,744
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,796,416
22020402	MAINTENANCE OF OFFICE FURNITURE		1,260,411
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		254,085



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,796,416
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,796,416
220205	TRAINING - GENERAL		1,282,306
22020501	LOCAL TRAINING		1,282,306
220208	FUEL & LUBRICANTS - GENERAL		1,796,416
22020803	PLANT / GENERATOR FUEL COST		1,796,416
220210	MISCELLANEOUS		23,587,887
22021006	POSTAGES & COURIER SERVICES		151,263
22021010	DIRECT TEACHING & LABORATORY COST		23,436,624
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		20,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		26,267,203
	TOTAL PERSONNEL		4,238,162,740
	TOTAL OVERHEAD		52,314,592
	TOTAL RECURRENT		4,290,477,332
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		4,336,744,535
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
AICE2005070	CONSTRUCTION OF STUDENT HOSTEL ACROSS NWORIE (PHASE I)	NEW	20,000,000
AICE6011213	CONSTRUCTION OF 1NO. 1000 CAPACITY LECTURE THEATRE (ACROSS NWORIE) PHASE II	NEW	26,267,203
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,194,945,686
21	PERSONNEL COST		1,637,127,000
2101	SALARY		1,455,224,000
210101	SALARIES AND WAGES		1,455,224,000
21010101	SALARY		1,455,224,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		181,903,000
210202	SOCIAL CONTRIBUTIONS		181,903,000
21020201	NHIS		72,761,200
21020202	CONTRIBUTORY PENSION		109,141,800
22	OTHER RECURRENT COSTS		417,818,686
2202	OVERHEAD COST		417,818,686
220201	TRAVEL& TRANSPORT - GENERAL		118,605,113
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		21,652,426
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		96,952,688
220202	UTILITIES - GENERAL		26,350,262
22020201	ELECTRICITY CHARGES		20,815,915
22020202	TELEPHONE CHARGES		5,534,347
220203	MATERIALS & SUPPLIES - GENERAL		39,605,528
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		23,043,388
22020302	BOOKS		2,525,294
22020303	NEWSPAPERS		2,525,294
22020304	MAGAZINES & PERIODICALS		2,570,749
22020305	PRINTING OF NON SECURITY DOCUMENTS		8,573,373
22020309	UNIFORMS & OTHER CLOTHING		367,430
220204	MAINTENANCE SERVICES - GENERAL		34,361,475
22020402	MAINTENANCE OF OFFICE FURNITURE		6,313,235



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		11,232,309
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,641,457
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,893,970
22020406	OTHER MAINTENANCE SERVICES		12,280,504
220205	TRAINING - GENERAL		13,178,409
22020501	LOCAL TRAINING		13,178,409
220206	OTHER SERVICES - GENERAL		17,195,893
22020601	SECURITY SERVICES		17,195,893
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		19,877,075
22020701	FINANCIAL CONSULTING		6,409,203
22020703	LEGAL SERVICES		13,467,872
220208	FUEL & LUBRICANTS - GENERAL		64,098,270
22020801	MOTOR VEHICLE FUEL COST		15,862,633
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		15,719,954
22020803	PLANT / GENERATOR FUEL COST		32,515,683
220209	FINANCIAL CHARGES - GENERAL		12,767,271
22020902	INSURANCE PREMIUM		12,767,271
220210	MISCELLANEOUS		71,779,389
22021001	REFRESHMENT & MEALS		12,236,237
22021002	HONORARIUM & SITTING ALLOWANCE		17,086,936
22021003	PUBLICITY & ADVERTISEMENTS		33,840,040
22021007	WELFARE PACKAGES		6,748,960
22021009	SPORTING ACTIVITIES		1,867,215
23	CAPITAL EXPENDITURE		140,000,000
2302	CONSTRUCTION / PROVISION		140,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		140,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		140,000,000
	TOTAL PERSONNEL		1,637,127,000
	TOTAL OVERHEAD		417,818,686
	TOTAL RECURRENT		2,054,945,686
	TOTAL CAPITAL		140,000,000
	TOTAL ALLOCATION		2,194,945,686
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
			TYPE
NUC01010286	OFFICE EXTENSION	NEW	140,000,000
0517021001	UNIVERSITY OF IBADAN		
		LINE ITEM	AMOUNT
2	EXPENDITURE		13,115,299,654
21	PERSONNEL COST		12,920,483,371
2101	SALARY		10,436,951,822
210101	SALARIES AND WAGES		10,436,951,822
21010101	SALARY		10,436,951,822
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,483,531,549
210201	ALLOWANCES		782,771,387
21020101	NON REGULAR ALLOWANCES		782,771,387
210202	SOCIAL CONTRIBUTIONS		1,700,760,162
21020201	NHIS		521,847,591
21020202	CONTRIBUTORY PENSION		1,178,912,571
22	OTHER RECURRENT COSTS		141,123,134
2202	OVERHEAD COST		141,123,134
220208	FUEL & LUBRICANTS - GENERAL		80,693,949
22020803	PLANT / GENERATOR FUEL COST		80,693,949
220210	MISCELLANEOUS		60,429,185



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021010	DIRECT TEACHING & LABORATORY COST	60,429,185	
23	CAPITAL EXPENDITURE		53,693,149
2303	REHABILITATION / REPAIRS		53,693,149
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		53,693,149
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	53,693,149	
	TOTAL PERSONNEL		12,920,483,371
	TOTAL OVERHEAD		141,123,134
	TOTAL RECURRENT		13,061,606,505
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		13,115,299,654
0517021001	UNIVERSITY OF IBADAN		
CODE	PROJECT NAME	TYPE	AMOUNT
UI 01006245	EXPANSION OF UNIVERSITY OF IBADAN WATER PLANT LOT 1	ONGOING	53,693,149
0517021002	UNIVERSITY OF LAGOS		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		10,933,044,503
21	PERSONNEL COST		10,794,780,372
2101	SALARY		8,605,665,999
210101	SALARIES AND WAGES		8,605,665,999
21010101	SALARY		8,605,665,999
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,189,114,373
210201	ALLOWANCES		1,121,947,036
21020101	NON REGULAR ALLOWANCES		1,121,947,036
210202	SOCIAL CONTRIBUTIONS		1,067,167,337
21020201	NHIS		421,742,387
21020202	CONTRIBUTORY PENSION		645,424,950
22	OTHER RECURRENT COSTS		84,570,982
2202	OVERHEAD COST		84,570,982
220208	FUEL & LUBRICANTS - GENERAL		40,412,176
22020803	PLANT / GENERATOR FUEL COST		40,412,176
220210	MISCELLANEOUS		44,158,806
22021010	DIRECT TEACHING & LABORATORY COST		44,158,806
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		30,056,785
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		30,056,785
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		15,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		15,056,785
2304	PRESERVATION OF THE ENVIRONMENT		23,636,364
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		23,636,364
23040102	EROSION & FLOOD CONTROL		23,636,364
	TOTAL PERSONNEL		10,794,780,372
	TOTAL OVERHEAD		84,570,982
	TOTAL RECURRENT		10,879,351,354
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		10,933,044,503
0517021002	UNIVERSITY OF LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
UNILAG05006397	REHABILITATION WORKS AT COLLEGE OF MEDICINE	ONGOING	15,000,000
UNILAG06006404	REHABILITATION / UPGRADE OF ROAD NETWORKS	ONGOING	15,056,785



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
UNILAG07006406	EROSION AND FLOOD CONTROL (LAND RECLAMATION PROJECT)	ONGOING	23,636,364
0517021003	UNIVERSITY OF NIGERIA, NNSUKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,769,053,426
21	PERSONNEL COST		12,363,492,358
2101	SALARY		10,729,942,385
210101	SALARIES AND WAGES		10,729,942,385
21010101	SALARY		10,729,942,385
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,633,549,973
210201	ALLOWANCES		323,254,972
21020101	NON REGULAR ALLOWANCES		323,254,972
210202	SOCIAL CONTRIBUTIONS		1,310,295,001
21020201	NHIS		505,549,322
21020202	CONTRIBUTORY PENSION		804,745,679
22	OTHER RECURRENT COSTS		351,867,919
2202	OVERHEAD COST		351,867,919
220208	FUEL & LUBRICANTS - GENERAL		195,653,387
22020803	PLANT / GENERATOR FUEL COST		195,653,387
220210	MISCELLANEOUS		156,214,532
22021010	DIRECT TEACHING & LABORATORY COST		156,214,532
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		25,849,089
230101	PURCHASE OF FIXED ASSETS - GENERAL		25,849,089
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		25,849,089
2302	CONSTRUCTION / PROVISION		27,844,060
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		27,844,060
23020114	CONSTRUCTION / PROVISION OF ROADS		27,844,060
	TOTAL PERSONNEL		12,363,492,358
	TOTAL OVERHEAD		351,867,919
	TOTAL RECURRENT		12,715,360,277
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		12,769,053,426
0517021003	UNIVERSITY OF NIGERIA, NNSUKA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNN01009386	REFITTING AND UPGRADING PHYSICAL SCIENCE LABORATORY (ABUJA)	NEW	25,849,089
UNN03009388	COMPLETION OF REHABILITATION OF IRVIN LOVING AND CEC LINK ROADS, UNN	NEW	27,844,060
0517021004	AHMADU BELLO UNIVERSITY, ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		14,431,501,611
21	PERSONNEL COST		14,226,178,992
2101	SALARY		11,336,153,521
210101	SALARIES AND WAGES		11,336,153,521
21010101	SALARY		11,336,153,521
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,890,025,471
210201	ALLOWANCES		1,473,006,281
21020101	NON REGULAR ALLOWANCES		1,473,006,281
210202	SOCIAL CONTRIBUTIONS		1,417,019,190
21020201	NHIS		566,807,676
21020202	CONTRIBUTORY PENSION		850,211,514
22	OTHER RECURRENT COSTS		121,629,470



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST		121,629,470
220202	UTILITIES - GENERAL		51,714,229
22020201	ELECTRICITY CHARGES		51,714,229
220210	MISCELLANEOUS		69,915,241
22021010	DIRECT TEACHING & LABORATORY COST		69,915,241
23	CAPITAL EXPENDITURE		83,693,149
2302	CONSTRUCTION / PROVISION		83,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		83,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		83,693,149
	TOTAL PERSONNEL		14,226,178,992
	TOTAL OVERHEAD		121,629,470
	TOTAL RECURRENT		14,347,808,462
	TOTAL CAPITAL		83,693,149
	TOTAL ALLOCATION		14,431,501,611
0517021004	AHMADU BELLO UNIVERSITY, ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUABU02009592	CONSTRUCTION AND FURNISHING OF 250 SEATS LECTURE THEATRE	NEW	53,693,149
EDUABU02009593	RESEARCH AND INNOVATION; DIRECTORATE OF RESEARCH AND INNOVATION		30,000,000
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		10,601,228,956
21	PERSONNEL COST		10,459,662,935
2101	SALARY		9,231,900,778
210101	SALARIES AND WAGES		9,231,900,778
21010101	SALARY		9,231,900,778
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,227,762,157
210201	ALLOWANCES		73,774,560
21020101	NON REGULAR ALLOWANCES		73,774,560
210202	SOCIAL CONTRIBUTIONS		1,153,987,597
21020201	NHIS		461,595,039
21020202	CONTRIBUTORY PENSION		692,392,558
22	OTHER RECURRENT COSTS		87,872,872
2202	OVERHEAD COST		87,872,872
220201	TRAVEL & TRANSPORT - GENERAL		4,175,169
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,296,186
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		878,983
220202	UTILITIES - GENERAL		10,369,461
22020201	ELECTRICITY CHARGES		6,885,366
22020202	TELEPHONE CHARGES		73,249
22020203	INTERNET ACCESS CHARGES		2,824,857
22020206	SEWERAGE CHARGES		585,989
220203	MATERIALS & SUPPLIES - GENERAL		8,610,783
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		366,243
22020302	BOOKS		585,989
22020303	NEWSPAPERS		43,949
22020304	MAGAZINES & PERIODICALS		146,497
22020305	PRINTING OF NON SECURITY DOCUMENTS		512,740
22020306	PRINTING OF SECURITY DOCUMENTS		219,746
22020308	FIELD & CAMPING MATERIALS SUPPLIES		292,994
22020309	UNIFORMS & OTHER CLOTHING		439,491
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		6,003,134



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		5,127,400
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		732,486
22020402	MAINTENANCE OF OFFICE FURNITURE		292,994
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		732,486
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,929,943
22020405	MAINTENANCE OF PLANTS/GENERATORS		292,994
22020410	MAINTENANCE OF ROADS AND BRIDGES		146,497
220205	TRAINING - GENERAL		366,243
22020501	LOCAL TRAINING		366,243
220206	OTHER SERVICES - GENERAL		3,286,638
22020601	SECURITY SERVICES		219,746
22020606	CLEANING & FUMIGATION SERVICES		3,066,892
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		146,497
22020703	LEGAL SERVICES		146,497
220208	FUEL & LUBRICANTS - GENERAL		3,222,938
22020801	MOTOR VEHICLE FUEL COST		1,464,972
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		292,994
22020803	PLANT / GENERATOR FUEL COST		1,464,972
220209	FINANCIAL CHARGES - GENERAL		1,464,972
22020902	INSURANCE PREMIUM		1,464,972
220210	MISCELLANEOUS		51,102,771
22021001	REFRESHMENT & MEALS		878,983
22021002	HONORARIUM & SITTING ALLOWANCE		2,197,457
22021003	PUBLICITY & ADVERTISEMENTS		878,983
22021004	MEDICAL EXPENSES		585,989
22021006	POSTAGES & COURIER SERVICES		131,847
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		219,746
22021009	SPORTING ACTIVITIES		878,983
22021010	DIRECT TEACHING & LABORATORY COST		44,158,806
22021031	CURRICULUM DEVELOPMENT		1,171,977
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		10,459,662,935
	TOTAL OVERHEAD		87,872,872
	TOTAL RECURRENT		10,547,535,807
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		10,601,228,956
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	PROJECT NAME	TYPE	AMOUNT
0AU02009412	COMPLETION OF UNIVERSITY HALL COMMITTEE ROOMS WITH SOME EXTERNAL WORKS	NEW	53,693,149
0517021006	UNIVERSITY OF BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,898,132,429
21	PERSONNEL COST		12,760,110,918
2101	SALARY		10,800,070,361
210101	SALARIES AND WAGES		10,800,070,361
21010101	SALARY		10,800,070,361
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,960,040,557
210201	ALLOWANCES		610,031,762
21020101	NON REGULAR ALLOWANCES		610,031,762



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
210202	SOCIAL CONTRIBUTIONS	1,350,008,795	
21020201	NHIS	540,003,518	
21020202	CONTRIBUTORY PENSION	810,005,277	
22	OTHER RECURRENT COSTS	84,328,362	
2202	OVERHEAD COST	84,328,362	
220202	UTILITIES - GENERAL	6,889,262	
22020201	ELECTRICITY CHARGES	6,889,262	
220206	OTHER SERVICES - GENERAL	3,561,444	
22020606	CLEANING & FUMIGATION SERVICES	3,561,444	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,454,416	
22020703	LEGAL SERVICES	4,305,651	
22020708	BUDGET PREPARATION	1,148,765	
220208	FUEL & LUBRICANTS - GENERAL	10,013,917	
22020801	MOTOR VEHICLE FUEL COST	3,343,061	
22020803	PLANT / GENERATOR FUEL COST	6,670,856	
220209	FINANCIAL CHARGES - GENERAL	4,018,070	
22020902	INSURANCE PREMIUM	4,018,070	
220210	MISCELLANEOUS	54,391,253	
22021003	PUBLICITY & ADVERTISEMENTS	3,815,053	
22021004	MEDICAL EXPENSES	3,029,876	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,387,518	
22021010	DIRECT TEACHING & LABORATORY COST	44,158,806	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	53,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	53,693,149	
	TOTAL PERSONNEL	12,760,110,918	
	TOTAL OVERHEAD	84,328,362	
	TOTAL RECURRENT	12,844,439,280	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	12,898,132,429	
0517021006	UNIVERSITY OF BENIN		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIBEN01006166	SCHOOL OF MEDICAL SCIENCES OFFICE BLOCK	ONGOING	1,193,363
UNIBEN01006169	FACULTY OF AGRICULTURE OFFICE COMPLEX PHASE I	ONGOING	27,733,633
UNIBEN01009438	CONSTRUCTION OF FACULTY OF MANAGEMENT SCIENCES (ADMIN BLOCK) PHASE II	NEW	24,766,153
0517021007	UNIVERSITY OF JOS		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	8,007,529,386	
21	PERSONNEL COST	7,853,820,995	
2101	SALARY	6,817,003,785	
210101	SALARIES AND WAGES	6,817,003,785	
21010101	SALARY	6,817,003,785	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,036,817,210	
210201	ALLOWANCES	195,001,790	
21020101	NON REGULAR ALLOWANCES	195,001,790	
210202	SOCIAL CONTRIBUTIONS	841,815,420	
21020201	NHIS	330,540,137	
21020202	CONTRIBUTORY PENSION	511,275,283	
22	OTHER RECURRENT COSTS	100,015,242	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
2202	OVERHEAD COST		99,684,927
220201	TRAVEL & TRANSPORT - GENERAL		2,112,341
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,280,486
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		831,855
220202	UTILITIES - GENERAL		5,111,633
22020201	ELECTRICITY CHARGES		3,447,104
22020202	TELEPHONE CHARGES		265,919
22020203	INTERNET ACCESS CHARGES		751,274
22020204	SATELLITE BROADCASTING ACCESS CHARGES		453,520
22020205	WATER RATES		193,816
220203	MATERIALS & SUPPLIES - GENERAL		7,729,452
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,013,375
22020302	BOOKS		1,669,060
22020303	NEWSPAPERS		101,513
22020304	MAGAZINES & PERIODICALS		426,146
22020306	PRINTING OF SECURITY DOCUMENTS		1,263,025
22020307	DRUGS & MEDICAL SUPPLIES		644,277
22020308	FIELD & CAMPING MATERIALS SUPPLIES		628,005
22020309	UNIFORMS & OTHER CLOTHING		272,044
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		712,007
220204	MAINTENANCE SERVICES - GENERAL		4,384,452
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		687,659
22020402	MAINTENANCE OF OFFICE FURNITURE		346,307
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,697,576
22020405	MAINTENANCE OF PLANTS/GENERATORS		902,207
22020410	MAINTENANCE OF ROADS AND BRIDGES		750,703
220205	TRAINING - GENERAL		1,100,394
22020501	LOCAL TRAINING		1,100,394
220206	OTHER SERVICES - GENERAL		3,228,100
22020601	SECURITY SERVICES		2,377,026
22020606	CLEANING & FUMIGATION SERVICES		851,074
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,548,212
22020701	FINANCIAL CONSULTING		119,254
22020703	LEGAL SERVICES		768,327
22020708	BUDGET PREPARATION		660,631
220208	FUEL & LUBRICANTS - GENERAL		4,844,516
22020801	MOTOR VEHICLE FUEL COST		3,420,683
22020803	PLANT / GENERATOR FUEL COST		1,093,518
22020806	COOKING GAS/FUEL COST		330,315
220209	FINANCIAL CHARGES - GENERAL		1,234,726
22020901	BANK CHARGES (OTHER THAN INTEREST)		66,063
22020902	INSURANCE PREMIUM		1,168,663
220210	MISCELLANEOUS		68,391,101
22021001	REFRESHMENT & MEALS		393,908
22021002	HONORARIUM & SITTING ALLOWANCE		782,736
22021003	PUBLICITY & ADVERTISEMENTS		649,580
22021004	MEDICAL EXPENSES		297,333
22021006	POSTAGES & COURIER SERVICES		358,401
22021007	WELFARE PACKAGES		802,245
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,215,919
22021009	SPORTING ACTIVITIES		325,170
22021010	DIRECT TEACHING & LABORATORY COST		60,614,963
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		330,315



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP		1,145,108
22021031	CURRICULUM DEVELOPMENT		1,475,423
2203	LOANS AND ADVANCES		330,315
220301	STAFF LOANS & ADVANCES		330,315
22030104	REFURBISHING ADVANCES		330,315
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		20,110,515
230101	PURCHASE OF FIXED ASSETS - GENERAL		20,110,515
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		20,110,515
2302	CONSTRUCTION / PROVISION		33,582,634
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,582,634
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		33,582,634
	TOTAL PERSONNEL		7,853,820,995
	TOTAL OVERHEAD		100,015,242
	TOTAL RECURRENT		7,953,836,237
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		8,007,529,386
0517021007	UNIVERSITY OF JOS		
		TYPE	AMOUNT
UNIJOS01006347	PROCUREMENT OF TEACHING & RESEARCH EQUIPMENTS	ONGOING	20,110,515
UNIJOS02006351	COMPLETION OF FACULTY OF EDUCATION BLOCK 19	ONGOING	23,636,364
UNIJOS03006360	COMPLETION OF LECTURE THEATRE UNIT C 1	ONGOING	9,946,270
0517021008	UNIVERSITY OF CALABAR		
		AMOUNT	
2	EXPENDITURE		10,876,380,173
21	PERSONNEL COST		10,714,435,401
2101	SALARY		8,962,313,623
210101	SALARIES AND WAGES		8,962,313,623
21010101	SALARY		8,962,313,623
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,752,121,778
210201	ALLOWANCES		631,832,575
21020101	NON REGULAR ALLOWANCES		631,832,575
210202	SOCIAL CONTRIBUTIONS		1,120,289,203
21020201	NHIS		448,115,681
21020202	CONTRIBUTORY PENSION		672,173,522
22	OTHER RECURRENT COSTS		108,251,623
2202	OVERHEAD COST		108,251,623
220202	UTILITIES - GENERAL		56,819,962
22020201	ELECTRICITY CHARGES		56,819,962
220210	MISCELLANEOUS		51,431,661
22021010	DIRECT TEACHING & LABORATORY COST		51,431,661
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		25,647,684
23020114	CONSTRUCTION / PROVISION OF ROADS		28,045,465
	TOTAL PERSONNEL		10,714,435,401
	TOTAL OVERHEAD		108,251,623
	TOTAL RECURRENT		10,822,687,024
	TOTAL CAPITAL		53,693,149



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		10,876,380,173
0517021008	UNIVERSITY OF CALABAR		
CODE	PROJECT NAME	TYPE	AMOUNT
UNICAL02009861	CONSTRUCTION OF FACULTY BUILDING (LAW LIBRARY)	NEW	2,000,320
UNICAL02009865	REHABILITATION OF WALKWAYS LINKING HALL 4, 5, 6, 8 AND 9 AND PRE-CLINICAL BUILDING	NEW	23,647,364
UNICAL03009873	CONSTRUCTION OF ULTRA MODERN PARKING LOT	NEW	28,045,465
0517021009	UNIVERSITY OF ILORIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		8,699,682,943
21	PERSONNEL COST		8,551,117,558
2101	SALARY		7,470,793,583
210101	SALARIES AND WAGES		7,470,793,583
21010101	SALARY		7,470,793,583
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,080,323,975
210201	ALLOWANCES		146,474,777
21020101	NON REGULAR ALLOWANCES		146,474,777
210202	SOCIAL CONTRIBUTIONS		933,849,198
21020201	NHIS		373,539,679
21020202	CONTRIBUTORY PENSION		560,309,519
22	OTHER RECURRENT COSTS		94,872,236
2202	OVERHEAD COST		94,872,236
220208	FUEL & LUBRICANTS - GENERAL		48,614,962
22020803	PLANT / GENERATOR FUEL COST		48,614,962
220210	MISCELLANEOUS		46,257,274
22021010	DIRECT TEACHING & LABORATORY COST		46,257,274
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		8,551,117,558
	TOTAL OVERHEAD		94,872,236
	TOTAL RECURRENT		8,645,989,794
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		8,699,682,943
0517021009	UNIVERSITY OF ILORIN		
CODE	PROJECT NAME	TYPE	AMOUNT
UNILORIN01006324	CONSTRUCTION OF ADMINISTRATIVE BUILDING WITH SENATE FLOOR	ONGOING	53,693,149
0517021010	UNIVERSITY OF ABUJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,824,352,940
21	PERSONNEL COST		4,721,324,761
2101	SALARY		3,847,028,879
210101	SALARIES AND WAGES		3,847,028,879
21010101	SALARY		3,847,028,879
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		874,295,882
210201	ALLOWANCES		394,312,771
21020101	NON REGULAR ALLOWANCES		394,312,771
210202	SOCIAL CONTRIBUTIONS		479,983,111
21020201	NHIS		191,993,244
21020202	CONTRIBUTORY PENSION		287,989,867
22	OTHER RECURRENT COSTS		49,335,030



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST		49,335,030
220201	TRAVEL & TRANSPORT - GENERAL		2,285,070
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,078,493
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,206,577
220202	UTILITIES - GENERAL		4,453,737
22020201	ELECTRICITY CHARGES		1,002,211
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,637,398
22020205	WATER RATES		615,393
22020207	LEASED COMMUNICATION LINES(S)		198,735
220203	MATERIALS & SUPPLIES - GENERAL		7,402,933
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,511,459
22020302	BOOKS		241,315
22020303	NEWSPAPERS		289,578
22020304	MAGAZINES & PERIODICALS		386,168
22020305	PRINTING OF NON SECURITY DOCUMENTS		579,157
22020306	PRINTING OF SECURITY DOCUMENTS		2,395,256
220204	MAINTENANCE SERVICES - GENERAL		1,110,051
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		868,736
22020405	MAINTENANCE OF PLANTS/GENERATORS		241,315
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		708,199
22020702	INFORMATION TECHNOLOGY CONSULTING		418,621
22020706	SURVEYING SERVICES		289,578
220208	FUEL & LUBRICANTS - GENERAL		4,794,703
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		4,481,791
22020806	COOKING GAS/FUEL COST		312,912
220210	MISCELLANEOUS		28,580,337
22021009	SPORTING ACTIVITIES		28,580,337
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		53,693,149
	TOTAL PERSONNEL		4,721,324,761
	TOTAL OVERHEAD		49,335,030
	TOTAL RECURRENT		4,770,659,791
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,824,352,940
0517021010	UNIVERSITY OF ABUJA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIABJ01005905	COMPLETION OF FACULTY OF MANAGEMENT SCIENCE	ONGOING	53,693,149
0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		5,242,954,109
21	PERSONNEL COST		5,116,021,486
2101	SALARY		4,324,392,386
210101	SALARIES AND WAGES		4,324,392,386
21010101	SALARY		4,324,392,386
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		791,629,100
210201	ALLOWANCES		275,002,125
21020101	NON REGULAR ALLOWANCES		275,002,125
210202	SOCIAL CONTRIBUTIONS		516,626,975
21020201	NHIS		206,650,790



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020202	CONTRIBUTORY PENSION		309,976,185
22	OTHER RECURRENT COSTS		73,239,474
2202	OVERHEAD COST		73,239,474
220202	UTILITIES - GENERAL		8,120,135
22020201	ELECTRICITY CHARGES		8,120,135
220204	MAINTENANCE SERVICES - GENERAL		7,914,523
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,383,390
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,531,133
220208	FUEL & LUBRICANTS - GENERAL		7,916,948
22020803	PLANT / GENERATOR FUEL COST		7,916,948
220210	MISCELLANEOUS		49,287,868
22021010	DIRECT TEACHING & LABORATORY COST		49,287,868
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		53,693,149
	TOTAL PERSONNEL		5,116,021,486
	TOTAL OVERHEAD		73,239,474
	TOTAL RECURRENT		5,189,260,960
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		5,242,954,109
0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA		
		TYPE	AMOUNT
EDUFUNAAB00500431 3	CONSTRUCTION OF ROAD NETWORK	ONGOING	53,693,149
0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI		
		AMOUNT	
2	EXPENDITURE		5,896,411,678
21	PERSONNEL COST		5,592,224,663
2101	SALARY		4,822,605,744
210101	SALARIES AND WAGES		4,822,605,744
21010101	SALARY		4,822,605,744
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		769,618,919
210201	ALLOWANCES		166,793,201
21020101	NON REGULAR ALLOWANCES		166,793,201
210202	SOCIAL CONTRIBUTIONS		602,825,718
21020201	NHIS		241,130,287
21020202	CONTRIBUTORY PENSION		361,695,431
22	OTHER RECURRENT COSTS		250,493,866
2202	OVERHEAD COST		250,493,866
220202	UTILITIES - GENERAL		10,965,716
22020201	ELECTRICITY CHARGES		1,757,733
22020202	TELEPHONE CHARGES		1,001,050
22020203	INTERNET ACCESS CHARGES		678,678
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,205,710
22020205	WATER RATES		5,090,098
22020206	SEWERAGE CHARGES		232,447
220203	MATERIALS & SUPPLIES - GENERAL		65,589,885
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,701,679
22020302	BOOKS		11,876,891
22020303	NEWSPAPERS		5,768,776
22020304	MAGAZINES & PERIODICALS		848,350
22020306	PRINTING OF SECURITY DOCUMENTS		4,072,076



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		16,966,989
22020309	UNIFORMS & OTHER CLOTHING		84,836
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		15,270,289
220204	MAINTENANCE SERVICES - GENERAL		13,573,595
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,036,038
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,545,049
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		509,011
22020405	MAINTENANCE OF PLANTS/GENERATORS		8,483,497
220205	TRAINING - GENERAL		4,072,076
22020501	LOCAL TRAINING		4,072,076
220206	OTHER SERVICES - GENERAL		5,208,866
22020603	OFFICE RENT		5,090,098
22020606	CLEANING & FUMIGATION SERVICES		118,768
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		678,678
22020703	LEGAL SERVICES		678,678
220208	FUEL & LUBRICANTS - GENERAL		3,480,780
22020801	MOTOR VEHICLE FUEL COST		1,020,567
22020803	PLANT / GENERATOR FUEL COST		2,205,710
22020806	COOKING GAS/FUEL COST		254,503
220209	FINANCIAL CHARGES - GENERAL		8,636,198
22020902	INSURANCE PREMIUM		8,636,198
220210	MISCELLANEOUS		138,288,072
22021006	POSTAGES & COURIER SERVICES		118,768
22021010	DIRECT TEACHING & LABORATORY COST		138,169,304
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	TOTAL PERSONNEL		5,592,224,663
	TOTAL OVERHEAD		250,493,866
	TOTAL RECURRENT		5,842,718,529
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		5,896,411,678
0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMARK07006103	COLLEGE OF FOOD TECHNOLOGY AND STUDENT HOSTEL	ONGOING	53,693,149
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,857,711,928
21	PERSONNEL COST		4,745,357,185
2101	SALARY		4,218,095,275
210101	SALARIES AND WAGES		4,218,095,275
21010101	SALARY		4,218,095,275
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		527,261,910
210202	SOCIAL CONTRIBUTIONS		527,261,910
21020201	NHIS		210,904,764
21020202	CONTRIBUTORY PENSION		316,357,146
22	OTHER RECURRENT COSTS		58,661,594
2202	OVERHEAD COST		58,661,594
220202	UTILITIES - GENERAL		10,269,935
22020201	ELECTRICITY CHARGES		10,269,935
220208	FUEL & LUBRICANTS - GENERAL		20,539,870



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020801	MOTOR VEHICLE FUEL COST	10,269,935	
22020803	PLANT / GENERATOR FUEL COST	10,269,935	
220210	MISCELLANEOUS	27,851,789	
22021010	DIRECT TEACHING & LABORATORY COST	27,851,789	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	53,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149	
23020114	CONSTRUCTION / PROVISION OF ROADS	53,693,149	
	TOTAL PERSONNEL	4,745,357,185	
	TOTAL OVERHEAD	58,661,594	
	TOTAL RECURRENT	4,804,018,779	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	4,857,711,928	
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE		
CODE	PROJECT NAME	TYPE	AMOUNT
MOUAU06009471	CONSTRUCTION OF ROADS	NEW	53,693,149
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	10,281,004,107	
21	PERSONNEL COST	10,153,499,591	
2101	SALARY	9,010,026,303	
210101	SALARIES AND WAGES	9,010,026,303	
21010101	SALARY	9,010,026,303	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,143,473,288	
210201	ALLOWANCES	17,220,000	
21020101	NON REGULAR ALLOWANCES	17,220,000	
210202	SOCIAL CONTRIBUTIONS	1,126,253,288	
21020201	NHIS	450,501,315	
21020202	CONTRIBUTORY PENSION	675,751,973	
22	OTHER RECURRENT COSTS	73,811,367	
2202	OVERHEAD COST	73,811,367	
220202	UTILITIES - GENERAL	8,848,983	
22020201	ELECTRICITY CHARGES	8,848,983	
220203	MATERIALS & SUPPLIES - GENERAL	2,396,379	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,396,379	
220204	MAINTENANCE SERVICES - GENERAL	2,778,882	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,778,882	
220208	FUEL & LUBRICANTS - GENERAL	7,915,319	
22020803	PLANT / GENERATOR FUEL COST	7,915,319	
220210	MISCELLANEOUS	51,871,804	
22021010	DIRECT TEACHING & LABORATORY COST	51,871,804	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	53,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,693,149	
	TOTAL PERSONNEL	10,153,499,591	
	TOTAL OVERHEAD	73,811,367	
	TOTAL RECURRENT	10,227,310,958	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	10,281,004,107	
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIPORT04009488	PHARMACY LECTURE HALL PHASE 2	NEW	53,693,149



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		4,873,806,083
21	PERSONNEL COST		4,771,538,302
2101	SALARY		3,599,993,090
210101	SALARIES AND WAGES		3,599,993,090
21010101	SALARY		3,599,993,090
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,171,545,212
210201	ALLOWANCES		721,546,075
21020101	NON REGULAR ALLOWANCES		721,546,075
210202	SOCIAL CONTRIBUTIONS		449,999,137
21020201	NHIS		179,999,655
21020202	CONTRIBUTORY PENSION		269,999,482
22	OTHER RECURRENT COSTS		48,574,632
2202	OVERHEAD COST		48,574,632
220202	UTILITIES - GENERAL		11,693,264
22020201	ELECTRICITY CHARGES		11,693,264
220210	MISCELLANEOUS		36,881,368
22021010	DIRECT TEACHING & LABORATORY COST		36,881,368
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		22,017,442
230101	PURCHASE OF FIXED ASSETS - GENERAL		22,017,442
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		22,017,442
2302	CONSTRUCTION / PROVISION		31,675,707
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		31,675,707
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		31,675,707
	TOTAL PERSONNEL		4,771,538,302
	TOTAL OVERHEAD		48,574,632
	TOTAL RECURRENT		4,820,112,934
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,873,806,083
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUATBU002009750	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	22,017,442
EDUATBU008009765	CONSTRUCTION FEMALE HOSTEL GUBI CAMPUS	NEW	31,675,707
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		6,665,557,831
21	PERSONNEL COST		6,523,906,636
2101	SALARY		5,799,028,121
210101	SALARIES AND WAGES		5,799,028,121
21010101	SALARY		5,799,028,121
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		724,878,515
210202	SOCIAL CONTRIBUTIONS		724,878,515
21020201	NHIS		289,951,406
21020202	CONTRIBUTORY PENSION		434,927,109
22	OTHER RECURRENT COSTS		87,958,046
2202	OVERHEAD COST		87,958,046
220201	TRAVEL& TRANSPORT - GENERAL		2,884,756
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,648,432
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,236,324



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
220202	UTILITIES - GENERAL		4,945,296
22020201	ELECTRICITY CHARGES		2,472,648
22020203	INTERNET ACCESS CHARGES		2,060,540
22020205	WATER RATES		412,108
220203	MATERIALS & SUPPLIES - GENERAL		5,513,606
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,236,324
22020302	BOOKS		3,247,012
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,030,270
220210	MISCELLANEOUS		74,614,388
22021006	POSTAGES & COURIER SERVICES		2,060,540
22021010	DIRECT TEACHING & LABORATORY COST		70,699,362
22021031	CURRICULUM DEVELOPMENT		1,854,486
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		22,017,442
230101	PURCHASE OF FIXED ASSETS - GENERAL		22,017,442
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		22,017,442
2302	CONSTRUCTION / PROVISION		31,675,707
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		31,675,707
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		31,675,707
	TOTAL PERSONNEL		6,523,906,636
	TOTAL OVERHEAD		87,958,046
	TOTAL RECURRENT		6,611,864,682
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		6,665,557,831
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTOW001004394	TEACHING & RESEARCH EQUIPMENT	ONGOING	22,017,442
EDUFUTOW002004399	COMPLETION AND LANDSCAPING OF SCHOOL OF HEALTH TECHNOLOGY	ONGOING	31,675,707
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		4,784,813,292
21	PERSONNEL COST		4,637,767,412
2101	SALARY		4,126,019,358
210101	SALARIES AND WAGES		4,126,019,358
21010101	SALARY		4,126,019,358
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		511,748,054
210202	SOCIAL CONTRIBUTIONS		511,748,054
21020201	NHIS		202,296,602
21020202	CONTRIBUTORY PENSION		309,451,452
22	OTHER RECURRENT COSTS		93,352,731
2202	OVERHEAD COST		93,352,731
220201	TRAVEL & TRANSPORT - GENERAL		1,177,903
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		520,275
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		657,628
220202	UTILITIES - GENERAL		2,172,149
22020201	ELECTRICITY CHARGES		520,275
22020202	TELEPHONE CHARGES		546,289
22020203	INTERNET ACCESS CHARGES		1,053,557
22020207	LEASED COMMUNICATION LINES(S)		52,028
220203	MATERIALS & SUPPLIES - GENERAL		4,465,635
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		884,321



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020302	BOOKS	260,138	
22020303	NEWSPAPERS	264,300	
22020304	MAGAZINES & PERIODICALS	119,663	
22020305	PRINTING OF NON SECURITY DOCUMENTS	602,739	
22020306	PRINTING OF SECURITY DOCUMENTS	265,340	
22020307	DRUGS & MEDICAL SUPPLIES	624,330	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	312,165	
22020309	UNIFORMS & OTHER CLOTHING	260,138	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	574,904	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	297,597	
220204	MAINTENANCE SERVICES - GENERAL		2,852,944
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	674,797	
22020402	MAINTENANCE OF OFFICE FURNITURE	260,138	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	598,316	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,720	
22020405	MAINTENANCE OF PLANTS/GENERATORS	411,017	
22020406	OTHER MAINTENANCE SERVICES	530,956	
220205	TRAINING - GENERAL		680,208
22020501	LOCAL TRAINING	680,208	
220206	OTHER SERVICES - GENERAL		1,350,115
22020601	SECURITY SERVICES	702,372	
22020606	CLEANING & FUMIGATION SERVICES	647,743	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,404,743
22020701	FINANCIAL CONSULTING	624,330	
22020702	INFORMATION TECHNOLOGY CONSULTING	260,138	
22020703	LEGAL SERVICES	520,275	
220208	FUEL & LUBRICANTS - GENERAL		1,987,451
22020801	MOTOR VEHICLE FUEL COST	1,165,416	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	260,138	
22020803	PLANT / GENERATOR FUEL COST	561,897	
220209	FINANCIAL CHARGES - GENERAL		993,726
22020901	BANK CHARGES (OTHER THAN INTEREST)	213,313	
22020902	INSURANCE PREMIUM	780,413	
220210	MISCELLANEOUS		76,267,857
22021001	REFRESHMENT & MEALS	527,585	
22021002	HONORARIUM & SITTING ALLOWANCE	1,040,550	
22021003	PUBLICITY & ADVERTISEMENTS	738,270	
22021004	MEDICAL EXPENSES	520,275	
22021006	POSTAGES & COURIER SERVICES	624,330	
22021007	WELFARE PACKAGES	858,454	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	670,114	
22021009	SPORTING ACTIVITIES	593,114	
22021010	DIRECT TEACHING & LABORATORY COST	70,409,014	
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	286,151	
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	53,693,149	
	TOTAL PERSONNEL		4,637,767,412
	TOTAL OVERHEAD		93,352,731
	TOTAL RECURRENT		4,731,120,143
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,784,813,292



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTA002004333	SCHOOL OF SCIENCES BUILDING PHASE 3	ONGOING	53,693,149
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		4,604,411,477
21	PERSONNEL COST		4,477,812,304
2101	SALARY		3,896,028,265
210101	SALARIES AND WAGES		3,896,028,265
21010101	SALARY		3,896,028,265
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		581,784,039
210201	ALLOWANCES		94,780,505
21020101	NON REGULAR ALLOWANCES		94,780,505
210202	SOCIAL CONTRIBUTIONS		487,003,534
21020201	NHIS		194,801,414
21020202	CONTRIBUTORY PENSION		292,202,120
22	OTHER RECURRENT COSTS		72,906,024
2202	OVERHEAD COST		72,906,024
220201	TRAVEL & TRANSPORT - GENERAL		2,784,720
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,265,782
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,518,938
220202	UTILITIES - GENERAL		5,759,307
22020201	ELECTRICITY CHARGES		1,139,204
22020202	TELEPHONE CHARGES		506,313
22020203	INTERNET ACCESS CHARGES		3,164,454
22020205	WATER RATES		632,891
22020206	SEWERAGE CHARGES		316,445
220203	MATERIALS & SUPPLIES - GENERAL		5,569,439
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,265,782
22020302	BOOKS		1,265,782
22020303	NEWSPAPERS		379,735
22020304	MAGAZINES & PERIODICALS		316,445
22020306	PRINTING OF SECURITY DOCUMENTS		126,578
22020307	DRUGS & MEDICAL SUPPLIES		949,336
22020309	UNIFORMS & OTHER CLOTHING		316,445
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		949,336
220204	MAINTENANCE SERVICES - GENERAL		3,480,900
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		632,891
22020402	MAINTENANCE OF OFFICE FURNITURE		632,891
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		759,469
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		632,891
22020405	MAINTENANCE OF PLANTS/GENERATORS		632,891
22020406	OTHER MAINTENANCE SERVICES		189,867
220205	TRAINING - GENERAL		632,891
22020501	LOCAL TRAINING		632,891
220206	OTHER SERVICES - GENERAL		189,867
22020601	SECURITY SERVICES		189,867
220208	FUEL & LUBRICANTS - GENERAL		3,480,899
22020801	MOTOR VEHICLE FUEL COST		949,336
22020803	PLANT / GENERATOR FUEL COST		2,531,563
220210	MISCELLANEOUS		51,008,001
22021001	REFRESHMENT & MEALS		949,336



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
22021002	HONORARIUM & SITTING ALLOWANCE		1,265,782
22021003	PUBLICITY & ADVERTISEMENTS		632,891
22021004	MEDICAL EXPENSES		316,445
22021006	POSTAGES & COURIER SERVICES		253,156
22021007	WELFARE PACKAGES		316,445
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		126,578
22021009	SPORTING ACTIVITIES		316,445
22021010	DIRECT TEACHING & LABORATORY COST		46,830,923
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	TOTAL PERSONNEL		4,477,812,304
	TOTAL OVERHEAD		72,906,024
	TOTAL RECURRENT		4,550,718,328
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,604,411,477
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTM003004385	COMPLETION OF COMPUTER ENGINEERING DEPT	ONGOING	53,693,149
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,293,650,914
21	PERSONNEL COST		3,195,620,004
2101	SALARY		2,828,057,627
210101	SALARIES AND WAGES		2,828,057,627
21010101	SALARY		2,828,057,627
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		367,562,377
210201	ALLOWANCES		14,055,174
21020101	NON REGULAR ALLOWANCES		14,055,174
210202	SOCIAL CONTRIBUTIONS		353,507,203
21020201	NHIS		141,402,881
21020202	CONTRIBUTORY PENSION		212,104,322
22	OTHER RECURRENT COSTS		44,337,761
2202	OVERHEAD COST		44,337,761
220202	UTILITIES - GENERAL		751,101
22020201	ELECTRICITY CHARGES		751,101
220210	MISCELLANEOUS		43,586,660
22021010	DIRECT TEACHING & LABORATORY COST		43,586,660
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		23,611,934
230101	PURCHASE OF FIXED ASSETS - GENERAL		23,611,934
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		23,611,934
2302	CONSTRUCTION / PROVISION		30,081,215
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		30,081,215
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		30,081,215
	TOTAL PERSONNEL		3,195,620,004
	TOTAL OVERHEAD		44,337,761
	TOTAL RECURRENT		3,239,957,765
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		3,293,650,914
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
CODE	PROJECT NAME	TYPE	AMOUNT
UNIYOLA3009566	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	23,611,934
UNIYOLA5009568	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	NEW	30,081,215
0517021020	UNIVERSITY OF UYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		8,342,990,447
21	PERSONNEL COST		8,214,591,718
2101	SALARY		7,081,954,858
210101	SALARIES AND WAGES		7,081,954,858
21010101	SALARY		7,081,954,858
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,132,636,860
210201	ALLOWANCES		247,392,502
21020101	NON REGULAR ALLOWANCES		247,392,502
210202	SOCIAL CONTRIBUTIONS		885,244,358
21020201	NHIS		354,097,743
21020202	CONTRIBUTORY PENSION		531,146,615
22	OTHER RECURRENT COSTS		74,705,580
2202	OVERHEAD COST		74,705,580
220208	FUEL & LUBRICANTS - GENERAL		40,452,162
22020803	PLANT / GENERATOR FUEL COST		40,452,162
220210	MISCELLANEOUS		34,253,418
22021010	DIRECT TEACHING & LABORATORY COST		34,253,418
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		8,214,591,718
	TOTAL OVERHEAD		74,705,580
	TOTAL RECURRENT		8,289,297,298
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		8,342,990,447
0517021020	UNIVERSITY OF UYO		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIUYO 02006503	CONSTRUCTION OF FACULTY OF AGRIC BUILDING	ONGOING	53,693,149
0517021021	UNIVERSITY OF MAIDUGURI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		11,166,177,915
21	PERSONNEL COST		11,015,418,965
2101	SALARY		9,791,483,524
210101	SALARIES AND WAGES		9,791,483,524
21010101	SALARY		9,791,483,524
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,223,935,441
210202	SOCIAL CONTRIBUTIONS		1,223,935,441
21020201	NHIS		489,574,176
21020202	CONTRIBUTORY PENSION		734,361,265
22	OTHER RECURRENT COSTS		97,065,801
2202	OVERHEAD COST		97,065,801
220201	TRAVEL & TRANSPORT - GENERAL		5,774,820
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,735,441
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,039,379
220202	UTILITIES - GENERAL		8,181,043
22020201	ELECTRICITY CHARGES		4,837,727



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
22020203	INTERNET ACCESS CHARGES		1,823,627
22020205	WATER RATES		1,519,689
220203	MATERIALS & SUPPLIES - GENERAL		10,181,918
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,215,751
22020302	BOOKS		2,431,503
22020303	NEWSPAPERS		516,694
22020304	MAGAZINES & PERIODICALS		547,088
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,519,689
22020306	PRINTING OF SECURITY DOCUMENTS		911,814
22020307	DRUGS & MEDICAL SUPPLIES		911,814
22020309	UNIFORMS & OTHER CLOTHING		1,215,751
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		911,814
220204	MAINTENANCE SERVICES - GENERAL		7,598,447
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,215,751
22020402	MAINTENANCE OF OFFICE FURNITURE		911,814
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,039,379
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,431,503
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,215,751
22020703	LEGAL SERVICES		1,215,751
220208	FUEL & LUBRICANTS - GENERAL		20,123,199
22020801	MOTOR VEHICLE FUEL COST		1,519,689
22020803	PLANT / GENERATOR FUEL COST		18,603,510
220210	MISCELLANEOUS		43,990,623
22021001	REFRESHMENT & MEALS		1,519,689
22021002	HONORARIUM & SITTING ALLOWANCE		3,039,379
22021003	PUBLICITY & ADVERTISEMENTS		1,215,751
22021006	POSTAGES & COURIER SERVICES		607,876
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,127,565
22021009	SPORTING ACTIVITIES		1,823,627
22021010	DIRECT TEACHING & LABORATORY COST		33,656,736
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		19,752,500
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		19,752,500
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		19,752,500
2303	REHABILITATION / REPAIRS		33,940,649
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,940,649
23030102	REHABILITATION / REPAIRS - ELECTRICITY		33,940,649
	TOTAL PERSONNEL		11,015,418,965
	TOTAL OVERHEAD		97,065,801
	TOTAL RECURRENT		11,112,484,766
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		11,166,177,915
0517021021	UNIVERSITY OF MAIDUGURI		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMAID05006446	EXTENSION OF PERIMETER FENCE AND PROVISION OF DRUM SIZE CONCRETE BEACONS AT THE NEW ACADEMIC CORE	ONGOING	19,752,500
UNIMAID06006449	UPGRADING OF HIGH VOLTAGE POWER SUPPLY EQUIPMENT	ONGOING	33,940,649
0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,616,652,617
21	PERSONNEL COST		7,559,426,496
2101	SALARY		6,719,490,219



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
210101	SALARIES AND WAGES		6,719,490,219
21010101	SALARY		6,719,490,219
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		839,936,277
210202	SOCIAL CONTRIBUTIONS		839,936,277
21020201	NHIS		335,974,511
21020202	CONTRIBUTORY PENSION		503,961,766
22	OTHER RECURRENT COSTS		56,700,706
2202	OVERHEAD COST		56,700,706
220201	TRAVEL & TRANSPORT - GENERAL		929,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		929,400
220202	UTILITIES - GENERAL		2,609,559
22020201	ELECTRICITY CHARGES		1,657,975
22020202	TELEPHONE CHARGES		338,600
22020203	INTERNET ACCESS CHARGES		612,984
220203	MATERIALS & SUPPLIES - GENERAL		4,912,553
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,336,888
22020302	BOOKS		1,225,967
22020303	NEWSPAPERS		110,921
22020304	MAGAZINES & PERIODICALS		639,182
22020305	PRINTING OF NON SECURITY DOCUMENTS		519,577
22020306	PRINTING OF SECURITY DOCUMENTS		583,794
22020307	DRUGS & MEDICAL SUPPLIES		145,948
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		350,276
220204	MAINTENANCE SERVICES - GENERAL		2,248,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		643,925
22020402	MAINTENANCE OF OFFICE FURNITURE		163,462
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		394,061
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		519,577
22020405	MAINTENANCE OF PLANTS/GENERATORS		396,980
22020406	OTHER MAINTENANCE SERVICES		130,770
220206	OTHER SERVICES - GENERAL		758,932
22020603	OFFICE RENT		758,932
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		227,680
22020703	LEGAL SERVICES		227,680
220208	FUEL & LUBRICANTS - GENERAL		3,268,312
22020801	MOTOR VEHICLE FUEL COST		1,446,875
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		87,569
22020803	PLANT / GENERATOR FUEL COST		1,733,868
220209	FINANCIAL CHARGES - GENERAL		700,553
22020902	INSURANCE PREMIUM		700,553
220210	MISCELLANEOUS		41,044,942
22021003	PUBLICITY & ADVERTISEMENTS		286,059
22021006	POSTAGES & COURIER SERVICES		145,948
22021009	SPORTING ACTIVITIES		525,415
22021010	DIRECT TEACHING & LABORATORY COST		39,795,623
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		110,921
22021031	CURRICULUM DEVELOPMENT		180,976
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		7,559,426,496
	TOTAL OVERHEAD		56,700,706



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
	TOTAL RECURRENT	7,616,127,202	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	7,669,820,351	
0517021022	NNAMDI AZIKWE UNIVERSITY, AWKA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIZIK01005694	FACULTY BUILDING FOR EDUCATION	ONGOING	53,693,149
0517021023	BAYERO UNIVERSITY, KANO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	8,043,479,623	
21	PERSONNEL COST	7,572,353,285	
2101	SALARY	6,046,283,174	
210101	SALARIES AND WAGES	6,046,283,174	
21010101	SALARY	6,046,283,174	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,526,070,111	
210201	ALLOWANCES	729,896,374	
21020101	NON REGULAR ALLOWANCES	729,896,374	
210202	SOCIAL CONTRIBUTIONS	796,173,737	
21020201	NHIS	342,702,499	
21020202	CONTRIBUTORY PENSION	453,471,238	
22	OTHER RECURRENT COSTS	217,433,189	
2202	OVERHEAD COST	217,433,189	
220201	TRAVEL & TRANSPORT - GENERAL	18,757,294	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,757,294	
220202	UTILITIES - GENERAL	15,949,651	
22020201	ELECTRICITY CHARGES	15,949,651	
220208	FUEL & LUBRICANTS - GENERAL	47,848,949	
22020803	PLANT / GENERATOR FUEL COST	47,848,949	
220210	MISCELLANEOUS	134,877,295	
22021010	DIRECT TEACHING & LABORATORY COST	134,877,295	
23	CAPITAL EXPENDITURE	253,693,149	
2302	CONSTRUCTION / PROVISION	253,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	253,693,149	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	253,693,149	
	TOTAL PERSONNEL	7,572,353,285	
	TOTAL OVERHEAD	217,433,189	
	TOTAL RECURRENT	7,789,786,474	
	TOTAL CAPITAL	253,693,149	
	TOTAL ALLOCATION	8,043,479,623	
0517021023	BAYERO UNIVERSITY, KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUBAY002003622	CONSTRUCTION OF SENATE BUILDING	ONGOING	253,693,149
0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	6,851,594,110	
21	PERSONNEL COST	6,741,946,783	
2101	SALARY	4,956,286,971	
210101	SALARIES AND WAGES	4,956,286,971	
21010101	SALARY	4,956,286,971	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,785,659,812	
210201	ALLOWANCES	1,166,123,940	
21020101	NON REGULAR ALLOWANCES	1,166,123,940	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	TYPE	AMOUNT
210202	SOCIAL CONTRIBUTIONS		619,535,872
21020201	NHIS		247,814,349
21020202	CONTRIBUTORY PENSION		371,721,523
22	OTHER RECURRENT COSTS		55,954,178
2202	OVERHEAD COST		55,954,178
220202	UTILITIES - GENERAL		21,993,352
22020201	ELECTRICITY CHARGES		21,993,352
220210	MISCELLANEOUS		33,960,826
22021010	DIRECT TEACHING & LABORATORY COST		33,960,826
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		6,741,946,783
	TOTAL OVERHEAD		55,954,178
	TOTAL RECURRENT		6,797,900,961
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		6,851,594,110
0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
USMAN UNI 07009608	COMPLETION OF FACULTY OF VETERINARY MEDICINE PHASE-I(LOTS I - III)	NEW	53,693,149
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		1,195,220,093
21	PERSONNEL COST		558,915,328
2101	SALARY		496,813,625
210101	SALARIES AND WAGES		496,813,625
21010101	SALARY		496,813,625
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		62,101,703
210202	SOCIAL CONTRIBUTIONS		62,101,703
21020201	NHIS		24,840,681
21020202	CONTRIBUTORY PENSION		37,261,022
22	OTHER RECURRENT COSTS		76,247,980
2202	OVERHEAD COST		76,247,980
220201	TRAVEL & TRANSPORT - GENERAL		1,189,129
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		891,847
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		297,282
220202	UTILITIES - GENERAL		3,002,550
22020201	ELECTRICITY CHARGES		594,564
22020202	TELEPHONE CHARGES		891,847
22020203	INTERNET ACCESS CHARGES		178,369
22020205	WATER RATES		891,847
22020206	SEWERAGE CHARGES		445,923
220203	MATERIALS & SUPPLIES - GENERAL		2,229,615
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		594,564
22020302	BOOKS		594,564
22020303	NEWSPAPERS		148,641
22020304	MAGAZINES & PERIODICALS		148,641
22020305	PRINTING OF NON SECURITY DOCUMENTS		148,641
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		594,564
220204	MAINTENANCE SERVICES - GENERAL		2,080,975
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		891,847



CODE	LINE ITEM	2015 APPROPRIATION ACT	
			AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		594,564
22020405	MAINTENANCE OF PLANTS/GENERATORS		594,564
220206	OTHER SERVICES - GENERAL		3,091,734
22020601	SECURITY SERVICES		1,783,693
22020603	OFFICE RENT		713,477
22020606	CLEANING & FUMIGATION SERVICES		594,564
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		683,749
22020703	LEGAL SERVICES		445,923
22020708	BUDGET PREPARATION		237,826
220208	FUEL & LUBRICANTS - GENERAL		3,864,668
22020801	MOTOR VEHICLE FUEL COST		594,564
22020803	PLANT / GENERATOR FUEL COST		3,270,104
220209	FINANCIAL CHARGES - GENERAL		468,619
22020901	BANK CHARGES (OTHER THAN INTEREST)		171,337
22020902	INSURANCE PREMIUM		297,282
220210	MISCELLANEOUS		59,636,941
22021002	HONORARIUM & SITTING ALLOWANCE		2,675,540
22021003	PUBLICITY & ADVERTISEMENTS		594,564
22021004	MEDICAL EXPENSES		297,282
22021006	POSTAGES & COURIER SERVICES		594,564
22021007	WELFARE PACKAGES		1,486,411
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		594,564
22021010	DIRECT TEACHING & LABORATORY COST		53,394,016
23	CAPITAL EXPENDITURE		560,056,785
2302	CONSTRUCTION / PROVISION		28,149,840
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		28,149,840
23020104	CONSTRUCTION / PROVISION OF HOUSING		15,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		13,149,840
2303	REHABILITATION / REPAIRS		11,906,945
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		11,906,945
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		11,906,945
2305	OTHER CAPITAL PROJECTS		520,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		520,000,000
23050101	RESEARCH AND DEVELOPMENT		520,000,000
	TOTAL PERSONNEL		558,915,328
	TOTAL OVERHEAD		76,247,980
	TOTAL RECURRENT		635,163,308
	TOTAL CAPITAL		560,056,785
	TOTAL ALLOCATION		1,195,220,093
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA		
CODE	PROJECT NAME	TYPE	AMOUNT
NMC02005492	COMPLETION OF PARTICIPANT HOSTEL PHASE 2B	ONGOING	15,000,000
NMC03005495	COMPLETION OF SPORTS AND RECREATION CENTRE PHASE 2A	ONGOING	13,149,840
NMC04009723	RENOVATION OF BUILDING	NEW	11,906,945
NMC05013922	POPULARIZATION OF MENTAL ARITHMETIC AND EQUIPMENT OF SCIENCE AND MATHEMATICS LABORATORIES: IMPLEMENTATION OF MENTAL ARITHMETIC PROGRAMME IN 4 SELECTED SCHOOLS PER STATE AT N2.5M PER SCHOOL IE 10M PER STATE WITH THE DISTRIBUTION OF MATHEMATICAL KITS NATIONWIDE (MDGS)	NEW	370,000,000



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
NMC05013923	AWARENESS CREATION OF MENTAL ARITHMETIC AND PRE-TRAINING WORKSHOP AND MONITORING OF MENTAL ARITHMETICS AND SCIENCE LABORATORIES (MDGS)	NEW	30,000,000
NMC05013924	ESTABLISHMENT AND EQUIPMENT OF 4 DEMONSTRATION INTERNATIONAL OLYMPIAD ACCEPTABLE MATHEMATICAL SCIENCE LABORATORY/CLINICS FOR MATHEMATICS, PHYSICS,CHEMISTRY AND BIOLOGY AT N30.0M EACH (MDGS)	NEW	120,000,000
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		611,377,809
21	PERSONNEL COST		509,437,942
2101	SALARY		443,211,707
210101	SALARIES AND WAGES		443,211,707
21010101	SALARY		443,211,707
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		66,226,235
210201	ALLOWANCES		10,824,772
21020101	NON REGULAR ALLOWANCES		10,824,772
210202	SOCIAL CONTRIBUTIONS		55,401,463
21020201	NHIS		22,160,585
21020202	CONTRIBUTORY PENSION		33,240,878
22	OTHER RECURRENT COSTS		48,246,718
2202	OVERHEAD COST		48,246,718
220201	TRAVEL& TRANSPORT - GENERAL		5,121,503
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,554,907
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		566,596
220202	UTILITIES - GENERAL		3,262,763
22020201	ELECTRICITY CHARGES		621,874
22020202	TELEPHONE CHARGES		602,526
22020203	INTERNET ACCESS CHARGES		932,810
22020204	SATELLITE BROADCASTING ACCESS CHARGES		69,097
22020205	WATER RATES		207,291
22020206	SEWERAGE CHARGES		829,165
220203	MATERIALS & SUPPLIES - GENERAL		5,185,736
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,727,427
22020302	BOOKS		690,971
22020303	NEWSPAPERS		241,840
22020304	MAGAZINES & PERIODICALS		186,562
22020305	PRINTING OF NON SECURITY DOCUMENTS		656,422
22020306	PRINTING OF SECURITY DOCUMENTS		715,155
22020307	DRUGS & MEDICAL SUPPLIES		449,131
22020309	UNIFORMS & OTHER CLOTHING		276,388
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		241,840
220204	MAINTENANCE SERVICES - GENERAL		3,689,094
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		620,492
22020402	MAINTENANCE OF OFFICE FURNITURE		244,604
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		310,937
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		196,927
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,072,912
22020406	OTHER MAINTENANCE SERVICES		243,222
220208	FUEL & LUBRICANTS - GENERAL		2,698,241
22020801	MOTOR VEHICLE FUEL COST		1,211,963
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		173,434
22020803	PLANT / GENERATOR FUEL COST		1,312,844



FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220209	FINANCIAL CHARGES - GENERAL		621,874
22020902	INSURANCE PREMIUM		621,874
220210	MISCELLANEOUS		27,667,507
22021002	HONORARIUM & SITTING ALLOWANCE		853,349
22021003	PUBLICITY & ADVERTISEMENTS		404,218
22021004	MEDICAL EXPENSES		302,645
22021006	POSTAGES & COURIER SERVICES		345,485
22021007	WELFARE PACKAGES		483,679
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		207,291
22021009	SPORTING ACTIVITIES		335,812
22021010	DIRECT TEACHING & LABORATORY COST		24,735,028
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		20,000,000
2303	REHABILITATION / REPAIRS		33,693,149
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,693,149
23030103	REHABILITATION / REPAIRS - HOUSING		15,056,785
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		18,636,364
	TOTAL PERSONNEL		509,437,942
	TOTAL OVERHEAD		48,246,718
	TOTAL RECURRENT		557,684,660
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		611,377,809
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
FRENCHVIL12010186	IMPROVEMENT TO WATER FACILITIES	NEW	18,636,364
FRENVILO5010182	COMPLETION OF CONSTRUCTION OF GATE HOUSE / SECURITY POST	NEW	20,000,000
FRENVILO7010184	IMPROVEMENT TO HOSTEL AND OFFICE BUILDING	NEW	15,056,785
0517021027	ARABIC LANGUAGE VILLAGE BORNO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		424,612,045
21	PERSONNEL COST		329,617,376
2101	SALARY		291,198,495
210101	SALARIES AND WAGES		291,198,495
21010101	SALARY		291,198,495
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,418,881
210201	ALLOWANCES		2,019,069
21020101	NON REGULAR ALLOWANCES		2,019,069
210202	SOCIAL CONTRIBUTIONS		36,399,812
21020201	NHIS		14,559,925
21020202	CONTRIBUTORY PENSION		21,839,887
22	OTHER RECURRENT COSTS		41,301,520
2202	OVERHEAD COST		41,301,520
220201	TRAVEL& TRANSPORT - GENERAL		1,093,097
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,093,097
220202	UTILITIES - GENERAL		364,366
22020203	INTERNET ACCESS CHARGES		364,366
220203	MATERIALS & SUPPLIES - GENERAL		1,457,464
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		364,366
22020306	PRINTING OF SECURITY DOCUMENTS		364,366



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020307	DRUGS & MEDICAL SUPPLIES		364,366
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		364,366
220204	MAINTENANCE SERVICES - GENERAL		2,404,813
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		728,731
22020402	MAINTENANCE OF OFFICE FURNITURE		145,746
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		582,985
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		364,366
22020405	MAINTENANCE OF PLANTS/GENERATORS		582,985
220205	TRAINING - GENERAL		364,366
22020501	LOCAL TRAINING		364,366
220206	OTHER SERVICES - GENERAL		5,975,597
22020601	SECURITY SERVICES		5,101,119
22020603	OFFICE RENT		364,366
22020604	RESIDENTIAL RENT		364,366
22020606	CLEANING & FUMIGATION SERVICES		145,746
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		561,656
22020701	FINANCIAL CONSULTING		364,366
22020708	BUDGET PREPARATION		197,290
220208	FUEL & LUBRICANTS - GENERAL		3,789,403
22020801	MOTOR VEHICLE FUEL COST		874,478
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,914,925
220209	FINANCIAL CHARGES - GENERAL		174,896
22020901	BANK CHARGES (OTHER THAN INTEREST)		174,896
220210	MISCELLANEOUS		25,115,862
22021001	REFRESHMENT & MEALS		364,366
22021002	HONORARIUM & SITTING ALLOWANCE		2,914,925
22021003	PUBLICITY & ADVERTISEMENTS		364,366
22021006	POSTAGES & COURIER SERVICES		72,873
22021007	WELFARE PACKAGES		145,746
22021010	DIRECT TEACHING & LABORATORY COST		21,253,586
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020104	CONSTRUCTION / PROVISION OF HOUSING		53,693,149
	TOTAL PERSONNEL		329,617,376
	TOTAL OVERHEAD		41,301,520
	TOTAL RECURRENT		370,918,896
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		424,612,045
0517021027	ARABIC LANGUAGE VILLAGE BORNO		
CODE	PROJECT NAME	TYPE	AMOUNT
ARABVIL03005606	CONSTRUCTION OF HOSTEL (100 BED SPACES MALE & FEMALE STUDENTS)	ONGOING	53,693,149
0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		607,687,950
21	PERSONNEL COST		515,034,557
2101	SALARY		449,307,287
210101	SALARIES AND WAGES		449,307,287
21010101	SALARY		449,307,287
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		65,727,270
210201	ALLOWANCES		13,649,162
21020101	NON REGULAR ALLOWANCES		13,649,162



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
210202	SOCIAL CONTRIBUTIONS		52,078,108
21020201	NHIS		18,380,061
21020202	CONTRIBUTORY PENSION		33,698,047
22	OTHER RECURRENT COSTS		38,960,244
2202	OVERHEAD COST		38,960,244
220201	TRAVEL & TRANSPORT - GENERAL		2,780,316
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		817,740
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,962,576
220202	UTILITIES - GENERAL		1,471,932
22020201	ELECTRICITY CHARGES		817,740
22020202	TELEPHONE CHARGES		327,096
22020203	INTERNET ACCESS CHARGES		327,096
220203	MATERIALS & SUPPLIES - GENERAL		1,471,932
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		817,740
22020302	BOOKS		327,096
22020303	NEWSPAPERS		327,096
220204	MAINTENANCE SERVICES - GENERAL		3,067,454
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		327,096
22020402	MAINTENANCE OF OFFICE FURNITURE		490,644
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		654,192
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		777,782
22020405	MAINTENANCE OF PLANTS/GENERATORS		817,740
220205	TRAINING - GENERAL		817,740
22020501	LOCAL TRAINING		817,740
220208	FUEL & LUBRICANTS - GENERAL		1,390,158
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,144,836
22020803	PLANT / GENERATOR FUEL COST		245,322
220210	MISCELLANEOUS		27,960,712
22021001	REFRESHMENT & MEALS		654,192
22021002	HONORARIUM & SITTING ALLOWANCE		327,096
22021003	PUBLICITY & ADVERTISEMENTS		81,774
22021006	POSTAGES & COURIER SERVICES		490,644
22021007	WELFARE PACKAGES		817,740
22021009	SPORTING ACTIVITIES		817,740
22021010	DIRECT TEACHING & LABORATORY COST		24,771,526
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		27,435,742
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		26,257,407
	TOTAL PERSONNEL		515,034,557
	TOTAL OVERHEAD		38,960,244
	TOTAL RECURRENT		553,994,801
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		607,687,950
0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES		
CODE	PROJECT NAME	TYPE	AMOUNT
NILAN09013751	CONSTRUCTION OF STOREY BUILDING OFFICE COMPLEX	NEW	27,435,742
NILAN10013754	CONSTRUCTION OF 2 NO BUILDINGS CLASSROOM AND LECTURE HALL	NEW	26,257,407
0517021029	FEDERAL UNIVERSITY OYE-EKITI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,287,090,923



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21	PERSONNEL COST		2,154,532,413
2101	SALARY		1,901,542,084
210101	SALARIES AND WAGES		1,901,542,084
21010101	SALARY		1,901,542,084
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		252,990,329
210201	ALLOWANCES		15,297,568
21020101	NON REGULAR ALLOWANCES		15,297,568
210202	SOCIAL CONTRIBUTIONS		237,692,761
21020201	NHIS		95,077,105
21020202	CONTRIBUTORY PENSION		142,615,656
22	OTHER RECURRENT COSTS		78,865,361
2202	OVERHEAD COST		78,865,361
220201	TRAVEL & TRANSPORT - GENERAL		4,273,630
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,136,815
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,136,815
220202	UTILITIES - GENERAL		1,923,133
22020201	ELECTRICITY CHARGES		1,424,543
22020202	TELEPHONE CHARGES		356,136
22020205	WATER RATES		71,227
22020206	SEWERAGE CHARGES		71,227
220203	MATERIALS & SUPPLIES - GENERAL		11,344,147
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,240,836
22020303	NEWSPAPERS		106,841
22020304	MAGAZINES & PERIODICALS		35,614
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,136,815
22020306	PRINTING OF SECURITY DOCUMENTS		2,136,815
22020307	DRUGS & MEDICAL SUPPLIES		3,687,226
220204	MAINTENANCE SERVICES - GENERAL		4,059,950
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		712,272
22020402	MAINTENANCE OF OFFICE FURNITURE		356,136
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		712,272
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		427,363
22020405	MAINTENANCE OF PLANTS/GENERATORS		712,272
22020406	OTHER MAINTENANCE SERVICES		427,363
22020410	MAINTENANCE OF ROADS AND BRIDGES		712,272
220205	TRAINING - GENERAL		1,424,543
22020501	LOCAL TRAINING		1,424,543
220206	OTHER SERVICES - GENERAL		71,227
22020606	CLEANING & FUMIGATION SERVICES		71,227
220208	FUEL & LUBRICANTS - GENERAL		9,401,986
22020801	MOTOR VEHICLE FUEL COST		2,136,815
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		142,454
22020803	PLANT / GENERATOR FUEL COST		7,122,717
220209	FINANCIAL CHARGES - GENERAL		2,279,269
22020901	BANK CHARGES (OTHER THAN INTEREST)		142,454
22020902	INSURANCE PREMIUM		2,136,815
220210	MISCELLANEOUS		44,087,476
22021001	REFRESHMENT & MEALS		71,227
22021004	MEDICAL EXPENSES		356,136
22021006	POSTAGES & COURIER SERVICES		71,227
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
23	CAPITAL EXPENDITURE		53,693,149
2303	REHABILITATION / REPAIRS		53,693,149



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	53,693,149	
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	53,693,149	
	TOTAL PERSONNEL	2,154,532,413	
	TOTAL OVERHEAD	78,865,361	
	TOTAL RECURRENT	2,233,397,774	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	2,287,090,923	
0517021029	FEDERAL UNIVERSITY OYE-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
OYEEKITI 18010239	REHABILITATION/REPAIRS OF SPORTING FACILITIES WITHIN THE TWO CAMPUSES	NEW	53,693,149
0517021030	FEDERAL UNIVERSITY OTUOKE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,274,241,015	
21	PERSONNEL COST	2,154,532,413	
2101	SALARY	1,901,542,084	
210101	SALARIES AND WAGES	1,901,542,084	
21010101	SALARY	1,901,542,084	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	252,990,329	
210201	ALLOWANCES	15,297,568	
21020101	NON REGULAR ALLOWANCES	15,297,568	
210202	SOCIAL CONTRIBUTIONS	237,692,761	
21020201	NHIS	95,077,105	
21020202	CONTRIBUTORY PENSION	142,615,656	
22	OTHER RECURRENT COSTS	66,015,453	
2202	OVERHEAD COST	66,015,453	
220201	TRAVEL & TRANSPORT - GENERAL	3,412,886	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	845,621	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,567,265	
220202	UTILITIES - GENERAL	11,419,959	
22020201	ELECTRICITY CHARGES	6,968,292	
22020202	TELEPHONE CHARGES	2,383,889	
22020203	INTERNET ACCESS CHARGES	1,701,026	
22020206	SEWERAGE CHARGES	366,752	
220203	MATERIALS & SUPPLIES - GENERAL	3,779,638	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,579,126	
22020303	NEWSPAPERS	366,752	
22020305	PRINTING OF NON SECURITY DOCUMENTS	366,752	
22020306	PRINTING OF SECURITY DOCUMENTS	366,752	
22020307	DRUGS & MEDICAL SUPPLIES	366,752	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	733,504	
220204	MAINTENANCE SERVICES - GENERAL	5,603,637	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,687,060	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,568,994	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	768,457	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,579,126	
220205	TRAINING - GENERAL	733,504	
22020501	LOCAL TRAINING	733,504	
220206	OTHER SERVICES - GENERAL	733,504	
22020606	CLEANING & FUMIGATION SERVICES	733,504	
220208	FUEL & LUBRICANTS - GENERAL	8,722,618	
22020801	MOTOR VEHICLE FUEL COST	3,588,087	
22020803	PLANT / GENERATOR FUEL COST	5,134,531	



FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
220209	FINANCIAL CHARGES - GENERAL	733,504	
22020902	INSURANCE PREMIUM	733,504	
220210	MISCELLANEOUS	30,876,203	
22021001	REFRESHMENT & MEALS	366,752	
22021003	PUBLICITY & ADVERTISEMENTS	953,556	
22021009	SPORTING ACTIVITIES	1,467,009	
22021010	DIRECT TEACHING & LABORATORY COST	28,088,886	
23	CAPITAL EXPENDITURE	53,693,149	
2301	FIXED ASSETS PURCHASED	6,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,000,000	
23010128	PURCHASE OF SECURITY EQUIPMENT	6,000,000	
2303	REHABILITATION / REPAIRS	29,056,785	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	29,056,785	
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,000,000	
23030113	REHABILITATION / REPAIRS - ROADS	8,000,000	
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	7,356,785	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,700,000	
2304	PRESERVATION OF THE ENVIRONMENT	18,636,364	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	18,636,364	
23040102	EROSION & FLOOD CONTROL	18,636,364	
	TOTAL PERSONNEL	2,154,532,413	
	TOTAL OVERHEAD	66,015,453	
	TOTAL RECURRENT	2,220,547,866	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	2,274,241,015	
0517021030	FEDERAL UNIVERSITY OTUOKE		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIOTUOKE011010177	PURCHASE OF MISCELLANEOUS DIGITAL (CCTV) SECURITY EQUIPMENT	NEW	6,000,000
UNIOTUOKE012010178	REHABILITATION / REPAIRS OF 4NOS. ROOMS IN CAMPUS MEDICAL CLINIC	NEW	3,000,000
UNIOTUOKE013010179	REHABILITATION / REPAIRS OF 2 KM OF CAMPUS ROADS	NEW	8,000,000
UNIOTUOKE014010181	REHABILITATION / REPAIRS OF 2NOS. INDOOR AND OUTDOOR RECREATIONAL FACILITIES	NEW	7,356,785
UNIOTUOKE015010183	REHABILITATION / REPAIRS OF 8NOS. OFFICE BUILDINGS	NEW	10,700,000
UNIOTUOKE19010190	CANAL REHABILITATION FOR EROSION & FLOOD CONTROL	NEW	18,636,364
0517021031	FEDERAL UNIVERSITY DUTSE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,443,705,950	
21	PERSONNEL COST	2,154,532,413	
2101	SALARY	1,901,542,084	
210101	SALARIES AND WAGES	1,901,542,084	
21010101	SALARY	1,901,542,084	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	252,990,329	
210201	ALLOWANCES	15,297,568	
21020101	NON REGULAR ALLOWANCES	15,297,568	
210202	SOCIAL CONTRIBUTIONS	237,692,761	
21020201	NHIS	95,077,105	
21020202	CONTRIBUTORY PENSION	142,615,656	
22	OTHER RECURRENT COSTS	85,480,388	



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST		85,480,388
220201	TRAVEL & TRANSPORT - GENERAL		3,315,148
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		821,404
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,493,744
220202	UTILITIES - GENERAL		13,715,590
22020201	ELECTRICITY CHARGES		6,768,733
22020202	TELEPHONE CHARGES		2,315,619
22020203	INTERNET ACCESS CHARGES		4,274,989
22020206	SEWERAGE CHARGES		356,249
220203	MATERIALS & SUPPLIES - GENERAL		3,671,396
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1533902
22020303	NEWSPAPERS		356,249
22020305	PRINTING OF NON SECURITY DOCUMENTS		356,249
22020306	PRINTING OF SECURITY DOCUMENTS		356,249
22020307	DRUGS & MEDICAL SUPPLIES		356,249
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		712,498
220204	MAINTENANCE SERVICES - GENERAL		5,443,159
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,638,746
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,524,061
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		746,450
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,533,902
220205	TRAINING - GENERAL		712,498
22020501	LOCAL TRAINING		712,498
220206	OTHER SERVICES - GENERAL		712,498
22020606	CLEANING & FUMIGATION SERVICES		712,498
220208	FUEL & LUBRICANTS - GENERAL		10,901,222
22020801	MOTOR VEHICLE FUEL COST		5,913,735
22020803	PLANT / GENERATOR FUEL COST		4987487
220209	FINANCIAL CHARGES - GENERAL		712,498
22020902	INSURANCE PREMIUM		712,498
220210	MISCELLANEOUS		46,296,379
22021001	REFRESHMENT & MEALS		356,249
22021003	PUBLICITY & ADVERTISEMENTS		926,248
22021009	SPORTING ACTIVITIES		1,424,996
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
23	CAPITAL EXPENDITURE		203,693,149
2302	CONSTRUCTION / PROVISION		203,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		203,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		203,693,149
	TOTAL PERSONNEL		2,154,532,413
	TOTAL OVERHEAD		85,480,388
	TOTAL RECURRENT		2,240,012,801
	TOTAL CAPITAL		203,693,149
	TOTAL ALLOCATION		2,443,705,950
0517021031	FEDERAL UNIVERSITY DUTSE		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIDUTSE0005010023	CONSTRUCTION OF UNIVERSITY ACCESS ROAD	NEW	203,693,149
0517021032	FEDERAL UNIVERSITY NDUFU ALIKE IKWO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		2,305,837,787
21	PERSONNEL COST		2,178,628,663
2101	SALARY		1,936,558,812
210101	SALARIES AND WAGES		1,936,558,812



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21010101	SALARY		1,936,558,812
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		242,069,851
210202	SOCIAL CONTRIBUTIONS		242,069,851
21020201	NHIS		96,827,940
21020202	CONTRIBUTORY PENSION		145,241,911
22	OTHER RECURRENT COSTS		73,515,975
2202	OVERHEAD COST		73,515,975
220201	TRAVEL & TRANSPORT - GENERAL		2,747,068
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,747,068
220202	UTILITIES - GENERAL		3,374,968
22020201	ELECTRICITY CHARGES		784,876
22020202	TELEPHONE CHARGES		627,901
22020203	INTERNET ACCESS CHARGES		1,569,753
22020206	SEWERAGE CHARGES		392,438
220203	MATERIALS & SUPPLIES - GENERAL		6,553,718
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,569,753
22020302	BOOKS		784,876
22020303	NEWSPAPERS		235,463
22020304	MAGAZINES & PERIODICALS		196,219
22020305	PRINTING OF NON SECURITY DOCUMENTS		784,876
22020306	PRINTING OF SECURITY DOCUMENTS		470,926
22020307	DRUGS & MEDICAL SUPPLIES		784,876
22020309	UNIFORMS & OTHER CLOTHING		470,926
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,177,315
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		78,488
220204	MAINTENANCE SERVICES - GENERAL		4,786,309
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		941,852
22020402	MAINTENANCE OF OFFICE FURNITURE		435,508
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		479,930
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		479,059
22020405	MAINTENANCE OF PLANTS/GENERATORS		487,769
22020406	OTHER MAINTENANCE SERVICES		784,876
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,177,315
220205	TRAINING - GENERAL		5,494,135
22020501	LOCAL TRAINING		5,494,135
220206	OTHER SERVICES - GENERAL		5,711,408
22020601	SECURITY SERVICES		1,177,315
22020603	OFFICE RENT		2,354,629
22020604	RESIDENTIAL RENT		1,569,753
22020606	CLEANING & FUMIGATION SERVICES		609,711
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,867,421
22020701	FINANCIAL CONSULTING		1,132,321
22020702	INFORMATION TECHNOLOGY CONSULTING		941,852
22020703	LEGAL SERVICES		261,305
22020704	ENGINEERING SERVICES		784,876
22020705	ARCHITECTURAL SERVICES		784,876
22020706	SURVEYING SERVICES		784,876
22020708	BUDGET PREPARATION		1,177,315
220208	FUEL & LUBRICANTS - GENERAL		9,013,637
22020801	MOTOR VEHICLE FUEL COST		1,254,263
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,139,506
22020803	PLANT / GENERATOR FUEL COST		4,619,868
220209	FINANCIAL CHARGES - GENERAL		2,158,411



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020901	BANK CHARGES (OTHER THAN INTEREST)		78,488
22020902	INSURANCE PREMIUM		1,569,753
22020903	LOSS ON FOREIGN EXCHANGE		313,951
22020904	OTHER CRF BANK CHARGES		196,219
220210	MISCELLANEOUS		27,808,900
22021001	REFRESHMENT & MEALS		784,876
22021002	HONORARIUM & SITTING ALLOWANCE		863,710
22021003	PUBLICITY & ADVERTISEMENTS		1,177,315
22021004	MEDICAL EXPENSES		435,508
22021006	POSTAGES & COURIER SERVICES		235,463
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		411,024
22021009	SPORTING ACTIVITIES		435,508
22021010	DIRECT TEACHING & LABORATORY COST		21,424,817
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		470,926
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		392,438
22021031	CURRICULUM DEVELOPMENT		1,177,315
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		53,693,149
	TOTAL PERSONNEL		2,178,628,663
	TOTAL OVERHEAD		73,515,975
	TOTAL RECURRENT		2,252,144,638
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,305,837,787
0517021032	FEDERAL UNIVERSITY NDUFU ALIKE IKWO		
			TYPE
			AMOUNT
NDUFU014005305	CONSTRUCTION OF ROAD, DRAINAGE AND WALKWAY (PHASE 1) 500 METERS	ONGOING	53,693,149
0517021033	FEDERAL UNIVERSITY LAFIA		
			AMOUNT
2	EXPENDITURE		1,667,350,265
21	PERSONNEL COST		1,534,956,716
2101	SALARY		1,364,405,970
210101	SALARIES AND WAGES		1,364,405,970
21010101	SALARY		1,364,405,970
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		170,550,746
210202	SOCIAL CONTRIBUTIONS		170,550,746
21020201	NHIS		68,220,299
21020202	CONTRIBUTORY PENSION		102,330,447
22	OTHER RECURRENT COSTS		78,700,400
2202	OVERHEAD COST		78,700,400
220201	TRAVEL & TRANSPORT - GENERAL		7,432,606
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,432,606
220202	UTILITIES - GENERAL		6,517,138
22020201	ELECTRICITY CHARGES		6,405,649
22020205	WATER RATES		111,489
220203	MATERIALS & SUPPLIES - GENERAL		3,185,516
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,327,364
22020303	NEWSPAPERS		743,261
22020306	PRINTING OF SECURITY DOCUMENTS		1,114,891
220204	MAINTENANCE SERVICES - GENERAL		5,202,825
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,114,891



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT	
22020402	MAINTENANCE OF OFFICE FURNITURE		743,261	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,486,521	
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,858,152	
220205	TRAINING - GENERAL		11,148,910	
22020501	LOCAL TRAINING		11,148,910	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		371,630	
22020708	BUDGET PREPARATION		371,630	
220208	FUEL & LUBRICANTS - GENERAL		743,261	
22020801	MOTOR VEHICLE FUEL COST		743,261	
220209	FINANCIAL CHARGES - GENERAL		1,996,021	
22020901	BANK CHARGES (OTHER THAN INTEREST)		222,978	
22020902	INSURANCE PREMIUM		1,773,043	
220210	MISCELLANEOUS		42,102,493	
22021001	REFRESHMENT & MEALS		371,630	
22021003	PUBLICITY & ADVERTISEMENTS		2,229,782	
22021006	POSTAGES & COURIER SERVICES		297,304	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		743,261	
22021009	SPORTING ACTIVITIES		371,630	
22021010	DIRECT TEACHING & LABORATORY COST		38,088,886	
23	CAPITAL EXPENDITURE		53,693,149	
2302	CONSTRUCTION / PROVISION		53,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		33,636,364	
23020114	CONSTRUCTION / PROVISION OF ROADS		20,056,785	
	TOTAL PERSONNEL		1,534,956,716	
	TOTAL OVERHEAD		78,700,400	
	TOTAL RECURRENT		1,613,657,116	
	TOTAL CAPITAL		53,693,149	
	TOTAL ALLOCATION		1,667,350,265	
0517021033	FEDERAL UNIVERSITY LAFIA			
CODE	PROJECT NAME	TYPE	AMOUNT	
UNILAFIA0005010126	CONSTRUCTION/PROVISION OF ELECTRICITY AT THE UNIVERSITY PERMANENT SITE	NEW	33,636,364	
UNILAFIA014005140	CONSTRUCTION OF ROADS, CULVERT AND BRIDGES	ONGOING	20,056,785	
0517021034	FEDERAL UNIVERSITY DUTSIN-MA			
CODE	LINE ITEM		AMOUNT	
2	EXPENDITURE		2,119,339,937	
21	PERSONNEL COST		1,991,345,504	
2101	SALARY		1,775,107,060	
210101	SALARIES AND WAGES		1,775,107,060	
21010101	SALARY		1,775,107,060	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		216,238,444	
210202	SOCIAL CONTRIBUTIONS		216,238,444	
21020201	NHIS		83,105,415	
21020202	CONTRIBUTORY PENSION		133,133,029	
22	OTHER RECURRENT COSTS		74,301,284	
2202	OVERHEAD COST		74,301,284	
220201	TRAVEL& TRANSPORT - GENERAL		3,713,187	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,475,458	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,237,729	
220202	UTILITIES - GENERAL		2,818,251	
22020201	ELECTRICITY CHARGES		990,183	



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020203	INTERNET ACCESS CHARGES		1,209,203
22020205	WATER RATES		618,865
220203	MATERIALS & SUPPLIES - GENERAL		6,807,511
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,475,458
22020303	NEWSPAPERS		618,865
22020304	MAGAZINES & PERIODICALS		618,865
22020305	PRINTING OF NON SECURITY DOCUMENTS		618,865
22020306	PRINTING OF SECURITY DOCUMENTS		1,237,729
22020309	UNIFORMS & OTHER CLOTHING		1,237,729
220204	MAINTENANCE SERVICES - GENERAL		2,104,140
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		618,865
22020402	MAINTENANCE OF OFFICE FURNITURE		247,546
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		990,183
22020405	MAINTENANCE OF PLANTS/GENERATORS		247,546
220206	OTHER SERVICES - GENERAL		371,319
22020606	CLEANING & FUMIGATION SERVICES		371,319
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,475,458
22020701	FINANCIAL CONSULTING		2,475,458
220208	FUEL & LUBRICANTS - GENERAL		6,188,646
22020801	MOTOR VEHICLE FUEL COST		1,237,729
22020803	PLANT / GENERATOR FUEL COST		4,950,917
220209	FINANCIAL CHARGES - GENERAL		3,094,323
22020901	BANK CHARGES (OTHER THAN INTEREST)		618,865
22020902	INSURANCE PREMIUM		2,475,458
220210	MISCELLANEOUS		46,728,449
22021002	HONORARIUM & SITTING ALLOWANCE		2,450,917
22021003	PUBLICITY & ADVERTISEMENTS		1,237,729
22021006	POSTAGES & COURIER SERVICES		618,865
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,475,458
22021009	SPORTING ACTIVITIES		1,237,729
22021010	DIRECT TEACHING & LABORATORY COST		38,088,886
22021031	CURRICULUM DEVELOPMENT		618,865
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		1,991,345,504
	TOTAL OVERHEAD		74,301,284
	TOTAL RECURRENT		2,065,646,788
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,119,339,937
0517021034	FEDERAL UNIVERSITY DUTSIN-MA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDUSMA002010045	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	53,693,149
0517021035	FEDERAL UNIVERSITY KASHERE		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		2,445,441,389
21	PERSONNEL COST		2,313,847,842
2101	SALARY		2,056,753,637
210101	SALARIES AND WAGES		2,056,753,637
21010101	SALARY		2,056,753,637
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		257,094,205



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
210202	SOCIAL CONTRIBUTIONS		257,094,205
21020201	NHIS		102,837,682
21020202	CONTRIBUTORY PENSION		154,256,523
22	OTHER RECURRENT COSTS		77,900,398
2202	OVERHEAD COST		77,900,398
220201	TRAVEL& TRANSPORT - GENERAL		7,679,659
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,479,801
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,199,858
220202	UTILITIES - GENERAL		4,293,443
22020201	ELECTRICITY CHARGES		1,919,915
22020203	INTERNET ACCESS CHARGES		1,477,568
22020205	WATER RATES		895,960
220203	MATERIALS & SUPPLIES - GENERAL		2,559,886
22020302	BOOKS		2,559,886
220204	MAINTENANCE SERVICES - GENERAL		7,679,659
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		4,479,801
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,199,858
220208	FUEL & LUBRICANTS - GENERAL		17,598,865
22020801	MOTOR VEHICLE FUEL COST		3,899,716
22020803	PLANT / GENERATOR FUEL COST		13,699,149
220210	MISCELLANEOUS		38,088,886
22021010	DIRECT TEACHING & LABORATORY COST		38,088,886
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		53,693,149
	TOTAL PERSONNEL		2,313,847,842
	TOTAL OVERHEAD		77,900,398
	TOTAL RECURRENT		2,391,748,240
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,445,441,389
0517021035	FEDERAL UNIVERSITY KASHERE		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUKASHERE0020045 46	CONSTRUCTION OF I NO STUDENT HOSTEL	ONGOING	53,693,149
0517021036	FEDERAL UNIVERSITY LOKOJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,001,494,215
21	PERSONNEL COST		1,866,697,540
2101	SALARY		1,659,286,702
210101	SALARIES AND WAGES		1,659,286,702
21010101	SALARY		1,659,286,702
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		207,410,838
210202	SOCIAL CONTRIBUTIONS		207,410,838
21020201	NHIS		82,964,335
21020202	CONTRIBUTORY PENSION		124,446,503
22	OTHER RECURRENT COSTS		81,103,526
2202	OVERHEAD COST		81,103,526
220201	TRAVEL& TRANSPORT - GENERAL		4,524,292
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,524,292
220202	UTILITIES - GENERAL		3,956,121
22020201	ELECTRICITY CHARGES		1,571,869
22020202	TELEPHONE CHARGES		724,277



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22020203	INTERNET ACCESS CHARGES		1,659,975
220203	MATERIALS & SUPPLIES - GENERAL		13,376,217
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,559,537
22020302	BOOKS		4,485,281
22020303	NEWSPAPERS		264,456
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,419,281
22020306	PRINTING OF SECURITY DOCUMENTS		452,433
22020307	DRUGS & MEDICAL SUPPLIES		3,047,984
22020309	UNIFORMS & OTHER CLOTHING		2,034,137
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		113,108
220204	MAINTENANCE SERVICES - GENERAL		4,532,070
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		840,896
22020402	MAINTENANCE OF OFFICE FURNITURE		119,804
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,265,131
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		876,880
22020405	MAINTENANCE OF PLANTS/GENERATORS		429,359
220205	TRAINING - GENERAL		2,454,447
22020501	LOCAL TRAINING		2,454,447
220208	FUEL & LUBRICANTS - GENERAL		6,577,015
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,634,269
22020803	PLANT / GENERATOR FUEL COST		3,942,746
220210	MISCELLANEOUS		45,683,364
22021001	REFRESHMENT & MEALS		2,465,381
22021002	HONORARIUM & SITTING ALLOWANCE		2,760,744
22021003	PUBLICITY & ADVERTISEMENTS		543,864
22021006	POSTAGES & COURIER SERVICES		132,844
22021007	WELFARE PACKAGES		992,637
22021009	SPORTING ACTIVITIES		699,008
22021010	DIRECT TEACHING & LABORATORY COST		38,088,886
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		1,866,697,540
	TOTAL OVERHEAD		81,103,526
	TOTAL RECURRENT		1,947,801,066
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,001,494,215
0517021036	FEDERAL UNIVERSITY LOKOJA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNILOKOJ002010273	CONSTRUCTION OF FACULTY OF SCIENCE BLOCK	NEW	53,693,149
0517021037	FEDERAL UNIVERSITY WUKARI		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		3,008,545,289
21	PERSONNEL COST		2,854,403,955
2101	SALARY		2,457,622,684
210101	SALARIES AND WAGES		2,457,622,684
21010101	SALARY		2,457,622,684
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		396,781,271
210201	ALLOWANCES		89,578,435
21020101	NON REGULAR ALLOWANCES		89,578,435
210202	SOCIAL CONTRIBUTIONS		307,202,836



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020201	NHIS		122,881,134
21020202	CONTRIBUTORY PENSION		184,321,702
22	OTHER RECURRENT COSTS		80,448,185
2202	OVERHEAD COST		80,448,185
220201	TRAVEL & TRANSPORT - GENERAL		9,740,061
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,505,252
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,234,809
220202	UTILITIES - GENERAL		13,127,910
22020201	ELECTRICITY CHARGES		4,234,809
22020202	TELEPHONE CHARGES		2,540,886
22020203	INTERNET ACCESS CHARGES		2,540,886
22020205	WATER RATES		1,270,443
22020206	SEWERAGE CHARGES		2,540,886
220203	MATERIALS & SUPPLIES - GENERAL		17,281,175
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,699,176
22020303	NEWSPAPERS		423,481
22020304	MAGAZINES & PERIODICALS		254,089
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,081,771
22020309	UNIFORMS & OTHER CLOTHING		2,011,329
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,693,924
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		2,117,405
220204	MAINTENANCE SERVICES - GENERAL		12,247,069
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,081,771
22020402	MAINTENANCE OF OFFICE FURNITURE		1,016,354
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		846,962
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,117,405
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,676,400
22020406	OTHER MAINTENANCE SERVICES		508,177
220205	TRAINING - GENERAL		4,234,809
22020501	LOCAL TRAINING		4,234,809
220206	OTHER SERVICES - GENERAL		11,010,504
22020601	SECURITY SERVICES		4,234,809
22020603	OFFICE RENT		4,234,809
22020606	CLEANING & FUMIGATION SERVICES		2,540,886
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		423,481
22020703	LEGAL SERVICES		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,825,709
22020801	MOTOR VEHICLE FUEL COST		1,825,709
220209	FINANCIAL CHARGES - GENERAL		2,087,848
22020902	INSURANCE PREMIUM		2,087,848
220210	MISCELLANEOUS		8,469,619
22021003	PUBLICITY & ADVERTISEMENTS		3,387,848
22021006	POSTAGES & COURIER SERVICES		846,962
22021010	DIRECT TEACHING & LABORATORY COST		4,234,809
23	CAPITAL EXPENDITURE		73,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		53,693,149
2301	FIXED ASSETS PURCHASED		20,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		20,000,000
23010105	PURCHASE OF MOTOR VEHICLES		20,000,000
	TOTAL PERSONNEL		2,854,403,955
	TOTAL OVERHEAD		80,448,185



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL RECURRENT		2,934,852,140
	TOTAL CAPITAL		73,693,149
	TOTAL ALLOCATION		3,008,545,289
0517021037	FEDERAL UNIVERSITY WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUWUKARI00301007 8	CONSTRUCTION OF ROADS & DRAINAGES, GENERAL LANDSCAPING AND WALKWAY	NEW	53,693,149
	PURCHASE OF VEHICLES		20,000,000
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,544,417,080
21	PERSONNEL COST		1,257,320,039
2101	SALARY		1,096,499,178
210101	SALARIES AND WAGES		1,096,499,178
21010101	SALARY		1,096,499,178
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		160,820,861
210201	ALLOWANCES		23,758,464
21020101	NON REGULAR ALLOWANCES		23,758,464
210202	SOCIAL CONTRIBUTIONS		137,062,397
21020201	NHIS		54,824,959
21020202	CONTRIBUTORY PENSION		82,237,438
22	OTHER RECURRENT COSTS		146,131,174
2202	OVERHEAD COST		146,131,174
220201	TRAVEL & TRANSPORT - GENERAL		42,348,094
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		42,348,094
220202	UTILITIES - GENERAL		21,174,047
22020201	ELECTRICITY CHARGES		21,174,047
220203	MATERIALS & SUPPLIES - GENERAL		8,469,619
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,469,619
220205	TRAINING - GENERAL		25,408,857
22020501	LOCAL TRAINING		25,408,857
220208	FUEL & LUBRICANTS - GENERAL		48,730,557
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		48,730,557
23	CAPITAL EXPENDITURE		140,965,867
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		40,000,000
2302	CONSTRUCTION / PROVISION		100,965,867
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		100,965,867
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		100,965,867
	TOTAL PERSONNEL		1,257,320,039
	TOTAL OVERHEAD		146,131,174
	TOTAL RECURRENT		1,403,451,213
	TOTAL CAPITAL		140,965,867
	TOTAL ALLOCATION		1,544,417,080
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI		
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.B/KEB010008998	CONSTRUCTION OF TEACHING LABORATORY	ONGOING	40,000,000
UNI.B/KEB010008998	CONSTRUCTION OF TEACHING LABORATORY	ONGOING	50,965,867
UNI.B/KEB010008999	ESTABLISHMENT OF SNAKE VENOM RESEARCH FACILITY (SVRF)		50,000,000
0517021039	FEDERAL UNIVERSITY OF GASHUA		
CODE	LINE ITEM		AMOUNT



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		1,089,002,009
21	PERSONNEL COST		926,177,686
2101	SALARY		822,959,331
210101	SALARIES AND WAGES		822,959,331
21010101	SALARY		822,959,331
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		103,218,355
210201	ALLOWANCES		348,438
21020101	NON REGULAR ALLOWANCES		348,438
210202	SOCIAL CONTRIBUTIONS		102,869,917
21020201	NHIS		41,147,967
21020202	CONTRIBUTORY PENSION		61,721,950
22	OTHER RECURRENT COSTS		109,131,174
2202	OVERHEAD COST		109,131,174
220201	TRAVEL & TRANSPORT - GENERAL		24,348,094
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,348,094
220202	UTILITIES - GENERAL		16,174,047
22020201	ELECTRICITY CHARGES		16,174,047
220203	MATERIALS & SUPPLIES - GENERAL		8,469,619
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,469,619
220205	TRAINING - GENERAL		25,408,857
22020501	LOCAL TRAINING		25,408,857
220208	FUEL & LUBRICANTS - GENERAL		34,730,557
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		34,730,557
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		53,693,149
230101	PURCHASE OF FIXED ASSETS - GENERAL		53,693,149
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		43,636,364
23010119	PURCHASE OF POWER GENERATING SET		10,056,785
	TOTAL PERSONNEL		926,177,686
	TOTAL OVERHEAD		109,131,174
	TOTAL RECURRENT		1,035,308,860
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		1,089,002,009
0517021039	FEDERAL UNIVERSITY OF GASHUA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.GSHUA01009003	OFFICE FURNITURE & FITTINGS	ONGOING	43,636,364
UNI.GSHUA07009009	ONE NO INDUSTRIAL GENERATOR	ONGOING	10,056,785
0517021040	FEDERAL UNIVERSITY OF GUSAU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		1,416,762,611
21	PERSONNEL COST		1,216,938,288
2101	SALARY		1,061,282,562
210101	SALARIES AND WAGES		1,061,282,562
21010101	SALARY		1,061,282,562
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		155,655,726
210201	ALLOWANCES		22,995,406
21020101	NON REGULAR ALLOWANCES		22,995,406
210202	SOCIAL CONTRIBUTIONS		132,660,320
21020201	NHIS		53,064,128
21020202	CONTRIBUTORY PENSION		79,596,192
22	OTHER RECURRENT COSTS		146,131,174



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST	146,131,174	
220201	TRAVEL & TRANSPORT - GENERAL	42,348,094	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,348,094	
220202	UTILITIES - GENERAL	21,174,047	
22020201	ELECTRICITY CHARGES	21,174,047	
220203	MATERIALS & SUPPLIES - GENERAL	8,469,619	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,469,619	
220205	TRAINING - GENERAL	25,408,857	
22020501	LOCAL TRAINING	25,408,857	
220208	FUEL & LUBRICANTS - GENERAL	48,730,557	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	48,730,557	
23	CAPITAL EXPENDITURE	53,693,149	
2301	FIXED ASSETS PURCHASED	53,693,149	
230101	PURCHASE OF FIXED ASSETS - GENERAL	53,693,149	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	28,056,785	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	7,000,000	
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	18,636,364	
	TOTAL PERSONNEL	1,216,938,288	
	TOTAL OVERHEAD	146,131,174	
	TOTAL RECURRENT	1,363,069,462	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	1,416,762,611	
0517021040	FEDERAL UNIVERSITY OF GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.GUSAU01009022	OFFICE FURNITURE & FITTINGS	ONGOING	28,056,785
UNI.GUSAU04009025	10 NO PHOTOCOPIERS	ONGOING	7,000,000
UNI.GUSAU09009032	FIRE FIGHTING EQUIPMENTS	ONGOING	18,636,364
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,120,399,767	
21	PERSONNEL COST	957,755,456	
2101	SALARY	851,338,183	
210101	SALARIES AND WAGES	851,338,183	
21010101	SALARY	851,338,183	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	106,417,273	
210202	SOCIAL CONTRIBUTIONS	106,417,273	
21020201	NHIS	42,566,909	
21020202	CONTRIBUTORY PENSION	63,850,364	
22	OTHER RECURRENT COSTS	58,951,162	
2202	OVERHEAD COST	58,951,162	
220201	TRAVEL & TRANSPORT - GENERAL	12,029,209	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,713,096	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	316,113	
220202	UTILITIES - GENERAL	1,133,742	
22020201	ELECTRICITY CHARGES	395,142	
22020202	TELEPHONE CHARGES	205,159	
22020203	INTERNET ACCESS CHARGES	197,571	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	335,870	
220203	MATERIALS & SUPPLIES - GENERAL	2,093,915	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	395,142	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2202040	MAINTENANCE SERVICES - GENERAL		2,052,335
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		592,713
22020402	MAINTENANCE OF OFFICE FURNITURE		197,571
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		592,713
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		274,196
22020405	MAINTENANCE OF PLANTS/GENERATORS		395,142
220205	TRAINING - GENERAL		395,142
22020501	LOCAL TRAINING		395,142
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		790,284
22020701	FINANCIAL CONSULTING		395,142
22020702	INFORMATION TECHNOLOGY CONSULTING		197,571
22020703	LEGAL SERVICES		197,571
220208	FUEL & LUBRICANTS - GENERAL		987,855
22020801	MOTOR VEHICLE FUEL COST		592,713
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		197,571
22020803	PLANT / GENERATOR FUEL COST		197,571
220209	FINANCIAL CHARGES - GENERAL		513,685
22020901	BANK CHARGES (OTHER THAN INTEREST)		118,543
22020902	INSURANCE PREMIUM		395,142
220210	MISCELLANEOUS		38,954,995
22021001	REFRESHMENT & MEALS		592,713
22021002	HONORARIUM & SITTING ALLOWANCE		395,142
22021003	PUBLICITY & ADVERTISEMENTS		395,142
22021004	MEDICAL EXPENSES		395,142
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		59,271
22021006	POSTAGES & COURIER SERVICES		59,271
22021007	WELFARE PACKAGES		592,713
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		608,635
22021009	SPORTING ACTIVITIES		395,142
22021010	DIRECT TEACHING & LABORATORY COST		35,461,824
23	CAPITAL EXPENDITURE		103,693,149
2302	CONSTRUCTION / PROVISION		103,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		103,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		50,661,125
23020114	CONSTRUCTION / PROVISION OF ROADS		8,680,168
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		44,351,856
	TOTAL PERSONNEL		957,755,456
	TOTAL OVERHEAD		58,951,162
	TOTAL RECURRENT		1,016,706,618
	TOTAL CAPITAL		103,693,149
	TOTAL ALLOCATION		1,120,399,767
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDAC002003931	CONTR. OF NEW ACADEMIC BUILDINGS AT SAMARU COLLEGE OF AGRIC.	ONGOING	23,636,364
EDUDAC002003937	CONTR. OF NEW ACADEMIC BUILDINGS AT COLLEGE OF AGRIC. & ANIMAL SCIENCE MANDO KD	ONGOING	27,024,761



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUDAC003003699	CONTR. OF ROAD & DRAINAGES AT SCA	ONGOING	8,680,168
EDUDAC004003958	CONTR. OF WIRE-FENCE AT DAC HQS	ONGOING	4,672,013
EDUDAC004003967	CONTR. OF PERIMETER - FENCE AT CAAS, MANDO KAD.	ONGOING	34,433,140
EDUDAC004003972	CONTR. OF DRAINAGE AT KCA , KABBA , KOGI STATE	ONGOING	5,246,703
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,504,837,836
21	PERSONNEL COST		1,359,209,858
2101	SALARY		1,197,642,007
210101	SALARIES AND WAGES		1,197,642,007
21010101	SALARY		1,197,642,007
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		161,567,851
210201	ALLOWANCES		11,862,600
21020101	NON REGULAR ALLOWANCES		11,862,600
210202	SOCIAL CONTRIBUTIONS		149,705,251
21020201	NHIS		59,882,100
21020202	CONTRIBUTORY PENSION		89,823,151
22	OTHER RECURRENT COSTS		91,934,829
2202	OVERHEAD COST		91,934,829
220201	TRAVEL& TRANSPORT - GENERAL		5,081,772
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,387,848
220202	UTILITIES - GENERAL		1,270,443
22020201	ELECTRICITY CHARGES		846,962
22020202	TELEPHONE CHARGES		423,481
220203	MATERIALS & SUPPLIES - GENERAL		6,568,669
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,234,809
22020304	MAGAZINES & PERIODICALS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		846,962
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,063,417
220204	MAINTENANCE SERVICES - GENERAL		11,433,987
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,540,886
22020402	MAINTENANCE OF OFFICE FURNITURE		2,117,405
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,693,924
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,270,443
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,270,443
22020406	OTHER MAINTENANCE SERVICES		2,540,886
220205	TRAINING - GENERAL		2,747,911
22020501	LOCAL TRAINING		2,747,911
220206	OTHER SERVICES - GENERAL		6,352,214
22020601	SECURITY SERVICES		5,081,771
22020606	CLEANING & FUMIGATION SERVICES		1,270,443
220208	FUEL & LUBRICANTS - GENERAL		5,928,734
22020801	MOTOR VEHICLE FUEL COST		2,540,886
22020803	PLANT / GENERATOR FUEL COST		3,387,848
220209	FINANCIAL CHARGES - GENERAL		169,392
22020901	BANK CHARGES (OTHER THAN INTEREST)		169,392
220210	MISCELLANEOUS		52,381,707
22021001	REFRESHMENT & MEALS		2,757,341



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
22021002	HONORARIUM & SITTING ALLOWANCE		3,387,848
22021006	POSTAGES & COURIER SERVICES		169,392
22021010	DIRECT TEACHING & LABORATORY COST		45,897,734
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		169,392
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		1,359,209,858
	TOTAL OVERHEAD		91,934,829
	TOTAL RECURRENT		1,451,144,687
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		1,504,837,836
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUPRE004010755	COMPLETION OF OFFICE BUILDINGS	NEW	53,693,149
0517024001	NATIONAL OPEN UNIVERSITY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,000,440,181
21	PERSONNEL COST		3,117,227,049
2101	SALARY		2,770,868,488
210101	SALARIES AND WAGES		2,770,868,488
21010101	SALARY		2,770,868,488
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		346,358,561
210202	SOCIAL CONTRIBUTIONS		346,358,561
21020201	NHIS		138,543,425
21020202	CONTRIBUTORY PENSION		207,815,136
22	OTHER RECURRENT COSTS		883,213,132
2202	OVERHEAD COST		883,213,132
220201	TRAVEL & TRANSPORT - GENERAL		96,663,464
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		63,178,337
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		33,485,127
220202	UTILITIES - GENERAL		57,811,581
22020201	ELECTRICITY CHARGES		33,485,127
22020202	TELEPHONE CHARGES		12,163,227
22020203	INTERNET ACCESS CHARGES		12,163,227
220203	MATERIALS & SUPPLIES - GENERAL		132,842,316
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		33,485,127
22020302	BOOKS		12,163,227
22020303	NEWSPAPERS		12,163,227
22020304	MAGAZINES & PERIODICALS		12,163,227
22020305	PRINTING OF NON SECURITY DOCUMENTS		12,163,227
22020307	DRUGS & MEDICAL SUPPLIES		12,163,227
22020309	UNIFORMS & OTHER CLOTHING		19,270,527
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		19,270,527
220204	MAINTENANCE SERVICES - GENERAL		131,889,135
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		12,163,227
22020402	MAINTENANCE OF OFFICE FURNITURE		19,270,527
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		26,377,827
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		40,592,427
22020405	MAINTENANCE OF PLANTS/GENERATORS		33,485,127
220205	TRAINING - GENERAL		33,485,127



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020501	LOCAL TRAINING		33,485,127
220208	FUEL & LUBRICANTS - GENERAL		56,309,304
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		47,699,727
22020803	PLANT / GENERATOR FUEL COST		8,609,577
220210	MISCELLANEOUS		374,212,206
22021001	REFRESHMENT & MEALS		26,377,827
22021002	HONORARIUM & SITTING ALLOWANCE		12,163,227
22021003	PUBLICITY & ADVERTISEMENTS		1,502,277
22021006	POSTAGES & COURIER SERVICES		19,270,527
22021007	WELFARE PACKAGES		33,485,127
22021009	SPORTING ACTIVITIES		33,485,127
22021010	DIRECT TEACHING & LABORATORY COST		247,928,094
	TOTAL PERSONNEL		3,117,227,049
	TOTAL OVERHEAD		883,213,132
	TOTAL RECURRENT		4,000,440,181
	TOTAL CAPITAL		0
	TOTAL ALLOCATION		4,000,440,181
0517026001	F.S.C. SOKOTO		
			AMOUNT
2	EXPENDITURE		303,616,861
21	PERSONNEL COST		138,138,691
2101	SALARY		122,363,281
210101	SALARIES AND WAGES		122,363,281
21010101	SALARY		122,363,281
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,775,410
210201	ALLOWANCES		480,000
21020101	NON REGULAR ALLOWANCES		480,000
210202	SOCIAL CONTRIBUTIONS		15,295,410
21020201	NHIS		6,118,164
21020202	CONTRIBUTORY PENSION		9,177,246
22	OTHER RECURRENT COSTS		111,978,170
2202	OVERHEAD COST		19,219,384
220201	TRAVEL& TRANSPORT - GENERAL		1,961,162
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		196,116
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,765,046
220202	UTILITIES - GENERAL		1,078,639
22020201	ELECTRICITY CHARGES		490,291
22020202	TELEPHONE CHARGES		98,058
22020203	INTERNET ACCESS CHARGES		294,174
22020204	SATELLITE BROADCASTING ACCESS CHARGES		98,058
22020205	WATER RATES		98,058
220203	MATERIALS & SUPPLIES - GENERAL		4,765,624
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		490,291
22020302	BOOKS		392,232
22020303	NEWSPAPERS		392,232
22020304	MAGAZINES & PERIODICALS		392,232
22020305	PRINTING OF NON SECURITY DOCUMENTS		392,232
22020306	PRINTING OF SECURITY DOCUMENTS		372,621
22020307	DRUGS & MEDICAL SUPPLIES		784,465
22020308	FIELD & CAMPING MATERIALS SUPPLIES		588,349
22020309	UNIFORMS & OTHER CLOTHING		784,465
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		176,505
220204	MAINTENANCE SERVICES - GENERAL		5,373,584



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		372,621
22020402	MAINTENANCE OF OFFICE FURNITURE		588,349
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		980,581
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		980,581
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,176,697
22020406	OTHER MAINTENANCE SERVICES		1,176,697
22020410	MAINTENANCE OF ROADS AND BRIDGES		98,058
220205	TRAINING - GENERAL		588,349
22020501	LOCAL TRAINING		588,349
220206	OTHER SERVICES - GENERAL		686,406
22020601	SECURITY SERVICES		294,174
22020606	CLEANING & FUMIGATION SERVICES		392,232
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,078,639
22020702	INFORMATION TECHNOLOGY CONSULTING		588,349
22020703	LEGAL SERVICES		392,232
22020708	BUDGET PREPARATION		98,058
220208	FUEL & LUBRICANTS - GENERAL		1,372,812
22020801	MOTOR VEHICLE FUEL COST		294,174
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		392,232
22020803	PLANT / GENERATOR FUEL COST		294,174
22020806	COOKING GAS/FUEL COST		392,232
220209	FINANCIAL CHARGES - GENERAL		196,116
22020904	OTHER CRF BANK CHARGES		196,116
220210	MISCELLANEOUS		2,118,053
22021001	REFRESHMENT & MEALS		392,232
22021003	PUBLICITY & ADVERTISEMENTS		196,116
22021004	MEDICAL EXPENSES		392,232
22021006	POSTAGES & COURIER SERVICES		254,951
22021009	SPORTING ACTIVITIES		392,232
22021010	DIRECT TEACHING & LABORATORY COST		392,232
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		98,058
2205	SUBSIDIES		92,758,786
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		92,758,786
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		92,758,786
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
2303	REHABILITATION / REPAIRS		40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		138,138,691
	TOTAL OVERHEAD		111,978,170
	TOTAL RECURRENT		250,116,861
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		303,616,861
0517026001	F.S.C. SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
FSCSKT001007776	CONSTRUCTION OF FENCING	ONGOING	13,500,000



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
FSCSKT003010116	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026002	FGC AZARE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		252,650,065
21	PERSONNEL COST		134,095,325
2101	SALARY		119,195,845
210101	SALARIES AND WAGES		119,195,845
21010101	SALARY		119,195,845
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,899,480
210202	SOCIAL CONTRIBUTIONS		14,899,480
21020201	NHIS		5,959,792
21020202	CONTRIBUTORY PENSION		8,939,688
22	OTHER RECURRENT COSTS		65,054,740
2202	OVERHEAD COST		20,430,032
220201	TRAVEL & TRANSPORT - GENERAL		1,173,264
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		123,760
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,049,504
220202	UTILITIES - GENERAL		4,173,264
22020201	ELECTRICITY CHARGES		1,099,008
22020202	TELEPHONE CHARGES		512,376
22020203	INTERNET ACCESS CHARGES		512,376
22020206	SEWERAGE CHARGES		2,049,504
220203	MATERIALS & SUPPLIES - GENERAL		6,548,208
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,024,752
22020302	BOOKS		1,024,752
22020307	DRUGS & MEDICAL SUPPLIES		1,024,752
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,736,976
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,736,976
220204	MAINTENANCE SERVICES - GENERAL		4,498,704
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,736,976
22020402	MAINTENANCE OF OFFICE FURNITURE		1,024,752
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,736,976
220205	TRAINING - GENERAL		1,024,742
22020501	LOCAL TRAINING		1,024,742
220208	FUEL & LUBRICANTS - GENERAL		1,987,098
22020801	MOTOR VEHICLE FUEL COST		993,544
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		993,554
220210	MISCELLANEOUS		1,024,752
22021009	SPORTING ACTIVITIES		1,024,752
2205	SUBSIDIES		44,624,708
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,624,708
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,624,708
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		134,095,325
	TOTAL OVERHEAD		65,054,740



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL RECURRENT		199,150,065
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		252,650,065
0517026002	FGC AZARE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCAZARE003004156	CONSTRUCTION OF 500M PERIMETER FENCING	ONGOING	13,500,000
FGCAZARE010009147	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026003	FGC BANI-YADI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		150,255,241
21	PERSONNEL COST		70,180,130
2101	SALARY		62,329,005
210101	SALARIES AND WAGES		62,329,005
21010101	SALARY		62,329,005
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,851,125
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		7,791,125
21020201	NHIS		3,116,450
21020202	CONTRIBUTORY PENSION		4,674,675
22	OTHER RECURRENT COSTS		66,575,111
2202	OVERHEAD COST		18,680,806
220201	TRAVEL & TRANSPORT - GENERAL		1,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000
220202	UTILITIES - GENERAL		1,400,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		200,000
220203	MATERIALS & SUPPLIES - GENERAL		4,960,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		710,307
22020306	PRINTING OF SECURITY DOCUMENTS		750,000
22020307	DRUGS & MEDICAL SUPPLIES		750,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		750,000
220204	MAINTENANCE SERVICES - GENERAL		4,250,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		850,000
22020402	MAINTENANCE OF OFFICE FURNITURE		850,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		850,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		850,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		850,000
220205	TRAINING - GENERAL		850,000
22020501	LOCAL TRAINING		850,000
220208	FUEL & LUBRICANTS - GENERAL		2,550,000
22020801	MOTOR VEHICLE FUEL COST		850,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		850,000
22020803	PLANT / GENERATOR FUEL COST		850,000
220210	MISCELLANEOUS		3,670,499



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22021002	HONORARIUM & SITTING ALLOWANCE		500,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		1,000,000
22021009	SPORTING ACTIVITIES		850,000
22021010	DIRECT TEACHING & LABORATORY COST		820,499
2205	SUBSIDIES		47,894,305
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,894,305
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,894,305
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020114	CONSTRUCTION / PROVISION OF ROADS		13,500,000
	TOTAL PERSONNEL		70,180,130
	TOTAL OVERHEAD		66,575,111
	TOTAL RECURRENT		136,755,241
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		150,255,241
0517026003	FGC BANI-YADI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBANIYADI007009 241	CONSTRUCTION OF ROAD AND DRAINAGE	NEW	13,500,000
0517026004	FGC BIRIN YAURI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		166,867,008
21	PERSONNEL COST		80,197,187
2101	SALARY		71,286,389
210101	SALARIES AND WAGES		71,286,389
21010101	SALARY		71,286,389
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,910,798
210202	SOCIAL CONTRIBUTIONS		8,910,798
21020201	NHIS		3,564,319
21020202	CONTRIBUTORY PENSION		5,346,479
22	OTHER RECURRENT COSTS		53,169,821
2202	OVERHEAD COST		13,500,000
220201	TRAVEL & TRANSPORT - GENERAL		2,519,460
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,519,460
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		2,000,000
22020201	ELECTRICITY CHARGES		1,500,000
22020202	TELEPHONE CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,851,715
22020302	BOOKS		1,200,000
22020307	DRUGS & MEDICAL SUPPLIES		1,151,715
22020309	UNIFORMS & OTHER CLOTHING		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		3,828,825
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		328,825
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
220210	MISCELLANEOUS		1,300,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST		1,300,000
2205	SUBSIDIES		39,669,821
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		39,669,821
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		39,669,821
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		33,500,000
	TOTAL PERSONNEL		80,197,187
	TOTAL OVERHEAD		53,169,821
	TOTAL RECURRENT		133,367,008
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		166,867,008
0517026004	FGC BIRIN YAURI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBYAURI007012717	RECONSTRUCTION OF MULTI PURPOSE HALL / CLASSROOMS AND CONSTRUCTION WATER RETICULATION WITH BORE HOLE AND OVERHEAD TANK	NEW	33,500,000
0517026005	FGC DAURA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		272,679,963
21	PERSONNEL COST		180,607,978
2101	SALARY		160,433,758
210101	SALARIES AND WAGES		160,433,758
21010101	SALARY		160,433,758
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,174,220
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		20,054,220
21020201	NHIS		8,021,688
21020202	CONTRIBUTORY PENSION		12,032,532
22	OTHER RECURRENT COSTS		78,571,985
2202	OVERHEAD COST		19,577,343
220201	TRAVEL& TRANSPORT - GENERAL		1,997,688
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		199,769
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,797,919
220202	UTILITIES - GENERAL		1,098,727
22020201	ELECTRICITY CHARGES		499,422
22020202	TELEPHONE CHARGES		99,884
22020203	INTERNET ACCESS CHARGES		299,653
22020204	SATELLITE BROADCASTING ACCESS CHARGES		99,884
22020205	WATER RATES		99,884
220203	MATERIALS & SUPPLIES - GENERAL		4,854,383
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		499,422
22020302	BOOKS		399,538
22020303	NEWSPAPERS		399,538
22020304	MAGAZINES & PERIODICALS		399,538
22020305	PRINTING OF NON SECURITY DOCUMENTS		399,538
22020306	PRINTING OF SECURITY DOCUMENTS		379,561
22020307	DRUGS & MEDICAL SUPPLIES		799,075
22020308	FIELD & CAMPING MATERIALS SUPPLIES		599,306
22020309	UNIFORMS & OTHER CLOTHING		799,075



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		179,792
220204	MAINTENANCE SERVICES - GENERAL		5,473,665
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		379,561
22020402	MAINTENANCE OF OFFICE FURNITURE		599,306
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		998,844
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		998,844
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,198,613
22020406	OTHER MAINTENANCE SERVICES		1,198,613
22020410	MAINTENANCE OF ROADS AND BRIDGES		99,884
220205	TRAINING - GENERAL		599,306
22020501	LOCAL TRAINING		599,306
220206	OTHER SERVICES - GENERAL		699,191
22020601	SECURITY SERVICES		299,653
22020606	CLEANING & FUMIGATION SERVICES		399,538
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,098,728
22020702	INFORMATION TECHNOLOGY CONSULTING		599,306
22020703	LEGAL SERVICES		399,538
22020708	BUDGET PREPARATION		99,884
220208	FUEL & LUBRICANTS - GENERAL		1,398,382
22020801	MOTOR VEHICLE FUEL COST		299,653
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		399,538
22020803	PLANT / GENERATOR FUEL COST		299,653
22020806	COOKING GAS/FUEL COST		399,538
220209	FINANCIAL CHARGES - GENERAL		199,769
22020904	OTHER CRF BANK CHARGES		199,769
220210	MISCELLANEOUS		2,157,504
22021001	REFRESHMENT & MEALS		399,538
22021003	PUBLICITY & ADVERTISEMENTS		199,769
22021004	MEDICAL EXPENSES		399,538
22021006	POSTAGES & COURIER SERVICES		259,699
22021009	SPORTING ACTIVITIES		399,538
22021010	DIRECT TEACHING & LABORATORY COST		399,538
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		99,884
2205	SUBSIDIES		58,994,642
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		58,994,642
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,994,642
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		180,607,978
	TOTAL OVERHEAD		78,571,985
	TOTAL RECURRENT		259,179,963
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		272,679,963
0517026005	FGC DAURA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCDAURA001004813	COMPLETION OF MULTIPURPOSE HALL	ONGOING	13,500,000
0517026006	FGC GANYE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		246,758,755



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21	PERSONNEL COST		129,330,220
2101	SALARY		114,960,195
210101	SALARIES AND WAGES		114,960,195
21010101	SALARY		114,960,195
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,370,025
210202	SOCIAL CONTRIBUTIONS		14,370,025
21020201	NHIS		5,748,010
21020202	CONTRIBUTORY PENSION		8,622,015
22	OTHER RECURRENT COSTS		63,928,535
2202	OVERHEAD COST		13,901,932
220201	TRAVEL & TRANSPORT - GENERAL		3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000
220202	UTILITIES - GENERAL		2,300,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		300,000
220203	MATERIALS & SUPPLIES - GENERAL		2,720,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		300,000
22020302	BOOKS		400,000
22020303	NEWSPAPERS		120,000
22020307	DRUGS & MEDICAL SUPPLIES		600,000
22020309	UNIFORMS & OTHER CLOTHING		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		800,000
220204	MAINTENANCE SERVICES - GENERAL		2,600,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		400,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		780,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		780,000
220210	MISCELLANEOUS		2,001,932
22021001	REFRESHMENT & MEALS		300,000
22021003	PUBLICITY & ADVERTISEMENTS		100,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		551,932
22021010	DIRECT TEACHING & LABORATORY COST		500,000
2205	SUBSIDIES		50,026,603
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		50,026,603
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		50,026,603
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		129,330,220
	TOTAL OVERHEAD		63,928,535
	TOTAL RECURRENT		193,258,755
	TOTAL CAPITAL		53,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		246,758,755
0517026006	FGC GANYE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCGANYE00100128 94	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCGANYE00400518 9	COMPLETION OF 700M PERIMETER WALL FENCE	ONGOING	13,500,000
0517026007	FGC GARKI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		421,388,192
21	PERSONNEL COST		340,044,978
2101	SALARY		302,262,203
210101	SALARIES AND WAGES		302,262,203
21010101	SALARY		302,262,203
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,782,775
210202	SOCIAL CONTRIBUTIONS		37,782,775
21020201	NHIS		15,113,110
21020202	CONTRIBUTORY PENSION		22,669,665
22	OTHER RECURRENT COSTS		67,843,214
2202	OVERHEAD COST		16,802,581
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000
220202	UTILITIES - GENERAL		2,150,000
22020201	ELECTRICITY CHARGES		1,150,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,802,581
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		500,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		802,581
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220206	OTHER SERVICES - GENERAL		1,000,000
22020601	SECURITY SERVICES		500,000
22020606	CLEANING & FUMIGATION SERVICES		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021007	WELFARE PACKAGES	500,000	
22021009	SPORTING ACTIVITIES	500,000	
22021010	DIRECT TEACHING & LABORATORY COST	850,000	
2205	SUBSIDIES		51,040,633
220502	SUBSIDY TO PRIVATE COMPANIES		51,040,633
22050202	SUBSIDY TO PRIVATE COMPANIES	51,040,633	
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	13,500,000	
	TOTAL PERSONNEL		340,044,978
	TOTAL OVERHEAD		67,843,214
	TOTAL RECURRENT		407,888,192
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		421,388,192
0517026007	FGC GARKI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC GARKI 03008257	CONSTRUCTION OF 5NOS. SNR STAFF QUARTERS	ONGOING	13,500,000
0517026008	FGC IJANIKIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		562,987,119
21	PERSONNEL COST		450,192,322
2101	SALARY		399,530,953
210101	SALARIES AND WAGES		399,530,953
21010101	SALARY	399,530,953	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		50,661,369
210201	ALLOWANCES		720,000
21020101	NON REGULAR ALLOWANCES	720,000	
210202	SOCIAL CONTRIBUTIONS		49,941,369
21020201	NHIS	19,976,548	
21020202	CONTRIBUTORY PENSION	29,964,821	
22	OTHER RECURRENT COSTS		99,294,797
2202	OVERHEAD COST		22,268,890
220201	TRAVEL& TRANSPORT - GENERAL		2,272,336
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	227,234	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,045,102	
220202	UTILITIES - GENERAL		1,249,785
22020201	ELECTRICITY CHARGES	568,084	
22020202	TELEPHONE CHARGES	113,617	
22020203	INTERNET ACCESS CHARGES	340,850	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	113,617	
22020205	WATER RATES	113,617	
220203	MATERIALS & SUPPLIES - GENERAL		5,521,775
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	568,084	
22020302	BOOKS	454,467	
22020303	NEWSPAPERS	454,467	
22020304	MAGAZINES & PERIODICALS	454,467	
22020305	PRINTING OF NON SECURITY DOCUMENTS	454,467	
22020306	PRINTING OF SECURITY DOCUMENTS	431,744	
22020307	DRUGS & MEDICAL SUPPLIES	908,934	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	681,701	
22020309	UNIFORMS & OTHER CLOTHING	908,934	



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		204,510
220204	MAINTENANCE SERVICES - GENERAL		6,226,200
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		431,744
22020402	MAINTENANCE OF OFFICE FURNITURE		681,701
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,136,168
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,136,168
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,363,401
22020406	OTHER MAINTENANCE SERVICES		1,363,401
22020410	MAINTENANCE OF ROADS AND BRIDGES		113,617
220205	TRAINING - GENERAL		681,701
22020501	LOCAL TRAINING		681,701
220206	OTHER SERVICES - GENERAL		795,317
22020601	SECURITY SERVICES		340,850
22020606	CLEANING & FUMIGATION SERVICES		454,467
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,249,785
22020702	INFORMATION TECHNOLOGY CONSULTING		681,701
22020703	LEGAL SERVICES		454,467
22020708	BUDGET PREPARATION		113,617
220208	FUEL & LUBRICANTS - GENERAL		1,590,634
22020801	MOTOR VEHICLE FUEL COST		340,850
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		454,467
22020803	PLANT / GENERATOR FUEL COST		340,850
22020806	COOKING GAS/FUEL COST		454,467
220209	FINANCIAL CHARGES - GENERAL		227,234
22020904	OTHER CRF BANK CHARGES		227,234
220210	MISCELLANEOUS		2,454,123
22021001	REFRESHMENT & MEALS		454,467
22021003	PUBLICITY & ADVERTISEMENTS		227,234
22021004	MEDICAL EXPENSES		454,467
22021006	POSTAGES & COURIER SERVICES		295,404
22021009	SPORTING ACTIVITIES		454,467
22021010	DIRECT TEACHING & LABORATORY COST		454,467
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		113,617
2205	SUBSIDIES		77,025,907
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		77,025,907
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		77,025,907
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		450,192,322
	TOTAL OVERHEAD		99,294,797
	TOTAL RECURRENT		549,487,119
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		562,987,119
0517026008	FGC IJANIKIN		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIJANIKIN0040137 86	CONSTRUCTION OF CLASSROOM	NEW	13,500,000
0517026009	FGC IKET NISE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		306,107,179



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
21	PERSONNEL COST	185,684,727	
2101	SALARY	164,786,424	
210101	SALARIES AND WAGES	164,786,424	
21010101	SALARY	164,786,424	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,898,303	
210201	ALLOWANCES	300,000	
21020101	NON REGULAR ALLOWANCES	300,000	
210202	SOCIAL CONTRIBUTIONS	20,598,303	
21020201	NHIS	8,239,321	
21020202	CONTRIBUTORY PENSION	12,358,982	
22	OTHER RECURRENT COSTS	66,922,452	
2202	OVERHEAD COST	15,586,532	
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	
220202	UTILITIES - GENERAL	3,501,650	
22020201	ELECTRICITY CHARGES	1,001,650	
22020205	WATER RATES	1,500,000	
22020206	SEWERAGE CHARGES	1,000,000	
220203	MATERIALS & SUPPLIES - GENERAL	2,084,882	
22020303	NEWSPAPERS	584,882	
22020307	DRUGS & MEDICAL SUPPLIES	1,500,000	
220204	MAINTENANCE SERVICES - GENERAL	4,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	
220205	TRAINING - GENERAL	1,500,000	
22020501	LOCAL TRAINING	1,500,000	
220206	OTHER SERVICES - GENERAL	1,500,000	
22020606	CLEANING & FUMIGATION SERVICES	1,500,000	
220208	FUEL & LUBRICANTS - GENERAL	1,500,000	
22020801	MOTOR VEHICLE FUEL COST	1,500,000	
2205	SUBSIDIES	51,335,920	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	51,335,920	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	51,335,920	
23	CAPITAL EXPENDITURE	53,500,000	
2302	CONSTRUCTION / PROVISION	53,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	40,000,000	
	TOTAL PERSONNEL	185,684,727	
	TOTAL OVERHEAD	66,922,452	
	TOTAL RECURRENT	252,607,179	
	TOTAL CAPITAL	53,500,000	
	TOTAL ALLOCATION	306,107,179	
0517026009	FGC IKET NISE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC IK.NISE01012864	CONSTRUCTION OF 1 NO ADMINISTRATIVE BLOCK	NEW	13,500,000
FGC IK.NISE05012871	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026010	FGC IKET VANDAKYA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		244,778,487
21	PERSONNEL COST		127,104,977
2101	SALARY		112,822,202
210101	SALARIES AND WAGES		112,822,202
21010101	SALARY		112,822,202
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,282,775
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		14,102,775
21020201	NHIS		5,641,110
21020202	CONTRIBUTORY PENSION		8,461,665
22	OTHER RECURRENT COSTS		64,173,510
2202	OVERHEAD COST		13,340,881
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,450,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		450,000
220203	MATERIALS & SUPPLIES - GENERAL		3,450,881
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		500,000
22020303	NEWSPAPERS		250,000
22020304	MAGAZINES & PERIODICALS		50,881
22020307	DRUGS & MEDICAL SUPPLIES		350,000
22020309	UNIFORMS & OTHER CLOTHING		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		800,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		800,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		350,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		350,000
220205	TRAINING - GENERAL		200,000
22020501	LOCAL TRAINING		200,000
220208	FUEL & LUBRICANTS - GENERAL		550,000
22020803	PLANT / GENERATOR FUEL COST		550,000
220210	MISCELLANEOUS		2,190,000
22021001	REFRESHMENT & MEALS		360,000
22021002	HONORARIUM & SITTING ALLOWANCE		400,000
22021003	PUBLICITY & ADVERTISEMENTS		300,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021007	WELFARE PACKAGES		140,000
22021009	SPORTING ACTIVITIES		140,000
22021010	DIRECT TEACHING & LABORATORY COST		800,000
2205	SUBSIDIES		50,832,629
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		50,832,629
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		50,832,629
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		127,104,977
	TOTAL OVERHEAD		64,173,510
	TOTAL RECURRENT		191,278,487
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		244,778,487
0517026010	FGC IKET VANDAKYA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIK.VAN01008238	PERIMETER WALL FENCING	ONGOING	13,500,000
FGCIK.VAN01012845	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026011	FGC IKOM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		232,125,996
21	PERSONNEL COST		140,934,452
2101	SALARY		125,275,069
210101	SALARIES AND WAGES		125,275,069
21010101	SALARY		125,275,069
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,659,383
210202	SOCIAL CONTRIBUTIONS		15,659,383
21020201	NHIS		6,263,753
21020202	CONTRIBUTORY PENSION		9,395,630
22	OTHER RECURRENT COSTS		77,691,544
2202	OVERHEAD COST		14,891,461
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,150,000
22020201	ELECTRICITY CHARGES		650,000
22020202	TELEPHONE CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,891,461
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		500,000
22020302	BOOKS		891,461
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		62,800,083
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		62,800,083
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		62,800,083
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		13,500,000
	TOTAL PERSONNEL		140,934,452
	TOTAL OVERHEAD		77,691,544
	TOTAL RECURRENT		218,625,996
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		232,125,996
0517026011	FGC IKOM		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKOM01012842	CONSTRUCTION OF SICK BAY	NEW	13,500,000
0517026012	FGC IKOT EKPENE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		357,850,311
21	PERSONNEL COST		231,378,556
2101	SALARY		205,296,494
210101	SALARIES AND WAGES		205,296,494
21010101	SALARY		205,296,494
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,082,062
210201	ALLOWANCES		420,000
21020101	NON REGULAR ALLOWANCES		420,000
210202	SOCIAL CONTRIBUTIONS		25,662,062
21020201	NHIS		10,264,825
21020202	CONTRIBUTORY PENSION		15,397,237
22	OTHER RECURRENT COSTS		72,971,755
2202	OVERHEAD COST		21,100,227
220201	TRAVEL& TRANSPORT - GENERAL		2,153,084
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		215,308
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,937,776
220202	UTILITIES - GENERAL		1,184,196
22020201	ELECTRICITY CHARGES		538,271
22020202	TELEPHONE CHARGES		107,654
22020203	INTERNET ACCESS CHARGES		322,963
22020204	SATELLITE BROADCASTING ACCESS CHARGES		107,654
22020205	WATER RATES		107,654
220203	MATERIALS & SUPPLIES - GENERAL		5,231,996
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		538,271
22020302	BOOKS		430,617
22020303	NEWSPAPERS		430,617
22020304	MAGAZINES & PERIODICALS		430,617
22020305	PRINTING OF NON SECURITY DOCUMENTS		430,617



CODE	PROJECT NAME	TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020306	PRINTING OF SECURITY DOCUMENTS		409,086
22020307	DRUGS & MEDICAL SUPPLIES		861,234
22020308	FIELD & CAMPING MATERIALS SUPPLIES		645,925
22020309	UNIFORMS & OTHER CLOTHING		861,234
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		193,778
220204	MAINTENANCE SERVICES - GENERAL		5,899,451
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		409,086
22020402	MAINTENANCE OF OFFICE FURNITURE		645,925
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,076,542
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,076,542
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,291,851
22020406	OTHER MAINTENANCE SERVICES		1,291,851
22020410	MAINTENANCE OF ROADS AND BRIDGES		107,654
220205	TRAINING - GENERAL		645,925
22020501	LOCAL TRAINING		645,925
220206	OTHER SERVICES - GENERAL		753,580
22020601	SECURITY SERVICES		322,963
22020606	CLEANING & FUMIGATION SERVICES		430,617
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,184,196
22020702	INFORMATION TECHNOLOGY CONSULTING		645,925
22020703	LEGAL SERVICES		430,617
22020708	BUDGET PREPARATION		107,654
220208	FUEL & LUBRICANTS - GENERAL		1,507,160
22020801	MOTOR VEHICLE FUEL COST		322,963
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		430,617
22020803	PLANT / GENERATOR FUEL COST		322,963
22020806	COOKING GAS/FUEL COST		430,617
220209	FINANCIAL CHARGES - GENERAL		215,308
22020904	OTHER CRF BANK CHARGES		215,308
220210	MISCELLANEOUS		2,325,331
22021001	REFRESHMENT & MEALS		430,617
22021003	PUBLICITY & ADVERTISEMENTS		215,308
22021004	MEDICAL EXPENSES		430,617
22021006	POSTAGES & COURIER SERVICES		279,901
22021009	SPORTING ACTIVITIES		430,617
22021010	DIRECT TEACHING & LABORATORY COST		430,617
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		107,654
2205	SUBSIDIES		51,871,528
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		51,871,528
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		51,871,528
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		231,378,556
	TOTAL OVERHEAD		72,971,755
	TOTAL RECURRENT		304,350,311
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		357,850,311
0517026012	FGC IKOT EKPENE		



CODE	LINE ITEM	2015 APPROPRIATION ACT	
		AMOUNT	
FGCEKPENE001012829	COMPLETION OF 4 SCIENCE LAB.	NEW	13,500,000
FGCEKPENE002012834	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026013	FGC IKURIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		358,366,605
21	PERSONNEL COST		227,115,583
2101	SALARY		201,880,518
210101	SALARIES AND WAGES		201,880,518
21010101	SALARY		201,880,518
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,235,065
210202	SOCIAL CONTRIBUTIONS		25,235,065
21020201	NHIS		10,094,026
21020202	CONTRIBUTORY PENSION		15,141,039
22	OTHER RECURRENT COSTS		74,751,022
2202	OVERHEAD COST		22,309,439
220201	TRAVEL & TRANSPORT - GENERAL		4,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		2,177,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		477,000
22020205	WATER RATES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		7,432,439
22020302	BOOKS		532,439
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		2,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		5,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,200,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		2,000,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		1,500,000
2205	SUBSIDIES		52,441,583
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,441,583
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,441,583
23	CAPITAL EXPENDITURE		56,500,000
2302	CONSTRUCTION / PROVISION		56,500,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		227,115,583
	TOTAL OVERHEAD		74,751,022
	TOTAL RECURRENT		301,866,605
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		358,366,605
0517026013	FGC IKURIN		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKIRUN04008164	CONSTRUCTION OF NEW GIRLS HOSTEL	ONGOING	16,500,000
FGCIKIRUN13012774	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026014	FGC JOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		425,644,137
21	PERSONNEL COST		344,199,281
2101	SALARY		305,741,583
210101	SALARIES AND WAGES		305,741,583
21010101	SALARY		305,741,583
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,457,698
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		38,217,698
21020201	NHIS		15,287,079
21020202	CONTRIBUTORY PENSION		22,930,619
22	OTHER RECURRENT COSTS		64,944,856
2202	OVERHEAD COST		19,279,691
220201	TRAVEL & TRANSPORT - GENERAL		4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		1,900,000
22020201	ELECTRICITY CHARGES		1,400,000
22020202	TELEPHONE CHARGES		250,000
22020203	INTERNET ACCESS CHARGES		250,000
220203	MATERIALS & SUPPLIES - GENERAL		6,879,691
22020302	BOOKS		1,779,691
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,200,000
220204	MAINTENANCE SERVICES - GENERAL		3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,000,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		45,665,165
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		45,665,165
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		45,665,165
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,500,000
	TOTAL PERSONNEL		344,199,281
	TOTAL OVERHEAD		64,944,856
	TOTAL RECURRENT		409,144,137
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		425,644,137
0517026014	FGC JOS		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCJOS02012743	CONSTRUCTION OF 10 UNITS TOILETS	NEW	16,500,000
0517026015	FGC KADUNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		549,179,059
21	PERSONNEL COST		385,751,814
2101	SALARY		342,463,834
210101	SALARIES AND WAGES		342,463,834
21010101	SALARY		342,463,834
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,287,980
210201	ALLOWANCES		480,000
21020101	NON REGULAR ALLOWANCES		480,000
210202	SOCIAL CONTRIBUTIONS		42,807,980
21020201	NHIS		17,123,192
21020202	CONTRIBUTORY PENSION		25,684,788
22	OTHER RECURRENT COSTS		106,927,245
2202	OVERHEAD COST		17,847,410
220201	TRAVEL & TRANSPORT - GENERAL		1,821,164
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		182,116
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,639,048
220202	UTILITIES - GENERAL		1,001,640
22020201	ELECTRICITY CHARGES		455,291
22020202	TELEPHONE CHARGES		91,058
22020203	INTERNET ACCESS CHARGES		273,175
22020204	SATELLITE BROADCASTING ACCESS CHARGES		91,058
22020205	WATER RATES		91,058
220203	MATERIALS & SUPPLIES - GENERAL		4,425,430
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		455,291
22020302	BOOKS		364,233
22020303	NEWSPAPERS		364,233
22020304	MAGAZINES & PERIODICALS		364,233
22020305	PRINTING OF NON SECURITY DOCUMENTS		364,233
22020306	PRINTING OF SECURITY DOCUMENTS		346,021
22020307	DRUGS & MEDICAL SUPPLIES		728,466
22020308	FIELD & CAMPING MATERIALS SUPPLIES		546,349



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
22020309	UNIFORMS & OTHER CLOTHING		728,466
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		163,905
220204	MAINTENANCE SERVICES - GENERAL		4,989,990
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		346,021
22020402	MAINTENANCE OF OFFICE FURNITURE		546,349
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		910,582
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		910,582
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,092,699
22020406	OTHER MAINTENANCE SERVICES		1,092,699
22020410	MAINTENANCE OF ROADS AND BRIDGES		91,058
220205	TRAINING - GENERAL		546,349
22020501	LOCAL TRAINING		546,349
220206	OTHER SERVICES - GENERAL		637,408
22020601	SECURITY SERVICES		273,175
22020606	CLEANING & FUMIGATION SERVICES		364,233
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,001,640
22020702	INFORMATION TECHNOLOGY CONSULTING		546,349
22020703	LEGAL SERVICES		364,233
22020708	BUDGET PREPARATION		91,058
220208	FUEL & LUBRICANTS - GENERAL		1,274,816
22020801	MOTOR VEHICLE FUEL COST		273,175
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		364,233
22020803	PLANT / GENERATOR FUEL COST		273,175
22020806	COOKING GAS/FUEL COST		364,233
220209	FINANCIAL CHARGES - GENERAL		182,116
22020904	OTHER CRF BANK CHARGES		182,116
220210	MISCELLANEOUS		1,966,857
22021001	REFRESHMENT & MEALS		364,233
22021003	PUBLICITY & ADVERTISEMENTS		182,116
22021004	MEDICAL EXPENSES		364,233
22021006	POSTAGES & COURIER SERVICES		236,751
22021009	SPORTING ACTIVITIES		364,233
22021010	DIRECT TEACHING & LABORATORY COST		364,233
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		91,058
2205	SUBSIDIES		89,079,835
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		89,079,835
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		89,079,835
23	CAPITAL EXPENDITURE		56,500,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
2303	REHABILITATION / REPAIRS		16,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		16,500,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		16,500,000
	TOTAL PERSONNEL		385,751,814
	TOTAL OVERHEAD		106,927,245
	TOTAL RECURRENT		492,679,059
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		549,179,059
0517026015	FGC KADUNA		
CODE	PROJECT NAME	TYPE	AMOUNT



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
FGCKADUNA06012737	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCKADUNA08012739	REHABILITATION OF 2 NOS. BLOCKS OF 2 STOREY BUILDING OF 18 CLASSES EACH	NEW	16,500,000
0517026016	FGC KANO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		366,137,401
21	PERSONNEL COST		230,610,473
2101	SALARY		204,987,087
210101	SALARIES AND WAGES		204,987,087
21010101	SALARY		204,987,087
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,623,386
210202	SOCIAL CONTRIBUTIONS		25,623,386
21020201	NHIS		10,249,354
21020202	CONTRIBUTORY PENSION		15,374,032
22	OTHER RECURRENT COSTS		81,026,928
2202	OVERHEAD COST		18,528,559
220201	TRAVEL & TRANSPORT - GENERAL		1,890,670
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		189,067
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,701,603
220202	UTILITIES - GENERAL		1,039,866
22020201	ELECTRICITY CHARGES		472,667
22020202	TELEPHONE CHARGES		94,533
22020203	INTERNET ACCESS CHARGES		283,600
22020204	SATELLITE BROADCASTING ACCESS CHARGES		94,533
22020205	WATER RATES		94,533
220203	MATERIALS & SUPPLIES - GENERAL		4,594,327
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		472,667
22020302	BOOKS		378,134
22020303	NEWSPAPERS		378,134
22020304	MAGAZINES & PERIODICALS		378,134
22020305	PRINTING OF NON SECURITY DOCUMENTS		378,134
22020306	PRINTING OF SECURITY DOCUMENTS		359,227
22020307	DRUGS & MEDICAL SUPPLIES		756,268
22020308	FIELD & CAMPING MATERIALS SUPPLIES		567,201
22020309	UNIFORMS & OTHER CLOTHING		756,268
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		170,160
220204	MAINTENANCE SERVICES - GENERAL		5,180,435
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		359,227
22020402	MAINTENANCE OF OFFICE FURNITURE		567,201
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		945,335
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		945,335
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,134,402
22020406	OTHER MAINTENANCE SERVICES		1,134,402
22020410	MAINTENANCE OF ROADS AND BRIDGES		94,533
220205	TRAINING - GENERAL		567,201
22020501	LOCAL TRAINING		567,201
220206	OTHER SERVICES - GENERAL		661,734
22020601	SECURITY SERVICES		283,600
22020606	CLEANING & FUMIGATION SERVICES		378,134
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,039,868



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020702	INFORMATION TECHNOLOGY CONSULTING	567,201	
22020703	LEGAL SERVICES	378,134	
22020708	BUDGET PREPARATION	94,533	
220208	FUEL & LUBRICANTS - GENERAL		1,323,468
22020801	MOTOR VEHICLE FUEL COST	283,600	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	378,134	
22020803	PLANT / GENERATOR FUEL COST	283,600	
22020806	COOKING GAS/FUEL COST	378,134	
220209	FINANCIAL CHARGES - GENERAL		189,067
22020904	OTHER CRF BANK CHARGES	189,067	
220210	MISCELLANEOUS		2,041,923
22021001	REFRESHMENT & MEALS	378,134	
22021003	PUBLICITY & ADVERTISEMENTS	189,067	
22021004	MEDICAL EXPENSES	378,134	
22021006	POSTAGES & COURIER SERVICES	245,787	
22021009	SPORTING ACTIVITIES	378,134	
22021010	DIRECT TEACHING & LABORATORY COST	378,134	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	94,533	
2205	SUBSIDIES		62,498,369
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		62,498,369
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,498,369	
23	CAPITAL EXPENDITURE		54,500,000
2302	CONSTRUCTION / PROVISION		14,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		14,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,500,000	
2303	REHABILITATION / REPAIRS		40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL		230,610,473
	TOTAL OVERHEAD		81,026,928
	TOTAL RECURRENT		311,637,401
	TOTAL CAPITAL		54,500,000
	TOTAL ALLOCATION		366,137,401
0517026016	FGC KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKANO004011183	CONSTRUCTION OF 12 NOS STUDENTS TOILETS, CONSTRUCTION OF 2 NOS OF 3 BEDROOM FLAT	NEW	14,500,000
FGCKANO005011184	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026017	FGC KEFFI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		370,655,998
21	PERSONNEL COST		284,042,100
2101	SALARY		252,268,533
210101	SALARIES AND WAGES		252,268,533
21010101	SALARY		252,268,533
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,773,567
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		31,533,567



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020201	NHIS		12,613,427
21020202	CONTRIBUTORY PENSION		18,920,140
22	OTHER RECURRENT COSTS		70,113,898
2202	OVERHEAD COST		17,320,334
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		4,235,452
22020201	ELECTRICITY CHARGES		1,235,452
22020205	WATER RATES		1,500,000
22020206	SEWERAGE CHARGES		1,500,000
220203	MATERIALS & SUPPLIES - GENERAL		2,084,882
22020303	NEWSPAPERS		584,882
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		4,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		1,500,000
22020501	LOCAL TRAINING		1,500,000
220206	OTHER SERVICES - GENERAL		1,500,000
22020606	CLEANING & FUMIGATION SERVICES		1,500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
2205	SUBSIDIES		52,793,564
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,793,564
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,793,564
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,500,000
	TOTAL PERSONNEL		284,042,100
	TOTAL OVERHEAD		70,113,898
	TOTAL RECURRENT		354,155,998
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		370,655,998
0517026017	FGC KEFFI		
			TYPE
			AMOUNT
FGCKEFFI001011192	CONSTRUCTION OF PERIMETER FENCE, CONSTRUCTION OF 1BLOCK OF GIRLS HOSTEL	ONGOING	16,500,000
0517026018	FGC KIYAWA		
			AMOUNT
			TYPE
2	EXPENDITURE		209,511,534
21	PERSONNEL COST		91,776,469
2101	SALARY		81,579,084
210101	SALARIES AND WAGES		81,579,084
21010101	SALARY		81,579,084
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		10,197,385
210202	SOCIAL CONTRIBUTIONS		10,197,385
21020201	NHIS		4,078,954
21020202	CONTRIBUTORY PENSION		6,118,431
22	OTHER RECURRENT COSTS		64,235,065
2202	OVERHEAD COST		18,441,647



CODE	LINE ITEM		2015
			APPROPRIATION ACT
220201	TRAVEL & TRANSPORT - GENERAL		4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		2,191,552
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		691,552
220203	MATERIALS & SUPPLIES - GENERAL		4,400,095
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		900,095
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		45,793,418
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		45,793,418
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		45,793,418
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		91,776,469
	TOTAL OVERHEAD		64,235,065
	TOTAL RECURRENT		156,011,534
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		209,511,534
0517026018	FGC KIYAWA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKIYAWA0010064 75	CONSTRUCTION OF MULTIPURPOSE HALL	ONGOING	13,500,000
FGCKIYAWA0060114 40	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026019	FGC KWALI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		463,613,532
21	PERSONNEL COST		336,568,603
2101	SALARY		299,172,091
210101	SALARIES AND WAGES		299,172,091
21010101	SALARY		299,172,091
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,396,512
210202	SOCIAL CONTRIBUTIONS		37,396,512
21020201	NHIS		14,958,605
21020202	CONTRIBUTORY PENSION		22,437,907
22	OTHER RECURRENT COSTS		90,544,929
2202	OVERHEAD COST		14,084,738
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,500,000
22020201	ELECTRICITY CHARGES		500,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,284,738
22020302	BOOKS		784,738
22020304	MAGAZINES & PERIODICALS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,000
22020708	BUDGET PREPARATION		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		76,460,191
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		76,460,191
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		76,460,191
23	CAPITAL EXPENDITURE		36,500,000
2302	CONSTRUCTION / PROVISION		36,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		36,500,000
	TOTAL PERSONNEL		336,568,603
	TOTAL OVERHEAD		90,544,929
	TOTAL RECURRENT		427,113,532
	TOTAL CAPITAL		36,500,000
	TOTAL ALLOCATION		463,613,532



CODE	FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT
CODE	PROJECT NAME	TYPE AMOUNT
0517001001		
0517026019	FGC KWALI	
FGCKWALI01011590	CONSTRUCTION OF STUDENT TOILET IN THE CLASS ROOM AREA AND EXPANSION OF COLLEGE DINING HALL	NEW 36,500,000
0517026020	FGC MAIDUGURI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	297,453,462
21	PERSONNEL COST	170,318,008
2101	SALARY	151,233,785
210101	SALARIES AND WAGES	151,233,785
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,084,223
210201	ALLOWANCES	180,000
21020101	NON REGULAR ALLOWANCES	180,000
210202	SOCIAL CONTRIBUTIONS	18,904,223
21020201	NHIS	7,561,689
21020202	CONTRIBUTORY PENSION	11,342,534
22	OTHER RECURRENT COSTS	73,635,454
2202	OVERHEAD COST	20,598,223
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000
220202	UTILITIES - GENERAL	2,798,223
22020201	ELECTRICITY CHARGES	1,500,000
22020202	TELEPHONE CHARGES	798,223
22020203	INTERNET ACCESS CHARGES	500,000
220203	MATERIALS & SUPPLIES - GENERAL	3,950,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000
22020302	BOOKS	647,419
22020305	PRINTING OF NON SECURITY DOCUMENTS	802,581
22020306	PRINTING OF SECURITY DOCUMENTS	500,000
22020307	DRUGS & MEDICAL SUPPLIES	500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000
220205	TRAINING - GENERAL	500,000
22020501	LOCAL TRAINING	500,000
220206	OTHER SERVICES - GENERAL	1,000,000
22020601	SECURITY SERVICES	500,000
22020606	CLEANING & FUMIGATION SERVICES	500,000
220208	FUEL & LUBRICANTS - GENERAL	2,500,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000
22020803	PLANT / GENERATOR FUEL COST	500,000
220210	MISCELLANEOUS	2,350,000
22021003	PUBLICITY & ADVERTISEMENTS	500,000
22021007	WELFARE PACKAGES	500,000
22021009	SPORTING ACTIVITIES	500,000
22021010	DIRECT TEACHING & LABORATORY COST	850,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
2205	SUBSIDIES		53,037,231
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		53,037,231
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		53,037,231
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		13,500,000
	TOTAL PERSONNEL		170,318,008
	TOTAL OVERHEAD		73,635,454
	TOTAL RECURRENT		243,953,462
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		297,453,462
0517026020	FGC MAIDUGURI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC MAID 09012644	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGC MAID 09012648	CONSTRUCTION OF 2KM ACCESS ROAD AND 250M PERIMETER FENCING	NEW	13,500,000
0517026021	FGC MINJIBIR		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		203,994,408
21	PERSONNEL COST		121,577,842
2101	SALARY		108,069,193
210101	SALARIES AND WAGES		108,069,193
21010101	SALARY		108,069,193
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,508,649
210202	SOCIAL CONTRIBUTIONS		13,508,649
21020201	NHIS		5,403,460
21020202	CONTRIBUTORY PENSION		8,105,189
22	OTHER RECURRENT COSTS		68,916,566
2202	OVERHEAD COST		20,598,223
220201	TRAVEL & TRANSPORT - GENERAL		4,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		3,000,000
22020201	ELECTRICITY CHARGES		2,500,000
22020202	TELEPHONE CHARGES		250,000
22020203	INTERNET ACCESS CHARGES		250,000
220203	MATERIALS & SUPPLIES - GENERAL		6,598,223
22020302	BOOKS		1,498,223
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,200,000
220204	MAINTENANCE SERVICES - GENERAL		3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,000,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		48,318,343
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		48,318,343
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		48,318,343
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		121,577,842
	TOTAL OVERHEAD		68,916,566
	TOTAL RECURRENT		190,494,408
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		203,994,408
0517026021	FGC MINJIBIR		
			TYPE
			AMOUNT
FGCMINJIBIRO0010067 92	CONSTRUCTION OF 2BLOCKS OF HOSTEL	ONGOING	13,500,000
0517026022	FGC MINNA		
			AMOUNT
2	EXPENDITURE		456,969,509
21	PERSONNEL COST		332,742,395
2101	SALARY		295,504,351
210101	SALARIES AND WAGES		295,504,351
21010101	SALARY		295,504,351
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,238,044
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		36,938,044
21020201	NHIS		14,775,218
21020202	CONTRIBUTORY PENSION		22,162,826
22	OTHER RECURRENT COSTS		70,727,114
2202	OVERHEAD COST		28,127,076
220201	TRAVEL& TRANSPORT - GENERAL		5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,500,000
220202	UTILITIES - GENERAL		2,500,000
22020201	ELECTRICITY CHARGES		1,500,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		10,127,076
22020302	BOOKS		1,627,076
22020303	NEWSPAPERS		500,000
22020304	MAGAZINES & PERIODICALS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	TYPE	AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		2,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		6,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,000
22020708	BUDGET PREPARATION		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,000,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		42,600,038
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		42,600,038
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		42,600,038
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,000,000
2304	PRESERVATION OF THE ENVIRONMENT		13,500,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		13,500,000
23040105	WATER POLLUTION PREVENTION & CONTROL		13,500,000
	TOTAL PERSONNEL		332,742,395
	TOTAL OVERHEAD		70,727,114
	TOTAL RECURRENT		403,469,509
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		456,969,509
0517026022	FGC MINNA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINNA002011739	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCMINNA006006950	CONSTRUCTION OF 800 METER DRINAGE	ONGOING	13,500,000
0517026023	FGC ODIKOLOGUNA		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		172,516,849
21	PERSONNEL COST		74,450,290
2101	SALARY		66,178,035
210101	SALARIES AND WAGES		66,178,035
21010101	SALARY		66,178,035
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,272,255
210202	SOCIAL CONTRIBUTIONS		8,272,255
21020201	NHIS		3,308,902
21020202	CONTRIBUTORY PENSION		4,963,353
22	OTHER RECURRENT COSTS		64,566,559
2202	OVERHEAD COST		15,470,651
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		2,000,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		970,651
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		470,651
2205	SUBSIDIES		49,095,908
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,095,908
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		49,095,908
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		33,500,000
	TOTAL PERSONNEL		74,450,290
	TOTAL OVERHEAD		64,566,559
	TOTAL RECURRENT		139,016,849
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		172,516,849
0517026023	FGC ODIKOLOGUNA		
			TYPE
			AMOUNT
FGCODIKOLO001012698	COMPLETION OF ADMINISTRATIVE BLOCK AND PROVISION OF WATER TREATMENT PLANT	NEW	33,500,000
0517026024	FGC ODOGBOLU		
			AMOUNT
			TYPE
2	EXPENDITURE		393,356,920
21	PERSONNEL COST		270,797,327
2101	SALARY		240,655,402
210101	SALARIES AND WAGES		240,655,402
21010101	SALARY		240,655,402
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		30,141,925
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		30,081,925
21020201	NHIS		12,032,770



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
21020202	CONTRIBUTORY PENSION		18,049,155
22	OTHER RECURRENT COSTS		69,059,593
2202	OVERHEAD COST		14,737,906
220201	TRAVEL & TRANSPORT - GENERAL		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		1,600,000
22020201	ELECTRICITY CHARGES		1,600,000
220203	MATERIALS & SUPPLIES - GENERAL		4,160,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,500,000
22020302	BOOKS		860,000
22020303	NEWSPAPERS		150,000
22020307	DRUGS & MEDICAL SUPPLIES		300,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		150,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,000
220204	MAINTENANCE SERVICES - GENERAL		1,150,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		150,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		100,000
220208	FUEL & LUBRICANTS - GENERAL		1,300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		800,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		1,527,906
22021001	REFRESHMENT & MEALS		200,000
22021002	HONORARIUM & SITTING ALLOWANCE		7,906
22021003	PUBLICITY & ADVERTISEMENTS		250,000
22021006	POSTAGES & COURIER SERVICES		100,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		350,000
22021010	DIRECT TEACHING & LABORATORY COST		120,000
2205	SUBSIDIES		54,321,687
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,321,687
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,321,687
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,500,000
	TOTAL PERSONNEL		270,797,327
	TOTAL OVERHEAD		69,059,593
	TOTAL RECURRENT		339,856,920
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		393,356,920
0517026024	FGC ODOGBOLU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCODOG00200696 9	RENOVATION OF 2NOS LABORATORY (AGRIC & HOME ECONOMICS)	ONGOING	13,500,000
FGCODOG00201192 5	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026025	FGC OGBOMOSHMO		



CODE CODE	LINE ITEM LINE ITEM		2015 APPROPRIATION ACT
			AMOUNT AMOUNT
2	EXPENDITURE		390,484,801
21	PERSONNEL COST		293,444,701
2101	SALARY		260,839,734
210101	SALARIES AND WAGES		260,839,734
21010101	SALARY		260,839,734
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,604,967
210202	SOCIAL CONTRIBUTIONS		32,604,967
21020201	NHIS		13,041,987
21020202	CONTRIBUTORY PENSION		19,562,980
22	OTHER RECURRENT COSTS		63,540,100
2202	OVERHEAD COST		13,924,315
220201	TRAVEL & TRANSPORT - GENERAL		1,420,849
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		142,085
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,278,764
220202	UTILITIES - GENERAL		781,465
22020201	ELECTRICITY CHARGES		355,212
22020202	TELEPHONE CHARGES		71,042
22020203	INTERNET ACCESS CHARGES		213,127
22020204	SATELLITE BROADCASTING ACCESS CHARGES		71,042
22020205	WATER RATES		71,042
220203	MATERIALS & SUPPLIES - GENERAL		3,452,662
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		355,212
22020302	BOOKS		284,170
22020303	NEWSPAPERS		284,170
22020304	MAGAZINES & PERIODICALS		284,170
22020305	PRINTING OF NON SECURITY DOCUMENTS		284,170
22020306	PRINTING OF SECURITY DOCUMENTS		269,961
22020307	DRUGS & MEDICAL SUPPLIES		568,339
22020308	FIELD & CAMPING MATERIALS SUPPLIES		426,255
22020309	UNIFORMS & OTHER CLOTHING		568,339
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		127,876
220204	MAINTENANCE SERVICES - GENERAL		3,893,124
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		269,961
22020402	MAINTENANCE OF OFFICE FURNITURE		426,255
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		710,424
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		710,424
22020405	MAINTENANCE OF PLANTS/GENERATORS		852,509
22020406	OTHER MAINTENANCE SERVICES		852,509
22020410	MAINTENANCE OF ROADS AND BRIDGES		71,042
220205	TRAINING - GENERAL		426,255
22020501	LOCAL TRAINING		426,255
220206	OTHER SERVICES - GENERAL		497,297
22020601	SECURITY SERVICES		213,127
22020606	CLEANING & FUMIGATION SERVICES		284,170
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		781,467
22020702	INFORMATION TECHNOLOGY CONSULTING		426,255
22020703	LEGAL SERVICES		284,170
22020708	BUDGET PREPARATION		71,042
220208	FUEL & LUBRICANTS - GENERAL		994,594
22020801	MOTOR VEHICLE FUEL COST		213,127
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		284,170
22020803	PLANT / GENERATOR FUEL COST		213,127



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020806	COOKING GAS/FUEL COST	284,170	
220209	FINANCIAL CHARGES - GENERAL		142,085
22020904	OTHER CRF BANK CHARGES	142,085	
220210	MISCELLANEOUS		1,534,517
22021001	REFRESHMENT & MEALS	284,170	
22021003	PUBLICITY & ADVERTISEMENTS	142,085	
22021004	MEDICAL EXPENSES	284,170	
22021006	POSTAGES & COURIER SERVICES	184,710	
22021009	SPORTING ACTIVITIES	284,170	
22021010	DIRECT TEACHING & LABORATORY COST	284,170	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	71,042	
2205	SUBSIDIES		49,615,785
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,615,785
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	49,615,785	
23	CAPITAL EXPENDITURE		33,500,000
2301	FIXED ASSETS PURCHASED		33,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,500,000
23010102	PURCHASE OF OFFICE BUILDINGS	33,500,000	
	TOTAL PERSONNEL		293,444,701
	TOTAL OVERHEAD		63,540,100
	TOTAL RECURRENT		356,984,801
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		390,484,801
0517026025	FGC OGBOMOSHMO		
CODE	PROJECT NAME	TYPE	AMOUNT
XGBSH008018	RENOVATION OF MUSIC/BUSINESS DEPARTMENT BLOCK	ONGOING	33,500,000
0517026026	FGC OGOJA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		247,235,218
21	PERSONNEL COST		131,960,031
2101	SALARY		117,297,806
210101	SALARIES AND WAGES		117,297,806
21010101	SALARY	117,297,806	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,662,225
210202	SOCIAL CONTRIBUTIONS		14,662,225
21020201	NHIS	5,864,890	
21020202	CONTRIBUTORY PENSION	8,797,335	
22	OTHER RECURRENT COSTS		61,775,187
2202	OVERHEAD COST		16,843,499
220201	TRAVEL& TRANSPORT - GENERAL		1,718,724
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	171,872	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,546,852	
220202	UTILITIES - GENERAL		945,298
22020201	ELECTRICITY CHARGES	429,681	
22020202	TELEPHONE CHARGES	85,936	
22020203	INTERNET ACCESS CHARGES	257,809	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	85,936	
22020205	WATER RATES	85,936	
220203	MATERIALS & SUPPLIES - GENERAL		4,176,501
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	429,681	
22020302	BOOKS	343,745	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020303	NEWSPAPERS		343,745
22020304	MAGAZINES & PERIODICALS		343,745
22020305	PRINTING OF NON SECURITY DOCUMENTS		343,745
22020306	PRINTING OF SECURITY DOCUMENTS		326,558
22020307	DRUGS & MEDICAL SUPPLIES		687,490
22020308	FIELD & CAMPING MATERIALS SUPPLIES		515,617
22020309	UNIFORMS & OTHER CLOTHING		687,490
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		154,685
220204	MAINTENANCE SERVICES - GENERAL		4,709,305
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		326,558
22020402	MAINTENANCE OF OFFICE FURNITURE		515,617
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		859,362
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		859,362
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,031,235
22020406	OTHER MAINTENANCE SERVICES		1,031,235
22020410	MAINTENANCE OF ROADS AND BRIDGES		85,936
220205	TRAINING - GENERAL		515,617
22020501	LOCAL TRAINING		515,617
220206	OTHER SERVICES - GENERAL		601,554
22020601	SECURITY SERVICES		257,809
22020606	CLEANING & FUMIGATION SERVICES		343,745
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		945,298
22020702	INFORMATION TECHNOLOGY CONSULTING		515,617
22020703	LEGAL SERVICES		343,745
22020708	BUDGET PREPARATION		85,936
220208	FUEL & LUBRICANTS - GENERAL		1,203,108
22020801	MOTOR VEHICLE FUEL COST		257,809
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		343,745
22020803	PLANT / GENERATOR FUEL COST		257,809
22020806	COOKING GAS/FUEL COST		343,745
220209	FINANCIAL CHARGES - GENERAL		171,872
22020904	OTHER CRF BANK CHARGES		171,872
220210	MISCELLANEOUS		1,856,222
22021001	REFRESHMENT & MEALS		343,745
22021003	PUBLICITY & ADVERTISEMENTS		171,872
22021004	MEDICAL EXPENSES		343,745
22021006	POSTAGES & COURIER SERVICES		223,434
22021009	SPORTING ACTIVITIES		343,745
22021010	DIRECT TEACHING & LABORATORY COST		343,745
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		85,936
2205	SUBSIDIES		44,931,688
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,931,688
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,931,688
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		131,960,031
	TOTAL OVERHEAD		61,775,187
	TOTAL RECURRENT		193,735,218
	TOTAL CAPITAL		53,500,000



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
	TOTAL ALLOCATION		247,235,218
CODE	PROJECT NAME	TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517026026	FGC OGOJA		
FGCOGOJA001007072	CONSTRUCTION OF PERIMETER WALL FENCE	ONGOING	13,500,000
FGCOGOJA003012679	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026027	FGC OHAFIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		253,059,613
21	PERSONNEL COST		113,381,191
2101	SALARY		100,783,281
210101	SALARIES AND WAGES		100,783,281
21010101	SALARY		100,783,281
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,597,910
210202	SOCIAL CONTRIBUTIONS		12,597,910
21020201	NHIS		5,039,164
21020202	CONTRIBUTORY PENSION		7,558,746
22	OTHER RECURRENT COSTS		86,178,422
2202	OVERHEAD COST		25,428,377
220201	TRAVEL & TRANSPORT - GENERAL		718,724
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		371,872
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		346,852
220202	UTILITIES - GENERAL		2,045,298
22020201	ELECTRICITY CHARGES		929,681
22020202	TELEPHONE CHARGES		185,936
22020203	INTERNET ACCESS CHARGES		557,809
22020204	SATELLITE BROADCASTING ACCESS CHARGES		185,936
22020205	WATER RATES		185,936
220203	MATERIALS & SUPPLIES - GENERAL		6,036,501
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		929,681
22020302	BOOKS		743,745
22020303	NEWSPAPERS		743,745
22020304	MAGAZINES & PERIODICALS		743,745
22020305	PRINTING OF NON SECURITY DOCUMENTS		743,745
22020306	PRINTING OF SECURITY DOCUMENTS		706,558
22020307	DRUGS & MEDICAL SUPPLIES		487,490
22020308	FIELD & CAMPING MATERIALS SUPPLIES		115,617
22020309	UNIFORMS & OTHER CLOTHING		487,490
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		334,685
220204	MAINTENANCE SERVICES - GENERAL		6,189,305
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		706,558
22020402	MAINTENANCE OF OFFICE FURNITURE		1,115,617
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,859,362
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,859,362
22020405	MAINTENANCE OF PLANTS/GENERATORS		231,235
22020406	OTHER MAINTENANCE SERVICES		231,235
22020410	MAINTENANCE OF ROADS AND BRIDGES		185,936
220205	TRAINING - GENERAL		1,115,617
22020501	LOCAL TRAINING		1,115,617
220206	OTHER SERVICES - GENERAL		1,301,554



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020601	SECURITY SERVICES		557,809
22020606	CLEANING & FUMIGATION SERVICES		743,745
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,045,298
22020702	INFORMATION TECHNOLOGY CONSULTING		115,617
22020703	LEGAL SERVICES		743,745
22020708	BUDGET PREPARATION		185,936
220208	FUEL & LUBRICANTS - GENERAL		2,603,108
22020801	MOTOR VEHICLE FUEL COST		557,809
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		743,745
22020803	PLANT / GENERATOR FUEL COST		557,809
22020806	COOKING GAS/FUEL COST		743,745
220209	FINANCIAL CHARGES - GENERAL		371,872
22020904	OTHER CRF BANK CHARGES		371,872
220210	MISCELLANEOUS		4,001,100
22021001	REFRESHMENT & MEALS		743,745
22021003	PUBLICITY & ADVERTISEMENTS		371,872
22021004	MEDICAL EXPENSES		743,745
22021006	POSTAGES & COURIER SERVICES		483,434
22021009	SPORTING ACTIVITIES		743,745
22021010	DIRECT TEACHING & LABORATORY COST		743,745
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		170,814
2205	SUBSIDIES		60,750,045
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		60,750,045
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		60,750,045
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		113,381,191
	TOTAL OVERHEAD		86,178,422
	TOTAL RECURRENT		199,559,613
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		253,059,613
0517026027	FGC OHAFIA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOHAFIA0010070 99	STAFF QUARTERS PHASE 1	ONGOING	13,500,000
FGCOHAFIA0020103 32	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026028	FGC OKIGWE		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		402,819,154
21	PERSONNEL COST		231,851,260
2101	SALARY		205,716,675
210101	SALARIES AND WAGES		205,716,675
21010101	SALARY		205,716,675
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,134,585
210201	ALLOWANCES		420,000
21020101	NON REGULAR ALLOWANCES		420,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
210202	SOCIAL CONTRIBUTIONS		25,714,585
21020201	NHIS		10,285,834
21020202	CONTRIBUTORY PENSION		15,428,751
22	OTHER RECURRENT COSTS		117,467,894
2202	OVERHEAD COST		14,826,656
220201	TRAVEL & TRANSPORT - GENERAL		819,048
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		181,905
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		637,143
220202	UTILITIES - GENERAL		1,000,475
22020201	ELECTRICITY CHARGES		454,762
22020202	TELEPHONE CHARGES		90,952
22020203	INTERNET ACCESS CHARGES		272,857
22020204	SATELLITE BROADCASTING ACCESS CHARGES		90,952
22020205	WATER RATES		90,952
220203	MATERIALS & SUPPLIES - GENERAL		4,420,283
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		454,762
22020302	BOOKS		363,809
22020303	NEWSPAPERS		363,809
22020304	MAGAZINES & PERIODICALS		363,809
22020305	PRINTING OF NON SECURITY DOCUMENTS		363,809
22020306	PRINTING OF SECURITY DOCUMENTS		345,619
22020307	DRUGS & MEDICAL SUPPLIES		727,619
22020308	FIELD & CAMPING MATERIALS SUPPLIES		545,714
22020309	UNIFORMS & OTHER CLOTHING		727,619
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		163,714
220204	MAINTENANCE SERVICES - GENERAL		2,984,189
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		345,619
22020402	MAINTENANCE OF OFFICE FURNITURE		545,714
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		909,524
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		909,524
22020405	MAINTENANCE OF PLANTS/GENERATORS		91,428
22020406	OTHER MAINTENANCE SERVICES		91,428
22020410	MAINTENANCE OF ROADS AND BRIDGES		90,952
220205	TRAINING - GENERAL		545,714
22020501	LOCAL TRAINING		545,714
220206	OTHER SERVICES - GENERAL		636,666
22020601	SECURITY SERVICES		272,857
22020606	CLEANING & FUMIGATION SERVICES		363,809
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,475
22020702	INFORMATION TECHNOLOGY CONSULTING		545,714
22020703	LEGAL SERVICES		363,809
22020708	BUDGET PREPARATION		90,952
220208	FUEL & LUBRICANTS - GENERAL		1,273,332
22020801	MOTOR VEHICLE FUEL COST		272,857
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		363,809
22020803	PLANT / GENERATOR FUEL COST		272,857
22020806	COOKING GAS/FUEL COST		363,809
220209	FINANCIAL CHARGES - GENERAL		181,905
22020904	OTHER CRF BANK CHARGES		181,905
220210	MISCELLANEOUS		1,964,569
22021001	REFRESHMENT & MEALS		363,809
22021003	PUBLICITY & ADVERTISEMENTS		181,905
22021004	MEDICAL EXPENSES		363,809



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021006	POSTAGES & COURIER SERVICES	236,476	
22021009	SPORTING ACTIVITIES	363,809	
22021010	DIRECT TEACHING & LABORATORY COST	363,809	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	90,952	
2205	SUBSIDIES		102,641,238
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		102,641,238
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	102,641,238	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030103	REHABILITATION / REPAIRS - HOUSING	13,500,000	
	TOTAL PERSONNEL		231,851,260
	TOTAL OVERHEAD		117,467,894
	TOTAL RECURRENT		349,319,154
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		402,819,154
0517026028	FGC OKIGWE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKIGWE0020071 63	RENOVATION OF HOSTELS	ONGOING	13,500,000
FGCOKIGWE006103 60	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026029	FGC OKPOSI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		266,324,965
21	PERSONNEL COST		119,096,297
2101	SALARY		105,863,375
210101	SALARIES AND WAGES		105,863,375
21010101	SALARY	105,863,375	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,232,922
210202	SOCIAL CONTRIBUTIONS		13,232,922
21020201	NHIS	5,293,169	
21020202	CONTRIBUTORY PENSION	7,939,753	
22	OTHER RECURRENT COSTS		93,728,668
2202	OVERHEAD COST		33,214,076
220201	TRAVEL & TRANSPORT - GENERAL		695,313
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	369,531	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	325,782	
220202	UTILITIES - GENERAL		2,032,423
22020201	ELECTRICITY CHARGES	923,828	
22020202	TELEPHONE CHARGES	184,766	
22020203	INTERNET ACCESS CHARGES	554,297	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	184,766	
22020205	WATER RATES	184,766	
220203	MATERIALS & SUPPLIES - GENERAL		8,979,612
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	923,828	
22020302	BOOKS	739,063	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020303	NEWSPAPERS		739,063
22020304	MAGAZINES & PERIODICALS		739,063
22020305	PRINTING OF NON SECURITY DOCUMENTS		739,063
22020306	PRINTING OF SECURITY DOCUMENTS		702,110
22020307	DRUGS & MEDICAL SUPPLIES		1,478,125
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,108,594
22020309	UNIFORMS & OTHER CLOTHING		1,478,125
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		332,578
220204	MAINTENANCE SERVICES - GENERAL		10,125,160
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		702,110
22020402	MAINTENANCE OF OFFICE FURNITURE		1,108,594
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,847,657
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,847,657
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,217,188
22020406	OTHER MAINTENANCE SERVICES		2,217,188
22020410	MAINTENANCE OF ROADS AND BRIDGES		184,766
220205	TRAINING - GENERAL		1,108,594
22020501	LOCAL TRAINING		1,108,594
220206	OTHER SERVICES - GENERAL		1,293,360
22020601	SECURITY SERVICES		554,297
22020606	CLEANING & FUMIGATION SERVICES		739,063
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,032,423
22020702	INFORMATION TECHNOLOGY CONSULTING		1,108,594
22020703	LEGAL SERVICES		739,063
22020708	BUDGET PREPARATION		184,766
220208	FUEL & LUBRICANTS - GENERAL		2,586,720
22020801	MOTOR VEHICLE FUEL COST		554,297
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		739,063
22020803	PLANT / GENERATOR FUEL COST		554,297
22020806	COOKING GAS/FUEL COST		739,063
220209	FINANCIAL CHARGES - GENERAL		369,531
22020904	OTHER CRF BANK CHARGES		369,531
220210	MISCELLANEOUS		3,990,940
22021001	REFRESHMENT & MEALS		739,063
22021003	PUBLICITY & ADVERTISEMENTS		369,531
22021004	MEDICAL EXPENSES		739,063
22021006	POSTAGES & COURIER SERVICES		480,391
22021009	SPORTING ACTIVITIES		739,063
22021010	DIRECT TEACHING & LABORATORY COST		739,063
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		184,766
2205	SUBSIDIES		60,514,592
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		60,514,592
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		60,514,592
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		119,096,297
	TOTAL OVERHEAD		93,728,668
	TOTAL RECURRENT		212,824,965
	TOTAL CAPITAL		53,500,000



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
	TOTAL ALLOCATION		266,324,965
0517026029	FGC OKPOSI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKPOSI0020072 15	RENOVATION OF 2BLOCKS CLASSROOMS	ONGOING	13,500,000
FGCOKPOSI0090109 43	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026030	FGC ONITSHA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		381,125,105
21	PERSONNEL COST		235,290,710
2101	SALARY		209,093,965
210101	SALARIES AND WAGES		209,093,965
21010101	SALARY		209,093,965
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,196,745
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		26,136,745
21020201	NHIS		10,454,698
21020202	CONTRIBUTORY PENSION		15,682,047
22	OTHER RECURRENT COSTS		92,334,395
2202	OVERHEAD COST		37,322,888
220201	TRAVEL & TRANSPORT - GENERAL		7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,500,000
220202	UTILITIES - GENERAL		3,600,000
22020201	ELECTRICITY CHARGES		2,500,000
22020202	TELEPHONE CHARGES		600,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		9,822,888
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,000,000
22020302	BOOKS		2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		822,888
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		5,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		2,000,000
22020501	LOCAL TRAINING		2,000,000
220206	OTHER SERVICES - GENERAL		2,500,000
22020601	SECURITY SERVICES		1,500,000
22020606	CLEANING & FUMIGATION SERVICES		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		3,700,000
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		850,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22020803	PLANT / GENERATOR FUEL COST		850,000
220210	MISCELLANEOUS		3,200,000
22021002	HONORARIUM & SITTING ALLOWANCE		500,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		850,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		55,011,507
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,011,507
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,011,507
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		235,290,710
	TOTAL OVERHEAD		92,334,395
	TOTAL RECURRENT		327,625,105
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		381,125,105
0517026030	FGC ONITSHA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCONIT003007313	CONSTRUCTION OF 1 NO STAFF QUARTERS	ONGOING	13,500,000
FGCONIT009010962	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026031	FGC PORT HARCOURT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		422,387,573
21	PERSONNEL COST		315,480,373
2101	SALARY		280,426,998
210101	SALARIES AND WAGES		280,426,998
21010101	SALARY		280,426,998
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		35,053,375
210202	SOCIAL CONTRIBUTIONS		35,053,375
21020201	NHIS		14,021,350
21020202	CONTRIBUTORY PENSION		21,032,025
22	OTHER RECURRENT COSTS		93,407,200
2202	OVERHEAD COST		24,584,882
220201	TRAVEL& TRANSPORT - GENERAL		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,500,000
22020205	WATER RATES		1,000,000
22020206	SEWERAGE CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		2,084,882
22020303	NEWSPAPERS		584,882
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		7,997,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,997,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,500,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		3,500,000
22020606	CLEANING & FUMIGATION SERVICES		3,500,000
220208	FUEL & LUBRICANTS - GENERAL		3,503,000
22020801	MOTOR VEHICLE FUEL COST		3,503,000
2205	SUBSIDIES		68,822,318
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		68,822,318
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		68,822,318
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		315,480,373
	TOTAL OVERHEAD		93,407,200
	TOTAL RECURRENT		408,887,573
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		422,387,573
0517026031	FGC PORT HARCOURT		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCPORTHAR003012 358	CONSTRUCTION OF 2 NOS 6 CLASSROOM BLOCKS	NEW	13,500,000
0517026032	FGC POTISKUM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		186,077,303
21	PERSONNEL COST		108,273,168
2101	SALARY		96,242,816
210101	SALARIES AND WAGES		96,242,816
21010101	SALARY		96,242,816
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,030,352
210202	SOCIAL CONTRIBUTIONS		12,030,352
21020201	NHIS		4,812,141
21020202	CONTRIBUTORY PENSION		7,218,211
22	OTHER RECURRENT COSTS		64,304,135
2202	OVERHEAD COST		30,623,220
220201	TRAVEL& TRANSPORT - GENERAL		1,328,900
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		332,890
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		996,010
220202	UTILITIES - GENERAL		1,830,895
22020201	ELECTRICITY CHARGES		832,225
22020202	TELEPHONE CHARGES		166,445
22020203	INTERNET ACCESS CHARGES		499,335
22020204	SATELLITE BROADCASTING ACCESS CHARGES		166,445
22020205	WATER RATES		166,445
220203	MATERIALS & SUPPLIES - GENERAL		8,089,227
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		832,225
22020302	BOOKS		665,780
22020303	NEWSPAPERS		665,780
22020304	MAGAZINES & PERIODICALS		665,780
22020305	PRINTING OF NON SECURITY DOCUMENTS		665,780
22020306	PRINTING OF SECURITY DOCUMENTS		632,491



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		1,331,560
22020308	FIELD & CAMPING MATERIALS SUPPLIES		998,670
22020309	UNIFORMS & OTHER CLOTHING		1,331,560
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		299,601
220204	MAINTENANCE SERVICES - GENERAL		9,121,186
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		632,491
22020402	MAINTENANCE OF OFFICE FURNITURE		998,670
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,664,450
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,664,450
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,997,340
22020406	OTHER MAINTENANCE SERVICES		1,997,340
22020410	MAINTENANCE OF ROADS AND BRIDGES		166,445
220205	TRAINING - GENERAL		998,670
22020501	LOCAL TRAINING		998,670
220206	OTHER SERVICES - GENERAL		1,165,115
22020601	SECURITY SERVICES		499,335
22020606	CLEANING & FUMIGATION SERVICES		665,780
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,830,895
22020702	INFORMATION TECHNOLOGY CONSULTING		998,670
22020703	LEGAL SERVICES		665,780
22020708	BUDGET PREPARATION		166,445
220208	FUEL & LUBRICANTS - GENERAL		2,330,230
22020801	MOTOR VEHICLE FUEL COST		499,335
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		665,780
22020803	PLANT / GENERATOR FUEL COST		499,335
22020806	COOKING GAS/FUEL COST		665,780
220209	FINANCIAL CHARGES - GENERAL		332,890
22020904	OTHER CRF BANK CHARGES		332,890
220210	MISCELLANEOUS		3,595,212
22021001	REFRESHMENT & MEALS		665,780
22021003	PUBLICITY & ADVERTISEMENTS		332,890
22021004	MEDICAL EXPENSES		665,780
22021006	POSTAGES & COURIER SERVICES		432,757
22021009	SPORTING ACTIVITIES		665,780
22021010	DIRECT TEACHING & LABORATORY COST		665,780
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		166,445
2205	SUBSIDIES		33,680,915
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		33,680,915
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		33,680,915
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		108,273,168
	TOTAL OVERHEAD		64,304,135
	TOTAL RECURRENT		172,577,303
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		186,077,303
0517026032	FGC POTISKUM		
	PROJECT NAME	TYPE	AMOUNT
FGCPOTISKUM00100 7525	COMPLETION OF MULTIPURPOSE HALL	ONGOING	13,500,000



CODE	FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT
0517026033	FGC RUBBOCHI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	177,678,529
21	PERSONNEL COST	100,104,749
2101	SALARY	87,014,794
210101	SALARIES AND WAGES	87,014,794
21010101	SALARY	87,014,794
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,089,955
210201	ALLOWANCES	2,213,105
21020101	NON REGULAR ALLOWANCES	2,213,105
210202	SOCIAL CONTRIBUTIONS	10,876,850
21020201	NHIS	4,350,740
21020202	CONTRIBUTORY PENSION	6,526,110
22	OTHER RECURRENT COSTS	64,073,780
2202	OVERHEAD COST	8,501,595
220201	TRAVEL& TRANSPORT - GENERAL	700,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000
220203	MATERIALS & SUPPLIES - GENERAL	1,701,595
22020303	NEWSPAPERS	51,595
22020304	MAGAZINES & PERIODICALS	50,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	450,000
22020306	PRINTING OF SECURITY DOCUMENTS	350,000
22020307	DRUGS & MEDICAL SUPPLIES	300,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000
220204	MAINTENANCE SERVICES - GENERAL	3,050,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	450,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	600,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000
220206	OTHER SERVICES - GENERAL	400,000
22020606	CLEANING & FUMIGATION SERVICES	400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000
22020708	BUDGET PREPARATION	300,000
220208	FUEL & LUBRICANTS - GENERAL	800,000
22020801	MOTOR VEHICLE FUEL COST	500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000
220210	MISCELLANEOUS	1,550,000
22021001	REFRESHMENT & MEALS	400,000
22021002	HONORARIUM & SITTING ALLOWANCE	400,000
22021009	SPORTING ACTIVITIES	600,000
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP	150,000
2205	SUBSIDIES	55,572,185
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	55,572,185
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	55,572,185
23	CAPITAL EXPENDITURE	13,500,000
2302	CONSTRUCTION / PROVISION	13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,500,000
23020114	CONSTRUCTION / PROVISION OF ROADS	13,500,000
	TOTAL PERSONNEL	100,104,749
	TOTAL OVERHEAD	64,073,780



CODE	LINE ITEM	TYPE	2015
			APPROPRIATION ACT
	TOTAL RECURRENT		164,178,529
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		177,678,529
0517026033	FGC RUBBOCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCRUBB002010987	COSTRUCTION OF INTERNAL ROAD/DRAINAGE	NEW	13,500,000
0517026034	FGC SOKOTO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		380,190,480
21	PERSONNEL COST		171,768,705
2101	SALARY		152,683,293
210101	SALARIES AND WAGES		152,683,293
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,085,412
210202	SOCIAL CONTRIBUTIONS		19,085,412
21020201	NHIS		7,634,165
21020202	CONTRIBUTORY PENSION		11,451,247
22	OTHER RECURRENT COSTS		141,921,775
2202	OVERHEAD COST		23,411,131
220201	TRAVEL & TRANSPORT - GENERAL		1,326,876
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		332,688
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		994,188
220202	UTILITIES - GENERAL		1,829,782
22020201	ELECTRICITY CHARGES		831,719
22020202	TELEPHONE CHARGES		166,344
22020203	INTERNET ACCESS CHARGES		499,031
22020204	SATELLITE BROADCASTING ACCESS CHARGES		166,344
22020205	WATER RATES		166,344
220203	MATERIALS & SUPPLIES - GENERAL		6,084,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		831,719
22020302	BOOKS		665,375
22020303	NEWSPAPERS		665,375
22020304	MAGAZINES & PERIODICALS		665,375
22020305	PRINTING OF NON SECURITY DOCUMENTS		665,375
22020306	PRINTING OF SECURITY DOCUMENTS		632,106
22020307	DRUGS & MEDICAL SUPPLIES		330,750
22020308	FIELD & CAMPING MATERIALS SUPPLIES		998,063
22020309	UNIFORMS & OTHER CLOTHING		330,750
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		299,419
220204	MAINTENANCE SERVICES - GENERAL		3,923,389
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		632,106
22020402	MAINTENANCE OF OFFICE FURNITURE		998,063
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		663,438
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		663,438
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
22020406	OTHER MAINTENANCE SERVICES		300,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		166,344
220205	TRAINING - GENERAL		998,063
22020501	LOCAL TRAINING		998,063
220206	OTHER SERVICES - GENERAL		1,164,406
22020601	SECURITY SERVICES		499,031
22020606	CLEANING & FUMIGATION SERVICES		665,375



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,829,782
22020702	INFORMATION TECHNOLOGY CONSULTING		998,063
22020703	LEGAL SERVICES		665,375
22020708	BUDGET PREPARATION		166,344
220208	FUEL & LUBRICANTS - GENERAL		2,328,812
22020801	MOTOR VEHICLE FUEL COST		499,031
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		665,375
22020803	PLANT / GENERATOR FUEL COST		499,031
22020806	COOKING GAS/FUEL COST		665,375
220209	FINANCIAL CHARGES - GENERAL		332,688
22020904	OTHER CRF BANK CHARGES		332,688
220210	MISCELLANEOUS		3,593,026
22021001	REFRESHMENT & MEALS		665,375
22021003	PUBLICITY & ADVERTISEMENTS		332,688
22021004	MEDICAL EXPENSES		665,375
22021006	POSTAGES & COURIER SERVICES		432,494
22021009	SPORTING ACTIVITIES		665,375
22021010	DIRECT TEACHING & LABORATORY COST		665,375
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		166,344
2205	SUBSIDIES		118,510,644
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		118,510,644
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		118,510,644
23	CAPITAL EXPENDITURE		66,500,000
2302	CONSTRUCTION / PROVISION		66,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		66,500,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		66,500,000
	TOTAL PERSONNEL		171,768,705
	TOTAL OVERHEAD		141,921,775
	TOTAL RECURRENT		313,690,480
	TOTAL CAPITAL		66,500,000
	TOTAL ALLOCATION		380,190,480
0517026034	FGC SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCSOKO0002011313	CONSTRUCTION OF 3 NOS 3 BEDROOM FLAT	NEW	66,500,000
0517026035	FGC UGWOLAWO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		249,698,397
21	PERSONNEL COST		132,040,501
2101	SALARY		117,369,334
210101	SALARIES AND WAGES		117,369,334
21010101	SALARY		117,369,334
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,671,167
210202	SOCIAL CONTRIBUTIONS		14,671,167
21020201	NHIS		5,868,467
21020202	CONTRIBUTORY PENSION		8,802,700
22	OTHER RECURRENT COSTS		61,157,896
2202	OVERHEAD COST		12,051,906
220201	TRAVEL& TRANSPORT - GENERAL		527,746
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		162,775
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		364,971
220202	UTILITIES - GENERAL		895,259



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020201	ELECTRICITY CHARGES	406,936	
22020202	TELEPHONE CHARGES	81,387	
22020203	INTERNET ACCESS CHARGES	244,162	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	81,387	
22020205	WATER RATES	81,387	
220203	MATERIALS & SUPPLIES - GENERAL		3,255,421
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	406,936	
22020302	BOOKS	325,549	
22020303	NEWSPAPERS	325,549	
22020304	MAGAZINES & PERIODICALS	325,549	
22020305	PRINTING OF NON SECURITY DOCUMENTS	325,549	
22020306	PRINTING OF SECURITY DOCUMENTS	309,272	
22020307	DRUGS & MEDICAL SUPPLIES	351,098	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	488,324	
22020309	UNIFORMS & OTHER CLOTHING	251,098	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	146,497	
220204	MAINTENANCE SERVICES - GENERAL		2,360,023
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	309,272	
22020402	MAINTENANCE OF OFFICE FURNITURE	488,324	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	213,873	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	413,873	
22020405	MAINTENANCE OF PLANTS/GENERATORS	376,647	
22020406	OTHER MAINTENANCE SERVICES	476,647	
22020410	MAINTENANCE OF ROADS AND BRIDGES	81,387	
220205	TRAINING - GENERAL		488,324
22020501	LOCAL TRAINING	488,324	
220206	OTHER SERVICES - GENERAL		569,711
22020601	SECURITY SERVICES	244,162	
22020606	CLEANING & FUMIGATION SERVICES	325,549	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		895,260
22020702	INFORMATION TECHNOLOGY CONSULTING	488,324	
22020703	LEGAL SERVICES	325,549	
22020708	BUDGET PREPARATION	81,387	
220208	FUEL & LUBRICANTS - GENERAL		1,139,422
22020801	MOTOR VEHICLE FUEL COST	244,162	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	325,549	
22020803	PLANT / GENERATOR FUEL COST	244,162	
22020806	COOKING GAS/FUEL COST	325,549	
220209	FINANCIAL CHARGES - GENERAL		162,775
22020904	OTHER CRF BANK CHARGES	162,775	
220210	MISCELLANEOUS		1,757,965
22021001	REFRESHMENT & MEALS	325,549	
22021003	PUBLICITY & ADVERTISEMENTS	162,775	
22021004	MEDICAL EXPENSES	325,549	
22021006	POSTAGES & COURIER SERVICES	211,607	
22021009	SPORTING ACTIVITIES	325,549	
22021010	DIRECT TEACHING & LABORATORY COST	325,549	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	81,387	
2205	SUBSIDIES		49,105,990
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,105,990
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	49,105,990	
23	CAPITAL EXPENDITURE		56,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2302	CONSTRUCTION / PROVISION		56,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		132,040,501
	TOTAL OVERHEAD		61,157,896
	TOTAL RECURRENT		193,198,397
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		249,698,397
0517026035	FGC UGWOLAWO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCUGWOL0010113 45	CONSTRUCTION OF STUDENTS CLINIC RENOVATION OF 2 BLOCK OF CLASSROOM CONSTRUCTION OF 2 BOREHOLE AND EROSION CONTROL	NEW	16,500,000
FGCUGWOL0010113 50	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026036	FGC WARRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		365,143,675
21	PERSONNEL COST		263,157,486
2101	SALARY		233,757,766
210101	SALARIES AND WAGES		233,757,766
21010101	SALARY		233,757,766
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		29,399,720
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		29,219,720
21020201	NHIS		11,687,888
21020202	CONTRIBUTORY PENSION		17,531,832
22	OTHER RECURRENT COSTS		66,486,189
2202	OVERHEAD COST		11,977,456
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		1,627,456
22020201	ELECTRICITY CHARGES		691,841
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		435,615
220203	MATERIALS & SUPPLIES - GENERAL		3,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		800,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,400,000
22020801	MOTOR VEHICLE FUEL COST		400,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		54,508,733
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,508,733
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,508,733
23	CAPITAL EXPENDITURE		35,500,000
2302	CONSTRUCTION / PROVISION		35,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		35,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		35,500,000
	TOTAL PERSONNEL		263,157,486
	TOTAL OVERHEAD		66,486,189
	TOTAL RECURRENT		329,643,675
	TOTAL CAPITAL		35,500,000
	TOTAL ALLOCATION		365,143,675
0517026036	FGC WARRI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCWARRI008012387	CONSTRUCTION / PROVISION OF GIRL'S HOSTEL	NEW	35,500,000
0517026037	FGC ZARIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		312,324,127
21	PERSONNEL COST		186,841,454
2101	SALARY		165,878,203
210101	SALARIES AND WAGES		165,878,203
21010101	SALARY		165,878,203
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,963,251
210201	ALLOWANCES		228,476
21020101	NON REGULAR ALLOWANCES		228,476
210202	SOCIAL CONTRIBUTIONS		20,734,775
21020201	NHIS		8,293,910
21020202	CONTRIBUTORY PENSION		12,440,865
22	OTHER RECURRENT COSTS		88,982,673
2202	OVERHEAD COST		16,826,727
220201	TRAVEL & TRANSPORT - GENERAL		1,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000
220202	UTILITIES - GENERAL		1,550,000
22020201	ELECTRICITY CHARGES		200,000
22020202	TELEPHONE CHARGES		300,000
22020203	INTERNET ACCESS CHARGES		300,000
22020205	WATER RATES		400,000
22020206	SEWERAGE CHARGES		350,000
220203	MATERIALS & SUPPLIES - GENERAL		3,250,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		300,000
22020302	BOOKS		500,000
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		150,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		250,000
22020306	PRINTING OF SECURITY DOCUMENTS		250,000
22020307	DRUGS & MEDICAL SUPPLIES		400,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		200,000
22020309	UNIFORMS & OTHER CLOTHING		300,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		300,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		400,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		800,000
22020402	MAINTENANCE OF OFFICE FURNITURE		400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		400,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		900,000
22020406	OTHER MAINTENANCE SERVICES		500,000
220205	TRAINING - GENERAL		750,000
22020501	LOCAL TRAINING		750,000
220206	OTHER SERVICES - GENERAL		900,000
22020601	SECURITY SERVICES		500,000
22020606	CLEANING & FUMIGATION SERVICES		400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		900,000
22020702	INFORMATION TECHNOLOGY CONSULTING		500,000
22020704	ENGINEERING SERVICES		200,000
22020705	ARCHITECTURAL SERVICES		200,000
220208	FUEL & LUBRICANTS - GENERAL		1,850,000
22020801	MOTOR VEHICLE FUEL COST		900,000
22020803	PLANT / GENERATOR FUEL COST		600,000
22020806	COOKING GAS/FUEL COST		350,000
220209	FINANCIAL CHARGES - GENERAL		200,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		200,000
220210	MISCELLANEOUS		2,926,727
22021001	REFRESHMENT & MEALS		300,000
22021002	HONORARIUM & SITTING ALLOWANCE		400,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021006	POSTAGES & COURIER SERVICES		200,000
22021007	WELFARE PACKAGES		400,000
22021009	SPORTING ACTIVITIES		716,727
22021010	DIRECT TEACHING & LABORATORY COST		410,000
2205	SUBSIDIES		72,155,946
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		72,155,946
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		72,155,946
23	CAPITAL EXPENDITURE		36,500,000
2302	CONSTRUCTION / PROVISION		36,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		36,500,000
	TOTAL PERSONNEL		186,841,454
	TOTAL OVERHEAD		88,982,673
	TOTAL RECURRENT		275,824,127
	TOTAL CAPITAL		36,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		312,324,127
0517026037	FGC ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCZARIA003007718	CONSTRUCTION OF 1 NO. 2 STOREY BLOCK OF 21 CLASSROOMS	ONGOING	36,500,000
0517026038	FGC, BILLIRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		202,980,335
21	PERSONNEL COST		128,505,709
2101	SALARY		114,227,297
210101	SALARIES AND WAGES		114,227,297
21010101	SALARY		114,227,297
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,278,412
210202	SOCIAL CONTRIBUTIONS		14,278,412
21020201	NHIS		5,711,365
21020202	CONTRIBUTORY PENSION		8,567,047
22	OTHER RECURRENT COSTS		60,974,626
2202	OVERHEAD COST		5,572,080
220201	TRAVEL & TRANSPORT - GENERAL		500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		400,000
22020201	ELECTRICITY CHARGES		200,000
22020202	TELEPHONE CHARGES		200,000
220203	MATERIALS & SUPPLIES - GENERAL		2,572,080
22020302	BOOKS		372,080
22020303	NEWSPAPERS		100,000
22020304	MAGAZINES & PERIODICALS		100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		2,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		400,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		400,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		300,000
2205	SUBSIDIES		55,402,546
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,402,546
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,402,546
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		13,500,000
	TOTAL PERSONNEL		128,505,709
	TOTAL OVERHEAD		60,974,626
	TOTAL RECURRENT		189,480,335
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		202,980,335
0517026038	FGC, BILLIRI		
CODE	PROJECT NAME	TYPE	AMOUNT



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGCBILIRI009011389	CONSTRUCTION OF 1 NO GIRLS HOSTEL	NEW	13,500,000
0517026039	FGC, IDO-ANI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		295,259,514
21	PERSONNEL COST		174,182,934
2101	SALARY		154,455,941
210101	SALARIES AND WAGES		154,455,941
21010101	SALARY		154,455,941
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,726,993
210201	ALLOWANCES		420,000
21020101	NON REGULAR ALLOWANCES		420,000
210202	SOCIAL CONTRIBUTIONS		19,306,993
21020201	NHIS		7,722,797
21020202	CONTRIBUTORY PENSION		11,584,196
22	OTHER RECURRENT COSTS		64,576,580
2202	OVERHEAD COST		11,860,267
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		1,760,267
22020201	ELECTRICITY CHARGES		400,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		860,267
220203	MATERIALS & SUPPLIES - GENERAL		2,650,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		350,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		300,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		52,716,313
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,716,313
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,716,313
23	CAPITAL EXPENDITURE		56,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2302	CONSTRUCTION / PROVISION	56,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	56,500,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	16,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	174,182,934	
	TOTAL OVERHEAD	64,576,580	
	TOTAL RECURRENT	238,759,514	
	TOTAL CAPITAL	56,500,000	
	TOTAL ALLOCATION	295,259,514	
0517026039	FGC, IDO-ANI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCID002011452	CONSTRUCTION OF CENTRAL BOREHOLE AND WATER RETICULATION	NEW	16,500,000
FGCID002011478	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026040	FGC, IKOLE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	234,294,806	
21	PERSONNEL COST	147,166,138	
2101	SALARY	130,814,345	
210101	SALARIES AND WAGES	130,814,345	
21010101	SALARY	130,814,345	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,351,793	
210202	SOCIAL CONTRIBUTIONS	16,351,793	
21020201	NHIS	6,540,717	
21020202	CONTRIBUTORY PENSION	9,811,076	
22	OTHER RECURRENT COSTS	70,628,668	
2202	OVERHEAD COST	14,592,234	
220201	TRAVEL & TRANSPORT - GENERAL	600,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000	
220202	UTILITIES - GENERAL	800,000	
22020201	ELECTRICITY CHARGES	400,000	
22020202	TELEPHONE CHARGES	200,000	
22020203	INTERNET ACCESS CHARGES	200,000	
220203	MATERIALS & SUPPLIES - GENERAL	4,092,234	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000	
22020302	BOOKS	1,000,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	442,234	
22020306	PRINTING OF SECURITY DOCUMENTS	750,000	
22020307	DRUGS & MEDICAL SUPPLIES	750,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	750,000	
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000	
220205	TRAINING - GENERAL	850,000	
22020501	LOCAL TRAINING	850,000	
220208	FUEL & LUBRICANTS - GENERAL	2,550,000	



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020801	MOTOR VEHICLE FUEL COST	850,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	850,000	
22020803	PLANT / GENERATOR FUEL COST	850,000	
220210	MISCELLANEOUS		3,200,000
22021002	HONORARIUM & SITTING ALLOWANCE	500,000	
22021003	PUBLICITY & ADVERTISEMENTS	500,000	
22021007	WELFARE PACKAGES	500,000	
22021009	SPORTING ACTIVITIES	850,000	
22021010	DIRECT TEACHING & LABORATORY COST	850,000	
2205	SUBSIDIES		56,036,434
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,036,434
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,036,434	
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,500,000	
	TOTAL PERSONNEL		147,166,138
	TOTAL OVERHEAD		70,628,668
	TOTAL RECURRENT		217,794,806
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		234,294,806
0517026040	FGC, IKOLE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIKOLE010006005	CONSTRUCTION OF 1 NO BLOCK 6 CLASSROOMS	ONGOING	16,500,000
0517026041	FGGC ABAJI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		236,298,843
21	PERSONNEL COST		156,026,966
2101	SALARY		138,477,303
210101	SALARIES AND WAGES		138,477,303
21010101	SALARY		138,477,303
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,549,663
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		17,309,663
21020201	NHIS		6,923,865
21020202	CONTRIBUTORY PENSION		10,385,798
22	OTHER RECURRENT COSTS		63,771,877
2202	OVERHEAD COST		15,773,707
220201	TRAVEL& TRANSPORT - GENERAL		474,868
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		187,487
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		287,381
220202	UTILITIES - GENERAL		1,031,176
22020201	ELECTRICITY CHARGES		468,717
22020202	TELEPHONE CHARGES		93,743
22020203	INTERNET ACCESS CHARGES		281,230
22020204	SATELLITE BROADCASTING ACCESS CHARGES		93,743
22020205	WATER RATES		93,743
220203	MATERIALS & SUPPLIES - GENERAL		4,555,930
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		468,717
22020302	BOOKS		374,974



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020303	NEWSPAPERS		374,974
22020304	MAGAZINES & PERIODICALS		374,974
22020305	PRINTING OF NON SECURITY DOCUMENTS		374,974
22020306	PRINTING OF SECURITY DOCUMENTS		356,225
22020307	DRUGS & MEDICAL SUPPLIES		749,947
22020308	FIELD & CAMPING MATERIALS SUPPLIES		562,460
22020309	UNIFORMS & OTHER CLOTHING		749,947
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		168,738
220204	MAINTENANCE SERVICES - GENERAL		3,937,138
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		356,225
22020402	MAINTENANCE OF OFFICE FURNITURE		562,460
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		937,434
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		937,434
22020405	MAINTENANCE OF PLANTS/GENERATORS		524,921
22020406	OTHER MAINTENANCE SERVICES		524,921
22020410	MAINTENANCE OF ROADS AND BRIDGES		93,743
220205	TRAINING - GENERAL		562,460
22020501	LOCAL TRAINING		562,460
220206	OTHER SERVICES - GENERAL		656,204
22020601	SECURITY SERVICES		281,230
22020606	CLEANING & FUMIGATION SERVICES		374,974
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,031,177
22020702	INFORMATION TECHNOLOGY CONSULTING		562,460
22020703	LEGAL SERVICES		374,974
22020708	BUDGET PREPARATION		93,743
220208	FUEL & LUBRICANTS - GENERAL		1,312,408
22020801	MOTOR VEHICLE FUEL COST		281,230
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		374,974
22020803	PLANT / GENERATOR FUEL COST		281,230
22020806	COOKING GAS/FUEL COST		374,974
220209	FINANCIAL CHARGES - GENERAL		187,487
22020904	OTHER CRF BANK CHARGES		187,487
220210	MISCELLANEOUS		2,024,859
22021001	REFRESHMENT & MEALS		374,974
22021003	PUBLICITY & ADVERTISEMENTS		187,487
22021004	MEDICAL EXPENSES		374,974
22021006	POSTAGES & COURIER SERVICES		243,733
22021009	SPORTING ACTIVITIES		374,974
22021010	DIRECT TEACHING & LABORATORY COST		374,974
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		93,743
2205	SUBSIDIES		47,998,170
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,998,170
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,998,170
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		16,500,000
	TOTAL PERSONNEL		156,026,966
	TOTAL OVERHEAD		63,771,877
	TOTAL RECURRENT		219,798,843
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		236,298,843



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
0517026041	FGGC ABAJI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAJ00020124 58	COMPLETION OF 1 BEDROOM 5 UNITS RENOVATION OF HOSTELS AND 2 BLOCKS OF LABOURATORIES	NEW	16,500,000
0517026042	FGGC ABULOMA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		283,997,207
21	PERSONNEL COST		165,128,800
2101	SALARY		146,781,155
210101	SALARIES AND WAGES		146,781,155
2102	SALARY		146,781,155
210202	ALLOWANCES AND SOCIAL CONTRIBUTION		18,347,645
210202	SOCIAL CONTRIBUTIONS		18,347,645
21020201	NHIS		7,339,058
21020202	CONTRIBUTORY PENSION		11,008,587
22	OTHER RECURRENT COSTS		85,368,407
2202	OVERHEAD COST		14,436,057
220201	TRAVEL & TRANSPORT - GENERAL		800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		400,000
220202	UTILITIES - GENERAL		1,400,000
22020201	ELECTRICITY CHARGES		400,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,086,760
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		586,760
220210	MISCELLANEOUS		1,649,297
22021006	POSTAGES & COURIER SERVICES		678,646
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		470,651
2205	SUBSIDIES		70,932,350
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		70,932,350
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		70,932,350
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		33,500,000
	TOTAL PERSONNEL		165,128,800
	TOTAL OVERHEAD		85,368,407



CODE	LINE ITEM	TYPE	2015
			APPROPRIATION ACT
	TOTAL RECURRENT		250,497,207
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		283,997,207
0517026042	FGGC ABULOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
ABULOMA002013860	CONSTRUCTION/PROVITION OF WALL FENCE AROUND GIRLS HOSTEL	NEW	33,500,000
0517026043	FGGC AKURE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		377,535,170
21	PERSONNEL COST		289,721,942
2101	SALARY		257,103,949
210101	SALARIES AND WAGES		257,103,949
21010101	SALARY		257,103,949
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,617,993
210201	ALLOWANCES		480,000
21020101	NON REGULAR ALLOWANCES		480,000
210202	SOCIAL CONTRIBUTIONS		32,137,993
21020201	NHIS		12,855,197
21020202	CONTRIBUTORY PENSION		19,282,796
22	OTHER RECURRENT COSTS		71,313,228
2202	OVERHEAD COST		14,582,859
220201	TRAVEL & TRANSPORT - GENERAL		800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		400,000
220202	UTILITIES - GENERAL		1,582,859
22020201	ELECTRICITY CHARGES		560,267
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		522,592
220203	MATERIALS & SUPPLIES - GENERAL		4,350,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,350,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
2205	SUBSIDIES		56,730,369
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,730,369
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,730,369
23	CAPITAL EXPENDITURE		16,500,000
2303	REHABILITATION / REPAIRS		16,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		16,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		16,500,000
	TOTAL PERSONNEL		289,721,942
	TOTAL OVERHEAD		71,313,228
	TOTAL RECURRENT		361,035,170
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		377,535,170
0517026043	FGGC AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCAKURE0800954 4	REHABILITATION/REPAIR OF 8NOS STAFF QTRS.	ONGOING	16,500,000
0517026044	FGGC ANKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		191,263,711
21	PERSONNEL COST		73,359,497
2101	SALARY		65,208,442
210101	SALARIES AND WAGES		65,208,442
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,151,055
210202	SOCIAL CONTRIBUTIONS		8,151,055
21020201	NHIS		3,260,422
21020202	CONTRIBUTORY PENSION		4,890,633
22	OTHER RECURRENT COSTS		64,404,214
2202	OVERHEAD COST		14,038,665
220201	TRAVEL& TRANSPORT - GENERAL		367,211
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		166,721
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		200,490
220202	UTILITIES - GENERAL		916,968
22020201	ELECTRICITY CHARGES		416,803
22020202	TELEPHONE CHARGES		83,361
22020203	INTERNET ACCESS CHARGES		250,082
22020204	SATELLITE BROADCASTING ACCESS CHARGES		83,361
22020205	WATER RATES		83,361
220203	MATERIALS & SUPPLIES - GENERAL		4,051,321
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		416,803
22020302	BOOKS		333,442
22020303	NEWSPAPERS		333,442
22020304	MAGAZINES & PERIODICALS		333,442
22020305	PRINTING OF NON SECURITY DOCUMENTS		333,442
22020306	PRINTING OF SECURITY DOCUMENTS		316,770
22020307	DRUGS & MEDICAL SUPPLIES		666,884
22020308	FIELD & CAMPING MATERIALS SUPPLIES		500,163
22020309	UNIFORMS & OTHER CLOTHING		666,884
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		150,049
220204	MAINTENANCE SERVICES - GENERAL		3,568,156
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		316,770
22020402	MAINTENANCE OF OFFICE FURNITURE		500,163



CODE	LINE ITEM	2015 APPROPRIATION ACT	
		AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	833,605	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	833,605	
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,326	
22020406	OTHER MAINTENANCE SERVICES	500,326	
22020410	MAINTENANCE OF ROADS AND BRIDGES	83,361	
220205	TRAINING - GENERAL		500,163
22020501	LOCAL TRAINING	500,163	
220206	OTHER SERVICES - GENERAL		583,524
22020601	SECURITY SERVICES	250,082	
22020606	CLEANING & FUMIGATION SERVICES	333,442	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		916,966
22020702	INFORMATION TECHNOLOGY CONSULTING	500,163	
22020703	LEGAL SERVICES	333,442	
22020708	BUDGET PREPARATION	83,361	
220208	FUEL & LUBRICANTS - GENERAL		1,167,048
22020801	MOTOR VEHICLE FUEL COST	250,082	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	333,442	
22020803	PLANT / GENERATOR FUEL COST	250,082	
22020806	COOKING GAS/FUEL COST	333,442	
220209	FINANCIAL CHARGES - GENERAL		166,721
22020904	OTHER CRF BANK CHARGES	166,721	
220210	MISCELLANEOUS		1,800,587
22021001	REFRESHMENT & MEALS	333,442	
22021003	PUBLICITY & ADVERTISEMENTS	166,721	
22021004	MEDICAL EXPENSES	333,442	
22021006	POSTAGES & COURIER SERVICES	216,737	
22021009	SPORTING ACTIVITIES	333,442	
22021010	DIRECT TEACHING & LABORATORY COST	333,442	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	83,361	
2205	SUBSIDIES		50,365,549
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		50,365,549
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	50,365,549	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL		73,359,497
	TOTAL OVERHEAD		64,404,214
	TOTAL RECURRENT		137,763,711
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		191,263,711
0517026044	FGGC ANKA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC ANKA03009121	Construction of 4 Blocks of 3 Bedroom flats Staff Quarters	NEW	13,500,000
FGC ANKA04009125	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026045	FGGC BAJOGA		
CODE	LINE ITEM	AMOUNT	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
2	EXPENDITURE		224,493,063
21	PERSONNEL COST		113,763,384
2101	SALARY		101,123,008
210101	SALARIES AND WAGES		101,123,008
21010101	SALARY		101,123,008
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,640,376
210202	SOCIAL CONTRIBUTIONS		12,640,376
21020201	NHIS		5,056,150
21020202	CONTRIBUTORY PENSION		7,584,226
22	OTHER RECURRENT COSTS		57,229,679
2202	OVERHEAD COST		13,467,506
220201	TRAVEL & TRANSPORT - GENERAL		476,277
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		147,628
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		328,649
220202	UTILITIES - GENERAL		811,952
22020201	ELECTRICITY CHARGES		369,069
22020202	TELEPHONE CHARGES		73,814
22020203	INTERNET ACCESS CHARGES		221,441
22020204	SATELLITE BROADCASTING ACCESS CHARGES		73,814
22020205	WATER RATES		73,814
220203	MATERIALS & SUPPLIES - GENERAL		3,587,351
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		369,069
22020302	BOOKS		295,255
22020303	NEWSPAPERS		295,255
22020304	MAGAZINES & PERIODICALS		295,255
22020305	PRINTING OF NON SECURITY DOCUMENTS		295,255
22020306	PRINTING OF SECURITY DOCUMENTS		280,492
22020307	DRUGS & MEDICAL SUPPLIES		590,511
22020308	FIELD & CAMPING MATERIALS SUPPLIES		442,883
22020309	UNIFORMS & OTHER CLOTHING		590,511
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		132,865
220204	MAINTENANCE SERVICES - GENERAL		4,044,997
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		280,492
22020402	MAINTENANCE OF OFFICE FURNITURE		442,883
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		738,138
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		738,138
22020405	MAINTENANCE OF PLANTS/GENERATORS		885,766
22020406	OTHER MAINTENANCE SERVICES		885,766
22020410	MAINTENANCE OF ROADS AND BRIDGES		73,814
220205	TRAINING - GENERAL		442,883
22020501	LOCAL TRAINING		442,883
220206	OTHER SERVICES - GENERAL		516,696
22020601	SECURITY SERVICES		221,441
22020606	CLEANING & FUMIGATION SERVICES		295,255
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		811,952
22020702	INFORMATION TECHNOLOGY CONSULTING		442,883
22020703	LEGAL SERVICES		295,255
22020708	BUDGET PREPARATION		73,814
220208	FUEL & LUBRICANTS - GENERAL		1,033,392
22020801	MOTOR VEHICLE FUEL COST		221,441
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		295,255
22020803	PLANT / GENERATOR FUEL COST		221,441
22020806	COOKING GAS/FUEL COST		295,255



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
220209	FINANCIAL CHARGES - GENERAL		147,628
22020904	OTHER CRF BANK CHARGES		147,628
220210	MISCELLANEOUS		1,594,378
22021001	REFRESHMENT & MEALS		295,255
22021003	PUBLICITY & ADVERTISEMENTS		147,628
22021004	MEDICAL EXPENSES		295,255
22021006	POSTAGES & COURIER SERVICES		191,916
22021009	SPORTING ACTIVITIES		295,255
22021010	DIRECT TEACHING & LABORATORY COST		295,255
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		73,814
2205	SUBSIDIES		43,762,173
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		43,762,173
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		43,762,173
23	CAPITAL EXPENDITURE		53,500,000
2301	FIXED ASSETS PURCHASED		53,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		53,500,000
23010102	PURCHASE OF OFFICE BUILDINGS		53,500,000
	TOTAL PERSONNEL		113,763,384
	TOTAL OVERHEAD		57,229,679
	TOTAL RECURRENT		170,993,063
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		224,493,063
0517026045	FGGC BAJOGA		
CODE	PROJECT NAME	TYPE	AMOUNT
BAJOGA001008185	CONSTRUCTION OF ASSEMBLY HALL	ONGOING	13,500,000
BAJOGA001010034	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026046	FGGC BAKORI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		283,149,504
21	PERSONNEL COST		165,128,800
2101	SALARY		146,781,155
210101	SALARIES AND WAGES		146,781,155
21010101	SALARY		146,781,155
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,347,645
210202	SOCIAL CONTRIBUTIONS		18,347,645
21020201	NHIS		7,339,058
21020202	CONTRIBUTORY PENSION		11,008,587
22	OTHER RECURRENT COSTS		64,520,704
2202	OVERHEAD COST		14,149,297
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		1,400,000
22020201	ELECTRICITY CHARGES		400,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020302	BOOKS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		1,649,297
22021006	POSTAGES & COURIER SERVICES		678,646
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		470,651
2205	SUBSIDIES		50,371,407
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		50,371,407
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		50,371,407
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030103	REHABILITATION / REPAIRS - HOUSING		13,500,000
	TOTAL PERSONNEL		165,128,800
	TOTAL OVERHEAD		64,520,704
	TOTAL RECURRENT		229,649,504
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		283,149,504
0517026046	FGGC BAKORI		
			TYPE
			AMOUNT
FGCBAKORI00201388 1	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCBAKORI00201388 3	REHABILITATION / REPAIRS OF 5NOS GIRLS HOSTELS	NEW	13,500,000
0517026047	FGGC BAUCHI		
			AMOUNT
2	EXPENDITURE		330,161,976
21	PERSONNEL COST		175,811,825
2101	SALARY		156,277,178
210101	SALARIES AND WAGES		156,277,178
21010101	SALARY		156,277,178
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,534,647
210202	SOCIAL CONTRIBUTIONS		19,534,647
21020201	NHIS		7,813,859
21020202	CONTRIBUTORY PENSION		11,720,788
22	OTHER RECURRENT COSTS		100,850,151



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
2202	OVERHEAD COST		11,113,834
220201	TRAVEL & TRANSPORT - GENERAL		800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		400,000
220202	UTILITIES - GENERAL		1,000,000
22020201	ELECTRICITY CHARGES		500,000
22020202	TELEPHONE CHARGES		250,000
22020203	INTERNET ACCESS CHARGES		250,000
220203	MATERIALS & SUPPLIES - GENERAL		6,613,834
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		500,000
22020302	BOOKS		500,000
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,813,834
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		1,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220208	FUEL & LUBRICANTS - GENERAL		500,000
22020801	MOTOR VEHICLE FUEL COST		500,000
220210	MISCELLANEOUS		700,000
22021001	REFRESHMENT & MEALS		200,000
22021010	DIRECT TEACHING & LABORATORY COST		500,000
2205	SUBSIDIES		89,736,317
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		89,736,317
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		89,736,317
23	CAPITAL EXPENDITURE		53,500,000
2301	FIXED ASSETS PURCHASED		53,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		53,500,000
23010102	PURCHASE OF OFFICE BUILDINGS		53,500,000
	TOTAL PERSONNEL		175,811,825
	TOTAL OVERHEAD		100,850,151
	TOTAL RECURRENT		276,661,976
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		330,161,976
0517026047	FGGC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBBAUCHI001011566	RENOVATION OF STAFF QUARTERS AND CONSTRUCTION OF PERIMETRE FENCE	NEW	40,000,000
FGGCBBAUCHI001011571	CONSTRUCTION OF ROAD AND DRAINAGES	NEW	13,500,000
0517026048	FGGC BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		368,883,786
21	PERSONNEL COST		281,562,459
2101	SALARY		249,744,408
210101	SALARIES AND WAGES		249,744,408
21010101	SALARY		249,744,408
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,818,051



CODE	PROJECT NAME	TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210201	ALLOWANCES		600,000
21020101	NON REGULAR ALLOWANCES		600,000
210202	SOCIAL CONTRIBUTIONS		31,218,051
21020201	NHIS		12,487,220
21020202	CONTRIBUTORY PENSION		18,730,831
22	OTHER RECURRENT COSTS		70,821,327
2202	OVERHEAD COST		12,377,456
220201	TRAVEL & TRANSPORT - GENERAL		1,044,597
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		544,597
220202	UTILITIES - GENERAL		1,882,859
22020201	ELECTRICITY CHARGES		860,267
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		522,592
220203	MATERIALS & SUPPLIES - GENERAL		2,800,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		400,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,300,000
22020801	MOTOR VEHICLE FUEL COST		300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		58,443,871
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		58,443,871
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,443,871
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,500,000
	TOTAL PERSONNEL		281,562,459
	TOTAL OVERHEAD		70,821,327
	TOTAL RECURRENT		352,383,786
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		368,883,786
0517026048	FGGC BENIN		



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGGC BENIN 0010124 71	CONSTRUCTION OF OFFICE BLOCK AND SUPPLY OF FURNITURE AND EQUIPMENT FOR THE NEW BLOCK	NEW	16,500,000
0517026049	FGGC BIDA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		255,822,815
21	PERSONNEL COST		140,887,041
2101	SALARY		125,232,926
210101	SALARIES AND WAGES		125,232,926
21010101	SALARY		125,232,926
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,654,115
210202	SOCIAL CONTRIBUTIONS		15,654,115
21020201	NHIS		6,261,646
21020202	CONTRIBUTORY PENSION		9,392,469
22	OTHER RECURRENT COSTS		61,435,774
2202	OVERHEAD COST		14,320,596
220201	TRAVEL & TRANSPORT - GENERAL		563,327
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		156,333
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		406,994
220202	UTILITIES - GENERAL		859,829
22020201	ELECTRICITY CHARGES		390,832
22020202	TELEPHONE CHARGES		78,166
22020203	INTERNET ACCESS CHARGES		234,499
22020204	SATELLITE BROADCASTING ACCESS CHARGES		78,166
22020205	WATER RATES		78,166
220203	MATERIALS & SUPPLIES - GENERAL		3,798,883
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		390,832
22020302	BOOKS		312,665
22020303	NEWSPAPERS		312,665
22020304	MAGAZINES & PERIODICALS		312,665
22020305	PRINTING OF NON SECURITY DOCUMENTS		312,665
22020306	PRINTING OF SECURITY DOCUMENTS		297,032
22020307	DRUGS & MEDICAL SUPPLIES		625,331
22020308	FIELD & CAMPING MATERIALS SUPPLIES		468,998
22020309	UNIFORMS & OTHER CLOTHING		625,331
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		140,699
220204	MAINTENANCE SERVICES - GENERAL		4,283,514
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		297,032
22020402	MAINTENANCE OF OFFICE FURNITURE		468,998
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		781,663
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		781,663
22020405	MAINTENANCE OF PLANTS/GENERATORS		937,996
22020406	OTHER MAINTENANCE SERVICES		937,996
22020410	MAINTENANCE OF ROADS AND BRIDGES		78,166
220205	TRAINING - GENERAL		468,998
22020501	LOCAL TRAINING		468,998
220206	OTHER SERVICES - GENERAL		547,164
22020601	SECURITY SERVICES		234,499
22020606	CLEANING & FUMIGATION SERVICES		312,665
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		859,829
22020702	INFORMATION TECHNOLOGY CONSULTING		468,998
22020703	LEGAL SERVICES		312,665
22020708	BUDGET PREPARATION		78,166
220208	FUEL & LUBRICANTS - GENERAL		1,094,328



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020801	MOTOR VEHICLE FUEL COST		234,499
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		312,665
22020803	PLANT / GENERATOR FUEL COST		234,499
22020806	COOKING GAS/FUEL COST		312,665
220209	FINANCIAL CHARGES - GENERAL		156,333
22020904	OTHER CRF BANK CHARGES		156,333
220210	MISCELLANEOUS		1,688,391
22021001	REFRESHMENT & MEALS		312,665
22021003	PUBLICITY & ADVERTISEMENTS		156,333
22021004	MEDICAL EXPENSES		312,665
22021006	POSTAGES & COURIER SERVICES		203,232
22021009	SPORTING ACTIVITIES		312,665
22021010	DIRECT TEACHING & LABORATORY COST		312,665
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		78,166
2205	SUBSIDIES		47,115,178
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,115,178
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,115,178
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,500,000
	TOTAL PERSONNEL		140,887,041
	TOTAL OVERHEAD		61,435,774
	TOTAL RECURRENT		202,322,815
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		255,822,815
0517026049	FGGC BIDA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBIDA00300774	CONSTRUCTION OF ASSEMBLY HALL	ONGOING	13,500,000
FGGCBIDA003010113	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026050	FGGC BWARI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		495,501,944
21	PERSONNEL COST		388,859,176
2101	SALARY		345,652,601
210101	SALARIES AND WAGES		345,652,601
21010101	SALARY		345,652,601
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,206,575
210202	SOCIAL CONTRIBUTIONS		43,206,575
21020201	NHIS		17,282,630
21020202	CONTRIBUTORY PENSION		25,923,945
22	OTHER RECURRENT COSTS		93,142,768
2202	OVERHEAD COST		18,892,854
220201	TRAVEL & TRANSPORT - GENERAL		682,944
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		268,294
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		414,650
220202	UTILITIES - GENERAL		1,475,619
22020201	ELECTRICITY CHARGES		670,736



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020202	TELEPHONE CHARGES		134,147
22020203	INTERNET ACCESS CHARGES		402,442
22020204	SATELLITE BROADCASTING ACCESS CHARGES		134,147
22020205	WATER RATES		134,147
220203	MATERIALS & SUPPLIES - GENERAL		5,119,555
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		670,736
22020302	BOOKS		536,589
22020303	NEWSPAPERS		536,589
22020304	MAGAZINES & PERIODICALS		536,589
22020305	PRINTING OF NON SECURITY DOCUMENTS		536,589
22020306	PRINTING OF SECURITY DOCUMENTS		509,759
22020307	DRUGS & MEDICAL SUPPLIES		373,178
22020308	FIELD & CAMPING MATERIALS SUPPLIES		804,883
22020309	UNIFORMS & OTHER CLOTHING		373,178
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		241,465
220204	MAINTENANCE SERVICES - GENERAL		3,351,267
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		509,759
22020402	MAINTENANCE OF OFFICE FURNITURE		804,883
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		341,472
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		341,472
22020405	MAINTENANCE OF PLANTS/GENERATORS		609,767
22020406	OTHER MAINTENANCE SERVICES		609,767
22020410	MAINTENANCE OF ROADS AND BRIDGES		134,147
220205	TRAINING - GENERAL		804,883
22020501	LOCAL TRAINING		804,883
220206	OTHER SERVICES - GENERAL		939,031
22020601	SECURITY SERVICES		402,442
22020606	CLEANING & FUMIGATION SERVICES		536,589
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,475,619
22020702	INFORMATION TECHNOLOGY CONSULTING		804,883
22020703	LEGAL SERVICES		536,589
22020708	BUDGET PREPARATION		134,147
220208	FUEL & LUBRICANTS - GENERAL		1,878,062
22020801	MOTOR VEHICLE FUEL COST		402,442
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		536,589
22020803	PLANT / GENERATOR FUEL COST		402,442
22020806	COOKING GAS/FUEL COST		536,589
220209	FINANCIAL CHARGES - GENERAL		268,294
22020904	OTHER CRF BANK CHARGES		268,294
220210	MISCELLANEOUS		2,897,580
22021001	REFRESHMENT & MEALS		536,589
22021003	PUBLICITY & ADVERTISEMENTS		268,294
22021004	MEDICAL EXPENSES		536,589
22021006	POSTAGES & COURIER SERVICES		348,783
22021009	SPORTING ACTIVITIES		536,589
22021010	DIRECT TEACHING & LABORATORY COST		536,589
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		134,147
2205	SUBSIDIES		74,249,914
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		74,249,914
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		74,249,914
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		388,859,176
	TOTAL OVERHEAD		93,142,768
	TOTAL RECURRENT		482,001,944
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		495,501,944
0517026050	FGGC BWARI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBWARI0020070 18	CONSTRUCTION AND EQUIPPING OF LIBRARY COMPLEX	ONGOING	13,500,000
0517026051	FGGC CALABAR		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		338,847,711
21	PERSONNEL COST		230,389,298
2101	SALARY		204,737,153
210101	SALARIES AND WAGES		204,737,153
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,652,145
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		25,592,145
21020201	NHIS		10,236,858
21020202	CONTRIBUTORY PENSION		15,355,287
22	OTHER RECURRENT COSTS		74,958,413
2202	OVERHEAD COST		12,807,451
220201	TRAVEL & TRANSPORT - GENERAL		944,597
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		444,597
220202	UTILITIES - GENERAL		1,712,854
22020201	ELECTRICITY CHARGES		690,262
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		522,592
220203	MATERIALS & SUPPLIES - GENERAL		3,300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		600,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		700,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		62,150,962
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		62,150,962
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		62,150,962
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		33,500,000
	TOTAL PERSONNEL		230,389,298
	TOTAL OVERHEAD		74,958,413
	TOTAL RECURRENT		305,347,711
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		338,847,711
0517026051	FGGC CALABAR		
			TYPE
			AMOUNT
FGGCCAL002011661	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	33,500,000
0517026052	FGGC EFON ALAYE		
			AMOUNT
			AMOUNT
2	EXPENDITURE		250,634,691
21	PERSONNEL COST		151,080,330
2101	SALARY		134,133,627
210101	SALARIES AND WAGES		134,133,627
21010101	SALARY		134,133,627
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,946,703
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		16,766,703
21020201	NHIS		6,706,681
21020202	CONTRIBUTORY PENSION		10,060,022
22	OTHER RECURRENT COSTS		46,054,361
2202	OVERHEAD COST		9,236,091
220201	TRAVEL & TRANSPORT - GENERAL		1,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000
220202	UTILITIES - GENERAL		818,686
22020201	ELECTRICITY CHARGES		368,686
22020202	TELEPHONE CHARGES		450,000
220203	MATERIALS & SUPPLIES - GENERAL		2,043,998
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		700,000
22020303	NEWSPAPERS		300,000
22020304	MAGAZINES & PERIODICALS		93,998
22020307	DRUGS & MEDICAL SUPPLIES		450,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		2,378,407
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		400,000
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		400,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020405	MAINTENANCE OF PLANTS/GENERATORS		778,407
220205	TRAINING - GENERAL		800,000
22020501	LOCAL TRAINING		800,000
220208	FUEL & LUBRICANTS - GENERAL		845,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		445,000
22020803	PLANT / GENERATOR FUEL COST		400,000
220210	MISCELLANEOUS		850,000
22021002	HONORARIUM & SITTING ALLOWANCE		250,000
22021003	PUBLICITY & ADVERTISEMENTS		150,000
22021007	WELFARE PACKAGES		150,000
22021009	SPORTING ACTIVITIES		300,000
2205	SUBSIDIES		36,818,270
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		36,818,270
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		36,818,270
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		151,080,330
	TOTAL OVERHEAD		46,054,361
	TOTAL RECURRENT		197,134,691
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		250,634,691
0517026052	FGGC EFON ALAYE		
			TYPE
			AMOUNT
XEFON008909	CONSTRUCTION OF VOCATIONAL WORKSHOP	ONGOING	13,500,000
XEFON5009306	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026053	FGGC EFON IMNRINGI		
			AMOUNT
2	EXPENDITURE		232,407,703
21	PERSONNEL COST		115,200,166
2101	SALARY		102,400,148
210101	SALARIES AND WAGES		102,400,148
21010101	SALARY		102,400,148
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,800,018
210202	SOCIAL CONTRIBUTIONS		12,800,018
21020201	NHIS		5,120,007
21020202	CONTRIBUTORY PENSION		7,680,011
22	OTHER RECURRENT COSTS		63,707,537
2202	OVERHEAD COST		13,996,610
220201	TRAVEL& TRANSPORT - GENERAL		530,267
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		153,027
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		377,240
220202	UTILITIES - GENERAL		841,646
22020201	ELECTRICITY CHARGES		382,567
22020202	TELEPHONE CHARGES		76,513
22020203	INTERNET ACCESS CHARGES		229,540



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020204	SATELLITE BROADCASTING ACCESS CHARGES	76,513	
22020205	WATER RATES	76,513	
220203	MATERIALS & SUPPLIES - GENERAL		3,718,548
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	382,567	
22020302	BOOKS	306,053	
22020303	NEWSPAPERS	306,053	
22020304	MAGAZINES & PERIODICALS	306,053	
22020305	PRINTING OF NON SECURITY DOCUMENTS	306,053	
22020306	PRINTING OF SECURITY DOCUMENTS	290,751	
22020307	DRUGS & MEDICAL SUPPLIES	612,107	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	459,080	
22020309	UNIFORMS & OTHER CLOTHING	612,107	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	137,724	
220204	MAINTENANCE SERVICES - GENERAL		4,192,930
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	290,751	
22020402	MAINTENANCE OF OFFICE FURNITURE	459,080	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	765,133	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	765,133	
22020405	MAINTENANCE OF PLANTS/GENERATORS	918,160	
22020406	OTHER MAINTENANCE SERVICES	918,160	
22020410	MAINTENANCE OF ROADS AND BRIDGES	76,513	
220205	TRAINING - GENERAL		459,080
22020501	LOCAL TRAINING	459,080	
220206	OTHER SERVICES - GENERAL		535,593
22020601	SECURITY SERVICES	229,540	
22020606	CLEANING & FUMIGATION SERVICES	306,053	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		841,646
22020702	INFORMATION TECHNOLOGY CONSULTING	459,080	
22020703	LEGAL SERVICES	306,053	
22020708	BUDGET PREPARATION	76,513	
220208	FUEL & LUBRICANTS - GENERAL		1,071,186
22020801	MOTOR VEHICLE FUEL COST	229,540	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	306,053	
22020803	PLANT / GENERATOR FUEL COST	229,540	
22020806	COOKING GAS/FUEL COST	306,053	
220209	FINANCIAL CHARGES - GENERAL		153,027
22020904	OTHER CRF BANK CHARGES	153,027	
220210	MISCELLANEOUS		1,652,687
22021001	REFRESHMENT & MEALS	306,053	
22021003	PUBLICITY & ADVERTISEMENTS	153,027	
22021004	MEDICAL EXPENSES	306,053	
22021006	POSTAGES & COURIER SERVICES	198,935	
22021009	SPORTING ACTIVITIES	306,053	
22021010	DIRECT TEACHING & LABORATORY COST	306,053	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	76,513	
2205	SUBSIDIES		49,710,927
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,710,927
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	49,710,927	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	13,500,000	



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000	
	TOTAL PERSONNEL	115,200,166	
	TOTAL OVERHEAD	63,707,537	
	TOTAL RECURRENT	178,907,703	
	TOTAL CAPITAL	53,500,000	
	TOTAL ALLOCATION	232,407,703	
0517026053	FGGC EFON IMNRINGI		
CODE	PROJECT NAME	TYPE	AMOUNT
XMNR007709	CONSTRUCTION OF 1 NO. COURTYARD DORMETORIES	ONGOING	13,500,000
XMNR1007721	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER	ONGOING	40,000,000
0517026054	FGGC ENUGU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	546,598,515	
21	PERSONNEL COST	419,142,341	
2101	SALARY	372,570,970	
210101	SALARIES AND WAGES	372,570,970	
21010101	SALARY		372,570,970
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,571,371	
210202	SOCIAL CONTRIBUTIONS	46,571,371	
21020201	NHIS		18,628,548
21020202	CONTRIBUTORY PENSION		27,942,823
22	OTHER RECURRENT COSTS	110,956,174	
2202	OVERHEAD COST	12,820,077	
220201	TRAVEL & TRANSPORT - GENERAL	410,212	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		141,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		269,191
220202	UTILITIES - GENERAL	775,618	
22020201	ELECTRICITY CHARGES		352,553
22020202	TELEPHONE CHARGES		70,511
22020203	INTERNET ACCESS CHARGES		211,532
22020204	SATELLITE BROADCASTING ACCESS CHARGES		70,511
22020205	WATER RATES		70,511
220203	MATERIALS & SUPPLIES - GENERAL	3,426,814	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		352,553
22020302	BOOKS		282,042
22020303	NEWSPAPERS		282,042
22020304	MAGAZINES & PERIODICALS		282,042
22020305	PRINTING OF NON SECURITY DOCUMENTS		282,042
22020306	PRINTING OF SECURITY DOCUMENTS		267,940
22020307	DRUGS & MEDICAL SUPPLIES		564,085
22020308	FIELD & CAMPING MATERIALS SUPPLIES		423,064
22020309	UNIFORMS & OTHER CLOTHING		564,085
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		126,919
220204	MAINTENANCE SERVICES - GENERAL	3,863,981	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		267,940
22020402	MAINTENANCE OF OFFICE FURNITURE		423,064
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		705,106
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		705,106
22020405	MAINTENANCE OF PLANTS/GENERATORS		846,127



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020406	OTHER MAINTENANCE SERVICES		846,127
22020410	MAINTENANCE OF ROADS AND BRIDGES		70,511
220205	TRAINING - GENERAL		423,064
22020501	LOCAL TRAINING		423,064
220206	OTHER SERVICES - GENERAL		493,574
22020601	SECURITY SERVICES		211,532
22020606	CLEANING & FUMIGATION SERVICES		282,042
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		775,617
22020702	INFORMATION TECHNOLOGY CONSULTING		423,064
22020703	LEGAL SERVICES		282,042
22020708	BUDGET PREPARATION		70,511
220208	FUEL & LUBRICANTS - GENERAL		987,148
22020801	MOTOR VEHICLE FUEL COST		211,532
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		282,042
22020803	PLANT / GENERATOR FUEL COST		211,532
22020806	COOKING GAS/FUEL COST		282,042
220209	FINANCIAL CHARGES - GENERAL		141,021
22020904	OTHER CRF BANK CHARGES		141,021
220210	MISCELLANEOUS		1,523,028
22021001	REFRESHMENT & MEALS		282,042
22021003	PUBLICITY & ADVERTISEMENTS		141,021
22021004	MEDICAL EXPENSES		282,042
22021006	POSTAGES & COURIER SERVICES		183,328
22021009	SPORTING ACTIVITIES		282,042
22021010	DIRECT TEACHING & LABORATORY COST		282,042
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		70,511
2205	SUBSIDIES		98,136,097
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		98,136,097
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		98,136,097
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		16,500,000
	TOTAL PERSONNEL		419,142,341
	TOTAL OVERHEAD		110,956,174
	TOTAL RECURRENT		530,098,515
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		546,598,515
0517026055	FGGC EZZAMGBO ABAKALIKI		
			AMOUNT
2	EXPENDITURE		238,887,042
21	PERSONNEL COST		116,469,053
2101	SALARY		103,528,047
210101	SALARIES AND WAGES		103,528,047
21010101	SALARY		103,528,047
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,941,006
210202	SOCIAL CONTRIBUTIONS		12,941,006
21020201	NHIS		5,176,402
21020202	CONTRIBUTORY PENSION		7,764,604
22	OTHER RECURRENT COSTS		68,917,989
2202	OVERHEAD COST		14,170,363
220201	TRAVEL & TRANSPORT - GENERAL		547,997



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		154,800
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		393,197
220202	UTILITIES - GENERAL		851,398
22020201	ELECTRICITY CHARGES		386,999
22020202	TELEPHONE CHARGES		77,400
22020203	INTERNET ACCESS CHARGES		232,199
22020204	SATELLITE BROADCASTING ACCESS CHARGES		77,400
22020205	WATER RATES		77,400
220203	MATERIALS & SUPPLIES - GENERAL		3,761,631
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		386,999
22020302	BOOKS		309,599
22020303	NEWSPAPERS		309,599
22020304	MAGAZINES & PERIODICALS		309,599
22020305	PRINTING OF NON SECURITY DOCUMENTS		309,599
22020306	PRINTING OF SECURITY DOCUMENTS		294,119
22020307	DRUGS & MEDICAL SUPPLIES		619,199
22020308	FIELD & CAMPING MATERIALS SUPPLIES		464,399
22020309	UNIFORMS & OTHER CLOTHING		619,199
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		139,320
220204	MAINTENANCE SERVICES - GENERAL		4,241,510
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		294,119
22020402	MAINTENANCE OF OFFICE FURNITURE		464,399
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		773,998
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		773,998
22020405	MAINTENANCE OF PLANTS/GENERATORS		928,798
22020406	OTHER MAINTENANCE SERVICES		928,798
22020410	MAINTENANCE OF ROADS AND BRIDGES		77,400
220205	TRAINING - GENERAL		464,399
22020501	LOCAL TRAINING		464,399
220206	OTHER SERVICES - GENERAL		541,798
22020601	SECURITY SERVICES		232,199
22020606	CLEANING & FUMIGATION SERVICES		309,599
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		851,398
22020702	INFORMATION TECHNOLOGY CONSULTING		464,399
22020703	LEGAL SERVICES		309,599
22020708	BUDGET PREPARATION		77,400
220208	FUEL & LUBRICANTS - GENERAL		1,083,596
22020801	MOTOR VEHICLE FUEL COST		232,199
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		309,599
22020803	PLANT / GENERATOR FUEL COST		232,199
22020806	COOKING GAS/FUEL COST		309,599
220209	FINANCIAL CHARGES - GENERAL		154,800
22020904	OTHER CRF BANK CHARGES		154,800
220210	MISCELLANEOUS		1,671,836
22021001	REFRESHMENT & MEALS		309,599
22021003	PUBLICITY & ADVERTISEMENTS		154,800
22021004	MEDICAL EXPENSES		309,599
22021006	POSTAGES & COURIER SERVICES		201,240
22021009	SPORTING ACTIVITIES		309,599
22021010	DIRECT TEACHING & LABORATORY COST		309,599
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		77,400
2205	SUBSIDIES		54,747,626



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,747,626
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,747,626
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		116,469,053
	TOTAL OVERHEAD		68,917,989
	TOTAL RECURRENT		185,387,042
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		238,887,042
0517026055	FGGC EZZAMGBO ABAKALIKI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAK00200705 6	CONSTRUCTION OF WATER TREATMENT PLANT	ONGOING	13,500,000
FGGCABAK00301006 7	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026056	FGGC GBOKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		263,785,520
21	PERSONNEL COST		192,761,879
2101	SALARY		170,917,226
210101	SALARIES AND WAGES		170,917,226
21010101	SALARY		170,917,226
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,844,653
210201	ALLOWANCES		480,000
21020101	NON REGULAR ALLOWANCES		480,000
210202	SOCIAL CONTRIBUTIONS		21,364,653
21020201	NHIS		8,545,861
21020202	CONTRIBUTORY PENSION		12,818,792
22	OTHER RECURRENT COSTS		57,523,641
2202	OVERHEAD COST		13,391,118
220201	TRAVEL & TRANSPORT - GENERAL		468,482
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		146,848
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		321,634
220202	UTILITIES - GENERAL		807,664
22020201	ELECTRICITY CHARGES		367,120
22020202	TELEPHONE CHARGES		73,424
22020203	INTERNET ACCESS CHARGES		220,272
22020204	SATELLITE BROADCASTING ACCESS CHARGES		73,424
22020205	WATER RATES		73,424
220203	MATERIALS & SUPPLIES - GENERAL		3,568,410
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		367,120
22020302	BOOKS		293,696
22020303	NEWSPAPERS		293,696
22020304	MAGAZINES & PERIODICALS		293,696
22020305	PRINTING OF NON SECURITY DOCUMENTS		293,696
22020306	PRINTING OF SECURITY DOCUMENTS		279,012
22020307	DRUGS & MEDICAL SUPPLIES		587,393



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
22020308	FIELD & CAMPING MATERIALS SUPPLIES		440,545
22020309	UNIFORMS & OTHER CLOTHING		587,393
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		132,163
220204	MAINTENANCE SERVICES - GENERAL		4,023,641
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		279,012
22020402	MAINTENANCE OF OFFICE FURNITURE		440,545
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		734,241
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		734,241
22020405	MAINTENANCE OF PLANTS/GENERATORS		881,089
22020406	OTHER MAINTENANCE SERVICES		881,089
22020410	MAINTENANCE OF ROADS AND BRIDGES		73,424
220205	TRAINING - GENERAL		440,545
22020501	LOCAL TRAINING		440,545
220206	OTHER SERVICES - GENERAL		513,968
22020601	SECURITY SERVICES		220,272
22020606	CLEANING & FUMIGATION SERVICES		293,696
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		807,665
22020702	INFORMATION TECHNOLOGY CONSULTING		440,545
22020703	LEGAL SERVICES		293,696
22020708	BUDGET PREPARATION		73,424
220208	FUEL & LUBRICANTS - GENERAL		1,027,936
22020801	MOTOR VEHICLE FUEL COST		220,272
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		293,696
22020803	PLANT / GENERATOR FUEL COST		220,272
22020806	COOKING GAS/FUEL COST		293,696
220209	FINANCIAL CHARGES - GENERAL		146,848
22020904	OTHER CRF BANK CHARGES		146,848
220210	MISCELLANEOUS		1,585,959
22021001	REFRESHMENT & MEALS		293,696
22021003	PUBLICITY & ADVERTISEMENTS		146,848
22021004	MEDICAL EXPENSES		293,696
22021006	POSTAGES & COURIER SERVICES		190,903
22021009	SPORTING ACTIVITIES		293,696
22021010	DIRECT TEACHING & LABORATORY COST		293,696
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		73,424
2205	SUBSIDIES		44,132,523
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,132,523
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,132,523
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		13,500,000
	TOTAL PERSONNEL		192,761,879
	TOTAL OVERHEAD		57,523,641
	TOTAL RECURRENT		250,285,520
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		263,785,520
0517026056	FGGC GBOKO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC GBOKO02010084	Renovation of Introductory Technology block	NEW	13,500,000
0517026057	FGGC GUSAU		



CODE	LINE ITEM		2015
			APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	AMOUNT
2	EXPENDITURE		206,579,978
21	PERSONNEL COST		120,345,742
2101	SALARY		106,973,993
210101	SALARIES AND WAGES		106,973,993
21010101	SALARY		106,973,993
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,371,749
210202	SOCIAL CONTRIBUTIONS		13,371,749
21020201	NHIS		5,348,700
21020202	CONTRIBUTORY PENSION		8,023,049
22	OTHER RECURRENT COSTS		72,734,236
2202	OVERHEAD COST		23,212,639
220201	TRAVEL & TRANSPORT - GENERAL		2,368,637
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		236,864
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,131,773
220202	UTILITIES - GENERAL		1,302,751
22020201	ELECTRICITY CHARGES		592,159
22020202	TELEPHONE CHARGES		118,432
22020203	INTERNET ACCESS CHARGES		355,296
22020204	SATELLITE BROADCASTING ACCESS CHARGES		118,432
22020205	WATER RATES		118,432
220203	MATERIALS & SUPPLIES - GENERAL		5,755,786
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		592,159
22020302	BOOKS		473,727
22020303	NEWSPAPERS		473,727
22020304	MAGAZINES & PERIODICALS		473,727
22020305	PRINTING OF NON SECURITY DOCUMENTS		473,727
22020306	PRINTING OF SECURITY DOCUMENTS		450,041
22020307	DRUGS & MEDICAL SUPPLIES		947,455
22020308	FIELD & CAMPING MATERIALS SUPPLIES		710,591
22020309	UNIFORMS & OTHER CLOTHING		947,455
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		213,177
220204	MAINTENANCE SERVICES - GENERAL		6,490,064
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		450,041
22020402	MAINTENANCE OF OFFICE FURNITURE		710,591
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,184,318
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,184,318
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,421,182
22020406	OTHER MAINTENANCE SERVICES		1,421,182
22020410	MAINTENANCE OF ROADS AND BRIDGES		118,432
220205	TRAINING - GENERAL		710,591
22020501	LOCAL TRAINING		710,591
220206	OTHER SERVICES - GENERAL		829,023
22020601	SECURITY SERVICES		355,296
22020606	CLEANING & FUMIGATION SERVICES		473,727
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,302,750
22020702	INFORMATION TECHNOLOGY CONSULTING		710,591
22020703	LEGAL SERVICES		473,727
22020708	BUDGET PREPARATION		118,432
220208	FUEL & LUBRICANTS - GENERAL		1,658,046
22020801	MOTOR VEHICLE FUEL COST		355,296
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		473,727
22020803	PLANT / GENERATOR FUEL COST		355,296



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
22020806	COOKING GAS/FUEL COST	473,727	
220209	FINANCIAL CHARGES - GENERAL		236,864
22020904	OTHER CRF BANK CHARGES	236,864	
220210	MISCELLANEOUS		2,558,127
22021001	REFRESHMENT & MEALS	473,727	
22021003	PUBLICITY & ADVERTISEMENTS	236,864	
22021004	MEDICAL EXPENSES	473,727	
22021006	POSTAGES & COURIER SERVICES	307,923	
22021009	SPORTING ACTIVITIES	473,727	
22021010	DIRECT TEACHING & LABORATORY COST	473,727	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	118,432	
2205	SUBSIDIES		49,521,597
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,521,597
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	49,521,597	
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	
	TOTAL PERSONNEL		120,345,742
	TOTAL OVERHEAD		72,734,236
	TOTAL RECURRENT		193,079,978
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		206,579,978
0517026057	FGGC GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGSUA03008526	CONSTRUCTION / RENOVATION OF MULTIPURPOSE HALL	ONGOING	13,500,000
0517026058	FGGC GWANDU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		209,135,376
21	PERSONNEL COST		107,147,091
2101	SALARY		95,135,192
210101	SALARIES AND WAGES		95,135,192
21010101	SALARY	95,135,192	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,011,899
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES	120,000	
210202	SOCIAL CONTRIBUTIONS		11,891,899
21020201	NHIS	4,756,760	
21020202	CONTRIBUTORY PENSION	7,135,139	
22	OTHER RECURRENT COSTS		68,488,285
2202	OVERHEAD COST		13,100,403
220201	TRAVEL & TRANSPORT - GENERAL		1,336,776
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	133,678	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,203,098	
220202	UTILITIES - GENERAL		735,227
22020201	ELECTRICITY CHARGES	334,194	
22020202	TELEPHONE CHARGES	66,839	
22020203	INTERNET ACCESS CHARGES	200,516	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	66,839	
22020205	WATER RATES	66,839	
220203	MATERIALS & SUPPLIES - GENERAL		3,248,364



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		334,194
22020302	BOOKS		267,355
22020303	NEWSPAPERS		267,355
22020304	MAGAZINES & PERIODICALS		267,355
22020305	PRINTING OF NON SECURITY DOCUMENTS		267,355
22020306	PRINTING OF SECURITY DOCUMENTS		253,987
22020307	DRUGS & MEDICAL SUPPLIES		534,710
22020308	FIELD & CAMPING MATERIALS SUPPLIES		401,033
22020309	UNIFORMS & OTHER CLOTHING		534,710
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		120,310
220204	MAINTENANCE SERVICES - GENERAL		3,662,767
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		253,987
22020402	MAINTENANCE OF OFFICE FURNITURE		401,033
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		668,388
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		668,388
22020405	MAINTENANCE OF PLANTS/GENERATORS		802,066
22020406	OTHER MAINTENANCE SERVICES		802,066
22020410	MAINTENANCE OF ROADS AND BRIDGES		66,839
220205	TRAINING - GENERAL		401,033
22020501	LOCAL TRAINING		401,033
220206	OTHER SERVICES - GENERAL		467,871
22020601	SECURITY SERVICES		200,516
22020606	CLEANING & FUMIGATION SERVICES		267,355
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		735,227
22020702	INFORMATION TECHNOLOGY CONSULTING		401,033
22020703	LEGAL SERVICES		267,355
22020708	BUDGET PREPARATION		66,839
220208	FUEL & LUBRICANTS - GENERAL		935,742
22020801	MOTOR VEHICLE FUEL COST		200,516
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		267,355
22020803	PLANT / GENERATOR FUEL COST		200,516
22020806	COOKING GAS/FUEL COST		267,355
220209	FINANCIAL CHARGES - GENERAL		133,678
22020904	OTHER CRF BANK CHARGES		133,678
220210	MISCELLANEOUS		1,443,718
22021001	REFRESHMENT & MEALS		267,355
22021003	PUBLICITY & ADVERTISEMENTS		133,678
22021004	MEDICAL EXPENSES		267,355
22021006	POSTAGES & COURIER SERVICES		173,781
22021009	SPORTING ACTIVITIES		267,355
22021010	DIRECT TEACHING & LABORATORY COST		267,355
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		66,839
2205	SUBSIDIES		55,387,882
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,387,882
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,387,882
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		33,500,000
	TOTAL PERSONNEL		107,147,091
	TOTAL OVERHEAD		68,488,285
	TOTAL RECURRENT		175,635,376



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		209,135,376
0517026058	FGGC GWANDU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGWANDU0010 07299	CONSTRUCTION OF HOSTEL	ONGOING	33,500,000
0517026059	FGGC IBILLO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		275,275,941
21	PERSONNEL COST		169,678,524
2101	SALARY		150,825,354
210101	SALARIES AND WAGES		150,825,354
21010101	SALARY		150,825,354
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,853,170
210202	SOCIAL CONTRIBUTIONS		18,853,170
21020201	NHIS		7,541,268
21020202	CONTRIBUTORY PENSION		11,311,902
22	OTHER RECURRENT COSTS		52,097,417
2202	OVERHEAD COST		12,704,320
220201	TRAVEL & TRANSPORT - GENERAL		1,296,359
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		129,636
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,166,723
220202	UTILITIES - GENERAL		712,998
22020201	ELECTRICITY CHARGES		324,090
22020202	TELEPHONE CHARGES		64,818
22020203	INTERNET ACCESS CHARGES		194,454
22020204	SATELLITE BROADCASTING ACCESS CHARGES		64,818
22020205	WATER RATES		64,818
220203	MATERIALS & SUPPLIES - GENERAL		3,150,152
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		324,090
22020302	BOOKS		259,272
22020303	NEWSPAPERS		259,272
22020304	MAGAZINES & PERIODICALS		259,272
22020305	PRINTING OF NON SECURITY DOCUMENTS		259,272
22020306	PRINTING OF SECURITY DOCUMENTS		246,308
22020307	DRUGS & MEDICAL SUPPLIES		518,543
22020308	FIELD & CAMPING MATERIALS SUPPLIES		388,908
22020309	UNIFORMS & OTHER CLOTHING		518,543
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		116,672
220204	MAINTENANCE SERVICES - GENERAL		3,552,022
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		246,308
22020402	MAINTENANCE OF OFFICE FURNITURE		388,908
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		648,179
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		648,179
22020405	MAINTENANCE OF PLANTS/GENERATORS		777,815
22020406	OTHER MAINTENANCE SERVICES		777,815
22020410	MAINTENANCE OF ROADS AND BRIDGES		64,818
220205	TRAINING - GENERAL		388,908
22020501	LOCAL TRAINING		388,908
220206	OTHER SERVICES - GENERAL		453,726
22020601	SECURITY SERVICES		194,454
22020606	CLEANING & FUMIGATION SERVICES		259,272
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		712,998



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020702	INFORMATION TECHNOLOGY CONSULTING	388,908	
22020703	LEGAL SERVICES	259,272	
22020708	BUDGET PREPARATION	64,818	
220208	FUEL & LUBRICANTS - GENERAL		907,452
22020801	MOTOR VEHICLE FUEL COST	194,454	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	259,272	
22020803	PLANT / GENERATOR FUEL COST	194,454	
22020806	COOKING GAS/FUEL COST	259,272	
220209	FINANCIAL CHARGES - GENERAL		129,636
22020904	OTHER CRF BANK CHARGES	129,636	
220210	MISCELLANEOUS		1,400,069
22021001	REFRESHMENT & MEALS	259,272	
22021003	PUBLICITY & ADVERTISEMENTS	129,636	
22021004	MEDICAL EXPENSES	259,272	
22021006	POSTAGES & COURIER SERVICES	168,527	
22021009	SPORTING ACTIVITIES	259,272	
22021010	DIRECT TEACHING & LABORATORY COST	259,272	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	64,818	
2205	SUBSIDIES		39,393,097
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		39,393,097
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	39,393,097	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL		169,678,524
	TOTAL OVERHEAD		52,097,417
	TOTAL RECURRENT		221,775,941
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		275,275,941
0517026059	FGGC IBILLO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIBILLO0090119 93	CONSTRUCTION OF EXAMINATION/ASSEMBLY HALL	NEW	13,500,000
FGGCIBILLO0090120 02	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026060	FGGC IBUSA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		310,489,137
21	PERSONNEL COST		228,946,491
2101	SALARY		203,027,992
210101	SALARIES AND WAGES		203,027,992
21010101	SALARY	203,027,992	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,918,499
210201	ALLOWANCES		540,000
21020101	NON REGULAR ALLOWANCES	540,000	
210202	SOCIAL CONTRIBUTIONS		25,378,499
21020201	NHIS	10,151,400	
21020202	CONTRIBUTORY PENSION	15,227,099	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22	OTHER RECURRENT COSTS		64,542,646
2202	OVERHEAD COST		12,424,714
220201	TRAVEL & TRANSPORT - GENERAL		1,267,828
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		126,783
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,141,045
220202	UTILITIES - GENERAL		697,304
22020201	ELECTRICITY CHARGES		316,957
22020202	TELEPHONE CHARGES		63,391
22020203	INTERNET ACCESS CHARGES		190,174
22020204	SATELLITE BROADCASTING ACCESS CHARGES		63,391
22020205	WATER RATES		63,391
220203	MATERIALS & SUPPLIES - GENERAL		3,080,822
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		316,957
22020302	BOOKS		253,566
22020303	NEWSPAPERS		253,566
22020304	MAGAZINES & PERIODICALS		253,566
22020305	PRINTING OF NON SECURITY DOCUMENTS		253,566
22020306	PRINTING OF SECURITY DOCUMENTS		240,887
22020307	DRUGS & MEDICAL SUPPLIES		507,131
22020308	FIELD & CAMPING MATERIALS SUPPLIES		380,348
22020309	UNIFORMS & OTHER CLOTHING		507,131
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		114,104
220204	MAINTENANCE SERVICES - GENERAL		3,473,848
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		240,887
22020402	MAINTENANCE OF OFFICE FURNITURE		380,348
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		633,914
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		633,914
22020405	MAINTENANCE OF PLANTS/GENERATORS		760,697
22020406	OTHER MAINTENANCE SERVICES		760,697
22020410	MAINTENANCE OF ROADS AND BRIDGES		63,391
220205	TRAINING - GENERAL		380,348
22020501	LOCAL TRAINING		380,348
220206	OTHER SERVICES - GENERAL		443,740
22020601	SECURITY SERVICES		190,174
22020606	CLEANING & FUMIGATION SERVICES		253,566
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		697,305
22020702	INFORMATION TECHNOLOGY CONSULTING		380,348
22020703	LEGAL SERVICES		253,566
22020708	BUDGET PREPARATION		63,391
220208	FUEL & LUBRICANTS - GENERAL		887,480
22020801	MOTOR VEHICLE FUEL COST		190,174
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		253,566
22020803	PLANT / GENERATOR FUEL COST		190,174
22020806	COOKING GAS/FUEL COST		253,566
220209	FINANCIAL CHARGES - GENERAL		126,783
22020904	OTHER CRF BANK CHARGES		126,783
220210	MISCELLANEOUS		1,369,256
22021001	REFRESHMENT & MEALS		253,566
22021003	PUBLICITY & ADVERTISEMENTS		126,783
22021004	MEDICAL EXPENSES		253,566
22021006	POSTAGES & COURIER SERVICES		164,818
22021009	SPORTING ACTIVITIES		253,566
22021010	DIRECT TEACHING & LABORATORY COST		253,566



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		63,391
2205	SUBSIDIES		52,117,932
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,117,932
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,117,932
23	CAPITAL EXPENDITURE		17,000,000
2303	REHABILITATION / REPAIRS		17,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		17,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		17,000,000
	TOTAL PERSONNEL		228,946,491
	TOTAL OVERHEAD		64,542,646
	TOTAL RECURRENT		293,489,137
	TOTAL CAPITAL		17,000,000
	TOTAL ALLOCATION		310,489,137
0517026060	FGGC IBUSA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIBUS002013877	RENOVATION OF ACADEMIC STAFF ROOM HOSTEL BLOCKS AND 6 NO CLASSROOM BLOCKS	NEW	17,000,000
0517026061	FGGC IKOT-OBIO-ITONG		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		275,729,223
21	PERSONNEL COST		175,581,399
2101	SALARY		156,072,354
210101	SALARIES AND WAGES		156,072,354
21010101	SALARY		156,072,354
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,509,045
210202	SOCIAL CONTRIBUTIONS		19,509,045
21020201	NHIS		7,803,618
21020202	CONTRIBUTORY PENSION		11,705,427
22	OTHER RECURRENT COSTS		66,647,824
2202	OVERHEAD COST		14,244,443
220201	TRAVEL & TRANSPORT - GENERAL		1,453,514
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		145,351
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,308,163
220202	UTILITIES - GENERAL		799,434
22020201	ELECTRICITY CHARGES		363,379
22020202	TELEPHONE CHARGES		72,676
22020203	INTERNET ACCESS CHARGES		218,027
22020204	SATELLITE BROADCASTING ACCESS CHARGES		72,676
22020205	WATER RATES		72,676
220203	MATERIALS & SUPPLIES - GENERAL		3,532,041
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		363,379
22020302	BOOKS		290,703
22020303	NEWSPAPERS		290,703
22020304	MAGAZINES & PERIODICALS		290,703
22020305	PRINTING OF NON SECURITY DOCUMENTS		290,703
22020306	PRINTING OF SECURITY DOCUMENTS		276,168
22020307	DRUGS & MEDICAL SUPPLIES		581,406
22020308	FIELD & CAMPING MATERIALS SUPPLIES		436,054
22020309	UNIFORMS & OTHER CLOTHING		581,406
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		130,816
220204	MAINTENANCE SERVICES - GENERAL		3,982,630
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		276,168



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		436,054
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		726,757
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		726,757
22020405	MAINTENANCE OF PLANTS/GENERATORS		872,109
22020406	OTHER MAINTENANCE SERVICES		872,109
22020410	MAINTENANCE OF ROADS AND BRIDGES		72,676
220205	TRAINING - GENERAL		436,054
22020501	LOCAL TRAINING		436,054
220206	OTHER SERVICES - GENERAL		508,730
22020601	SECURITY SERVICES		218,027
22020606	CLEANING & FUMIGATION SERVICES		290,703
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		799,433
22020702	INFORMATION TECHNOLOGY CONSULTING		436,054
22020703	LEGAL SERVICES		290,703
22020708	BUDGET PREPARATION		72,676
220208	FUEL & LUBRICANTS - GENERAL		1,017,460
22020801	MOTOR VEHICLE FUEL COST		218,027
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		290,703
22020803	PLANT / GENERATOR FUEL COST		218,027
22020806	COOKING GAS/FUEL COST		290,703
220209	FINANCIAL CHARGES - GENERAL		145,351
22020904	OTHER CRF BANK CHARGES		145,351
220210	MISCELLANEOUS		1,569,796
22021001	REFRESHMENT & MEALS		290,703
22021003	PUBLICITY & ADVERTISEMENTS		145,351
22021004	MEDICAL EXPENSES		290,703
22021006	POSTAGES & COURIER SERVICES		188,957
22021009	SPORTING ACTIVITIES		290,703
22021010	DIRECT TEACHING & LABORATORY COST		290,703
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		72,676
2205	SUBSIDIES		52,403,381
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,403,381
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,403,381
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		33,500,000
	TOTAL PERSONNEL		175,581,399
	TOTAL OVERHEAD		66,647,824
	TOTAL RECURRENT		242,229,223
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		275,729,223
0517026061	FGGC IKOT-OBIO-ITONG		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIOI001007364	CONSTRUCTION OF 1 NO. EXAMINATION / MULTI PURPOSE HALL	ONGOING	33,500,000
0517026062	FGGC ILORIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		330,553,316
21	PERSONNEL COST		255,470,669
2101	SALARY		227,085,039
210101	SALARIES AND WAGES		227,085,039



CODE	LINE ITEM		2015
			APPROPRIATION ACT
CODE	PROJECT NAME	TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21010101	SALARY		227,085,039
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		28,385,630
210202	SOCIAL CONTRIBUTIONS		28,385,630
21020201	NHIS		11,354,252
21020202	CONTRIBUTORY PENSION		17,031,378
22	OTHER RECURRENT COSTS		61,582,647
2202	OVERHEAD COST		13,364,117
220201	TRAVEL & TRANSPORT - GENERAL		2,155,177
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,270,443
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		884,734
220202	UTILITIES - GENERAL		1,450,723
22020201	ELECTRICITY CHARGES		584,626
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		442,616
220203	MATERIALS & SUPPLIES - GENERAL		3,829,483
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		865,116
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,693,924
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,693,924
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		48,218,530
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		48,218,530
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		48,218,530
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		13,500,000
	TOTAL PERSONNEL		255,470,669
	TOTAL OVERHEAD		61,582,647
	TOTAL RECURRENT		317,053,316
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		330,553,316
0517026062	FGGC ILORIN		



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGGCILORIN0070119 53	COMPLETION OF MIDDLE AND RIGHT WINGS OF COLLEGE LIBRARY	NEW	13,500,000
0517026063	FGGC IPETUMODU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		293,275,989
21	PERSONNEL COST		200,165,672
2101	SALARY		177,871,709
210101	SALARIES AND WAGES		177,871,709
21010101	SALARY		177,871,709
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		22,293,963
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		22,233,963
21020201	NHIS		8,893,585
21020202	CONTRIBUTORY PENSION		13,340,378
22	OTHER RECURRENT COSTS		59,610,317
2202	OVERHEAD COST		12,386,179
220201	TRAVEL & TRANSPORT - GENERAL		1,263,896
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		126,390
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,137,506
220202	UTILITIES - GENERAL		695,143
22020201	ELECTRICITY CHARGES		315,974
22020202	TELEPHONE CHARGES		63,195
22020203	INTERNET ACCESS CHARGES		189,584
22020204	SATELLITE BROADCASTING ACCESS CHARGES		63,195
22020205	WATER RATES		63,195
220203	MATERIALS & SUPPLIES - GENERAL		3,071,266
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		315,974
22020302	BOOKS		252,779
22020303	NEWSPAPERS		252,779
22020304	MAGAZINES & PERIODICALS		252,779
22020305	PRINTING OF NON SECURITY DOCUMENTS		252,779
22020306	PRINTING OF SECURITY DOCUMENTS		240,140
22020307	DRUGS & MEDICAL SUPPLIES		505,558
22020308	FIELD & CAMPING MATERIALS SUPPLIES		379,169
22020309	UNIFORMS & OTHER CLOTHING		505,558
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		113,751
220204	MAINTENANCE SERVICES - GENERAL		3,463,076
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		240,140
22020402	MAINTENANCE OF OFFICE FURNITURE		379,169
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		631,948
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		631,948
22020405	MAINTENANCE OF PLANTS/GENERATORS		758,338
22020406	OTHER MAINTENANCE SERVICES		758,338
22020410	MAINTENANCE OF ROADS AND BRIDGES		63,195
220205	TRAINING - GENERAL		379,169
22020501	LOCAL TRAINING		379,169
220206	OTHER SERVICES - GENERAL		442,363
22020601	SECURITY SERVICES		189,584
22020606	CLEANING & FUMIGATION SERVICES		252,779
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		695,143
22020702	INFORMATION TECHNOLOGY CONSULTING		379,169
22020703	LEGAL SERVICES		252,779



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020708	BUDGET PREPARATION	63,195	
220208	FUEL & LUBRICANTS - GENERAL		884,726
22020801	MOTOR VEHICLE FUEL COST	189,584	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	252,779	
22020803	PLANT / GENERATOR FUEL COST	189,584	
22020806	COOKING GAS/FUEL COST	252,779	
220209	FINANCIAL CHARGES - GENERAL		126,390
22020904	OTHER CRF BANK CHARGES	126,390	
220210	MISCELLANEOUS		1,365,007
22021001	REFRESHMENT & MEALS	252,779	
22021003	PUBLICITY & ADVERTISEMENTS	126,390	
22021004	MEDICAL EXPENSES	252,779	
22021006	POSTAGES & COURIER SERVICES	164,306	
22021009	SPORTING ACTIVITIES	252,779	
22021010	DIRECT TEACHING & LABORATORY COST	252,779	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	63,195	
2205	SUBSIDIES		47,224,138
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,224,138
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,224,138	
23	CAPITAL EXPENDITURE		33,500,000
2301	FIXED ASSETS PURCHASED		33,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,500,000
23010101	PURCHASE / ACQUISITION OF LAND	33,500,000	
	TOTAL PERSONNEL		200,165,672
	TOTAL OVERHEAD		59,610,317
	TOTAL RECURRENT		259,775,989
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		293,275,989
0517026063	FGGC IPETUMODU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIPETU002008171	PERIMETER FENCING OF 350 METERS LENGTH	ONGOING	33,500,000
0517026064	FGGC JALINGO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		223,038,752
21	PERSONNEL COST		128,633,212
2101	SALARY		114,340,633
210101	SALARIES AND WAGES		114,340,633
21010101	SALARY		114,340,633
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,292,579
210202	SOCIAL CONTRIBUTIONS		14,292,579
21020201	NHIS		5,717,032
21020202	CONTRIBUTORY PENSION		8,575,547
22	OTHER RECURRENT COSTS		80,905,540
2202	OVERHEAD COST		20,322,619
220201	TRAVEL& TRANSPORT - GENERAL		2,073,737
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		207,374
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,866,363
220202	UTILITIES - GENERAL		1,140,556
22020201	ELECTRICITY CHARGES		518,434
22020202	TELEPHONE CHARGES		103,687
22020203	INTERNET ACCESS CHARGES		311,061



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020204	SATELLITE BROADCASTING ACCESS CHARGES	103,687	
22020205	WATER RATES	103,687	
220203	MATERIALS & SUPPLIES - GENERAL		5,039,179
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	518,434	
22020302	BOOKS	414,747	
22020303	NEWSPAPERS	414,747	
22020304	MAGAZINES & PERIODICALS	414,747	
22020305	PRINTING OF NON SECURITY DOCUMENTS	414,747	
22020306	PRINTING OF SECURITY DOCUMENTS	394,010	
22020307	DRUGS & MEDICAL SUPPLIES	829,495	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	622,121	
22020309	UNIFORMS & OTHER CLOTHING	829,495	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	186,636	
220204	MAINTENANCE SERVICES - GENERAL		5,682,038
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	394,010	
22020402	MAINTENANCE OF OFFICE FURNITURE	622,121	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,036,868	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,036,868	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,244,242	
22020406	OTHER MAINTENANCE SERVICES	1,244,242	
22020410	MAINTENANCE OF ROADS AND BRIDGES	103,687	
220205	TRAINING - GENERAL		622,121
22020501	LOCAL TRAINING	622,121	
220206	OTHER SERVICES - GENERAL		725,808
22020601	SECURITY SERVICES	311,061	
22020606	CLEANING & FUMIGATION SERVICES	414,747	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,140,555
22020702	INFORMATION TECHNOLOGY CONSULTING	622,121	
22020703	LEGAL SERVICES	414,747	
22020708	BUDGET PREPARATION	103,687	
220208	FUEL & LUBRICANTS - GENERAL		1,451,616
22020801	MOTOR VEHICLE FUEL COST	311,061	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	414,747	
22020803	PLANT / GENERATOR FUEL COST	311,061	
22020806	COOKING GAS/FUEL COST	414,747	
220209	FINANCIAL CHARGES - GENERAL		207,374
22020904	OTHER CRF BANK CHARGES	207,374	
220210	MISCELLANEOUS		2,239,635
22021001	REFRESHMENT & MEALS	414,747	
22021003	PUBLICITY & ADVERTISEMENTS	207,374	
22021004	MEDICAL EXPENSES	414,747	
22021006	POSTAGES & COURIER SERVICES	269,586	
22021009	SPORTING ACTIVITIES	414,747	
22021010	DIRECT TEACHING & LABORATORY COST	414,747	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	103,687	
2205	SUBSIDIES		60,582,921
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		60,582,921
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	60,582,921	
23	CAPITAL EXPENDITURE		13,500,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	13,500,000	



CODE	LINE ITEM	TYPE	2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	TYPE	AMOUNT
	TOTAL PERSONNEL		128,633,212
	TOTAL OVERHEAD		80,905,540
	TOTAL RECURRENT		209,538,752
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		223,038,752
0517026064	FGGC JALINGO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCJAL010010102	CONSTRUCTION OF ROAD NETWORK AND DRINAGE	NEW	13,500,000
0517026065	FGGC KABBA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		228,707,244
21	PERSONNEL COST		139,177,971
2101	SALARY		123,713,752
210101	SALARIES AND WAGES		123,713,752
21010101	SALARY		123,713,752
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,464,219
210202	SOCIAL CONTRIBUTIONS		15,464,219
21020201	NHIS		6,185,688
21020202	CONTRIBUTORY PENSION		9,278,531
22	OTHER RECURRENT COSTS		76,029,273
2202	OVERHEAD COST		12,817,537
220201	TRAVEL & TRANSPORT - GENERAL		1,307,912
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		130,791
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,177,121
220202	UTILITIES - GENERAL		719,353
22020201	ELECTRICITY CHARGES		326,978
22020202	TELEPHONE CHARGES		65,396
22020203	INTERNET ACCESS CHARGES		196,187
22020204	SATELLITE BROADCASTING ACCESS CHARGES		65,396
22020205	WATER RATES		65,396
220203	MATERIALS & SUPPLIES - GENERAL		3,178,225
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		326,978
22020302	BOOKS		261,582
22020303	NEWSPAPERS		261,582
22020304	MAGAZINES & PERIODICALS		261,582
22020305	PRINTING OF NON SECURITY DOCUMENTS		261,582
22020306	PRINTING OF SECURITY DOCUMENTS		248,503
22020307	DRUGS & MEDICAL SUPPLIES		523,165
22020308	FIELD & CAMPING MATERIALS SUPPLIES		392,374
22020309	UNIFORMS & OTHER CLOTHING		523,165
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		117,712
220204	MAINTENANCE SERVICES - GENERAL		3,583,679
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		248,503
22020402	MAINTENANCE OF OFFICE FURNITURE		392,374
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		653,956
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		653,956
22020405	MAINTENANCE OF PLANTS/GENERATORS		784,747
22020406	OTHER MAINTENANCE SERVICES		784,747
22020410	MAINTENANCE OF ROADS AND BRIDGES		65,396
220205	TRAINING - GENERAL		392,374
22020501	LOCAL TRAINING		392,374
220206	OTHER SERVICES - GENERAL		457,769



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020601	SECURITY SERVICES		196,187
22020606	CLEANING & FUMIGATION SERVICES		261,582
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		719,352
22020702	INFORMATION TECHNOLOGY CONSULTING		392,374
22020703	LEGAL SERVICES		261,582
22020708	BUDGET PREPARATION		65,396
220208	FUEL & LUBRICANTS - GENERAL		915,538
22020801	MOTOR VEHICLE FUEL COST		196,187
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		261,582
22020803	PLANT / GENERATOR FUEL COST		196,187
22020806	COOKING GAS/FUEL COST		261,582
220209	FINANCIAL CHARGES - GENERAL		130,791
22020904	OTHER CRF BANK CHARGES		130,791
220210	MISCELLANEOUS		1,412,544
22021001	REFRESHMENT & MEALS		261,582
22021003	PUBLICITY & ADVERTISEMENTS		130,791
22021004	MEDICAL EXPENSES		261,582
22021006	POSTAGES & COURIER SERVICES		170,029
22021009	SPORTING ACTIVITIES		261,582
22021010	DIRECT TEACHING & LABORATORY COST		261,582
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		65,396
2205	SUBSIDIES		63,211,736
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		63,211,736
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		63,211,736
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		13,500,000
	TOTAL PERSONNEL		139,177,971
	TOTAL OVERHEAD		76,029,273
	TOTAL RECURRENT		215,207,244
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		228,707,244
0517026065	FGGC KABBA		
			TYPE
			AMOUNT
FGGCKAB004007681	CONSTRUCTION OF FIELD AND PAVILION	ONGOING	13,500,000
0517026066	FGGC KAZAURE		
			AMOUNT
			CODE
			LINE ITEM
2	EXPENDITURE		208,825,509
21	PERSONNEL COST		133,216,806
2101	SALARY		118,414,939
210101	SALARIES AND WAGES		118,414,939
21010101	SALARY		118,414,939
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,801,867
210202	SOCIAL CONTRIBUTIONS		14,801,867
21020201	NHIS		5,920,747
21020202	CONTRIBUTORY PENSION		8,881,120
22	OTHER RECURRENT COSTS		62,108,703
2202	OVERHEAD COST		15,813,998
220201	TRAVEL & TRANSPORT - GENERAL		2,879,671
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,609,228



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,882,451
22020201	ELECTRICITY CHARGES		1,016,354
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		442,616
220203	MATERIALS & SUPPLIES - GENERAL		4,699,661
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		865,116
22020303	NEWSPAPERS		446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,693,924
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		46,294,705
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		46,294,705
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		46,294,705
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		133,216,806
	TOTAL OVERHEAD		62,108,703
	TOTAL RECURRENT		195,325,509
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		208,825,509
0517026066	FGGC KAZAURE		
CODE	PROJECT NAME	TYPE	AMOUNT
XKZR4010208	Construction of 1 No. Block of 4 Classrooms	NEW	13,500,000
0517026067	FGGC KEANA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		180,010,506
21	PERSONNEL COST		107,369,780
2101	SALARY		95,439,805
210101	SALARIES AND WAGES		95,439,805
21010101	SALARY		95,439,805



CODE	LINE ITEM		2015
			APPROPRIATION ACT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		11,929,975
210202	SOCIAL CONTRIBUTIONS		11,929,975
21020201	NHIS		4,771,990
21020202	CONTRIBUTORY PENSION		7,157,985
22	OTHER RECURRENT COSTS		59,140,726
2202	OVERHEAD COST		12,609,063
220201	TRAVEL & TRANSPORT - GENERAL		1,286,639
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		128,664
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,157,975
220202	UTILITIES - GENERAL		707,652
22020201	ELECTRICITY CHARGES		321,660
22020202	TELEPHONE CHARGES		64,332
22020203	INTERNET ACCESS CHARGES		192,996
22020204	SATELLITE BROADCASTING ACCESS CHARGES		64,332
22020205	WATER RATES		64,332
220203	MATERIALS & SUPPLIES - GENERAL		3,126,532
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		321,660
22020302	BOOKS		257,328
22020303	NEWSPAPERS		257,328
22020304	MAGAZINES & PERIODICALS		257,328
22020305	PRINTING OF NON SECURITY DOCUMENTS		257,328
22020306	PRINTING OF SECURITY DOCUMENTS		244,461
22020307	DRUGS & MEDICAL SUPPLIES		514,655
22020308	FIELD & CAMPING MATERIALS SUPPLIES		385,992
22020309	UNIFORMS & OTHER CLOTHING		514,655
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		115,797
220204	MAINTENANCE SERVICES - GENERAL		3,525,389
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		244,461
22020402	MAINTENANCE OF OFFICE FURNITURE		385,992
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		643,319
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		643,319
22020405	MAINTENANCE OF PLANTS/GENERATORS		771,983
22020406	OTHER MAINTENANCE SERVICES		771,983
22020410	MAINTENANCE OF ROADS AND BRIDGES		64,332
220205	TRAINING - GENERAL		385,992
22020501	LOCAL TRAINING		385,992
220206	OTHER SERVICES - GENERAL		450,324
22020601	SECURITY SERVICES		192,996
22020606	CLEANING & FUMIGATION SERVICES		257,328
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		707,652
22020702	INFORMATION TECHNOLOGY CONSULTING		385,992
22020703	LEGAL SERVICES		257,328
22020708	BUDGET PREPARATION		64,332
220208	FUEL & LUBRICANTS - GENERAL		900,648
22020801	MOTOR VEHICLE FUEL COST		192,996
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		257,328
22020803	PLANT / GENERATOR FUEL COST		192,996
22020806	COOKING GAS/FUEL COST		257,328
220209	FINANCIAL CHARGES - GENERAL		128,664
22020904	OTHER CRF BANK CHARGES		128,664
220210	MISCELLANEOUS		1,389,571
22021001	REFRESHMENT & MEALS		257,328
22021003	PUBLICITY & ADVERTISEMENTS		128,664



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22021004	MEDICAL EXPENSES		257,328
22021006	POSTAGES & COURIER SERVICES		167,263
22021009	SPORTING ACTIVITIES		257,328
22021010	DIRECT TEACHING & LABORATORY COST		257,328
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		64,332
2205	SUBSIDIES		46,531,663
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		46,531,663
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		46,531,663
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		107,369,780
	TOTAL OVERHEAD		59,140,726
	TOTAL RECURRENT		166,510,506
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		180,010,506
0517026067	FGGC KEANA		
CODE	PROJECT NAME	TYPE	AMOUNT
XKEAN2007798	CONSTRUCTION OF 300M WALL FENCING	ONGOING	13,500,000
0517026068	FGGC LANGTANG		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		292,460,236
21	PERSONNEL COST		165,285,621
2101	SALARY		146,920,552
210101	SALARIES AND WAGES		146,920,552
21010101	SALARY		146,920,552
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,365,069
210202	SOCIAL CONTRIBUTIONS		18,365,069
21020201	NHIS		7,346,028
21020202	CONTRIBUTORY PENSION		11,019,041
22	OTHER RECURRENT COSTS		73,674,615
2202	OVERHEAD COST		15,086,421
220201	TRAVEL & TRANSPORT - GENERAL		1,539,430
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		153,943
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,385,487
220202	UTILITIES - GENERAL		846,689
22020201	ELECTRICITY CHARGES		384,858
22020202	TELEPHONE CHARGES		76,972
22020203	INTERNET ACCESS CHARGES		230,915
22020204	SATELLITE BROADCASTING ACCESS CHARGES		76,972
22020205	WATER RATES		76,972
220203	MATERIALS & SUPPLIES - GENERAL		3,740,816
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		384,858
22020302	BOOKS		307,886
22020303	NEWSPAPERS		307,886
22020304	MAGAZINES & PERIODICALS		307,886
22020305	PRINTING OF NON SECURITY DOCUMENTS		307,886
22020306	PRINTING OF SECURITY DOCUMENTS		292,492
22020307	DRUGS & MEDICAL SUPPLIES		615,772
22020308	FIELD & CAMPING MATERIALS SUPPLIES		461,829



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
22020309	UNIFORMS & OTHER CLOTHING		615,772
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		138,549
220204	MAINTENANCE SERVICES - GENERAL		4,218,039
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		292,492
22020402	MAINTENANCE OF OFFICE FURNITURE		461,829
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		769,715
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		769,715
22020405	MAINTENANCE OF PLANTS/GENERATORS		923,658
22020406	OTHER MAINTENANCE SERVICES		923,658
22020410	MAINTENANCE OF ROADS AND BRIDGES		76,972
220205	TRAINING - GENERAL		461,829
22020501	LOCAL TRAINING		461,829
220206	OTHER SERVICES - GENERAL		538,801
22020601	SECURITY SERVICES		230,915
22020606	CLEANING & FUMIGATION SERVICES		307,886
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		846,687
22020702	INFORMATION TECHNOLOGY CONSULTING		461,829
22020703	LEGAL SERVICES		307,886
22020708	BUDGET PREPARATION		76,972
220208	FUEL & LUBRICANTS - GENERAL		1,077,602
22020801	MOTOR VEHICLE FUEL COST		230,915
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		307,886
22020803	PLANT / GENERATOR FUEL COST		230,915
22020806	COOKING GAS/FUEL COST		307,886
220209	FINANCIAL CHARGES - GENERAL		153,943
22020904	OTHER CRF BANK CHARGES		153,943
220210	MISCELLANEOUS		1,662,585
22021001	REFRESHMENT & MEALS		307,886
22021003	PUBLICITY & ADVERTISEMENTS		153,943
22021004	MEDICAL EXPENSES		307,886
22021006	POSTAGES & COURIER SERVICES		200,126
22021009	SPORTING ACTIVITIES		307,886
22021010	DIRECT TEACHING & LABORATORY COST		307,886
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		76,972
2205	SUBSIDIES		58,588,194
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		58,588,194
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,588,194
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		13,500,000
2303	REHABILITATION / REPAIRS		40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		165,285,621
	TOTAL OVERHEAD		73,674,615
	TOTAL RECURRENT		238,960,236
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		292,460,236
0517026068	FGGC LANGTANG		
CODE	PROJECT NAME	TYPE	AMOUNT



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
XTLNG1010304	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
XTLNG4010302	CONSTRUCTION OF 2NOS CLASSROOM BLOCK	NEW	13,500,000
0517026069	FGGC LEJJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		298,483,555
21	PERSONNEL COST		153,363,449
2101	SALARY		136,323,066
210101	SALARIES AND WAGES		136,323,066
21010101	SALARY		136,323,066
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,040,383
210202	SOCIAL CONTRIBUTIONS		17,040,383
21020201	NHIS		6,816,153
21020202	CONTRIBUTORY PENSION		10,224,230
22	OTHER RECURRENT COSTS		91,620,106
2202	OVERHEAD COST		17,495,026
220201	TRAVEL & TRANSPORT - GENERAL		3,387,848
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,693,924
220202	UTILITIES - GENERAL		2,136,540
22020201	ELECTRICITY CHARGES		1,270,443
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		442,616
220203	MATERIALS & SUPPLIES - GENERAL		5,546,623
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,270,443
22020302	BOOKS		865,116
22020303	NEWSPAPERS		446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		846,962
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,765,724
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021006	POSTAGES & COURIER SERVICES		71,800
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		74,125,080



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		74,125,080
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		74,125,080
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		153,363,449
	TOTAL OVERHEAD		91,620,106
	TOTAL RECURRENT		244,983,555
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		298,483,555
0517026069	FGGC LEJJA		
CODE	PROJECT NAME	TYPE	AMOUNT
XLEJJ6007938	CONTRUCTION OF KITCHEN AND DINING HALL	ONGOING	13,500,000
XLEJJ9010308	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026070	FGGC MONGUNO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		145,735,589
21	PERSONNEL COST		70,425,744
2101	SALARY		62,600,661
210101	SALARIES AND WAGES		62,600,661
21010101	SALARY		62,600,661
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,825,083
210202	SOCIAL CONTRIBUTIONS		7,825,083
21020201	NHIS		3,130,033
21020202	CONTRIBUTORY PENSION		4,695,050
22	OTHER RECURRENT COSTS		61,809,845
2202	OVERHEAD COST		15,539,239
220201	TRAVEL& TRANSPORT - GENERAL		2,540,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,270,443
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,904,657
22020201	ELECTRICITY CHARGES		1,270,443
22020202	TELEPHONE CHARGES		422,474
22020203	INTERNET ACCESS CHARGES		211,740
220203	MATERIALS & SUPPLIES - GENERAL		5,588,443
22020302	BOOKS		1,268,938
22020303	NEWSPAPERS		169,392
22020304	MAGAZINES & PERIODICALS		169,392
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		846,962
22020307	DRUGS & MEDICAL SUPPLIES		1,270,443
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,016,354
220204	MAINTENANCE SERVICES - GENERAL		2,540,886
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,270,443



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481	
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST	1,270,443	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	846,962	
220210	MISCELLANEOUS		846,962
22021001	REFRESHMENT & MEALS	423,481	
22021009	SPORTING ACTIVITIES	423,481	
2205	SUBSIDIES		46,270,606
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		46,270,606
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	46,270,606	
23	CAPITAL EXPENDITURE		13,500,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,500,000	
	TOTAL PERSONNEL		70,425,744
	TOTAL OVERHEAD		61,809,845
	TOTAL RECURRENT		132,235,589
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		145,735,589
0517026070	FGGC MONGUNO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC MONG4010314	RENOVATION OF CLINIC AND BEDDINGS	NEW	13,500,000
0517026071	FGGC NEW BUSA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	226,033,800	
21	PERSONNEL COST	141,299,260	
2101	SALARY	125,599,342	
210101	SALARIES AND WAGES	125,599,342	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,699,918	
210202	SOCIAL CONTRIBUTIONS	15,699,918	
21020201	NHIS	6,279,967	
21020202	CONTRIBUTORY PENSION	9,419,951	
22	OTHER RECURRENT COSTS	60,332,937	
2202	OVERHEAD COST	13,126,525	
220201	TRAVEL& TRANSPORT - GENERAL	1,339,442	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	133,944	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,205,498	
220202	UTILITIES - GENERAL		736,692
22020201	ELECTRICITY CHARGES	334,860	
22020202	TELEPHONE CHARGES	66,972	
22020203	INTERNET ACCESS CHARGES	200,916	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	66,972	
22020205	WATER RATES	66,972	
220203	MATERIALS & SUPPLIES - GENERAL		3,254,843
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	334,860	
22020302	BOOKS	267,888	
22020303	NEWSPAPERS	267,888	
22020304	MAGAZINES & PERIODICALS	267,888	
22020305	PRINTING OF NON SECURITY DOCUMENTS	267,888	
22020306	PRINTING OF SECURITY DOCUMENTS	254,494	



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		535,777
22020308	FIELD & CAMPING MATERIALS SUPPLIES		401,833
22020309	UNIFORMS & OTHER CLOTHING		535,777
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		120,550
220204	MAINTENANCE SERVICES - GENERAL		3,670,071
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		254,494
22020402	MAINTENANCE OF OFFICE FURNITURE		401,833
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		669,721
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		669,721
22020405	MAINTENANCE OF PLANTS/GENERATORS		803,665
22020406	OTHER MAINTENANCE SERVICES		803,665
22020410	MAINTENANCE OF ROADS AND BRIDGES		66,972
220205	TRAINING - GENERAL		401,833
22020501	LOCAL TRAINING		401,833
220206	OTHER SERVICES - GENERAL		468,804
22020601	SECURITY SERVICES		200,916
22020606	CLEANING & FUMIGATION SERVICES		267,888
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		736,693
22020702	INFORMATION TECHNOLOGY CONSULTING		401,833
22020703	LEGAL SERVICES		267,888
22020708	BUDGET PREPARATION		66,972
220208	FUEL & LUBRICANTS - GENERAL		937,608
22020801	MOTOR VEHICLE FUEL COST		200,916
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		267,888
22020803	PLANT / GENERATOR FUEL COST		200,916
22020806	COOKING GAS/FUEL COST		267,888
220209	FINANCIAL CHARGES - GENERAL		133,944
22020904	OTHER CRF BANK CHARGES		133,944
220210	MISCELLANEOUS		1,446,595
22021001	REFRESHMENT & MEALS		267,888
22021003	PUBLICITY & ADVERTISEMENTS		133,944
22021004	MEDICAL EXPENSES		267,888
22021006	POSTAGES & COURIER SERVICES		174,127
22021009	SPORTING ACTIVITIES		267,888
22021010	DIRECT TEACHING & LABORATORY COST		267,888
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		66,972
2205	SUBSIDIES		47,206,412
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,206,412
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,206,412
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		13,500,000
	TOTAL PERSONNEL		141,299,260
	TOTAL OVERHEAD		60,332,937
	TOTAL RECURRENT		201,632,197
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		215,132,197
0517026071	FGGC NEW BUSA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCNEWBUSA001009 112	Renovation and Water reticulation of 4 bungalow blocks of 8 rooms hostel with bathroom and toilets	NEW	13,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026072	FGGC OMU-ARAN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		259,343,994
21	PERSONNEL COST		136,292,396
2101	SALARY		121,148,796
210101	SALARIES AND WAGES		121,148,796
21010101	SALARY		121,148,796
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,143,600
210202	SOCIAL CONTRIBUTIONS		15,143,600
21020201	NHIS		6,057,440
21020202	CONTRIBUTORY PENSION		9,086,160
22	OTHER RECURRENT COSTS		57,213,632
2202	OVERHEAD COST		12,528,858
220201	TRAVEL & TRANSPORT - GENERAL		1,693,924
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		846,962
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		846,962
220202	UTILITIES - GENERAL		1,762,120
22020201	ELECTRICITY CHARGES		677,570
22020202	TELEPHONE CHARGES		383,611
22020203	INTERNET ACCESS CHARGES		700,939
220203	MATERIALS & SUPPLIES - GENERAL		3,495,761
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		423,481
22020302	BOOKS		677,570
22020303	NEWSPAPERS		446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		677,570
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,270,443
22020801	MOTOR VEHICLE FUEL COST		423,481
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,765,724
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021006	POSTAGES & COURIER SERVICES		71,800
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		44,684,774
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,684,774
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,684,774
23	CAPITAL EXPENDITURE		55,500,000
2302	CONSTRUCTION / PROVISION		55,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		55,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,500,000	
	TOTAL PERSONNEL	136,292,396	
	TOTAL OVERHEAD	57,213,632	
	TOTAL RECURRENT	193,506,028	
	TOTAL CAPITAL	55,500,000	
	TOTAL ALLOCATION	249,006,028	
0517026072	FGGC OMU-ARAN		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC OMU4010336	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGGC OMU5010338	CONSTRUCTION OF ASSEMBLY HALL	NEW	15,500,000
0517026073	FGGC OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	451,515,872	
21	PERSONNEL COST	344,263,078	
2101	SALARY	305,851,625	
210101	SALARIES AND WAGES	305,851,625	
21010101	SALARY	305,851,625	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,411,453	
210201	ALLOWANCES	180,000	
21020101	NON REGULAR ALLOWANCES	180,000	
210202	SOCIAL CONTRIBUTIONS	38,231,453	
21020201	NHIS	15,292,581	
21020202	CONTRIBUTORY PENSION	22,938,872	
22	OTHER RECURRENT COSTS	93,752,794	
2202	OVERHEAD COST	13,829,139	
220201	TRAVEL & TRANSPORT - GENERAL	1,411,137	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	141,114	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,270,023	
220202	UTILITIES - GENERAL	776,126	
22020201	ELECTRICITY CHARGES	352,784	
22020202	TELEPHONE CHARGES	70,557	
22020203	INTERNET ACCESS CHARGES	211,671	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,557	
22020205	WATER RATES	70,557	
220203	MATERIALS & SUPPLIES - GENERAL	3,429,061	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	352,784	
22020302	BOOKS	282,227	
22020303	NEWSPAPERS	282,227	
22020304	MAGAZINES & PERIODICALS	282,227	
22020305	PRINTING OF NON SECURITY DOCUMENTS	282,227	
22020306	PRINTING OF SECURITY DOCUMENTS	268,116	
22020307	DRUGS & MEDICAL SUPPLIES	564,455	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	423,341	
22020309	UNIFORMS & OTHER CLOTHING	564,455	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	127,002	
220204	MAINTENANCE SERVICES - GENERAL	3,866,514	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	268,116	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,341	



CODE	LINE ITEM		2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		705,568
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		705,568
22020405	MAINTENANCE OF PLANTS/GENERATORS		846,682
22020406	OTHER MAINTENANCE SERVICES		846,682
22020410	MAINTENANCE OF ROADS AND BRIDGES		70,557
220205	TRAINING - GENERAL		423,341
22020501	LOCAL TRAINING		423,341
220206	OTHER SERVICES - GENERAL		493,898
22020601	SECURITY SERVICES		211,671
22020606	CLEANING & FUMIGATION SERVICES		282,227
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		776,125
22020702	INFORMATION TECHNOLOGY CONSULTING		423,341
22020703	LEGAL SERVICES		282,227
22020708	BUDGET PREPARATION		70,557
220208	FUEL & LUBRICANTS - GENERAL		987,796
22020801	MOTOR VEHICLE FUEL COST		211,671
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		282,227
22020803	PLANT / GENERATOR FUEL COST		211,671
22020806	COOKING GAS/FUEL COST		282,227
220209	FINANCIAL CHARGES - GENERAL		141,114
22020904	OTHER CRF BANK CHARGES		141,114
220210	MISCELLANEOUS		1,524,027
22021001	REFRESHMENT & MEALS		282,227
22021003	PUBLICITY & ADVERTISEMENTS		141,114
22021004	MEDICAL EXPENSES		282,227
22021006	POSTAGES & COURIER SERVICES		183,448
22021009	SPORTING ACTIVITIES		282,227
22021010	DIRECT TEACHING & LABORATORY COST		282,227
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		70,557
2205	SUBSIDIES		79,923,655
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		79,923,655
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		79,923,655
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		344,263,078
	TOTAL OVERHEAD		93,752,794
	TOTAL RECURRENT		438,015,872
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		451,515,872
0517026073	FGGC OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
XWRR2008063	CONSTRUCTION OF ACCESS ROAD NETWORK IN THE COLLEGE	ONGOING	13,500,000
0517026074	FGGC OYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		377,537,229
21	PERSONNEL COST		253,414,076
2101	SALARY		225,256,956
210101	SALARIES AND WAGES		225,256,956
21010101	SALARY		225,256,956



CODE	LINE ITEM		2015
			APPROPRIATION ACT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		28,157,120
210202	SOCIAL CONTRIBUTIONS		28,157,120
21020201	NHIS		11,262,848
21020202	CONTRIBUTORY PENSION		16,894,272
22	OTHER RECURRENT COSTS		70,623,153
2202	OVERHEAD COST		18,078,388
220201	TRAVEL & TRANSPORT - GENERAL		3,387,848
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,693,924
220202	UTILITIES - GENERAL		1,931,512
22020201	ELECTRICITY CHARGES		846,962
22020202	TELEPHONE CHARGES		383,611
22020203	INTERNET ACCESS CHARGES		700,939
220203	MATERIALS & SUPPLIES - GENERAL		5,064,570
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		552,455
22020303	NEWSPAPERS		446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		846,962
22020307	DRUGS & MEDICAL SUPPLIES		846,962
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		677,570
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		846,962
22020501	LOCAL TRAINING		846,962
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		2,612,686
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021006	POSTAGES & COURIER SERVICES		71,800
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		846,962
22021010	DIRECT TEACHING & LABORATORY COST		846,962
2205	SUBSIDIES		52,544,765
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,544,765
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,544,765
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		253,414,076
	TOTAL OVERHEAD		70,623,153
	TOTAL RECURRENT		324,037,229
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		377,537,229



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
0517026074	FGGC OYO		
CODE	PROJECT NAME	TYPE	AMOUNT
XOYO009009338	CONSTRUCTION OF G & C BLOCKS	NEW	13,500,000
XOYO010009343	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026075	FGGC SHAGAMU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		410,528,506
21	PERSONNEL COST		304,281,417
2101	SALARY		270,205,704
210101	SALARIES AND WAGES		270,205,704
21010101	SALARY		270,205,704
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		34,075,713
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		33,775,713
21020201	NHIS		13,510,285
21020202	CONTRIBUTORY PENSION		20,265,428
22	OTHER RECURRENT COSTS		76,012,365
2202	OVERHEAD COST		12,121,114
220201	TRAVEL& TRANSPORT - GENERAL		1,693,924
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		846,962
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		846,962
220202	UTILITIES - GENERAL		974,006
22020201	ELECTRICITY CHARGES		550,525
22020202	TELEPHONE CHARGES		423,481
220203	MATERIALS & SUPPLIES - GENERAL		3,228,013
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		355,575
22020302	BOOKS		755,033
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,693,924
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		63,891,251



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	63,891,251	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	63,891,251	
23	CAPITAL EXPENDITURE	36,500,000	
2302	CONSTRUCTION / PROVISION	36,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	36,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	36,500,000	
	TOTAL PERSONNEL	304,281,417	
	TOTAL OVERHEAD	76,012,365	
	TOTAL RECURRENT	380,293,782	
	TOTAL CAPITAL	36,500,000	
	TOTAL ALLOCATION	416,793,782	
0517026075	FGGC SHAGAMU		
CODE	PROJECT NAME	TYPE	AMOUNT
SHAGAMU001013838	CONSTRUCTION OF PERIMETER FENCING ROUND THE SCHOOL AND 3 KILOMETER WATERWAY	NEW	36,500,000
0517026076	FGGC GUMI TAMBAWAL		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	153,558,648	
21	PERSONNEL COST	73,689,298	
2101	SALARY	65,501,598	
210101	SALARIES AND WAGES	65,501,598	
21010101	SALARY	65,501,598	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,187,700	
210202	SOCIAL CONTRIBUTIONS	8,187,700	
21020201	NHIS	3,275,080	
21020202	CONTRIBUTORY PENSION	4,912,620	
22	OTHER RECURRENT COSTS	66,369,350	
2202	OVERHEAD COST	16,919,657	
220201	TRAVEL & TRANSPORT - GENERAL	3,387,848	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,693,924	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,693,924	
220202	UTILITIES - GENERAL	1,713,059	
22020201	ELECTRICITY CHARGES	846,962	
22020202	TELEPHONE CHARGES	423,481	
22020203	INTERNET ACCESS CHARGES	442,616	
220203	MATERIALS & SUPPLIES - GENERAL	5,394,735	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,136,709	
22020302	BOOKS	846,962	
22020303	NEWSPAPERS	446,697	
22020305	PRINTING OF NON SECURITY DOCUMENTS	846,962	
22020306	PRINTING OF SECURITY DOCUMENTS	846,962	
22020307	DRUGS & MEDICAL SUPPLIES	423,481	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962	
220204	MAINTENANCE SERVICES - GENERAL	2,117,405	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	423,481	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	423,481	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481	
22020405	MAINTENANCE OF PLANTS/GENERATORS	423,481	
220205	TRAINING - GENERAL	423,481	
22020501	LOCAL TRAINING	423,481	
220208	FUEL & LUBRICANTS - GENERAL	2,117,405	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,765,724
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021006	POSTAGES & COURIER SERVICES		71,800
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		49,449,693
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,449,693
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		49,449,693
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		13,500,000
	TOTAL PERSONNEL		73,689,298
	TOTAL OVERHEAD		66,369,350
	TOTAL RECURRENT		140,058,648
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		153,558,648
0517026076	FGGC GUMI TAMBAWAL		
			TYPE
			AMOUNT
TAMBUWA001008108	COMPLETION OF DINING HALL/KITCHEN, ASSEMBLY & FURNISHING	ONGOING	13,500,000
0517026077	FGGC UMUAHIA		
			AMOUNT
CODE	LINE ITEM		
2	EXPENDITURE		349,613,192
21	PERSONNEL COST		213,956,307
2101	SALARY		190,183,384
210101	SALARIES AND WAGES		190,183,384
21010101	SALARY		190,183,384
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		23,772,923
210202	SOCIAL CONTRIBUTIONS		23,772,923
21020201	NHIS		9,509,169
21020202	CONTRIBUTORY PENSION		14,263,754
22	OTHER RECURRENT COSTS		102,156,885
2202	OVERHEAD COST		18,945,109
220201	TRAVEL & TRANSPORT - GENERAL		1,933,174
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		193,317
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,739,857
220202	UTILITIES - GENERAL		1,063,247
22020201	ELECTRICITY CHARGES		483,294
22020202	TELEPHONE CHARGES		96,659
22020203	INTERNET ACCESS CHARGES		289,976
22020204	SATELLITE BROADCASTING ACCESS CHARGES		96,659
22020205	WATER RATES		96,659
220203	MATERIALS & SUPPLIES - GENERAL		4,697,615
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		483,294
22020302	BOOKS		386,635
22020303	NEWSPAPERS		386,635
22020304	MAGAZINES & PERIODICALS		386,635



CODE	PROJECT NAME	TYPE	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020305	PRINTING OF NON SECURITY DOCUMENTS		386,635
22020306	PRINTING OF SECURITY DOCUMENTS		367,303
22020307	DRUGS & MEDICAL SUPPLIES		773,270
22020308	FIELD & CAMPING MATERIALS SUPPLIES		579,952
22020309	UNIFORMS & OTHER CLOTHING		773,270
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		173,986
220204	MAINTENANCE SERVICES - GENERAL		5,296,896
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		367,303
22020402	MAINTENANCE OF OFFICE FURNITURE		579,952
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		966,587
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		966,587
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,159,904
22020406	OTHER MAINTENANCE SERVICES		1,159,904
22020410	MAINTENANCE OF ROADS AND BRIDGES		96,659
220205	TRAINING - GENERAL		579,952
22020501	LOCAL TRAINING		579,952
220206	OTHER SERVICES - GENERAL		676,611
22020601	SECURITY SERVICES		289,976
22020606	CLEANING & FUMIGATION SERVICES		386,635
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,063,246
22020702	INFORMATION TECHNOLOGY CONSULTING		579,952
22020703	LEGAL SERVICES		386,635
22020708	BUDGET PREPARATION		96,659
220208	FUEL & LUBRICANTS - GENERAL		1,353,222
22020801	MOTOR VEHICLE FUEL COST		289,976
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		386,635
22020803	PLANT / GENERATOR FUEL COST		289,976
22020806	COOKING GAS/FUEL COST		386,635
220209	FINANCIAL CHARGES - GENERAL		193,317
22020904	OTHER CRF BANK CHARGES		193,317
220210	MISCELLANEOUS		2,087,829
22021001	REFRESHMENT & MEALS		386,635
22021003	PUBLICITY & ADVERTISEMENTS		193,317
22021004	MEDICAL EXPENSES		386,635
22021006	POSTAGES & COURIER SERVICES		251,313
22021009	SPORTING ACTIVITIES		386,635
22021010	DIRECT TEACHING & LABORATORY COST		386,635
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		96,659
2205	SUBSIDIES		83,211,776
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		83,211,776
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		83,211,776
23	CAPITAL EXPENDITURE		33,500,000
2301	FIXED ASSETS PURCHASED		33,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,500,000
23010102	PURCHASE OF OFFICE BUILDINGS		33,500,000
	TOTAL PERSONNEL		213,956,307
	TOTAL OVERHEAD		102,156,885
	TOTAL RECURRENT		316,113,192
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		349,613,192
0517026077	FGGC UMUAHIA		



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
FGGCUMU002006925	CONSTRUCTION 1 NO ASSEMBLY EXAMS	ONGOING	33,500,000
0517026078	FGGC WUKARI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		273,859,258
21	PERSONNEL COST		171,630,471
2101	SALARY		152,560,419
210101	SALARIES AND WAGES		152,560,419
21010101	SALARY		152,560,419
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,070,052
210202	SOCIAL CONTRIBUTIONS		19,070,052
21020201	NHIS		7,628,021
21020202	CONTRIBUTORY PENSION		11,442,031
22	OTHER RECURRENT COSTS		88,728,787
2202	OVERHEAD COST		15,381,398
220201	TRAVEL & TRANSPORT - GENERAL		3,387,848
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,693,924
220202	UTILITIES - GENERAL		1,618,185
22020201	ELECTRICITY CHARGES		608,986
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		585,718
220203	MATERIALS & SUPPLIES - GENERAL		3,726,713
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		762,346
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		1,270,443
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		73,347,389
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		73,347,389
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		73,347,389
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		13,500,000
	TOTAL PERSONNEL		171,630,471
	TOTAL OVERHEAD		88,728,787
	TOTAL RECURRENT		260,359,258
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		273,859,258
0517026078	FGGC WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCWUKA0020138 64	CONSTRUCTION OF 1NO INDUSTRIALBOREHOLE AND STREET LIGHTS	NEW	13,500,000
0517026079	FGGC, YOLA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		311,069,397
21	PERSONNEL COST		177,806,985
2101	SALARY		157,997,320
210101	SALARIES AND WAGES		157,997,320
21010101	SALARY		157,997,320
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,809,665
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		19,749,665
21020201	NHIS		7,899,866
21020202	CONTRIBUTORY PENSION		11,849,799
22	OTHER RECURRENT COSTS		79,762,412
2202	OVERHEAD COST		6,415,023
220201	TRAVEL & TRANSPORT - GENERAL		1,333,252
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,333,252
220202	UTILITIES - GENERAL		1,270,443
22020201	ELECTRICITY CHARGES		1,270,443
220203	MATERIALS & SUPPLIES - GENERAL		1,627,162
22020302	BOOKS		568,460
22020307	DRUGS & MEDICAL SUPPLIES		635,221
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		423,481
220204	MAINTENANCE SERVICES - GENERAL		701,983
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		278,502
220208	FUEL & LUBRICANTS - GENERAL		635,221
22020803	PLANT / GENERATOR FUEL COST		635,221
220210	MISCELLANEOUS		846,962
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		73,347,389
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		73,347,389
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		73,347,389
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		177,806,985
	TOTAL OVERHEAD		79,762,412
	TOTAL RECURRENT		257,569,397



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		311,069,397
0517026079	FGGC, YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCYOLA002006991	CONSTRUCTION OF 10NOS 3BEDROOM STAFF QUARTERS	ONGOING	13,500,000
FGGCYOLA008009479	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026080	FSTC AHOADA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		207,508,287
21	PERSONNEL COST		130,354,860
2101	SALARY		115,764,320
210101	SALARIES AND WAGES		115,764,320
21010101	SALARY		115,764,320
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,590,540
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		14,470,540
21020201	NHIS		5,788,216
21020202	CONTRIBUTORY PENSION		8,682,324
22	OTHER RECURRENT COSTS		63,653,427
2202	OVERHEAD COST		11,694,907
220201	TRAVEL & TRANSPORT - GENERAL		1,693,924
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		846,962
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		846,962
220202	UTILITIES - GENERAL		846,962
22020201	ELECTRICITY CHARGES		423,481
22020202	TELEPHONE CHARGES		423,481
220203	MATERIALS & SUPPLIES - GENERAL		2,928,850
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		423,481
22020302	BOOKS		423,481
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		811,445
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,693,924
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021009	SPORTING ACTIVITIES	423,481	
22021010	DIRECT TEACHING & LABORATORY COST	719,918	
2205	SUBSIDIES		51,958,520
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		51,958,520
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	51,958,520	
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	13,500,000	
	TOTAL PERSONNEL		130,354,860
	TOTAL OVERHEAD		63,653,427
	TOTAL RECURRENT		194,008,287
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		207,508,287
0517026080	FSTC AHOADA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCAHO004007427	CONSTRUCTION OF 1 NO STOREY BUILDING OF 12 CLASSROOMS	ONGOING	13,500,000
0517026081	FSTC AWKA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		290,272,576
21	PERSONNEL COST		200,203,956
2101	SALARY		177,852,406
210101	SALARIES AND WAGES		177,852,406
21010101	SALARY	177,852,406	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		22,351,550
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES	120,000	
210202	SOCIAL CONTRIBUTIONS		22,231,550
21020201	NHIS	8,892,620	
21020202	CONTRIBUTORY PENSION	13,338,930	
22	OTHER RECURRENT COSTS		76,568,620
2202	OVERHEAD COST		15,227,296
220201	TRAVEL& TRANSPORT - GENERAL		1,553,806
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	155,381	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,398,425	
220202	UTILITIES - GENERAL		854,592
22020201	ELECTRICITY CHARGES	388,451	
22020202	TELEPHONE CHARGES	77,690	
22020203	INTERNET ACCESS CHARGES	233,071	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	77,690	
22020205	WATER RATES	77,690	
220203	MATERIALS & SUPPLIES - GENERAL		3,775,747
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	388,451	
22020302	BOOKS	310,761	
22020303	NEWSPAPERS	310,761	
22020304	MAGAZINES & PERIODICALS	310,761	
22020305	PRINTING OF NON SECURITY DOCUMENTS	310,761	
22020306	PRINTING OF SECURITY DOCUMENTS	295,223	
22020307	DRUGS & MEDICAL SUPPLIES	621,522	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	466,142	
22020309	UNIFORMS & OTHER CLOTHING	621,522	



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		139,843
220204	MAINTENANCE SERVICES - GENERAL		4,257,429
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		295,223
22020402	MAINTENANCE OF OFFICE FURNITURE		466,142
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		776,903
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		776,903
22020405	MAINTENANCE OF PLANTS/GENERATORS		932,284
22020406	OTHER MAINTENANCE SERVICES		932,284
22020410	MAINTENANCE OF ROADS AND BRIDGES		77,690
220205	TRAINING - GENERAL		466,142
22020501	LOCAL TRAINING		466,142
220206	OTHER SERVICES - GENERAL		543,832
22020601	SECURITY SERVICES		233,071
22020606	CLEANING & FUMIGATION SERVICES		310,761
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		854,593
22020702	INFORMATION TECHNOLOGY CONSULTING		466,142
22020703	LEGAL SERVICES		310,761
22020708	BUDGET PREPARATION		77,690
220208	FUEL & LUBRICANTS - GENERAL		1,087,664
22020801	MOTOR VEHICLE FUEL COST		233,071
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		310,761
22020803	PLANT / GENERATOR FUEL COST		233,071
22020806	COOKING GAS/FUEL COST		310,761
220209	FINANCIAL CHARGES - GENERAL		155,381
22020904	OTHER CRF BANK CHARGES		155,381
220210	MISCELLANEOUS		1,678,110
22021001	REFRESHMENT & MEALS		310,761
22021003	PUBLICITY & ADVERTISEMENTS		155,381
22021004	MEDICAL EXPENSES		310,761
22021006	POSTAGES & COURIER SERVICES		201,995
22021009	SPORTING ACTIVITIES		310,761
22021010	DIRECT TEACHING & LABORATORY COST		310,761
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		77,690
2205	SUBSIDIES		61,341,324
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		61,341,324
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		61,341,324
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		200,203,956
	TOTAL OVERHEAD		76,568,620
	TOTAL RECURRENT		276,772,576
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		290,272,576
0517026081	FSTC AWKA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCAWKA03007633	CONSTRUCTION OF ONE BLOCK OF 2 STOREY 18 CLASSROOM	ONGOING	13,500,000
0517026082	FSTC JUBU-IMUSHIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		356,725,625



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21	PERSONNEL COST	233,598,426	
2101	SALARY	207,643,046	
210101	SALARIES AND WAGES	207,643,046	
21010101	SALARY	207,643,046	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,955,380	
210202	SOCIAL CONTRIBUTIONS	25,955,380	
21020201	NHIS	10,382,152	
21020202	CONTRIBUTORY PENSION	15,573,228	
22	OTHER RECURRENT COSTS	58,971,586	
2202	OVERHEAD COST	12,108,821	
220201	TRAVEL & TRANSPORT - GENERAL	1,693,924	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	846,962	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	846,962	
220202	UTILITIES - GENERAL	974,006	
22020201	ELECTRICITY CHARGES	550,525	
22020202	TELEPHONE CHARGES	423,481	
220203	MATERIALS & SUPPLIES - GENERAL	3,215,720	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	355,575	
22020302	BOOKS	742,740	
22020305	PRINTING OF NON SECURITY DOCUMENTS	423,481	
22020306	PRINTING OF SECURITY DOCUMENTS	423,481	
22020307	DRUGS & MEDICAL SUPPLIES	423,481	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962	
220204	MAINTENANCE SERVICES - GENERAL	2,117,405	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	423,481	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	423,481	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481	
22020405	MAINTENANCE OF PLANTS/GENERATORS	423,481	
220205	TRAINING - GENERAL	423,481	
22020501	LOCAL TRAINING	423,481	
220208	FUEL & LUBRICANTS - GENERAL	1,693,924	
22020801	MOTOR VEHICLE FUEL COST	846,962	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	423,481	
22020803	PLANT / GENERATOR FUEL COST	423,481	
220210	MISCELLANEOUS	1,990,361	
22021003	PUBLICITY & ADVERTISEMENTS	423,481	
22021007	WELFARE PACKAGES	423,481	
22021009	SPORTING ACTIVITIES	423,481	
22021010	DIRECT TEACHING & LABORATORY COST	719,918	
2205	SUBSIDIES	46,862,765	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	46,862,765	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	46,862,765	
23	CAPITAL EXPENDITURE	53,500,000	
2302	CONSTRUCTION / PROVISION	53,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	233,598,426	
	TOTAL OVERHEAD	58,971,586	
	TOTAL RECURRENT	292,570,012	
	TOTAL CAPITAL	53,500,000	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		346,070,012
0517026082	FSTC JUBU-IMUSHIN		
CODE	PROJECT NAME	TYPE	AMOUNT
IJ. MUSHIN 02008451	CONSTRUCTION OF HOSTEL	ONGOING	13,500,000
IJ. MUSHIN 08010407	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026083	FSTC MICHIKI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		229,745,223
21	PERSONNEL COST		162,118,049
2101	SALARY		144,104,932
210101	SALARIES AND WAGES		144,104,932
21010101	SALARY		144,104,932
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,013,117
210202	SOCIAL CONTRIBUTIONS		18,013,117
21020201	NHIS		7,205,247
21020202	CONTRIBUTORY PENSION		10,807,870
22	OTHER RECURRENT COSTS		54,127,174
2202	OVERHEAD COST		13,898,837
220201	TRAVEL & TRANSPORT - GENERAL		1,189,853
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		118,985
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,070,868
220202	UTILITIES - GENERAL		654,420
22020201	ELECTRICITY CHARGES		297,463
22020202	TELEPHONE CHARGES		59,493
22020203	INTERNET ACCESS CHARGES		178,478
22020204	SATELLITE BROADCASTING ACCESS CHARGES		59,493
22020205	WATER RATES		59,493
220203	MATERIALS & SUPPLIES - GENERAL		2,891,344
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		297,463
22020302	BOOKS		237,971
22020303	NEWSPAPERS		237,971
22020304	MAGAZINES & PERIODICALS		237,971
22020305	PRINTING OF NON SECURITY DOCUMENTS		237,971
22020306	PRINTING OF SECURITY DOCUMENTS		226,072
22020307	DRUGS & MEDICAL SUPPLIES		475,941
22020308	FIELD & CAMPING MATERIALS SUPPLIES		356,956
22020309	UNIFORMS & OTHER CLOTHING		475,941
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		107,087
220204	MAINTENANCE SERVICES - GENERAL		3,260,199
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		226,072
22020402	MAINTENANCE OF OFFICE FURNITURE		356,956
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		594,927
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		594,927
22020405	MAINTENANCE OF PLANTS/GENERATORS		713,912
22020406	OTHER MAINTENANCE SERVICES		713,912
22020410	MAINTENANCE OF ROADS AND BRIDGES		59,493
220205	TRAINING - GENERAL		356,956
22020501	LOCAL TRAINING		356,956
220206	OTHER SERVICES - GENERAL		416,449



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020601	SECURITY SERVICES		178,478
22020606	CLEANING & FUMIGATION SERVICES		237,971
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		654,420
22020702	INFORMATION TECHNOLOGY CONSULTING		356,956
22020703	LEGAL SERVICES		237,971
22020708	BUDGET PREPARATION		59,493
220208	FUEL & LUBRICANTS - GENERAL		832,898
22020801	MOTOR VEHICLE FUEL COST		178,478
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		237,971
22020803	PLANT / GENERATOR FUEL COST		178,478
22020806	COOKING GAS/FUEL COST		237,971
220209	FINANCIAL CHARGES - GENERAL		118,985
22020904	OTHER CRF BANK CHARGES		118,985
220210	MISCELLANEOUS		3,523,313
22021001	REFRESHMENT & MEALS		237,971
22021003	PUBLICITY & ADVERTISEMENTS		118,985
22021004	MEDICAL EXPENSES		237,971
22021006	POSTAGES & COURIER SERVICES		154,681
22021009	SPORTING ACTIVITIES		237,971
22021010	DIRECT TEACHING & LABORATORY COST		237,971
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,297,763
2205	SUBSIDIES		40,228,337
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		40,228,337
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		40,228,337
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		162,118,049
	TOTAL OVERHEAD		54,127,174
	TOTAL RECURRENT		216,245,223
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		229,745,223
0517026084	FSTC TUNGBO - YENAGOA		
			AMOUNT
			CODE
			LINE ITEM
2	EXPENDITURE		178,311,494
21	PERSONNEL COST		85,003,414
2101	SALARY		75,238,590
210101	SALARIES AND WAGES		75,238,590
21010101	SALARY		75,238,590
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,764,824
210201	ALLOWANCES		360,000
21020101	NON REGULAR ALLOWANCES		360,000
210202	SOCIAL CONTRIBUTIONS		9,404,824
21020201	NHIS		3,761,930
21020202	CONTRIBUTORY PENSION		5,642,894
22	OTHER RECURRENT COSTS		59,808,080
2202	OVERHEAD COST		12,282,418
220201	TRAVEL& TRANSPORT - GENERAL		1,253,308
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		125,331
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,127,977
220202	UTILITIES - GENERAL		689,318



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020201	ELECTRICITY CHARGES	313,327	
22020202	TELEPHONE CHARGES	62,665	
22020203	INTERNET ACCESS CHARGES	187,996	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	62,665	
22020205	WATER RATES	62,665	
220203	MATERIALS & SUPPLIES - GENERAL		3,045,539
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	313,327	
22020302	BOOKS	250,662	
22020303	NEWSPAPERS	250,662	
22020304	MAGAZINES & PERIODICALS	250,662	
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,662	
22020306	PRINTING OF SECURITY DOCUMENTS	238,128	
22020307	DRUGS & MEDICAL SUPPLIES	501,323	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	375,992	
22020309	UNIFORMS & OTHER CLOTHING	501,323	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	112,798	
220204	MAINTENANCE SERVICES - GENERAL		3,434,063
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	238,128	
22020402	MAINTENANCE OF OFFICE FURNITURE	375,992	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	626,654	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	626,654	
22020405	MAINTENANCE OF PLANTS/GENERATORS	751,985	
22020406	OTHER MAINTENANCE SERVICES	751,985	
22020410	MAINTENANCE OF ROADS AND BRIDGES	62,665	
220205	TRAINING - GENERAL		375,992
22020501	LOCAL TRAINING	375,992	
220206	OTHER SERVICES - GENERAL		438,658
22020601	SECURITY SERVICES	187,996	
22020606	CLEANING & FUMIGATION SERVICES	250,662	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		689,319
22020702	INFORMATION TECHNOLOGY CONSULTING	375,992	
22020703	LEGAL SERVICES	250,662	
22020708	BUDGET PREPARATION	62,665	
220208	FUEL & LUBRICANTS - GENERAL		877,316
22020801	MOTOR VEHICLE FUEL COST	187,996	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,662	
22020803	PLANT / GENERATOR FUEL COST	187,996	
22020806	COOKING GAS/FUEL COST	250,662	
220209	FINANCIAL CHARGES - GENERAL		125,331
22020904	OTHER CRF BANK CHARGES	125,331	
220210	MISCELLANEOUS		1,353,574
22021001	REFRESHMENT & MEALS	250,662	
22021003	PUBLICITY & ADVERTISEMENTS	125,331	
22021004	MEDICAL EXPENSES	250,662	
22021006	POSTAGES & COURIER SERVICES	162,930	
22021009	SPORTING ACTIVITIES	250,662	
22021010	DIRECT TEACHING & LABORATORY COST	250,662	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	62,665	
2205	SUBSIDIES		47,525,662
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,525,662
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,525,662	
23	CAPITAL EXPENDITURE		33,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2302	CONSTRUCTION / PROVISION	33,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,500,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	33,500,000	
	TOTAL PERSONNEL	85,003,414	
	TOTAL OVERHEAD	59,808,080	
	TOTAL RECURRENT	144,811,494	
	TOTAL CAPITAL	33,500,000	
	TOTAL ALLOCATION	178,311,494	
0517026084	FSTC TUNGBO - YENAGOA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCTUNGBO01008038	CONSTRUCTION OF 2 BLOCK QUADRAGLE DORMITORY	ONGOING	33,500,000
0517026085	FSTC USI-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	188,460,396	
21	PERSONNEL COST	116,557,530	
2101	SALARY	103,553,360	
210101	SALARIES AND WAGES	103,553,360	
21010101	SALARY	103,553,360	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,004,170	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	12,944,170	
21020201	NHIS	5,177,668	
21020202	CONTRIBUTORY PENSION	7,766,502	
22	OTHER RECURRENT COSTS	58,402,866	
2202	OVERHEAD COST	13,150,572	
220201	TRAVEL & TRANSPORT - GENERAL	1,270,443	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,270,443	
220202	UTILITIES - GENERAL	2,964,367	
22020201	ELECTRICITY CHARGES	1,270,443	
22020205	WATER RATES	846,962	
22020206	SEWERAGE CHARGES	846,962	
220203	MATERIALS & SUPPLIES - GENERAL	1,293,104	
22020303	NEWSPAPERS	446,142	
22020307	DRUGS & MEDICAL SUPPLIES	846,962	
220204	MAINTENANCE SERVICES - GENERAL	3,811,329	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,270,443	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,270,443	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,443	
220205	TRAINING - GENERAL	1,270,443	
22020501	LOCAL TRAINING	1,270,443	
220206	OTHER SERVICES - GENERAL	1,270,443	
22020606	CLEANING & FUMIGATION SERVICES	1,270,443	
220208	FUEL & LUBRICANTS - GENERAL	1,270,443	
22020801	MOTOR VEHICLE FUEL COST	1,270,443	
2205	SUBSIDIES	45,252,294	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	45,252,294	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	45,252,294	
23	CAPITAL EXPENDITURE	13,500,000	
2302	CONSTRUCTION / PROVISION	13,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,500,000	



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		116,557,530
	TOTAL OVERHEAD		58,402,866
	TOTAL RECURRENT		174,960,396
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		188,460,396
0517026085	FSTC USI-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCEKITI06010412	CONSTRUCTION AND EQUIPPING OF 1 NO TECHNICAL DRAWING STUDIO	NEW	13,500,000
0517026086	FTC IKARE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		281,399,492
21	PERSONNEL COST		164,932,532
2101	SALARY		146,393,362
210101	SALARIES AND WAGES		146,393,362
21010101	SALARY		146,393,362
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,539,170
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		18,299,170
21020201	NHIS		7,319,668
21020202	CONTRIBUTORY PENSION		10,979,502
22	OTHER RECURRENT COSTS		62,966,960
2202	OVERHEAD COST		15,895,785
220201	TRAVEL & TRANSPORT - GENERAL		2,879,671
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,609,228
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,882,451
22020201	ELECTRICITY CHARGES		1,016,354
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		442,616
220203	MATERIALS & SUPPLIES - GENERAL		4,781,448
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		865,116
22020303	NEWSPAPERS		528,484
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,693,924



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22021003	PUBLICITY & ADVERTISEMENTS	423,481	
22021007	WELFARE PACKAGES	423,481	
22021009	SPORTING ACTIVITIES	423,481	
22021010	DIRECT TEACHING & LABORATORY COST	423,481	
2205	SUBSIDIES		47,071,175
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,071,175
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,071,175	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	13,500,000	
2303	REHABILITATION / REPAIRS		40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	40,000,000	
	TOTAL PERSONNEL		164,932,532
	TOTAL OVERHEAD		62,966,960
	TOTAL RECURRENT		227,899,492
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		281,399,492
0517026086	FTC IKARE		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCIKARE03007906	CONSTRUCTION OF 1 NO. GIRLS HOSTEL	ONGOING	13,500,000
FTCIKARE06010420	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026087	FTC ILESÀ		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		362,487,229
21	PERSONNEL COST		238,534,016
2101	SALARY		211,246,258
210101	SALARIES AND WAGES		211,246,258
21010101	SALARY	211,246,258	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		27,287,758
210201	ALLOWANCES		881,976
21020101	NON REGULAR ALLOWANCES	881,976	
210202	SOCIAL CONTRIBUTIONS		26,405,782
21020201	NHIS	10,562,313	
21020202	CONTRIBUTORY PENSION	15,843,469	
22	OTHER RECURRENT COSTS		59,671,185
2202	OVERHEAD COST		13,862,800
220201	TRAVEL & TRANSPORT - GENERAL		1,414,571
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	141,457	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,273,114	
220202	UTILITIES - GENERAL		778,016
22020201	ELECTRICITY CHARGES	353,643	
22020202	TELEPHONE CHARGES	70,729	
22020203	INTERNET ACCESS CHARGES	212,186	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,729	
22020205	WATER RATES	70,729	
220203	MATERIALS & SUPPLIES - GENERAL		3,437,408



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	353,643	
22020302	BOOKS	282,914	
22020303	NEWSPAPERS	282,914	
22020304	MAGAZINES & PERIODICALS	282,914	
22020305	PRINTING OF NON SECURITY DOCUMENTS	282,914	
22020306	PRINTING OF SECURITY DOCUMENTS	268,769	
22020307	DRUGS & MEDICAL SUPPLIES	565,829	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	424,371	
22020309	UNIFORMS & OTHER CLOTHING	565,829	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	127,311	
220204	MAINTENANCE SERVICES - GENERAL		3,875,927
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	268,769	
22020402	MAINTENANCE OF OFFICE FURNITURE	424,371	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	707,286	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	707,286	
22020405	MAINTENANCE OF PLANTS/GENERATORS	848,743	
22020406	OTHER MAINTENANCE SERVICES	848,743	
22020410	MAINTENANCE OF ROADS AND BRIDGES	70,729	
220205	TRAINING - GENERAL		424,371
22020501	LOCAL TRAINING	424,371	
220206	OTHER SERVICES - GENERAL		495,100
22020601	SECURITY SERVICES	212,186	
22020606	CLEANING & FUMIGATION SERVICES	282,914	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		778,014
22020702	INFORMATION TECHNOLOGY CONSULTING	424,371	
22020703	LEGAL SERVICES	282,914	
22020708	BUDGET PREPARATION	70,729	
220208	FUEL & LUBRICANTS - GENERAL		990,200
22020801	MOTOR VEHICLE FUEL COST	212,186	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	282,914	
22020803	PLANT / GENERATOR FUEL COST	212,186	
22020806	COOKING GAS/FUEL COST	282,914	
220209	FINANCIAL CHARGES - GENERAL		141,457
22020904	OTHER CRF BANK CHARGES	141,457	
220210	MISCELLANEOUS		1,527,736
22021001	REFRESHMENT & MEALS	282,914	
22021003	PUBLICITY & ADVERTISEMENTS	141,457	
22021004	MEDICAL EXPENSES	282,914	
22021006	POSTAGES & COURIER SERVICES	183,894	
22021009	SPORTING ACTIVITIES	282,914	
22021010	DIRECT TEACHING & LABORATORY COST	282,914	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	70,729	
2205	SUBSIDIES		45,808,385
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		45,808,385
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	45,808,385	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	13,500,000	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL PERSONNEL		238,534,016
	TOTAL OVERHEAD		59,671,185
	TOTAL RECURRENT		298,205,201
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		351,705,201
0517026087	FTC ILESA		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCILESA07010695	CONSTRUCTION OF NEW BOYS' HOSTEL	NEW	13,500,000
FTCILESA08010694	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026088	FTC JALINGO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		261,931,173
21	PERSONNEL COST		151,855,848
2101	SALARY		134,822,976
210101	SALARIES AND WAGES		134,822,976
21010101	SALARY		134,822,976
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,032,872
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		16,852,872
21020201	NHIS		6,741,149
21020202	CONTRIBUTORY PENSION		10,111,723
22	OTHER RECURRENT COSTS		96,575,325
2202	OVERHEAD COST		19,714,674
220201	TRAVEL & TRANSPORT - GENERAL		2,011,702
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		201,170
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,810,532
220202	UTILITIES - GENERAL		1,106,436
22020201	ELECTRICITY CHARGES		502,926
22020202	TELEPHONE CHARGES		100,585
22020203	INTERNET ACCESS CHARGES		301,755
22020204	SATELLITE BROADCASTING ACCESS CHARGES		100,585
22020205	WATER RATES		100,585
220203	MATERIALS & SUPPLIES - GENERAL		4,888,435
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		502,926
22020302	BOOKS		402,340
22020303	NEWSPAPERS		402,340
22020304	MAGAZINES & PERIODICALS		402,340
22020305	PRINTING OF NON SECURITY DOCUMENTS		402,340
22020306	PRINTING OF SECURITY DOCUMENTS		382,223
22020307	DRUGS & MEDICAL SUPPLIES		804,681
22020308	FIELD & CAMPING MATERIALS SUPPLIES		603,511
22020309	UNIFORMS & OTHER CLOTHING		804,681
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		181,053
220204	MAINTENANCE SERVICES - GENERAL		5,512,063
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		382,223
22020402	MAINTENANCE OF OFFICE FURNITURE		603,511
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,005,851
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,005,851
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,207,021



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020406	OTHER MAINTENANCE SERVICES		1,207,021
22020410	MAINTENANCE OF ROADS AND BRIDGES		100,585
220205	TRAINING - GENERAL		603,511
22020501	LOCAL TRAINING		603,511
220206	OTHER SERVICES - GENERAL		704,095
22020601	SECURITY SERVICES		301,755
22020606	CLEANING & FUMIGATION SERVICES		402,340
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,106,436
22020702	INFORMATION TECHNOLOGY CONSULTING		603,511
22020703	LEGAL SERVICES		402,340
22020708	BUDGET PREPARATION		100,585
220208	FUEL & LUBRICANTS - GENERAL		1,408,190
22020801	MOTOR VEHICLE FUEL COST		301,755
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		402,340
22020803	PLANT / GENERATOR FUEL COST		301,755
22020806	COOKING GAS/FUEL COST		402,340
220209	FINANCIAL CHARGES - GENERAL		201,170
22020904	OTHER CRF BANK CHARGES		201,170
220210	MISCELLANEOUS		2,172,636
22021001	REFRESHMENT & MEALS		402,340
22021003	PUBLICITY & ADVERTISEMENTS		201,170
22021004	MEDICAL EXPENSES		402,340
22021006	POSTAGES & COURIER SERVICES		261,521
22021009	SPORTING ACTIVITIES		402,340
22021010	DIRECT TEACHING & LABORATORY COST		402,340
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		100,585
2205	SUBSIDIES		76,860,651
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		76,860,651
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		76,860,651
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		13,500,000
	TOTAL PERSONNEL		151,855,848
	TOTAL OVERHEAD		96,575,325
	TOTAL RECURRENT		248,431,173
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		261,931,173
0517026088	FTC JALINGO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCJAL004007830	COMPLETION OF 1NO BLOCK OF 6 CLASSROOMS	ONGOING	13,500,000
0517026089	FTC KAFANCHAN		
CODE	LINE ITEM	TYPE	AMOUNT
2	EXPENDITURE		287,620,454
21	PERSONNEL COST		164,670,943
2101	SALARY		146,267,505
210101	SALARIES AND WAGES		146,267,505
21010101	SALARY		146,267,505
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,403,438
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
210202	SOCIAL CONTRIBUTIONS		18,283,438
21020201	NHIS		7,313,375
21020202	CONTRIBUTORY PENSION		10,970,063
22	OTHER RECURRENT COSTS		69,449,511
2202	OVERHEAD COST		14,225,350
220201	TRAVEL & TRANSPORT - GENERAL		1,451,567
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		145,157
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,306,410
220202	UTILITIES - GENERAL		798,361
22020201	ELECTRICITY CHARGES		362,892
22020202	TELEPHONE CHARGES		72,578
22020203	INTERNET ACCESS CHARGES		217,735
22020204	SATELLITE BROADCASTING ACCESS CHARGES		72,578
22020205	WATER RATES		72,578
220203	MATERIALS & SUPPLIES - GENERAL		3,527,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		362,892
22020302	BOOKS		290,313
22020303	NEWSPAPERS		290,313
22020304	MAGAZINES & PERIODICALS		290,313
22020305	PRINTING OF NON SECURITY DOCUMENTS		290,313
22020306	PRINTING OF SECURITY DOCUMENTS		275,798
22020307	DRUGS & MEDICAL SUPPLIES		580,627
22020308	FIELD & CAMPING MATERIALS SUPPLIES		435,470
22020309	UNIFORMS & OTHER CLOTHING		580,627
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		130,641
220204	MAINTENANCE SERVICES - GENERAL		3,977,292
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		275,798
22020402	MAINTENANCE OF OFFICE FURNITURE		435,470
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		725,783
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		725,783
22020405	MAINTENANCE OF PLANTS/GENERATORS		870,940
22020406	OTHER MAINTENANCE SERVICES		870,940
22020410	MAINTENANCE OF ROADS AND BRIDGES		72,578
220205	TRAINING - GENERAL		435,470
22020501	LOCAL TRAINING		435,470
220206	OTHER SERVICES - GENERAL		508,048
22020601	SECURITY SERVICES		217,735
22020606	CLEANING & FUMIGATION SERVICES		290,313
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		798,361
22020702	INFORMATION TECHNOLOGY CONSULTING		435,470
22020703	LEGAL SERVICES		290,313
22020708	BUDGET PREPARATION		72,578
220208	FUEL & LUBRICANTS - GENERAL		1,016,096
22020801	MOTOR VEHICLE FUEL COST		217,735
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		290,313
22020803	PLANT / GENERATOR FUEL COST		217,735
22020806	COOKING GAS/FUEL COST		290,313
220209	FINANCIAL CHARGES - GENERAL		145,157
22020904	OTHER CRF BANK CHARGES		145,157
220210	MISCELLANEOUS		1,567,691
22021001	REFRESHMENT & MEALS		290,313
22021003	PUBLICITY & ADVERTISEMENTS		145,157
22021004	MEDICAL EXPENSES		290,313



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22021006	POSTAGES & COURIER SERVICES		188,704
22021009	SPORTING ACTIVITIES		290,313
22021010	DIRECT TEACHING & LABORATORY COST		290,313
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		72,578
2205	SUBSIDIES		55,224,161
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,224,161
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,224,161
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		164,670,943
	TOTAL OVERHEAD		69,449,511
	TOTAL RECURRENT		234,120,454
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		287,620,454
0517026089	FTC KAFANCHAN		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCKAF011007918	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	ONGOING	13,500,000
FTCKAF018010048	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026090	FTC LASSA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		159,915,775
21	PERSONNEL COST		80,242,158
2101	SALARY		71,219,696
210101	SALARIES AND WAGES		71,219,696
21010101	SALARY		71,219,696
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,022,462
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		8,902,462
21020201	NHIS		3,560,985
21020202	CONTRIBUTORY PENSION		5,341,477
22	OTHER RECURRENT COSTS		56,046,534
2202	OVERHEAD COST		13,678,174
220201	TRAVEL& TRANSPORT - GENERAL		2,540,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,270,443
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,378,393
22020201	ELECTRICITY CHARGES		585,963
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		368,949
220203	MATERIALS & SUPPLIES - GENERAL		3,110,243
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		569,357
22020302	BOOKS		423,481
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		1,270,443
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		42,368,360
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		42,368,360
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		42,368,360
23	CAPITAL EXPENDITURE		33,500,000
2303	REHABILITATION / REPAIRS		33,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,500,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		33,500,000
	TOTAL PERSONNEL		80,242,158
	TOTAL OVERHEAD		56,046,534
	TOTAL RECURRENT		136,288,692
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		169,788,692
0517026090	FTC LASSA		
		TYPE	AMOUNT
FSTCLASSA06010264	COMPLETION OF 1 BLOCK OF 6 CLASSROOMS	NEW	33,500,000
0517026091	FTC OHANSO		
		LINE ITEM	AMOUNT
2	EXPENDITURE		287,929,579
21	PERSONNEL COST		151,765,754
2101	SALARY		134,849,559
210101	SALARIES AND WAGES		134,849,559
21010101	SALARY		134,849,559
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,916,195
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		16,856,195
21020201	NHIS		6,742,478
21020202	CONTRIBUTORY PENSION		10,113,717
22	OTHER RECURRENT COSTS		70,013,112
2202	OVERHEAD COST		14,688,137
220201	TRAVEL& TRANSPORT - GENERAL		2,540,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,270,443



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,814,314
22020201	ELECTRICITY CHARGES		948,217
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		442,616
220203	MATERIALS & SUPPLIES - GENERAL		3,684,285
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,143,399
22020302	BOOKS		423,481
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		1,270,443
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		55,324,975
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,324,975
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,324,975
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		151,765,754
	TOTAL OVERHEAD		70,013,112
	TOTAL RECURRENT		221,778,866
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		275,278,866
0517026091	FTC OHANSO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCOHN0013009628	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FTCOHN003008029	CONSTRUCTION AND EQUIPPING OF BRICKLAYING AND CONCRETING W/SHOP	ONGOING	13,500,000
0517026092	FTC OROZO		
CODE	LINE ITEM	TYPE	AMOUNT



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
2	EXPENDITURE		569,821,300
21	PERSONNEL COST		438,367,684
2101	SALARY		389,553,497
210101	SALARIES AND WAGES		389,553,497
21010101	SALARY		389,553,497
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		48,814,187
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		48,694,187
21020201	NHIS		19,477,675
21020202	CONTRIBUTORY PENSION		29,216,512
22	OTHER RECURRENT COSTS		74,953,616
2202	OVERHEAD COST		14,387,402
220201	TRAVEL & TRANSPORT - GENERAL		2,540,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,270,443
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,512,348
22020201	ELECTRICITY CHARGES		719,918
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		368,949
220203	MATERIALS & SUPPLIES - GENERAL		3,685,516
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		719,918
22020302	BOOKS		719,918
22020305	PRINTING OF NON SECURITY DOCUMENTS		550,525
22020306	PRINTING OF SECURITY DOCUMENTS		424,712
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		1,270,443
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		60,566,214
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		60,566,214
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		60,566,214
23	CAPITAL EXPENDITURE		56,500,000
2302	CONSTRUCTION / PROVISION		56,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		56,500,000
	TOTAL PERSONNEL		438,367,684



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		74,953,616
	TOTAL RECURRENT		513,321,300
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		569,821,300
0517026092	FTC OROZO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTC OROZO 2008465	CONSTRUCTION OF W/SHOP & EQUIPMENT (INSTRUMENT MECHANIC)	ONGOING	16,500,000
FTC OROZO 7010667	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026093	FTC OTOBI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		223,975,131
21	PERSONNEL COST		138,616,062
2101	SALARY		123,214,277
210101	SALARIES AND WAGES		123,214,277
21010101	SALARY		123,214,277
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,401,785
210202	SOCIAL CONTRIBUTIONS		15,401,785
21020201	NHIS		6,160,714
21020202	CONTRIBUTORY PENSION		9,241,071
22	OTHER RECURRENT COSTS		71,859,069
2202	OVERHEAD COST		14,500,720
220201	TRAVEL & TRANSPORT - GENERAL		1,479,666
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		147,967
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,331,699
220202	UTILITIES - GENERAL		813,815
22020201	ELECTRICITY CHARGES		369,916
22020202	TELEPHONE CHARGES		73,983
22020203	INTERNET ACCESS CHARGES		221,950
22020204	SATELLITE BROADCASTING ACCESS CHARGES		73,983
22020205	WATER RATES		73,983
220203	MATERIALS & SUPPLIES - GENERAL		3,595,586
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		369,916
22020302	BOOKS		295,933
22020303	NEWSPAPERS		295,933
22020304	MAGAZINES & PERIODICALS		295,933
22020305	PRINTING OF NON SECURITY DOCUMENTS		295,933
22020306	PRINTING OF SECURITY DOCUMENTS		281,136
22020307	DRUGS & MEDICAL SUPPLIES		591,866
22020308	FIELD & CAMPING MATERIALS SUPPLIES		443,900
22020309	UNIFORMS & OTHER CLOTHING		591,866
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		133,170
220204	MAINTENANCE SERVICES - GENERAL		4,054,283
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		281,136
22020402	MAINTENANCE OF OFFICE FURNITURE		443,900
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		739,833
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		739,833
22020405	MAINTENANCE OF PLANTS/GENERATORS		887,799
22020406	OTHER MAINTENANCE SERVICES		887,799
22020410	MAINTENANCE OF ROADS AND BRIDGES		73,983



FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		443,900
22020501	LOCAL TRAINING		443,900
220206	OTHER SERVICES - GENERAL		517,883
22020601	SECURITY SERVICES		221,950
22020606	CLEANING & FUMIGATION SERVICES		295,933
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		813,816
22020702	INFORMATION TECHNOLOGY CONSULTING		443,900
22020703	LEGAL SERVICES		295,933
22020708	BUDGET PREPARATION		73,983
220208	FUEL & LUBRICANTS - GENERAL		1,035,766
22020801	MOTOR VEHICLE FUEL COST		221,950
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		295,933
22020803	PLANT / GENERATOR FUEL COST		221,950
22020806	COOKING GAS/FUEL COST		295,933
220209	FINANCIAL CHARGES - GENERAL		147,967
22020904	OTHER CRF BANK CHARGES		147,967
220210	MISCELLANEOUS		1,598,038
22021001	REFRESHMENT & MEALS		295,933
22021003	PUBLICITY & ADVERTISEMENTS		147,967
22021004	MEDICAL EXPENSES		295,933
22021006	POSTAGES & COURIER SERVICES		192,356
22021009	SPORTING ACTIVITIES		295,933
22021010	DIRECT TEACHING & LABORATORY COST		295,933
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		73,983
2205	SUBSIDIES		57,358,349
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		57,358,349
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		57,358,349
23	CAPITAL EXPENDITURE		13,500,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY		13,500,000
	TOTAL PERSONNEL		138,616,062
	TOTAL OVERHEAD		71,859,069
	TOTAL RECURRENT		210,475,131
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		223,975,131
0517026093	FTC OTIBI		
CODE	PROJECT NAME	TYPE	AMOUNT
XOTO2009281	CONSTRUCTION OF 1 NO 3 BEDROOM FLAT	NEW	13,500,000
0517026094	FTC OTUPKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		254,464,787
21	PERSONNEL COST		162,118,049
2101	SALARY		144,104,932
210101	SALARIES AND WAGES		144,104,932
21010101	SALARY		144,104,932
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,013,117
210202	SOCIAL CONTRIBUTIONS		18,013,117
21020201	NHIS		7,205,247
21020202	CONTRIBUTORY PENSION		10,807,870
22	OTHER RECURRENT COSTS		58,846,738
2202	OVERHEAD COST		11,660,567



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		1,189,853
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		118,985
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,070,868
220202	UTILITIES - GENERAL		654,420
22020201	ELECTRICITY CHARGES		297,463
22020202	TELEPHONE CHARGES		59,493
22020203	INTERNET ACCESS CHARGES		178,478
22020204	SATELLITE BROADCASTING ACCESS CHARGES		59,493
22020205	WATER RATES		59,493
220203	MATERIALS & SUPPLIES - GENERAL		2,891,344
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		297,463
22020302	BOOKS		237,971
22020303	NEWSPAPERS		237,971
22020304	MAGAZINES & PERIODICALS		237,971
22020305	PRINTING OF NON SECURITY DOCUMENTS		237,971
22020306	PRINTING OF SECURITY DOCUMENTS		226,072
22020307	DRUGS & MEDICAL SUPPLIES		475,941
22020308	FIELD & CAMPING MATERIALS SUPPLIES		356,956
22020309	UNIFORMS & OTHER CLOTHING		475,941
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		107,087
220204	MAINTENANCE SERVICES - GENERAL		3,260,199
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		226,072
22020402	MAINTENANCE OF OFFICE FURNITURE		356,956
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		594,927
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		594,927
22020405	MAINTENANCE OF PLANTS/GENERATORS		713,912
22020406	OTHER MAINTENANCE SERVICES		713,912
22020410	MAINTENANCE OF ROADS AND BRIDGES		59,493
220205	TRAINING - GENERAL		356,956
22020501	LOCAL TRAINING		356,956
220206	OTHER SERVICES - GENERAL		416,449
22020601	SECURITY SERVICES		178,478
22020606	CLEANING & FUMIGATION SERVICES		237,971
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		654,420
22020702	INFORMATION TECHNOLOGY CONSULTING		356,956
22020703	LEGAL SERVICES		237,971
22020708	BUDGET PREPARATION		59,493
220208	FUEL & LUBRICANTS - GENERAL		832,898
22020801	MOTOR VEHICLE FUEL COST		178,478
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		237,971
22020803	PLANT / GENERATOR FUEL COST		178,478
22020806	COOKING GAS/FUEL COST		237,971
220209	FINANCIAL CHARGES - GENERAL		118,985
22020904	OTHER CRF BANK CHARGES		118,985
220210	MISCELLANEOUS		1,285,043
22021001	REFRESHMENT & MEALS		237,971
22021003	PUBLICITY & ADVERTISEMENTS		118,985
22021004	MEDICAL EXPENSES		237,971
22021006	POSTAGES & COURIER SERVICES		154,681
22021009	SPORTING ACTIVITIES		237,971
22021010	DIRECT TEACHING & LABORATORY COST		237,971
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		59,493
2205	SUBSIDIES		47,186,171



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	47,186,171	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,186,171	
23	CAPITAL EXPENDITURE	33,500,000	
2302	CONSTRUCTION / PROVISION	33,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,500,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	33,500,000	
	TOTAL PERSONNEL	162,118,049	
	TOTAL OVERHEAD	58,846,738	
	TOTAL RECURRENT	220,964,787	
	TOTAL CAPITAL	33,500,000	
	TOTAL ALLOCATION	254,464,787	
0517026094	FTC OTUPKO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTC OTKPO007859	CONSTRUCTION OF PERIMETER FENCING	ONGOING	33,500,000
0517026095	FTC SHIRORO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	245,684,985	
21	PERSONNEL COST	134,176,525	
2101	SALARY	119,054,689	
210101	SALARIES AND WAGES	119,054,689	
21010101	SALARY	119,054,689	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,121,836	
210201	ALLOWANCES	240,000	
21020101	NON REGULAR ALLOWANCES	240,000	
210202	SOCIAL CONTRIBUTIONS	14,881,836	
21020201	NHIS	5,952,734	
21020202	CONTRIBUTORY PENSION	8,929,102	
22	OTHER RECURRENT COSTS	78,008,460	
2202	OVERHEAD COST	13,443,415	
220201	TRAVEL & TRANSPORT - GENERAL	1,693,924	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	846,962	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	846,962	
220202	UTILITIES - GENERAL	1,670,644	
22020201	ELECTRICITY CHARGES	846,962	
22020202	TELEPHONE CHARGES	422,474	
22020203	INTERNET ACCESS CHARGES	401,208	
220203	MATERIALS & SUPPLIES - GENERAL	4,997,075	
22020302	BOOKS	846,962	
22020303	NEWSPAPERS	169,392	
22020304	MAGAZINES & PERIODICALS	169,392	
22020305	PRINTING OF NON SECURITY DOCUMENTS	846,962	
22020306	PRINTING OF SECURITY DOCUMENTS	846,962	
22020307	DRUGS & MEDICAL SUPPLIES	1,270,443	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962	
220204	MAINTENANCE SERVICES - GENERAL	2,117,405	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	423,481	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	846,962	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481	
220208	FUEL & LUBRICANTS - GENERAL	2,117,405	
22020801	MOTOR VEHICLE FUEL COST	1,270,443	



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	846,962	
220210	MISCELLANEOUS		846,962
22021001	REFRESHMENT & MEALS	423,481	
22021009	SPORTING ACTIVITIES	423,481	
2205	SUBSIDIES		64,565,045
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		64,565,045
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	64,565,045	
23	CAPITAL EXPENDITURE		33,500,000
2303	REHABILITATION / REPAIRS		33,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,500,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	33,500,000	
	TOTAL PERSONNEL		134,176,525
	TOTAL OVERHEAD		78,008,460
	TOTAL RECURRENT		212,184,985
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		245,684,985
0517026096	FTC UROMI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	268,318,874	
21	PERSONNEL COST	140,760,290	
2101	SALARY	125,120,258	
210101	SALARIES AND WAGES	125,120,258	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,640,032	
210202	SOCIAL CONTRIBUTIONS	15,640,032	
21020201	NHIS	6,256,013	
21020202	CONTRIBUTORY PENSION	9,384,019	
22	OTHER RECURRENT COSTS		62,724,802
2202	OVERHEAD COST		14,682,304
220201	TRAVEL& TRANSPORT - GENERAL		2,540,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,270,443	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,270,443	
220202	UTILITIES - GENERAL		2,159,754
22020201	ELECTRICITY CHARGES	719,918	
22020202	TELEPHONE CHARGES	719,918	
22020203	INTERNET ACCESS CHARGES	719,918	
220203	MATERIALS & SUPPLIES - GENERAL		3,333,012
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	569,357	
22020302	BOOKS	646,250	
22020305	PRINTING OF NON SECURITY DOCUMENTS	423,481	
22020306	PRINTING OF SECURITY DOCUMENTS	423,481	
22020307	DRUGS & MEDICAL SUPPLIES	423,481	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962	
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	423,481	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	423,481	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481	
22020405	MAINTENANCE OF PLANTS/GENERATORS	423,481	
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING	423,481	
220208	FUEL & LUBRICANTS - GENERAL		2,117,405



CODE	LINE ITEM	AMOUNT	2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020801	MOTOR VEHICLE FUEL COST	1,270,443	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	423,481	
22020803	PLANT / GENERATOR FUEL COST	423,481	
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS	423,481	
22021007	WELFARE PACKAGES	423,481	
22021009	SPORTING ACTIVITIES	423,481	
22021010	DIRECT TEACHING & LABORATORY COST	719,918	
2205	SUBSIDIES		48,042,498
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		48,042,498
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	48,042,498	
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	13,500,000	
	TOTAL PERSONNEL		140,760,290
	TOTAL OVERHEAD		62,724,802
	TOTAL RECURRENT		203,485,092
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		256,985,092
0517026096	FTC UROMI		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCUROMI03008095	COMPLTION OF DINNING HALL/ KITCHEN	ONGOING	13,500,000
FSTCUROMI08010430	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026097	FTC UYO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		330,967,325
21	PERSONNEL COST		234,760,916
2101	SALARY		208,196,370
210101	SALARIES AND WAGES		208,196,370
21010101	SALARY		208,196,370
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,564,546
210201	ALLOWANCES		540,000
21020101	NON REGULAR ALLOWANCES		540,000
210202	SOCIAL CONTRIBUTIONS		26,024,546
21020201	NHIS		10,409,818
21020202	CONTRIBUTORY PENSION		15,614,728
22	OTHER RECURRENT COSTS		62,706,409
2202	OVERHEAD COST		14,714,461
220201	TRAVEL& TRANSPORT - GENERAL		1,501,476
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		150,148
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,351,328
220202	UTILITIES - GENERAL		825,812
22020201	ELECTRICITY CHARGES		375,369
22020202	TELEPHONE CHARGES		75,074
22020203	INTERNET ACCESS CHARGES		225,221
22020204	SATELLITE BROADCASTING ACCESS CHARGES		75,074



CODE	LINE ITEM	AMOUNT	2015 APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020205	WATER RATES	75,074	
220203	MATERIALS & SUPPLIES - GENERAL		3,648,585
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	375,369	
22020302	BOOKS	300,295	
22020303	NEWSPAPERS	300,295	
22020304	MAGAZINES & PERIODICALS	300,295	
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,295	
22020306	PRINTING OF SECURITY DOCUMENTS	285,280	
22020307	DRUGS & MEDICAL SUPPLIES	600,590	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	450,443	
22020309	UNIFORMS & OTHER CLOTHING	600,590	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	135,133	
220204	MAINTENANCE SERVICES - GENERAL		4,114,043
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	285,280	
22020402	MAINTENANCE OF OFFICE FURNITURE	450,443	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	750,738	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,738	
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,885	
22020406	OTHER MAINTENANCE SERVICES	900,885	
22020410	MAINTENANCE OF ROADS AND BRIDGES	75,074	
220205	TRAINING - GENERAL		450,443
22020501	LOCAL TRAINING	450,443	
220206	OTHER SERVICES - GENERAL		525,516
22020601	SECURITY SERVICES	225,221	
22020606	CLEANING & FUMIGATION SERVICES	300,295	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		825,812
22020702	INFORMATION TECHNOLOGY CONSULTING	450,443	
22020703	LEGAL SERVICES	300,295	
22020708	BUDGET PREPARATION	75,074	
220208	FUEL & LUBRICANTS - GENERAL		1,051,032
22020801	MOTOR VEHICLE FUEL COST	225,221	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,295	
22020803	PLANT / GENERATOR FUEL COST	225,221	
22020806	COOKING GAS/FUEL COST	300,295	
220209	FINANCIAL CHARGES - GENERAL		150,148
22020904	OTHER CRF BANK CHARGES	150,148	
220210	MISCELLANEOUS		1,621,594
22021001	REFRESHMENT & MEALS	300,295	
22021003	PUBLICITY & ADVERTISEMENTS	150,148	
22021004	MEDICAL EXPENSES	300,295	
22021006	POSTAGES & COURIER SERVICES	195,192	
22021009	SPORTING ACTIVITIES	300,295	
22021010	DIRECT TEACHING & LABORATORY COST	300,295	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	75,074	
2205	SUBSIDIES		47,991,948
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,991,948
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,991,948	
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	33,500,000	
	TOTAL PERSONNEL		234,760,916



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		62,706,409
	TOTAL RECURRENT		297,467,325
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		330,967,325
0517026097	FTC UYO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCUYO002008071	COMPLETION OF IN0 KITCHEN	ONGOING	33,500,000
0517026098	FTC YABA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		606,868,196
21	PERSONNEL COST		510,792,970
2101	SALARY		454,038,195
210101	SALARIES AND WAGES		454,038,195
21010101	SALARY		454,038,195
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		56,754,775
210202	SOCIAL CONTRIBUTIONS		56,754,775
21020201	NHIS		22,701,910
21020202	CONTRIBUTORY PENSION		34,052,865
22	OTHER RECURRENT COSTS		82,575,226
2202	OVERHEAD COST		18,010,181
220201	TRAVEL & TRANSPORT - GENERAL		1,837,773
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		183,777
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,653,996
220202	UTILITIES - GENERAL		1,010,776
22020201	ELECTRICITY CHARGES		459,443
22020202	TELEPHONE CHARGES		91,889
22020203	INTERNET ACCESS CHARGES		275,666
22020204	SATELLITE BROADCASTING ACCESS CHARGES		91,889
22020205	WATER RATES		91,889
220203	MATERIALS & SUPPLIES - GENERAL		4,465,790
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		459,443
22020302	BOOKS		367,555
22020303	NEWSPAPERS		367,555
22020304	MAGAZINES & PERIODICALS		367,555
22020305	PRINTING OF NON SECURITY DOCUMENTS		367,555
22020306	PRINTING OF SECURITY DOCUMENTS		349,177
22020307	DRUGS & MEDICAL SUPPLIES		735,109
22020308	FIELD & CAMPING MATERIALS SUPPLIES		551,332
22020309	UNIFORMS & OTHER CLOTHING		735,109
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		165,400
220204	MAINTENANCE SERVICES - GENERAL		5,035,498
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		349,177
22020402	MAINTENANCE OF OFFICE FURNITURE		551,332
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		918,886
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		918,886
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,102,664
22020406	OTHER MAINTENANCE SERVICES		1,102,664
22020410	MAINTENANCE OF ROADS AND BRIDGES		91,889
220205	TRAINING - GENERAL		551,332
22020501	LOCAL TRAINING		551,332
220206	OTHER SERVICES - GENERAL		643,221
22020601	SECURITY SERVICES		275,666



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020606	CLEANING & FUMIGATION SERVICES		367,555
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,010,776
22020702	INFORMATION TECHNOLOGY CONSULTING		551,332
22020703	LEGAL SERVICES		367,555
22020708	BUDGET PREPARATION		91,889
220208	FUEL & LUBRICANTS - GENERAL		1,286,442
22020801	MOTOR VEHICLE FUEL COST		275,666
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		367,555
22020803	PLANT / GENERATOR FUEL COST		275,666
22020806	COOKING GAS/FUEL COST		367,555
220209	FINANCIAL CHARGES - GENERAL		183,777
22020904	OTHER CRF BANK CHARGES		183,777
220210	MISCELLANEOUS		1,984,796
22021001	REFRESHMENT & MEALS		367,555
22021003	PUBLICITY & ADVERTISEMENTS		183,777
22021004	MEDICAL EXPENSES		367,555
22021006	POSTAGES & COURIER SERVICES		238,910
22021009	SPORTING ACTIVITIES		367,555
22021010	DIRECT TEACHING & LABORATORY COST		367,555
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		91,889
2205	SUBSIDIES		64,565,045
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		64,565,045
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		64,565,045
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		510,792,970
	TOTAL OVERHEAD		82,575,226
	TOTAL RECURRENT		593,368,196
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		606,868,196
0517026098	FTC YABA		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCYABA001008096	CONSTRUCTION OF 12NO CLASSROOM	ONGOING	13,500,000
0517026099	FTC ZURU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		270,225,813
21	PERSONNEL COST		129,208,450
2101	SALARY		114,638,622
210101	SALARIES AND WAGES		114,638,622
21010101	SALARY		114,638,622
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,569,828
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		14,329,828
21020201	NHIS		5,731,931
21020202	CONTRIBUTORY PENSION		8,597,897
22	OTHER RECURRENT COSTS		87,517,363
2202	OVERHEAD COST		16,828,184
220201	TRAVEL & TRANSPORT - GENERAL		1,717,162



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		171,716
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,545,446
220202	UTILITIES - GENERAL		944,439
22020201	ELECTRICITY CHARGES		429,291
22020202	TELEPHONE CHARGES		85,858
22020203	INTERNET ACCESS CHARGES		257,574
22020204	SATELLITE BROADCASTING ACCESS CHARGES		85,858
22020205	WATER RATES		85,858
220203	MATERIALS & SUPPLIES - GENERAL		4,172,704
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		429,291
22020302	BOOKS		343,432
22020303	NEWSPAPERS		343,432
22020304	MAGAZINES & PERIODICALS		343,432
22020305	PRINTING OF NON SECURITY DOCUMENTS		343,432
22020306	PRINTING OF SECURITY DOCUMENTS		326,261
22020307	DRUGS & MEDICAL SUPPLIES		686,865
22020308	FIELD & CAMPING MATERIALS SUPPLIES		515,149
22020309	UNIFORMS & OTHER CLOTHING		686,865
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		154,545
220204	MAINTENANCE SERVICES - GENERAL		4,705,024
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		326,261
22020402	MAINTENANCE OF OFFICE FURNITURE		515,149
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		858,581
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		858,581
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,030,297
22020406	OTHER MAINTENANCE SERVICES		1,030,297
22020410	MAINTENANCE OF ROADS AND BRIDGES		85,858
220205	TRAINING - GENERAL		515,149
22020501	LOCAL TRAINING		515,149
220206	OTHER SERVICES - GENERAL		601,006
22020601	SECURITY SERVICES		257,574
22020606	CLEANING & FUMIGATION SERVICES		343,432
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		944,439
22020702	INFORMATION TECHNOLOGY CONSULTING		515,149
22020703	LEGAL SERVICES		343,432
22020708	BUDGET PREPARATION		85,858
220208	FUEL & LUBRICANTS - GENERAL		1,202,012
22020801	MOTOR VEHICLE FUEL COST		257,574
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		343,432
22020803	PLANT / GENERATOR FUEL COST		257,574
22020806	COOKING GAS/FUEL COST		343,432
220209	FINANCIAL CHARGES - GENERAL		171,716
22020904	OTHER CRF BANK CHARGES		171,716
220210	MISCELLANEOUS		1,854,533
22021001	REFRESHMENT & MEALS		343,432
22021003	PUBLICITY & ADVERTISEMENTS		171,716
22021004	MEDICAL EXPENSES		343,432
22021006	POSTAGES & COURIER SERVICES		223,231
22021009	SPORTING ACTIVITIES		343,432
22021010	DIRECT TEACHING & LABORATORY COST		343,432
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		85,858
2205	SUBSIDIES		70,689,179



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		70,689,179
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		70,689,179
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		129,208,450
	TOTAL OVERHEAD		87,517,363
	TOTAL RECURRENT		216,725,813
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		270,225,813
0517026099	FTC ZURU		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCZURU07010370	CONSTRUCTION OF 1BLOCK OF 4SCIENCE LABS	NEW	13,500,000
FSTCZURU07010387	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026100	KING'S COLLEGE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		556,833,784
21	PERSONNEL COST		409,837,279
2101	SALARY		364,299,804
210101	SALARIES AND WAGES		364,299,804
21010101	SALARY		364,299,804
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		45,537,475
210202	SOCIAL CONTRIBUTIONS		45,537,475
21020201	NHIS		18,214,990
21020202	CONTRIBUTORY PENSION		27,322,485
22	OTHER RECURRENT COSTS		133,496,505
2202	OVERHEAD COST		29,325,128
220201	TRAVEL& TRANSPORT - GENERAL		4,234,810
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,117,405
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,117,405
220202	UTILITIES - GENERAL		3,049,063
22020201	ELECTRICITY CHARGES		2,117,405
22020202	TELEPHONE CHARGES		508,177
22020203	INTERNET ACCESS CHARGES		423,481
220203	MATERIALS & SUPPLIES - GENERAL		7,727,596
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,270,443
22020302	BOOKS		1,270,443
22020305	PRINTING OF NON SECURITY DOCUMENTS		951,900
22020306	PRINTING OF SECURITY DOCUMENTS		846,962
22020307	DRUGS & MEDICAL SUPPLIES		846,962
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,693,924
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		4,658,291
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		846,962
22020402	MAINTENANCE OF OFFICE FURNITURE		846,962
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		846,962



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		846,962
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,270,443
220205	TRAINING - GENERAL		1,693,924
22020501	LOCAL TRAINING		1,693,924
220206	OTHER SERVICES - GENERAL		2,117,405
22020601	SECURITY SERVICES		1,270,443
22020606	CLEANING & FUMIGATION SERVICES		846,962
220208	FUEL & LUBRICANTS - GENERAL		3,133,760
22020801	MOTOR VEHICLE FUEL COST		1,693,924
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		719,918
22020803	PLANT / GENERATOR FUEL COST		719,918
220210	MISCELLANEOUS		2,710,279
22021002	HONORARIUM & SITTING ALLOWANCE		423,481
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		719,918
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		104,171,377
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		104,171,377
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		104,171,377
23	CAPITAL EXPENDITURE		13,500,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		409,837,279
	TOTAL OVERHEAD		133,496,505
	TOTAL RECURRENT		543,333,784
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		556,833,784
0517026100	KING'S COLLEGE		
CODE	PROJECT NAME	TYPE	AMOUNT
KCOL002008134	COMPLETION OF 2 NOS OF STUDENT HOSTEL (HIGH RISE BUILDING) AT ANNEX	ONGOING	13,500,000
0517026101	QUEEN'S COLLEGE LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		621,882,670
21	PERSONNEL COST		480,447,306
2101	SALARY		427,064,272
210101	SALARIES AND WAGES		427,064,272
21010101	SALARY		427,064,272
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		53,383,034
210202	SOCIAL CONTRIBUTIONS		53,383,034
21020201	NHIS		21,353,214
21020202	CONTRIBUTORY PENSION		32,029,820
22	OTHER RECURRENT COSTS		127,935,364
2202	OVERHEAD COST		32,549,384
220201	TRAVEL& TRANSPORT - GENERAL		5,928,734
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,964,367
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,964,367
220202	UTILITIES - GENERAL		3,140,416
22020201	ELECTRICITY CHARGES		2,117,405
22020202	TELEPHONE CHARGES		599,530



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020203	INTERNET ACCESS CHARGES	423,481	
220203	MATERIALS & SUPPLIES - GENERAL		9,166,575
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,693,924	
22020302	BOOKS	1,693,924	
22020304	MAGAZINES & PERIODICALS	423,481	
22020305	PRINTING OF NON SECURITY DOCUMENTS	696,955	
22020306	PRINTING OF SECURITY DOCUMENTS	1,270,443	
22020307	DRUGS & MEDICAL SUPPLIES	846,962	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,693,924	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962	
220204	MAINTENANCE SERVICES - GENERAL		4,658,291
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	846,962	
22020402	MAINTENANCE OF OFFICE FURNITURE	846,962	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	846,962	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	846,962	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,443	
220205	TRAINING - GENERAL		1,693,924
22020501	LOCAL TRAINING	1,693,924	
220206	OTHER SERVICES - GENERAL		2,117,405
22020601	SECURITY SERVICES	1,270,443	
22020606	CLEANING & FUMIGATION SERVICES	846,962	
220208	FUEL & LUBRICANTS - GENERAL		3,133,760
22020801	MOTOR VEHICLE FUEL COST	1,693,924	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	719,918	
22020803	PLANT / GENERATOR FUEL COST	719,918	
220210	MISCELLANEOUS		2,710,279
22021002	HONORARIUM & SITTING ALLOWANCE	423,481	
22021003	PUBLICITY & ADVERTISEMENTS	423,481	
22021007	WELFARE PACKAGES	423,481	
22021009	SPORTING ACTIVITIES	719,918	
22021010	DIRECT TEACHING & LABORATORY COST	719,918	
2205	SUBSIDIES		95,385,980
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		95,385,980
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	95,385,980	
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	13,500,000	
	TOTAL PERSONNEL		480,447,306
	TOTAL OVERHEAD		127,935,364
	TOTAL RECURRENT		608,382,670
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		621,882,670
0517026101	QUEEN'S COLLEGE LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
QCOL009013834	CONSTRUCTION OF ADDITIONAL STAFF QUARTERS AND CONSTRUCTION OF BRAITHWAITE WATER	NEW	13,500,000
0517026102	SULEJA ACADEMY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		447,435,506
21	PERSONNEL COST		236,629,290
2101	SALARY		210,230,480



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
210101	SALARIES AND WAGES		210,230,480
21010101	SALARY		210,230,480
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,398,810
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		26,278,810
21020201	NHIS		10,511,524
21020202	CONTRIBUTORY PENSION		15,767,286
22	OTHER RECURRENT COSTS		154,306,216
2202	OVERHEAD COST		59,846,187
220201	TRAVEL & TRANSPORT - GENERAL		6,106,753
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		610,675
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,496,078
220202	UTILITIES - GENERAL		3,358,715
22020201	ELECTRICITY CHARGES		1,526,688
22020202	TELEPHONE CHARGES		305,338
22020203	INTERNET ACCESS CHARGES		916,013
22020204	SATELLITE BROADCASTING ACCESS CHARGES		305,338
22020205	WATER RATES		305,338
220203	MATERIALS & SUPPLIES - GENERAL		14,839,411
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,526,688
22020302	BOOKS		1,221,351
22020303	NEWSPAPERS		1,221,351
22020304	MAGAZINES & PERIODICALS		1,221,351
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,221,351
22020306	PRINTING OF SECURITY DOCUMENTS		1,160,283
22020307	DRUGS & MEDICAL SUPPLIES		2,442,701
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,832,026
22020309	UNIFORMS & OTHER CLOTHING		2,442,701
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		549,608
220204	MAINTENANCE SERVICES - GENERAL		16,732,505
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,160,283
22020402	MAINTENANCE OF OFFICE FURNITURE		1,832,026
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,053,377
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,053,377
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,664,052
22020406	OTHER MAINTENANCE SERVICES		3,664,052
22020410	MAINTENANCE OF ROADS AND BRIDGES		305,338
220205	TRAINING - GENERAL		1,832,026
22020501	LOCAL TRAINING		1,832,026
220206	OTHER SERVICES - GENERAL		2,137,364
22020601	SECURITY SERVICES		916,013
22020606	CLEANING & FUMIGATION SERVICES		1,221,351
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,358,715
22020702	INFORMATION TECHNOLOGY CONSULTING		1,832,026
22020703	LEGAL SERVICES		1,221,351
22020708	BUDGET PREPARATION		305,338
220208	FUEL & LUBRICANTS - GENERAL		4,274,728
22020801	MOTOR VEHICLE FUEL COST		916,013
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,221,351
22020803	PLANT / GENERATOR FUEL COST		916,013
22020806	COOKING GAS/FUEL COST		1,221,351
220209	FINANCIAL CHARGES - GENERAL		610,675



CODE	LINE ITEM	TYPE	2015 APPROPRIATION ACT
			AMOUNT
22020904	OTHER CRF BANK CHARGES		610,675
220210	MISCELLANEOUS		6,595,295
22021001	REFRESHMENT & MEALS		1,221,351
22021003	PUBLICITY & ADVERTISEMENTS		610,675
22021004	MEDICAL EXPENSES		1,221,351
22021006	POSTAGES & COURIER SERVICES		793,878
22021009	SPORTING ACTIVITIES		1,221,351
22021010	DIRECT TEACHING & LABORATORY COST		1,221,351
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		305,338
2205	SUBSIDIES		94,460,029
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		94,460,029
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		94,460,029
23	CAPITAL EXPENDITURE		56,500,000
2302	CONSTRUCTION / PROVISION		56,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		236,629,290
	TOTAL OVERHEAD		154,306,216
	TOTAL RECURRENT		390,935,506
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		447,435,506
0517026102	SULEJA ACADEMY		
CODE	PROJECT NAME	TYPE	AMOUNT
SULEJA 01008269	COMPLETION OF 2 NOS. BLOCK OF CLASSROOM	ONGOING	16,500,000
SULEJA005009092	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026103	FSTC, DOMA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		159,316,431
21	PERSONNEL COST		86,514,744
2101	SALARY		76,901,994
210101	SALARIES AND WAGES		76,901,994
21010101	SALARY		76,901,994
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,612,750
210202	SOCIAL CONTRIBUTIONS		9,612,750
21020201	NHIS		3,845,100
21020202	CONTRIBUTORY PENSION		5,767,650
22	OTHER RECURRENT COSTS		39,301,687
2202	OVERHEAD COST		11,895,589
220201	TRAVEL & TRANSPORT - GENERAL		783,440
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		444,655
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		338,785
220202	UTILITIES - GENERAL		211,740
22020201	ELECTRICITY CHARGES		211,740
220203	MATERIALS & SUPPLIES - GENERAL		2,117,404
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		423,481
22020302	BOOKS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		635,221



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		635,221
220204	MAINTENANCE SERVICES - GENERAL		2,625,582
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		677,570
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		635,221
22020405	MAINTENANCE OF PLANTS/GENERATORS		465,829
220205	TRAINING - GENERAL		1,270,443
22020501	LOCAL TRAINING		1,270,443
220208	FUEL & LUBRICANTS - GENERAL		1,651,575
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		635,221
22020803	PLANT / GENERATOR FUEL COST		1,016,354
220210	MISCELLANEOUS		3,235,405
22021001	REFRESHMENT & MEALS		423,481
22021007	WELFARE PACKAGES		1,016,354
22021009	SPORTING ACTIVITIES		948,608
22021010	DIRECT TEACHING & LABORATORY COST		846,962
2205	SUBSIDIES		27,406,098
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		27,406,098
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		27,406,098
23	CAPITAL EXPENDITURE		33,500,000
2303	REHABILITATION / REPAIRS		33,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		33,500,000
	TOTAL PERSONNEL		86,514,744
	TOTAL OVERHEAD		39,301,687
	TOTAL RECURRENT		125,816,431
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		159,316,431
0517026103	FSTC,DOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDOMA00700767	CONSTRUCTION OF NEW ELECTRICAL WORKSHOP	ONGOING	33,500,000
0517026104	FSTC DAYI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		118,946,322
21	PERSONNEL COST		51,060,763
2101	SALARY		45,387,345
210101	SALARIES AND WAGES		45,387,345
21010101	SALARY		45,387,345
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		5,673,418
210202	SOCIAL CONTRIBUTIONS		5,673,418
21020201	NHIS		2,269,367
21020202	CONTRIBUTORY PENSION		3,404,051
22	OTHER RECURRENT COSTS		54,385,559
2202	OVERHEAD COST		15,886,962
220201	TRAVEL& TRANSPORT - GENERAL		1,621,118
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		162,112
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,459,006
220202	UTILITIES - GENERAL		891,616
22020201	ELECTRICITY CHARGES		405,280
22020202	TELEPHONE CHARGES		81,056



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
22020203	INTERNET ACCESS CHARGES	243,168	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	81,056	
22020205	WATER RATES	81,056	
220203	MATERIALS & SUPPLIES - GENERAL		3,939,318
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	405,280	
22020302	BOOKS	324,224	
22020303	NEWSPAPERS	324,224	
22020304	MAGAZINES & PERIODICALS	324,224	
22020305	PRINTING OF NON SECURITY DOCUMENTS	324,224	
22020306	PRINTING OF SECURITY DOCUMENTS	308,012	
22020307	DRUGS & MEDICAL SUPPLIES	648,447	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	486,335	
22020309	UNIFORMS & OTHER CLOTHING	648,447	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	145,901	
220204	MAINTENANCE SERVICES - GENERAL		4,441,863
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	308,012	
22020402	MAINTENANCE OF OFFICE FURNITURE	486,335	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	810,559	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	810,559	
22020405	MAINTENANCE OF PLANTS/GENERATORS	972,671	
22020406	OTHER MAINTENANCE SERVICES	972,671	
22020410	MAINTENANCE OF ROADS AND BRIDGES	81,056	
220205	TRAINING - GENERAL		486,335
22020501	LOCAL TRAINING	486,335	
220206	OTHER SERVICES - GENERAL		567,392
22020601	SECURITY SERVICES	243,168	
22020606	CLEANING & FUMIGATION SERVICES	324,224	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		891,615
22020702	INFORMATION TECHNOLOGY CONSULTING	486,335	
22020703	LEGAL SERVICES	324,224	
22020708	BUDGET PREPARATION	81,056	
220208	FUEL & LUBRICANTS - GENERAL		1,134,784
22020801	MOTOR VEHICLE FUEL COST	243,168	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	324,224	
22020803	PLANT / GENERATOR FUEL COST	243,168	
22020806	COOKING GAS/FUEL COST	324,224	
220209	FINANCIAL CHARGES - GENERAL		162,112
22020904	OTHER CRF BANK CHARGES	162,112	
220210	MISCELLANEOUS		1,750,809
22021001	REFRESHMENT & MEALS	324,224	
22021003	PUBLICITY & ADVERTISEMENTS	162,112	
22021004	MEDICAL EXPENSES	324,224	
22021006	POSTAGES & COURIER SERVICES	210,745	
22021009	SPORTING ACTIVITIES	324,224	
22021010	DIRECT TEACHING & LABORATORY COST	324,224	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	81,056	
2205	SUBSIDIES		38,498,597
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		38,498,597
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	38,498,597	
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	
	TOTAL PERSONNEL	51,060,763	
	TOTAL OVERHEAD	54,385,559	
	TOTAL RECURRENT	105,446,322	
	TOTAL CAPITAL	13,500,000	
	TOTAL ALLOCATION	118,946,322	
0517026104	FSTC DAYI		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDAYI01007824	CONSTRUCTION OF 2 NOS. ADDITIONAL HOSTEL BLOCKS	ONGOING	13,500,000
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	236,908,169	
21	PERSONNEL COST	178,418,554	
2101	SALARY	159,086,435	
210101	SALARIES AND WAGES	159,086,435	
21010101	SALARY	159,086,435	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,332,119	
210202	SOCIAL CONTRIBUTIONS	19,332,119	
21020201	NHIS	7,400,636	
21020202	CONTRIBUTORY PENSION	11,931,483	
22	OTHER RECURRENT COSTS	18,332,615	
2202	OVERHEAD COST	18,332,615	
220201	TRAVEL & TRANSPORT - GENERAL	1,742,785	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	685,696	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,057,089	
220202	UTILITIES - GENERAL	1,257,111	
22020201	ELECTRICITY CHARGES	571,414	
22020202	TELEPHONE CHARGES	114,283	
22020203	INTERNET ACCESS CHARGES	342,848	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	114,283	
22020205	WATER RATES	114,283	
220203	MATERIALS & SUPPLIES - GENERAL	4,127,326	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	571,414	
22020302	BOOKS	457,131	
22020303	NEWSPAPERS	457,131	
22020304	MAGAZINES & PERIODICALS	342,848	
22020305	PRINTING OF NON SECURITY DOCUMENTS	457,131	
22020306	PRINTING OF SECURITY DOCUMENTS	434,274	
22020307	DRUGS & MEDICAL SUPPLIES	414,262	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	685,696	
22020309	UNIFORMS & OTHER CLOTHING	101,730	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	205,709	
220204	MAINTENANCE SERVICES - GENERAL	4,348,431	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	434,274	
22020402	MAINTENANCE OF OFFICE FURNITURE	685,696	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	642,827	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	642,827	
22020405	MAINTENANCE OF PLANTS/GENERATORS	914,262	
22020406	OTHER MAINTENANCE SERVICES	914,262	
22020410	MAINTENANCE OF ROADS AND BRIDGES	114,283	
220205	TRAINING - GENERAL	685,696	
22020501	LOCAL TRAINING	685,696	



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
220206	OTHER SERVICES - GENERAL		685,696
22020601	SECURITY SERVICES		228,565
22020606	CLEANING & FUMIGATION SERVICES		457,131
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,714,241
22020702	INFORMATION TECHNOLOGY CONSULTING		685,696
22020703	LEGAL SERVICES		457,131
22020705	ARCHITECTURAL SERVICES		342,848
22020706	SURVEYING SERVICES		114,283
22020708	BUDGET PREPARATION		114,283
220208	FUEL & LUBRICANTS - GENERAL		1,599,958
22020801	MOTOR VEHICLE FUEL COST		342,848
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		457,131
22020803	PLANT / GENERATOR FUEL COST		342,848
22020806	COOKING GAS/FUEL COST		457,131
220209	FINANCIAL CHARGES - GENERAL		228,565
22020904	OTHER CRF BANK CHARGES		228,565
220210	MISCELLANEOUS		1,942,806
22021001	REFRESHMENT & MEALS		411,418
22021003	PUBLICITY & ADVERTISEMENTS		228,565
22021004	MEDICAL EXPENSES		457,131
22021006	POSTAGES & COURIER SERVICES		297,135
22021009	SPORTING ACTIVITIES		434,274
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		114,283
23	CAPITAL EXPENDITURE		40,157,000
2301	FIXED ASSETS PURCHASED		22,657,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		22,657,000
23010105	PURCHASE OF MOTOR VEHICLES		7,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		15,157,000
2305	OTHER CAPITAL PROJECTS		17,500,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		17,500,000
23050101	RESEARCH AND DEVELOPMENT		10,500,000
23050103	MONITORING AND EVALUATION		7,000,000
	TOTAL PERSONNEL		178,418,554
	TOTAL OVERHEAD		18,332,615
	TOTAL RECURRENT		196,751,169
	TOTAL CAPITAL		40,157,000
	TOTAL ALLOCATION		236,908,169
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
LRCN01006815	MONITORING & EVALUATION PROJECT VEHICLES (2 UNITS)	ONGOING	7,500,000
LRCN03006849	READERSHIP CAMPAIGN AND FORMATION OF BOOK CLUB IN NIGERIAN SCHOOLS	ONGOING	5,000,000
LRCN03006853	DEVELOPMENT OF FACILITIES IN LIBRARY AND INFORMATION SCIENCE (LIS) PROGRAMMES	ONGOING	5,500,000
LRCN04006862	QUALITY ASSURANCE FOR NIGERIAN SCHOOL LIBRARIES IN FCT PLUS 2 STATES. DEVELOPMENT OF MINIMUM STANDARDS AND BENCHMARKS.	ONGOING	7,000,000
LRCN05009095	PRISON LIBRARY OUTREACH (TO TAKE LIBRARY TO A DISADVANTAGED GROUP FOR TRANSFORMATION AND REFORMATION) IN KUJE, ABUJA, FCT.	NEW	5,000,000
LRCN05009096	ESTABLISHMENT OF E-RESOURCES (E-BOOKS, E-JOURNALS, ETC)	NEW	4,657,000



			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
LRCN05009097	ESTABLISHMENT AND INSTALLATION OF WEB BASED FACILITIES FOR DATABASE MIGRATION	NEW	5,500,000
0517028001	UNESCO PARIS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		458,772,428
21	PERSONNEL COST		288,738,833
2101	SALARY		288,738,833
210101	SALARIES AND WAGES		288,738,833
21010101	SALARY		288,738,833
22	OTHER RECURRENT COSTS		170,033,595
2202	OVERHEAD COST		170,033,595
220201	TRAVEL& TRANSPORT - GENERAL		170,033,595
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		170,033,595
	TOTAL PERSONNEL		288,738,833
	TOTAL OVERHEAD		170,033,595
	TOTAL RECURRENT		458,772,428
	TOTAL CAPITAL		0
	TOTAL ALLOCATION		458,772,428
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,290,860,309
21	PERSONNEL COST		972,058,297
2101	SALARY		867,695,982
210101	SALARIES AND WAGES		867,695,982
21010101	SALARY		867,695,982
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		104,362,315
210201	ALLOWANCES		943,560
21020101	NON REGULAR ALLOWANCES		943,560
210202	SOCIAL CONTRIBUTIONS		103,418,755
21020201	NHIS		38,341,556
21020202	CONTRIBUTORY PENSION		65,077,199
22	OTHER RECURRENT COSTS		190,813,480
2202	OVERHEAD COST		190,813,480
220201	TRAVEL& TRANSPORT - GENERAL		28,601,035
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,601,035
220202	UTILITIES - GENERAL		7,350,000
22020201	ELECTRICITY CHARGES		7,000,000
22020202	TELEPHONE CHARGES		50,000
22020203	INTERNET ACCESS CHARGES		50,000
22020205	WATER RATES		200,000
22020206	SEWERAGE CHARGES		50,000
220203	MATERIALS & SUPPLIES - GENERAL		12,282,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,000,000
22020302	BOOKS		1,000,000
22020303	NEWSPAPERS		142,000
22020304	MAGAZINES & PERIODICALS		10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		30,000
22020309	UNIFORMS & OTHER CLOTHING		100,000
220204	MAINTENANCE SERVICES - GENERAL		22,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		10,000,000



CODE	LINE ITEM		2015
			APPROPRIATION ACT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
			AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		5,000,000
22020406	OTHER MAINTENANCE SERVICES		300,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,000,000
220205	TRAINING - GENERAL		10,000,000
22020501	LOCAL TRAINING		10,000,000
220206	OTHER SERVICES - GENERAL		16,000,000
22020601	SECURITY SERVICES		15,000,000
22020603	OFFICE RENT		500,000
22020606	CLEANING & FUMIGATION SERVICES		500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,750,000
22020701	FINANCIAL CONSULTING		2,500,000
22020702	INFORMATION TECHNOLOGY CONSULTING		50,000
22020703	LEGAL SERVICES		50,000
22020704	ENGINEERING SERVICES		50,000
22020705	ARCHITECTURAL SERVICES		50,000
22020706	SURVEYING SERVICES		50,000
220208	FUEL & LUBRICANTS - GENERAL		16,499,129
22020801	MOTOR VEHICLE FUEL COST		11,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,399,129
22020806	COOKING GAS/FUEL COST		100,000
220209	FINANCIAL CHARGES - GENERAL		5,000,000
22020902	INSURANCE PREMIUM		5,000,000
220210	MISCELLANEOUS		70,031,316
22021001	REFRESHMENT & MEALS		5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		59,301,316
22021003	PUBLICITY & ADVERTISEMENTS		3,000,000
22021004	MEDICAL EXPENSES		30,000
22021006	POSTAGES & COURIER SERVICES		500,000
22021007	WELFARE PACKAGES		1,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021009	SPORTING ACTIVITIES		200,000
23	CAPITAL EXPENDITURE		127,988,532
2305	OTHER CAPITAL PROJECTS		127,988,532
230501	ACQUISITION OF NON TANGIBLE ASSETS		127,988,532
23050101	RESEARCH AND DEVELOPMENT		127,988,532
	TOTAL PERSONNEL		972,058,297
	TOTAL OVERHEAD		190,813,480
	TOTAL RECURRENT		1,162,871,777
	TOTAL CAPITAL		127,988,532
	TOTAL ALLOCATION		1,290,860,309
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION		
		TYPE	AMOUNT
YNBTE2013929	FEDERAL POLYTECHNIC ONDO	NEW	127,988,532