

**SUMMARY BY MDAs**

2016 FGN BUDGET PROPOSAL

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0517	FEDERAL MINISTRY OF EDUCATION	426,949,880,172	19,716,496,723	446,666,376,895	37,000,000,000	483,666,376,895
			426,949,880,172	19,716,496,723	446,666,376,895	37,000,000,000	483,666,376,895

SUMMARY BY FUNDS

2016 FGN BUDGET PROPOSAL

NO	CODE	FUND	TOTAL ALLOCATION
1	021	MAIN ENVELOP - PERSONNEL	349,839,880,172
2	022	MAIN ENVELOP - OVERHEAD	19,716,496,723
3	026	STATUTORY TRANSFERS	77,110,000,000
4	031	CAPITAL DEVELOPMENT FUND MAIN	37,000,000,000
			483,666,376,895



FEDERAL MINISTRY OF EDUCATION

2016 FGN BUDGET PROPOSAL

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,523,898,134	629,944,655	4,153,842,789	6,459,760,107	10,613,602,896
2	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	77,110,000,000	0	77,110,000,000	4,412,000	77,114,412,000
3	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	597,119,349	33,342,475	630,461,824	50,000,000	680,461,824
4	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,476,653,264	55,978,165	2,532,631,429	117,999,999	2,650,631,428
5	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,279,697,789	27,100,330	3,306,798,119	15,188,393	3,321,986,512
6	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	446,169,924	55,855,579	502,025,503	30,000,000	532,025,503
7	0517008001	NATIONAL LIBRARY OF NIGERIA	1,136,067,218	204,459,022	1,340,526,240	2,209,999,999	3,550,526,239
8	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,830,338,586	142,735,311	4,973,073,897	40,000,000	5,013,073,897
9	0517010001	MASS LITERACY COUNCIL	801,955,449	53,679,497	855,634,946	2,868,941,380	3,724,576,326
10	0517011001	NOMADIC EDUCATION COMMISSION	327,325,101	85,687,577	413,012,678	458,196,592	871,209,270
11	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	791,533,456	219,631,826	1,011,165,282	121,816,200	1,132,981,482
12	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,066,747,477	81,848,698	1,148,596,175	124,655,281	1,273,251,456
13	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	656,368,479	67,580,494	723,948,973	74,321,031	798,270,004
14	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	154,385,631	18,099,440	172,485,071	30,000,000	202,485,071
15	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	562,104,690	146,926,185	709,030,875	380,025,000	1,089,055,875
16	0517017001	NATIONAL TEACHERS INSTITUTE	1,338,694,223	100,356,247	1,439,050,470	1,000,847,830	2,439,898,300
17	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,890,566,358	95,346,214	2,985,912,572	40,488,532	3,026,401,104
18	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,409,755,585	82,868,803	2,492,624,388	40,488,532	2,533,112,920
19	0517018003	FEDERAL POLYTECHNIC BIDA	2,840,064,577	132,065,960	2,972,130,537	98,031,953	3,070,162,490
20	0517018004	FEDERAL POLYTECHNIC IDAH	2,257,153,501	119,972,000	2,377,125,501	40,488,532	2,417,614,033
21	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,507,303,330	86,173,538	2,593,476,868	40,488,532	2,633,965,400
22	0517018006	FEDERAL POLYTECHNIC MUBI	3,444,586,643	84,716,013	3,529,302,656	40,488,532	3,569,791,188
23	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,282,973,835	75,462,335	2,358,436,170	40,488,532	2,398,924,702
24	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,572,144,244	83,804,840	3,655,949,084	90,735,925	3,746,685,009
25	0517018009	FEDERAL POLYTECHNIC KADUNA	6,958,262,343	195,981,464	7,154,243,807	40,488,532	7,194,732,339
26	0517018010	FEDERAL POLYTECHNIC OFFA	2,721,284,653	80,913,542	2,802,198,195	40,488,532	2,842,686,727
27	0517018011	FEDERAL POLYTECHNIC EDE	1,986,959,027	60,734,401	2,047,693,428	40,488,532	2,088,181,960
28	0517018012	FEDERAL POLYTECHNIC AUCHI	3,785,226,457	117,330,048	3,902,556,505	89,945,000	3,992,501,505
29	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,080,735,708	80,846,456	3,161,582,164	40,488,532	3,202,070,696
30	0517018014	FEDERAL POLYTECHNIC OKO	4,555,274,688	110,635,152	4,665,909,840	90,121,132	4,756,030,972
31	0517018015	FEDERAL POLYTECHNIC DAMATURU	918,098,466	51,215,569	969,314,035	40,488,532	1,009,802,567
32	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	723,740,310	92,021,898	815,762,208	40,488,532	856,250,740
33	0517018017	FEDERAL POLYTECHNIC GWANDU	2,529,347,054	82,260,017	2,611,607,071	40,488,532	2,652,095,603
34	0517018018	FEDERAL POLYTECHNIC ILARO	1,833,888,426	59,557,614	1,893,446,040	40,488,532	1,933,934,572
35	0517018019	YABA COLLEGE OF TECHNOLOGY	4,325,473,178	167,201,921	4,492,675,099	40,488,532	4,533,163,631
36	0517018020	FEDERAL POLYTECHNIC BALI	434,348,897	144,649,507	578,998,404	40,488,532	619,486,936



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37	0517018021	FEDERAL POLYTECHNIC EKOWE	855,774,185	144,909,332	1,000,683,517	52,128,532	1,052,812,049
38	0517018022	FEDERAL POLYTECHNIC BONNY	178,269,491	144,909,338	323,178,829	116,588,532	439,767,361
39	0517018023	FEDERAL POLYTECHNIC UKANA	178,269,491	35,995,878	214,265,369	444,608,248	658,873,617
40	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	178,269,491	35,995,878	214,265,369	90,934,132	305,199,501
41	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	787,500,000	0	787,500,000	371,030,476	1,158,530,476
42	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,595,178,439	50,473,474	1,645,651,913	52,013,762	1,697,665,675
43	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,388,818,009	51,557,176	1,440,375,185	47,013,762	1,487,388,947
44	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,761,750,870	69,244,355	1,830,995,225	57,013,762	1,888,008,987
45	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,338,376,472	45,235,116	1,383,611,588	51,013,762	1,434,625,350
46	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,449,956,105	48,134,846	1,498,090,951	47,230,160	1,545,321,111
47	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	936,664,976	58,116,524	994,781,500	47,805,650	1,042,587,150
48	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,962,008,369	62,508,787	2,024,517,156	48,367,164	2,072,884,320
49	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,226,856,261	50,517,774	1,277,374,035	43,793,156	1,321,167,191
50	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,423,344,751	49,820,506	1,473,165,257	60,469,190	1,533,634,447
51	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,679,911,448	102,812,950	1,782,724,398	48,058,258	1,830,782,656
52	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,754,844,334	85,020,249	1,839,864,583	48,205,615	1,888,070,198
53	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,978,962,555	56,376,437	2,035,338,992	48,205,800	2,083,544,792
54	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,086,352,763	71,740,663	2,158,093,426	61,250,035	2,219,343,461
55	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,733,881,541	84,129,832	1,818,011,373	47,193,086	1,865,204,459
56	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,788,402,704	84,059,403	1,872,462,107	49,031,612	1,921,493,719
57	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,197,186,608	52,385,138	1,249,571,746	47,025,350	1,296,597,096
58	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,760,510,011	65,555,363	1,826,065,374	48,336,525	1,874,401,899
59	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,593,581,847	37,236,187	1,630,818,034	48,255,600	1,679,073,634
60	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,828,259,713	79,071,554	3,907,331,267	68,500,125	3,975,831,392
61	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,198,368,360	47,705,595	1,246,073,955	47,361,521	1,293,435,476
62	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OVERRI	3,962,682,161	68,671,748	4,031,353,909	69,181,612	4,100,535,521
63	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,530,713,745	469,009,730	1,999,723,475	1,786,685,222	3,786,408,697
64	0517021001	UNIVERSITY OF IBADAN	12,080,651,952	179,109,339	12,259,761,291	53,693,149	12,313,454,440
65	0517021002	UNIVERSITY OF LAGOS	10,093,119,648	110,492,247	10,203,611,895	53,693,149	10,257,305,044
66	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	11,559,865,355	155,759,682	11,715,625,037	53,693,149	11,769,318,186
67	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	13,301,477,358	156,018,039	13,457,495,397	83,693,149	13,541,188,546
68	0517021005	OBAFEMI AWOLowo UNIVERSITY	9,779,784,845	113,667,847	9,893,452,692	53,693,149	9,947,145,841
69	0517021006	UNIVERSITY OF BENIN	11,930,703,708	111,281,939	12,041,985,647	53,693,149	12,095,678,796
70	0517021007	UNIVERSITY OF JOS	7,343,322,630	121,656,469	7,464,979,099	53,693,149	7,518,672,248
71	0517021008	UNIVERSITY OF CALABAR	10,017,997,100	134,775,091	10,152,772,191	53,693,149	10,206,465,340
72	0517021009	UNIVERSITY OF ILORIN	7,995,294,916	119,546,733	8,114,841,649	53,693,149	8,168,534,798
73	0517021010	UNIVERSITY OF ABUJA	4,414,438,652	87,089,077	4,501,527,729	53,693,149	4,555,220,878
74	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,783,480,090	98,704,513	4,882,184,603	53,693,149	4,935,877,752
75	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	5,228,730,060	53,917,580	5,282,647,640	53,693,149	5,336,340,789
76	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,436,908,968	59,137,031	4,496,045,999	53,693,149	4,549,739,148



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77	0517021014	UNIVERSITY OF PORT HARCOURT	9,493,522,118	96,334,465	9,589,856,583	53,693,149	9,643,549,732
78	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,461,388,312	65,043,371	4,526,431,683	53,693,149	4,580,124,832
79	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,099,852,704	144,301,016	6,244,153,720	53,693,149	6,297,846,869
80	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,336,312,531	123,676,042	4,459,988,573	53,693,149	4,513,681,722
81	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,186,754,504	92,624,065	4,279,378,569	53,693,149	4,333,071,718
82	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,987,904,704	72,937,110	3,060,841,814	53,693,149	3,114,534,963
83	0517021020	UNIVERSITY OF UYO	7,680,643,256	91,321,366	7,771,964,622	53,693,149	7,825,657,771
84	0517021021	UNIVERSITY OF MAIDUGURI	10,299,416,732	139,528,688	10,438,945,420	53,693,149	10,492,638,569
85	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,068,063,774	73,594,411	7,141,658,185	53,693,149	7,195,351,334
86	0517021023	BAYERO UNIVERSITY, KANO	7,080,150,323	125,997,415	7,206,147,738	253,693,149	7,459,840,887
87	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,303,720,242	89,866,062	6,393,586,304	53,693,149	6,447,279,453
88	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	522,585,833	93,832,155	616,417,988	624,056,785	1,240,474,773
89	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	476,324,476	56,220,712	532,545,188	53,693,148	586,238,336
90	0517021027	ARABIC LANGUAGE VILLAGE BORNO	308,192,247	42,038,235	350,230,482	53,693,148	403,923,630
91	0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	481,557,311	33,116,207	514,673,518	53,693,150	568,366,668
92	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,014,487,806	92,188,392	2,106,676,198	53,693,149	2,160,369,347
93	0517021030	FEDERAL UNIVERSITY OTUOKE	2,014,487,806	91,908,599	2,106,396,405	53,693,149	2,160,089,554
94	0517021031	FEDERAL UNIVERSITY DUTSE	2,014,487,806	91,937,277	2,106,425,083	203,693,149	2,310,118,232
95	0517021032	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	2,037,017,800	90,676,464	2,127,694,264	53,693,149	2,181,387,413
96	0517021033	FEDERAL UNIVERSITY LAFIA	1,435,184,529	92,188,389	1,527,372,918	53,693,149	1,581,066,067
97	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,861,908,046	91,555,865	1,953,463,911	53,693,149	2,007,157,060
98	0517021035	FEDERAL UNIVERSITY KASHERE	2,163,447,731	92,188,392	2,255,636,123	53,693,149	2,309,329,272
99	0517021036	FEDERAL UNIVERSITY LOKOJA	1,745,362,200	91,527,963	1,836,890,163	53,693,149	1,890,583,312
100	0517021037	FEDERAL UNIVERSITY WUKARI	2,668,867,699	92,188,390	2,761,056,089	73,693,149	2,834,749,238
101	0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	1,233,383,181	161,245,785	1,394,628,966	290,965,867	1,685,594,833
102	0517021039	FEDERAL UNIVERSITY OF GASHUA	865,976,136	141,245,785	1,007,221,921	53,693,149	1,060,915,070
103	0517021040	FEDERAL UNIVERSITY OF GUSAU	1,137,837,299	141,245,785	1,279,083,084	53,693,149	1,332,776,233
104	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	895,501,351	76,938,465	972,439,816	203,693,149	1,176,132,965
105	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,270,861,218	95,257,224	1,366,118,442	53,693,149	1,419,811,591
106	0517024001	NATIONAL OPEN UNIVERSITY	2,914,607,290	473,547,694	3,388,154,984	109,437,228	3,497,592,212
107	0517026001	F.S.C. SOKOTO	129,159,676	104,195,167	233,354,843	74,648,892	308,003,735
108	0517026002	FGC AZARE	125,379,129	69,723,065	195,102,194	469,175,973	664,278,167
109	0517026003	FGC BUNI-YADI	65,618,421	73,785,650	139,404,071	962,518,887	1,101,922,958
110	0517026004	FGC BIRIN YAURI	74,984,371	60,646,863	135,631,234	223,407,300	359,038,534
111	0517026005	FGC DAURA	168,868,459	88,284,607	257,153,066	147,687,517	404,840,583
112	0517026006	FGC GANYE	120,923,756	73,214,218	194,137,974	213,500,000	407,637,974
113	0517026007	FGC GARKI	317,942,055	75,749,302	393,691,357	498,242,252	891,933,609
114	0517026008	FGC IJANIKIN	420,929,821	112,135,280	533,065,101	158,407,824	691,472,925
115	0517026009	FGC IKET NISE	173,615,220	75,714,993	249,330,213	152,670,668	402,000,881
116	0517026010	FGC IKET VANDAKYA	118,843,154	73,225,095	192,068,249	65,429,018	257,497,267



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117	0517026011	FGC IKOM	131,773,713	88,088,870	219,862,583	295,804,415	515,666,998
118	0517026012	FGC IKOT EKPENE	216,338,950	81,323,625	297,662,575	49,974,855	347,637,430
119	0517026013	FGC IKURIN	212,353,069	82,803,405	295,156,474	108,600,200	403,756,674
120	0517026014	FGC JOS	321,826,328	71,966,106	393,792,434	197,290,716	591,083,150
121	0517026015	FGC KADUNA	360,677,945	132,559,682	493,237,627	316,100,073	809,337,700
122	0517026016	FGC KANO	215,620,792	91,423,384	307,044,176	62,709,320	369,753,496
123	0517026017	FGC KEFFI	265,579,363	79,681,447	345,260,810	102,791,894	448,052,704
124	0517026018	FGC KIYAWA	85,810,999	71,332,951	157,143,950	73,185,840	230,329,790
125	0517026019	FGC KWALI	314,691,643	68,041,256	382,732,899	80,611,500	463,344,399
126	0517026020	FGC MAIDUGURI	159,247,337	81,904,639	241,151,976	73,778,110	314,930,086
127	0517026021	FGC MINJIBIR	113,675,282	76,630,181	190,305,463	251,955,981	442,261,444
128	0517026022	FGC MINNA	311,114,138	87,030,061	398,144,199	70,000,000	468,144,199
129	0517026023	FGC ODIKOLOGUNA	69,611,021	72,450,716	142,061,737	101,679,358	243,741,095
130	0517026024	FGC ODOGBOLU	253,195,501	77,934,754	331,130,255	64,800,527	395,930,782
131	0517026025	FGC OGBOMOSHMO	274,370,795	71,831,552	346,202,347	62,588,025	408,790,372
132	0517026026	FGC OGOJA	123,382,629	69,079,032	192,461,661	61,058,132	253,519,793
133	0517026027	FGC OHAFIA	106,011,414	93,405,609	199,417,023	95,668,681	295,085,704
134	0517026028	FGC OKIGWE	216,780,928	85,975,148	302,756,076	169,602,327	472,358,403
135	0517026029	FGC OKPOSI	111,355,037	102,368,974	213,724,011	241,263,180	454,987,191
136	0517026030	FGC ONITSHA	219,996,815	99,893,300	319,890,115	29,815,279	349,705,394
137	0517026031	FGC PORT HARCOURT	294,974,148	104,218,144	399,192,292	62,000,000	461,192,292
138	0517026032	FGC POTISKUM	101,235,412	68,450,262	169,685,674	120,000,000	289,685,674
139	0517026033	FGC RUBBOCHI	93,597,940	71,332,278	164,930,218	78,788,693	243,718,911
140	0517026034	FGC SOKOTO	160,603,739	111,462,692	272,066,431	75,717,400	347,783,831
141	0517026035	FGC UGWOLAWO	123,457,868	68,554,439	192,012,307	80,242,831	272,255,138
142	0517026036	FGC WARRI	246,052,250	74,519,950	320,572,200	99,315,962	419,888,162
143	0517026037	FGC ZARIA	174,696,760	97,771,138	272,467,898	65,064,564	337,532,462
144	0517026038	FGC, BILLIRI	120,152,838	67,964,920	188,117,758	281,468,421	469,586,179
145	0517026039	FGC, IDO-ANI	35,540,839	71,707,167	107,248,006	93,600,000	200,848,006
146	0517026040	FGC, IKOLE	137,600,340	67,380,385	204,980,725	165,164,907	370,145,632
147	0517026041	FGGC ABAJI	145,885,214	71,085,977	216,971,191	94,980,000	311,951,191
148	0517026042	FGGC ABULOMA	154,395,428	96,090,662	250,486,090	119,150,000	369,636,090
149	0517026043	FGGC AKURE	270,890,016	80,022,277	350,912,293	81,850,001	432,762,294
150	0517026044	FGGC ANKA	68,591,131	82,698,738	151,289,869	194,124,860	345,414,729
151	0517026045	FGGC BAJOGA	106,368,765	64,256,467	170,625,232	72,000,545	242,625,777
152	0517026046	FGGC BAKORI	154,395,428	71,497,193	225,892,621	86,944,349	312,836,970
153	0517026047	FGGC BAUCHI	164,384,057	80,128,743	244,512,800	65,301,800	309,814,600
154	0517026048	FGGC BENIN	263,260,899	79,638,416	342,899,315	125,962,123	468,861,438
155	0517026049	FGGC BIDA	131,729,383	69,027,153	200,756,536	59,586,543	260,343,079
156	0517026050	FGGC BWARI	363,583,330	103,949,870	467,533,200	108,635,725	576,168,925
157	0517026051	FGGC CALABAR	215,413,994	84,564,603	299,978,597	94,787,763	394,766,360



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
158	0517026052	FGGC EFON ALAYE	141,260,110	50,083,286	191,343,396	170,654,417	361,997,813
159	0517026053	FGGC EFON IMNRINGI	107,712,155	71,783,612	179,495,767	130,519,302	310,015,069
160	0517026054	FGGC ENUGU	391,898,090	138,239,148	530,137,238	300,819,418	830,956,656
161	0517026055	FGGC EZZAMGBO ABAKALIKI	108,898,565	77,895,744	186,794,309	132,003,000	318,797,309
162	0517026056	FGGC GBOKO	180,232,357	64,621,042	244,853,399	39,558,452	284,411,851
163	0517026057	FGGC GUSAU	112,523,268	79,598,494	192,121,762	118,275,257	310,397,019
164	0517026058	FGGC GWANDU	100,182,529	87,720,319	187,902,848	437,235,799	625,138,647
165	0517026059	FGGC IBILLO	158,649,419	58,074,897	216,724,316	144,680,260	361,404,576
166	0517026060	FGGC IBUSA	214,064,970	72,844,491	286,909,461	143,895,624	430,805,085
167	0517026061	FGGC IKOT-OBIO-ITONG	164,168,608	74,837,887	239,006,495	64,045,540	303,052,035
168	0517026062	FGGC ILORIN	238,865,076	68,852,276	307,717,352	248,966,032	556,683,384
169	0517026063	FGGC IPETUMODU	187,154,903	67,031,358	254,186,261	192,180,781	446,367,042
170	0517026064	FGGC JALINGO	120,272,053	78,221,024	198,493,077	84,512,320	283,005,397
171	0517026065	FGGC KABBA	130,131,402	61,505,902	191,637,304	100,511,518	292,148,822
172	0517026066	FGGC KAZAURE	124,557,713	68,766,189	193,323,902	100,989,858	294,313,760
173	0517026067	FGGC KEANA	100,390,745	66,416,630	166,807,375	191,620,509	358,427,884
174	0517026068	FGGC LANGTANG	154,542,056	82,906,626	237,448,682	47,999,999	285,448,681
175	0517026069	FGGC LEJJA	143,394,825	103,124,770	246,519,595	134,125,833	380,645,428
176	0517026070	FGGC MONGUNO	65,848,071	68,492,649	134,340,720	125,849,299	260,190,019
177	0517026071	FGGC NEW BUSA	132,114,808	67,684,323	199,799,131	166,944,349	366,743,480
178	0517026072	FGGC OMU-ARAN	127,433,390	63,934,931	191,368,321	33,000,000	224,368,321
179	0517026073	FGGC OWERRI	321,885,978	106,952,792	428,838,770	64,850,000	493,688,770
180	0517026074	FGGC OYO	236,942,161	78,165,463	315,107,624	52,534,999	367,642,623
181	0517026075	FGGC SHAGAMU	284,503,125	96,648,132	381,151,257	34,559,826	415,711,083
182	0517026076	FGGC GUMI TAMBAWAL	68,899,494	73,477,526	142,377,020	72,310,750	214,687,770
183	0517026077	FGGC UMUAHIA	200,049,147	80,071,028	280,120,175	64,309,921	344,430,096
184	0517026078	FGGC WUKARI	160,474,490	100,321,150	260,795,640	100,669,445	361,465,085
185	0517026079	FGGC, YOLA	166,249,531	92,322,933	258,572,464	35,000,000	293,572,464
186	0517026080	FSTC AHOADA	121,881,795	71,779,072	193,660,867	89,252,999	282,913,866
187	0517026081	FSTC AWKA	187,190,700	86,285,460	273,476,160	62,536,526	336,012,686
188	0517026082	FSTC JUBU-IMUSHIN	218,414,528	66,131,787	284,546,315	124,629,499	409,175,814
189	0517026083	FSTC MICHKA	151,580,376	60,107,596	211,687,972	132,165,353	343,853,325
190	0517026084	FSTC TUNGBO - YENAGOA	79,478,192	67,292,912	146,771,104	104,120,280	250,891,384
191	0517026085	FSTC USI-EKITI	108,981,291	66,292,857	175,274,148	69,006,200	244,280,348
192	0517026086	FTC IKARE	154,211,918	69,755,919	223,967,837	178,178,329	402,146,166
193	0517026087	FTC ILESA	223,029,306	66,703,857	289,733,163	65,000,000	354,733,163
194	0517026088	FTC JALINGO	141,985,217	108,693,523	250,678,740	448,104,403	698,783,143
195	0517026089	FTC KAFANCHAN	153,967,332	78,150,985	232,118,317	55,160,067	287,278,384
196	0517026090	FTC LASSA	75,026,418	62,225,184	137,251,602	97,034,400	234,286,002
197	0517026091	FTC OHANSO	141,900,979	78,423,850	220,324,829	65,000,000	285,324,829
198	0517026092	FTC OROZO	409,873,784	84,343,871	494,217,655	84,186,624	578,404,279



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
199	0517026093	FTC OTOBI	129,606,017	80,921,440	210,527,457	80,572,004	291,099,461
200	0517026094	FTC OTUPKO	151,580,376	66,326,055	217,906,431	101,749,885	319,656,316
201	0517026095	FTC SHIRORO	125,455,051	98,623,197	224,078,248	90,000,000	314,078,248
202	0517026096	FTC UROMI	131,610,871	69,820,293	201,431,164	28,000,000	229,431,164
203	0517026097	FTC UYO	219,501,457	70,057,169	289,558,626	107,465,575	397,024,201
204	0517026098	FTC YABA	477,591,427	103,024,728	580,616,155	133,412,000	714,028,155
205	0517026099	FTC ZURU	120,809,901	98,779,552	219,589,453	99,075,891	318,665,344
206	0517026100	KING'S COLLEGE	37,509,255	149,152,888	186,662,143	98,784,000	285,446,143
207	0517026101	QUEEN'S COLLEGE LAGOS	449,218,231	141,656,167	590,874,398	87,000,000	677,874,398
208	0517026102	SULEJA ACADEMY	221,248,386	166,001,782	387,250,168	237,680,834	624,931,002
209	0517026103	FSTC,DOMA	80,891,286	43,742,921	124,634,207	151,163,702	275,797,909
210	0517026104	FSTC DAYI	47,741,814	59,915,702	107,657,516	95,436,520	203,094,036
211	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	166,821,348	17,268,360	184,089,708	40,220,000	224,309,708
212	0517028001	UNESCO PARIS	7,588,832	158,473,673	166,062,505	19,985,872	186,048,377
213	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	908,874,508	211,626,893	1,120,501,401	150,502,476	1,271,003,877
			426,949,880,172	19,716,496,723	446,666,376,895	37,000,000,000	483,666,376,895



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	10,613,602,896
21	PERSONNEL COST	3,523,898,134
2101	SALARY	3,132,104,564
210101	SALARIES AND WAGES	3,132,104,564
21010101	SALARY	3,132,104,564
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	391,793,570
210201	ALLOWANCES	280,500
21020101	NON REGULAR ALLOWANCES	280,500
210202	SOCIAL CONTRIBUTIONS	391,513,070
21020201	NHIS	156,605,228
21020202	CONTRIBUTORY PENSION	234,907,842
22	OTHER RECURRENT COSTS	629,944,655
2202	OVERHEAD COST	629,944,655
220201	TRAVEL & TRANSPORT - GENERAL	141,659,643
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	51,665,058
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	89,994,585
220202	UTILITIES - GENERAL	49,875,972
22020201	ELECTRICITY CHARGES	35,975,624
22020202	TELEPHONE CHARGES	6,165,705
22020205	WATER RATES	7,734,643
220203	MATERIALS & SUPPLIES - GENERAL	53,795,749
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	33,055,307
22020303	NEWSPAPERS	674,398
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,596,757
22020306	PRINTING OF SECURITY DOCUMENTS	3,027,813
22020307	DRUGS & MEDICAL SUPPLIES	12,441,474
220204	MAINTENANCE SERVICES - GENERAL	116,860,383
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,130,907
22020402	MAINTENANCE OF OFFICE FURNITURE	4,596,757
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,441,474
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,055,621
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,441,474
22020406	OTHER MAINTENANCE SERVICES	53,194,150
220205	TRAINING - GENERAL	51,665,058
22020501	LOCAL TRAINING	51,665,058
220206	OTHER SERVICES - GENERAL	43,820,341
22020601	SECURITY SERVICES	43,820,341
220208	FUEL & LUBRICANTS - GENERAL	60,968,645
22020801	MOTOR VEHICLE FUEL COST	24,993,021
22020803	PLANT / GENERATOR FUEL COST	35,975,624
220210	MISCELLANEOUS	111,298,864
22021001	REFRESHMENT & MEALS	2,243,342
22021002	HONORARIUM & SITTING ALLOWANCE	1,458,870
22021003	PUBLICITY & ADVERTISEMENTS	3,027,813
22021007	WELFARE PACKAGES	40,462,308
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	43,820,341



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT
22021009	SPORTING ACTIVITIES	20,286,190
23	CAPITAL EXPENDITURE	6,459,760,107
2301	FIXED ASSETS PURCHASED	5,060,702,551
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,060,702,551
23010101	PURCHASE / ACQUISITION OF LAND	405,485,002
23010102	PURCHASE OF OFFICE BUILDINGS	1,914,790,286
23010105	PURCHASE OF MOTOR VEHICLES	1,255,922,212
23010106	PURCHASE OF VANS	54,064,667
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	770,953,139
23010113	PURCHASE OF COMPUTERS	589,034,546
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	7,878,506
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	33,790,417
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	28,783,776
2303	REHABILITATION / REPAIRS	423,868,678
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	423,868,678
23030102	REHABILITATION / REPAIRS - ELECTRICITY	396,331,741
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	27,536,937
2305	OTHER CAPITAL PROJECTS	975,188,878
230501	ACQUISITION OF NON TANGIBLE ASSETS	975,188,878
23050101	RESEARCH AND DEVELOPMENT	466,188,061
23050102	COMPUTER SOFTWARE ACQUISITION	273,657,322
23050103	MONITORING AND EVALUATION	221,827,328
23050126	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	13,516,167
	TOTAL PERSONNEL	3,523,898,134
	TOTAL OVERHEAD	629,944,655
	TOTAL RECURRENT	4,153,842,789
	TOTAL CAPITAL	6,459,760,107
	TOTAL ALLOCATION	10,613,602,896

0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUMM001016912	PRODUCTION AND DEVELOPMENT OF TITLE DEEDS OF 12 UNITY SCHOOLS AND PERFECTION OF 8 TITLE DEEDS	NEW	405,485,002
EDUMM002021081	HP ENVY 23 DESKTOP (COMPLETE SET),5 LAPTOPS,INSTALLATION EQUIPMENT.ANTI VIRUS (KASPERSKY) ENTERPRISE (10 USERS)&1ST YEAR SUBSCRIPTION OF ELECTRONIC LAW LIBRARY AND LAPTOPS (4GB RAM, 500GB HDD, WINDOWS 8, INTEL 2.4GHZ, 64BIT O/S) AND DISTRIBUTION TO SCHOOLS	NEW	589,034,546
EDUMM005016880	PRODUCTION OF FABRICATED SCIENCE AND TECHNICAL EQUIPMENTS FOR PRIMARY AND SECONDARY SCHOOLS	NEW	7,878,506
EDUMM008016873	JOINT REVENUE/STUDENTS POPULATION MONITORING IN THE 104 FGCS BY BUDGET OFFICERS AND OFFICERS FROM BOF FOR THE PURPOSE OF DATABASE FOR MEAL SUBSIDY BUDGET IMPLEMENTATION AND CAPITAL BUDGET EXPENDITURE MONITORING	NEW	112,754,116
EDUMM008016891	RETREAT AND CAMPAIGN AWARENESS ON ETHICS AND VALUES ORIENTATION (CESVO) FOR DIRECTORATE STAFF OF THE FEDERAL MINISTRY OF EDUCATION	NEW	22,526,945
EDUMM008016893	QUARTERLY (4) MINISTERIAL SERVICOM UNIT COMMITTEE MEETINGS AND COMPLIANCE EVALUATION OF SERVICE DELIVERY IN THE UNIVERSITIES.	NEW	20,840,127
EDUMM008016919	COMMITMENT TO NATCOM ACTIVITIES	NEW	36,805,337
EDUMM008021082	DUTY TOUR ADVANCE FOR DIRECTORATE CADRE. And 30% OF DTA FOR LOCAL RUNS FOR DIRECTORATE STAFF	NEW	1,686,818
EDUMM008021089	2016 EXPENDITURE FOR NAT. BOARD FOR ARABIC AND ISLAMIC STUDIES	NEW	271,574,718
EDUMM009016886	CERTIFICATION, TENDERING AND EVALUATION OF PROJECTS.	NEW	133,296,436
EDUMM009016889	AUCTIONING OF UNSERVICALE ITEMS IN THE 104 UNITY SCHOOLS	NEW	22,301,675
EDUMM009016899	ADVOCACY AND MONITORING EXERCISE ON ANTI-CORRUPTION AND TRANSPARENCY PROGRAMMES ON ANTI-CORRUPTION CLUBS IN 104 FEDERAL GOVERNMENT COLLEGES OF THE FEDERATION.	NEW	22,526,945
EDUMM009016916	CONDUCT OF IMPACT ASSESSMENT OF MDGS INTERVENTION IN THE EDUCATION SECTOR AS A BASELINE FOR IMPLEMENTING THE SDGS IN THE SIX (6) GEO-POLITICAL	NEW	43,702,272

**0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS**

CODE	PROJECT NAME	TYPE	AMOUNT
	ZONES AND MONITORING AND TRACKING OF MDGS PROGRAMMES AND PROJECTS IN EDUCATION SECTOR		
EDUMM012016871	PROCUREMENT OF NEW PROJECT/UTILITY VEHICLES FOR HME, HMSE AND PERMANENT SECRETARY'S OFFICE AND DEPARTMENTS	NEW	1,255,922,212
EDUMM013021085	PROVISION OF EXECUTIVE TABLES AND CHAIRS, VISITORS CHAIR (CUSHION CHAIR), 1.5 HP AIR CONDITIONER AND REFRIGERATOR 195M SIZE	NEW	9,677,575
EDUMM013021088	PURCHASE OF SHREDDING MACHINES AND PURCHASE OF PHOTOCOPYING MACHINES	NEW	2,072,479
EDUMM018016860	MAINTENANCE OF 7NOS OF GENERATORS SETS HEADQUATERS AND ANNEX, MAINTENANCE OF FSB ZONAL OFFICE IN AKURE, BAUCHI, ENUGU, MINNA, GUSSAU, PORT-HARCOURT AND REHABILITATION AND REPAIRS OF THE PORT-HARCOURT OFFICE BUILDINGS, AND 5 ZONAL OFFICES.	NEW	14,020,770
EDUMM018021087	RENOVATION OF FSB (HQ) OFFICES AND TOILET FACILITIES.	NEW	13,516,167
EDUMM1016890	MAINTENANCE OF FME WEBSITE AND PROVISION OF ANTIVIRUS AND PORTAL DESIGN AND DEVELOPMENT FOR NIGERIA EDUCATION MANAGEMENT INFORMATION SYSTEM (NEMIS)	NEW	273,657,322
EDUMM111016863	REHABILITATION OF DAMAGES CAUSED BY FIRE OUTBREAK ON ELECTRICAL WORKS AT HEADQUATERS	NEW	396,331,741
EDUMM112016866	ACQUISITION OF 17 OFFICES FOR FEDERAL EDUCATION QUALITY ASSURANCE SERVICES	NEW	1,914,790,286
EDUMM115016877	MONITORING & PHYSICAL ASSESSMENT OF FED. GOVT. COLLEGES LIBRARIES AND PERFORMANACE OF LIBRARIANS .	NEW	33,790,417
EDUMM117016924	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	759,203,085
EDUMM123016868	FEPSGA 2016/FEPSGA WALKING, JOGGING AND FEDUGAM 2016 (SPORTING ACTIVITIES)	NEW	28,783,776
EDUMM124021083	PROCUREMENT OF E-LAW LIBRARY, COMPILATION AND PRODUCTION OF LAWS ON EDUCATION IN NIGERIA	NEW	13,516,167
EDUMM125021086	PROJECT VANS (HILUX) FOR FSB HQ, AKURE AND MINNA,	NEW	54,064,667

**0517003001 UNIVERSAL BASIC EDUCATION (UBE) COMMISSION**

CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	77,114,412,000
21	PERSONNEL COST	77,110,000,000
2101	SALARY	77,110,000,000
210101	SALARIES AND WAGES	77,110,000,000
21010101	SALARY	77,110,000,000
23	CAPITAL EXPENDITURE	4,412,000
2305	OTHER CAPITAL PROJECTS	4,412,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,412,000
23050101	RESEARCH AND DEVELOPMENT	4,412,000
	TOTAL PERSONNEL	77,110,000,000
	TOTAL OVERHEAD	0
	TOTAL RECURRENT	77,110,000,000
	TOTAL CAPITAL	4,412,000
	TOTAL ALLOCATION	77,114,412,000

0517003001 UNIVERSAL BASIC EDUCATION (UBE) COMMISSION

CODE	PROJECT NAME	TYPE	AMOUNT
UBEC 01016963	TSANGAYA PROJECTS AND PROGRAMMES	NEW	4,412,000



0517004001 WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	680,461,824
21	PERSONNEL COST	597,119,349
2101	SALARY	166,654,715
210101	SALARIES AND WAGES	166,654,715
21010101	SALARY	166,654,715
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	430,464,634
210201	ALLOWANCES	382,968,040
21020101	NON REGULAR ALLOWANCES	382,968,040
210202	SOCIAL CONTRIBUTIONS	47,496,594
21020201	NHIS	34,997,490
21020202	CONTRIBUTORY PENSION	12,499,104
22	OTHER RECURRENT COSTS	33,342,475
2202	OVERHEAD COST	33,342,475
220201	TRAVEL & TRANSPORT - GENERAL	1,688,076
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	401,706
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,286,370
220202	UTILITIES - GENERAL	2,209,381
22020201	ELECTRICITY CHARGES	1,004,264
22020202	TELEPHONE CHARGES	200,853
22020203	INTERNET ACCESS CHARGES	602,558
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,853
22020205	WATER RATES	200,853
220203	MATERIALS & SUPPLIES - GENERAL	8,958,035
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,004,264
22020302	BOOKS	803,411
22020303	NEWSPAPERS	401,706
22020304	MAGAZINES & PERIODICALS	401,706
22020305	PRINTING OF NON SECURITY DOCUMENTS	803,411
22020306	PRINTING OF SECURITY DOCUMENTS	763,241
22020307	DRUGS & MEDICAL SUPPLIES	1,606,822
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,205,117
22020309	UNIFORMS & OTHER CLOTHING	1,606,822
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	361,535
220204	MAINTENANCE SERVICES - GENERAL	7,712,746
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	763,241
22020402	MAINTENANCE OF OFFICE FURNITURE	1,205,117
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,098,299
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,098,299
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,005
22020406	OTHER MAINTENANCE SERVICES	1,846,932
22020410	MAINTENANCE OF ROADS AND BRIDGES	200,853
220205	TRAINING - GENERAL	1,205,117
22020501	LOCAL TRAINING	1,205,117
220206	OTHER SERVICES - GENERAL	1,405,969
22020601	SECURITY SERVICES	602,558
22020606	CLEANING & FUMIGATION SERVICES	803,411



0517004001 WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,209,381
22020702	INFORMATION TECHNOLOGY CONSULTING		1,205,117
22020703	LEGAL SERVICES		803,411
22020708	BUDGET PREPARATION		200,853
220208	FUEL & LUBRICANTS - GENERAL		2,811,938
22020801	MOTOR VEHICLE FUEL COST		602,558
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		803,411
22020803	PLANT / GENERATOR FUEL COST		602,558
22020806	COOKING GAS/FUEL COST		803,411
220209	FINANCIAL CHARGES - GENERAL		401,706
22020904	OTHER CRF BANK CHARGES		401,706
220210	MISCELLANEOUS		4,740,126
22021001	REFRESHMENT & MEALS		803,411
22021002	HONORARIUM & SITTING ALLOWANCE		80,341
22021003	PUBLICITY & ADVERTISEMENTS		401,706
22021004	MEDICAL EXPENSES		803,411
22021006	POSTAGES & COURIER SERVICES		522,217
22021007	WELFARE PACKAGES		200,853
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		120,512
22021009	SPORTING ACTIVITIES		803,411
22021010	DIRECT TEACHING & LABORATORY COST		803,411
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		200,853
23	CAPITAL EXPENDITURE		50,000,000
2301	FIXED ASSETS PURCHASED		50,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		50,000,000
	TOTAL PERSONNEL		597,119,349
	TOTAL OVERHEAD		33,342,475
	TOTAL RECURRENT		630,461,824
	TOTAL CAPITAL		50,000,000
	TOTAL ALLOCATION		680,461,824
0517004001 WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)			
CODE	PROJECT NAME	TYPE	AMOUNT
WAECINTER111016 970	FURNISHING OF SEMINAR HALLS, TRAINING ROOMS, RESEARCH CENTRE AND THEIR FURNISHING	NEW	50,000,000



0517005001 JOINT ADMISSIONS MATRICULATION BOARD		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,650,631,428
21	PERSONNEL COST	2,476,653,264
2101	SALARY	2,201,911,336
210101	SALARIES AND WAGES	2,201,911,336
21010101	SALARY	2,201,911,336
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	274,741,928
210202	SOCIAL CONTRIBUTIONS	274,741,928
21020201	NHIS	165,143,350
21020202	CONTRIBUTORY PENSION	109,598,578
22	OTHER RECURRENT COSTS	55,978,165
2202	OVERHEAD COST	55,978,165
220201	TRAVEL & TRANSPORT - GENERAL	2,337,197
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,230,623
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,106,574
220202	UTILITIES - GENERAL	5,987,817
22020201	ELECTRICITY CHARGES	1,120,391
22020202	TELEPHONE CHARGES	1,161,740
22020203	INTERNET ACCESS CHARGES	1,382,206
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,161,740
22020205	WATER RATES	1,161,740
220203	MATERIALS & SUPPLIES - GENERAL	13,350,750
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,120,391
22020302	BOOKS	1,492,438
22020303	NEWSPAPERS	1,492,438
22020304	MAGAZINES & PERIODICALS	1,382,206
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,492,438
22020306	PRINTING OF SECURITY DOCUMENTS	1,470,392
22020307	DRUGS & MEDICAL SUPPLIES	968,808
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,712,904
22020309	UNIFORMS & OTHER CLOTHING	968,808
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,249,927
220204	MAINTENANCE SERVICES - GENERAL	8,674,358
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,470,392
22020402	MAINTENANCE OF OFFICE FURNITURE	1,712,904
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,189,273
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,189,273
22020405	MAINTENANCE OF PLANTS/GENERATORS	981,968
22020406	OTHER MAINTENANCE SERVICES	968,808
22020410	MAINTENANCE OF ROADS AND BRIDGES	1,161,740
220205	TRAINING - GENERAL	1,230,623
22020501	LOCAL TRAINING	1,230,623
220206	OTHER SERVICES - GENERAL	2,764,411
22020601	SECURITY SERVICES	1,271,973
22020606	CLEANING & FUMIGATION SERVICES	1,492,438
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,911,028
22020702	INFORMATION TECHNOLOGY CONSULTING	1,712,904



0517005001 JOINT ADMISSIONS MATRICULATION BOARD			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		1,492,438
22020705	ARCHITECTURAL SERVICES		1,382,206
22020706	SURVEYING SERVICES		1,161,740
22020708	BUDGET PREPARATION		1,161,740
220208	FUEL & LUBRICANTS - GENERAL		5,749,288
22020801	MOTOR VEHICLE FUEL COST		1,382,206
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,492,438
22020803	PLANT / GENERATOR FUEL COST		1,382,206
22020806	COOKING GAS/FUEL COST		1,492,438
220209	FINANCIAL CHARGES - GENERAL		1,271,973
22020904	OTHER CRF BANK CHARGES		1,271,973
220210	MISCELLANEOUS		7,700,720
22021001	REFRESHMENT & MEALS		1,448,345
22021003	PUBLICITY & ADVERTISEMENTS		1,271,973
22021004	MEDICAL EXPENSES		1,492,438
22021006	POSTAGES & COURIER SERVICES		1,338,113
22021009	SPORTING ACTIVITIES		988,111
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,161,740
23	CAPITAL EXPENDITURE		117,999,999
2301	FIXED ASSETS PURCHASED		38,164,837
230101	PURCHASE OF FIXED ASSETS - GENERAL		38,164,837
23010108	PURCHASE OF BUSES		4,722,123
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		6,687,334
23010113	PURCHASE OF COMPUTERS		26,320,534
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		93,005
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		65,015
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		276,826
2302	CONSTRUCTION / PROVISION		70,978,068
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,978,068
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		70,978,068
2303	REHABILITATION / REPAIRS		6,501,474
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		6,501,474
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		6,501,474
2305	OTHER CAPITAL PROJECTS		2,355,620
230501	ACQUISITION OF NON TANGIBLE ASSETS		2,355,620
23050102	COMPUTER SOFTWARE ACQUISITION		2,355,620
	TOTAL PERSONNEL		2,476,653,264
	TOTAL OVERHEAD		55,978,165
	TOTAL RECURRENT		2,532,631,429
	TOTAL CAPITAL		117,999,999
	TOTAL ALLOCATION		2,650,631,428
0517005001 JOINT ADMISSIONS MATRICULATION BOARD			
CODE	PROJECT NAME	TYPE	AMOUNT
JAMB 02017111	CONSTRUCTION OF PROTOTYPE OFFICE BUILDING/CBT CENTRES IN SIX GEO-POLITICAL ZONES OF THE COUNTRY	NEW	70,978,068
JAMB 03017115	REHABILITATION OF OFFICES (HEADQUARTERS, ZONAL & STATE OFFICES)	NEW	6,501,474

**0517005001 JOINT ADMISSIONS MATRICULATION BOARD**

CODE	PROJECT NAME	TYPE	AMOUNT
JAMB 05017029	PROCUREMENT OF OFFICE EQUIPMENT	NEW	3,851,904
JAMB 05017036	REPLACEMENT OF FURNITURE & FITTINGS	NEW	2,835,430
JAMB 06017039	PROCUREMENT OF DRY CHEMICAL FIRE EXTINGUISHERS	NEW	65,015
JAMB 07017048	PROCUREMENT OF MEDICAL EQUIPMENT	NEW	93,005
JAMB 08017107	PROCUREMENT OF SOFTWARES AND IT CONSULTING (SOFTWARE DEVELOPMENT AND IMPROVEMENT)	NEW	2,005,191
JAMB 08017134	PROCUREMENT OF COMMUNICATION EQUIPMENT	NEW	350,429
JAMB 09017122	PROCUREMENT OF UTILITY VEHICLES	NEW	4,722,123
JAMB 10017130	PROCUREMENT OF MECHANICAL WORKSHOP EQUIPMENT	NEW	276,826
JAMB111017019	PROCUREMENT OF COMPUTERS AND COMPUTER EQUIPMENT	NEW	16,499,886
JAMB111017125	PROCUREMENT OF SERVERS FOR EXAMINATION CENTRES	NEW	9,820,648



0517006001 WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,321,986,512
21	PERSONNEL COST	3,279,697,789
2101	SALARY	2,915,747,099
210101	SALARIES AND WAGES	2,915,747,099
21010101	SALARY	2,915,747,099
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	363,950,690
210202	SOCIAL CONTRIBUTIONS	363,950,690
21020201	NHIS	145,269,658
21020202	CONTRIBUTORY PENSION	218,681,032
22	OTHER RECURRENT COSTS	27,100,330
2202	OVERHEAD COST	27,100,330
220201	TRAVEL & TRANSPORT - GENERAL	1,771,054
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	326,501
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,444,553
220202	UTILITIES - GENERAL	1,795,758
22020201	ELECTRICITY CHARGES	816,253
22020202	TELEPHONE CHARGES	163,251
22020203	INTERNET ACCESS CHARGES	489,752
22020204	SATELLITE BROADCASTING ACCESS CHARGES	163,251
22020205	WATER RATES	163,251
220203	MATERIALS & SUPPLIES - GENERAL	6,935,340
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	816,253
22020302	BOOKS	653,002
22020303	NEWSPAPERS	326,501
22020304	MAGAZINES & PERIODICALS	326,501
22020305	PRINTING OF NON SECURITY DOCUMENTS	653,002
22020306	PRINTING OF SECURITY DOCUMENTS	620,352
22020307	DRUGS & MEDICAL SUPPLIES	1,306,004
22020308	FIELD & CAMPING MATERIALS SUPPLIES	979,503
22020309	UNIFORMS & OTHER CLOTHING	960,371
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	293,851
220204	MAINTENANCE SERVICES - GENERAL	6,215,444
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	620,352
22020402	MAINTENANCE OF OFFICE FURNITURE	979,503
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,177,391
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,177,391
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,048,778
22020406	OTHER MAINTENANCE SERVICES	1,048,778
22020410	MAINTENANCE OF ROADS AND BRIDGES	163,251
220205	TRAINING - GENERAL	979,503
22020501	LOCAL TRAINING	979,503
220206	OTHER SERVICES - GENERAL	1,142,754
22020601	SECURITY SERVICES	489,752
22020606	CLEANING & FUMIGATION SERVICES	653,002
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,795,756
22020702	INFORMATION TECHNOLOGY CONSULTING	979,503



0517006001 WEST AFRICAN EXAMINATION COUNCIL (LOCAL)			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		653,002
22020708	BUDGET PREPARATION		163,251
220208	FUEL & LUBRICANTS - GENERAL		2,285,508
22020801	MOTOR VEHICLE FUEL COST		489,752
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		653,002
22020803	PLANT / GENERATOR FUEL COST		489,752
22020806	COOKING GAS/FUEL COST		653,002
220209	FINANCIAL CHARGES - GENERAL		326,501
22020904	OTHER CRF BANK CHARGES		326,501
220210	MISCELLANEOUS		3,852,712
22021001	REFRESHMENT & MEALS		653,002
22021002	HONORARIUM & SITTING ALLOWANCE		65,300
22021003	PUBLICITY & ADVERTISEMENTS		326,501
22021004	MEDICAL EXPENSES		653,002
22021006	POSTAGES & COURIER SERVICES		424,451
22021007	WELFARE PACKAGES		163,251
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		97,950
22021009	SPORTING ACTIVITIES		653,002
22021010	DIRECT TEACHING & LABORATORY COST		653,002
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		163,251
23	CAPITAL EXPENDITURE		15,188,393
2301	FIXED ASSETS PURCHASED		15,188,393
230101	PURCHASE OF FIXED ASSETS - GENERAL		15,188,393
23010118	PURCHASE OF SCANNERS		15,188,393
	TOTAL PERSONNEL		3,279,697,789
	TOTAL OVERHEAD		27,100,330
	TOTAL RECURRENT		3,306,798,119
	TOTAL CAPITAL		15,188,393
	TOTAL ALLOCATION		3,321,986,512
0517006001 WEST AFRICAN EXAMINATION COUNCIL (LOCAL)			
CODE	PROJECT NAME	TYPE	AMOUNT
WAECLOCAL010091 15	PURCHASE OF 2 UNITS INDUSTRIAL COMPUTER SCANNERS (PS 960 IMAGE MARK READERS)	ONGOING	15,188,393



0517007001 NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	532,025,503
21	PERSONNEL COST	446,169,924
2101	SALARY	397,055,662
210101	SALARIES AND WAGES	397,055,662
21010101	SALARY	397,055,662
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	49,114,262
210202	SOCIAL CONTRIBUTIONS	49,114,262
21020201	NHIS	19,335,087
21020202	CONTRIBUTORY PENSION	29,779,175
22	OTHER RECURRENT COSTS	55,855,579
2202	OVERHEAD COST	55,855,579
220201	TRAVEL & TRANSPORT - GENERAL	7,322,279
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	672,940
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,649,339
220202	UTILITIES - GENERAL	3,701,172
22020201	ELECTRICITY CHARGES	1,682,351
22020202	TELEPHONE CHARGES	336,470
22020203	INTERNET ACCESS CHARGES	1,009,411
22020204	SATELLITE BROADCASTING ACCESS CHARGES	336,470
22020205	WATER RATES	336,470
220203	MATERIALS & SUPPLIES - GENERAL	15,006,571
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,682,351
22020302	BOOKS	1,345,881
22020303	NEWSPAPERS	672,940
22020304	MAGAZINES & PERIODICALS	672,940
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,345,881
22020306	PRINTING OF SECURITY DOCUMENTS	1,278,587
22020307	DRUGS & MEDICAL SUPPLIES	2,691,762
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,018,821
22020309	UNIFORMS & OTHER CLOTHING	2,691,762
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	605,646
220204	MAINTENANCE SERVICES - GENERAL	10,246,509
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,278,587
22020402	MAINTENANCE OF OFFICE FURNITURE	1,108,592
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,544,245
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,544,245
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,217,185
22020406	OTHER MAINTENANCE SERVICES	2,217,185
22020410	MAINTENANCE OF ROADS AND BRIDGES	336,470
220205	TRAINING - GENERAL	1,108,592
22020501	LOCAL TRAINING	1,108,592
220206	OTHER SERVICES - GENERAL	2,355,292
22020601	SECURITY SERVICES	1,009,411
22020606	CLEANING & FUMIGATION SERVICES	1,345,881
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,790,943
22020702	INFORMATION TECHNOLOGY CONSULTING	1,108,592



0517007001 NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		1,345,881
22020708	BUDGET PREPARATION		336,470
220208	FUEL & LUBRICANTS - GENERAL		4,710,584
22020801	MOTOR VEHICLE FUEL COST		1,009,411
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,345,881
22020803	PLANT / GENERATOR FUEL COST		1,009,411
22020806	COOKING GAS/FUEL COST		1,345,881
220209	FINANCIAL CHARGES - GENERAL		672,940
22020904	OTHER CRF BANK CHARGES		672,940
220210	MISCELLANEOUS		7,940,697
22021001	REFRESHMENT & MEALS		1,345,881
22021002	HONORARIUM & SITTING ALLOWANCE		134,588
22021003	PUBLICITY & ADVERTISEMENTS		672,940
22021004	MEDICAL EXPENSES		1,345,881
22021006	POSTAGES & COURIER SERVICES		874,823
22021007	WELFARE PACKAGES		336,470
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		201,882
22021009	SPORTING ACTIVITIES		1,345,881
22021010	DIRECT TEACHING & LABORATORY COST		1,345,881
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		336,470
23	CAPITAL EXPENDITURE		30,000,000
2305	OTHER CAPITAL PROJECTS		30,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		30,000,000
23050101	RESEARCH AND DEVELOPMENT		30,000,000
	TOTAL PERSONNEL		446,169,924
	TOTAL OVERHEAD		55,855,579
	TOTAL RECURRENT		502,025,503
	TOTAL CAPITAL		30,000,000
	TOTAL ALLOCATION		532,025,503
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)	ONGOING	15,000,000
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)	ONGOING	15,000,000



0517008001 NATIONAL LIBRARY OF NIGERIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,550,526,239
21	PERSONNEL COST	1,136,067,218
2101	SALARY	1,010,297,702
210101	SALARIES AND WAGES	1,010,297,702
21010101	SALARY	1,010,297,702
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	125,769,516
210202	SOCIAL CONTRIBUTIONS	125,769,516
21020201	NHIS	49,997,188
21020202	CONTRIBUTORY PENSION	75,772,328
22	OTHER RECURRENT COSTS	204,459,022
2202	OVERHEAD COST	204,459,022
220201	TRAVEL & TRANSPORT - GENERAL	12,010,596
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,510,627
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,499,969
220202	UTILITIES - GENERAL	13,808,451
22020201	ELECTRICITY CHARGES	6,276,568
22020202	TELEPHONE CHARGES	1,255,314
22020203	INTERNET ACCESS CHARGES	3,765,941
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,255,314
22020205	WATER RATES	1,255,314
220203	MATERIALS & SUPPLIES - GENERAL	39,288,042
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,493,411
22020302	BOOKS	5,021,254
22020303	NEWSPAPERS	2,510,627
22020304	MAGAZINES & PERIODICALS	2,510,627
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,021,254
22020306	PRINTING OF SECURITY DOCUMENTS	4,770,191
22020307	DRUGS & MEDICAL SUPPLIES	5,403,914
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,893,286
22020309	UNIFORMS & OTHER CLOTHING	5,403,914
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,259,564
220204	MAINTENANCE SERVICES - GENERAL	59,513,992
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,770,191
22020402	MAINTENANCE OF OFFICE FURNITURE	7,531,881
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,553,135
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,553,135
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,425,168
22020406	OTHER MAINTENANCE SERVICES	10,425,168
22020410	MAINTENANCE OF ROADS AND BRIDGES	1,255,314
220205	TRAINING - GENERAL	7,531,881
22020501	LOCAL TRAINING	7,531,881
220206	OTHER SERVICES - GENERAL	8,787,195
22020601	SECURITY SERVICES	3,765,941
22020606	CLEANING & FUMIGATION SERVICES	5,021,254
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,808,449
22020702	INFORMATION TECHNOLOGY CONSULTING	7,531,881



0517008001 NATIONAL LIBRARY OF NIGERIA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		5,021,254
22020708	BUDGET PREPARATION		1,255,314
220208	FUEL & LUBRICANTS - GENERAL		17,574,390
22020801	MOTOR VEHICLE FUEL COST		3,765,941
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,021,254
22020803	PLANT / GENERATOR FUEL COST		3,765,941
22020806	COOKING GAS/FUEL COST		5,021,254
220209	FINANCIAL CHARGES - GENERAL		2,510,627
22020904	OTHER CRF BANK CHARGES		2,510,627
220210	MISCELLANEOUS		29,625,399
22021001	REFRESHMENT & MEALS		5,021,254
22021002	HONORARIUM & SITTING ALLOWANCE		502,125
22021003	PUBLICITY & ADVERTISEMENTS		2,510,627
22021004	MEDICAL EXPENSES		5,021,254
22021006	POSTAGES & COURIER SERVICES		3,263,815
22021007	WELFARE PACKAGES		1,255,314
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		753,188
22021009	SPORTING ACTIVITIES		5,021,254
22021010	DIRECT TEACHING & LABORATORY COST		5,021,254
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,255,314
23	CAPITAL EXPENDITURE		2,209,999,999
2301	FIXED ASSETS PURCHASED		75,941,962
230101	PURCHASE OF FIXED ASSETS - GENERAL		75,941,962
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		75,941,962
2302	CONSTRUCTION / PROVISION		2,035,333,485
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,035,333,485
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		2,035,333,485
2303	REHABILITATION / REPAIRS		98,724,552
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		98,724,552
23030110	REHABILITATION / REPAIRS - LIBRARIES		98,724,552
	TOTAL PERSONNEL		1,136,067,218
	TOTAL OVERHEAD		204,459,022
	TOTAL RECURRENT		1,340,526,240
	TOTAL CAPITAL		2,209,999,999
	TOTAL ALLOCATION		3,550,526,239
0517008001 NATIONAL LIBRARY OF NIGERIA			
CODE	PROJECT NAME	TYPE	AMOUNT
NALIBR02017240	FOREIGN REFERENCE MATERIALS	NEW	33,816,100
NALIBR02017290	NIGERANA REFERENCE MATERIALS	NEW	42,125,862
NALIBR03017152	CONSTRUCTION OF NLN HQ BUILDING, ABUJA	NEW	1,940,406,031
NALIBR03017187	CONSTRUCTION OF NLN STATE BRANCH PROTOTYPE BUILDING AT KATSINA.	NEW	15,834,178
NALIBR03017201	CONSTRUCTION OF NLN STATE BRANCH PROTOTYPE BUILDING AT GOMBE.	NEW	29,436,572
NALIBR03017210	CONSTRUCTION OF NLN STATE BRANCH PROTOTYPE BUILDING AT OSOGBO.	NEW	49,656,704
NALIBR11017250	RE- ROOFING AND RENOVATION OF EXISTING STATE BRANCH BUILDING AKURE	NEW	45,565,178
NALIBR11017258	RE- ROOFING AND RENOVATION OF EXISTING STATE BRANCH BUILDING YOLA & MAIDUGURI	NEW	53,159,374



0517009001 NATIONAL EXAMINATIONS COUNCIL		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	5,013,073,897
21	PERSONNEL COST	4,830,338,586
2101	SALARY	4,301,097,175
210101	SALARIES AND WAGES	4,301,097,175
21010101	SALARY	4,301,097,175
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	529,241,411
210202	SOCIAL CONTRIBUTIONS	529,241,411
21020201	NHIS	206,659,123
21020202	CONTRIBUTORY PENSION	322,582,288
22	OTHER RECURRENT COSTS	142,735,311
2202	OVERHEAD COST	142,735,311
220201	TRAVEL & TRANSPORT - GENERAL	12,240,077
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,719,656
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,520,421
220202	UTILITIES - GENERAL	9,458,106
22020201	ELECTRICITY CHARGES	4,299,139
22020202	TELEPHONE CHARGES	859,828
22020203	INTERNET ACCESS CHARGES	2,579,483
22020204	SATELLITE BROADCASTING ACCESS CHARGES	859,828
22020205	WATER RATES	859,828
220203	MATERIALS & SUPPLIES - GENERAL	35,617,634
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,299,139
22020302	BOOKS	3,439,311
22020303	NEWSPAPERS	1,719,656
22020304	MAGAZINES & PERIODICALS	1,719,656
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,439,311
22020306	PRINTING OF SECURITY DOCUMENTS	3,267,346
22020307	DRUGS & MEDICAL SUPPLIES	4,147,936
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,158,967
22020309	UNIFORMS & OTHER CLOTHING	6,878,622
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,547,690
220204	MAINTENANCE SERVICES - GENERAL	33,465,133
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,267,346
22020402	MAINTENANCE OF OFFICE FURNITURE	5,158,967
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,047,134
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,047,134
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,317,934
22020406	OTHER MAINTENANCE SERVICES	5,766,790
22020410	MAINTENANCE OF ROADS AND BRIDGES	859,828
220205	TRAINING - GENERAL	5,158,967
22020501	LOCAL TRAINING	5,158,967
220206	OTHER SERVICES - GENERAL	6,018,794
22020601	SECURITY SERVICES	2,579,483
22020606	CLEANING & FUMIGATION SERVICES	3,439,311
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,727,420
22020702	INFORMATION TECHNOLOGY CONSULTING	2,428,281



0517009001 NATIONAL EXAMINATIONS COUNCIL			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		3,439,311
22020708	BUDGET PREPARATION		859,828
220208	FUEL & LUBRICANTS - GENERAL		12,037,588
22020801	MOTOR VEHICLE FUEL COST		2,579,483
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,439,311
22020803	PLANT / GENERATOR FUEL COST		2,579,483
22020806	COOKING GAS/FUEL COST		3,439,311
220209	FINANCIAL CHARGES - GENERAL		1,719,656
22020904	OTHER CRF BANK CHARGES		1,719,656
220210	MISCELLANEOUS		20,291,936
22021001	REFRESHMENT & MEALS		3,439,311
22021002	HONORARIUM & SITTING ALLOWANCE		343,931
22021003	PUBLICITY & ADVERTISEMENTS		1,719,656
22021004	MEDICAL EXPENSES		3,439,311
22021006	POSTAGES & COURIER SERVICES		2,235,552
22021007	WELFARE PACKAGES		859,828
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		515,897
22021009	SPORTING ACTIVITIES		3,439,311
22021010	DIRECT TEACHING & LABORATORY COST		3,439,311
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		859,828
23	CAPITAL EXPENDITURE		40,000,000
2301	FIXED ASSETS PURCHASED		20,677,181
230101	PURCHASE OF FIXED ASSETS - GENERAL		20,677,181
23010105	PURCHASE OF MOTOR VEHICLES		3,670,131
23010106	PURCHASE OF VANS		4,962,761
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		958,794
23010118	PURCHASE OF SCANNERS		11,085,495
2302	CONSTRUCTION / PROVISION		19,322,819
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		19,322,819
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		19,322,819
	TOTAL PERSONNEL		4,830,338,586
	TOTAL OVERHEAD		142,735,311
	TOTAL RECURRENT		4,973,073,897
	TOTAL CAPITAL		40,000,000
	TOTAL ALLOCATION		5,013,073,897
0517009001 NATIONAL EXAMINATIONS COUNCIL			
CODE	PROJECT NAME	TYPE	AMOUNT
NECO 03020099	PROCUREMENT OF 37 NOS OF TOYOTA HILUX 2WD SINGLE CABIN 2.7 LITRE PETROL ENGINE, AIR CONDITION, MANUAL TRANSMISSION AND PROCUREMENT OF 3 NOS OF TOYOTA HILUX 2WD DOUBLE CABIN 2.7 LITRE PETROL ENGINE, AIR CONDITION, MANUAL TRANSMISSION	NEW	3,670,131
NECO 04020105	PROCUREMENT OF 15 NOS OF ISUZU NPR STEEL VAN 7 TONS DIESEL ENGINE, 4 CYLINDER, 5 SPEED, MANUAL TRANSMISSION AND PROCUREMENT OF 10 NOS OF ISUZU FVR STEEL VAN 17 TONS DIESEL ENGINE, 6 CYLINDER, 6 SPEED, MANUAL TRANSMISSION.	NEW	4,962,761
NECO 07020138	PROCUREMENT OF 800 NOS OF OFFICE CHAIRS AND TABLE, 500 NOS OF EXECUTIVE CHAIRS, TABLE, AIR CONDITION AND PHOTOCOPY MACHINE FOR NECO HEADQUARTERS, 36 STATE OFFICES AND FCT	NEW	958,794
NECO.01020114	PROCUREMENT OF 30 NOS OF DRS 900 OPTICAL MARK READER (OMR) SCANNERS	NEW	11,085,495
NECO.02020144	PERIMETER FENCING OF NECO WAREHOUSE IN MINNA	NEW	153,201

**0517009001 NATIONAL EXAMINATIONS COUNCIL**

CODE	PROJECT NAME	TYPE	AMOUNT
NECO.02020154	COMPLETION OF HEADQUARTERS ADMINISTRATIVE BLOCK B	NEW	327,399
NECO.02020159	CONSTRUCTION OF OFFICE BUILDING IN LAGOS, LAGOS STATE	NEW	3,072,037
NECO.02020165	COMPLETION OF OFFICE BUILDING IN ADO EKITI, EKITI STATE, PLATEAU, KADUNA MAIDUGURI OWERRI AND KEBBI STATE	NEW	2,983,996
NECO.02020169	CONSTRUCTION OF OFFICE BUILDING IN ABAKALIKI, UMUAHIA, YENOGOA AND ABUJA	NEW	10,983,407
NECO.02020176	COMPLETION OF OFFICE BUILDING IN UYO, AKWA IBOM STATE, BAUCHI, SOKOTO AND DELTA STATES	NEW	1,802,779



0517010001 MASS LITERACY COUNCIL		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,724,576,326
21	PERSONNEL COST	801,955,449
2101	SALARY	713,337,487
210101	SALARIES AND WAGES	713,337,487
21010101	SALARY	713,337,487
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	88,617,962
210202	SOCIAL CONTRIBUTIONS	88,617,962
21020201	NHIS	35,117,650
21020202	CONTRIBUTORY PENSION	53,500,312
22	OTHER RECURRENT COSTS	53,679,497
2202	OVERHEAD COST	53,679,497
220201	TRAVEL & TRANSPORT - GENERAL	8,031,115
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,007,779
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,023,336
220202	UTILITIES - GENERAL	3,680,928
22020201	ELECTRICITY CHARGES	1,673,149
22020202	TELEPHONE CHARGES	334,630
22020203	INTERNET ACCESS CHARGES	1,003,889
22020204	SATELLITE BROADCASTING ACCESS CHARGES	334,630
22020205	WATER RATES	334,630
220203	MATERIALS & SUPPLIES - GENERAL	11,689,614
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,202,175
22020302	BOOKS	1,338,519
22020303	NEWSPAPERS	1,338,519
22020304	MAGAZINES & PERIODICALS	1,003,889
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,338,519
22020306	PRINTING OF SECURITY DOCUMENTS	1,271,593
22020307	DRUGS & MEDICAL SUPPLIES	1,735,091
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,065,831
22020309	UNIFORMS & OTHER CLOTHING	793,144
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	602,334
220204	MAINTENANCE SERVICES - GENERAL	12,363,859
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,271,593
22020402	MAINTENANCE OF OFFICE FURNITURE	2,007,779
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,346,298
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,462,403
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,206,065
22020406	OTHER MAINTENANCE SERVICES	1,735,091
22020410	MAINTENANCE OF ROADS AND BRIDGES	334,630
220205	TRAINING - GENERAL	1,065,831
22020501	LOCAL TRAINING	1,065,831
220206	OTHER SERVICES - GENERAL	2,007,779
22020601	SECURITY SERVICES	669,260
22020606	CLEANING & FUMIGATION SERVICES	1,338,519
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,077,499
22020702	INFORMATION TECHNOLOGY CONSULTING	1,065,831



0517010001 MASS LITERACY COUNCIL			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		1,338,519
22020705	ARCHITECTURAL SERVICES		1,003,889
22020706	SURVEYING SERVICES		334,630
22020708	BUDGET PREPARATION		334,630
220208	FUEL & LUBRICANTS - GENERAL		4,684,816
22020801	MOTOR VEHICLE FUEL COST		1,003,889
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,338,519
22020803	PLANT / GENERATOR FUEL COST		1,003,889
22020806	COOKING GAS/FUEL COST		1,338,519
220209	FINANCIAL CHARGES - GENERAL		669,260
22020904	OTHER CRF BANK CHARGES		669,260
220210	MISCELLANEOUS		5,408,796
22021001	REFRESHMENT & MEALS		1,204,667
22021003	PUBLICITY & ADVERTISEMENTS		669,260
22021004	MEDICAL EXPENSES		1,338,519
22021006	POSTAGES & COURIER SERVICES		870,037
22021009	SPORTING ACTIVITIES		991,683
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		334,630
23	CAPITAL EXPENDITURE		2,868,941,380
2301	FIXED ASSETS PURCHASED		2,825,407,088
230101	PURCHASE OF FIXED ASSETS - GENERAL		2,825,407,088
23010102	PURCHASE OF OFFICE BUILDINGS		2,725,216,508
23010105	PURCHASE OF MOTOR VEHICLES		9,853,470
23010113	PURCHASE OF COMPUTERS		6,082,192
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		84,254,918
2305	OTHER CAPITAL PROJECTS		43,534,292
230501	ACQUISITION OF NON TANGIBLE ASSETS		43,534,292
23050101	RESEARCH AND DEVELOPMENT		41,113,042
23050103	MONITORING AND EVALUATION		2,421,250
	TOTAL PERSONNEL		801,955,449
	TOTAL OVERHEAD		53,679,497
	TOTAL RECURRENT		855,634,946
	TOTAL CAPITAL		2,868,941,380
	TOTAL ALLOCATION		3,724,576,326
0517010001 MASS LITERACY COUNCIL			
CODE	PROJECT NAME	TYPE	AMOUNT
MASSLIT06020228	PARTICIPATORY LEARNING METHODOLOGY- LITERACY BY RADIO	NEW	84,254,918
MASSLIT06020256	OFFICE EQUIPMENT AND FURNITURE	NEW	6,082,192
MASSLITE 08020254	OFFICE ACCOMMODATION	NEW	2,725,216,508
MASSLITE01020219	A RESEARCH STUDY ON BEST PRACTICES ON NON FORMAL EDUCATION	NEW	2,709,230
MASSLITE01020223	NATIONWIDE LITERACY CAMPAIGN	NEW	9,751,233
MASSLITE01020232	NON-FORMAL EDUCATION ROUTINE MONITORING AND NATIONWIDE NON FORMAL EDUCATION (NFE) ROUTINE MONITORING	NEW	4,917,261
MASSLITE01020241	PRODUCTION AND DISSEMINATION OF 10,000 COPIES OF HARMONIZED NON FORMAL EDUCATION POLICY DOCUMENT IN NIGERIA	NEW	7,876,852
MASSLITE02020245	MONITORING OF LEARNING ACHIEVEMENT (MLA)	NEW	2,003,854
MASSLITE02020250	NON FORMAL EDUCATION (NFE) NATIONWIDE ROUTINE MONITORING	NEW	417,396



0517011001 NOMADIC EDUCATION COMMISSION		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	871,209,270
21	PERSONNEL COST	327,325,101
2101	SALARY	291,429,625
210101	SALARIES AND WAGES	291,429,625
21010101	SALARY	291,429,625
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,895,476
210202	SOCIAL CONTRIBUTIONS	35,895,476
21020201	NHIS	14,038,254
21020202	CONTRIBUTORY PENSION	21,857,222
22	OTHER RECURRENT COSTS	85,687,577
2202	OVERHEAD COST	85,687,577
220201	TRAVEL & TRANSPORT - GENERAL	6,034,937
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,204,980
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,829,957
220202	UTILITIES - GENERAL	5,875,795
22020201	ELECTRICITY CHARGES	2,670,816
22020202	TELEPHONE CHARGES	534,163
22020203	INTERNET ACCESS CHARGES	1,602,490
22020204	SATELLITE BROADCASTING ACCESS CHARGES	534,163
22020205	WATER RATES	534,163
220203	MATERIALS & SUPPLIES - GENERAL	21,152,865
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,670,816
22020302	BOOKS	2,136,653
22020303	NEWSPAPERS	2,136,653
22020304	MAGAZINES & PERIODICALS	1,602,490
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,136,653
22020306	PRINTING OF SECURITY DOCUMENTS	2,029,820
22020307	DRUGS & MEDICAL SUPPLIES	4,273,306
22020308	FIELD & CAMPING MATERIALS SUPPLIES	3,204,980
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	961,494
220204	MAINTENANCE SERVICES - GENERAL	20,475,519
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,029,820
22020402	MAINTENANCE OF OFFICE FURNITURE	3,204,980
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,079,972
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,079,972
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,273,306
22020406	OTHER MAINTENANCE SERVICES	4,273,306
22020410	MAINTENANCE OF ROADS AND BRIDGES	534,163
220205	TRAINING - GENERAL	3,204,980
22020501	LOCAL TRAINING	3,204,980
220206	OTHER SERVICES - GENERAL	3,204,980
22020601	SECURITY SERVICES	1,068,327
22020606	CLEANING & FUMIGATION SERVICES	2,136,653
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,012,449
22020702	INFORMATION TECHNOLOGY CONSULTING	3,204,980
22020703	LEGAL SERVICES	2,136,653



0517011001 NOMADIC EDUCATION COMMISSION			
CODE	LINE ITEM		AMOUNT
22020705	ARCHITECTURAL SERVICES		1,602,490
22020706	SURVEYING SERVICES		534,163
22020708	BUDGET PREPARATION		534,163
220208	FUEL & LUBRICANTS - GENERAL		7,478,286
22020801	MOTOR VEHICLE FUEL COST		1,602,490
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,136,653
22020803	PLANT / GENERATOR FUEL COST		1,602,490
22020806	COOKING GAS/FUEL COST		2,136,653
220209	FINANCIAL CHARGES - GENERAL		1,068,327
22020904	OTHER CRF BANK CHARGES		1,068,327
220210	MISCELLANEOUS		9,179,439
22021001	REFRESHMENT & MEALS		2,021,651
22021003	PUBLICITY & ADVERTISEMENTS		1,068,327
22021004	MEDICAL EXPENSES		2,136,653
22021006	POSTAGES & COURIER SERVICES		1,388,825
22021009	SPORTING ACTIVITIES		2,029,820
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		534,163
23	CAPITAL EXPENDITURE		458,196,592
2302	CONSTRUCTION / PROVISION		100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		100,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		100,000,000
2303	REHABILITATION / REPAIRS		125,971,209
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		125,971,209
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		125,971,209
2305	OTHER CAPITAL PROJECTS		232,225,383
230501	ACQUISITION OF NON TANGIBLE ASSETS		232,225,383
23050101	RESEARCH AND DEVELOPMENT		198,780,062
23050103	MONITORING AND EVALUATION		33,445,321
	TOTAL PERSONNEL		327,325,101
	TOTAL OVERHEAD		85,687,577
	TOTAL RECURRENT		413,012,678
	TOTAL CAPITAL		458,196,592
	TOTAL ALLOCATION		871,209,270
0517011001 NOMADIC EDUCATION COMMISSION			
CODE	PROJECT NAME	TYPE	AMOUNT
NORMADIC03021518	CONSTRUCTION OF NOMADIC SCHOOLS IN 6 GEO POLITICAL ZONES	NEW	100,000,000
NORMADIC09017926	REHABILITATION OF 15 NOMADIC SCHOOLS	NEW	125,971,209
NORMADIC10017908	PROFESSIONAL CAPACITY DEVELOPMENT OF 925 NOMADIC TEACHERS (25 PER STATE AND FCT)	NEW	69,500,496
NORMADIC12017845	NATIONAL MONITORING OF NOMADIC SCHOOLS	NEW	33,445,321
NOSDRA005017938	CAPACITY DEVELOPMENT OF MEMBERS OF SCHOOL BASED MANAGEMENT COMMITTEE (SBMCS) IN SCHOOL MANAGEMENT AND SKILL ACQUISITION	NEW	44,772,899



0517012001 NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,132,981,482
21	PERSONNEL COST	791,533,456
2101	SALARY	704,059,274
210101	SALARIES AND WAGES	704,059,274
21010101	SALARY	704,059,274
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	87,474,182
210202	SOCIAL CONTRIBUTIONS	87,474,182
21020201	NHIS	34,669,736
21020202	CONTRIBUTORY PENSION	52,804,446
22	OTHER RECURRENT COSTS	219,631,826
2202	OVERHEAD COST	219,631,826
220201	TRAVEL & TRANSPORT - GENERAL	23,864,046
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,180,790
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,683,256
220202	UTILITIES - GENERAL	6,139,805
22020201	ELECTRICITY CHARGES	1,218,453
22020202	TELEPHONE CHARGES	1,534,951
22020203	INTERNET ACCESS CHARGES	3,386,401
220203	MATERIALS & SUPPLIES - GENERAL	18,808,875
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	16,124,883
22020303	NEWSPAPERS	1,072,089
22020304	MAGAZINES & PERIODICALS	539,814
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,072,089
220204	MAINTENANCE SERVICES - GENERAL	24,130,170
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,390,180
22020402	MAINTENANCE OF OFFICE FURNITURE	4,567,282
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,997,814
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,325,630
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,849,264
220205	TRAINING - GENERAL	4,774,989
22020501	LOCAL TRAINING	4,774,989
220206	OTHER SERVICES - GENERAL	47,504,706
22020601	SECURITY SERVICES	26,992,391
22020606	CLEANING & FUMIGATION SERVICES	20,512,315
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,384,215
22020701	FINANCIAL CONSULTING	1,534,951
22020703	LEGAL SERVICES	3,849,264
220208	FUEL & LUBRICANTS - GENERAL	25,026,957
22020801	MOTOR VEHICLE FUEL COST	17,735,140
22020803	PLANT / GENERATOR FUEL COST	7,291,817
220210	MISCELLANEOUS	63,998,063
22021001	REFRESHMENT & MEALS	2,229,279
22021002	HONORARIUM & SITTING ALLOWANCE	7,019,890
22021003	PUBLICITY & ADVERTISEMENTS	2,923,539
22021004	MEDICAL EXPENSES	5,700,714
22021006	POSTAGES & COURIER SERVICES	609,226



0517012001 NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	LINE ITEM	AMOUNT
22021007	WELFARE PACKAGES	6,684,341
22021009	SPORTING ACTIVITIES	609,226
22021031	CURRICULUM DEVELOPMENT	38,221,848
23	CAPITAL EXPENDITURE	121,816,200
2303	REHABILITATION / REPAIRS	30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000
2305	OTHER CAPITAL PROJECTS	91,816,200
230501	ACQUISITION OF NON TANGIBLE ASSETS	91,816,200
23050101	RESEARCH AND DEVELOPMENT	81,723,800
23050103	MONITORING AND EVALUATION	10,092,400
	TOTAL PERSONNEL	791,533,456
	TOTAL OVERHEAD	219,631,826
	TOTAL RECURRENT	1,011,165,282
	TOTAL CAPITAL	121,816,200
	TOTAL ALLOCATION	1,132,981,482

0517012001 NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL			
CODE	PROJECT NAME	TYPE	AMOUNT
NERDC04019529	REROOFING OF ACADEMIC BLOCKS 1 AND 2, OLD LIBRARY AND CONFERENCE CENTRE DAMGED BY WINB/RAIN STORM	NEW	30,000,000
NERDC05019466	PRINTING AND DISTRIBUTION OF 50,000 SETS @ N600.00 PER SET OF 1 YEAR PRE PRIMARY EDUCATION CURRICULUM AND TEACHERS GUIDE FOR PUBLIC BASIC SCHOOLS IN NIGERIA	NEW	51,065,600
NERDC05019474	DISARTICULATION OF HISTORY CONTENT FROM SOCIAL STUDIES AND REVIEW OF EXISTING SOCIAL STUDIIES CURRICULUM	NEW	14,093,100
NERDC05019481	DEVELOPMENT OF TEACHERS GUIDE FOR THE NEW UBE HISTORY CURRICULUM	NEW	14,093,100
NERDC05019488	PRESENTATION OF UBE HISTORY CURRICULUM TO JCCE AND NCE	NEW	2,472,000
NERDC07019512	MONITORING AND EVALUATION OF DISTRIBUTION OF ONE PRE-PRIMARY EDUCATION CURRICULUM AND TEACHERS GUIDE TO 36 STATES AND FCT	NEW	10,092,400



0517013001 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,273,251,456
21	PERSONNEL COST	1,066,747,477
2101	SALARY	948,680,154
210101	SALARIES AND WAGES	948,680,154
21010101	SALARY	948,680,154
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	118,067,323
210202	SOCIAL CONTRIBUTIONS	118,067,323
21020201	NHIS	46,916,311
21020202	CONTRIBUTORY PENSION	71,151,012
22	OTHER RECURRENT COSTS	81,848,698
2202	OVERHEAD COST	81,848,698
220201	TRAVEL & TRANSPORT - GENERAL	8,522,182
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,045,168
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,477,014
220202	UTILITIES - GENERAL	5,748,425
22020201	ELECTRICITY CHARGES	2,612,921
22020202	TELEPHONE CHARGES	522,584
22020203	INTERNET ACCESS CHARGES	1,567,752
22020204	SATELLITE BROADCASTING ACCESS CHARGES	522,584
22020205	WATER RATES	522,584
220203	MATERIALS & SUPPLIES - GENERAL	18,644,338
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,612,921
22020302	BOOKS	2,090,337
22020303	NEWSPAPERS	2,090,337
22020304	MAGAZINES & PERIODICALS	2,090,337
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,090,337
22020306	PRINTING OF SECURITY DOCUMENTS	1,985,820
22020307	DRUGS & MEDICAL SUPPLIES	2,251,172
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,206,004
22020309	UNIFORMS & OTHER CLOTHING	1,286,422
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	940,651
220204	MAINTENANCE SERVICES - GENERAL	16,742,568
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,985,820
22020402	MAINTENANCE OF OFFICE FURNITURE	1,206,004
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,296,341
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,261,091
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,058,720
22020406	OTHER MAINTENANCE SERVICES	2,412,008
22020410	MAINTENANCE OF ROADS AND BRIDGES	522,584
220205	TRAINING - GENERAL	3,135,505
22020501	LOCAL TRAINING	3,135,505
220206	OTHER SERVICES - GENERAL	3,658,089
22020601	SECURITY SERVICES	1,567,752
22020606	CLEANING & FUMIGATION SERVICES	2,090,337
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,748,426
22020702	INFORMATION TECHNOLOGY CONSULTING	3,135,505



0517013001 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		
CODE	LINE ITEM	AMOUNT
22020703	LEGAL SERVICES	2,090,337
22020708	BUDGET PREPARATION	522,584
220208	FUEL & LUBRICANTS - GENERAL	7,316,178
22020801	MOTOR VEHICLE FUEL COST	1,567,752
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,090,337
22020803	PLANT / GENERATOR FUEL COST	1,567,752
22020806	COOKING GAS/FUEL COST	2,090,337
220209	FINANCIAL CHARGES - GENERAL	1,045,168
22020904	OTHER CRF BANK CHARGES	1,045,168
220210	MISCELLANEOUS	11,287,819
22021001	REFRESHMENT & MEALS	2,090,337
22021003	PUBLICITY & ADVERTISEMENTS	1,045,168
22021004	MEDICAL EXPENSES	2,090,337
22021006	POSTAGES & COURIER SERVICES	1,358,719
22021009	SPORTING ACTIVITIES	2,090,337
22021010	DIRECT TEACHING & LABORATORY COST	2,090,337
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	522,584
23	CAPITAL EXPENDITURE	124,655,281
2301	FIXED ASSETS PURCHASED	124,655,281
230101	PURCHASE OF FIXED ASSETS - GENERAL	124,655,281
23010113	PURCHASE OF COMPUTERS	28,968,000
23010118	PURCHASE OF SCANNERS	33,200,000
23010119	PURCHASE OF POWER GENERATING SET	36,088,773
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	26,398,508
	TOTAL PERSONNEL	1,066,747,477
	TOTAL OVERHEAD	81,848,698
	TOTAL RECURRENT	1,148,596,175
	TOTAL CAPITAL	124,655,281
	TOTAL ALLOCATION	1,273,251,456

0517013001 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD			
CODE	PROJECT NAME	TYPE	AMOUNT
NABTEB02019691	PROCUREMENT OF 5 UNITS DRS 976 MODEL SCANNERS (PROTOSCRIBE SERIES) FROM FRANCHISE DISTRIBUTOR AND 40 UNITS OF HP SCAN JET G24 DOCUMENTS SCANNERS	NEW	33,200,000
NABTEB03019682	PROCUREMENT OF XEROX VERSANT 800 PRESS 80PPM RESOLUTION 2400X2400 FROM FRANCHISE DISTRIBUTOR	NEW	26,398,508
NABTEB04019700	PROCUREMENT AND INSTALLATION OF 500 KVA CATERPILLAR GENERATOR	NEW	36,088,773
NABTEB05019708	PURCHASE OF 150 UNITS OF DESKTOP COMPUTERS, LASERJET 2015 PRINTERS AND APC UPS 1000KVA	NEW	28,968,000



0517014001 TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	798,270,004
21	PERSONNEL COST	656,368,479
2101	SALARY	583,898,822
210101	SALARIES AND WAGES	583,898,822
21010101	SALARY	583,898,822
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	72,469,657
210202	SOCIAL CONTRIBUTIONS	72,469,657
21020201	NHIS	28,677,245
21020202	CONTRIBUTORY PENSION	43,792,412
22	OTHER RECURRENT COSTS	67,580,494
2202	OVERHEAD COST	67,580,494
220201	TRAVEL & TRANSPORT - GENERAL	5,411,320
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	814,201
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,597,119
220202	UTILITIES - GENERAL	4,478,103
22020201	ELECTRICITY CHARGES	2,035,502
22020202	TELEPHONE CHARGES	407,100
22020203	INTERNET ACCESS CHARGES	1,221,301
22020204	SATELLITE BROADCASTING ACCESS CHARGES	407,100
22020205	WATER RATES	407,100
220203	MATERIALS & SUPPLIES - GENERAL	17,964,618
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,035,502
22020302	BOOKS	1,628,401
22020303	NEWSPAPERS	1,628,401
22020304	MAGAZINES & PERIODICALS	1,628,401
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,628,401
22020306	PRINTING OF SECURITY DOCUMENTS	1,546,981
22020307	DRUGS & MEDICAL SUPPLIES	3,256,803
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,442,602
22020309	UNIFORMS & OTHER CLOTHING	1,436,345
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	732,781
220204	MAINTENANCE SERVICES - GENERAL	15,937,495
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,546,981
22020402	MAINTENANCE OF OFFICE FURNITURE	2,442,602
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,160,774
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,250,546
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,064,746
22020406	OTHER MAINTENANCE SERVICES	3,064,746
22020410	MAINTENANCE OF ROADS AND BRIDGES	407,100
220205	TRAINING - GENERAL	2,442,602
22020501	LOCAL TRAINING	2,442,602
220206	OTHER SERVICES - GENERAL	2,849,702
22020601	SECURITY SERVICES	1,221,301
22020606	CLEANING & FUMIGATION SERVICES	1,628,401
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,567,874
22020702	INFORMATION TECHNOLOGY CONSULTING	1,532,373



0517014001		TEACHERS REGISTRATION COUNCIL OF NIGERIA	
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		1,628,401
22020708	BUDGET PREPARATION		407,100
220208	FUEL & LUBRICANTS - GENERAL		5,321,213
22020801	MOTOR VEHICLE FUEL COST		1,221,301
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,628,401
22020803	PLANT / GENERATOR FUEL COST		1,221,301
22020806	COOKING GAS/FUEL COST		1,250,210
220209	FINANCIAL CHARGES - GENERAL		814,201
22020904	OTHER CRF BANK CHARGES		814,201
220210	MISCELLANEOUS		8,793,366
22021001	REFRESHMENT & MEALS		1,628,401
22021003	PUBLICITY & ADVERTISEMENTS		814,201
22021004	MEDICAL EXPENSES		1,628,401
22021006	POSTAGES & COURIER SERVICES		1,058,461
22021009	SPORTING ACTIVITIES		1,628,401
22021010	DIRECT TEACHING & LABORATORY COST		1,628,401
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		407,100
23	CAPITAL EXPENDITURE		74,321,031
2301	FIXED ASSETS PURCHASED		2,066,500
230101	PURCHASE OF FIXED ASSETS - GENERAL		2,066,500
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,066,500
2302	CONSTRUCTION / PROVISION		69,754,531
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		69,754,531
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		69,754,531
2305	OTHER CAPITAL PROJECTS		2,500,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		2,500,000
23050102	COMPUTER SOFTWARE ACQUISITION		2,500,000
	TOTAL PERSONNEL		656,368,479
	TOTAL OVERHEAD		67,580,494
	TOTAL RECURRENT		723,948,973
	TOTAL CAPITAL		74,321,031
	TOTAL ALLOCATION		798,270,004

0517014001		TEACHERS REGISTRATION COUNCIL OF NIGERIA	
CODE	PROJECT NAME	TYPE	AMOUNT
TRCN02017791	PURCHASE OF OFFICE FURNITURE AND EQUIPMENT FOR STATE OFFICES	NEW	2,066,500
TRCN03017787	CONSTRUCTION OF TRCN HEAD OFFICE BUILDING COMPLEX (ANNEX 1: BILLS OF QUANTITY)	NEW	69,754,531



0517015001 COMPUTER REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	202,485,071
21	PERSONNEL COST	154,385,631
2101	SALARY	138,382,109
210101	SALARIES AND WAGES	138,382,109
21010101	SALARY	138,382,109
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,003,522
210202	SOCIAL CONTRIBUTIONS	16,003,522
21020201	NHIS	6,401,409
21020202	CONTRIBUTORY PENSION	9,602,113
22	OTHER RECURRENT COSTS	18,099,440
2202	OVERHEAD COST	18,099,440
220201	TRAVEL & TRANSPORT - GENERAL	2,108,867
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	361,989
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,746,878
220202	UTILITIES - GENERAL	1,990,937
22020201	ELECTRICITY CHARGES	904,972
22020202	TELEPHONE CHARGES	180,994
22020203	INTERNET ACCESS CHARGES	542,983
22020204	SATELLITE BROADCASTING ACCESS CHARGES	180,994
22020205	WATER RATES	180,994
220203	MATERIALS & SUPPLIES - GENERAL	1,230,762
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	904,972
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	325,790
220204	MAINTENANCE SERVICES - GENERAL	5,661,023
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	687,779
22020402	MAINTENANCE OF OFFICE FURNITURE	1,085,966
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,054,434
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,416,422
22020406	OTHER MAINTENANCE SERVICES	1,416,422
220205	TRAINING - GENERAL	1,085,966
22020501	LOCAL TRAINING	1,085,966
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,388,427
22020702	INFORMATION TECHNOLOGY CONSULTING	664,449
22020703	LEGAL SERVICES	723,978
220208	FUEL & LUBRICANTS - GENERAL	542,983
22020803	PLANT / GENERATOR FUEL COST	542,983
220209	FINANCIAL CHARGES - GENERAL	361,989
22020904	OTHER CRF BANK CHARGES	361,989
220210	MISCELLANEOUS	3,728,486
22021001	REFRESHMENT & MEALS	723,978
22021003	PUBLICITY & ADVERTISEMENTS	361,989
22021004	MEDICAL EXPENSES	723,978
22021006	POSTAGES & COURIER SERVICES	470,585
22021009	SPORTING ACTIVITIES	723,978
22021010	DIRECT TEACHING & LABORATORY COST	723,978
23	CAPITAL EXPENDITURE	30,000,000

**0517015001 COMPUTER REGISTRATION COUNCIL OF NIGERIA**

CODE	LINE ITEM	AMOUNT
2302	CONSTRUCTION / PROVISION	28,101,451
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	28,101,451
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	28,101,451
2304	PRESERVATION OF THE ENVIRONMENT	1,898,549
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,898,549
23040102	EROSION & FLOOD CONTROL	1,898,549
	TOTAL PERSONNEL	154,385,631
	TOTAL OVERHEAD	18,099,440
	TOTAL RECURRENT	172,485,071
	TOTAL CAPITAL	30,000,000
	TOTAL ALLOCATION	202,485,071

0517015001 COMPUTER REGISTRATION COUNCIL OF NIGERIA

CODE	PROJECT NAME	TYPE	AMOUNT
CPN 04018306	DEVELOP IT CENTRE OF EXCELLENCE WITH THE FOLLOWING IT COMPLIANT FACILITIES E.G. LIBRARY, CLASSROOMS, LECTURE THEATERS, CONFERENCE AND SEMINAR HALLS, SOFTWARE AND HARDWARE LABORATORIES	NEW	28,101,451
CPN 05018315	CONTROL OF THE GULLY EROSION	NEW	1,898,549



0517016001 NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,089,055,875
21	PERSONNEL COST	562,104,690
2101	SALARY	498,285,278
210101	SALARIES AND WAGES	498,285,278
21010101	SALARY	498,285,278
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	63,819,412
210201	ALLOWANCES	1,533,752
21020101	NON REGULAR ALLOWANCES	1,533,752
210202	SOCIAL CONTRIBUTIONS	62,285,660
21020201	NHIS	24,914,264
21020202	CONTRIBUTORY PENSION	37,371,396
22	OTHER RECURRENT COSTS	146,926,185
2202	OVERHEAD COST	146,926,185
220201	TRAVEL & TRANSPORT - GENERAL	17,701,468
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,770,147
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,931,321
220202	UTILITIES - GENERAL	9,735,806
22020201	ELECTRICITY CHARGES	4,425,367
22020202	TELEPHONE CHARGES	885,073
22020203	INTERNET ACCESS CHARGES	2,655,220
22020204	SATELLITE BROADCASTING ACCESS CHARGES	885,073
22020205	WATER RATES	885,073
220203	MATERIALS & SUPPLIES - GENERAL	30,216,293
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,549,840
22020302	BOOKS	3,540,293
22020303	NEWSPAPERS	1,719,836
22020304	MAGAZINES & PERIODICALS	3,540,293
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,540,293
22020306	PRINTING OF SECURITY DOCUMENTS	3,363,279
22020307	DRUGS & MEDICAL SUPPLIES	4,349,901
22020308	FIELD & CAMPING MATERIALS SUPPLIES	3,489,983
22020309	UNIFORMS & OTHER CLOTHING	2,529,443
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,593,132
220204	MAINTENANCE SERVICES - GENERAL	39,399,732
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,363,279
22020402	MAINTENANCE OF OFFICE FURNITURE	5,310,440
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,030,276
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,850,734
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,979,965
22020406	OTHER MAINTENANCE SERVICES	6,979,965
22020410	MAINTENANCE OF ROADS AND BRIDGES	885,073
220205	TRAINING - GENERAL	5,310,440
22020501	LOCAL TRAINING	5,310,440
220206	OTHER SERVICES - GENERAL	6,195,513
22020601	SECURITY SERVICES	2,655,220
22020606	CLEANING & FUMIGATION SERVICES	3,540,293



0517016001 NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,005,120
22020702	INFORMATION TECHNOLOGY CONSULTING	2,579,754
22020703	LEGAL SERVICES	3,540,293
22020708	BUDGET PREPARATION	885,073
220208	FUEL & LUBRICANTS - GENERAL	10,570,569
22020801	MOTOR VEHICLE FUEL COST	2,655,220
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,540,293
22020803	PLANT / GENERATOR FUEL COST	2,655,220
22020806	COOKING GAS/FUEL COST	1,719,836
220209	FINANCIAL CHARGES - GENERAL	1,770,147
22020904	OTHER CRF BANK CHARGES	1,770,147
220210	MISCELLANEOUS	19,021,097
22021001	REFRESHMENT & MEALS	3,534,832
22021003	PUBLICITY & ADVERTISEMENTS	1,770,147
22021004	MEDICAL EXPENSES	3,540,293
22021006	POSTAGES & COURIER SERVICES	2,301,191
22021009	SPORTING ACTIVITIES	3,540,290
22021010	DIRECT TEACHING & LABORATORY COST	3,449,271
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	885,073
23	CAPITAL EXPENDITURE	380,025,000
2301	FIXED ASSETS PURCHASED	3,125,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,125,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,125,000
2302	CONSTRUCTION / PROVISION	20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000
2303	REHABILITATION / REPAIRS	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000
2305	OTHER CAPITAL PROJECTS	346,900,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	346,900,000
23050101	RESEARCH AND DEVELOPMENT	316,900,000
23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000
23050103	MONITORING AND EVALUATION	20,000,000
	TOTAL PERSONNEL	562,104,690
	TOTAL OVERHEAD	146,926,185
	TOTAL RECURRENT	709,030,875
	TOTAL CAPITAL	380,025,000
	TOTAL ALLOCATION	1,089,055,875

0517016001 NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT			
CODE	PROJECT NAME	TYPE	AMOUNT
NCCE10017793	REVIEW OF EXISTING MANUAL ACCOUNTING SYSTEM/PARALLEL TRANSITION TO FULL AUTOMATION	NEW	10,000,000
NCCE1017807	TENDER ACTION/ACTIVITIES, MOBILISATION OF SELECTED CONTRACTORS, MONITORING AND SUPERVISION OF IMPLEMENTATION, COMPLETION AND HANDING OVER	NEW	20,000,000
NCCE2017818	REMOBILISATION OF CONTRACTOR TO SITE, PROCUREMENT OF MATERIALS AND LABOUR	NEW	10,000,000

**0517016001 NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT**

CODE	PROJECT NAME	TYPE	AMOUNT
NCCE3017798	DEVELOPMENT AND VALIDATION OF MLA INSTRUMENTS	NEW	6,900,000
NCCE3017800	ACCREDITATION EXERCISE OF 60 NCE AWARDING INSTITUTIONS	NEW	250,000,000
NCCE3017803	MONITORING AND ACCREDITATION OF 180 NTI STUDY CENTRES	NEW	60,000,000
NCCE4017810	QUARTERLY TRANSPORTATION OF 30 STAFF OF FINANCE AND SUPPLIES DEPT TO ACTIVITY LOCATION, ADVERTISEMENT OF THE PROCUREMENT OF WORKING TOOLS EQUIPMENTS (6 LAPTOPS AND 5 PRINTERS)	NEW	10,000,000
NCCE4017814	TRANSPORTATION OF 30 STAFF OF PHYSICAL PLANNING DEPT, ADVERTISEMENT OF THE PROCUREMENT OF LAPTOPS, PRINTERS AND CAMERAS. PROVIDE 30 LAPTOPS, 30 PRINTERS AND 15 CAMERAS	NEW	10,000,000
NCCE6017796	PURCHASES AND INSTALLATION OF ID CARD PRINTING MACHINE AND PURCHASE OF COMPUTER SET AND TRAINING OF 2 OFFICER, DIRECTOR PM AND 5 UNIT HEAD IN PM	NEW	3,125,000



0517017001 NATIONAL TEACHERS INSTITUTE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,439,898,300
21	PERSONNEL COST	1,338,694,223
2101	SALARY	1,190,410,595
210101	SALARIES AND WAGES	1,190,410,595
21010101	SALARY	1,190,410,595
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	148,283,628
210202	SOCIAL CONTRIBUTIONS	148,283,628
21020201	NHIS	59,002,833
21020202	CONTRIBUTORY PENSION	89,280,795
22	OTHER RECURRENT COSTS	100,356,247
2202	OVERHEAD COST	100,356,247
220201	TRAVEL & TRANSPORT - GENERAL	12,090,783
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,209,078
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,881,705
220202	UTILITIES - GENERAL	6,649,931
22020201	ELECTRICITY CHARGES	3,022,696
22020202	TELEPHONE CHARGES	604,539
22020203	INTERNET ACCESS CHARGES	1,813,618
22020204	SATELLITE BROADCASTING ACCESS CHARGES	604,539
22020205	WATER RATES	604,539
220203	MATERIALS & SUPPLIES - GENERAL	24,829,462
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,022,696
22020302	BOOKS	2,418,157
22020303	NEWSPAPERS	2,418,157
22020304	MAGAZINES & PERIODICALS	2,418,157
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,418,157
22020306	PRINTING OF SECURITY DOCUMENTS	2,297,249
22020307	DRUGS & MEDICAL SUPPLIES	4,836,313
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,806,778
22020309	UNIFORMS & OTHER CLOTHING	2,105,627
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,088,171
220204	MAINTENANCE SERVICES - GENERAL	19,546,483
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,295,598
22020402	MAINTENANCE OF OFFICE FURNITURE	2,789,825
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,224,934
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,494,248
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,434,013
22020406	OTHER MAINTENANCE SERVICES	2,703,326
22020410	MAINTENANCE OF ROADS AND BRIDGES	604,539
220205	TRAINING - GENERAL	3,627,235
22020501	LOCAL TRAINING	3,627,235
220206	OTHER SERVICES - GENERAL	4,231,775
22020601	SECURITY SERVICES	1,813,618
22020606	CLEANING & FUMIGATION SERVICES	2,418,157
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,649,903
22020702	INFORMATION TECHNOLOGY CONSULTING	3,627,235



0517017001 NATIONAL TEACHERS INSTITUTE		AMOUNT
CODE	LINE ITEM	
22020703	LEGAL SERVICES	2,418,157
22020708	BUDGET PREPARATION	604,511
220208	FUEL & LUBRICANTS - GENERAL	8,463,550
22020801	MOTOR VEHICLE FUEL COST	1,813,618
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,418,157
22020803	PLANT / GENERATOR FUEL COST	1,813,618
22020806	COOKING GAS/FUEL COST	2,418,157
220209	FINANCIAL CHARGES - GENERAL	1,209,078
22020904	OTHER CRF BANK CHARGES	1,209,078
220210	MISCELLANEOUS	13,058,047
22021001	REFRESHMENT & MEALS	2,418,157
22021003	PUBLICITY & ADVERTISEMENTS	1,209,078
22021004	MEDICAL EXPENSES	2,418,157
22021006	POSTAGES & COURIER SERVICES	1,571,802
22021009	SPORTING ACTIVITIES	2,418,157
22021010	DIRECT TEACHING & LABORATORY COST	2,418,157
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	604,539
23	CAPITAL EXPENDITURE	1,000,847,830
2301	FIXED ASSETS PURCHASED	1,110,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,110,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,110,000
2305	OTHER CAPITAL PROJECTS	999,737,830
230501	ACQUISITION OF NON TANGIBLE ASSETS	999,737,830
23050101	RESEARCH AND DEVELOPMENT	920,837,830
23050103	MONITORING AND EVALUATION	42,400,000
23050104	ANNIVASARIES/CELEBRATIONS	36,500,000
	TOTAL PERSONNEL	1,338,694,223
	TOTAL OVERHEAD	100,356,247
	TOTAL RECURRENT	1,439,050,470
	TOTAL CAPITAL	1,000,847,830
	TOTAL ALLOCATION	2,439,898,300

0517017001 NATIONAL TEACHERS INSTITUTE		AMOUNT
CODE	PROJECT NAME	TYPE
NTI 07020031	WORKSHOPS MONITORING TEAMS ALLOWANCES.	NEW
NTI 08020005	FLAG-OFF CEREMONY,PUBLICITY, ADVERTISEMENTS, PHOTOGRAPHS AND VIDEO COVERAGE OF THE WORHOPS NATIONWIDE.	NEW
NTI 08020056	CLOSING CEREMONY EXPENSES AND MISCELLANEOUS	NEW
NTI.05019946	IDENTIFICATION AND INSPECTION OF 111 TRAINING CENTRES @ 3 CENTRES PER STATE AND FCT.	NEW
NTI.05019954	BRIEFING MEETINGS WITH STAKEHOLDERS (SUBEBES, NUTS, STATE MOES, ZONAL CONSULTANTS, NTI STATE AND ZONAL COORDINATORS AT NTI HEADQUARTERS, KADUNA AND BRIEFING MEETINGS WITH CENTRE COORDINATORS AND RESOURCE PERSONS AT NTI ZONAL OFFICES NATIONWIDE	NEW
NTI.05019961	DEVELOPMENT AND PRODUCTION OF WORKSHOPS TRAINING MANUALS, RESOURCE PERSONS GUIDES AND CDS ON SUPPORT MATERIALS FOR CLASSROOM TEACHINGS.	NEW
NTI.05019965	PRINTING OF REGISTRATION FORMS, CERTIFICATES, TIME-TABLE, POSTERS, ATTENDANCE SHEETS, NAME TAGS ETC AND DISTRIBUTION OF TRAINING MANUALS TO 111 WORKSHO CENTRES NATIONWIDE	NEW
NTI.05020001	BIOMETRIC IDENFICATION OF 27,750 WORKSHOPS PARTICIPANTS NATIONWIDE.	NEW
NTI.05020011	TRAINING CENTRES RUNNING COST (CENTRE INCENTIVES, SECURITY, SANITATION/CLEANING, HIRING OF GENERATING SETS, FIRST AID DRUGS ETC.) FOR 111 WORKSHOPS CENTRES NATIONWIDE AND NTI SDGS WORKSHOP IMPLEMENTATION SECRETARIAT EXPENSES.	NEW

**0517017001 NATIONAL TEACHERS INSTITUTE**

CODE	PROJECT NAME	TYPE	AMOUNT
NTI.05020023	PAYMENT OF ALLOWANCES TO PARTICIPANTS AND RESOURCE PERSONS NATIONWIDE AND HOTEL ACCOMMODATION, (FEEDING FOR PARTICIPANTS AND SUPPORT STAFF) AND TRANSPORT ALLOWANCE FOR 27,750 PARTICIPANTS NATIONWIDE.	NEW	403,270,000
NTI.05020052	ZONAL CONSULTANTS ALLOWANCE (1 PER ZONE).	NEW	1,800,000
NTI.05020061	POST WORKSHOPS REVIEW MEETINGS.	NEW	30,000,000
NTI.05020067	FOLLOW UP (TRACER STUDIES) STUDIES OF THE SDGS CAPACITY BUILDING WORKSHOPS.	NEW	15,960,780
NTI.05020076	DOCUMENTARIES, PRODUCTION AND DESSIMINATION.	NEW	16,750,000
NTI.05020080	TRAINING COMPONENT 'A' - SPECIAL EDUCATIONAL NEEDS AND DISABILITIES (SENDS) & AWARENESS ON EARLY CHILDHOOD EDUCATION INTERVENTION AND TRAINING COMPONENT 'B' - MORAL HIV AND AIDS AWARENESS	NEW	343,288,400
NTI09019978	PROCUREMENT OF CLASSROOM TEACHING MATERIALS (MARKERS, DUSTERS, CARDBOARDS, CELLOTAPES) ETC.	NEW	1,110,000



0517018001 FEDERAL POLYTECHNIC ADO-EKITI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,026,401,104
21	PERSONNEL COST	2,890,566,358
2101	SALARY	2,573,858,245
210101	SALARIES AND WAGES	2,573,858,245
21010101	SALARY	2,573,858,245
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	316,708,113
210202	SOCIAL CONTRIBUTIONS	316,708,113
21020201	NHIS	123,668,744
21020202	CONTRIBUTORY PENSION	193,039,369
22	OTHER RECURRENT COSTS	95,346,214
2202	OVERHEAD COST	95,346,214
220201	TRAVEL & TRANSPORT - GENERAL	2,230,702
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,338,421
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	892,281
220202	UTILITIES - GENERAL	2,500,075
22020201	ELECTRICITY CHARGES	2,006,660
22020202	TELEPHONE CHARGES	43,948
22020203	INTERNET ACCESS CHARGES	449,467
220203	MATERIALS & SUPPLIES - GENERAL	6,959,457
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,344,389
22020303	NEWSPAPERS	44,947
22020304	MAGAZINES & PERIODICALS	89,893
22020307	DRUGS & MEDICAL SUPPLIES	2,230,702
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,249,526
220204	MAINTENANCE SERVICES - GENERAL	1,516,876
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	446,140
22020402	MAINTENANCE OF OFFICE FURNITURE	178,456
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	223,070
22020405	MAINTENANCE OF PLANTS/GENERATORS	446,140
22020406	OTHER MAINTENANCE SERVICES	223,070
220205	TRAINING - GENERAL	892,281
22020501	LOCAL TRAINING	892,281
220206	OTHER SERVICES - GENERAL	6,421,443
22020601	SECURITY SERVICES	5,529,162
22020606	CLEANING & FUMIGATION SERVICES	892,281
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	314,627
22020703	LEGAL SERVICES	314,627
220208	FUEL & LUBRICANTS - GENERAL	5,306,092
22020801	MOTOR VEHICLE FUEL COST	446,140
22020803	PLANT / GENERATOR FUEL COST	4,859,952
220209	FINANCIAL CHARGES - GENERAL	1,338,421
22020902	INSURANCE PREMIUM	1,338,421
220210	MISCELLANEOUS	67,866,240
22021002	HONORARIUM & SITTING ALLOWANCE	4,506,296
22021003	PUBLICITY & ADVERTISEMENTS	669,210
22021009	SPORTING ACTIVITIES	1,338,421

**0517018001 FEDERAL POLYTECHNIC ADO-EKITI**

CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	61,352,313
23	CAPITAL EXPENDITURE	40,488,532
2303	REHABILITATION / REPAIRS	40,488,532
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,488,532
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,488,532
	TOTAL PERSONNEL	2,890,566,358
	TOTAL OVERHEAD	95,346,214
	TOTAL RECURRENT	2,985,912,572
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	3,026,401,104

0517018001 FEDERAL POLYTECHNIC ADO-EKITI

CODE	PROJECT NAME	TYPE	AMOUNT
FPADO1502018542	RENNOVATION AND REPAIR OF BUILDINGS, ROADS ETC	NEW	40,488,532



0517018002 FEDERAL POLYTECHNIC BAUCHI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,533,112,920
21	PERSONNEL COST	2,409,755,585
2101	SALARY	2,142,004,965
210101	SALARIES AND WAGES	2,142,004,965
21010101	SALARY	2,142,004,965
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	267,750,620
210202	SOCIAL CONTRIBUTIONS	267,750,620
21020201	NHIS	107,100,248
21020202	CONTRIBUTORY PENSION	160,650,372
22	OTHER RECURRENT COSTS	82,868,803
2202	OVERHEAD COST	82,868,803
220201	TRAVEL & TRANSPORT - GENERAL	2,898,825
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,317,648
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,581,177
220202	UTILITIES - GENERAL	3,162,355
22020201	ELECTRICITY CHARGES	1,581,177
22020203	INTERNET ACCESS CHARGES	1,317,648
22020204	SATELLITE BROADCASTING ACCESS CHARGES	263,530
220203	MATERIALS & SUPPLIES - GENERAL	5,807,033
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,869,900
22020303	NEWSPAPERS	379,483
22020304	MAGAZINES & PERIODICALS	131,765
22020305	PRINTING OF NON SECURITY DOCUMENTS	527,059
22020306	PRINTING OF SECURITY DOCUMENTS	527,059
22020307	DRUGS & MEDICAL SUPPLIES	263,530
22020308	FIELD & CAMPING MATERIALS SUPPLIES	790,589
22020309	UNIFORMS & OTHER CLOTHING	263,530
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,054,118
220204	MAINTENANCE SERVICES - GENERAL	5,534,120
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,054,118
22020402	MAINTENANCE OF OFFICE FURNITURE	527,059
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,108,236
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,054,118
22020405	MAINTENANCE OF PLANTS/GENERATORS	790,589
220205	TRAINING - GENERAL	1,054,118
22020501	LOCAL TRAINING	1,054,118
220206	OTHER SERVICES - GENERAL	2,108,236
22020606	CLEANING & FUMIGATION SERVICES	2,108,236
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	948,706
22020701	FINANCIAL CONSULTING	632,471
22020703	LEGAL SERVICES	316,235
220208	FUEL & LUBRICANTS - GENERAL	3,268,281
22020801	MOTOR VEHICLE FUEL COST	527,059
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	211,339
22020803	PLANT / GENERATOR FUEL COST	2,213,648
22020804	AIRCRAFT FUEL COST	316,235



0517018002		FEDERAL POLYTECHNIC BAUCHI	
CODE	LINE ITEM		AMOUNT
220210	MISCELLANEOUS		58,087,129
22021001	REFRESHMENT & MEALS		1,054,118
22021002	HONORARIUM & SITTING ALLOWANCE		2,108,236
22021003	PUBLICITY & ADVERTISEMENTS		527,059
22021004	MEDICAL EXPENSES		790,589
22021006	POSTAGES & COURIER SERVICES		158,118
22021007	WELFARE PACKAGES		790,589
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		527,059
22021009	SPORTING ACTIVITIES		263,530
22021010	DIRECT TEACHING & LABORATORY COST		51,867,831
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		2,409,755,585
	TOTAL OVERHEAD		82,868,803
	TOTAL RECURRENT		2,492,624,388
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,533,112,920
0517018002		FEDERAL POLYTECHNIC BAUCHI	
CODE	PROJECT NAME	TYPE	AMOUNT
FPBAU1501019026	COMPLETION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING	NEW	40,488,532



0517018003 FEDERAL POLYTECHNIC BIDA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,070,162,490
21	PERSONNEL COST	2,840,064,577
2101	SALARY	2,524,501,846
210101	SALARIES AND WAGES	2,524,501,846
21010101	SALARY	2,524,501,846
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	315,562,731
210202	SOCIAL CONTRIBUTIONS	315,562,731
21020201	NHIS	126,225,093
21020202	CONTRIBUTORY PENSION	189,337,638
22	OTHER RECURRENT COSTS	132,065,960
2202	OVERHEAD COST	132,065,960
220201	TRAVEL & TRANSPORT - GENERAL	13,881,844
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,618,842
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,263,002
220202	UTILITIES - GENERAL	3,016,279
22020201	ELECTRICITY CHARGES	1,652,600
22020202	TELEPHONE CHARGES	165,260
22020203	INTERNET ACCESS CHARGES	165,260
22020204	SATELLITE BROADCASTING ACCESS CHARGES	661,040
22020205	WATER RATES	165,260
22020206	SEWERAGE CHARGES	206,859
220203	MATERIALS & SUPPLIES - GENERAL	4,296,760
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,652,600
22020302	BOOKS	165,260
22020303	NEWSPAPERS	330,520
22020304	MAGAZINES & PERIODICALS	165,260
22020305	PRINTING OF NON SECURITY DOCUMENTS	826,300
22020306	PRINTING OF SECURITY DOCUMENTS	495,780
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	661,040
220204	MAINTENANCE SERVICES - GENERAL	12,559,763
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	661,040
22020402	MAINTENANCE OF OFFICE FURNITURE	4,296,761
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,983,121
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,305,201
22020405	MAINTENANCE OF PLANTS/GENERATORS	661,040
22020406	OTHER MAINTENANCE SERVICES	1,652,600
220205	TRAINING - GENERAL	2,644,161
22020501	LOCAL TRAINING	2,644,161
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,652,600
22020703	LEGAL SERVICES	1,652,600
220208	FUEL & LUBRICANTS - GENERAL	4,627,281
22020801	MOTOR VEHICLE FUEL COST	3,966,241
22020803	PLANT / GENERATOR FUEL COST	661,040
220209	FINANCIAL CHARGES - GENERAL	661,040
22020902	INSURANCE PREMIUM	661,040
220210	MISCELLANEOUS	88,726,232



0517018003		FEDERAL POLYTECHNIC BIDA	
CODE	LINE ITEM		AMOUNT
22021002	HONORARIUM & SITTING ALLOWANCE		991,560
22021003	PUBLICITY & ADVERTISEMENTS		165,260
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		495,780
22021010	DIRECT TEACHING & LABORATORY COST		87,073,632
23	CAPITAL EXPENDITURE		98,031,953
2301	FIXED ASSETS PURCHASED		35,838,098
230101	PURCHASE OF FIXED ASSETS - GENERAL		35,838,098
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		35,838,098
2303	REHABILITATION / REPAIRS		62,193,855
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		62,193,855
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		62,193,855
	TOTAL PERSONNEL		2,840,064,577
	TOTAL OVERHEAD		132,065,960
	TOTAL RECURRENT		2,972,130,537
	TOTAL CAPITAL		98,031,953
	TOTAL ALLOCATION		3,070,162,490
0517018003		FEDERAL POLYTECHNIC BIDA	
CODE	PROJECT NAME	TYPE	AMOUNT
FPBID1501019898	PURCHASE OF OFFICE FURNITURES	NEW	35,838,098
FPBID1502019899	RENOVATION OF OFFICE BUILDING	NEW	62,193,855



0517018004 FEDERAL POLYTECHNIC IDAH		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,417,614,033
21	PERSONNEL COST	2,257,153,501
2101	SALARY	2,010,019,345
210101	SALARIES AND WAGES	2,010,019,345
21010101	SALARY	2,010,019,345
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	247,134,156
210202	SOCIAL CONTRIBUTIONS	247,134,156
21020201	NHIS	96,382,705
21020202	CONTRIBUTORY PENSION	150,751,451
22	OTHER RECURRENT COSTS	119,972,000
2202	OVERHEAD COST	119,972,000
220201	TRAVEL & TRANSPORT - GENERAL	1,958,935
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	330,395
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,628,540
220202	UTILITIES - GENERAL	1,384,259
22020201	ELECTRICITY CHARGES	488,562
22020202	TELEPHONE CHARGES	325,708
22020203	INTERNET ACCESS CHARGES	244,281
22020205	WATER RATES	325,708
220203	MATERIALS & SUPPLIES - GENERAL	3,582,788
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,628,540
22020304	MAGAZINES & PERIODICALS	162,854
22020309	UNIFORMS & OTHER CLOTHING	162,854
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,628,540
220204	MAINTENANCE SERVICES - GENERAL	2,117,102
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	325,708
22020402	MAINTENANCE OF OFFICE FURNITURE	325,708
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	325,708
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	325,708
22020405	MAINTENANCE OF PLANTS/GENERATORS	488,562
22020406	OTHER MAINTENANCE SERVICES	325,708
220205	TRAINING - GENERAL	325,708
22020501	LOCAL TRAINING	325,708
220206	OTHER SERVICES - GENERAL	2,678,948
22020601	SECURITY SERVICES	1,628,540
22020603	OFFICE RENT	236,138
22020604	RESIDENTIAL RENT	325,708
22020606	CLEANING & FUMIGATION SERVICES	488,562
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,139,978
22020701	FINANCIAL CONSULTING	325,708
22020702	INFORMATION TECHNOLOGY CONSULTING	325,708
22020703	LEGAL SERVICES	488,562
220208	FUEL & LUBRICANTS - GENERAL	1,954,248
22020801	MOTOR VEHICLE FUEL COST	488,562
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	325,708
22020803	PLANT / GENERATOR FUEL COST	1,139,978



0517018004 FEDERAL POLYTECHNIC IDAH		
CODE	LINE ITEM	AMOUNT
220209	FINANCIAL CHARGES - GENERAL	814,270
22020901	BANK CHARGES (OTHER THAN INTEREST)	325,708
22020902	INSURANCE PREMIUM	488,562
220210	MISCELLANEOUS	104,015,764
22021001	REFRESHMENT & MEALS	325,708
22021002	HONORARIUM & SITTING ALLOWANCE	814,270
22021003	PUBLICITY & ADVERTISEMENTS	244,281
22021004	MEDICAL EXPENSES	325,708
22021006	POSTAGES & COURIER SERVICES	162,854
22021007	WELFARE PACKAGES	325,708
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	162,854
22021009	SPORTING ACTIVITIES	244,281
22021010	DIRECT TEACHING & LABORATORY COST	101,410,100
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	2,257,153,501
	TOTAL OVERHEAD	119,972,000
	TOTAL RECURRENT	2,377,125,501
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	2,417,614,033



0517018005 FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,633,965,400
21	PERSONNEL COST	2,507,303,330
2101	SALARY	156,733,895
210101	SALARIES AND WAGES	156,733,895
21010101	SALARY	156,733,895
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,350,569,435
210201	ALLOWANCES	119,991,586
21020101	NON REGULAR ALLOWANCES	119,991,586
210202	SOCIAL CONTRIBUTIONS	2,230,577,849
21020201	NHIS	106,217,992
21020202	CONTRIBUTORY PENSION	2,124,359,857
22	OTHER RECURRENT COSTS	86,173,538
2202	OVERHEAD COST	86,173,538
220201	TRAVEL & TRANSPORT - GENERAL	5,152,988
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	592,607
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,560,381
220202	UTILITIES - GENERAL	2,968,984
22020201	ELECTRICITY CHARGES	1,226,852
22020202	TELEPHONE CHARGES	272,636
22020203	INTERNET ACCESS CHARGES	443,774
22020205	WATER RATES	681,584
22020206	SEWERAGE CHARGES	344,138
220203	MATERIALS & SUPPLIES - GENERAL	4,424,925
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,876,121
22020302	BOOKS	110,870
22020303	NEWSPAPERS	280,736
22020304	MAGAZINES & PERIODICALS	83,693
22020305	PRINTING OF NON SECURITY DOCUMENTS	448,735
22020306	PRINTING OF SECURITY DOCUMENTS	411,606
22020307	DRUGS & MEDICAL SUPPLIES	213,164
220204	MAINTENANCE SERVICES - GENERAL	3,634,058
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,588,639
22020402	MAINTENANCE OF OFFICE FURNITURE	306,237
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	541,341
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	306,554
22020405	MAINTENANCE OF PLANTS/GENERATORS	891,287
220205	TRAINING - GENERAL	449,020
22020501	LOCAL TRAINING	449,020
220206	OTHER SERVICES - GENERAL	11,165,382
22020601	SECURITY SERVICES	5,545,066
22020604	RESIDENTIAL RENT	1,160,939
22020606	CLEANING & FUMIGATION SERVICES	4,459,377
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,583,816
22020701	FINANCIAL CONSULTING	633,239
22020702	INFORMATION TECHNOLOGY CONSULTING	464,882
22020703	LEGAL SERVICES	485,695



0517018005		FEDERAL POLYTECHNIC KAURA-NAMODA	
CODE	LINE ITEM		AMOUNT
220208	FUEL & LUBRICANTS - GENERAL		5,029,240
22020801	MOTOR VEHICLE FUEL COST		923,474
22020803	PLANT / GENERATOR FUEL COST		4,105,766
220209	FINANCIAL CHARGES - GENERAL		1,649,061
22020902	INSURANCE PREMIUM		1,649,061
220210	MISCELLANEOUS		50,116,064
22021001	REFRESHMENT & MEALS		622,897
22021002	HONORARIUM & SITTING ALLOWANCE		2,966,093
22021003	PUBLICITY & ADVERTISEMENTS		804,979
22021006	POSTAGES & COURIER SERVICES		58,179
22021007	WELFARE PACKAGES		454,085
22021009	SPORTING ACTIVITIES		1,224,558
22021010	DIRECT TEACHING & LABORATORY COST		43,985,273
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		2,507,303,330
	TOTAL OVERHEAD		86,173,538
	TOTAL RECURRENT		2,593,476,868
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,633,965,400
0517018005		FEDERAL POLYTECHNIC KAURA-NAMODA	
CODE	PROJECT NAME	TYPE	AMOUNT
FPKAU1501019935	COMPLETION OF MULTIPURPOSE AUDITORIUM.	NEW	33,087,582
FPKAU1501019941	COMPLETION OF ONE-STOREY BLOCK OF 8NOS CLASSROOMS AND 16NOS STAFF OFFICES.	NEW	7,400,950



0517018006 FEDERAL POLYTECHNIC MUBI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,569,791,188
21	PERSONNEL COST	3,444,586,643
2101	SALARY	3,037,964,673
210101	SALARIES AND WAGES	3,037,964,673
21010101	SALARY	3,037,964,673
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	406,621,970
210202	SOCIAL CONTRIBUTIONS	406,621,970
21020201	NHIS	178,774,620
21020202	CONTRIBUTORY PENSION	227,847,350
22	OTHER RECURRENT COSTS	84,716,013
2202	OVERHEAD COST	84,716,013
220201	TRAVEL & TRANSPORT - GENERAL	4,213,628
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,213,628
220202	UTILITIES - GENERAL	1,426,882
22020201	ELECTRICITY CHARGES	850,619
22020203	INTERNET ACCESS CHARGES	288,934
22020205	WATER RATES	287,329
220203	MATERIALS & SUPPLIES - GENERAL	7,654,338
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,054,417
22020303	NEWSPAPERS	314,059
22020304	MAGAZINES & PERIODICALS	401,298
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,597,166
22020306	PRINTING OF SECURITY DOCUMENTS	401,298
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,886,100
220204	MAINTENANCE SERVICES - GENERAL	4,725,659
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,607,510
22020402	MAINTENANCE OF OFFICE FURNITURE	601,947
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,203,894
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	259,265
22020405	MAINTENANCE OF PLANTS/GENERATORS	832,048
22020406	OTHER MAINTENANCE SERVICES	220,995
220206	OTHER SERVICES - GENERAL	7,088,827
22020601	SECURITY SERVICES	6,019,468
22020606	CLEANING & FUMIGATION SERVICES	1,069,359
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	862,904
22020701	FINANCIAL CONSULTING	521,687
22020703	LEGAL SERVICES	341,217
220208	FUEL & LUBRICANTS - GENERAL	3,776,874
22020801	MOTOR VEHICLE FUEL COST	1,805,840
22020803	PLANT / GENERATOR FUEL COST	1,971,034
220209	FINANCIAL CHARGES - GENERAL	630,038
22020902	INSURANCE PREMIUM	630,038
220210	MISCELLANEOUS	54,336,863
22021001	REFRESHMENT & MEALS	272,020
22021002	HONORARIUM & SITTING ALLOWANCE	5,216,873
22021003	PUBLICITY & ADVERTISEMENTS	232,829



0517018006		FEDERAL POLYTECHNIC MUBI	
CODE	LINE ITEM		AMOUNT
22021004	MEDICAL EXPENSES		467,217
22021006	POSTAGES & COURIER SERVICES		200,649
22021009	SPORTING ACTIVITIES		401,298
22021010	DIRECT TEACHING & LABORATORY COST		47,545,977
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		3,444,586,643
	TOTAL OVERHEAD		84,716,013
	TOTAL RECURRENT		3,529,302,656
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		3,569,791,188
0517018006		FEDERAL POLYTECHNIC MUBI	
CODE	PROJECT NAME	TYPE	AMOUNT
YMUBI5017556	OFFICE FURNITURE AND EQUIPMENT	NEW	40,488,532



0517018007 FEDERAL POLYTECHNIC NASARAWA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,398,924,702
21	PERSONNEL COST	2,282,973,835
2101	SALARY	1,982,137,724
210101	SALARIES AND WAGES	1,982,137,724
21010101	SALARY	1,982,137,724
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	300,836,111
210202	SOCIAL CONTRIBUTIONS	300,836,111
21020201	NHIS	152,175,782
21020202	CONTRIBUTORY PENSION	148,660,329
22	OTHER RECURRENT COSTS	75,462,335
2202	OVERHEAD COST	75,462,335
220201	TRAVEL & TRANSPORT - GENERAL	957,702
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	383,540
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	574,162
220202	UTILITIES - GENERAL	1,069,253
22020201	ELECTRICITY CHARGES	627,651
22020202	TELEPHONE CHARGES	73,600
22020203	INTERNET ACCESS CHARGES	368,002
220203	MATERIALS & SUPPLIES - GENERAL	3,059,700
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	382,775
22020302	BOOKS	574,162
22020303	NEWSPAPERS	202,401
22020304	MAGAZINES & PERIODICALS	604,784
22020305	PRINTING OF NON SECURITY DOCUMENTS	382,775
22020306	PRINTING OF SECURITY DOCUMENTS	574,162
22020307	DRUGS & MEDICAL SUPPLIES	206,160
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	132,481
220204	MAINTENANCE SERVICES - GENERAL	2,060,945
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	942,165
22020402	MAINTENANCE OF OFFICE FURNITURE	235,574
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	276,002
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	128,801
22020405	MAINTENANCE OF PLANTS/GENERATORS	202,401
22020410	MAINTENANCE OF ROADS AND BRIDGES	276,002
220205	TRAINING - GENERAL	1,118,911
22020501	LOCAL TRAINING	1,118,911
220206	OTHER SERVICES - GENERAL	9,901,098
22020601	SECURITY SERVICES	5,888,036
22020604	RESIDENTIAL RENT	204,609
22020606	CLEANING & FUMIGATION SERVICES	3,808,453
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	36,800
22020708	BUDGET PREPARATION	36,800
220208	FUEL & LUBRICANTS - GENERAL	3,312,020
22020801	MOTOR VEHICLE FUEL COST	1,472,009
22020803	PLANT / GENERATOR FUEL COST	1,840,011
220210	MISCELLANEOUS	53,945,906

**0517018007 FEDERAL POLYTECHNIC NASARAWA**

CODE	LINE ITEM	AMOUNT
22021002	HONORARIUM & SITTING ALLOWANCE	3,680,023
22021003	PUBLICITY & ADVERTISEMENTS	1,288,008
22021004	MEDICAL EXPENSES	382,722
22021006	POSTAGES & COURIER SERVICES	92,001
22021009	SPORTING ACTIVITIES	552,003
22021010	DIRECT TEACHING & LABORATORY COST	47,914,349
22021031	CURRICULUM DEVELOPMENT	36,800
23	CAPITAL EXPENDITURE	40,488,532
2302	CONSTRUCTION / PROVISION	40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,488,532
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	40,488,532
	TOTAL PERSONNEL	2,282,973,835
	TOTAL OVERHEAD	75,462,335
	TOTAL RECURRENT	2,358,436,170
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	2,398,924,702

0517018007 FEDERAL POLYTECHNIC NASARAWA

CODE	PROJECT NAME	TYPE	AMOUNT
YNSRW2017570	CONSTRUCTION OF SPORT COMPLEX	NEW	40,488,532



0517018008 FEDERAL POLYTECHNIC UWANA-AFIKPO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,746,685,009
21	PERSONNEL COST	3,572,144,244
2101	SALARY	3,164,752,674
210101	SALARIES AND WAGES	3,164,752,674
21010101	SALARY	3,164,752,674
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	407,391,570
210201	ALLOWANCES	11,797,485
21020101	NON REGULAR ALLOWANCES	11,797,485
210202	SOCIAL CONTRIBUTIONS	395,594,085
21020201	NHIS	158,237,634
21020202	CONTRIBUTORY PENSION	237,356,451
22	OTHER RECURRENT COSTS	83,804,840
2202	OVERHEAD COST	83,804,840
220201	TRAVEL & TRANSPORT - GENERAL	8,816,959
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,504,235
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,312,724
220203	MATERIALS & SUPPLIES - GENERAL	4,745,881
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,182,073
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,092,009
22020306	PRINTING OF SECURITY DOCUMENTS	1,471,799
220204	MAINTENANCE SERVICES - GENERAL	2,934,223
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,063,786
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	611,440
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,258,997
220206	OTHER SERVICES - GENERAL	155,621
22020601	SECURITY SERVICES	155,621
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,139,110
22020703	LEGAL SERVICES	1,139,110
220208	FUEL & LUBRICANTS - GENERAL	10,823,550
22020801	MOTOR VEHICLE FUEL COST	2,553,611
22020803	PLANT / GENERATOR FUEL COST	8,269,939
220209	FINANCIAL CHARGES - GENERAL	5,942,742
22020902	INSURANCE PREMIUM	5,942,742
220210	MISCELLANEOUS	49,246,754
22021003	PUBLICITY & ADVERTISEMENTS	844,913
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	485,791
22021010	DIRECT TEACHING & LABORATORY COST	47,916,050
23	CAPITAL EXPENDITURE	90,735,925
2302	CONSTRUCTION / PROVISION	90,735,925
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	90,735,925
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	90,735,925



TOTAL PERSONNEL	3,572,144,244
TOTAL OVERHEAD	83,804,840
TOTAL RECURRENT	3,655,949,084
TOTAL CAPITAL	90,735,925
TOTAL ALLOCATION	3,746,685,009

0517018008 FEDERAL POLYTECHNIC UWANA-AFIKPO

CODE	PROJECT NAME	TYPE	AMOUNT
FPUWA1501020754	ADMIN BLOCK: COMPLETION OF THE SUBSTRUCTURE UP TO SECOND FLOOR SLAB, BLOCKWORK, CONCRETE WORK, ROOFING, SHUTTERING (DOORS & WINDOWS), FINISHES AND SERVICES AN EXTERNAL WORKS (SAP/S.TANKS).	NEW	90,735,925



0517018009 FEDERAL POLYTECHNIC KADUNA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,194,732,339
21	PERSONNEL COST		6,958,262,343
2101	SALARY		6,190,594,811
210101	SALARIES AND WAGES		6,190,594,811
21010101	SALARY		6,190,594,811
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		767,667,532
210201	ALLOWANCES		4,747,743
21020101	NON REGULAR ALLOWANCES		4,747,743
210202	SOCIAL CONTRIBUTIONS		762,919,789
21020201	NHIS		298,625,179
21020202	CONTRIBUTORY PENSION		464,294,610
22	OTHER RECURRENT COSTS		195,981,464
2202	OVERHEAD COST		195,981,464
220201	TRAVEL & TRANSPORT - GENERAL		13,378,077
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		13,378,077
220202	UTILITIES - GENERAL		26,821,532
22020201	ELECTRICITY CHARGES		11,906,085
22020205	WATER RATES		14,915,447
220203	MATERIALS & SUPPLIES - GENERAL		6,430,972
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,512,262
22020307	DRUGS & MEDICAL SUPPLIES		918,710
220204	MAINTENANCE SERVICES - GENERAL		12,812,372
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,381,399
22020402	MAINTENANCE OF OFFICE FURNITURE		918,710
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,674,842
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,837,421
220205	TRAINING - GENERAL		8,013,617
22020501	LOCAL TRAINING		8,013,617
220208	FUEL & LUBRICANTS - GENERAL		5,864,863
22020803	PLANT / GENERATOR FUEL COST		5,864,863
220210	MISCELLANEOUS		122,660,031
22021003	PUBLICITY & ADVERTISEMENTS		3,123,615
22021009	SPORTING ACTIVITIES		4,409,810
22021010	DIRECT TEACHING & LABORATORY COST		115,126,606
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		6,958,262,343
	TOTAL OVERHEAD		195,981,464
	TOTAL RECURRENT		7,154,243,807
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		7,194,732,339
0517018009 FEDERAL POLYTECHNIC KADUNA			
CODE	PROJECT NAME	TYPE	AMOUNT

**0517018009 FEDERAL POLYTECHNIC KADUNA**

CODE	PROJECT NAME	TYPE	AMOUNT
FPKAD1501019907	COMPLETION OF THEATRES AND OFFICES AT COLLEGE OF SCIENCE AND TECHNOLOGY	NEW	40,488,532



0517018010 FEDERAL POLYTECHNIC OFFA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,842,686,727
21	PERSONNEL COST	2,721,284,653
2101	SALARY	2,423,942,200
210101	SALARIES AND WAGES	2,423,942,200
21010101	SALARY	2,423,942,200
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	297,342,453
210202	SOCIAL CONTRIBUTIONS	297,342,453
21020201	NHIS	115,546,788
21020202	CONTRIBUTORY PENSION	181,795,665
22	OTHER RECURRENT COSTS	80,913,542
2202	OVERHEAD COST	80,913,542
220201	TRAVEL & TRANSPORT - GENERAL	7,239,579
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,847,185
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,392,394
220202	UTILITIES - GENERAL	1,212,242
22020201	ELECTRICITY CHARGES	950,778
22020204	SATELLITE BROADCASTING ACCESS CHARGES	237,695
22020206	SEWERAGE CHARGES	23,769
220203	MATERIALS & SUPPLIES - GENERAL	3,409,136
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	943,945
22020302	BOOKS	475,389
22020303	NEWSPAPERS	95,078
22020304	MAGAZINES & PERIODICALS	47,539
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,426,167
22020307	DRUGS & MEDICAL SUPPLIES	421,018
220204	MAINTENANCE SERVICES - GENERAL	2,947,412
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	950,778
22020402	MAINTENANCE OF OFFICE FURNITURE	95,078
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	475,389
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	950,778
22020405	MAINTENANCE OF PLANTS/GENERATORS	475,389
220205	TRAINING - GENERAL	475,389
22020501	LOCAL TRAINING	475,389
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,045,856
22020701	FINANCIAL CONSULTING	475,389
22020703	LEGAL SERVICES	570,467
220208	FUEL & LUBRICANTS - GENERAL	3,422,801
22020803	PLANT / GENERATOR FUEL COST	3,422,801
220210	MISCELLANEOUS	61,161,127
22021001	REFRESHMENT & MEALS	950,778
22021002	HONORARIUM & SITTING ALLOWANCE	4,753,890
22021003	PUBLICITY & ADVERTISEMENTS	584,132
22021006	POSTAGES & COURIER SERVICES	47,539
22021007	WELFARE PACKAGES	1,317,424
22021009	SPORTING ACTIVITIES	475,389
22021010	DIRECT TEACHING & LABORATORY COST	53,031,975

**0517018010 FEDERAL POLYTECHNIC OFFA**

CODE	LINE ITEM	AMOUNT
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	2,721,284,653
	TOTAL OVERHEAD	80,913,542
	TOTAL RECURRENT	2,802,198,195
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	2,842,686,727

0517018010 FEDERAL POLYTECHNIC OFFA

CODE	PROJECT NAME	TYPE	AMOUNT
FPOFF1501019956	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	NEW	40,488,532



0517018011 FEDERAL POLYTECHNIC EDE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,088,181,960
21	PERSONNEL COST	1,986,959,027
2101	SALARY	1,732,997,730
210101	SALARIES AND WAGES	1,732,997,730
21010101	SALARY	1,732,997,730
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	253,961,297
210201	ALLOWANCES	40,635,197
21020101	NON REGULAR ALLOWANCES	40,635,197
210202	SOCIAL CONTRIBUTIONS	213,326,100
21020201	NHIS	83,351,270
21020202	CONTRIBUTORY PENSION	129,974,830
22	OTHER RECURRENT COSTS	60,734,401
2202	OVERHEAD COST	60,734,401
220201	TRAVEL & TRANSPORT - GENERAL	1,575,362
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	787,681
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	787,681
220202	UTILITIES - GENERAL	1,050,241
22020201	ELECTRICITY CHARGES	1,050,241
220203	MATERIALS & SUPPLIES - GENERAL	2,100,483
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,241
22020302	BOOKS	525,121
22020305	PRINTING OF NON SECURITY DOCUMENTS	525,121
220204	MAINTENANCE SERVICES - GENERAL	5,251,207
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,575,362
22020402	MAINTENANCE OF OFFICE FURNITURE	525,121
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,575,362
22020405	MAINTENANCE OF PLANTS/GENERATORS	525,121
22020406	OTHER MAINTENANCE SERVICES	1,050,241
220205	TRAINING - GENERAL	1,312,802
22020501	LOCAL TRAINING	1,312,802
220206	OTHER SERVICES - GENERAL	1,050,241
22020606	CLEANING & FUMIGATION SERVICES	1,050,241
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,575,363
22020701	FINANCIAL CONSULTING	525,121
22020703	LEGAL SERVICES	525,121
22020708	BUDGET PREPARATION	525,121
220208	FUEL & LUBRICANTS - GENERAL	2,625,603
22020801	MOTOR VEHICLE FUEL COST	1,575,362
22020803	PLANT / GENERATOR FUEL COST	1,050,241
220209	FINANCIAL CHARGES - GENERAL	2,625,603
22020902	INSURANCE PREMIUM	2,625,603
220210	MISCELLANEOUS	41,567,496
22021001	REFRESHMENT & MEALS	393,840
22021002	HONORARIUM & SITTING ALLOWANCE	393,840
22021003	PUBLICITY & ADVERTISEMENTS	1,050,241
22021007	WELFARE PACKAGES	787,681



0517018011 FEDERAL POLYTECHNIC EDE		
CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	38,416,773
22021029	MONITORING ACTIVITIES & FOLLOW UP	525,121
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	1,986,959,027
	TOTAL OVERHEAD	60,734,401
	TOTAL RECURRENT	2,047,693,428
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	2,088,181,960

0517018011 FEDERAL POLYTECHNIC EDE			
CODE	PROJECT NAME	TYPE	AMOUNT
YEDE020738	CONSULTANCY FEE FOR THE DEPARTMENT OF FISHERIES BUILDING	NEW	323,140
YEDE020739	SET OF STUDENTS BENCH(WOODEN ON METAL FRAME) CONSISTING OF FIVE NOS COLLAPSIBLE SEATS.	NEW	30,003,455
YEDE020740	BOQ VALUE (ANNEX. B)	NEW	10,161,937



0517018012 FEDERAL POLYTECHNIC AUCHI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,992,501,505
21	PERSONNEL COST	3,785,226,457
2101	SALARY	3,359,717,882
210101	SALARIES AND WAGES	3,359,717,882
21010101	SALARY	3,359,717,882
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	425,508,575
210201	ALLOWANCES	5,543,840
21020101	NON REGULAR ALLOWANCES	5,543,840
210202	SOCIAL CONTRIBUTIONS	419,964,735
21020201	NHIS	167,985,894
21020202	CONTRIBUTORY PENSION	251,978,841
22	OTHER RECURRENT COSTS	117,330,048
2202	OVERHEAD COST	117,330,048
220201	TRAVEL & TRANSPORT - GENERAL	3,735,490
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,735,490
220202	UTILITIES - GENERAL	8,049,751
22020201	ELECTRICITY CHARGES	4,718,034
22020203	INTERNET ACCESS CHARGES	1,432,051
22020205	WATER RATES	1,899,666
220203	MATERIALS & SUPPLIES - GENERAL	8,008,573
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,479,266
22020303	NEWSPAPERS	574,850
22020304	MAGAZINES & PERIODICALS	304,467
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,105,845
22020309	UNIFORMS & OTHER CLOTHING	216,258
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,327,887
220204	MAINTENANCE SERVICES - GENERAL	10,327,542
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,060,450
22020402	MAINTENANCE OF OFFICE FURNITURE	2,044,943
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,676,849
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,023,111
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,522,189
220206	OTHER SERVICES - GENERAL	3,902,849
22020601	SECURITY SERVICES	3,902,849
220208	FUEL & LUBRICANTS - GENERAL	9,765,493
22020803	PLANT / GENERATOR FUEL COST	9,706,518
22020806	COOKING GAS/FUEL COST	58,975
220210	MISCELLANEOUS	73,540,350
22021010	DIRECT TEACHING & LABORATORY COST	73,540,350
23	CAPITAL EXPENDITURE	89,945,000
2301	FIXED ASSETS PURCHASED	35,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	35,000,000
23010107	PURCHASE OF TRUCKS	35,000,000
2303	REHABILITATION / REPAIRS	35,792,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,792,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	35,792,000

**0517018012 FEDERAL POLYTECHNIC AUCHI**

CODE	LINE ITEM	AMOUNT
2305	OTHER CAPITAL PROJECTS	19,153,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,153,000
23050102	COMPUTER SOFTWARE ACQUISITION	19,153,000
	TOTAL PERSONNEL	3,785,226,457
	TOTAL OVERHEAD	117,330,048
	TOTAL RECURRENT	3,902,556,505
	TOTAL CAPITAL	89,945,000
	TOTAL ALLOCATION	3,992,501,505

0517018012 FEDERAL POLYTECHNIC AUCHI

CODE	PROJECT NAME	TYPE	AMOUNT
FPAUC1501018577	PROCUREMENT/INSTALLATION OF STREET LIGHT	ONGOING	35,792,000
FPAUC1502018996	PROCUREMENT OF BAND WIDTH,SOFTWARE AND SERVERS	NEW	19,153,000
FPAUC1503018999	GENERAL ADMINISTRATION	NEW	35,000,000



0517018013 FEDERAL POLYTECHNIC NEKEDE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,202,070,696
21	PERSONNEL COST	3,080,735,708
2101	SALARY	2,738,431,740
210101	SALARIES AND WAGES	2,738,431,740
21010101	SALARY	2,738,431,740
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	342,303,968
210202	SOCIAL CONTRIBUTIONS	342,303,968
21020201	NHIS	136,921,587
21020202	CONTRIBUTORY PENSION	205,382,381
22	OTHER RECURRENT COSTS	80,846,456
2202	OVERHEAD COST	80,846,456
220201	TRAVEL & TRANSPORT - GENERAL	2,267,146
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,322,502
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	944,644
220202	UTILITIES - GENERAL	1,119,864
22020201	ELECTRICITY CHARGES	377,858
22020202	TELEPHONE CHARGES	94,464
22020203	INTERNET ACCESS CHARGES	94,464
22020204	SATELLITE BROADCASTING ACCESS CHARGES	377,858
22020205	WATER RATES	94,464
22020206	SEWERAGE CHARGES	80,756
220203	MATERIALS & SUPPLIES - GENERAL	2,456,074
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	944,644
22020302	BOOKS	94,464
22020303	NEWSPAPERS	188,929
22020304	MAGAZINES & PERIODICALS	94,464
22020305	PRINTING OF NON SECURITY DOCUMENTS	472,322
22020306	PRINTING OF SECURITY DOCUMENTS	283,393
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	377,858
220204	MAINTENANCE SERVICES - GENERAL	5,290,007
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,858
22020402	MAINTENANCE OF OFFICE FURNITURE	566,786
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,133,573
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,889,288
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,858
22020406	OTHER MAINTENANCE SERVICES	944,644
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	944,644
22020703	LEGAL SERVICES	944,644
220208	FUEL & LUBRICANTS - GENERAL	755,716
22020801	MOTOR VEHICLE FUEL COST	377,858
22020803	PLANT / GENERATOR FUEL COST	377,858
220209	FINANCIAL CHARGES - GENERAL	377,858
22020902	INSURANCE PREMIUM	377,858
220210	MISCELLANEOUS	67,635,147
22021002	HONORARIUM & SITTING ALLOWANCE	566,786
22021003	PUBLICITY & ADVERTISEMENTS	94,464



0517018013 FEDERAL POLYTECHNIC NEKEDE		
CODE	LINE ITEM	AMOUNT
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	283,393
22021010	DIRECT TEACHING & LABORATORY COST	66,690,504
23	CAPITAL EXPENDITURE	40,488,532
2301	FIXED ASSETS PURCHASED	20,805,932
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,805,932
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,675,984
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	13,129,948
2305	OTHER CAPITAL PROJECTS	19,682,600
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,682,600
23050101	RESEARCH AND DEVELOPMENT	19,682,600
	TOTAL PERSONNEL	3,080,735,708
	TOTAL OVERHEAD	80,846,456
	TOTAL RECURRENT	3,161,582,164
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	3,202,070,696

0517018013 FEDERAL POLYTECHNIC NEKEDE			
CODE	PROJECT NAME	TYPE	AMOUNT
YNEKD001020743	OFFICE FURNITURE AND FITTINGS	NEW	7,675,984
YNEKD3020745	ACADEMIC RESEARCH PROJECT	NEW	19,682,600
YNEKD4020747	BOOK BINDERY EQUIPMENT	NEW	13,129,948



0517018014 FEDERAL POLYTECHNIC OKO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,756,030,972
21	PERSONNEL COST		4,555,274,688
2101	SALARY		3,951,933,400
210101	SALARIES AND WAGES		3,951,933,400
21010101	SALARY		3,951,933,400
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		603,341,288
210202	SOCIAL CONTRIBUTIONS		603,341,288
21020201	NHIS		306,946,283
21020202	CONTRIBUTORY PENSION		296,395,005
22	OTHER RECURRENT COSTS		110,635,152
2202	OVERHEAD COST		110,635,152
220201	TRAVEL & TRANSPORT - GENERAL		10,061,885
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,061,885
220202	UTILITIES - GENERAL		1,893,021
22020201	ELECTRICITY CHARGES		1,893,021
220203	MATERIALS & SUPPLIES - GENERAL		8,384,904
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,384,904
220204	MAINTENANCE SERVICES - GENERAL		1,676,981
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,676,981
220206	OTHER SERVICES - GENERAL		3,353,962
22020601	SECURITY SERVICES		3,353,962
220208	FUEL & LUBRICANTS - GENERAL		8,384,905
22020801	MOTOR VEHICLE FUEL COST		3,353,962
22020803	PLANT / GENERATOR FUEL COST		5,030,943
220210	MISCELLANEOUS		76,879,494
22021002	HONORARIUM & SITTING ALLOWANCE		1,341,585
22021003	PUBLICITY & ADVERTISEMENTS		2,012,377
22021010	DIRECT TEACHING & LABORATORY COST		73,525,532
23	CAPITAL EXPENDITURE		90,121,132
2301	FIXED ASSETS PURCHASED		90,121,132
230101	PURCHASE OF FIXED ASSETS - GENERAL		90,121,132
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		60,307,862
23010113	PURCHASE OF COMPUTERS		29,813,270
	TOTAL PERSONNEL		4,555,274,688
	TOTAL OVERHEAD		110,635,152
	TOTAL RECURRENT		4,665,909,840
	TOTAL CAPITAL		90,121,132
	TOTAL ALLOCATION		4,756,030,972
0517018014 FEDERAL POLYTECHNIC OKO			
CODE	PROJECT NAME	TYPE	AMOUNT
FPOKO1501020017	PURCHASE OF COMPUTERS	NEW	29,813,270
FPOKO1502020022	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	60,307,862



0517018015 FEDERAL POLYTECHNIC DAMATURU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,009,802,567
21	PERSONNEL COST	918,098,466
2101	SALARY	715,968,092
210101	SALARIES AND WAGES	715,968,092
21010101	SALARY	715,968,092
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	202,130,374
210201	ALLOWANCES	112,634,363
21020101	NON REGULAR ALLOWANCES	112,634,363
210202	SOCIAL CONTRIBUTIONS	89,496,011
21020201	NHIS	35,798,404
21020202	CONTRIBUTORY PENSION	53,697,607
22	OTHER RECURRENT COSTS	51,215,569
2202	OVERHEAD COST	51,215,569
220201	TRAVEL & TRANSPORT - GENERAL	3,184,860
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,819,920
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,364,940
220202	UTILITIES - GENERAL	1,569,681
22020201	ELECTRICITY CHARGES	454,980
22020202	TELEPHONE CHARGES	227,490
22020203	INTERNET ACCESS CHARGES	204,741
22020204	SATELLITE BROADCASTING ACCESS CHARGES	454,980
22020206	SEWERAGE CHARGES	227,490
220203	MATERIALS & SUPPLIES - GENERAL	5,814,268
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	454,980
22020302	BOOKS	486,906
22020303	NEWSPAPERS	277,083
22020304	MAGAZINES & PERIODICALS	272,988
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,819,920
22020306	PRINTING OF SECURITY DOCUMENTS	2,274,901
22020307	DRUGS & MEDICAL SUPPLIES	227,490
220204	MAINTENANCE SERVICES - GENERAL	5,687,251
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	454,980
22020402	MAINTENANCE OF OFFICE FURNITURE	454,980
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	682,470
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,819,920
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,274,901
220206	OTHER SERVICES - GENERAL	909,960
22020601	SECURITY SERVICES	909,960
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,137,450
22020703	LEGAL SERVICES	1,137,450
220208	FUEL & LUBRICANTS - GENERAL	2,274,901
22020803	PLANT / GENERATOR FUEL COST	2,274,901
220209	FINANCIAL CHARGES - GENERAL	1,819,920
22020902	INSURANCE PREMIUM	1,819,920
220210	MISCELLANEOUS	28,817,278
22021002	HONORARIUM & SITTING ALLOWANCE	682,470

**0517018015 FEDERAL POLYTECHNIC DAMATURU**

CODE	LINE ITEM	AMOUNT
22021003	PUBLICITY & ADVERTISEMENTS	454,980
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	454,980
22021010	DIRECT TEACHING & LABORATORY COST	27,224,848
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	918,098,466
	TOTAL OVERHEAD	51,215,569
	TOTAL RECURRENT	969,314,035
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	1,009,802,567

0517018015 FEDERAL POLYTECHNIC DAMATURU

CODE	PROJECT NAME	TYPE	AMOUNT
FPDAM1501019111	CONSTRUCTION OF 1NO ENTERPRENUERSHIP WORKSHOP/LABORATORY (BOQ 1.)	NEW	40,488,532



0517018016 FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	856,250,740
21	PERSONNEL COST	723,740,310
2101	SALARY	627,881,676
210101	SALARIES AND WAGES	627,881,676
21010101	SALARY	627,881,676
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	95,858,634
210202	SOCIAL CONTRIBUTIONS	95,858,634
21020201	NHIS	48,767,509
21020202	CONTRIBUTORY PENSION	47,091,125
22	OTHER RECURRENT COSTS	92,021,898
2202	OVERHEAD COST	92,021,898
220201	TRAVEL & TRANSPORT - GENERAL	2,491,845
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	552,837
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,939,008
220202	UTILITIES - GENERAL	1,956,761
22020201	ELECTRICITY CHARGES	630,816
22020202	TELEPHONE CHARGES	854,281
22020203	INTERNET ACCESS CHARGES	212,075
22020205	WATER RATES	165,261
22020206	SEWERAGE CHARGES	94,328
220203	MATERIALS & SUPPLIES - GENERAL	1,163,506
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	495,582
22020302	BOOKS	82,460
22020304	MAGAZINES & PERIODICALS	61,845
22020305	PRINTING OF NON SECURITY DOCUMENTS	41,230
22020306	PRINTING OF SECURITY DOCUMENTS	90,706
22020309	UNIFORMS & OTHER CLOTHING	41,230
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	350,453
220204	MAINTENANCE SERVICES - GENERAL	1,306,263
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	436,002
22020402	MAINTENANCE OF OFFICE FURNITURE	84,830
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	212,075
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	127,245
22020405	MAINTENANCE OF PLANTS/GENERATORS	412,298
22020406	OTHER MAINTENANCE SERVICES	33,813
220205	TRAINING - GENERAL	123,689
22020501	LOCAL TRAINING	123,689
220206	OTHER SERVICES - GENERAL	16,343,484
22020601	SECURITY SERVICES	9,070,551
22020606	CLEANING & FUMIGATION SERVICES	7,272,933
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	368,434
22020701	FINANCIAL CONSULTING	131,935
22020702	INFORMATION TECHNOLOGY CONSULTING	83,696
22020703	LEGAL SERVICES	82,712
22020708	BUDGET PREPARATION	70,091
220208	FUEL & LUBRICANTS - GENERAL	5,442,331



0517018016 FEDERAL POLYTECHNIC HUSSAINI ADAMU			
CODE	LINE ITEM		AMOUNT
22020803	PLANT / GENERATOR FUEL COST		5,442,331
220209	FINANCIAL CHARGES - GENERAL		371,068
22020901	BANK CHARGES (OTHER THAN INTEREST)		41,230
22020902	INSURANCE PREMIUM		329,838
220210	MISCELLANEOUS		62,454,517
22021001	REFRESHMENT & MEALS		335,718
22021002	HONORARIUM & SITTING ALLOWANCE		3,870,716
22021006	POSTAGES & COURIER SERVICES		94,828
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		82,460
22021009	SPORTING ACTIVITIES		412,298
22021010	DIRECT TEACHING & LABORATORY COST		57,576,037
22021029	MONITORING ACTIVITIES & FOLLOW UP		82,460
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		723,740,310
	TOTAL OVERHEAD		92,021,898
	TOTAL RECURRENT		815,762,208
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		856,250,740
0517018016 FEDERAL POLYTECHNIC HUSSAINI ADAMU			
CODE	PROJECT NAME	TYPE	AMOUNT
FPHUS1501019149	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	40,488,532



0517018017 FEDERAL POLYTECHNIC GWANDU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,652,095,603
21	PERSONNEL COST	2,529,347,054
2101	SALARY	2,194,337,726
210101	SALARIES AND WAGES	2,194,337,726
21010101	SALARY	2,194,337,726
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	335,009,328
210202	SOCIAL CONTRIBUTIONS	335,009,328
21020201	NHIS	170,433,998
21020202	CONTRIBUTORY PENSION	164,575,330
22	OTHER RECURRENT COSTS	82,260,017
2202	OVERHEAD COST	82,260,017
220201	TRAVEL & TRANSPORT - GENERAL	5,771,905
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,923,968
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,847,937
220202	UTILITIES - GENERAL	5,771,905
22020201	ELECTRICITY CHARGES	4,617,524
22020202	TELEPHONE CHARGES	1,154,381
220203	MATERIALS & SUPPLIES - GENERAL	3,770,977
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	769,587
22020305	PRINTING OF NON SECURITY DOCUMENTS	961,984
22020306	PRINTING OF SECURITY DOCUMENTS	769,587
22020308	FIELD & CAMPING MATERIALS SUPPLIES	307,835
22020309	UNIFORMS & OTHER CLOTHING	192,397
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	769,587
220204	MAINTENANCE SERVICES - GENERAL	3,463,142
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	769,587
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	769,587
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	769,587
22020405	MAINTENANCE OF PLANTS/GENERATORS	769,587
22020406	OTHER MAINTENANCE SERVICES	384,794
220205	TRAINING - GENERAL	1,154,381
22020501	LOCAL TRAINING	1,154,381
220206	OTHER SERVICES - GENERAL	577,191
22020604	RESIDENTIAL RENT	384,794
22020606	CLEANING & FUMIGATION SERVICES	192,397
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,923,968
22020701	FINANCIAL CONSULTING	1,154,381
22020703	LEGAL SERVICES	769,587
220208	FUEL & LUBRICANTS - GENERAL	5,063,952
22020801	MOTOR VEHICLE FUEL COST	831,221
22020803	PLANT / GENERATOR FUEL COST	4,232,731
220210	MISCELLANEOUS	54,762,596
22021001	REFRESHMENT & MEALS	577,191
22021002	HONORARIUM & SITTING ALLOWANCE	5,771,905
22021003	PUBLICITY & ADVERTISEMENTS	1,154,381
22021007	WELFARE PACKAGES	1,154,381



0517018017 FEDERAL POLYTECHNIC GWANDU			
CODE	LINE ITEM		AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST		46,104,738
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		2,529,347,054
	TOTAL OVERHEAD		82,260,017
	TOTAL RECURRENT		2,611,607,071
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,652,095,603
0517018017 FEDERAL POLYTECHNIC GWANDU			
CODE	PROJECT NAME	TYPE	AMOUNT
YKEBBI017524	COMPLETION OF DEPARTMENTAL BUILDING FOR BUILDING TECHNOLOGY WITH OFFICES, CLASSROOMS, STUDIOS, WORKSHOPS AND DATA ROOM	NEW	40,488,532



0517018018 FEDERAL POLYTECHNIC ILARO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,933,934,572
21	PERSONNEL COST		1,833,888,426
2101	SALARY		1,634,302,995
210101	SALARIES AND WAGES		1,634,302,995
21010101	SALARY		1,634,302,995
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		199,585,431
210202	SOCIAL CONTRIBUTIONS		199,585,431
21020201	NHIS		77,012,706
21020202	CONTRIBUTORY PENSION		122,572,725
22	OTHER RECURRENT COSTS		59,557,614
2202	OVERHEAD COST		59,557,614
220201	TRAVEL & TRANSPORT - GENERAL		581,590
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		581,590
220202	UTILITIES - GENERAL		2,362,711
22020201	ELECTRICITY CHARGES		1,090,482
22020203	INTERNET ACCESS CHARGES		1,272,229
220203	MATERIALS & SUPPLIES - GENERAL		2,096,076
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,295,012
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		801,064
220204	MAINTENANCE SERVICES - GENERAL		406,130
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		406,130
220205	TRAINING - GENERAL		327,144
22020501	LOCAL TRAINING		327,144
220206	OTHER SERVICES - GENERAL		36,349
22020604	RESIDENTIAL RENT		36,349
220208	FUEL & LUBRICANTS - GENERAL		3,838,495
22020803	PLANT / GENERATOR FUEL COST		3,838,495
220210	MISCELLANEOUS		49,909,119
22021010	DIRECT TEACHING & LABORATORY COST		49,909,119
23	CAPITAL EXPENDITURE		40,488,532
2303	REHABILITATION / REPAIRS		40,488,532
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,488,532
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		24,560,149
23030113	REHABILITATION / REPAIRS - ROADS		15,928,383
	TOTAL PERSONNEL		1,833,888,426
	TOTAL OVERHEAD		59,557,614
	TOTAL RECURRENT		1,893,446,040
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		1,933,934,572
0517018018 FEDERAL POLYTECHNIC ILARO			
CODE	PROJECT NAME	TYPE	AMOUNT
YILARO2017539	COMPLETE REPLACEMENT OF ROOFS, CEILLINGS,ELECTRICAL WIRING, ELECTRIC FANS, WINDOWS, DOORS, ROOM CABINETS, TOILET FACILITIES, FLOORING AND PAINTING	NEW	24,560,149
YILARO3017546	REHABILITATION OF 1353M OF ASPHALT LAID INTERNAL ROAD. SITE CLEARING, EXCAVATION & FILLING, WEARING COURSE, KERBS, DRAINAGE, WALKWAYS AND STREET LIGHTING.	NEW	15,928,383



0517018019 YABA COLLEGE OF TECHNOLOGY		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,533,163,631
21	PERSONNEL COST	4,325,473,178
2101	SALARY	3,827,011,978
210101	SALARIES AND WAGES	3,827,011,978
21010101	SALARY	3,827,011,978
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	498,461,200
210201	ALLOWANCES	31,582,314
21020101	NON REGULAR ALLOWANCES	31,582,314
210202	SOCIAL CONTRIBUTIONS	466,878,886
21020201	NHIS	179,852,988
21020202	CONTRIBUTORY PENSION	287,025,898
22	OTHER RECURRENT COSTS	167,201,921
2202	OVERHEAD COST	167,201,921
220201	TRAVEL & TRANSPORT - GENERAL	3,079,176
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,199,411
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	879,765
220202	UTILITIES - GENERAL	7,489,809
22020201	ELECTRICITY CHARGES	4,410,633
22020202	TELEPHONE CHARGES	879,765
22020203	INTERNET ACCESS CHARGES	1,319,647
22020205	WATER RATES	439,882
22020206	SEWERAGE CHARGES	439,882
220203	MATERIALS & SUPPLIES - GENERAL	9,457,468
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	659,823
22020302	BOOKS	659,823
22020303	NEWSPAPERS	439,882
22020304	MAGAZINES & PERIODICALS	219,941
22020305	PRINTING OF NON SECURITY DOCUMENTS	439,882
22020306	PRINTING OF SECURITY DOCUMENTS	439,882
22020307	DRUGS & MEDICAL SUPPLIES	1,319,647
22020309	UNIFORMS & OTHER CLOTHING	879,765
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,398,823
220204	MAINTENANCE SERVICES - GENERAL	5,278,587
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	879,765
22020402	MAINTENANCE OF OFFICE FURNITURE	879,765
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	659,823
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,099,706
22020405	MAINTENANCE OF PLANTS/GENERATORS	659,823
22020406	OTHER MAINTENANCE SERVICES	659,823
22020410	MAINTENANCE OF ROADS AND BRIDGES	439,882
220205	TRAINING - GENERAL	1,319,647
22020501	LOCAL TRAINING	1,319,647
220206	OTHER SERVICES - GENERAL	19,574,760
22020601	SECURITY SERVICES	12,316,703
22020604	RESIDENTIAL RENT	219,941
22020606	CLEANING & FUMIGATION SERVICES	7,038,116



0517018019 YABA COLLEGE OF TECHNOLOGY		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	879,765
22020703	LEGAL SERVICES	879,765
220208	FUEL & LUBRICANTS - GENERAL	1,319,646
22020801	MOTOR VEHICLE FUEL COST	439,882
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	439,882
22020803	PLANT / GENERATOR FUEL COST	439,882
220209	FINANCIAL CHARGES - GENERAL	2,199,411
22020902	INSURANCE PREMIUM	2,199,411
220210	MISCELLANEOUS	116,603,652
22021002	HONORARIUM & SITTING ALLOWANCE	1,759,529
22021003	PUBLICITY & ADVERTISEMENTS	659,823
22021004	MEDICAL EXPENSES	659,823
22021006	POSTAGES & COURIER SERVICES	659,823
22021007	WELFARE PACKAGES	439,882
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	439,882
22021009	SPORTING ACTIVITIES	791,788
22021010	DIRECT TEACHING & LABORATORY COST	111,193,102
23	CAPITAL EXPENDITURE	40,488,532
2301	FIXED ASSETS PURCHASED	15,696,587
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,696,587
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,696,587
2305	OTHER CAPITAL PROJECTS	24,791,945
230501	ACQUISITION OF NON TANGIBLE ASSETS	24,791,945
23050101	RESEARCH AND DEVELOPMENT	10,994,847
23050103	MONITORING AND EVALUATION	1,898,549
23050127	REFUND TO STATES FOR FEDERAL GOVERNMENT ROAD PROJECTS	11,898,549
	TOTAL PERSONNEL	4,325,473,178
	TOTAL OVERHEAD	167,201,921
	TOTAL RECURRENT	4,492,675,099
	TOTAL CAPITAL	40,488,532
	TOTAL ALLOCATION	4,533,163,631



0517018020 FEDERAL POLYTECHNIC BALI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	619,486,936
21	PERSONNEL COST	434,348,897
2101	SALARY	379,524,648
210101	SALARIES AND WAGES	379,524,648
21010101	SALARY	379,524,648
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	54,824,249
210201	ALLOWANCES	7,383,667
21020101	NON REGULAR ALLOWANCES	7,383,667
210202	SOCIAL CONTRIBUTIONS	47,440,582
21020201	NHIS	18,976,233
21020202	CONTRIBUTORY PENSION	28,464,349
22	OTHER RECURRENT COSTS	144,649,507
2202	OVERHEAD COST	144,649,507
220201	TRAVEL & TRANSPORT - GENERAL	6,067,517
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	866,788
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,200,729
220202	UTILITIES - GENERAL	2,166,970
22020203	INTERNET ACCESS CHARGES	2,166,970
220203	MATERIALS & SUPPLIES - GENERAL	16,330,682
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,333,940
22020303	NEWSPAPERS	303,376
22020304	MAGAZINES & PERIODICALS	86,679
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,733,576
22020306	PRINTING OF SECURITY DOCUMENTS	866,788
22020307	DRUGS & MEDICAL SUPPLIES	3,480,548
22020309	UNIFORMS & OTHER CLOTHING	216,697
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,200,729
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	108,349
220204	MAINTENANCE SERVICES - GENERAL	6,284,213
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,182
22020402	MAINTENANCE OF OFFICE FURNITURE	216,697
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,166,970
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	866,788
22020405	MAINTENANCE OF PLANTS/GENERATORS	866,788
22020406	OTHER MAINTENANCE SERVICES	216,697
22020410	MAINTENANCE OF ROADS AND BRIDGES	650,091
220205	TRAINING - GENERAL	2,166,970
22020501	LOCAL TRAINING	2,166,970
220206	OTHER SERVICES - GENERAL	2,817,061
22020601	SECURITY SERVICES	866,788
22020604	RESIDENTIAL RENT	866,788
22020606	CLEANING & FUMIGATION SERVICES	1,083,485
220208	FUEL & LUBRICANTS - GENERAL	10,401,457
22020801	MOTOR VEHICLE FUEL COST	2,600,364
22020803	PLANT / GENERATOR FUEL COST	7,801,093
220210	MISCELLANEOUS	98,414,637



0517018020		FEDERAL POLYTECHNIC BALI	
CODE	LINE ITEM		AMOUNT
22021001	REFRESHMENT & MEALS		216,697
22021002	HONORARIUM & SITTING ALLOWANCE		10,834,851
22021003	PUBLICITY & ADVERTISEMENTS		866,788
22021006	POSTAGES & COURIER SERVICES		65,009
22021007	WELFARE PACKAGES		433,394
22021009	SPORTING ACTIVITIES		2,166,970
22021010	DIRECT TEACHING & LABORATORY COST		83,830,928
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		37,901,046
230101	PURCHASE OF FIXED ASSETS - GENERAL		37,901,046
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		37,901,046
2302	CONSTRUCTION / PROVISION		2,587,486
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,587,486
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		2,587,486
	TOTAL PERSONNEL		434,348,897
	TOTAL OVERHEAD		144,649,507
	TOTAL RECURRENT		578,998,404
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		619,486,936
0517018020		FEDERAL POLYTECHNIC BALI	
CODE	PROJECT NAME	TYPE	AMOUNT
FPBAL1501019012	LABORATORY FURNITURE AND EQUIPMENT.	NEW	37,901,046



0517018021 FEDERAL POLYTECHNIC EKOWE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,052,812,049
21	PERSONNEL COST	855,774,185
2101	SALARY	760,688,165
210101	SALARIES AND WAGES	760,688,165
21010101	SALARY	760,688,165
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	95,086,020
210202	SOCIAL CONTRIBUTIONS	95,086,020
21020201	NHIS	38,034,408
21020202	CONTRIBUTORY PENSION	57,051,612
22	OTHER RECURRENT COSTS	144,909,332
2202	OVERHEAD COST	144,909,332
220201	TRAVEL & TRANSPORT - GENERAL	9,439,141
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,944,312
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,494,829
220202	UTILITIES - GENERAL	4,978,052
22020201	ELECTRICITY CHARGES	898,966
22020202	TELEPHONE CHARGES	674,224
22020203	INTERNET ACCESS CHARGES	707,965
22020204	SATELLITE BROADCASTING ACCESS CHARGES	224,741
22020205	WATER RATES	224,741
22020206	SEWERAGE CHARGES	2,157,518
22020207	LEASED COMMUNICATION LINES(S)	89,897
220203	MATERIALS & SUPPLIES - GENERAL	24,272,077
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,494,829
22020302	BOOKS	449,483
22020303	NEWSPAPERS	1,797,932
22020304	MAGAZINES & PERIODICALS	224,741
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,494,829
22020306	PRINTING OF SECURITY DOCUMENTS	3,820,605
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,989,658
220204	MAINTENANCE SERVICES - GENERAL	17,080,351
22020402	MAINTENANCE OF OFFICE FURNITURE	2,247,415
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,595,863
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,494,829
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,944,312
22020406	OTHER MAINTENANCE SERVICES	1,797,932
220208	FUEL & LUBRICANTS - GENERAL	4,494,829
22020803	PLANT / GENERATOR FUEL COST	4,494,829
220209	FINANCIAL CHARGES - GENERAL	1,573,190
22020902	INSURANCE PREMIUM	1,573,190
220210	MISCELLANEOUS	83,071,692
22021002	HONORARIUM & SITTING ALLOWANCE	1,123,707
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	898,966
22021010	DIRECT TEACHING & LABORATORY COST	81,049,019
23	CAPITAL EXPENDITURE	52,128,532
2302	CONSTRUCTION / PROVISION	52,128,532

**0517018021 FEDERAL POLYTECHNIC EKOWE**

CODE	LINE ITEM	AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	52,128,532
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	52,128,532
	TOTAL PERSONNEL	855,774,185
	TOTAL OVERHEAD	144,909,332
	TOTAL RECURRENT	1,000,683,517
	TOTAL CAPITAL	52,128,532
	TOTAL ALLOCATION	1,052,812,049

0517018021 FEDERAL POLYTECHNIC EKOWE

CODE	PROJECT NAME	TYPE	AMOUNT
FPEKO1501019996	CONSTRUCTION OF ENGINEERING LABORATORIES/EQUIPMENTS, ENGAGEMENT OF CONSULTANTS,PROJECT PLANNING COMMITTEE MEETING	NEW	52,128,532



0517018022 FEDERAL POLYTECHNIC BONNY		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	439,767,361
21	PERSONNEL COST	178,269,491
2101	SALARY	158,461,770
210101	SALARIES AND WAGES	158,461,770
21010101	SALARY	158,461,770
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,807,721
210202	SOCIAL CONTRIBUTIONS	19,807,721
21020201	NHIS	7,923,088
21020202	CONTRIBUTORY PENSION	11,884,633
22	OTHER RECURRENT COSTS	144,909,338
2202	OVERHEAD COST	144,909,338
220201	TRAVEL & TRANSPORT - GENERAL	2,628,898
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,643,061
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	985,837
220202	UTILITIES - GENERAL	3,450,430
22020201	ELECTRICITY CHARGES	1,643,061
22020202	TELEPHONE CHARGES	328,613
22020203	INTERNET ACCESS CHARGES	985,837
22020204	SATELLITE BROADCASTING ACCESS CHARGES	328,613
22020205	WATER RATES	164,306
220203	MATERIALS & SUPPLIES - GENERAL	7,274,763
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	657,224
22020303	NEWSPAPERS	164,306
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,703,630
22020306	PRINTING OF SECURITY DOCUMENTS	1,643,061
22020307	DRUGS & MEDICAL SUPPLIES	657,224
22020309	UNIFORMS & OTHER CLOTHING	792,094
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	657,224
220204	MAINTENANCE SERVICES - GENERAL	3,636,538
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	328,613
22020402	MAINTENANCE OF OFFICE FURNITURE	328,613
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,243,196
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	164,306
22020405	MAINTENANCE OF PLANTS/GENERATORS	328,613
22020406	OTHER MAINTENANCE SERVICES	914,584
22020408	MAINTENANCE OF SEA BOATS	328,613
220205	TRAINING - GENERAL	364,225
22020501	LOCAL TRAINING	364,225
220206	OTHER SERVICES - GENERAL	19,230,719
22020601	SECURITY SERVICES	9,772,218
22020603	OFFICE RENT	6,572,244
22020606	CLEANING & FUMIGATION SERVICES	2,886,257
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,501,428
22020701	FINANCIAL CONSULTING	1,643,061
22020703	LEGAL SERVICES	1,643,061
22020704	ENGINEERING SERVICES	985,837



0517018022 FEDERAL POLYTECHNIC BONNY			
CODE	LINE ITEM		AMOUNT
22020705	ARCHITECTURAL SERVICES		1,314,449
22020706	SURVEYING SERVICES		985,837
22020708	BUDGET PREPARATION		4,929,183
220208	FUEL & LUBRICANTS - GENERAL		4,271,959
22020801	MOTOR VEHICLE FUEL COST		1,314,449
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,314,449
22020803	PLANT / GENERATOR FUEL COST		1,643,061
220209	FINANCIAL CHARGES - GENERAL		3,286,122
22020902	INSURANCE PREMIUM		3,286,122
220210	MISCELLANEOUS		89,264,256
22021001	REFRESHMENT & MEALS		1,643,061
22021002	HONORARIUM & SITTING ALLOWANCE		1,643,061
22021003	PUBLICITY & ADVERTISEMENTS		1,314,449
22021004	MEDICAL EXPENSES		1,643,061
22021006	POSTAGES & COURIER SERVICES		328,613
22021007	WELFARE PACKAGES		657,224
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		164,272
22021009	SPORTING ACTIVITIES		164,272
22021010	DIRECT TEACHING & LABORATORY COST		81,049,019
22021031	CURRICULUM DEVELOPMENT		657,224
23	CAPITAL EXPENDITURE		116,588,532
2301	FIXED ASSETS PURCHASED		76,756,668
230101	PURCHASE OF FIXED ASSETS - GENERAL		76,756,668
23010105	PURCHASE OF MOTOR VEHICLES		30,599,655
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		46,157,013
2302	CONSTRUCTION / PROVISION		39,831,864
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		39,831,864
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		39,831,864
	TOTAL PERSONNEL		178,269,491
	TOTAL OVERHEAD		144,909,338
	TOTAL RECURRENT		323,178,829
	TOTAL CAPITAL		116,588,532
	TOTAL ALLOCATION		439,767,361
0517018022 FEDERAL POLYTECHNIC BONNY			
CODE	PROJECT NAME	TYPE	AMOUNT
FPBON1501019078	COST EXPANSION OF MECHANICAL ENGINEERING TECHNOLOGY BUILDING	NEW	39,831,864
FPBON1502019084	PURCHASE OF VEHICLE	NEW	30,599,655
FPBON1503019095	PURCHASE OF OFFICE FURNITURES	NEW	46,157,013



0517018023 FEDERAL POLYTECHNIC UKANA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	658,873,617
21	PERSONNEL COST	178,269,491
2101	SALARY	158,461,770
210101	SALARIES AND WAGES	158,461,770
21010101	SALARY	158,461,770
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,807,721
210202	SOCIAL CONTRIBUTIONS	19,807,721
21020201	NHIS	7,923,088
21020202	CONTRIBUTORY PENSION	11,884,633
22	OTHER RECURRENT COSTS	35,995,878
2202	OVERHEAD COST	35,995,878
220201	TRAVEL & TRANSPORT - GENERAL	1,777,350
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	522,750
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,254,600
220202	UTILITIES - GENERAL	940,950
22020201	ELECTRICITY CHARGES	522,750
22020202	TELEPHONE CHARGES	209,100
22020203	INTERNET ACCESS CHARGES	209,100
220203	MATERIALS & SUPPLIES - GENERAL	940,950
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	522,750
22020302	BOOKS	209,100
22020303	NEWSPAPERS	209,100
220204	MAINTENANCE SERVICES - GENERAL	1,960,906
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	209,100
22020402	MAINTENANCE OF OFFICE FURNITURE	313,650
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	418,200
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	497,206
22020405	MAINTENANCE OF PLANTS/GENERATORS	522,750
220205	TRAINING - GENERAL	522,750
22020501	LOCAL TRAINING	522,750
220208	FUEL & LUBRICANTS - GENERAL	888,675
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	731,850
22020803	PLANT / GENERATOR FUEL COST	156,825
220210	MISCELLANEOUS	28,964,297
22021001	REFRESHMENT & MEALS	418,200
22021002	HONORARIUM & SITTING ALLOWANCE	209,100
22021003	PUBLICITY & ADVERTISEMENTS	52,275
22021006	POSTAGES & COURIER SERVICES	313,650
22021007	WELFARE PACKAGES	522,750
22021009	SPORTING ACTIVITIES	522,750
22021010	DIRECT TEACHING & LABORATORY COST	26,925,572
23	CAPITAL EXPENDITURE	444,608,248
2301	FIXED ASSETS PURCHASED	23,680,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,680,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,700,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	12,980,000

**0517018023 FEDERAL POLYTECHNIC UKANA**

CODE	LINE ITEM	AMOUNT
2302	CONSTRUCTION / PROVISION	398,428,248
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	398,428,248
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,400,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	40,488,532
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	207,039,716
23020114	CONSTRUCTION / PROVISION OF ROADS	120,000,000
2305	OTHER CAPITAL PROJECTS	22,500,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	22,500,000
23050102	COMPUTER SOFTWARE ACQUISITION	22,500,000
	TOTAL PERSONNEL	178,269,491
	TOTAL OVERHEAD	35,995,878
	TOTAL RECURRENT	214,265,369
	TOTAL CAPITAL	444,608,248
	TOTAL ALLOCATION	658,873,617

0517018023 FEDERAL POLYTECHNIC UKANA

CODE	PROJECT NAME	TYPE	AMOUNT
PUKA014021069	PROVISION OF OFFICE FURNITURE	NEW	10,700,000
PUKA015021075	CONSTRUCTION OF ROAD	NEW	120,000,000
PUKANA10021072	PROVISION OF ELECTRICITY	NEW	13,400,000
PUKANA12021076	CONSTRUCTION/PROVISION OF HOSPITALS AND HEALTH CENTRES	NEW	40,488,532
PUKANA13021068	CONSTRUCTION OF LIBRARIES	NEW	207,039,716
PUKANA5021070	PROVISION OF BOOKS	NEW	12,980,000
PUKANA8021071	PROVISION OF WATER	NEW	17,500,000
PUKANA9021074	PROVISION OF INTERNET BANDWIDTH	NEW	22,500,000



0517018024 NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	305,199,501
21	PERSONNEL COST	178,269,491
2101	SALARY	158,461,770
210101	SALARIES AND WAGES	158,461,770
21010101	SALARY	158,461,770
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,807,721
210202	SOCIAL CONTRIBUTIONS	19,807,721
21020201	NHIS	7,923,088
21020202	CONTRIBUTORY PENSION	11,884,633
22	OTHER RECURRENT COSTS	35,995,878
2202	OVERHEAD COST	35,995,878
220201	TRAVEL & TRANSPORT - GENERAL	1,777,350
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	522,750
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,254,600
220202	UTILITIES - GENERAL	940,950
22020201	ELECTRICITY CHARGES	522,750
22020202	TELEPHONE CHARGES	209,100
22020203	INTERNET ACCESS CHARGES	209,100
220203	MATERIALS & SUPPLIES - GENERAL	940,950
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	522,750
22020302	BOOKS	209,100
22020303	NEWSPAPERS	209,100
220204	MAINTENANCE SERVICES - GENERAL	1,960,906
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	209,100
22020402	MAINTENANCE OF OFFICE FURNITURE	313,650
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	418,200
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	497,206
22020405	MAINTENANCE OF PLANTS/GENERATORS	522,750
220205	TRAINING - GENERAL	522,750
22020501	LOCAL TRAINING	522,750
220208	FUEL & LUBRICANTS - GENERAL	888,675
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	731,850
22020803	PLANT / GENERATOR FUEL COST	156,825
220210	MISCELLANEOUS	28,964,297
22021001	REFRESHMENT & MEALS	418,200
22021002	HONORARIUM & SITTING ALLOWANCE	209,100
22021003	PUBLICITY & ADVERTISEMENTS	52,275
22021006	POSTAGES & COURIER SERVICES	313,650
22021007	WELFARE PACKAGES	522,750
22021009	SPORTING ACTIVITIES	522,750
22021010	DIRECT TEACHING & LABORATORY COST	26,925,572
23	CAPITAL EXPENDITURE	90,934,132
2302	CONSTRUCTION / PROVISION	90,934,132
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	90,934,132
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	90,934,132



TOTAL PERSONNEL	178,269,491		
TOTAL OVERHEAD	35,995,878		
TOTAL RECURRENT	214,265,369		
TOTAL CAPITAL	90,934,132		
TOTAL ALLOCATION	305,199,501		
0517018024 NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE			
CODE	PROJECT NAME	TYPE	AMOUNT
NICON1501019981	CONSTRUCTION / PROVISION OF WATER FACILITIES	NEW	90,934,132



0517018025		FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,158,530,476
21	PERSONNEL COST		787,500,000
2101	SALARY		700,000,000
210101	SALARIES AND WAGES		700,000,000
21010101	SALARY		700,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		87,500,000
210202	SOCIAL CONTRIBUTIONS		87,500,000
21020201	NHIS		35,000,000
21020202	CONTRIBUTORY PENSION		52,500,000
23	CAPITAL EXPENDITURE		371,030,476
2301	FIXED ASSETS PURCHASED		45,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		45,000,000
23010105	PURCHASE OF MOTOR VEHICLES		45,000,000
2302	CONSTRUCTION / PROVISION		326,030,476
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		326,030,476
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		196,030,476
23020114	CONSTRUCTION / PROVISION OF ROADS		130,000,000
	TOTAL PERSONNEL		787,500,000
	TOTAL OVERHEAD		0
	TOTAL RECURRENT		787,500,000
	TOTAL CAPITAL		371,030,476
	TOTAL ALLOCATION		1,158,530,476
0517018025		FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	
CODE	PROJECT NAME	TYPE	AMOUNT
ILEOLUJI 001021056	PROVISION OF 33KVA ELECTRICITY TO SCHOOL	NEW	196,030,476
ILEOLUJI 002021057	CONSTRUCTION OF 10KM ACCESS ROAD IN SCH ENVIRONMENT	NEW	130,000,000
ILEOLUJI 003021058	PROCUREMENT OF UTILITY VEHICLE	NEW	45,000,000



0517019001 FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,697,665,675
21	PERSONNEL COST	1,595,178,439
2101	SALARY	1,417,936,390
210101	SALARIES AND WAGES	1,417,936,390
21010101	SALARY	1,417,936,390
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	177,242,049
210202	SOCIAL CONTRIBUTIONS	177,242,049
21020201	NHIS	70,896,820
21020202	CONTRIBUTORY PENSION	106,345,229
22	OTHER RECURRENT COSTS	50,473,474
2202	OVERHEAD COST	50,473,474
220201	TRAVEL & TRANSPORT - GENERAL	2,603,171
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	650,793
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,952,378
220202	UTILITIES - GENERAL	1,193,118
22020201	ELECTRICITY CHARGES	542,327
22020202	TELEPHONE CHARGES	108,465
22020203	INTERNET ACCESS CHARGES	325,396
22020204	SATELLITE BROADCASTING ACCESS CHARGES	108,465
22020205	WATER RATES	108,465
220203	MATERIALS & SUPPLIES - GENERAL	5,162,957
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	542,327
22020302	BOOKS	433,862
22020303	NEWSPAPERS	433,862
22020304	MAGAZINES & PERIODICALS	325,396
22020305	PRINTING OF NON SECURITY DOCUMENTS	433,862
22020306	PRINTING OF SECURITY DOCUMENTS	412,169
22020307	DRUGS & MEDICAL SUPPLIES	867,724
22020308	FIELD & CAMPING MATERIALS SUPPLIES	650,793
22020309	UNIFORMS & OTHER CLOTHING	867,724
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	195,238
220204	MAINTENANCE SERVICES - GENERAL	5,076,183
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	412,169
22020402	MAINTENANCE OF OFFICE FURNITURE	650,793
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,084,654
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,084,654
22020405	MAINTENANCE OF PLANTS/GENERATORS	867,724
22020406	OTHER MAINTENANCE SERVICES	867,724
22020410	MAINTENANCE OF ROADS AND BRIDGES	108,465
220205	TRAINING - GENERAL	650,793
22020501	LOCAL TRAINING	650,793
220206	OTHER SERVICES - GENERAL	650,793
22020601	SECURITY SERVICES	216,931
22020606	CLEANING & FUMIGATION SERVICES	433,862
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,626,981
22020702	INFORMATION TECHNOLOGY CONSULTING	650,793



0517019001 FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	LINE ITEM	AMOUNT
22020703	LEGAL SERVICES	433,862
22020705	ARCHITECTURAL SERVICES	325,396
22020706	SURVEYING SERVICES	108,465
22020708	BUDGET PREPARATION	108,465
220208	FUEL & LUBRICANTS - GENERAL	1,518,516
22020801	MOTOR VEHICLE FUEL COST	325,396
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	433,862
22020803	PLANT / GENERATOR FUEL COST	325,396
22020806	COOKING GAS/FUEL COST	433,862
220209	FINANCIAL CHARGES - GENERAL	216,931
22020904	OTHER CRF BANK CHARGES	216,931
220210	MISCELLANEOUS	31,774,031
22021001	REFRESHMENT & MEALS	390,476
22021003	PUBLICITY & ADVERTISEMENTS	216,931
22021004	MEDICAL EXPENSES	433,862
22021006	POSTAGES & COURIER SERVICES	282,010
22021009	SPORTING ACTIVITIES	412,169
22021010	DIRECT TEACHING & LABORATORY COST	29,930,118
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	108,465
23	CAPITAL EXPENDITURE	52,013,762
2304	PRESERVATION OF THE ENVIRONMENT	52,013,762
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	52,013,762
23040102	EROSION & FLOOD CONTROL	52,013,762
	TOTAL PERSONNEL	1,595,178,439
	TOTAL OVERHEAD	50,473,474
	TOTAL RECURRENT	1,645,651,913
	TOTAL CAPITAL	52,013,762
	TOTAL ALLOCATION	1,697,665,675

0517019001 FEDERAL COLLEGE OF EDUCATION ABEOKUTA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEABKT017236	CONSTRUCTION OF 2KM ROAD, CULVERTS, DRAINAGE CHANNELS AND INTERLOCKING PAVEMENTS FOR CAR PARKS FROM NEW SCHOOL OF EDUCATION OFFICE - NEW OFFICE OF LANGUAGES - NEW SCHOOL OF VOCATIONAL EDUCATION OFFICE - COLLEGE BAKERY - CEDEP JUNCTION - NEW SCHOOL OF ARTS & SOCIAL SCIENCES THEATRE - SCHOOL OF LANGUAGES THEATRE - MICRO-TEACHING LABORATORY - BACK OF OLD SOS BUILDING	NEW	52,013,762



0517019002 FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,487,388,947
21	PERSONNEL COST	1,388,818,009
2101	SALARY	1,229,088,915
210101	SALARIES AND WAGES	1,229,088,915
21010101	SALARY	1,229,088,915
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	159,729,094
210201	ALLOWANCES	6,092,979
21020101	NON REGULAR ALLOWANCES	6,092,979
210202	SOCIAL CONTRIBUTIONS	153,636,115
21020201	NHIS	61,454,446
21020202	CONTRIBUTORY PENSION	92,181,669
22	OTHER RECURRENT COSTS	51,557,176
2202	OVERHEAD COST	51,557,176
220201	TRAVEL & TRANSPORT - GENERAL	2,349,625
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	587,406
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,762,219
220202	UTILITIES - GENERAL	1,076,911
22020201	ELECTRICITY CHARGES	489,505
22020202	TELEPHONE CHARGES	97,901
22020203	INTERNET ACCESS CHARGES	293,703
22020204	SATELLITE BROADCASTING ACCESS CHARGES	97,901
22020205	WATER RATES	97,901
220203	MATERIALS & SUPPLIES - GENERAL	4,660,088
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	489,505
22020302	BOOKS	391,604
22020303	NEWSPAPERS	391,604
22020304	MAGAZINES & PERIODICALS	293,703
22020305	PRINTING OF NON SECURITY DOCUMENTS	391,604
22020306	PRINTING OF SECURITY DOCUMENTS	372,024
22020307	DRUGS & MEDICAL SUPPLIES	783,208
22020308	FIELD & CAMPING MATERIALS SUPPLIES	587,406
22020309	UNIFORMS & OTHER CLOTHING	783,208
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	176,222
220204	MAINTENANCE SERVICES - GENERAL	4,581,769
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	372,024
22020402	MAINTENANCE OF OFFICE FURNITURE	587,406
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	979,011
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	979,011
22020405	MAINTENANCE OF PLANTS/GENERATORS	783,208
22020406	OTHER MAINTENANCE SERVICES	783,208
22020410	MAINTENANCE OF ROADS AND BRIDGES	97,901
220205	TRAINING - GENERAL	587,406
22020501	LOCAL TRAINING	587,406
220206	OTHER SERVICES - GENERAL	587,406
22020601	SECURITY SERVICES	195,802
22020606	CLEANING & FUMIGATION SERVICES	391,604



0517019002 FEDERAL COLLEGE OF EDUCATION AKOKA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,468,515
22020702	INFORMATION TECHNOLOGY CONSULTING		587,406
22020703	LEGAL SERVICES		391,604
22020705	ARCHITECTURAL SERVICES		293,703
22020706	SURVEYING SERVICES		97,901
22020708	BUDGET PREPARATION		97,901
220208	FUEL & LUBRICANTS - GENERAL		1,370,614
22020801	MOTOR VEHICLE FUEL COST		293,703
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		391,604
22020803	PLANT / GENERATOR FUEL COST		293,703
22020806	COOKING GAS/FUEL COST		391,604
220209	FINANCIAL CHARGES - GENERAL		195,802
22020904	OTHER CRF BANK CHARGES		195,802
220210	MISCELLANEOUS		34,679,040
22021001	REFRESHMENT & MEALS		352,444
22021003	PUBLICITY & ADVERTISEMENTS		195,802
22021004	MEDICAL EXPENSES		391,604
22021006	POSTAGES & COURIER SERVICES		254,543
22021009	SPORTING ACTIVITIES		372,024
22021010	DIRECT TEACHING & LABORATORY COST		33,014,722
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		97,901
23	CAPITAL EXPENDITURE		47,013,762
2302	CONSTRUCTION / PROVISION		47,013,762
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,013,762
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		47,013,762
	TOTAL PERSONNEL		1,388,818,009
	TOTAL OVERHEAD		51,557,176
	TOTAL RECURRENT		1,440,375,185
	TOTAL CAPITAL		47,013,762
	TOTAL ALLOCATION		1,487,388,947
0517019002 FEDERAL COLLEGE OF EDUCATION AKOKA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEAKK017227	IRON BENDIING, CARPENTRY AND JOINERY, PLUMBING AND ELECTRICAL WORKS	NEW	47,013,762



0517019003 FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,888,008,987
21	PERSONNEL COST	1,761,750,870
2101	SALARY	1,561,518,439
210101	SALARIES AND WAGES	1,561,518,439
21010101	SALARY	1,561,518,439
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,232,431
210201	ALLOWANCES	8,090,708
21020101	NON REGULAR ALLOWANCES	8,090,708
210202	SOCIAL CONTRIBUTIONS	192,141,723
21020201	NHIS	75,027,840
21020202	CONTRIBUTORY PENSION	117,113,883
22	OTHER RECURRENT COSTS	69,244,355
2202	OVERHEAD COST	69,244,355
220201	TRAVEL & TRANSPORT - GENERAL	2,545,223
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,081,676
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,463,547
220202	UTILITIES - GENERAL	1,983,072
22020201	ELECTRICITY CHARGES	901,397
22020202	TELEPHONE CHARGES	180,279
22020203	INTERNET ACCESS CHARGES	540,838
22020204	SATELLITE BROADCASTING ACCESS CHARGES	180,279
22020205	WATER RATES	180,279
220203	MATERIALS & SUPPLIES - GENERAL	8,581,297
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	901,397
22020302	BOOKS	721,117
22020303	NEWSPAPERS	721,117
22020304	MAGAZINES & PERIODICALS	540,838
22020305	PRINTING OF NON SECURITY DOCUMENTS	721,117
22020306	PRINTING OF SECURITY DOCUMENTS	685,062
22020307	DRUGS & MEDICAL SUPPLIES	1,442,235
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,081,676
22020309	UNIFORMS & OTHER CLOTHING	1,442,235
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	324,503
220204	MAINTENANCE SERVICES - GENERAL	6,655,593
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	685,062
22020402	MAINTENANCE OF OFFICE FURNITURE	1,081,676
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	912,053
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	912,053
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,442,235
22020406	OTHER MAINTENANCE SERVICES	1,442,235
22020410	MAINTENANCE OF ROADS AND BRIDGES	180,279
220205	TRAINING - GENERAL	1,081,676
22020501	LOCAL TRAINING	1,081,676
220206	OTHER SERVICES - GENERAL	1,081,676
22020601	SECURITY SERVICES	360,559
22020606	CLEANING & FUMIGATION SERVICES	721,117



0517019003 FEDERAL COLLEGE OF EDUCATION ASABA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,704,189
22020702	INFORMATION TECHNOLOGY CONSULTING		1,081,676
22020703	LEGAL SERVICES		721,117
22020705	ARCHITECTURAL SERVICES		540,838
22020706	SURVEYING SERVICES		180,279
22020708	BUDGET PREPARATION		180,279
220208	FUEL & LUBRICANTS - GENERAL		2,523,910
22020801	MOTOR VEHICLE FUEL COST		540,838
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		721,117
22020803	PLANT / GENERATOR FUEL COST		540,838
22020806	COOKING GAS/FUEL COST		721,117
220209	FINANCIAL CHARGES - GENERAL		360,559
22020904	OTHER CRF BANK CHARGES		360,559
220210	MISCELLANEOUS		41,727,160
22021001	REFRESHMENT & MEALS		649,006
22021003	PUBLICITY & ADVERTISEMENTS		360,559
22021004	MEDICAL EXPENSES		721,117
22021006	POSTAGES & COURIER SERVICES		468,726
22021009	SPORTING ACTIVITIES		685,062
22021010	DIRECT TEACHING & LABORATORY COST		38,662,411
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		180,279
23	CAPITAL EXPENDITURE		57,013,762
2302	CONSTRUCTION / PROVISION		57,013,762
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		57,013,762
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		57,013,762
	TOTAL PERSONNEL		1,761,750,870
	TOTAL OVERHEAD		69,244,355
	TOTAL RECURRENT		1,830,995,225
	TOTAL CAPITAL		57,013,762
	TOTAL ALLOCATION		1,888,008,987
0517019003 FEDERAL COLLEGE OF EDUCATION ASABA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEASB017256	TRANSPORTATION, ADVERTISEMENT, PRE-QUALIFICATION, OPENING OF FINANCIAL BIDS, ANALYSIS OF FINANCIAL BIDS, PRE-CONTRACT CONSULTANCY, POST CONTRACT CONSULTANCY, BOQ.	NEW	57,013,762



0517019004 FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,434,625,350
21	PERSONNEL COST	1,338,376,472
2101	SALARY	1,170,561,997
210101	SALARIES AND WAGES	1,170,561,997
21010101	SALARY	1,170,561,997
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	167,814,475
210201	ALLOWANCES	58,528,100
21020101	NON REGULAR ALLOWANCES	58,528,100
210202	SOCIAL CONTRIBUTIONS	109,286,375
21020201	NHIS	21,494,226
21020202	CONTRIBUTORY PENSION	87,792,149
22	OTHER RECURRENT COSTS	45,235,116
2202	OVERHEAD COST	45,235,116
220201	TRAVEL & TRANSPORT - GENERAL	1,967,022
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	712,943
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,254,079
220202	UTILITIES - GENERAL	1,307,062
22020201	ELECTRICITY CHARGES	594,119
22020202	TELEPHONE CHARGES	118,824
22020203	INTERNET ACCESS CHARGES	356,471
22020204	SATELLITE BROADCASTING ACCESS CHARGES	118,824
22020205	WATER RATES	118,824
220203	MATERIALS & SUPPLIES - GENERAL	5,656,011
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	594,119
22020302	BOOKS	475,295
22020303	NEWSPAPERS	475,295
22020304	MAGAZINES & PERIODICALS	356,471
22020305	PRINTING OF NON SECURITY DOCUMENTS	475,295
22020306	PRINTING OF SECURITY DOCUMENTS	451,530
22020307	DRUGS & MEDICAL SUPPLIES	950,590
22020308	FIELD & CAMPING MATERIALS SUPPLIES	712,943
22020309	UNIFORMS & OTHER CLOTHING	950,590
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	213,883
220204	MAINTENANCE SERVICES - GENERAL	4,233,829
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	451,530
22020402	MAINTENANCE OF OFFICE FURNITURE	712,943
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	745,863
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	745,863
22020405	MAINTENANCE OF PLANTS/GENERATORS	950,590
22020406	OTHER MAINTENANCE SERVICES	508,216
22020410	MAINTENANCE OF ROADS AND BRIDGES	118,824
220205	TRAINING - GENERAL	712,943
22020501	LOCAL TRAINING	712,943
220206	OTHER SERVICES - GENERAL	712,943
22020601	SECURITY SERVICES	237,648
22020606	CLEANING & FUMIGATION SERVICES	475,295



0517019004 FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,782,357
22020702	INFORMATION TECHNOLOGY CONSULTING	712,943
22020703	LEGAL SERVICES	475,295
22020705	ARCHITECTURAL SERVICES	356,471
22020706	SURVEYING SERVICES	118,824
22020708	BUDGET PREPARATION	118,824
220208	FUEL & LUBRICANTS - GENERAL	1,663,532
22020801	MOTOR VEHICLE FUEL COST	356,471
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	475,295
22020803	PLANT / GENERATOR FUEL COST	356,471
22020806	COOKING GAS/FUEL COST	475,295
220209	FINANCIAL CHARGES - GENERAL	237,648
22020904	OTHER CRF BANK CHARGES	237,648
220210	MISCELLANEOUS	26,961,769
22021001	REFRESHMENT & MEALS	427,766
22021003	PUBLICITY & ADVERTISEMENTS	237,648
22021004	MEDICAL EXPENSES	475,295
22021006	POSTAGES & COURIER SERVICES	308,942
22021009	SPORTING ACTIVITIES	451,530
22021010	DIRECT TEACHING & LABORATORY COST	24,941,764
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	118,824
23	CAPITAL EXPENDITURE	51,013,762
2302	CONSTRUCTION / PROVISION	51,013,762
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	51,013,762
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	51,013,762
	TOTAL PERSONNEL	1,338,376,472
	TOTAL OVERHEAD	45,235,116
	TOTAL RECURRENT	1,383,611,588
	TOTAL CAPITAL	51,013,762
	TOTAL ALLOCATION	1,434,625,350

0517019004 FEDERAL COLLEGE OF EDUCATION BICHI			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEBCH017271	INSTALLATION OF ELECTRICAL & PLUMBING FITTINGS, TILING, PAINTING, DOORS & WINDOWS	NEW	51,013,762



0517019005 FEDERAL COLLEGE OF EDUCATION GOMBE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,545,321,111
21	PERSONNEL COST	1,449,956,105
2101	SALARY	1,288,654,413
210101	SALARIES AND WAGES	1,288,654,413
21010101	SALARY	1,288,654,413
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	161,301,692
210201	ALLOWANCES	219,890
21020101	NON REGULAR ALLOWANCES	219,890
210202	SOCIAL CONTRIBUTIONS	161,081,802
21020201	NHIS	64,432,721
21020202	CONTRIBUTORY PENSION	96,649,081
22	OTHER RECURRENT COSTS	48,134,846
2202	OVERHEAD COST	48,134,846
220201	TRAVEL & TRANSPORT - GENERAL	1,994,907
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	952,390
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,042,517
220202	UTILITIES - GENERAL	1,746,049
22020201	ELECTRICITY CHARGES	793,658
22020202	TELEPHONE CHARGES	158,732
22020203	INTERNET ACCESS CHARGES	476,195
22020204	SATELLITE BROADCASTING ACCESS CHARGES	158,732
22020205	WATER RATES	158,732
220203	MATERIALS & SUPPLIES - GENERAL	7,555,627
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	793,658
22020302	BOOKS	634,927
22020303	NEWSPAPERS	634,927
22020304	MAGAZINES & PERIODICALS	476,195
22020305	PRINTING OF NON SECURITY DOCUMENTS	634,927
22020306	PRINTING OF SECURITY DOCUMENTS	603,180
22020307	DRUGS & MEDICAL SUPPLIES	1,269,853
22020308	FIELD & CAMPING MATERIALS SUPPLIES	952,390
22020309	UNIFORMS & OTHER CLOTHING	1,269,853
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	285,717
220204	MAINTENANCE SERVICES - GENERAL	5,613,988
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	603,180
22020402	MAINTENANCE OF OFFICE FURNITURE	952,390
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,133,653
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,133,653
22020405	MAINTENANCE OF PLANTS/GENERATORS	816,190
22020406	OTHER MAINTENANCE SERVICES	816,190
22020410	MAINTENANCE OF ROADS AND BRIDGES	158,732
220205	TRAINING - GENERAL	952,390
22020501	LOCAL TRAINING	952,390
220206	OTHER SERVICES - GENERAL	952,390
22020601	SECURITY SERVICES	317,463
22020606	CLEANING & FUMIGATION SERVICES	634,927



0517019005		FEDERAL COLLEGE OF EDUCATION GOMBE	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,380,976
22020702	INFORMATION TECHNOLOGY CONSULTING		952,390
22020703	LEGAL SERVICES		634,927
22020705	ARCHITECTURAL SERVICES		476,195
22020706	SURVEYING SERVICES		158,732
22020708	BUDGET PREPARATION		158,732
220208	FUEL & LUBRICANTS - GENERAL		2,222,244
22020801	MOTOR VEHICLE FUEL COST		476,195
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		634,927
22020803	PLANT / GENERATOR FUEL COST		476,195
22020806	COOKING GAS/FUEL COST		634,927
220209	FINANCIAL CHARGES - GENERAL		317,463
22020904	OTHER CRF BANK CHARGES		317,463
220210	MISCELLANEOUS		24,398,812
22021001	REFRESHMENT & MEALS		571,434
22021003	PUBLICITY & ADVERTISEMENTS		317,463
22021004	MEDICAL EXPENSES		634,927
22021006	POSTAGES & COURIER SERVICES		412,702
22021009	SPORTING ACTIVITIES		603,180
22021010	DIRECT TEACHING & LABORATORY COST		21,700,374
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		158,732
23	CAPITAL EXPENDITURE		47,230,160
2302	CONSTRUCTION / PROVISION		47,230,160
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,230,160
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		47,230,160
	TOTAL PERSONNEL		1,449,956,105
	TOTAL OVERHEAD		48,134,846
	TOTAL RECURRENT		1,498,090,951
	TOTAL CAPITAL		47,230,160
	TOTAL ALLOCATION		1,545,321,111

0517019005		FEDERAL COLLEGE OF EDUCATION GOMBE	
CODE	PROJECT NAME	TYPE	AMOUNT
FCEGMBE017708	COMPLETION OF THE CONSTRUCTION OF AGRIC COMPLEX,CONSULTANCY SERVICES, ADVERTISEMENT,PREPARATION OF TENDER DOCUMENTS AND TENDERS BOARD ALLOWANCE,PROCUREMENT AND INSTALLATION OF FURNITURE FOR SCHOOL OF AGRIC COMPLEX AND PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR SCHOOL OF AGRIC COMPLEX	NEW	47,230,160



0517019006 FEDERAL COLLEGE OF EDUCATION GUSAU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,042,587,150
21	PERSONNEL COST	936,664,976
2101	SALARY	798,612,470
210101	SALARIES AND WAGES	798,612,470
21010101	SALARY	798,612,470
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	138,052,506
210201	ALLOWANCES	38,225,946
21020101	NON REGULAR ALLOWANCES	38,225,946
210202	SOCIAL CONTRIBUTIONS	99,826,560
21020201	NHIS	39,930,624
21020202	CONTRIBUTORY PENSION	59,895,936
22	OTHER RECURRENT COSTS	58,116,524
2202	OVERHEAD COST	58,116,524
220201	TRAVEL & TRANSPORT - GENERAL	2,518,967
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	621,342
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,897,625
220202	UTILITIES - GENERAL	2,171,885
22020201	ELECTRICITY CHARGES	534,729
22020202	TELEPHONE CHARGES	425,217
22020203	INTERNET ACCESS CHARGES	361,505
22020204	SATELLITE BROADCASTING ACCESS CHARGES	425,217
22020205	WATER RATES	425,217
220203	MATERIALS & SUPPLIES - GENERAL	5,139,424
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	534,729
22020302	BOOKS	448,117
22020303	NEWSPAPERS	448,117
22020304	MAGAZINES & PERIODICALS	361,505
22020305	PRINTING OF NON SECURITY DOCUMENTS	448,117
22020306	PRINTING OF SECURITY DOCUMENTS	430,795
22020307	DRUGS & MEDICAL SUPPLIES	794,566
22020308	FIELD & CAMPING MATERIALS SUPPLIES	621,342
22020309	UNIFORMS & OTHER CLOTHING	794,566
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	257,570
220204	MAINTENANCE SERVICES - GENERAL	5,002,068
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	430,795
22020402	MAINTENANCE OF OFFICE FURNITURE	621,342
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	967,791
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	967,791
22020405	MAINTENANCE OF PLANTS/GENERATORS	794,566
22020406	OTHER MAINTENANCE SERVICES	794,566
22020410	MAINTENANCE OF ROADS AND BRIDGES	425,217
220205	TRAINING - GENERAL	621,342
22020501	LOCAL TRAINING	621,342
220206	OTHER SERVICES - GENERAL	1,196,883
22020601	SECURITY SERVICES	511,829
22020606	CLEANING & FUMIGATION SERVICES	685,054



0517019006		FEDERAL COLLEGE OF EDUCATION GUSAU	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,992,207
22020702	INFORMATION TECHNOLOGY CONSULTING		858,278
22020703	LEGAL SERVICES		685,054
22020705	ARCHITECTURAL SERVICES		598,441
22020706	SURVEYING SERVICES		425,217
22020708	BUDGET PREPARATION		425,217
220208	FUEL & LUBRICANTS - GENERAL		2,566,990
22020801	MOTOR VEHICLE FUEL COST		598,441
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		685,054
22020803	PLANT / GENERATOR FUEL COST		598,441
22020806	COOKING GAS/FUEL COST		685,054
220209	FINANCIAL CHARGES - GENERAL		511,829
22020904	OTHER CRF BANK CHARGES		511,829
220210	MISCELLANEOUS		35,394,929
22021001	REFRESHMENT & MEALS		650,409
22021003	PUBLICITY & ADVERTISEMENTS		511,829
22021004	MEDICAL EXPENSES		685,054
22021006	POSTAGES & COURIER SERVICES		563,796
22021009	SPORTING ACTIVITIES		667,731
22021010	DIRECT TEACHING & LABORATORY COST		31,890,893
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		425,217
23	CAPITAL EXPENDITURE		47,805,650
2302	CONSTRUCTION / PROVISION		47,805,650
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,805,650
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		47,805,650
	TOTAL PERSONNEL		936,664,976
	TOTAL OVERHEAD		58,116,524
	TOTAL RECURRENT		994,781,500
	TOTAL CAPITAL		47,805,650
	TOTAL ALLOCATION		1,042,587,150
0517019006		FEDERAL COLLEGE OF EDUCATION GUSAU	
CODE	PROJECT NAME	TYPE	AMOUNT
FCEGSAU017710	COMPLETION OF SCHOOL OF EDUCATION.	NEW	47,805,650



0517019007 FEDERAL COLLEGE OF EDUCATION KANO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,072,884,320
21	PERSONNEL COST	1,962,008,369
2101	SALARY	1,746,159,743
210101	SALARIES AND WAGES	1,746,159,743
21010101	SALARY	1,746,159,743
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	215,848,626
210201	ALLOWANCES	1,759,745
21020101	NON REGULAR ALLOWANCES	1,759,745
210202	SOCIAL CONTRIBUTIONS	214,088,881
21020201	NHIS	85,635,552
21020202	CONTRIBUTORY PENSION	128,453,329
22	OTHER RECURRENT COSTS	62,508,787
2202	OVERHEAD COST	62,508,787
220201	TRAVEL & TRANSPORT - GENERAL	3,030,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,197,558
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,833,328
220202	UTILITIES - GENERAL	2,195,523
22020201	ELECTRICITY CHARGES	997,965
22020202	TELEPHONE CHARGES	199,593
22020203	INTERNET ACCESS CHARGES	598,779
22020204	SATELLITE BROADCASTING ACCESS CHARGES	199,593
22020205	WATER RATES	199,593
220203	MATERIALS & SUPPLIES - GENERAL	9,500,627
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	997,965
22020302	BOOKS	798,372
22020303	NEWSPAPERS	798,372
22020304	MAGAZINES & PERIODICALS	598,779
22020305	PRINTING OF NON SECURITY DOCUMENTS	798,372
22020306	PRINTING OF SECURITY DOCUMENTS	758,454
22020307	DRUGS & MEDICAL SUPPLIES	1,596,744
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,197,558
22020309	UNIFORMS & OTHER CLOTHING	1,596,744
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	359,267
220204	MAINTENANCE SERVICES - GENERAL	7,581,607
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	758,454
22020402	MAINTENANCE OF OFFICE FURNITURE	1,197,558
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,116,257
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,116,257
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,596,744
22020406	OTHER MAINTENANCE SERVICES	1,596,744
22020410	MAINTENANCE OF ROADS AND BRIDGES	199,593
220205	TRAINING - GENERAL	1,197,558
22020501	LOCAL TRAINING	1,197,558
220206	OTHER SERVICES - GENERAL	1,197,558
22020601	SECURITY SERVICES	399,186
22020606	CLEANING & FUMIGATION SERVICES	798,372



0517019007 FEDERAL COLLEGE OF EDUCATION KANO			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,993,895
22020702	INFORMATION TECHNOLOGY CONSULTING		1,197,558
22020703	LEGAL SERVICES		798,372
22020705	ARCHITECTURAL SERVICES		598,779
22020706	SURVEYING SERVICES		199,593
22020708	BUDGET PREPARATION		199,593
220208	FUEL & LUBRICANTS - GENERAL		2,794,302
22020801	MOTOR VEHICLE FUEL COST		598,779
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		798,372
22020803	PLANT / GENERATOR FUEL COST		598,779
22020806	COOKING GAS/FUEL COST		798,372
220209	FINANCIAL CHARGES - GENERAL		399,186
22020904	OTHER CRF BANK CHARGES		399,186
220210	MISCELLANEOUS		31,617,645
22021001	REFRESHMENT & MEALS		718,535
22021003	PUBLICITY & ADVERTISEMENTS		399,186
22021004	MEDICAL EXPENSES		798,372
22021006	POSTAGES & COURIER SERVICES		518,942
22021009	SPORTING ACTIVITIES		758,454
22021010	DIRECT TEACHING & LABORATORY COST		28,224,563
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		199,593
23	CAPITAL EXPENDITURE		48,367,164
2302	CONSTRUCTION / PROVISION		48,367,164
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		48,367,164
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		48,367,164
	TOTAL PERSONNEL		1,962,008,369
	TOTAL OVERHEAD		62,508,787
	TOTAL RECURRENT		2,024,517,156
	TOTAL CAPITAL		48,367,164
	TOTAL ALLOCATION		2,072,884,320
0517019007 FEDERAL COLLEGE OF EDUCATION KANO			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEKNO017711	COMPLETION OF CONSTRUCTION OF EARLY CHILD CARE CENTER	NEW	48,367,164



0517019008 FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,321,167,191
21	PERSONNEL COST	1,226,856,261
2101	SALARY	1,087,744,374
210101	SALARIES AND WAGES	1,087,744,374
21010101	SALARY	1,087,744,374
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	139,111,887
210201	ALLOWANCES	3,149,497
21020101	NON REGULAR ALLOWANCES	3,149,497
210202	SOCIAL CONTRIBUTIONS	135,962,390
21020201	NHIS	54,381,562
21020202	CONTRIBUTORY PENSION	81,580,828
22	OTHER RECURRENT COSTS	50,517,774
2202	OVERHEAD COST	50,517,774
220201	TRAVEL & TRANSPORT - GENERAL	2,107,310
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	733,665
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,373,645
220202	UTILITIES - GENERAL	1,345,050
22020201	ELECTRICITY CHARGES	611,387
22020202	TELEPHONE CHARGES	122,277
22020203	INTERNET ACCESS CHARGES	366,832
22020204	SATELLITE BROADCASTING ACCESS CHARGES	122,277
22020205	WATER RATES	122,277
220203	MATERIALS & SUPPLIES - GENERAL	5,820,407
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	611,387
22020302	BOOKS	489,110
22020303	NEWSPAPERS	489,110
22020304	MAGAZINES & PERIODICALS	366,832
22020305	PRINTING OF NON SECURITY DOCUMENTS	489,110
22020306	PRINTING OF SECURITY DOCUMENTS	464,654
22020307	DRUGS & MEDICAL SUPPLIES	978,220
22020308	FIELD & CAMPING MATERIALS SUPPLIES	733,665
22020309	UNIFORMS & OTHER CLOTHING	978,220
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	220,099
220204	MAINTENANCE SERVICES - GENERAL	5,722,586
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	464,654
22020402	MAINTENANCE OF OFFICE FURNITURE	733,665
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,222,775
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,222,775
22020405	MAINTENANCE OF PLANTS/GENERATORS	978,220
22020406	OTHER MAINTENANCE SERVICES	978,220
22020410	MAINTENANCE OF ROADS AND BRIDGES	122,277
220205	TRAINING - GENERAL	733,665
22020501	LOCAL TRAINING	733,665
220206	OTHER SERVICES - GENERAL	733,665
22020601	SECURITY SERVICES	244,555
22020606	CLEANING & FUMIGATION SERVICES	489,110



0517019008		FEDERAL COLLEGE OF EDUCATION KATSINA	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,834,161
22020702	INFORMATION TECHNOLOGY CONSULTING		733,665
22020703	LEGAL SERVICES		489,110
22020705	ARCHITECTURAL SERVICES		366,832
22020706	SURVEYING SERVICES		122,277
22020708	BUDGET PREPARATION		122,277
220208	FUEL & LUBRICANTS - GENERAL		1,711,884
22020801	MOTOR VEHICLE FUEL COST		366,832
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		489,110
22020803	PLANT / GENERATOR FUEL COST		366,832
22020806	COOKING GAS/FUEL COST		489,110
220209	FINANCIAL CHARGES - GENERAL		244,555
22020904	OTHER CRF BANK CHARGES		244,555
220210	MISCELLANEOUS		30,264,491
22021001	REFRESHMENT & MEALS		440,199
22021003	PUBLICITY & ADVERTISEMENTS		244,555
22021004	MEDICAL EXPENSES		489,110
22021006	POSTAGES & COURIER SERVICES		317,921
22021009	SPORTING ACTIVITIES		464,654
22021010	DIRECT TEACHING & LABORATORY COST		28,185,775
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		122,277
23	CAPITAL EXPENDITURE		43,793,156
2302	CONSTRUCTION / PROVISION		43,793,156
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		43,793,156
23020114	CONSTRUCTION / PROVISION OF ROADS		43,793,156
	TOTAL PERSONNEL		1,226,856,261
	TOTAL OVERHEAD		50,517,774
	TOTAL RECURRENT		1,277,374,035
	TOTAL CAPITAL		43,793,156
	TOTAL ALLOCATION		1,321,167,191
0517019008		FEDERAL COLLEGE OF EDUCATION KATSINA	
CODE	PROJECT NAME	TYPE	AMOUNT
FCEKTSN017713	COMPLETION OF CONSTRUCTION OF SOME ROADS AND DRAINAGES	NEW	43,793,156



0517019009 FEDERAL COLLEGE OF EDUCATION KOTANGORA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,533,634,447
21	PERSONNEL COST	1,423,344,751
2101	SALARY	1,265,195,335
210101	SALARIES AND WAGES	1,265,195,335
21010101	SALARY	1,265,195,335
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	158,149,416
210202	SOCIAL CONTRIBUTIONS	158,149,416
21020201	NHIS	63,259,766
21020202	CONTRIBUTORY PENSION	94,889,650
22	OTHER RECURRENT COSTS	49,820,506
2202	OVERHEAD COST	49,820,506
220201	TRAVEL & TRANSPORT - GENERAL	2,495,267
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	623,817
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,871,450
220202	UTILITIES - GENERAL	1,143,662
22020201	ELECTRICITY CHARGES	519,847
22020202	TELEPHONE CHARGES	103,969
22020203	INTERNET ACCESS CHARGES	311,908
22020204	SATELLITE BROADCASTING ACCESS CHARGES	103,969
22020205	WATER RATES	103,969
220203	MATERIALS & SUPPLIES - GENERAL	4,948,945
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	519,847
22020302	BOOKS	415,878
22020303	NEWSPAPERS	415,878
22020304	MAGAZINES & PERIODICALS	311,908
22020305	PRINTING OF NON SECURITY DOCUMENTS	415,878
22020306	PRINTING OF SECURITY DOCUMENTS	395,084
22020307	DRUGS & MEDICAL SUPPLIES	831,755
22020308	FIELD & CAMPING MATERIALS SUPPLIES	623,817
22020309	UNIFORMS & OTHER CLOTHING	831,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	187,145
220204	MAINTENANCE SERVICES - GENERAL	4,865,768
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	395,084
22020402	MAINTENANCE OF OFFICE FURNITURE	623,817
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,039,694
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,039,694
22020405	MAINTENANCE OF PLANTS/GENERATORS	831,755
22020406	OTHER MAINTENANCE SERVICES	831,755
22020410	MAINTENANCE OF ROADS AND BRIDGES	103,969
220205	TRAINING - GENERAL	623,817
22020501	LOCAL TRAINING	623,817
220206	OTHER SERVICES - GENERAL	623,817
22020601	SECURITY SERVICES	207,939
22020606	CLEANING & FUMIGATION SERVICES	415,878
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,559,541
22020702	INFORMATION TECHNOLOGY CONSULTING	623,817



0517019009 FEDERAL COLLEGE OF EDUCATION KOTANGORA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		415,878
22020705	ARCHITECTURAL SERVICES		311,908
22020706	SURVEYING SERVICES		103,969
22020708	BUDGET PREPARATION		103,969
220208	FUEL & LUBRICANTS - GENERAL		1,455,572
22020801	MOTOR VEHICLE FUEL COST		311,908
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		415,878
22020803	PLANT / GENERATOR FUEL COST		311,908
22020806	COOKING GAS/FUEL COST		415,878
220209	FINANCIAL CHARGES - GENERAL		207,939
22020904	OTHER CRF BANK CHARGES		207,939
220210	MISCELLANEOUS		31,896,178
22021001	REFRESHMENT & MEALS		374,290
22021003	PUBLICITY & ADVERTISEMENTS		207,939
22021004	MEDICAL EXPENSES		415,878
22021006	POSTAGES & COURIER SERVICES		270,321
22021009	SPORTING ACTIVITIES		395,084
22021010	DIRECT TEACHING & LABORATORY COST		30,128,697
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		103,969
23	CAPITAL EXPENDITURE		60,469,190
2303	REHABILITATION / REPAIRS		60,469,190
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		60,469,190
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		60,469,190
	TOTAL PERSONNEL		1,423,344,751
	TOTAL OVERHEAD		49,820,506
	TOTAL RECURRENT		1,473,165,257
	TOTAL CAPITAL		60,469,190
	TOTAL ALLOCATION		1,533,634,447

0517019009 FEDERAL COLLEGE OF EDUCATION KOTANGORA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEKTGR017714	ADVERTISEMENT FOR CONSULTANTS, CONSULTANCY SERVICES, ADVERTISEMENT FOR CONTRACTORS, REHABILITATION OF HOSTELS	NEW	60,469,190



0517019010 FEDERAL COLLEGE OF EDUCATION OBU DU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,830,782,656
21	PERSONNEL COST	1,679,911,448
2101	SALARY	1,493,254,620
210101	SALARIES AND WAGES	1,493,254,620
21010101	SALARY	1,493,254,620
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	186,656,828
210202	SOCIAL CONTRIBUTIONS	186,656,828
21020201	NHIS	74,662,731
21020202	CONTRIBUTORY PENSION	111,994,097
22	OTHER RECURRENT COSTS	102,812,950
2202	OVERHEAD COST	102,812,950
220201	TRAVEL & TRANSPORT - GENERAL	4,772,960
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,193,240
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,579,720
220202	UTILITIES - GENERAL	2,187,606
22020201	ELECTRICITY CHARGES	994,367
22020202	TELEPHONE CHARGES	198,873
22020203	INTERNET ACCESS CHARGES	596,620
22020204	SATELLITE BROADCASTING ACCESS CHARGES	198,873
22020205	WATER RATES	198,873
220203	MATERIALS & SUPPLIES - GENERAL	9,466,371
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	994,367
22020302	BOOKS	795,493
22020303	NEWSPAPERS	795,493
22020304	MAGAZINES & PERIODICALS	596,620
22020305	PRINTING OF NON SECURITY DOCUMENTS	795,493
22020306	PRINTING OF SECURITY DOCUMENTS	755,719
22020307	DRUGS & MEDICAL SUPPLIES	1,590,987
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,193,240
22020309	UNIFORMS & OTHER CLOTHING	1,590,987
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	357,972
220204	MAINTENANCE SERVICES - GENERAL	9,307,272
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	755,719
22020402	MAINTENANCE OF OFFICE FURNITURE	1,193,240
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,988,733
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,988,733
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,590,987
22020406	OTHER MAINTENANCE SERVICES	1,590,987
22020410	MAINTENANCE OF ROADS AND BRIDGES	198,873
220205	TRAINING - GENERAL	1,193,240
22020501	LOCAL TRAINING	1,193,240
220206	OTHER SERVICES - GENERAL	1,193,240
22020601	SECURITY SERVICES	397,747
22020606	CLEANING & FUMIGATION SERVICES	795,493
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,983,099
22020702	INFORMATION TECHNOLOGY CONSULTING	1,193,240



0517019010 FEDERAL COLLEGE OF EDUCATION OBUDU			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		795,493
22020705	ARCHITECTURAL SERVICES		596,620
22020706	SURVEYING SERVICES		198,873
22020708	BUDGET PREPARATION		198,873
220208	FUEL & LUBRICANTS - GENERAL		2,784,226
22020801	MOTOR VEHICLE FUEL COST		596,620
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		795,493
22020803	PLANT / GENERATOR FUEL COST		596,620
22020806	COOKING GAS/FUEL COST		795,493
220209	FINANCIAL CHARGES - GENERAL		397,747
22020904	OTHER CRF BANK CHARGES		397,747
220210	MISCELLANEOUS		68,527,189
22021001	REFRESHMENT & MEALS		715,944
22021003	PUBLICITY & ADVERTISEMENTS		397,747
22021004	MEDICAL EXPENSES		795,493
22021006	POSTAGES & COURIER SERVICES		517,071
22021009	SPORTING ACTIVITIES		755,719
22021010	DIRECT TEACHING & LABORATORY COST		65,146,342
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		198,873
23	CAPITAL EXPENDITURE		48,058,258
2302	CONSTRUCTION / PROVISION		48,058,258
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		48,058,258
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		48,058,258
	TOTAL PERSONNEL		1,679,911,448
	TOTAL OVERHEAD		102,812,950
	TOTAL RECURRENT		1,782,724,398
	TOTAL CAPITAL		48,058,258
	TOTAL ALLOCATION		1,830,782,656
0517019010 FEDERAL COLLEGE OF EDUCATION OBUDU			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEOBDU017716	CONSTRUCTION WORKS	NEW	48,058,258



0517019011 FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,888,070,198
21	PERSONNEL COST	1,754,844,334
2101	SALARY	1,559,861,630
210101	SALARIES AND WAGES	1,559,861,630
21010101	SALARY	1,559,861,630
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	194,982,704
210202	SOCIAL CONTRIBUTIONS	194,982,704
21020201	NHIS	77,993,081
21020202	CONTRIBUTORY PENSION	116,989,623
22	OTHER RECURRENT COSTS	85,020,249
2202	OVERHEAD COST	85,020,249
220201	TRAVEL & TRANSPORT - GENERAL	3,342,634
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,040,204
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,302,430
220202	UTILITIES - GENERAL	1,907,039
22020201	ELECTRICITY CHARGES	866,836
22020202	TELEPHONE CHARGES	173,367
22020203	INTERNET ACCESS CHARGES	520,102
22020204	SATELLITE BROADCASTING ACCESS CHARGES	173,367
22020205	WATER RATES	173,367
220203	MATERIALS & SUPPLIES - GENERAL	8,252,282
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	866,836
22020302	BOOKS	693,469
22020303	NEWSPAPERS	693,469
22020304	MAGAZINES & PERIODICALS	520,102
22020305	PRINTING OF NON SECURITY DOCUMENTS	693,469
22020306	PRINTING OF SECURITY DOCUMENTS	658,796
22020307	DRUGS & MEDICAL SUPPLIES	1,386,938
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,040,204
22020309	UNIFORMS & OTHER CLOTHING	1,386,938
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	312,061
220204	MAINTENANCE SERVICES - GENERAL	8,113,589
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	658,796
22020402	MAINTENANCE OF OFFICE FURNITURE	1,040,204
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,733,673
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,733,673
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,386,938
22020406	OTHER MAINTENANCE SERVICES	1,386,938
22020410	MAINTENANCE OF ROADS AND BRIDGES	173,367
220205	TRAINING - GENERAL	1,040,204
22020501	LOCAL TRAINING	1,040,204
220206	OTHER SERVICES - GENERAL	1,040,204
22020601	SECURITY SERVICES	346,735
22020606	CLEANING & FUMIGATION SERVICES	693,469
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,600,509
22020702	INFORMATION TECHNOLOGY CONSULTING	1,040,204



0517019011 FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	LINE ITEM	AMOUNT
22020703	LEGAL SERVICES	693,469
22020705	ARCHITECTURAL SERVICES	520,102
22020706	SURVEYING SERVICES	173,367
22020708	BUDGET PREPARATION	173,367
220208	FUEL & LUBRICANTS - GENERAL	2,427,142
22020801	MOTOR VEHICLE FUEL COST	520,102
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	693,469
22020803	PLANT / GENERATOR FUEL COST	520,102
22020806	COOKING GAS/FUEL COST	693,469
220209	FINANCIAL CHARGES - GENERAL	346,735
22020904	OTHER CRF BANK CHARGES	346,735
220210	MISCELLANEOUS	55,949,911
22021001	REFRESHMENT & MEALS	624,122
22021003	PUBLICITY & ADVERTISEMENTS	346,735
22021004	MEDICAL EXPENSES	693,469
22021006	POSTAGES & COURIER SERVICES	450,755
22021009	SPORTING ACTIVITIES	658,796
22021010	DIRECT TEACHING & LABORATORY COST	53,002,667
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	173,367
23	CAPITAL EXPENDITURE	48,205,615
2302	CONSTRUCTION / PROVISION	48,205,615
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	48,205,615
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	48,205,615
	TOTAL PERSONNEL	1,754,844,334
	TOTAL OVERHEAD	85,020,249
	TOTAL RECURRENT	1,839,864,583
	TOTAL CAPITAL	48,205,615
	TOTAL ALLOCATION	1,888,070,198

0517019011 FEDERAL COLLEGE OF EDUCATION OKENE			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEOKNE017729	CONSULTANCY SERVICES -ARCHITECTURAL, STRUCTURAL, QUANTITY SURVEYING, MECHANICAL WORKS, ELECTRICAL WORKS, STAGE 3 SUPERVISION, PRELIMNARIES, SETTING OUT,FORE MAN IN CHARGE,PLANT,TOOLS,SECURITY,WATER FOR WORKS, TEMPORARYLIGHTING/POWER,SUB STRUCTURE, BLOCK WORKS AND CONCRETE IN LINTELS AND HEAD COURSE IN SUPERSTRUCTURE,ROOFING-WOOD,MEMBERS AND ROOF COVERING, FINISHING,CEILING, RENDERING , PAINTING AND DECORATION, MECHANICAL AND ELECTRICALS INSTALLATION,EXTERNAL WORK, SEPTIC TANK, SOAKAWAY PIT, INSPECTION CHAMBERS, DRIVE WAYS, BOREHOLE AND ACCESSORIES/OVERHEAD TANK.	NEW	48,205,615



0517019012 FEDERAL COLLEGE OF EDUCATION OMUKU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,083,544,792
21	PERSONNEL COST	1,978,962,555
2101	SALARY	1,759,077,827
210101	SALARIES AND WAGES	1,759,077,827
21010101	SALARY	1,759,077,827
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	219,884,728
210202	SOCIAL CONTRIBUTIONS	219,884,728
21020201	NHIS	87,953,891
21020202	CONTRIBUTORY PENSION	131,930,837
22	OTHER RECURRENT COSTS	56,376,437
2202	OVERHEAD COST	56,376,437
220201	TRAVEL & TRANSPORT - GENERAL	2,816,933
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	912,735
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,904,198
220202	UTILITIES - GENERAL	1,673,345
22020201	ELECTRICITY CHARGES	760,612
22020202	TELEPHONE CHARGES	152,122
22020203	INTERNET ACCESS CHARGES	456,367
22020204	SATELLITE BROADCASTING ACCESS CHARGES	152,122
22020205	WATER RATES	152,122
220203	MATERIALS & SUPPLIES - GENERAL	7,241,027
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	760,612
22020302	BOOKS	608,490
22020303	NEWSPAPERS	608,490
22020304	MAGAZINES & PERIODICALS	456,367
22020305	PRINTING OF NON SECURITY DOCUMENTS	608,490
22020306	PRINTING OF SECURITY DOCUMENTS	578,065
22020307	DRUGS & MEDICAL SUPPLIES	1,216,979
22020308	FIELD & CAMPING MATERIALS SUPPLIES	912,735
22020309	UNIFORMS & OTHER CLOTHING	1,216,979
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	273,820
220204	MAINTENANCE SERVICES - GENERAL	6,702,325
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	578,065
22020402	MAINTENANCE OF OFFICE FURNITURE	912,735
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,521,224
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,104,221
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,216,979
22020406	OTHER MAINTENANCE SERVICES	1,216,979
22020410	MAINTENANCE OF ROADS AND BRIDGES	152,122
220205	TRAINING - GENERAL	912,735
22020501	LOCAL TRAINING	912,735
220206	OTHER SERVICES - GENERAL	912,735
22020601	SECURITY SERVICES	304,245
22020606	CLEANING & FUMIGATION SERVICES	608,490
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,281,836
22020702	INFORMATION TECHNOLOGY CONSULTING	912,735



0517019012 FEDERAL COLLEGE OF EDUCATION OMKU		
CODE	LINE ITEM	AMOUNT
22020703	LEGAL SERVICES	608,490
22020705	ARCHITECTURAL SERVICES	456,367
22020706	SURVEYING SERVICES	152,122
22020708	BUDGET PREPARATION	152,122
220208	FUEL & LUBRICANTS - GENERAL	2,129,714
22020801	MOTOR VEHICLE FUEL COST	456,367
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	608,490
22020803	PLANT / GENERATOR FUEL COST	456,367
22020806	COOKING GAS/FUEL COST	608,490
220209	FINANCIAL CHARGES - GENERAL	304,245
22020904	OTHER CRF BANK CHARGES	304,245
220210	MISCELLANEOUS	31,401,542
22021001	REFRESHMENT & MEALS	547,641
22021003	PUBLICITY & ADVERTISEMENTS	304,245
22021004	MEDICAL EXPENSES	608,490
22021006	POSTAGES & COURIER SERVICES	395,518
22021009	SPORTING ACTIVITIES	578,065
22021010	DIRECT TEACHING & LABORATORY COST	28,815,461
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	152,122
23	CAPITAL EXPENDITURE	48,205,800
2302	CONSTRUCTION / PROVISION	48,205,800
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	48,205,800
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	48,205,800
	TOTAL PERSONNEL	1,978,962,555
	TOTAL OVERHEAD	56,376,437
	TOTAL RECURRENT	2,035,338,992
	TOTAL CAPITAL	48,205,800
	TOTAL ALLOCATION	2,083,544,792

0517019012 FEDERAL COLLEGE OF EDUCATION OMKU			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEOMUK017735	CONSTRUCTION OF SCHOOL OF GENERAL STUDIES IN EDUCATION (PHASE 2 ON-GOING)	NEW	48,205,800



0517019013 FEDERAL COLLEGE OF EDUCATION ONDO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,219,343,461
21	PERSONNEL COST		2,086,352,763
2101	SALARY		1,843,369,174
210101	SALARIES AND WAGES		1,843,369,174
21010101	SALARY		1,843,369,174
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		242,983,589
210201	ALLOWANCES		12,562,442
21020101	NON REGULAR ALLOWANCES		12,562,442
210202	SOCIAL CONTRIBUTIONS		230,421,147
21020201	NHIS		92,168,459
21020202	CONTRIBUTORY PENSION		138,252,688
22	OTHER RECURRENT COSTS		71,740,663
2202	OVERHEAD COST		71,740,663
220202	UTILITIES - GENERAL		15,674,638
22020201	ELECTRICITY CHARGES		15,674,638
220203	MATERIALS & SUPPLIES - GENERAL		9,300,215
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		9,300,215
220210	MISCELLANEOUS		46,765,810
22021010	DIRECT TEACHING & LABORATORY COST		46,765,810
23	CAPITAL EXPENDITURE		61,250,035
2302	CONSTRUCTION / PROVISION		61,250,035
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		61,250,035
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		61,250,035
	TOTAL PERSONNEL		2,086,352,763
	TOTAL OVERHEAD		71,740,663
	TOTAL RECURRENT		2,158,093,426
	TOTAL CAPITAL		61,250,035
	TOTAL ALLOCATION		2,219,343,461
0517019013 FEDERAL COLLEGE OF EDUCATION ONDO			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ONDO004020783	PRELIMINARIES, SUBSTRUCTURE, EXTERNAL AND INTERNAL WALLS, CONCRETE WORKS, ROOFING, WINDOWS, DOORS, FITTINGS AND FIXTURES, PLUMBING, ELECTRICAL, FINISHINGS, PAINTING AND DECORATING, EXTERNAL WORKS, CONTIGENCIES AND VAT	NEW	61,250,035



0517019014 FEDERAL COLLEGE OF EDUCATION OYO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,865,204,459
21	PERSONNEL COST	1,733,881,541
2101	SALARY	1,536,123,779
210101	SALARIES AND WAGES	1,536,123,779
21010101	SALARY	1,536,123,779
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	197,757,762
210201	ALLOWANCES	115,209,284
21020101	NON REGULAR ALLOWANCES	115,209,284
210202	SOCIAL CONTRIBUTIONS	82,548,478
21020201	NHIS	76,806,189
21020202	CONTRIBUTORY PENSION	5,742,289
22	OTHER RECURRENT COSTS	84,129,832
2202	OVERHEAD COST	84,129,832
220201	TRAVEL & TRANSPORT - GENERAL	2,056,284
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	943,980
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,112,304
220202	UTILITIES - GENERAL	1,730,630
22020201	ELECTRICITY CHARGES	786,650
22020202	TELEPHONE CHARGES	157,330
22020203	INTERNET ACCESS CHARGES	471,990
22020204	SATELLITE BROADCASTING ACCESS CHARGES	157,330
22020205	WATER RATES	157,330
220203	MATERIALS & SUPPLIES - GENERAL	7,488,908
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	786,650
22020302	BOOKS	629,320
22020303	NEWSPAPERS	629,320
22020304	MAGAZINES & PERIODICALS	471,990
22020305	PRINTING OF NON SECURITY DOCUMENTS	629,320
22020306	PRINTING OF SECURITY DOCUMENTS	597,854
22020307	DRUGS & MEDICAL SUPPLIES	1,258,640
22020308	FIELD & CAMPING MATERIALS SUPPLIES	943,980
22020309	UNIFORMS & OTHER CLOTHING	1,258,640
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	283,194
220204	MAINTENANCE SERVICES - GENERAL	6,933,135
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	597,854
22020402	MAINTENANCE OF OFFICE FURNITURE	943,980
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,573,300
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,143,391
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,258,640
22020406	OTHER MAINTENANCE SERVICES	1,258,640
22020410	MAINTENANCE OF ROADS AND BRIDGES	157,330
220205	TRAINING - GENERAL	943,980
22020501	LOCAL TRAINING	943,980
220206	OTHER SERVICES - GENERAL	943,980
22020601	SECURITY SERVICES	314,660
22020606	CLEANING & FUMIGATION SERVICES	629,320



0517019014 FEDERAL COLLEGE OF EDUCATION OYO		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,359,950
22020702	INFORMATION TECHNOLOGY CONSULTING	943,980
22020703	LEGAL SERVICES	629,320
22020705	ARCHITECTURAL SERVICES	471,990
22020706	SURVEYING SERVICES	157,330
22020708	BUDGET PREPARATION	157,330
220208	FUEL & LUBRICANTS - GENERAL	2,202,620
22020801	MOTOR VEHICLE FUEL COST	471,990
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	629,320
22020803	PLANT / GENERATOR FUEL COST	471,990
22020806	COOKING GAS/FUEL COST	629,320
220209	FINANCIAL CHARGES - GENERAL	314,660
22020904	OTHER CRF BANK CHARGES	314,660
220210	MISCELLANEOUS	59,155,685
22021001	REFRESHMENT & MEALS	566,388
22021003	PUBLICITY & ADVERTISEMENTS	314,660
22021004	MEDICAL EXPENSES	629,320
22021006	POSTAGES & COURIER SERVICES	409,058
22021009	SPORTING ACTIVITIES	597,854
22021010	DIRECT TEACHING & LABORATORY COST	56,481,075
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	157,330
23	CAPITAL EXPENDITURE	47,193,086
2302	CONSTRUCTION / PROVISION	47,193,086
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	47,193,086
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	47,193,086
	TOTAL PERSONNEL	1,733,881,541
	TOTAL OVERHEAD	84,129,832
	TOTAL RECURRENT	1,818,011,373
	TOTAL CAPITAL	47,193,086
	TOTAL ALLOCATION	1,865,204,459

0517019014 FEDERAL COLLEGE OF EDUCATION OYO			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEOYO017742	CONSTRUCTION OF 1 NO TRAINING AND RESOURCE COMPLEX FOR TECHNICAL EDUCATION FOR SCHOOL OF VOCATIONAL AND TECHNICAL EDUCATION: TRANSPORTATION, ADVERTISEMENT, CONSULTANCY FEES, BOQ	NEW	47,193,086



0517019015 FEDERAL COLLEGE OF EDUCATION PANKSHIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,921,493,719
21	PERSONNEL COST	1,788,402,704
2101	SALARY	1,589,691,292
210101	SALARIES AND WAGES	1,589,691,292
21010101	SALARY	1,589,691,292
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	198,711,412
210202	SOCIAL CONTRIBUTIONS	198,711,412
21020201	NHIS	79,484,565
21020202	CONTRIBUTORY PENSION	119,226,847
22	OTHER RECURRENT COSTS	84,059,403
2202	OVERHEAD COST	84,059,403
220201	TRAVEL & TRANSPORT - GENERAL	1,658,479
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	414,620
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,243,859
220202	UTILITIES - GENERAL	760,135
22020201	ELECTRICITY CHARGES	345,516
22020202	TELEPHONE CHARGES	69,103
22020203	INTERNET ACCESS CHARGES	207,310
22020204	SATELLITE BROADCASTING ACCESS CHARGES	69,103
22020205	WATER RATES	69,103
220203	MATERIALS & SUPPLIES - GENERAL	3,289,315
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	345,516
22020302	BOOKS	276,413
22020303	NEWSPAPERS	276,413
22020304	MAGAZINES & PERIODICALS	207,310
22020305	PRINTING OF NON SECURITY DOCUMENTS	276,413
22020306	PRINTING OF SECURITY DOCUMENTS	262,592
22020307	DRUGS & MEDICAL SUPPLIES	552,826
22020308	FIELD & CAMPING MATERIALS SUPPLIES	414,620
22020309	UNIFORMS & OTHER CLOTHING	552,826
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	124,386
220204	MAINTENANCE SERVICES - GENERAL	3,234,033
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	262,592
22020402	MAINTENANCE OF OFFICE FURNITURE	414,620
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	691,033
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	691,033
22020405	MAINTENANCE OF PLANTS/GENERATORS	552,826
22020406	OTHER MAINTENANCE SERVICES	552,826
22020410	MAINTENANCE OF ROADS AND BRIDGES	69,103
220205	TRAINING - GENERAL	414,620
22020501	LOCAL TRAINING	414,620
220206	OTHER SERVICES - GENERAL	414,620
22020601	SECURITY SERVICES	138,207
22020606	CLEANING & FUMIGATION SERVICES	276,413
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,036,549
22020702	INFORMATION TECHNOLOGY CONSULTING	414,620



0517019015 FEDERAL COLLEGE OF EDUCATION PANKSHIN			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		276,413
22020705	ARCHITECTURAL SERVICES		207,310
22020706	SURVEYING SERVICES		69,103
22020708	BUDGET PREPARATION		69,103
220208	FUEL & LUBRICANTS - GENERAL		967,446
22020801	MOTOR VEHICLE FUEL COST		207,310
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		276,413
22020803	PLANT / GENERATOR FUEL COST		207,310
22020806	COOKING GAS/FUEL COST		276,413
220209	FINANCIAL CHARGES - GENERAL		138,207
22020904	OTHER CRF BANK CHARGES		138,207
220210	MISCELLANEOUS		72,145,999
22021001	REFRESHMENT & MEALS		248,772
22021003	PUBLICITY & ADVERTISEMENTS		138,207
22021004	MEDICAL EXPENSES		276,413
22021006	POSTAGES & COURIER SERVICES		179,669
22021009	SPORTING ACTIVITIES		262,592
22021010	DIRECT TEACHING & LABORATORY COST		70,971,243
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		69,103
23	CAPITAL EXPENDITURE		49,031,612
2302	CONSTRUCTION / PROVISION		49,031,612
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		49,031,612
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		49,031,612
	TOTAL PERSONNEL		1,788,402,704
	TOTAL OVERHEAD		84,059,403
	TOTAL RECURRENT		1,872,462,107
	TOTAL CAPITAL		49,031,612
	TOTAL ALLOCATION		1,921,493,719
0517019015 FEDERAL COLLEGE OF EDUCATION PANKSHIN			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEPSHN017744	COMPLETION OF 1 NO. 2-STOREY ADMINISTRATIVE (SENATE) BUILDING	NEW	49,031,612



0517019016 FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,296,597,096
21	PERSONNEL COST	1,197,186,608
2101	SALARY	1,062,515,068
210101	SALARIES AND WAGES	1,062,515,068
21010101	SALARY	1,062,515,068
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	134,671,540
210201	ALLOWANCES	1,857,157
21020101	NON REGULAR ALLOWANCES	1,857,157
210202	SOCIAL CONTRIBUTIONS	132,814,383
21020201	NHIS	53,125,753
21020202	CONTRIBUTORY PENSION	79,688,630
22	OTHER RECURRENT COSTS	52,385,138
2202	OVERHEAD COST	52,385,138
220201	TRAVEL & TRANSPORT - GENERAL	2,317,789
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,027,934
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,289,855
220202	UTILITIES - GENERAL	1,884,545
22020201	ELECTRICITY CHARGES	856,612
22020202	TELEPHONE CHARGES	171,322
22020203	INTERNET ACCESS CHARGES	513,967
22020204	SATELLITE BROADCASTING ACCESS CHARGES	171,322
22020205	WATER RATES	171,322
220203	MATERIALS & SUPPLIES - GENERAL	7,706,459
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	856,612
22020302	BOOKS	685,290
22020303	NEWSPAPERS	685,290
22020304	MAGAZINES & PERIODICALS	513,967
22020305	PRINTING OF NON SECURITY DOCUMENTS	685,290
22020306	PRINTING OF SECURITY DOCUMENTS	651,025
22020307	DRUGS & MEDICAL SUPPLIES	922,092
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,027,934
22020309	UNIFORMS & OTHER CLOTHING	1,370,579
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	308,380
220204	MAINTENANCE SERVICES - GENERAL	6,672,426
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	651,025
22020402	MAINTENANCE OF OFFICE FURNITURE	1,027,934
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,264,737
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,264,737
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,370,579
22020406	OTHER MAINTENANCE SERVICES	922,092
22020410	MAINTENANCE OF ROADS AND BRIDGES	171,322
220205	TRAINING - GENERAL	1,027,934
22020501	LOCAL TRAINING	1,027,934
220206	OTHER SERVICES - GENERAL	1,027,935
22020601	SECURITY SERVICES	342,645
22020606	CLEANING & FUMIGATION SERVICES	685,290



0517019016		FEDERAL COLLEGE OF EDUCATION POTISKUM	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,569,835
22020702	INFORMATION TECHNOLOGY CONSULTING		1,027,934
22020703	LEGAL SERVICES		685,290
22020705	ARCHITECTURAL SERVICES		513,967
22020706	SURVEYING SERVICES		171,322
22020708	BUDGET PREPARATION		171,322
220208	FUEL & LUBRICANTS - GENERAL		2,398,514
22020801	MOTOR VEHICLE FUEL COST		513,967
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		685,290
22020803	PLANT / GENERATOR FUEL COST		513,967
22020806	COOKING GAS/FUEL COST		685,290
220209	FINANCIAL CHARGES - GENERAL		342,645
22020904	OTHER CRF BANK CHARGES		342,645
220210	MISCELLANEOUS		26,437,056
22021001	REFRESHMENT & MEALS		616,761
22021003	PUBLICITY & ADVERTISEMENTS		342,645
22021004	MEDICAL EXPENSES		685,290
22021006	POSTAGES & COURIER SERVICES		445,438
22021009	SPORTING ACTIVITIES		651,025
22021010	DIRECT TEACHING & LABORATORY COST		23,524,575
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		171,322
23	CAPITAL EXPENDITURE		47,025,350
2302	CONSTRUCTION / PROVISION		47,025,350
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,025,350
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		47,025,350
	TOTAL PERSONNEL		1,197,186,608
	TOTAL OVERHEAD		52,385,138
	TOTAL RECURRENT		1,249,571,746
	TOTAL CAPITAL		47,025,350
	TOTAL ALLOCATION		1,296,597,096
0517019016		FEDERAL COLLEGE OF EDUCATION POTISKUM	
CODE	PROJECT NAME	TYPE	AMOUNT
FCE POTSK002020782	PAINTING WORK	NEW	47,025,350



0517019017 FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,874,401,899
21	PERSONNEL COST	1,760,510,011
2101	SALARY	1,577,831,248
210101	SALARIES AND WAGES	1,577,831,248
21010101	SALARY	1,577,831,248
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	182,678,763
210201	ALLOWANCES	2,554,781
21020101	NON REGULAR ALLOWANCES	2,554,781
210202	SOCIAL CONTRIBUTIONS	180,123,982
21020201	NHIS	75,811,638
21020202	CONTRIBUTORY PENSION	104,312,344
22	OTHER RECURRENT COSTS	65,555,363
2202	OVERHEAD COST	65,555,363
220201	TRAVEL & TRANSPORT - GENERAL	3,451,627
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	862,907
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,588,720
220202	UTILITIES - GENERAL	1,581,996
22020201	ELECTRICITY CHARGES	719,089
22020202	TELEPHONE CHARGES	143,818
22020203	INTERNET ACCESS CHARGES	431,453
22020204	SATELLITE BROADCASTING ACCESS CHARGES	143,818
22020205	WATER RATES	143,818
220203	MATERIALS & SUPPLIES - GENERAL	6,845,725
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	719,089
22020302	BOOKS	575,271
22020303	NEWSPAPERS	575,271
22020304	MAGAZINES & PERIODICALS	431,453
22020305	PRINTING OF NON SECURITY DOCUMENTS	575,271
22020306	PRINTING OF SECURITY DOCUMENTS	546,507
22020307	DRUGS & MEDICAL SUPPLIES	1,150,542
22020308	FIELD & CAMPING MATERIALS SUPPLIES	862,907
22020309	UNIFORMS & OTHER CLOTHING	1,150,542
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	258,872
220204	MAINTENANCE SERVICES - GENERAL	6,730,672
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	546,507
22020402	MAINTENANCE OF OFFICE FURNITURE	862,907
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,438,178
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,438,178
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,150,542
22020406	OTHER MAINTENANCE SERVICES	1,150,542
22020410	MAINTENANCE OF ROADS AND BRIDGES	143,818
220205	TRAINING - GENERAL	862,907
22020501	LOCAL TRAINING	862,907
220206	OTHER SERVICES - GENERAL	862,907
22020601	SECURITY SERVICES	287,636
22020606	CLEANING & FUMIGATION SERVICES	575,271



0517019017 FEDERAL COLLEGE OF EDUCATION UMUNZE			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,157,267
22020702	INFORMATION TECHNOLOGY CONSULTING		862,907
22020703	LEGAL SERVICES		575,271
22020705	ARCHITECTURAL SERVICES		431,453
22020706	SURVEYING SERVICES		143,818
22020708	BUDGET PREPARATION		143,818
220208	FUEL & LUBRICANTS - GENERAL		2,013,448
22020801	MOTOR VEHICLE FUEL COST		431,453
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		575,271
22020803	PLANT / GENERATOR FUEL COST		431,453
22020806	COOKING GAS/FUEL COST		575,271
220209	FINANCIAL CHARGES - GENERAL		287,636
22020904	OTHER CRF BANK CHARGES		287,636
220210	MISCELLANEOUS		40,761,178
22021001	REFRESHMENT & MEALS		517,744
22021003	PUBLICITY & ADVERTISEMENTS		287,636
22021004	MEDICAL EXPENSES		575,271
22021006	POSTAGES & COURIER SERVICES		373,926
22021009	SPORTING ACTIVITIES		546,507
22021010	DIRECT TEACHING & LABORATORY COST		38,316,276
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		143,818
23	CAPITAL EXPENDITURE		48,336,525
2302	CONSTRUCTION / PROVISION		48,336,525
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		48,336,525
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		48,336,525
	TOTAL PERSONNEL		1,760,510,011
	TOTAL OVERHEAD		65,555,363
	TOTAL RECURRENT		1,826,065,374
	TOTAL CAPITAL		48,336,525
	TOTAL ALLOCATION		1,874,401,899
0517019017 FEDERAL COLLEGE OF EDUCATION UMUNZE			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEUMZ017752	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	NEW	48,336,525



0517019018 FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,679,073,634
21	PERSONNEL COST	1,593,581,847
2101	SALARY	1,411,675,138
210101	SALARIES AND WAGES	1,411,675,138
21010101	SALARY	1,411,675,138
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	181,906,709
210201	ALLOWANCES	7,909,741
21020101	NON REGULAR ALLOWANCES	7,909,741
210202	SOCIAL CONTRIBUTIONS	173,996,968
21020201	NHIS	68,121,333
21020202	CONTRIBUTORY PENSION	105,875,635
22	OTHER RECURRENT COSTS	37,236,187
2202	OVERHEAD COST	37,236,187
220201	TRAVEL & TRANSPORT - GENERAL	4,309,545
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,077,386
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,232,159
220202	UTILITIES - GENERAL	1,975,207
22020201	ELECTRICITY CHARGES	897,822
22020202	TELEPHONE CHARGES	179,564
22020203	INTERNET ACCESS CHARGES	538,693
22020204	SATELLITE BROADCASTING ACCESS CHARGES	179,564
22020205	WATER RATES	179,564
220203	MATERIALS & SUPPLIES - GENERAL	6,308,012
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	897,822
22020302	BOOKS	718,257
22020303	NEWSPAPERS	718,257
22020304	MAGAZINES & PERIODICALS	538,693
22020305	PRINTING OF NON SECURITY DOCUMENTS	718,257
22020306	PRINTING OF SECURITY DOCUMENTS	682,345
22020307	DRUGS & MEDICAL SUPPLIES	690,098
22020308	FIELD & CAMPING MATERIALS SUPPLIES	330,969
22020309	UNIFORMS & OTHER CLOTHING	690,098
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	323,216
220204	MAINTENANCE SERVICES - GENERAL	4,671,528
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	682,345
22020402	MAINTENANCE OF OFFICE FURNITURE	330,969
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,049,227
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,049,227
22020405	MAINTENANCE OF PLANTS/GENERATORS	690,098
22020406	OTHER MAINTENANCE SERVICES	690,098
22020410	MAINTENANCE OF ROADS AND BRIDGES	179,564
220205	TRAINING - GENERAL	330,969
22020501	LOCAL TRAINING	330,969
220206	OTHER SERVICES - GENERAL	1,077,386
22020601	SECURITY SERVICES	359,129
22020606	CLEANING & FUMIGATION SERVICES	718,257



0517019018 FEDERAL COLLEGE OF EDUCATION YOLA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,693,464
22020702	INFORMATION TECHNOLOGY CONSULTING		1,077,386
22020703	LEGAL SERVICES		718,257
22020705	ARCHITECTURAL SERVICES		538,693
22020706	SURVEYING SERVICES		179,564
22020708	BUDGET PREPARATION		179,564
220208	FUEL & LUBRICANTS - GENERAL		2,513,900
22020801	MOTOR VEHICLE FUEL COST		538,693
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		718,257
22020803	PLANT / GENERATOR FUEL COST		538,693
22020806	COOKING GAS/FUEL COST		718,257
220209	FINANCIAL CHARGES - GENERAL		359,129
22020904	OTHER CRF BANK CHARGES		359,129
220210	MISCELLANEOUS		12,997,047
22021001	REFRESHMENT & MEALS		646,432
22021003	PUBLICITY & ADVERTISEMENTS		359,129
22021004	MEDICAL EXPENSES		718,257
22021006	POSTAGES & COURIER SERVICES		466,867
22021009	SPORTING ACTIVITIES		682,345
22021010	DIRECT TEACHING & LABORATORY COST		9,944,453
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		179,564
23	CAPITAL EXPENDITURE		48,255,600
2304	PRESERVATION OF THE ENVIRONMENT		48,255,600
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		48,255,600
23040102	EROSION & FLOOD CONTROL		48,255,600
	TOTAL PERSONNEL		1,593,581,847
	TOTAL OVERHEAD		37,236,187
	TOTAL RECURRENT		1,630,818,034
	TOTAL CAPITAL		48,255,600
	TOTAL ALLOCATION		1,679,073,634
0517019018 FEDERAL COLLEGE OF EDUCATION YOLA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEYOLA017760	CONSTRUCTION OF DRAINAGS FOR EROSION & FLOOD CONTROL	NEW	48,255,600



0517019019 FEDERAL COLLEGE OF EDUCATION ZARIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,975,831,392
21	PERSONNEL COST	3,828,259,713
2101	SALARY	3,402,897,522
210101	SALARIES AND WAGES	3,402,897,522
21010101	SALARY	3,402,897,522
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	425,362,191
210202	SOCIAL CONTRIBUTIONS	425,362,191
21020201	NHIS	170,144,876
21020202	CONTRIBUTORY PENSION	255,217,315
22	OTHER RECURRENT COSTS	79,071,554
2202	OVERHEAD COST	79,071,554
220201	TRAVEL & TRANSPORT - GENERAL	4,251,679
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,062,920
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,188,759
220202	UTILITIES - GENERAL	1,948,685
22020201	ELECTRICITY CHARGES	885,766
22020202	TELEPHONE CHARGES	177,153
22020203	INTERNET ACCESS CHARGES	531,460
22020204	SATELLITE BROADCASTING ACCESS CHARGES	177,153
22020205	WATER RATES	177,153
220203	MATERIALS & SUPPLIES - GENERAL	8,432,496
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	885,766
22020302	BOOKS	708,613
22020303	NEWSPAPERS	708,613
22020304	MAGAZINES & PERIODICALS	531,460
22020305	PRINTING OF NON SECURITY DOCUMENTS	708,613
22020306	PRINTING OF SECURITY DOCUMENTS	673,183
22020307	DRUGS & MEDICAL SUPPLIES	1,417,226
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,062,920
22020309	UNIFORMS & OTHER CLOTHING	1,417,226
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	318,876
220204	MAINTENANCE SERVICES - GENERAL	8,290,774
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	673,183
22020402	MAINTENANCE OF OFFICE FURNITURE	1,062,920
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,771,533
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,771,533
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,417,226
22020406	OTHER MAINTENANCE SERVICES	1,417,226
22020410	MAINTENANCE OF ROADS AND BRIDGES	177,153
220205	TRAINING - GENERAL	1,062,920
22020501	LOCAL TRAINING	1,062,920
220206	OTHER SERVICES - GENERAL	1,062,920
22020601	SECURITY SERVICES	354,307
22020606	CLEANING & FUMIGATION SERVICES	708,613
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,657,299
22020702	INFORMATION TECHNOLOGY CONSULTING	1,062,920



0517019019 FEDERAL COLLEGE OF EDUCATION ZARIA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		708,613
22020705	ARCHITECTURAL SERVICES		531,460
22020706	SURVEYING SERVICES		177,153
22020708	BUDGET PREPARATION		177,153
220208	FUEL & LUBRICANTS - GENERAL		2,480,146
22020801	MOTOR VEHICLE FUEL COST		531,460
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		708,613
22020803	PLANT / GENERATOR FUEL COST		531,460
22020806	COOKING GAS/FUEL COST		708,613
220209	FINANCIAL CHARGES - GENERAL		354,307
22020904	OTHER CRF BANK CHARGES		354,307
220210	MISCELLANEOUS		48,530,328
22021001	REFRESHMENT & MEALS		637,752
22021003	PUBLICITY & ADVERTISEMENTS		354,307
22021004	MEDICAL EXPENSES		708,613
22021006	POSTAGES & COURIER SERVICES		460,599
22021009	SPORTING ACTIVITIES		673,183
22021010	DIRECT TEACHING & LABORATORY COST		45,518,721
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		177,153
23	CAPITAL EXPENDITURE		68,500,125
2302	CONSTRUCTION / PROVISION		68,500,125
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		68,500,125
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		68,500,125
	TOTAL PERSONNEL		3,828,259,713
	TOTAL OVERHEAD		79,071,554
	TOTAL RECURRENT		3,907,331,267
	TOTAL CAPITAL		68,500,125
	TOTAL ALLOCATION		3,975,831,392
0517019019 FEDERAL COLLEGE OF EDUCATION ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEZRA017767	CONSTRUCTION OF 1500 CAPACITY LECTURE THEATRE. ADVERTISEMENT AND REFRESHMENT FOR THE PRE-QUALIFICATION OF CONSULTANTS.CONTRACTORS AND TENDER OPENING AND CONSULTACY FEES	NEW	68,500,125



0517019020 FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,293,435,476
21	PERSONNEL COST	1,198,368,360
2101	SALARY	1,061,920,340
210101	SALARIES AND WAGES	1,061,920,340
21010101	SALARY	1,061,920,340
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	136,448,020
210201	ALLOWANCES	3,707,977
21020101	NON REGULAR ALLOWANCES	3,707,977
210202	SOCIAL CONTRIBUTIONS	132,740,043
21020201	NHIS	53,096,017
21020202	CONTRIBUTORY PENSION	79,644,026
22	OTHER RECURRENT COSTS	47,705,595
2202	OVERHEAD COST	47,705,595
220201	TRAVEL & TRANSPORT - GENERAL	2,410,616
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	602,654
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,807,962
220202	UTILITIES - GENERAL	1,104,865
22020201	ELECTRICITY CHARGES	502,212
22020202	TELEPHONE CHARGES	100,442
22020203	INTERNET ACCESS CHARGES	301,327
22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,442
22020205	WATER RATES	100,442
220203	MATERIALS & SUPPLIES - GENERAL	4,781,055
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	502,212
22020302	BOOKS	401,769
22020303	NEWSPAPERS	401,769
22020304	MAGAZINES & PERIODICALS	301,327
22020305	PRINTING OF NON SECURITY DOCUMENTS	401,769
22020306	PRINTING OF SECURITY DOCUMENTS	381,681
22020307	DRUGS & MEDICAL SUPPLIES	803,539
22020308	FIELD & CAMPING MATERIALS SUPPLIES	602,654
22020309	UNIFORMS & OTHER CLOTHING	803,539
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	180,796
220204	MAINTENANCE SERVICES - GENERAL	4,700,701
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	381,681
22020402	MAINTENANCE OF OFFICE FURNITURE	602,654
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,004,423
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,004,423
22020405	MAINTENANCE OF PLANTS/GENERATORS	803,539
22020406	OTHER MAINTENANCE SERVICES	803,539
22020410	MAINTENANCE OF ROADS AND BRIDGES	100,442
220205	TRAINING - GENERAL	602,654
22020501	LOCAL TRAINING	602,654
220206	OTHER SERVICES - GENERAL	602,654
22020601	SECURITY SERVICES	200,885
22020606	CLEANING & FUMIGATION SERVICES	401,769



0517019020		FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,506,634
22020702	INFORMATION TECHNOLOGY CONSULTING		602,654
22020703	LEGAL SERVICES		401,769
22020705	ARCHITECTURAL SERVICES		301,327
22020706	SURVEYING SERVICES		100,442
22020708	BUDGET PREPARATION		100,442
220208	FUEL & LUBRICANTS - GENERAL		1,406,192
22020801	MOTOR VEHICLE FUEL COST		301,327
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		401,769
22020803	PLANT / GENERATOR FUEL COST		301,327
22020806	COOKING GAS/FUEL COST		401,769
220209	FINANCIAL CHARGES - GENERAL		200,885
22020904	OTHER CRF BANK CHARGES		200,885
220210	MISCELLANEOUS		30,389,339
22021001	REFRESHMENT & MEALS		361,592
22021003	PUBLICITY & ADVERTISEMENTS		200,885
22021004	MEDICAL EXPENSES		401,769
22021006	POSTAGES & COURIER SERVICES		261,150
22021009	SPORTING ACTIVITIES		381,681
22021010	DIRECT TEACHING & LABORATORY COST		28,681,820
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		100,442
23	CAPITAL EXPENDITURE		47,361,521
2302	CONSTRUCTION / PROVISION		47,361,521
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,361,521
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		47,361,521
	TOTAL PERSONNEL		1,198,368,360
	TOTAL OVERHEAD		47,705,595
	TOTAL RECURRENT		1,246,073,955
	TOTAL CAPITAL		47,361,521
	TOTAL ALLOCATION		1,293,435,476

0517019020		FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	
CODE	PROJECT NAME	TYPE	AMOUNT
FCEAMFU017705	21 OFFICE SPACES AND 2 CONFERENCE HALL FOR PROVOST, REGISTRY AND BURSARY DEPARTMENT	NEW	47,361,521



0517019021 ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,100,535,521
21	PERSONNEL COST	3,962,682,161
2101	SALARY	3,517,654,726
210101	SALARIES AND WAGES	3,517,654,726
21010101	SALARY	3,517,654,726
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	445,027,435
210201	ALLOWANCES	5,320,595
21020101	NON REGULAR ALLOWANCES	5,320,595
210202	SOCIAL CONTRIBUTIONS	439,706,840
21020201	NHIS	175,882,736
21020202	CONTRIBUTORY PENSION	263,824,104
22	OTHER RECURRENT COSTS	68,671,748
2202	OVERHEAD COST	68,671,748
220201	TRAVEL & TRANSPORT - GENERAL	7,047,695
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,066,645
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,981,050
220202	UTILITIES - GENERAL	6,383,949
22020201	ELECTRICITY CHARGES	5,066,645
22020202	TELEPHONE CHARGES	658,652
22020203	INTERNET ACCESS CHARGES	658,652
220203	MATERIALS & SUPPLIES - GENERAL	2,639,702
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,099,451
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,540,251
220204	MAINTENANCE SERVICES - GENERAL	5,919,285
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,540,251
22020402	MAINTENANCE OF OFFICE FURNITURE	1,080,679
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	217,853
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,540,251
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,540,251
220205	TRAINING - GENERAL	1,099,451
22020501	LOCAL TRAINING	1,099,451
220208	FUEL & LUBRICANTS - GENERAL	1,540,251
22020803	PLANT / GENERATOR FUEL COST	1,540,251
220210	MISCELLANEOUS	44,041,415
22021006	POSTAGES & COURIER SERVICES	129,693
22021010	DIRECT TEACHING & LABORATORY COST	43,911,722
23	CAPITAL EXPENDITURE	69,181,612
2302	CONSTRUCTION / PROVISION	69,181,612
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	69,181,612
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	69,181,612
	TOTAL PERSONNEL	3,962,682,161
	TOTAL OVERHEAD	68,671,748
	TOTAL RECURRENT	4,031,353,909
	TOTAL CAPITAL	69,181,612
	TOTAL ALLOCATION	4,100,535,521

**0517019021 ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI**

CODE	PROJECT NAME	TYPE	AMOUNT
AICE1020778	COMPLETION OF 1 NO. 2-STOREY ADMINISTRATIVE (SENATE) BUILDING	NEW	69,181,612



0517020001 NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,786,408,697
21	PERSONNEL COST	1,530,713,745
2101	SALARY	1,360,634,440
210101	SALARIES AND WAGES	1,360,634,440
21010101	SALARY	1,360,634,440
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	170,079,305
210202	SOCIAL CONTRIBUTIONS	170,079,305
21020201	NHIS	68,031,722
21020202	CONTRIBUTORY PENSION	102,047,583
22	OTHER RECURRENT COSTS	469,009,730
2202	OVERHEAD COST	469,009,730
220201	TRAVEL & TRANSPORT - GENERAL	135,815,461
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,277,847
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	110,537,614
220202	UTILITIES - GENERAL	27,019,906
22020201	ELECTRICITY CHARGES	20,558,903
22020202	TELEPHONE CHARGES	6,461,003
220203	MATERIALS & SUPPLIES - GENERAL	39,116,521
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,758,873
22020302	BOOKS	2,494,114
22020303	NEWSPAPERS	2,494,114
22020304	MAGAZINES & PERIODICALS	2,539,008
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,467,518
22020309	UNIFORMS & OTHER CLOTHING	362,894
220204	MAINTENANCE SERVICES - GENERAL	33,937,215
22020402	MAINTENANCE OF OFFICE FURNITURE	6,235,285
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,093,624
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,608,843
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,870,586
22020406	OTHER MAINTENANCE SERVICES	12,128,877
220205	TRAINING - GENERAL	13,015,696
22020501	LOCAL TRAINING	13,015,696
220206	OTHER SERVICES - GENERAL	20,075,125
22020601	SECURITY SERVICES	20,075,125
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,205,239
22020701	FINANCIAL CONSULTING	7,482,343
22020703	LEGAL SERVICES	15,722,896
220208	FUEL & LUBRICANTS - GENERAL	63,306,853
22020801	MOTOR VEHICLE FUEL COST	15,666,778
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,525,861
22020803	PLANT / GENERATOR FUEL COST	32,114,214
220209	FINANCIAL CHARGES - GENERAL	14,904,988
22020902	INSURANCE PREMIUM	14,904,988
220210	MISCELLANEOUS	98,612,726
22021001	REFRESHMENT & MEALS	14,285,039
22021002	HONORARIUM & SITTING ALLOWANCE	19,947,925



0517020001 NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
CODE	LINE ITEM	AMOUNT
22021003	PUBLICITY & ADVERTISEMENTS	54,320,919
22021007	WELFARE PACKAGES	7,878,987
22021009	SPORTING ACTIVITIES	2,179,856
23	CAPITAL EXPENDITURE	1,786,685,222
2301	FIXED ASSETS PURCHASED	33,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	33,000,000
23010113	PURCHASE OF COMPUTERS	33,000,000
2305	OTHER CAPITAL PROJECTS	1,753,685,222
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,753,685,222
23050101	RESEARCH AND DEVELOPMENT	1,753,685,222
	TOTAL PERSONNEL	1,530,713,745
	TOTAL OVERHEAD	469,009,730
	TOTAL RECURRENT	1,999,723,475
	TOTAL CAPITAL	1,786,685,222
	TOTAL ALLOCATION	3,786,408,697

0517020001 NATIONAL UNIVERSITIES COMMISSION SECRETARIAT			
CODE	PROJECT NAME	TYPE	AMOUNT
NUC03019324	PREPARATION OF TENDER DOCUMENT	NEW	130,000
NUC03021200	NgREN	NEW	1,753,555,222
NUC05019330	PROCUREMENT OF OFFICE EQUIPMENT	NEW	33,000,000



0517021001 UNIVERSITY OF IBADAN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	12,313,454,440
21	PERSONNEL COST	12,080,651,952
2101	SALARY	9,758,549,954
210101	SALARIES AND WAGES	9,758,549,954
21010101	SALARY	9,758,549,954
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,322,101,998
210201	ALLOWANCES	731,891,247
21020101	NON REGULAR ALLOWANCES	731,891,247
210202	SOCIAL CONTRIBUTIONS	1,590,210,751
21020201	NHIS	487,927,497
21020202	CONTRIBUTORY PENSION	1,102,283,254
22	OTHER RECURRENT COSTS	179,109,339
2202	OVERHEAD COST	179,109,339
220208	FUEL & LUBRICANTS - GENERAL	105,680,154
22020803	PLANT / GENERATOR FUEL COST	105,680,154
220210	MISCELLANEOUS	73,429,185
22021010	DIRECT TEACHING & LABORATORY COST	73,429,185
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	12,080,651,952
	TOTAL OVERHEAD	179,109,339
	TOTAL RECURRENT	12,259,761,291
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	12,313,454,440



0517021002 UNIVERSITY OF LAGOS		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	10,257,305,044
21	PERSONNEL COST	10,093,119,648
2101	SALARY	8,046,297,709
210101	SALARIES AND WAGES	8,046,297,709
21010101	SALARY	8,046,297,709
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,046,821,939
210201	ALLOWANCES	1,049,020,478
21020101	NON REGULAR ALLOWANCES	1,049,020,478
210202	SOCIAL CONTRIBUTIONS	997,801,461
21020201	NHIS	394,329,132
21020202	CONTRIBUTORY PENSION	603,472,329
22	OTHER RECURRENT COSTS	110,492,247
2202	OVERHEAD COST	110,492,247
220208	FUEL & LUBRICANTS - GENERAL	58,333,441
22020803	PLANT / GENERATOR FUEL COST	58,333,441
220210	MISCELLANEOUS	52,158,806
22021010	DIRECT TEACHING & LABORATORY COST	52,158,806
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	10,093,119,648
	TOTAL OVERHEAD	110,492,247
	TOTAL RECURRENT	10,203,611,895
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	10,257,305,044

0517021002 UNIVERSITY OF LAGOS			
CODE	PROJECT NAME	TYPE	AMOUNT
UNILAG010018415	Floor finishes, Wall finishes, Ceiling finishes, External works, Electrical fittings and accessories, Plumbing fittings and funishing, Consultant fees	NEW	53,693,149



0517021003 UNIVERSITY OF NIGERIA, NNSUKA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		11,769,318,186
21	PERSONNEL COST		11,559,865,355
2101	SALARY		10,032,496,130
210101	SALARIES AND WAGES		10,032,496,130
21010101	SALARY		10,032,496,130
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,527,369,225
210201	ALLOWANCES		302,243,399
21020101	NON REGULAR ALLOWANCES		302,243,399
210202	SOCIAL CONTRIBUTIONS		1,225,125,826
21020201	NHIS		472,688,616
21020202	CONTRIBUTORY PENSION		752,437,210
22	OTHER RECURRENT COSTS		155,759,682
2202	OVERHEAD COST		155,759,682
220208	FUEL & LUBRICANTS - GENERAL		72,771,153
22020803	PLANT / GENERATOR FUEL COST		72,771,153
220210	MISCELLANEOUS		82,988,529
22021010	DIRECT TEACHING & LABORATORY COST		82,988,529
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		11,559,865,355
	TOTAL OVERHEAD		155,759,682
	TOTAL RECURRENT		11,715,625,037
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		11,769,318,186
0517021003 UNIVERSITY OF NIGERIA, NNSUKA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNN06019085	Completion of Administrative Building Ecugu Campus.	NEW	53,693,149

**0517021004 AHMADU BELLO UNIVERSITY, ZARIA**

CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	13,541,188,546
21	PERSONNEL COST	13,301,477,358
2101	SALARY	10,599,303,542
210101	SALARIES AND WAGES	10,599,303,542
21010101	SALARY	10,599,303,542
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,702,173,816
210201	ALLOWANCES	1,377,260,873
21020101	NON REGULAR ALLOWANCES	1,377,260,873
210202	SOCIAL CONTRIBUTIONS	1,324,912,943
21020201	NHIS	529,965,177
21020202	CONTRIBUTORY PENSION	794,947,766
22	OTHER RECURRENT COSTS	156,018,039
2202	OVERHEAD COST	156,018,039
220202	UTILITIES - GENERAL	71,102,798
22020201	ELECTRICITY CHARGES	71,102,798
220210	MISCELLANEOUS	84,915,241
22021010	DIRECT TEACHING & LABORATORY COST	84,915,241
23	CAPITAL EXPENDITURE	83,693,149
2303	REHABILITATION / REPAIRS	83,693,149
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	83,693,149
23030102	REHABILITATION / REPAIRS - ELECTRICITY	83,693,149
	TOTAL PERSONNEL	13,301,477,358
	TOTAL OVERHEAD	156,018,039
	TOTAL RECURRENT	13,457,495,397
	TOTAL CAPITAL	83,693,149
	TOTAL ALLOCATION	13,541,188,546

0517021004 AHMADU BELLO UNIVERSITY, ZARIA

CODE	PROJECT NAME	TYPE	AMOUNT
EDUABU000101719 7	PROCUREMENT AND INSTALLATION OF 15 MVA 33 KV/11KV TRANSFORMER WITH ALL ACCESSORIES	NEW	83,693,149



0517021005 OBAFEMI AWOLOWO UNIVERSITY		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	9,947,145,841
21	PERSONNEL COST	9,779,784,845
2101	SALARY	8,631,827,228
210101	SALARIES AND WAGES	8,631,827,228
21010101	SALARY	8,631,827,228
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,147,957,617
210201	ALLOWANCES	68,979,214
21020101	NON REGULAR ALLOWANCES	68,979,214
210202	SOCIAL CONTRIBUTIONS	1,078,978,403
21020201	NHIS	431,591,361
21020202	CONTRIBUTORY PENSION	647,387,042
22	OTHER RECURRENT COSTS	113,667,847
2202	OVERHEAD COST	113,667,847
220201	TRAVEL & TRANSPORT - GENERAL	5,063,894
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,997,811
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,066,083
220202	UTILITIES - GENERAL	18,034,569
22020201	ELECTRICITY CHARGES	8,350,983
22020202	TELEPHONE CHARGES	88,840
22020203	INTERNET ACCESS CHARGES	8,884,024
22020206	SEWERAGE CHARGES	710,722
220203	MATERIALS & SUPPLIES - GENERAL	10,443,671
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	444,201
22020302	BOOKS	710,722
22020303	NEWSPAPERS	53,304
22020304	MAGAZINES & PERIODICALS	177,680
22020305	PRINTING OF NON SECURITY DOCUMENTS	621,882
22020306	PRINTING OF SECURITY DOCUMENTS	266,521
22020308	FIELD & CAMPING MATERIALS SUPPLIES	355,361
22020309	UNIFORMS & OTHER CLOTHING	533,041
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	7,280,959
220204	MAINTENANCE SERVICES - GENERAL	6,218,816
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	888,402
22020402	MAINTENANCE OF OFFICE FURNITURE	355,361
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	888,402
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,553,610
22020405	MAINTENANCE OF PLANTS/GENERATORS	355,361
22020410	MAINTENANCE OF ROADS AND BRIDGES	177,680
220205	TRAINING - GENERAL	444,201
22020501	LOCAL TRAINING	444,201
220206	OTHER SERVICES - GENERAL	7,018,379
22020601	SECURITY SERVICES	266,521
22020606	CLEANING & FUMIGATION SERVICES	6,751,858
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	177,680
22020703	LEGAL SERVICES	177,680
220208	FUEL & LUBRICANTS - GENERAL	3,908,971



0517021005		OBAFEMI AWOLOWO UNIVERSITY	
CODE	LINE ITEM		AMOUNT
22020801	MOTOR VEHICLE FUEL COST		1,776,805
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		355,361
22020803	PLANT / GENERATOR FUEL COST		1,776,805
220209	FINANCIAL CHARGES - GENERAL		1,776,805
22020902	INSURANCE PREMIUM		1,776,805
220210	MISCELLANEOUS		60,580,861
22021001	REFRESHMENT & MEALS		1,066,083
22021002	HONORARIUM & SITTING ALLOWANCE		2,665,207
22021003	PUBLICITY & ADVERTISEMENTS		1,066,083
22021004	MEDICAL EXPENSES		710,722
22021006	POSTAGES & COURIER SERVICES		159,912
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		266,521
22021009	SPORTING ACTIVITIES		1,066,083
22021010	DIRECT TEACHING & LABORATORY COST		52,158,806
22021031	CURRICULUM DEVELOPMENT		1,421,444
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		9,779,784,845
	TOTAL OVERHEAD		113,667,847
	TOTAL RECURRENT		9,893,452,692
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		9,947,145,841
0517021005		OBAFEMI AWOLOWO UNIVERSITY	
CODE	PROJECT NAME	TYPE	AMOUNT
OAU201601020297	MECHANICAL AND ELECTRICAL WORKS	NEW	53,693,149



0517021006 UNIVERSITY OF BENIN			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,095,678,796
21	PERSONNEL COST		11,930,703,708
2101	SALARY		10,098,065,788
210101	SALARIES AND WAGES		10,098,065,788
21010101	SALARY		10,098,065,788
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,832,637,920
210201	ALLOWANCES		570,379,697
21020101	NON REGULAR ALLOWANCES		570,379,697
210202	SOCIAL CONTRIBUTIONS		1,262,258,223
21020201	NHIS		504,903,289
21020202	CONTRIBUTORY PENSION		757,354,934
22	OTHER RECURRENT COSTS		111,281,939
2202	OVERHEAD COST		111,281,939
220202	UTILITIES - GENERAL		7,883,071
22020201	ELECTRICITY CHARGES		7,883,071
220206	OTHER SERVICES - GENERAL		8,080,091
22020606	CLEANING & FUMIGATION SERVICES		8,080,091
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,241,242
22020703	LEGAL SERVICES		4,926,762
22020708	BUDGET PREPARATION		1,314,480
220208	FUEL & LUBRICANTS - GENERAL		17,751,872
22020801	MOTOR VEHICLE FUEL COST		3,825,313
22020803	PLANT / GENERATOR FUEL COST		13,926,559
220209	FINANCIAL CHARGES - GENERAL		4,597,695
22020902	INSURANCE PREMIUM		4,597,695
220210	MISCELLANEOUS		66,727,968
22021003	PUBLICITY & ADVERTISEMENTS		7,226,029
22021004	MEDICAL EXPENSES		3,466,949
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,876,184
22021010	DIRECT TEACHING & LABORATORY COST		52,158,806
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		11,930,703,708
	TOTAL OVERHEAD		111,281,939
	TOTAL RECURRENT		12,041,985,647
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		12,095,678,796
0517021006 UNIVERSITY OF BENIN			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIBEN012020672	COMPLETION OF FACULTY OF AGRICULTURE BUILDING FOR UNIVERSITY OF BENIN	NEW	53,693,149



0517021007 UNIVERSITY OF JOS		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	7,518,672,248
21	PERSONNEL COST	7,343,322,630
2101	SALARY	6,373,898,539
210101	SALARIES AND WAGES	6,373,898,539
21010101	SALARY	6,373,898,539
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	969,424,091
210201	ALLOWANCES	182,326,673
21020101	NON REGULAR ALLOWANCES	182,326,673
210202	SOCIAL CONTRIBUTIONS	787,097,418
21020201	NHIS	309,055,028
21020202	CONTRIBUTORY PENSION	478,042,390
22	OTHER RECURRENT COSTS	121,656,469
2202	OVERHEAD COST	121,245,326
220201	TRAVEL & TRANSPORT - GENERAL	2,629,230
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,593,820
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,035,410
220202	UTILITIES - GENERAL	6,362,448
22020201	ELECTRICITY CHARGES	4,290,608
22020202	TELEPHONE CHARGES	330,990
22020203	INTERNET ACCESS CHARGES	935,110
22020204	SATELLITE BROADCASTING ACCESS CHARGES	564,497
22020205	WATER RATES	241,243
220203	MATERIALS & SUPPLIES - GENERAL	9,620,844
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,506,046
22020302	BOOKS	2,077,478
22020303	NEWSPAPERS	126,353
22020304	MAGAZINES & PERIODICALS	530,423
22020306	PRINTING OF SECURITY DOCUMENTS	1,572,087
22020307	DRUGS & MEDICAL SUPPLIES	801,931
22020308	FIELD & CAMPING MATERIALS SUPPLIES	781,678
22020309	UNIFORMS & OTHER CLOTHING	338,613
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	886,235
220204	MAINTENANCE SERVICES - GENERAL	5,457,324
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	855,928
22020402	MAINTENANCE OF OFFICE FURNITURE	431,048
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,112,972
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,122,977
22020410	MAINTENANCE OF ROADS AND BRIDGES	934,399
220205	TRAINING - GENERAL	1,369,660
22020501	LOCAL TRAINING	1,369,660
220206	OTHER SERVICES - GENERAL	4,018,014
22020601	SECURITY SERVICES	2,958,682
22020606	CLEANING & FUMIGATION SERVICES	1,059,332
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,927,058
22020701	FINANCIAL CONSULTING	148,435
22020703	LEGAL SERVICES	956,336



0517021007 UNIVERSITY OF JOS			
CODE	LINE ITEM		AMOUNT
22020708	BUDGET PREPARATION		822,287
220208	FUEL & LUBRICANTS - GENERAL		6,029,967
22020801	MOTOR VEHICLE FUEL COST		4,257,722
22020803	PLANT / GENERATOR FUEL COST		1,361,102
22020806	COOKING GAS/FUEL COST		411,143
220209	FINANCIAL CHARGES - GENERAL		1,536,863
22020901	BANK CHARGES (OTHER THAN INTEREST)		82,229
22020902	INSURANCE PREMIUM		1,454,634
220210	MISCELLANEOUS		82,293,918
22021001	REFRESHMENT & MEALS		490,297
22021002	HONORARIUM & SITTING ALLOWANCE		974,271
22021003	PUBLICITY & ADVERTISEMENTS		808,532
22021004	MEDICAL EXPENSES		370,090
22021006	POSTAGES & COURIER SERVICES		446,102
22021007	WELFARE PACKAGES		998,554
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,513,454
22021009	SPORTING ACTIVITIES		404,739
22021010	DIRECT TEACHING & LABORATORY COST		72,614,963
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		411,143
22021029	MONITORING ACTIVITIES & FOLLOW UP		1,425,315
22021031	CURRICULUM DEVELOPMENT		1,836,458
2203	LOANS AND ADVANCES		411,143
220301	STAFF LOANS & ADVANCES		411,143
22030104	REFURBISHING ADVANCES		411,143
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		7,343,322,630
	TOTAL OVERHEAD		121,656,469
	TOTAL RECURRENT		7,464,979,099
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		7,518,672,248
0517021007 UNIVERSITY OF JOS			
CODE	PROJECT NAME	TYPE	AMOUNT
UNI201601019763	COMPLETION OF SENATE BUILDING	NEW	53,693,149

**0517021008 UNIVERSITY OF CALABAR**

CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	10,206,465,340
21	PERSONNEL COST	10,017,997,100
2101	SALARY	8,379,763,237
210101	SALARIES AND WAGES	8,379,763,237
21010101	SALARY	8,379,763,237
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,638,233,863
210201	ALLOWANCES	590,763,458
21020101	NON REGULAR ALLOWANCES	590,763,458
210202	SOCIAL CONTRIBUTIONS	1,047,470,405
21020201	NHIS	418,988,162
21020202	CONTRIBUTORY PENSION	628,482,243
22	OTHER RECURRENT COSTS	134,775,091
2202	OVERHEAD COST	134,775,091
220202	UTILITIES - GENERAL	73,343,430
22020201	ELECTRICITY CHARGES	73,343,430
220210	MISCELLANEOUS	61,431,661
22021010	DIRECT TEACHING & LABORATORY COST	61,431,661
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	10,017,997,100
	TOTAL OVERHEAD	134,775,091
	TOTAL RECURRENT	10,152,772,191
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	10,206,465,340

0517021008 UNIVERSITY OF CALABAR

CODE	PROJECT NAME	TYPE	AMOUNT
UNICAL2016010202 02	PAINTING, FITTINGS AND FIXTURES, ELECTRICAL AND PLUMBING WORKS TO COMPLETION OF FACULTY OF LAW BUILDING (PHASE 3 - ONGOING PROJECT)	NEW	53,693,149



0517021009 UNIVERSITY OF ILORIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	8,168,534,798
21	PERSONNEL COST	7,995,294,916
2101	SALARY	6,985,192,000
210101	SALARIES AND WAGES	6,985,192,000
21010101	SALARY	6,985,192,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,010,102,916
210201	ALLOWANCES	136,953,916
21020101	NON REGULAR ALLOWANCES	136,953,916
210202	SOCIAL CONTRIBUTIONS	873,149,000
21020201	NHIS	349,259,600
21020202	CONTRIBUTORY PENSION	523,889,400
22	OTHER RECURRENT COSTS	119,546,733
2202	OVERHEAD COST	119,546,733
220208	FUEL & LUBRICANTS - GENERAL	64,289,459
22020803	PLANT / GENERATOR FUEL COST	64,289,459
220210	MISCELLANEOUS	55,257,274
22021010	DIRECT TEACHING & LABORATORY COST	55,257,274
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	7,995,294,916
	TOTAL OVERHEAD	119,546,733
	TOTAL RECURRENT	8,114,841,649
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	8,168,534,798



0517021010 UNIVERSITY OF ABUJA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,555,220,878
21	PERSONNEL COST	4,414,438,652
2101	SALARY	3,596,972,002
210101	SALARIES AND WAGES	3,596,972,002
21010101	SALARY	3,596,972,002
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	817,466,650
210201	ALLOWANCES	368,682,441
21020101	NON REGULAR ALLOWANCES	368,682,441
210202	SOCIAL CONTRIBUTIONS	448,784,209
21020201	NHIS	179,513,683
21020202	CONTRIBUTORY PENSION	269,270,526
22	OTHER RECURRENT COSTS	87,089,077
2202	OVERHEAD COST	87,089,077
220201	TRAVEL & TRANSPORT - GENERAL	890,033
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	420,072
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	469,961
220202	UTILITIES - GENERAL	1,734,726
22020201	ELECTRICITY CHARGES	390,360
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,027,264
22020205	WATER RATES	239,695
22020207	LEASED COMMUNICATION LINES(S)	77,407
220203	MATERIALS & SUPPLIES - GENERAL	3,896,132
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,380,407
22020302	BOOKS	93,992
22020303	NEWSPAPERS	112,790
22020304	MAGAZINES & PERIODICALS	150,412
22020305	PRINTING OF NON SECURITY DOCUMENTS	225,581
22020306	PRINTING OF SECURITY DOCUMENTS	932,950
220204	MAINTENANCE SERVICES - GENERAL	2,144,470
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	338,372
22020405	MAINTENANCE OF PLANTS/GENERATORS	93,992
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS	1,712,106
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	275,842
22020702	INFORMATION TECHNOLOGY CONSULTING	163,052
22020706	SURVEYING SERVICES	112,790
220208	FUEL & LUBRICANTS - GENERAL	1,867,532
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,745,653
22020806	COOKING GAS/FUEL COST	121,879
220210	MISCELLANEOUS	76,280,342
22021009	SPORTING ACTIVITIES	18,921,991
22021010	DIRECT TEACHING & LABORATORY COST	57,358,351
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	4,414,438,652
TOTAL OVERHEAD	87,089,077
TOTAL RECURRENT	4,501,527,729
TOTAL CAPITAL	53,693,149
TOTAL ALLOCATION	4,555,220,878



0517021011 UNIVERSITY OF AGRICULTURE, ABEOKUTA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,935,877,752
21	PERSONNEL COST		4,783,480,090
2101	SALARY		4,043,306,881
210101	SALARIES AND WAGES		4,043,306,881
21010101	SALARY		4,043,306,881
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		740,173,209
210201	ALLOWANCES		257,126,987
21020101	NON REGULAR ALLOWANCES		257,126,987
210202	SOCIAL CONTRIBUTIONS		483,046,222
21020201	NHIS		193,218,489
21020202	CONTRIBUTORY PENSION		289,827,733
22	OTHER RECURRENT COSTS		98,704,513
2202	OVERHEAD COST		98,704,513
220202	UTILITIES - GENERAL		9,066,126
22020201	ELECTRICITY CHARGES		9,066,126
220204	MAINTENANCE SERVICES - GENERAL		11,962,757
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,777,552
22020405	MAINTENANCE OF PLANTS/GENERATORS		8,185,205
220208	FUEL & LUBRICANTS - GENERAL		18,887,762
22020803	PLANT / GENERATOR FUEL COST		18,887,762
220210	MISCELLANEOUS		58,787,868
22021010	DIRECT TEACHING & LABORATORY COST		58,787,868
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		53,693,149
230101	PURCHASE OF FIXED ASSETS - GENERAL		53,693,149
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		53,693,149
	TOTAL PERSONNEL		4,783,480,090
	TOTAL OVERHEAD		98,704,513
	TOTAL RECURRENT		4,882,184,603
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,935,877,752
0517021011 UNIVERSITY OF AGRICULTURE, ABEOKUTA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNI_AAGRIC010202 52	SUPPLY AND INSTALLATION OF TEACHING AND RESEARCH EQUIPMENT	NEW	53,693,149



0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	5,336,340,789
21	PERSONNEL COST	5,228,730,060
2101	SALARY	4,509,136,371
210101	SALARIES AND WAGES	4,509,136,371
21010101	SALARY	4,509,136,371
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	719,593,689
210201	ALLOWANCES	155,951,643
21020101	NON REGULAR ALLOWANCES	155,951,643
210202	SOCIAL CONTRIBUTIONS	563,642,046
21020201	NHIS	225,456,818
21020202	CONTRIBUTORY PENSION	338,185,228
22	OTHER RECURRENT COSTS	53,917,580
2202	OVERHEAD COST	53,917,580
220202	UTILITIES - GENERAL	2,544,681
22020201	ELECTRICITY CHARGES	407,896
22020202	TELEPHONE CHARGES	232,302
22020203	INTERNET ACCESS CHARGES	157,493
22020204	SATELLITE BROADCASTING ACCESS CHARGES	511,852
22020205	WATER RATES	1,181,197
22020206	SEWERAGE CHARGES	53,941
220203	MATERIALS & SUPPLIES - GENERAL	15,220,644
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,483,408
22020302	BOOKS	2,756,125
22020303	NEWSPAPERS	1,338,689
22020304	MAGAZINES & PERIODICALS	196,866
22020306	PRINTING OF SECURITY DOCUMENTS	944,957
22020307	DRUGS & MEDICAL SUPPLIES	3,937,322
22020309	UNIFORMS & OTHER CLOTHING	19,687
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,543,590
220204	MAINTENANCE SERVICES - GENERAL	3,149,858
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	472,479
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	590,598
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	118,120
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,968,661
220205	TRAINING - GENERAL	944,957
22020501	LOCAL TRAINING	944,957
220206	OTHER SERVICES - GENERAL	1,208,758
22020603	OFFICE RENT	1,181,197
22020606	CLEANING & FUMIGATION SERVICES	27,561
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	157,493
22020703	LEGAL SERVICES	157,493
220208	FUEL & LUBRICANTS - GENERAL	807,742
22020801	MOTOR VEHICLE FUEL COST	236,830
22020803	PLANT / GENERATOR FUEL COST	511,852
22020806	COOKING GAS/FUEL COST	59,060
220209	FINANCIAL CHARGES - GENERAL	2,004,097



0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI			
CODE	LINE ITEM		AMOUNT
22020902	INSURANCE PREMIUM		2,004,097
220210	MISCELLANEOUS		27,879,350
22021006	POSTAGES & COURIER SERVICES		27,561
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
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	TOTAL PERSONNEL		5,228,730,060
	TOTAL OVERHEAD		53,917,580
	TOTAL RECURRENT		5,282,647,640
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		5,336,340,789
0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI			
CODE	PROJECT NAME	TYPE	AMOUNT
UAGRM2016010202 33	CONSTRUCTION IMPLEMENTATION (SEE BOQ ANNEX-B)	NEW	53,693,149



0517021013 MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,549,739,148
21	PERSONNEL COST		4,436,908,968
2101	SALARY		3,943,919,082
210101	SALARIES AND WAGES		3,943,919,082
21010101	SALARY		3,943,919,082
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		492,989,886
210202	SOCIAL CONTRIBUTIONS		492,989,886
21020201	NHIS		197,195,954
21020202	CONTRIBUTORY PENSION		295,793,932
22	OTHER RECURRENT COSTS		59,137,031
2202	OVERHEAD COST		59,137,031
220202	UTILITIES - GENERAL		10,428,414
22020201	ELECTRICITY CHARGES		10,428,414
220208	FUEL & LUBRICANTS - GENERAL		20,856,828
22020801	MOTOR VEHICLE FUEL COST		10,428,414
22020803	PLANT / GENERATOR FUEL COST		10,428,414
220210	MISCELLANEOUS		27,851,789
22021010	DIRECT TEACHING & LABORATORY COST		27,851,789
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		25,917,589
230101	PURCHASE OF FIXED ASSETS - GENERAL		25,917,589
23010101	PURCHASE / ACQUISITION OF LAND		7,712,595
23010108	PURCHASE OF BUSES		4,630,419
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		3,762,390
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		2,881,195
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		6,930,990
2302	CONSTRUCTION / PROVISION		27,775,560
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		27,775,560
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		6,492,390
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		4,458,390
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		4,181,195
23020114	CONSTRUCTION / PROVISION OF ROADS		4,881,195
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		7,762,390
	TOTAL PERSONNEL		4,436,908,968
	TOTAL OVERHEAD		59,137,031
	TOTAL RECURRENT		4,496,045,999
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,549,739,148
0517021013 MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIUUMUDIKE003017 852	LAND ACQUISITION AND COMPENSATION TO LAND DONORS	NEW	2,831,400
UNIUUMUDIKE003017 860	PERI-METER FENCING OF THE UNIVERSITY CAMPUS	NEW	3,881,195
UNIUUMUDIKE003017 866	LAND ACQUISITION AND COMPENSATION TO LAND DONORS	NEW	4,881,195
UNIUUMUDIKE003017 871	CONSTRUCTION OF ACADEMIC BUILDING AND FURNISHING	NEW	3,881,195
UNIUUMUDIKE004017 883	FURNISHING OF LABORATORIES AND OFFICES	NEW	2,881,195

**0517021013 MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE**

CODE	PROJECT NAME	TYPE	AMOUNT
UNIUMUDIKE006017 894	PROCUREMENT AND SUPPLY OF FIRE-FIGHTING TRUCKS AND EQUIPMENTS	NEW	1,881,195
UNIUMUDIKE006017 934	PROCUREMENT AND SUPPLY OF FIRE-FIGHTING TRUCKS AND EQUIPMENTS	NEW	1,881,195
UNIUMUDIKE007017 904	PURCHASE AND SUPPLY OF AMBULANCE BUSES FOR COLLEGE OF VETERINARY MEDICINE AND HEALTH CENTRE	NEW	4,630,419
UNIUMUDIKE008017 911	CONSTRUCTION OF INTERNAL ROADS AND CULVETS	NEW	4,881,195
UNIUMUDIKE009017 915	CONSTRUCTION OF THE CHANCELLORS LODGE	NEW	4,181,195
UNIUMUDIKE010017 922	CONSTRUCTION OF 2 NOS UP-STAIR MOUAU GUEST HOUSE BUILDING	NEW	3,881,195
UNIUMUDIKE010017 955	CONSTRUCTION OF 1 NOS UP-STAIR BLOCK FOR MOUAU MICRO-FINANCE BANK	NEW	2,611,195
UNIUMUDIKE011017 940	CONSTRUCTION OF THE CHANCELLORS LODGE	NEW	3,200,195
UNIUMUDIKE011017 947	CONSTRUCTION OF PRO -CHANCELLORS LODGE	NEW	1,258,195
UNIUMUDIKE017839	FARM OPERATING EXPENSES AND STUDENTS FARM PRACTICE	NEW	18,600
UNIUMUDIKE017842	PURCHASE AND SUPPLY OF 5NOS TRACTORS AND IMPLEMENTS, HARROWERS, RIDGERS, SLASHERS, ETC	NEW	150,000
UNIUMUDIKE017879	PURCHASE AND SUPPLY OF TRACTORS AND AGRICULTURAL IMPLEMENTS	NEW	3,881,195
UNIUMUDIKE017929	PURCHASE AND SUPPLY OF 5NOS TRACTORS AND IMPLEMENTS, HARROWERS, RIDGERS, SLASHERS, ETC	NEW	2,881,195



0517021014 UNIVERSITY OF PORT HARCOURT		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	9,643,549,732
21	PERSONNEL COST	9,493,522,118
2101	SALARY	8,424,374,593
210101	SALARIES AND WAGES	8,424,374,593
21010101	SALARY	8,424,374,593
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,069,147,525
210201	ALLOWANCES	16,100,700
21020101	NON REGULAR ALLOWANCES	16,100,700
210202	SOCIAL CONTRIBUTIONS	1,053,046,825
21020201	NHIS	421,218,730
21020202	CONTRIBUTORY PENSION	631,828,095
22	OTHER RECURRENT COSTS	96,334,465
2202	OVERHEAD COST	96,334,465
220202	UTILITIES - GENERAL	10,309,231
22020201	ELECTRICITY CHARGES	10,309,231
220203	MATERIALS & SUPPLIES - GENERAL	2,791,827
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,791,827
220204	MAINTENANCE SERVICES - GENERAL	3,237,449
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,237,449
220208	FUEL & LUBRICANTS - GENERAL	19,124,154
22020803	PLANT / GENERATOR FUEL COST	19,124,154
220210	MISCELLANEOUS	60,871,804
22021010	DIRECT TEACHING & LABORATORY COST	60,871,804
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	9,493,522,118
	TOTAL OVERHEAD	96,334,465
	TOTAL RECURRENT	9,589,856,583
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	9,643,549,732



0517021015 ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,580,124,832
21	PERSONNEL COST	4,461,388,312
2101	SALARY	3,365,993,539
210101	SALARIES AND WAGES	3,365,993,539
21010101	SALARY	3,365,993,539
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,095,394,773
210201	ALLOWANCES	674,645,580
21020101	NON REGULAR ALLOWANCES	674,645,580
210202	SOCIAL CONTRIBUTIONS	420,749,193
21020201	NHIS	168,299,677
21020202	CONTRIBUTORY PENSION	252,449,516
22	OTHER RECURRENT COSTS	65,043,371
2202	OVERHEAD COST	65,043,371
220202	UTILITIES - GENERAL	23,662,003
22020201	ELECTRICITY CHARGES	23,662,003
220210	MISCELLANEOUS	41,381,368
22021010	DIRECT TEACHING & LABORATORY COST	41,381,368
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	4,461,388,312
	TOTAL OVERHEAD	65,043,371
	TOTAL RECURRENT	4,526,431,683
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	4,580,124,832

0517021015 ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUABU000201725 3	CONSTRUCTION AND REHABILITATION OF ROADS AT YELWA AND GUBI CAMPUSES AND KARI ROAD HOUSING ESTATE	NEW	53,693,149



0517021016 UNIVERSITY OF TECHNOLOGY, OWERRI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,297,846,869
21	PERSONNEL COST		6,099,852,704
2101	SALARY		5,422,091,293
210101	SALARIES AND WAGES		5,422,091,293
21010101	SALARY		5,422,091,293
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		677,761,411
210202	SOCIAL CONTRIBUTIONS		677,761,411
21020201	NHIS		271,104,564
21020202	CONTRIBUTORY PENSION		406,656,847
22	OTHER RECURRENT COSTS		144,301,016
2202	OVERHEAD COST		144,301,016
220201	TRAVEL & TRANSPORT - GENERAL		6,117,897
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,495,941
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,621,956
220202	UTILITIES - GENERAL		10,487,822
22020201	ELECTRICITY CHARGES		5,243,911
22020203	INTERNET ACCESS CHARGES		4,369,926
22020205	WATER RATES		873,985
220203	MATERIALS & SUPPLIES - GENERAL		11,693,076
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,621,956
22020302	BOOKS		6,886,157
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,184,963
220210	MISCELLANEOUS		116,002,221
22021006	POSTAGES & COURIER SERVICES		4,369,926
22021010	DIRECT TEACHING & LABORATORY COST		107,699,362
22021031	CURRICULUM DEVELOPMENT		3,932,933
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		6,099,852,704
	TOTAL OVERHEAD		144,301,016
	TOTAL RECURRENT		6,244,153,720
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		6,297,846,869
0517021016 UNIVERSITY OF TECHNOLOGY, OWERRI			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIOWERRI00101779 0	COMPLETION OF SCHOOL OF SCIENCE COMPLEX PHASE 1	NEW	53,693,149



0517021017 FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,513,681,722
21	PERSONNEL COST	4,336,312,531
2101	SALARY	3,857,828,100
210101	SALARIES AND WAGES	3,857,828,100
21010101	SALARY	3,857,828,100
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	478,484,431
210202	SOCIAL CONTRIBUTIONS	478,484,431
21020201	NHIS	189,147,323
21020202	CONTRIBUTORY PENSION	289,337,108
22	OTHER RECURRENT COSTS	123,676,042
2202	OVERHEAD COST	123,676,042
220201	TRAVEL & TRANSPORT - GENERAL	1,964,584
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	867,749
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,096,835
220202	UTILITIES - GENERAL	3,622,851
22020201	ELECTRICITY CHARGES	867,749
22020202	TELEPHONE CHARGES	911,136
22020203	INTERNET ACCESS CHARGES	1,757,191
22020207	LEASED COMMUNICATION LINES(S)	86,775
220203	MATERIALS & SUPPLIES - GENERAL	7,448,075
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,474,928
22020302	BOOKS	433,874
22020303	NEWSPAPERS	440,816
22020304	MAGAZINES & PERIODICALS	199,582
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,005,287
22020306	PRINTING OF SECURITY DOCUMENTS	442,552
22020307	DRUGS & MEDICAL SUPPLIES	1,041,299
22020308	FIELD & CAMPING MATERIALS SUPPLIES	520,649
22020309	UNIFORMS & OTHER CLOTHING	433,874
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	958,862
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	496,352
220204	MAINTENANCE SERVICES - GENERAL	4,758,327
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,125,470
22020402	MAINTENANCE OF OFFICE FURNITURE	433,874
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	997,911
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	629,986
22020405	MAINTENANCE OF PLANTS/GENERATORS	685,522
22020406	OTHER MAINTENANCE SERVICES	885,564
220205	TRAINING - GENERAL	1,134,495
22020501	LOCAL TRAINING	1,134,495
220206	OTHER SERVICES - GENERAL	2,251,808
22020601	SECURITY SERVICES	1,171,461
22020606	CLEANING & FUMIGATION SERVICES	1,080,347
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,342,922
22020701	FINANCIAL CONSULTING	1,041,299
22020702	INFORMATION TECHNOLOGY CONSULTING	433,874



0517021017 FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	LINE ITEM	AMOUNT
22020703	LEGAL SERVICES	867,749
220208	FUEL & LUBRICANTS - GENERAL	3,314,800
22020801	MOTOR VEHICLE FUEL COST	1,943,757
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	433,874
22020803	PLANT / GENERATOR FUEL COST	937,169
220209	FINANCIAL CHARGES - GENERAL	1,657,400
22020901	BANK CHARGES (OTHER THAN INTEREST)	355,777
22020902	INSURANCE PREMIUM	1,301,623
220210	MISCELLANEOUS	95,180,780
22021001	REFRESHMENT & MEALS	879,941
22021002	HONORARIUM & SITTING ALLOWANCE	1,735,498
22021003	PUBLICITY & ADVERTISEMENTS	1,231,336
22021004	MEDICAL EXPENSES	867,749
22021006	POSTAGES & COURIER SERVICES	1,041,299
22021007	WELFARE PACKAGES	1,431,786
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,117,661
22021009	SPORTING ACTIVITIES	989,234
22021010	DIRECT TEACHING & LABORATORY COST	85,409,014
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	477,262
23	CAPITAL EXPENDITURE	53,693,149
2301	FIXED ASSETS PURCHASED	50,100,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,100,000
23010106	PURCHASE OF VANS	7,500,000
23010113	PURCHASE OF COMPUTERS	10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	32,500,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	100,000
2302	CONSTRUCTION / PROVISION	3,593,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,593,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,593,149
	TOTAL PERSONNEL	4,336,312,531
	TOTAL OVERHEAD	123,676,042
	TOTAL RECURRENT	4,459,988,573
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	4,513,681,722

0517021017 FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIAKURE00101774 7	PROVISION OF PROJECT MONITORING VEHICLE (1NO. TOYOTA HILUX VAN)	NEW	7,500,000
UNIAKURE00201774 9	CONSTRUCTION OF SENATE EXTENSION	NEW	3,593,149
UNIAKURE00301775 5	INTERNET SERVICES	NEW	10,000,000
UNIAKURE00401776 3	HONORARIUM FOR ACCREDITATION TEAM AND PROCUREMENT OF EQUIPMENT	NEW	32,500,000
UNIAKURE00501777 2	PROCUREMENT OF SPORT EQUIPMENT AND EXPENDITURE ON SPORT ACTIVITIES	NEW	100,000



0517021018 FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,333,071,718
21	PERSONNEL COST	4,186,754,504
2101	SALARY	3,642,786,428
210101	SALARIES AND WAGES	3,642,786,428
21010101	SALARY	3,642,786,428
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	543,968,076
210201	ALLOWANCES	88,619,772
21020101	NON REGULAR ALLOWANCES	88,619,772
210202	SOCIAL CONTRIBUTIONS	455,348,304
21020201	NHIS	182,139,322
21020202	CONTRIBUTORY PENSION	273,208,982
22	OTHER RECURRENT COSTS	92,624,065
2202	OVERHEAD COST	92,624,065
220201	TRAVEL & TRANSPORT - GENERAL	3,737,132
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,698,696
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,038,436
220202	UTILITIES - GENERAL	7,729,069
22020201	ELECTRICITY CHARGES	1,528,827
22020202	TELEPHONE CHARGES	679,479
22020203	INTERNET ACCESS CHARGES	4,246,741
22020205	WATER RATES	849,348
22020206	SEWERAGE CHARGES	424,674
220203	MATERIALS & SUPPLIES - GENERAL	7,474,263
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,698,696
22020302	BOOKS	1,698,696
22020303	NEWSPAPERS	509,609
22020304	MAGAZINES & PERIODICALS	424,674
22020306	PRINTING OF SECURITY DOCUMENTS	169,870
22020307	DRUGS & MEDICAL SUPPLIES	1,274,022
22020309	UNIFORMS & OTHER CLOTHING	424,674
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,274,022
220204	MAINTENANCE SERVICES - GENERAL	4,671,414
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	849,348
22020402	MAINTENANCE OF OFFICE FURNITURE	849,348
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,019,218
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	849,348
22020405	MAINTENANCE OF PLANTS/GENERATORS	849,348
22020406	OTHER MAINTENANCE SERVICES	254,804
220205	TRAINING - GENERAL	849,348
22020501	LOCAL TRAINING	849,348
220206	OTHER SERVICES - GENERAL	254,804
22020601	SECURITY SERVICES	254,804
220208	FUEL & LUBRICANTS - GENERAL	4,671,415
22020801	MOTOR VEHICLE FUEL COST	1,274,022
22020803	PLANT / GENERATOR FUEL COST	3,397,393
220210	MISCELLANEOUS	63,236,620



0517021018		FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	
CODE	LINE ITEM		AMOUNT
22021001	REFRESHMENT & MEALS		1,274,022
22021002	HONORARIUM & SITTING ALLOWANCE		1,698,696
22021003	PUBLICITY & ADVERTISEMENTS		849,348
22021004	MEDICAL EXPENSES		424,674
22021006	POSTAGES & COURIER SERVICES		339,739
22021007	WELFARE PACKAGES		424,674
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		169,870
22021009	SPORTING ACTIVITIES		424,674
22021010	DIRECT TEACHING & LABORATORY COST		57,630,923
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		4,186,754,504
	TOTAL OVERHEAD		92,624,065
	TOTAL RECURRENT		4,279,378,569
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,333,071,718
0517021018		FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMINNA0101909 2	COMMENCE OF WORK	NEW	53,693,149



0517021019 FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,114,534,963
21	PERSONNEL COST	2,987,904,704
2101	SALARY	2,644,233,881
210101	SALARIES AND WAGES	2,644,233,881
21010101	SALARY	2,644,233,881
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	343,670,823
210201	ALLOWANCES	13,141,588
21020101	NON REGULAR ALLOWANCES	13,141,588
210202	SOCIAL CONTRIBUTIONS	330,529,235
21020201	NHIS	132,211,694
21020202	CONTRIBUTORY PENSION	198,317,541
22	OTHER RECURRENT COSTS	72,937,110
2202	OVERHEAD COST	72,937,110
220202	UTILITIES - GENERAL	9,350,450
22020201	ELECTRICITY CHARGES	9,350,450
220210	MISCELLANEOUS	63,586,660
22021010	DIRECT TEACHING & LABORATORY COST	63,586,660
23	CAPITAL EXPENDITURE	53,693,149
2301	FIXED ASSETS PURCHASED	8,457,597
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,457,597
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,457,597
2302	CONSTRUCTION / PROVISION	22,660,185
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	22,660,185
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,383,420
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,245,352
23020114	CONSTRUCTION / PROVISION OF ROADS	9,062,893
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS	968,520
2303	REHABILITATION / REPAIRS	22,575,367
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	22,575,367
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	22,575,367
	TOTAL PERSONNEL	2,987,904,704
	TOTAL OVERHEAD	72,937,110
	TOTAL RECURRENT	3,060,841,814
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	3,114,534,963

0517021019 FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA			
CODE	PROJECT NAME	TYPE	AMOUNT
MAUTCH201601020089	FURNISHING OF LECTURE THEATRES	NEW	67,597
MAUTCH201601020093	FURNISHING OF CLASSROOMS	NEW	8,390,000
MAUTCH201602020104	CONSTRUCTION OF HEADWORKS BUILDINGS, ETC	NEW	3,751,800
MAUTCH201602020111	RETICULATION TO CAMPUS	NEW	6,493,552
MAUTCH201603020125	SEMI-DETACHED TOILETS	NEW	2,383,420
MAUTCH201604020133	ROAD CONSTRUCTION	NEW	9,062,893
MAUTCH201605020148	RENOVATION OF 3 NO LECTURE THEATRE	NEW	7,999,985
MAUTCH201605020158	RENOVATION OF 7 NO DEPARTMENTAL BUILDINGS	NEW	8,642,999

**0517021019 FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA**

CODE	PROJECT NAME	TYPE	AMOUNT
MAUTCH201605020 163	RENOVATION OF 5 NO ACADEMIC BUILDINGS	NEW	5,932,383
MAUTCH201606020 172	PERIMETER WALL FENCING	NEW	968,520



0517021020 UNIVERSITY OF UYO		AMOUNT
CODE	LINE ITEM	
2	EXPENDITURE	7,825,657,771
21	PERSONNEL COST	7,680,643,256
2101	SALARY	6,621,627,792
210101	SALARIES AND WAGES	6,621,627,792
21010101	SALARY	6,621,627,792
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,059,015,464
210201	ALLOWANCES	231,311,989
21020101	NON REGULAR ALLOWANCES	231,311,989
210202	SOCIAL CONTRIBUTIONS	827,703,475
21020201	NHIS	331,081,390
21020202	CONTRIBUTORY PENSION	496,622,085
22	OTHER RECURRENT COSTS	91,321,366
2202	OVERHEAD COST	91,321,366
220208	FUEL & LUBRICANTS - GENERAL	50,567,948
22020803	PLANT / GENERATOR FUEL COST	50,567,948
220210	MISCELLANEOUS	40,753,418
22021010	DIRECT TEACHING & LABORATORY COST	40,753,418
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	7,680,643,256
	TOTAL OVERHEAD	91,321,366
	TOTAL RECURRENT	7,771,964,622
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	7,825,657,771

0517021020 UNIVERSITY OF UYO		AMOUNT
CODE	PROJECT NAME	TYPE
UNIUYO 02018956	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW



0517021021 UNIVERSITY OF MAIDUGURI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	10,492,638,569
21	PERSONNEL COST	10,299,416,732
2101	SALARY	9,155,037,095
210101	SALARIES AND WAGES	9,155,037,095
21010101	SALARY	9,155,037,095
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,144,379,637
210202	SOCIAL CONTRIBUTIONS	1,144,379,637
21020201	NHIS	457,751,854
21020202	CONTRIBUTORY PENSION	686,627,783
22	OTHER RECURRENT COSTS	139,528,688
2202	OVERHEAD COST	139,528,688
220201	TRAVEL & TRANSPORT - GENERAL	5,356,375
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,537,230
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,819,145
220202	UTILITIES - GENERAL	7,588,244
22020201	ELECTRICITY CHARGES	4,487,185
22020203	INTERNET ACCESS CHARGES	1,691,487
22020205	WATER RATES	1,409,572
220203	MATERIALS & SUPPLIES - GENERAL	9,444,134
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,127,658
22020302	BOOKS	2,255,316
22020303	NEWSPAPERS	479,255
22020304	MAGAZINES & PERIODICALS	507,446
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,409,572
22020306	PRINTING OF SECURITY DOCUMENTS	845,743
22020307	DRUGS & MEDICAL SUPPLIES	845,743
22020309	UNIFORMS & OTHER CLOTHING	1,127,658
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	845,743
220204	MAINTENANCE SERVICES - GENERAL	7,047,862
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,127,658
22020402	MAINTENANCE OF OFFICE FURNITURE	845,743
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,819,145
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,255,316
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,127,658
22020703	LEGAL SERVICES	1,127,658
220208	FUEL & LUBRICANTS - GENERAL	42,781,106
22020801	MOTOR VEHICLE FUEL COST	1,409,572
22020803	PLANT / GENERATOR FUEL COST	41,371,534
220210	MISCELLANEOUS	66,183,309
22021001	REFRESHMENT & MEALS	1,409,572
22021002	HONORARIUM & SITTING ALLOWANCE	2,819,145
22021003	PUBLICITY & ADVERTISEMENTS	1,127,658
22021006	POSTAGES & COURIER SERVICES	563,829
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,973,401
22021009	SPORTING ACTIVITIES	1,691,487
22021010	DIRECT TEACHING & LABORATORY COST	56,598,217

**0517021021 UNIVERSITY OF MAIDUGURI**

CODE	LINE ITEM	AMOUNT
23	CAPITAL EXPENDITURE	53,693,149
2303	REHABILITATION / REPAIRS	53,693,149
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	53,693,149
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	53,693,149
	TOTAL PERSONNEL	10,299,416,732
	TOTAL OVERHEAD	139,528,688
	TOTAL RECURRENT	10,438,945,420
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	10,492,638,569

0517021021 UNIVERSITY OF MAIDUGURI

CODE	PROJECT NAME	TYPE	AMOUNT
UNIMAID010018406	Complete rehabilitation of 120nr. Dilapidated staff quarters	NEW	53,693,149



0517021022 NNAMDI AZIKIWE UNIVERSITY, AWKA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	7,195,351,334
21	PERSONNEL COST	7,068,063,774
2101	SALARY	6,282,723,355
210101	SALARIES AND WAGES	6,282,723,355
21010101	SALARY	6,282,723,355
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	785,340,419
210202	SOCIAL CONTRIBUTIONS	785,340,419
21020201	NHIS	314,136,167
21020202	CONTRIBUTORY PENSION	471,204,252
22	OTHER RECURRENT COSTS	73,594,411
2202	OVERHEAD COST	73,594,411
220201	TRAVEL & TRANSPORT - GENERAL	1,308,399
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,308,399
220202	UTILITIES - GENERAL	3,673,709
22020201	ELECTRICITY CHARGES	2,334,079
22020202	TELEPHONE CHARGES	476,678
22020203	INTERNET ACCESS CHARGES	862,952
220203	MATERIALS & SUPPLIES - GENERAL	6,915,838
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,882,056
22020302	BOOKS	1,725,903
22020303	NEWSPAPERS	156,153
22020304	MAGAZINES & PERIODICALS	899,833
22020305	PRINTING OF NON SECURITY DOCUMENTS	731,454
22020306	PRINTING OF SECURITY DOCUMENTS	821,859
22020307	DRUGS & MEDICAL SUPPLIES	205,465
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	493,115
220204	MAINTENANCE SERVICES - GENERAL	3,165,799
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	906,510
22020402	MAINTENANCE OF OFFICE FURNITURE	230,120
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	554,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	731,454
22020405	MAINTENANCE OF PLANTS/GENERATORS	558,864
22020406	OTHER MAINTENANCE SERVICES	184,096
220206	OTHER SERVICES - GENERAL	1,068,416
22020603	OFFICE RENT	1,068,416
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,525
22020703	LEGAL SERVICES	320,525
220208	FUEL & LUBRICANTS - GENERAL	4,601,094
22020801	MOTOR VEHICLE FUEL COST	2,036,895
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	123,279
22020803	PLANT / GENERATOR FUEL COST	2,440,920
220209	FINANCIAL CHARGES - GENERAL	986,230
22020902	INSURANCE PREMIUM	986,230
220210	MISCELLANEOUS	51,554,401
22021003	PUBLICITY & ADVERTISEMENTS	402,711
22021006	POSTAGES & COURIER SERVICES	205,465

**0517021022 NNAMDI AZIKIWE UNIVERSITY, AWKA**

CODE	LINE ITEM	AMOUNT
22021009	SPORTING ACTIVITIES	739,673
22021010	DIRECT TEACHING & LABORATORY COST	49,795,623
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	156,153
22021031	CURRICULUM DEVELOPMENT	254,776
23	CAPITAL EXPENDITURE	53,693,149
2301	FIXED ASSETS PURCHASED	53,693,149
230101	PURCHASE OF FIXED ASSETS - GENERAL	53,693,149
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	53,693,149
	TOTAL PERSONNEL	7,068,063,774
	TOTAL OVERHEAD	73,594,411
	TOTAL RECURRENT	7,141,658,185
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	7,195,351,334

0517021022 NNAMDI AZIKIWE UNIVERSITY, AWKA

CODE	PROJECT NAME	TYPE	AMOUNT
UNIZIK001019009	Purchase of Microscopes, CNC machines etc	NEW	53,693,149



0517021023 BAYERO UNIVERSITY, KANO		AMOUNT
CODE	LINE ITEM	
2	EXPENDITURE	7,459,840,887
21	PERSONNEL COST	7,080,150,323
2101	SALARY	5,653,274,768
210101	SALARIES AND WAGES	5,653,274,768
21010101	SALARY	5,653,274,768
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,426,875,555
210201	ALLOWANCES	682,453,110
21020101	NON REGULAR ALLOWANCES	682,453,110
210202	SOCIAL CONTRIBUTIONS	744,422,445
21020201	NHIS	320,426,837
21020202	CONTRIBUTORY PENSION	423,995,608
22	OTHER RECURRENT COSTS	125,997,415
2202	OVERHEAD COST	125,997,415
220201	TRAVEL & TRANSPORT - GENERAL	8,885,043
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,885,043
220202	UTILITIES - GENERAL	7,555,105
22020201	ELECTRICITY CHARGES	7,555,105
220208	FUEL & LUBRICANTS - GENERAL	22,665,314
22020803	PLANT / GENERATOR FUEL COST	22,665,314
220210	MISCELLANEOUS	86,891,953
22021010	DIRECT TEACHING & LABORATORY COST	86,891,953
23	CAPITAL EXPENDITURE	253,693,149
2302	CONSTRUCTION / PROVISION	253,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	253,693,149
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	253,693,149
	TOTAL PERSONNEL	7,080,150,323
	TOTAL OVERHEAD	125,997,415
	TOTAL RECURRENT	7,206,147,738
	TOTAL CAPITAL	253,693,149
	TOTAL ALLOCATION	7,459,840,887

0517021023 BAYERO UNIVERSITY, KANO		AMOUNT
CODE	PROJECT NAME	TYPE
EDUBAY05017285	COMPLETION OF INTERNATIONAL CONFERENCE CENTER	NEW
		253,693,149



0517021024 USMAN DAN FODIO UNIVERSITY, SOKOTO		AMOUNT
CODE	LINE ITEM	
2	EXPENDITURE	6,447,279,453
21	PERSONNEL COST	6,303,720,242
2101	SALARY	4,634,128,318
210101	SALARIES AND WAGES	4,634,128,318
21010101	SALARY	4,634,128,318
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,669,591,924
210201	ALLOWANCES	1,090,325,884
21020101	NON REGULAR ALLOWANCES	1,090,325,884
210202	SOCIAL CONTRIBUTIONS	579,266,040
21020201	NHIS	231,706,416
21020202	CONTRIBUTORY PENSION	347,559,624
22	OTHER RECURRENT COSTS	89,866,062
2202	OVERHEAD COST	89,866,062
220202	UTILITIES - GENERAL	35,905,236
22020201	ELECTRICITY CHARGES	35,905,236
220210	MISCELLANEOUS	53,960,826
22021010	DIRECT TEACHING & LABORATORY COST	53,960,826
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	6,303,720,242
	TOTAL OVERHEAD	89,866,062
	TOTAL RECURRENT	6,393,586,304
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	6,447,279,453

0517021024 USMAN DAN FODIO UNIVERSITY, SOKOTO		AMOUNT
CODE	PROJECT NAME	TYPE
UDU201601020550	COMPLETION OF DEPARTMENT OF CIVIL ENGINEERING COMPLEX CONSISTING OF 4NOS LABORATORIES, 2NOS DRAWING STUDIOS, 5NOS CLASSROOMS, DEPARTMENTAL LIBRARY AND 13NOS STAFF OFFICES	NEW
		53,693,149



0517021025 NATIONAL MATHEMATICAL CENTRE, SHEDA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,240,474,773
21	PERSONNEL COST	522,585,833
2101	SALARY	464,520,740
210101	SALARIES AND WAGES	464,520,740
21010101	SALARY	464,520,740
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	58,065,093
210202	SOCIAL CONTRIBUTIONS	58,065,093
21020201	NHIS	23,226,037
21020202	CONTRIBUTORY PENSION	34,839,056
22	OTHER RECURRENT COSTS	93,832,155
2202	OVERHEAD COST	93,832,155
220201	TRAVEL & TRANSPORT - GENERAL	1,583,745
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,187,809
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	395,936
220202	UTILITIES - GENERAL	3,998,957
22020201	ELECTRICITY CHARGES	791,873
22020202	TELEPHONE CHARGES	1,187,809
22020203	INTERNET ACCESS CHARGES	237,562
22020205	WATER RATES	1,187,809
22020206	SEWERAGE CHARGES	593,904
220203	MATERIALS & SUPPLIES - GENERAL	2,969,523
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	791,873
22020302	BOOKS	791,873
22020303	NEWSPAPERS	197,968
22020304	MAGAZINES & PERIODICALS	197,968
22020305	PRINTING OF NON SECURITY DOCUMENTS	197,968
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	791,873
220204	MAINTENANCE SERVICES - GENERAL	2,771,555
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,187,809
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	791,873
22020405	MAINTENANCE OF PLANTS/GENERATORS	791,873
220206	OTHER SERVICES - GENERAL	4,117,738
22020601	SECURITY SERVICES	2,375,618
22020603	OFFICE RENT	950,247
22020606	CLEANING & FUMIGATION SERVICES	791,873
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	910,653
22020703	LEGAL SERVICES	593,904
22020708	BUDGET PREPARATION	316,749
220208	FUEL & LUBRICANTS - GENERAL	5,147,172
22020801	MOTOR VEHICLE FUEL COST	791,873
22020803	PLANT / GENERATOR FUEL COST	4,355,299
220209	FINANCIAL CHARGES - GENERAL	624,132
22020901	BANK CHARGES (OTHER THAN INTEREST)	228,196
22020902	INSURANCE PREMIUM	395,936
220210	MISCELLANEOUS	71,708,680
22021002	HONORARIUM & SITTING ALLOWANCE	3,563,427



0517021025 NATIONAL MATHEMATICAL CENTRE, SHEDA		AMOUNT
CODE	LINE ITEM	
22021003	PUBLICITY & ADVERTISEMENTS	791,873
22021004	MEDICAL EXPENSES	395,936
22021006	POSTAGES & COURIER SERVICES	791,873
22021007	WELFARE PACKAGES	1,979,682
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	791,873
22021010	DIRECT TEACHING & LABORATORY COST	63,394,016
23	CAPITAL EXPENDITURE	624,056,785
2301	FIXED ASSETS PURCHASED	15,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	14,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000
2302	CONSTRUCTION / PROVISION	218,900,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	218,900,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	57,700,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	56,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	105,200,000
2305	OTHER CAPITAL PROJECTS	390,156,785
230501	ACQUISITION OF NON TANGIBLE ASSETS	390,156,785
23050101	RESEARCH AND DEVELOPMENT	390,156,785
	TOTAL PERSONNEL	522,585,833
	TOTAL OVERHEAD	93,832,155
	TOTAL RECURRENT	616,417,988
	TOTAL CAPITAL	624,056,785
	TOTAL ALLOCATION	1,240,474,773

0517021025 NATIONAL MATHEMATICAL CENTRE, SHEDA		TYPE	AMOUNT
CODE	PROJECT NAME		
NMCS01A020785	CAPACITY BUILDING FOR HIGH LEVEL MANPOWER IN MATHEMATICAL SCIENCES WITHIN THE FIVE PROGRAMMES OF NMC	NEW	64,000,000
NMCS01A020788	SUPPORT TO MATHS ACTIVITIES	NEW	10,000,000
NMCS01A020819	AWARENESS CREATION, TRAINING PROGRAMME, MONITORING AND EVALUATION	NEW	224,056,785
NMCS01A020825	PUBLICATION OF TRAINING MATERIALS	NEW	16,000,000
NMCS01A020828	RESEARCH AND DEVELOPMENT	NEW	26,000,000
NMCS01A020829	CONDUCT OF NATIONAL OLYMPIAD EXAMS	NEW	2,000,000
NMCS01A020830	MARKINGS AND SELECTION OF CANDIDATES	NEW	9,400,000
NMCS01A020831	SELECTION OF OLYMPIAD CONTIGENTS	NEW	3,700,000
NMCS01A020832	CONDUCT OF INTERNATIONAL OLYMPIADS COMPETITION AND SCHOLARSHIP AWARDS	NEW	35,000,000
NMCS02A020791	PRODUCTION OF NATIONAL MATHEMATICS CENTRE JOURNALS ON MATHEMATICS AND MATHEMATICS SCIENCE EDUCATION	NEW	1,000,000
NMCS03A020795	TECHNICAL SUPERVISION (CONSULTANTS AND IN-HOUSE TECHNICAL CREW).	NEW	1,700,000
NMCS03A020800	WORK VALUATION AND PAYMENT OF CERTIFICATES.	NEW	56,000,000
NMCS04A020805	TECHNICAL SUPERVISION (CONSULTANTS AND IN-HOUSE TECHNICAL CREW).	NEW	27,300,000
NMCS04A020811	TECHNICAL SUPERVISION, MONITORING AND EVALUATION	NEW	77,900,000
NMCS05A020822	CONSTRUCTION OF DMSL BUILDINGS	NEW	56,000,000
NMCS06A020833	DELIVERY OF RESEARCH AND TEACHING EQUIPMENT	NEW	14,000,000



0517021026 FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	586,238,336
21	PERSONNEL COST	476,324,476
2101	SALARY	414,402,946
210101	SALARIES AND WAGES	414,402,946
21010101	SALARY	414,402,946
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,921,530
210201	ALLOWANCES	10,121,162
21020101	NON REGULAR ALLOWANCES	10,121,162
210202	SOCIAL CONTRIBUTIONS	51,800,368
21020201	NHIS	20,720,147
21020202	CONTRIBUTORY PENSION	31,080,221
22	OTHER RECURRENT COSTS	56,220,712
2202	OVERHEAD COST	56,220,712
220201	TRAVEL & TRANSPORT - GENERAL	5,660,409
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,034,193
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	626,216
220202	UTILITIES - GENERAL	3,606,086
22020201	ELECTRICITY CHARGES	687,310
22020202	TELEPHONE CHARGES	665,927
22020203	INTERNET ACCESS CHARGES	1,030,965
22020204	SATELLITE BROADCASTING ACCESS CHARGES	76,368
22020205	WATER RATES	229,103
22020206	SEWERAGE CHARGES	916,413
220203	MATERIALS & SUPPLIES - GENERAL	5,731,399
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,909,194
22020302	BOOKS	763,677
22020303	NEWSPAPERS	267,287
22020304	MAGAZINES & PERIODICALS	206,193
22020305	PRINTING OF NON SECURITY DOCUMENTS	725,494
22020306	PRINTING OF SECURITY DOCUMENTS	790,406
22020307	DRUGS & MEDICAL SUPPLIES	496,390
22020309	UNIFORMS & OTHER CLOTHING	305,471
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	267,287
220204	MAINTENANCE SERVICES - GENERAL	4,077,273
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	685,782
22020402	MAINTENANCE OF OFFICE FURNITURE	270,342
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	343,655
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	217,648
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,291,032
22020406	OTHER MAINTENANCE SERVICES	268,814
220208	FUEL & LUBRICANTS - GENERAL	2,982,160
22020801	MOTOR VEHICLE FUEL COST	1,339,490
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	191,683
22020803	PLANT / GENERATOR FUEL COST	1,450,987
220209	FINANCIAL CHARGES - GENERAL	687,310
22020902	INSURANCE PREMIUM	687,310

**0517021026 FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS**

CODE	LINE ITEM	AMOUNT
220210	MISCELLANEOUS	33,476,075
22021002	HONORARIUM & SITTING ALLOWANCE	943,142
22021003	PUBLICITY & ADVERTISEMENTS	446,751
22021004	MEDICAL EXPENSES	334,491
22021006	POSTAGES & COURIER SERVICES	381,839
22021007	WELFARE PACKAGES	534,574
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	229,103
22021009	SPORTING ACTIVITIES	371,147
22021010	DIRECT TEACHING & LABORATORY COST	30,235,028
23	CAPITAL EXPENDITURE	53,693,148
2302	CONSTRUCTION / PROVISION	17,897,716
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	17,897,716
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	17,897,716
2303	REHABILITATION / REPAIRS	35,795,432
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,795,432
23030103	REHABILITATION / REPAIRS - HOUSING	17,897,716
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	17,897,716
	TOTAL PERSONNEL	476,324,476
	TOTAL OVERHEAD	56,220,712
	TOTAL RECURRENT	532,545,188
	TOTAL CAPITAL	53,693,148
	TOTAL ALLOCATION	586,238,336

0517021026 FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS

CODE	PROJECT NAME	TYPE	AMOUNT
NFLV20160402079 8	COMPLETION OF CONSTRUCTION OF CLINIC BLOCK	NEW	17,897,716
NFLV20160902081 7	REHABILITATION OF FEMALE STUDENTS' HOSTEL	NEW	17,897,716
NFLV20160902082 0	CONSTRUCTION OF 250 METRES PERIMETER FENCE	NEW	17,897,716



0517021027 ARABIC LANGUAGE VILLAGE BORNO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	403,923,630
21	PERSONNEL COST	308,192,247
2101	SALARY	272,270,593
210101	SALARIES AND WAGES	272,270,593
21010101	SALARY	272,270,593
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,921,654
210201	ALLOWANCES	1,887,830
21020101	NON REGULAR ALLOWANCES	1,887,830
210202	SOCIAL CONTRIBUTIONS	34,033,824
21020201	NHIS	13,613,530
21020202	CONTRIBUTORY PENSION	20,420,294
22	OTHER RECURRENT COSTS	42,038,235
2202	OVERHEAD COST	42,038,235
220201	TRAVEL & TRANSPORT - GENERAL	1,144,529
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,144,529
220202	UTILITIES - GENERAL	381,510
22020203	INTERNET ACCESS CHARGES	381,510
220203	MATERIALS & SUPPLIES - GENERAL	1,526,040
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	381,510
22020306	PRINTING OF SECURITY DOCUMENTS	381,510
22020307	DRUGS & MEDICAL SUPPLIES	381,510
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	381,510
220204	MAINTENANCE SERVICES - GENERAL	2,517,963
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	763,019
22020402	MAINTENANCE OF OFFICE FURNITURE	152,604
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	610,415
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	381,510
22020405	MAINTENANCE OF PLANTS/GENERATORS	610,415
220205	TRAINING - GENERAL	381,510
22020501	LOCAL TRAINING	381,510
220206	OTHER SERVICES - GENERAL	6,256,759
22020601	SECURITY SERVICES	5,341,135
22020603	OFFICE RENT	381,510
22020604	RESIDENTIAL RENT	381,510
22020606	CLEANING & FUMIGATION SERVICES	152,604
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	381,510
22020701	FINANCIAL CONSULTING	381,510
220208	FUEL & LUBRICANTS - GENERAL	3,967,700
22020801	MOTOR VEHICLE FUEL COST	915,623
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,052,077
220209	FINANCIAL CHARGES - GENERAL	183,125
22020901	BANK CHARGES (OTHER THAN INTEREST)	183,125
220210	MISCELLANEOUS	25,297,589
22021001	REFRESHMENT & MEALS	381,510
22021002	HONORARIUM & SITTING ALLOWANCE	3,052,077
22021003	PUBLICITY & ADVERTISEMENTS	381,510



0517021027 ARABIC LANGUAGE VILLAGE BORNO		
CODE	LINE ITEM	AMOUNT
22021006	POSTAGES & COURIER SERVICES	76,302
22021007	WELFARE PACKAGES	152,604
22021010	DIRECT TEACHING & LABORATORY COST	21,253,586
23	CAPITAL EXPENDITURE	53,693,148
2301	FIXED ASSETS PURCHASED	16,852,366
230101	PURCHASE OF FIXED ASSETS - GENERAL	16,852,366
23010101	PURCHASE / ACQUISITION OF LAND	8,895,991
23010105	PURCHASE OF MOTOR VEHICLES	3,835,168
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,121,207
2302	CONSTRUCTION / PROVISION	27,444,621
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	27,444,621
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,992,450
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	18,856,242
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS	2,595,929
2303	REHABILITATION / REPAIRS	9,396,161
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	9,396,161
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	9,396,161
	TOTAL PERSONNEL	308,192,247
	TOTAL OVERHEAD	42,038,235
	TOTAL RECURRENT	350,230,482
	TOTAL CAPITAL	53,693,148
	TOTAL ALLOCATION	403,923,630

0517021027 ARABIC LANGUAGE VILLAGE BORNO			
CODE	PROJECT NAME	TYPE	AMOUNT
ARABVIL010020821	REHABILITATION OF EXISTING DAMAGED(BY THE INSURGENT) FACILITIES 1	NEW	9,396,161
ARABVIL01020814	PURCHASE OF VEHICLES AND GENERATORS (PROJECT VEHICLES)	NEW	3,835,168
ARABVIL02020818	TEACHING & RESEARCH EQUIPMENT PHASE II (LANG. LABS, TRAINING EQUIPMENT ETC.)	NEW	4,121,207
ARABVIL03020799	PROJECT PLANNING COMMITTEE MEETING	NEW	159,799
ARABVIL03020801	ENGAGEMENT OF CONSULTANTS AND PROJECTS	NEW	239,698
ARABVIL03020810	CONSTRUCTION/FURNITURE OF DIRECTOR' LODGE	NEW	5,592,953
ARABVIL04020803	BIDDING AND EVALUATION FOR VARIOUS PROJECTS AND CONTRACTS	NEW	79,899
ARABVIL04020806	MONITORING AND EVALUATION	NEW	239,698
ARABVIL04020808	CONSTRUCTION/FURNITURE OF HOSTEL (200 BED SPACES MALE & FEMALE STUDENTS)	NEW	18,536,645
ARABVIL08020813	CONSTRUCTION/BARB WIRE OF 300M PERIMETER WALL FENCE	NEW	2,595,929
ARABVIL09020816	PURCHASE OF LAND IN MAIDUGURI TO AS A LIAISON OFFICE	NEW	8,895,991



0517021028 NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	568,366,668
21	PERSONNEL COST	481,557,311
2101	SALARY	420,102,313
210101	SALARIES AND WAGES	420,102,313
21010101	SALARY	420,102,313
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,454,998
210201	ALLOWANCES	12,761,967
21020101	NON REGULAR ALLOWANCES	12,761,967
210202	SOCIAL CONTRIBUTIONS	48,693,031
21020201	NHIS	17,185,357
21020202	CONTRIBUTORY PENSION	31,507,674
22	OTHER RECURRENT COSTS	33,116,207
2202	OVERHEAD COST	33,116,207
220201	TRAVEL & TRANSPORT - GENERAL	1,635,162
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	480,930
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,154,232
220202	UTILITIES - GENERAL	865,674
22020201	ELECTRICITY CHARGES	480,930
22020202	TELEPHONE CHARGES	192,372
22020203	INTERNET ACCESS CHARGES	192,372
220203	MATERIALS & SUPPLIES - GENERAL	865,674
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	480,930
22020302	BOOKS	192,372
22020303	NEWSPAPERS	192,372
220204	MAINTENANCE SERVICES - GENERAL	1,804,033
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	192,372
22020402	MAINTENANCE OF OFFICE FURNITURE	288,558
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	384,744
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	457,429
22020405	MAINTENANCE OF PLANTS/GENERATORS	480,930
220205	TRAINING - GENERAL	480,930
22020501	LOCAL TRAINING	480,930
220208	FUEL & LUBRICANTS - GENERAL	817,581
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	673,302
22020803	PLANT / GENERATOR FUEL COST	144,279
220210	MISCELLANEOUS	26,647,153
22021001	REFRESHMENT & MEALS	384,744
22021002	HONORARIUM & SITTING ALLOWANCE	192,372
22021003	PUBLICITY & ADVERTISEMENTS	48,093
22021006	POSTAGES & COURIER SERVICES	288,558
22021007	WELFARE PACKAGES	480,930
22021009	SPORTING ACTIVITIES	480,930
22021010	DIRECT TEACHING & LABORATORY COST	24,771,526
23	CAPITAL EXPENDITURE	53,693,150
2301	FIXED ASSETS PURCHASED	18,927,115
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,927,115



0517021028 NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES		
CODE	LINE ITEM	AMOUNT
23010113	PURCHASE OF COMPUTERS	4,650,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	14,277,115
2302	CONSTRUCTION / PROVISION	34,766,035
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	34,766,035
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,011,085
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	17,754,950
	TOTAL PERSONNEL	481,557,311
	TOTAL OVERHEAD	33,116,207
	TOTAL RECURRENT	514,673,518
	TOTAL CAPITAL	53,693,150
	TOTAL ALLOCATION	568,366,668

0517021028 NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES			
CODE	PROJECT NAME	TYPE	AMOUNT
NINLAN010020703	PROCUREMENT OF COMPUTERS AND PHOTOCOPYING MACHINES	NEW	4,650,000
NINLAN050020777	PROVISION OF LANGUAGE LABORATORY AND EQUIPMENT	NEW	14,277,115
NINLAN060020731	COMPLETION OF ONE STOREY BUILDING OFFICE COMPLEX	NEW	17,011,085
NINLAN060020734	COMPLETION OF CLASSROOM BUILDING	NEW	17,754,950



0517021029 FEDERAL UNIVERSITY OYE-EKITI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,160,369,347
21	PERSONNEL COST	2,014,487,806
2101	SALARY	1,777,941,848
210101	SALARIES AND WAGES	1,777,941,848
21010101	SALARY	1,777,941,848
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	236,545,958
210201	ALLOWANCES	14,303,226
21020101	NON REGULAR ALLOWANCES	14,303,226
210202	SOCIAL CONTRIBUTIONS	222,242,732
21020201	NHIS	88,897,093
21020202	CONTRIBUTORY PENSION	133,345,639
22	OTHER RECURRENT COSTS	92,188,392
2202	OVERHEAD COST	92,188,392
220201	TRAVEL & TRANSPORT - GENERAL	5,887,672
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,943,836
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,943,836
220202	UTILITIES - GENERAL	2,649,452
22020201	ELECTRICITY CHARGES	1,962,557
22020202	TELEPHONE CHARGES	490,639
22020205	WATER RATES	98,128
22020206	SEWERAGE CHARGES	98,128
220203	MATERIALS & SUPPLIES - GENERAL	15,628,543
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,464,818
22020303	NEWSPAPERS	147,192
22020304	MAGAZINES & PERIODICALS	49,064
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,943,836
22020306	PRINTING OF SECURITY DOCUMENTS	2,943,836
22020307	DRUGS & MEDICAL SUPPLIES	5,079,797
220204	MAINTENANCE SERVICES - GENERAL	5,593,289
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	981,279
22020402	MAINTENANCE OF OFFICE FURNITURE	490,639
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	981,279
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	588,767
22020405	MAINTENANCE OF PLANTS/GENERATORS	981,279
22020406	OTHER MAINTENANCE SERVICES	588,767
22020410	MAINTENANCE OF ROADS AND BRIDGES	981,279
220205	TRAINING - GENERAL	1,962,557
22020501	LOCAL TRAINING	1,962,557
220206	OTHER SERVICES - GENERAL	98,128
22020606	CLEANING & FUMIGATION SERVICES	98,128
220208	FUEL & LUBRICANTS - GENERAL	12,952,878
22020801	MOTOR VEHICLE FUEL COST	2,943,836
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	196,256
22020803	PLANT / GENERATOR FUEL COST	9,812,786
220209	FINANCIAL CHARGES - GENERAL	3,140,092
22020901	BANK CHARGES (OTHER THAN INTEREST)	196,256

**0517021029 FEDERAL UNIVERSITY OYE-EKITI**

CODE	LINE ITEM	AMOUNT
22020902	INSURANCE PREMIUM	2,943,836
220210	MISCELLANEOUS	44,275,781
22021001	REFRESHMENT & MEALS	98,128
22021004	MEDICAL EXPENSES	490,639
22021006	POSTAGES & COURIER SERVICES	98,128
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
23	CAPITAL EXPENDITURE	53,693,149
2305	OTHER CAPITAL PROJECTS	53,693,149
230501	ACQUISITION OF NON TANGIBLE ASSETS	53,693,149
23050101	RESEARCH AND DEVELOPMENT	53,693,149
	TOTAL PERSONNEL	2,014,487,806
	TOTAL OVERHEAD	92,188,392
	TOTAL RECURRENT	2,106,676,198
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	2,160,369,347

0517021029 FEDERAL UNIVERSITY OYE-EKITI

CODE	PROJECT NAME	TYPE	AMOUNT
UNIOYE001017717	ACQUISITIONS OF NON TANGIBLE ASSETS	NEW	53,693,149



0517021030 FEDERAL UNIVERSITY OTUOKE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,160,089,554
21	PERSONNEL COST	2,014,487,806
2101	SALARY	1,777,941,848
210101	SALARIES AND WAGES	1,777,941,848
21010101	SALARY	1,777,941,848
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	236,545,958
210201	ALLOWANCES	14,303,226
21020101	NON REGULAR ALLOWANCES	14,303,226
210202	SOCIAL CONTRIBUTIONS	222,242,732
21020201	NHIS	88,897,093
21020202	CONTRIBUTORY PENSION	133,345,639
22	OTHER RECURRENT COSTS	91,908,599
2202	OVERHEAD COST	91,908,599
220201	TRAVEL & TRANSPORT - GENERAL	3,823,853
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	947,447
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,876,406
220202	UTILITIES - GENERAL	15,820,235
22020201	ELECTRICITY CHARGES	7,807,389
22020202	TELEPHONE CHARGES	2,670,949
22020203	INTERNET ACCESS CHARGES	4,930,982
22020206	SEWERAGE CHARGES	410,915
220203	MATERIALS & SUPPLIES - GENERAL	4,234,768
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,769,278
22020303	NEWSPAPERS	410,915
22020305	PRINTING OF NON SECURITY DOCUMENTS	410,915
22020306	PRINTING OF SECURITY DOCUMENTS	410,915
22020307	DRUGS & MEDICAL SUPPLIES	410,915
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	821,830
220204	MAINTENANCE SERVICES - GENERAL	6,278,406
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,890,210
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,757,926
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	860,992
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,769,278
220205	TRAINING - GENERAL	821,830
22020501	LOCAL TRAINING	821,830
220206	OTHER SERVICES - GENERAL	821,830
22020606	CLEANING & FUMIGATION SERVICES	821,830
220208	FUEL & LUBRICANTS - GENERAL	12,574,005
22020801	MOTOR VEHICLE FUEL COST	6,821,192
22020803	PLANT / GENERATOR FUEL COST	5,752,813
220209	FINANCIAL CHARGES - GENERAL	821,830
22020902	INSURANCE PREMIUM	821,830
220210	MISCELLANEOUS	46,711,842
22021001	REFRESHMENT & MEALS	410,915
22021003	PUBLICITY & ADVERTISEMENTS	1,068,380
22021009	SPORTING ACTIVITIES	1,643,661

**0517021030 FEDERAL UNIVERSITY OTUOKE**

CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
23	CAPITAL EXPENDITURE	53,693,149
2301	FIXED ASSETS PURCHASED	53,693,149
230101	PURCHASE OF FIXED ASSETS - GENERAL	53,693,149
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	53,693,149
	TOTAL PERSONNEL	2,014,487,806
	TOTAL OVERHEAD	91,908,599
	TOTAL RECURRENT	2,106,396,405
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	2,160,089,554

0517021030 FEDERAL UNIVERSITY OTUOKE

CODE	PROJECT NAME	TYPE	AMOUNT
EDUOTUKE0010177 20	PROCURE TEACHING AND RESEARCH EQUIPMENT FOR RADIO STATION	NEW	53,693,149



0517021031 FEDERAL UNIVERSITY DUTSE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,310,118,232
21	PERSONNEL COST	2,014,487,806
2101	SALARY	1,777,941,848
210101	SALARIES AND WAGES	1,777,941,848
21010101	SALARY	1,777,941,848
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	236,545,958
210201	ALLOWANCES	14,303,226
21020101	NON REGULAR ALLOWANCES	14,303,226
210202	SOCIAL CONTRIBUTIONS	222,242,732
21020201	NHIS	88,897,093
21020202	CONTRIBUTORY PENSION	133,345,639
22	OTHER RECURRENT COSTS	91,937,277
2202	OVERHEAD COST	91,937,277
220201	TRAVEL & TRANSPORT - GENERAL	3,826,122
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	948,009
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,878,113
220202	UTILITIES - GENERAL	15,829,624
22020201	ELECTRICITY CHARGES	7,812,022
22020202	TELEPHONE CHARGES	2,672,534
22020203	INTERNET ACCESS CHARGES	4,933,909
22020206	SEWERAGE CHARGES	411,159
220203	MATERIALS & SUPPLIES - GENERAL	4,237,282
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,770,328
22020303	NEWSPAPERS	411,159
22020305	PRINTING OF NON SECURITY DOCUMENTS	411,159
22020306	PRINTING OF SECURITY DOCUMENTS	411,159
22020307	DRUGS & MEDICAL SUPPLIES	411,159
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	822,318
220204	MAINTENANCE SERVICES - GENERAL	6,282,133
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,891,332
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,758,970
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	861,503
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,770,328
220205	TRAINING - GENERAL	822,318
22020501	LOCAL TRAINING	822,318
220206	OTHER SERVICES - GENERAL	822,318
22020606	CLEANING & FUMIGATION SERVICES	822,318
220208	FUEL & LUBRICANTS - GENERAL	12,581,467
22020801	MOTOR VEHICLE FUEL COST	6,825,240
22020803	PLANT / GENERATOR FUEL COST	5,756,227
220209	FINANCIAL CHARGES - GENERAL	822,318
22020902	INSURANCE PREMIUM	822,318
220210	MISCELLANEOUS	46,713,695
22021001	REFRESHMENT & MEALS	411,159
22021003	PUBLICITY & ADVERTISEMENTS	1,069,014
22021009	SPORTING ACTIVITIES	1,644,636



0517021031		FEDERAL UNIVERSITY DUTSE	
CODE	LINE ITEM		AMOUNT
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
23020104	CONSTRUCTION / PROVISION OF HOUSING		203,693,149
	TOTAL PERSONNEL		2,014,487,806
	TOTAL OVERHEAD		91,937,277
	TOTAL RECURRENT		2,106,425,083
	TOTAL CAPITAL		203,693,149
	TOTAL ALLOCATION		2,310,118,232
0517021031		FEDERAL UNIVERSITY DUTSE	
CODE	PROJECT NAME	TYPE	AMOUNT
UNI_DUSTE0010177 03	CONSTRUCTION OF ADDITIONAL STUDENT HOSTEL INCLUDING FURNISING	NEW	203,693,149



0517021032 FEDERAL UNIVERISTY NDUFU ALIKE IKWO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,181,387,413
21	PERSONNEL COST	2,037,017,800
2101	SALARY	1,810,682,489
210101	SALARIES AND WAGES	1,810,682,489
21010101	SALARY	1,810,682,489
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	226,335,311
210202	SOCIAL CONTRIBUTIONS	226,335,311
21020201	NHIS	90,534,124
21020202	CONTRIBUTORY PENSION	135,801,187
22	OTHER RECURRENT COSTS	90,676,464
2202	OVERHEAD COST	90,676,464
220201	TRAVEL & TRANSPORT - GENERAL	2,483,200
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,483,200
220202	UTILITIES - GENERAL	3,050,789
22020201	ELECTRICITY CHARGES	709,486
22020202	TELEPHONE CHARGES	567,589
22020203	INTERNET ACCESS CHARGES	1,418,971
22020206	SEWERAGE CHARGES	354,743
220203	MATERIALS & SUPPLIES - GENERAL	5,924,205
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,418,971
22020302	BOOKS	709,486
22020303	NEWSPAPERS	212,846
22020304	MAGAZINES & PERIODICALS	177,371
22020305	PRINTING OF NON SECURITY DOCUMENTS	709,486
22020306	PRINTING OF SECURITY DOCUMENTS	425,691
22020307	DRUGS & MEDICAL SUPPLIES	709,486
22020309	UNIFORMS & OTHER CLOTHING	425,691
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,064,228
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	70,949
220204	MAINTENANCE SERVICES - GENERAL	4,326,563
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	851,383
22020402	MAINTENANCE OF OFFICE FURNITURE	393,676
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	433,831
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	433,043
22020405	MAINTENANCE OF PLANTS/GENERATORS	440,916
22020406	OTHER MAINTENANCE SERVICES	709,486
22020410	MAINTENANCE OF ROADS AND BRIDGES	1,064,228
220205	TRAINING - GENERAL	4,966,400
22020501	LOCAL TRAINING	4,966,400
220206	OTHER SERVICES - GENERAL	5,162,801
22020601	SECURITY SERVICES	1,064,228
22020603	OFFICE RENT	2,128,457
22020604	RESIDENTIAL RENT	1,418,971
22020606	CLEANING & FUMIGATION SERVICES	551,145
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,303,832
22020701	FINANCIAL CONSULTING	1,023,557



0517021032 FEDERAL UNIVERISTY NDUFU ALIKE IKWO			
CODE	LINE ITEM		AMOUNT
22020702	INFORMATION TECHNOLOGY CONSULTING		851,383
22020703	LEGAL SERVICES		236,206
22020704	ENGINEERING SERVICES		709,486
22020705	ARCHITECTURAL SERVICES		709,486
22020706	SURVEYING SERVICES		709,486
22020708	BUDGET PREPARATION		1,064,228
220208	FUEL & LUBRICANTS - GENERAL		8,147,839
22020801	MOTOR VEHICLE FUEL COST		1,133,786
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,837,943
22020803	PLANT / GENERATOR FUEL COST		4,176,110
220209	FINANCIAL CHARGES - GENERAL		1,951,085
22020901	BANK CHARGES (OTHER THAN INTEREST)		70,949
22020902	INSURANCE PREMIUM		1,418,971
22020903	LOSS ON FOREIGN EXCHANGE		283,794
22020904	OTHER CRF BANK CHARGES		177,371
220210	MISCELLANEOUS		49,359,750
22021001	REFRESHMENT & MEALS		709,486
22021002	HONORARIUM & SITTING ALLOWANCE		780,747
22021003	PUBLICITY & ADVERTISEMENTS		1,064,228
22021004	MEDICAL EXPENSES		393,676
22021006	POSTAGES & COURIER SERVICES		212,846
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		371,543
22021009	SPORTING ACTIVITIES		393,676
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		425,691
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		354,743
22021031	CURRICULUM DEVELOPMENT		1,064,228
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		2,037,017,800
	TOTAL OVERHEAD		90,676,464
	TOTAL RECURRENT		2,127,694,264
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,181,387,413
0517021032 FEDERAL UNIVERISTY NDUFU ALIKE IKWO			
CODE	PROJECT NAME	TYPE	AMOUNT
NDUFU014017992	CONSTRUCTION IMPLEMENTATION (SEE BOQ ANNEX A)	NEW	53,693,149



0517021033 FEDERAL UNIVERSITY LAFIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,581,066,067
21	PERSONNEL COST	1,435,184,529
2101	SALARY	1,275,719,582
210101	SALARIES AND WAGES	1,275,719,582
21010101	SALARY	1,275,719,582
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	159,464,947
210202	SOCIAL CONTRIBUTIONS	159,464,947
21020201	NHIS	63,785,979
21020202	CONTRIBUTORY PENSION	95,678,968
22	OTHER RECURRENT COSTS	92,188,389
2202	OVERHEAD COST	92,188,389
220201	TRAVEL & TRANSPORT - GENERAL	7,555,105
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,555,105
220202	UTILITIES - GENERAL	10,690,474
22020201	ELECTRICITY CHARGES	10,577,147
22020205	WATER RATES	113,327
220203	MATERIALS & SUPPLIES - GENERAL	5,270,979
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,382,203
22020303	NEWSPAPERS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	1,133,266
220204	MAINTENANCE SERVICES - GENERAL	5,288,573
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,133,266
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,511,021
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,888,776
220205	TRAINING - GENERAL	11,332,657
22020501	LOCAL TRAINING	11,332,657
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	377,755
22020708	BUDGET PREPARATION	377,755
220208	FUEL & LUBRICANTS - GENERAL	755,510
22020801	MOTOR VEHICLE FUEL COST	755,510
220209	FINANCIAL CHARGES - GENERAL	3,248,695
22020901	BANK CHARGES (OTHER THAN INTEREST)	226,653
22020902	INSURANCE PREMIUM	3,022,042
220210	MISCELLANEOUS	47,668,641
22021001	REFRESHMENT & MEALS	377,755
22021003	PUBLICITY & ADVERTISEMENTS	2,266,531
22021006	POSTAGES & COURIER SERVICES	302,204
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	755,510
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
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	1,435,184,529
TOTAL OVERHEAD	92,188,389
TOTAL RECURRENT	1,527,372,918
TOTAL CAPITAL	53,693,149
TOTAL ALLOCATION	1,581,066,067

0517021033 FEDERAL UNIVERSITY LAFIA

CODE	PROJECT NAME	TYPE	AMOUNT
UNILAFIA01401779 7	CONSTRUCTION OF 2.1KM ROAD AND DRAINAGE	NEW	53,693,149



0517021034 FEDERAL UNIVERSITY DUTSIN-MA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,007,157,060
21	PERSONNEL COST	1,861,908,046
2101	SALARY	1,659,725,101
210101	SALARIES AND WAGES	1,659,725,101
21010101	SALARY	1,659,725,101
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	202,182,945
210202	SOCIAL CONTRIBUTIONS	202,182,945
21020201	NHIS	77,703,563
21020202	CONTRIBUTORY PENSION	124,479,382
22	OTHER RECURRENT COSTS	91,555,865
2202	OVERHEAD COST	91,555,865
220201	TRAVEL & TRANSPORT - GENERAL	4,353,458
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,902,305
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,451,153
220202	UTILITIES - GENERAL	5,883,554
22020201	ELECTRICITY CHARGES	1,160,922
22020203	INTERNET ACCESS CHARGES	3,997,056
22020205	WATER RATES	725,576
220203	MATERIALS & SUPPLIES - GENERAL	7,981,339
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,902,305
22020303	NEWSPAPERS	725,576
22020304	MAGAZINES & PERIODICALS	725,576
22020305	PRINTING OF NON SECURITY DOCUMENTS	725,576
22020306	PRINTING OF SECURITY DOCUMENTS	1,451,153
22020309	UNIFORMS & OTHER CLOTHING	1,451,153
220204	MAINTENANCE SERVICES - GENERAL	2,466,960
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	725,576
22020402	MAINTENANCE OF OFFICE FURNITURE	290,231
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,160,922
22020405	MAINTENANCE OF PLANTS/GENERATORS	290,231
220206	OTHER SERVICES - GENERAL	435,346
22020606	CLEANING & FUMIGATION SERVICES	435,346
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,902,305
22020701	FINANCIAL CONSULTING	2,902,305
220208	FUEL & LUBRICANTS - GENERAL	7,255,763
22020801	MOTOR VEHICLE FUEL COST	1,451,153
22020803	PLANT / GENERATOR FUEL COST	5,804,610
220209	FINANCIAL CHARGES - GENERAL	3,627,881
22020901	BANK CHARGES (OTHER THAN INTEREST)	725,576
22020902	INSURANCE PREMIUM	2,902,305
220210	MISCELLANEOUS	56,649,259
22021002	HONORARIUM & SITTING ALLOWANCE	5,804,610
22021003	PUBLICITY & ADVERTISEMENTS	1,451,153
22021006	POSTAGES & COURIER SERVICES	725,576
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,902,305
22021009	SPORTING ACTIVITIES	1,451,153

**0517021034 FEDERAL UNIVERSITY DUTSIN-MA**

CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
22021031	CURRICULUM DEVELOPMENT	725,576
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	1,861,908,046
	TOTAL OVERHEAD	91,555,865
	TOTAL RECURRENT	1,953,463,911
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	2,007,157,060

0517021034 FEDERAL UNIVERSITY DUTSIN-MA

CODE	PROJECT NAME	TYPE	AMOUNT
UNIDUTSE00040202 63	ROOF CONSTRUCTION AND COVERING	NEW	53,693,149



0517021035 FEDERAL UNIVERSITY KASHERE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,309,329,272
21	PERSONNEL COST		2,163,447,731
2101	SALARY		1,923,064,650
210101	SALARIES AND WAGES		1,923,064,650
21010101	SALARY		1,923,064,650
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		240,383,081
210202	SOCIAL CONTRIBUTIONS		240,383,081
21020201	NHIS		96,153,232
21020202	CONTRIBUTORY PENSION		144,229,849
22	OTHER RECURRENT COSTS		92,188,392
2202	OVERHEAD COST		92,188,392
220201	TRAVEL & TRANSPORT - GENERAL		7,806,230
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,553,634
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,252,596
220202	UTILITIES - GENERAL		4,364,204
22020201	ELECTRICITY CHARGES		1,951,557
22020203	INTERNET ACCESS CHARGES		1,501,920
22020205	WATER RATES		910,727
220203	MATERIALS & SUPPLIES - GENERAL		2,602,077
22020302	BOOKS		2,602,077
220204	MAINTENANCE SERVICES - GENERAL		7,806,230
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		4,553,634
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,252,596
220208	FUEL & LUBRICANTS - GENERAL		26,020,765
22020801	MOTOR VEHICLE FUEL COST		6,505,191
22020803	PLANT / GENERATOR FUEL COST		19,515,574
220210	MISCELLANEOUS		43,588,886
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
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		2,163,447,731
	TOTAL OVERHEAD		92,188,392
	TOTAL RECURRENT		2,255,636,123
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,309,329,272
0517021035 FEDERAL UNIVERSITY KASHERE			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUKASHERE00401 7712	COMPLETION AND FURNISHING OF STUDENTS HOSTEL	NEW	53,693,149



0517021036 FEDERAL UNIVERSITY LOKOJA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,890,583,312
21	PERSONNEL COST	1,745,362,200
2101	SALARY	1,551,433,066
210101	SALARIES AND WAGES	1,551,433,066
21010101	SALARY	1,551,433,066
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	193,929,134
210202	SOCIAL CONTRIBUTIONS	193,929,134
21020201	NHIS	77,571,654
21020202	CONTRIBUTORY PENSION	116,357,480
22	OTHER RECURRENT COSTS	91,527,963
2202	OVERHEAD COST	91,527,963
220201	TRAVEL & TRANSPORT - GENERAL	4,872,339
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,872,339
220202	UTILITIES - GENERAL	4,260,458
22020201	ELECTRICITY CHARGES	1,692,790
22020202	TELEPHONE CHARGES	779,994
22020203	INTERNET ACCESS CHARGES	1,787,674
220203	MATERIALS & SUPPLIES - GENERAL	14,405,228
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,679,510
22020302	BOOKS	4,830,326
22020303	NEWSPAPERS	284,800
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,528,464
22020306	PRINTING OF SECURITY DOCUMENTS	487,238
22020307	DRUGS & MEDICAL SUPPLIES	3,282,461
22020309	UNIFORMS & OTHER CLOTHING	2,190,620
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	121,809
220204	MAINTENANCE SERVICES - GENERAL	4,880,713
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	905,584
22020402	MAINTENANCE OF OFFICE FURNITURE	129,020
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,439,384
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	944,337
22020405	MAINTENANCE OF PLANTS/GENERATORS	462,388
220205	TRAINING - GENERAL	2,643,263
22020501	LOCAL TRAINING	2,643,263
220208	FUEL & LUBRICANTS - GENERAL	8,698,367
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,836,919
22020803	PLANT / GENERATOR FUEL COST	5,861,448
220210	MISCELLANEOUS	51,767,595
22021001	REFRESHMENT & MEALS	2,655,039
22021002	HONORARIUM & SITTING ALLOWANCE	2,973,123
22021003	PUBLICITY & ADVERTISEMENTS	585,702
22021006	POSTAGES & COURIER SERVICES	143,064
22021007	WELFARE PACKAGES	1,068,999
22021009	SPORTING ACTIVITIES	752,782
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
23	CAPITAL EXPENDITURE	53,693,149

**0517021036 FEDERAL UNIVERSITY LOKOJA**

CODE	LINE ITEM	AMOUNT
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	1,745,362,200
	TOTAL OVERHEAD	91,527,963
	TOTAL RECURRENT	1,836,890,163
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	1,890,583,312

0517021036 FEDERAL UNIVERSITY LOKOJA

CODE	PROJECT NAME	TYPE	AMOUNT
UNILOKOJ00201771 5	CONSTRUCTION OF A DRAMA VILLAGE 500 SITTING CAPACITY THEATRE FOR ENGLISH AND LITERALY STUDIES DEPARTMENT.	NEW	53,693,149



0517021037 FEDERAL UNIVERSITY WUKARI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,834,749,238
21	PERSONNEL COST	2,668,867,699
2101	SALARY	2,297,877,210
210101	SALARIES AND WAGES	2,297,877,210
21010101	SALARY	2,297,877,210
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	370,990,489
210201	ALLOWANCES	83,755,837
21020101	NON REGULAR ALLOWANCES	83,755,837
210202	SOCIAL CONTRIBUTIONS	287,234,652
21020201	NHIS	114,893,861
21020202	CONTRIBUTORY PENSION	172,340,791
22	OTHER RECURRENT COSTS	92,188,390
2202	OVERHEAD COST	92,188,390
220201	TRAVEL & TRANSPORT - GENERAL	5,857,473
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,310,746
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,546,727
220202	UTILITIES - GENERAL	7,894,853
22020201	ELECTRICITY CHARGES	2,546,727
22020202	TELEPHONE CHARGES	1,528,036
22020203	INTERNET ACCESS CHARGES	1,528,036
22020205	WATER RATES	764,018
22020206	SEWERAGE CHARGES	1,528,036
220203	MATERIALS & SUPPLIES - GENERAL	12,377,097
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,329,437
22020303	NEWSPAPERS	254,673
22020304	MAGAZINES & PERIODICALS	152,804
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,056,073
22020309	UNIFORMS & OTHER CLOTHING	2,292,055
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,018,691
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,273,364
220204	MAINTENANCE SERVICES - GENERAL	7,365,137
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,056,073
22020402	MAINTENANCE OF OFFICE FURNITURE	611,215
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	509,346
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,273,364
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,609,532
22020406	OTHER MAINTENANCE SERVICES	305,607
220205	TRAINING - GENERAL	2,546,727
22020501	LOCAL TRAINING	2,546,727
220206	OTHER SERVICES - GENERAL	6,621,490
22020601	SECURITY SERVICES	2,546,727
22020603	OFFICE RENT	2,546,727
22020606	CLEANING & FUMIGATION SERVICES	1,528,036
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	254,673
22020703	LEGAL SERVICES	254,673
220208	FUEL & LUBRICANTS - GENERAL	1,097,944

**0517021037 FEDERAL UNIVERSITY WUKARI**

CODE	LINE ITEM	AMOUNT
22020801	MOTOR VEHICLE FUEL COST	1,097,944
220209	FINANCIAL CHARGES - GENERAL	2,037,382
22020902	INSURANCE PREMIUM	2,037,382
220210	MISCELLANEOUS	46,135,614
22021003	PUBLICITY & ADVERTISEMENTS	2,037,382
22021006	POSTAGES & COURIER SERVICES	509,346
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
23	CAPITAL EXPENDITURE	73,693,149
2302	CONSTRUCTION / PROVISION	73,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	73,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS	73,693,149
	TOTAL PERSONNEL	2,668,867,699
	TOTAL OVERHEAD	92,188,390
	TOTAL RECURRENT	2,761,056,089
	TOTAL CAPITAL	73,693,149
	TOTAL ALLOCATION	2,834,749,238

0517021037 FEDERAL UNIVERSITY WUKARI

CODE	PROJECT NAME	TYPE	AMOUNT
EDUWUKARI003017 718	CONSTRUCTION OF 1.0KM ROAD	NEW	73,693,149

**0517021038 FEDERAL UNIVERSITY OF BERNIN KEBBI**

CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,685,594,833
21	PERSONNEL COST	1,233,383,181
2101	SALARY	1,025,226,732
210101	SALARIES AND WAGES	1,025,226,732
21010101	SALARY	1,025,226,732
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	208,156,449
210201	ALLOWANCES	80,003,107
21020101	NON REGULAR ALLOWANCES	80,003,107
210202	SOCIAL CONTRIBUTIONS	128,153,342
21020201	NHIS	51,261,337
21020202	CONTRIBUTORY PENSION	76,892,005
22	OTHER RECURRENT COSTS	161,245,785
2202	OVERHEAD COST	161,245,785
220201	TRAVEL & TRANSPORT - GENERAL	28,300,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,300,488
220202	UTILITIES - GENERAL	14,150,244
22020201	ELECTRICITY CHARGES	14,150,244
220203	MATERIALS & SUPPLIES - GENERAL	5,660,098
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,660,098
220205	TRAINING - GENERAL	36,980,293
22020501	LOCAL TRAINING	36,980,293
220208	FUEL & LUBRICANTS - GENERAL	32,565,776
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	32,565,776
220210	MISCELLANEOUS	43,588,886
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
23	CAPITAL EXPENDITURE	290,965,867
2301	FIXED ASSETS PURCHASED	150,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	150,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000
2302	CONSTRUCTION / PROVISION	140,965,867
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	140,965,867
23020114	CONSTRUCTION / PROVISION OF ROADS	140,965,867
	TOTAL PERSONNEL	1,233,383,181
	TOTAL OVERHEAD	161,245,785
	TOTAL RECURRENT	1,394,628,966
	TOTAL CAPITAL	290,965,867
	TOTAL ALLOCATION	1,685,594,833

0517021038 FEDERAL UNIVERSITY OF BERNIN KEBBI

CODE	PROJECT NAME	TYPE	AMOUNT
UNI. B/KEB002010066	PURCHASE OF TEACHING AND RESEARCH EQUIPMENT	ONGOING	150,000,000
UNI. B/KEB006017702	Road SEE BOQ	NEW	140,965,867



0517021039 FEDERAL UNIVERSITY OF GASHUA		AMOUNT
CODE	LINE ITEM	
2	EXPENDITURE	1,060,915,070
21	PERSONNEL COST	865,976,136
2101	SALARY	769,466,975
210101	SALARIES AND WAGES	769,466,975
21010101	SALARY	769,466,975
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	96,509,161
210201	ALLOWANCES	325,789
21020101	NON REGULAR ALLOWANCES	325,789
210202	SOCIAL CONTRIBUTIONS	96,183,372
21020201	NHIS	38,473,349
21020202	CONTRIBUTORY PENSION	57,710,023
22	OTHER RECURRENT COSTS	141,245,785
2202	OVERHEAD COST	141,245,785
220201	TRAVEL & TRANSPORT - GENERAL	28,300,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,300,488
220202	UTILITIES - GENERAL	14,150,244
22020201	ELECTRICITY CHARGES	14,150,244
220203	MATERIALS & SUPPLIES - GENERAL	5,660,098
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,660,098
220205	TRAINING - GENERAL	16,980,293
22020501	LOCAL TRAINING	16,980,293
220208	FUEL & LUBRICANTS - GENERAL	32,565,776
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	32,565,776
220210	MISCELLANEOUS	43,588,886
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
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	865,976,136
	TOTAL OVERHEAD	141,245,785
	TOTAL RECURRENT	1,007,221,921
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	1,060,915,070

0517021039 FEDERAL UNIVERSITY OF GASHUA		AMOUNT
CODE	PROJECT NAME	TYPE
UNI. GUSAU11020239	BILL OF QUANTITY- ROAD CONSTRUCTION	ONGOING
		53,693,149



0517021040		FEDERAL UNIVERSITY OF GUSAU	
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,332,776,233
21	PERSONNEL COST		1,137,837,299
2101	SALARY		992,299,196
210101	SALARIES AND WAGES		992,299,196
21010101	SALARY		992,299,196
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		145,538,103
210201	ALLOWANCES		21,500,704
21020101	NON REGULAR ALLOWANCES		21,500,704
210202	SOCIAL CONTRIBUTIONS		124,037,399
21020201	NHIS		49,614,960
21020202	CONTRIBUTORY PENSION		74,422,439
22	OTHER RECURRENT COSTS		141,245,785
2202	OVERHEAD COST		141,245,785
220201	TRAVEL & TRANSPORT - GENERAL		28,300,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		28,300,488
220202	UTILITIES - GENERAL		14,150,244
22020201	ELECTRICITY CHARGES		14,150,244
220203	MATERIALS & SUPPLIES - GENERAL		5,660,098
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,660,098
220205	TRAINING - GENERAL		16,980,293
22020501	LOCAL TRAINING		16,980,293
220208	FUEL & LUBRICANTS - GENERAL		32,565,776
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		32,565,776
220210	MISCELLANEOUS		43,588,886
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
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		53,693,149
	TOTAL PERSONNEL		1,137,837,299
	TOTAL OVERHEAD		141,245,785
	TOTAL RECURRENT		1,279,083,084
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		1,332,776,233
0517021040		FEDERAL UNIVERSITY OF GUSAU	
CODE	PROJECT NAME	TYPE	AMOUNT
UNI. GUSAU014020229	CONSTRUCTION / PROVISION OF ELECTRICITY	NEW	53,693,149



0517022001 DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,176,132,965
21	PERSONNEL COST	895,501,351
2101	SALARY	796,001,201
210101	SALARIES AND WAGES	796,001,201
21010101	SALARY	796,001,201
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	99,500,150
210202	SOCIAL CONTRIBUTIONS	99,500,150
21020201	NHIS	39,800,060
21020202	CONTRIBUTORY PENSION	59,700,090
22	OTHER RECURRENT COSTS	76,938,465
2202	OVERHEAD COST	76,938,465
220201	TRAVEL & TRANSPORT - GENERAL	23,559,053
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	23,202,737
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	356,316
220202	UTILITIES - GENERAL	1,277,929
22020201	ELECTRICITY CHARGES	445,395
22020202	TELEPHONE CHARGES	231,251
22020203	INTERNET ACCESS CHARGES	222,697
22020204	SATELLITE BROADCASTING ACCESS CHARGES	378,586
220203	MATERIALS & SUPPLIES - GENERAL	2,360,212
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	445,395
22020302	BOOKS	222,697
22020303	NEWSPAPERS	459,648
22020305	PRINTING OF NON SECURITY DOCUMENTS	222,697
22020306	PRINTING OF SECURITY DOCUMENTS	118,986
22020308	FIELD & CAMPING MATERIALS SUPPLIES	668,092
22020309	UNIFORMS & OTHER CLOTHING	222,697
220204	MAINTENANCE SERVICES - GENERAL	2,313,343
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	668,092
22020402	MAINTENANCE OF OFFICE FURNITURE	222,697
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	668,092
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	309,067
22020405	MAINTENANCE OF PLANTS/GENERATORS	445,395
220205	TRAINING - GENERAL	445,395
22020501	LOCAL TRAINING	445,395
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	890,789
22020701	FINANCIAL CONSULTING	445,395
22020702	INFORMATION TECHNOLOGY CONSULTING	222,697
22020703	LEGAL SERVICES	222,697
220208	FUEL & LUBRICANTS - GENERAL	1,113,486
22020801	MOTOR VEHICLE FUEL COST	668,092
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	222,697
22020803	PLANT / GENERATOR FUEL COST	222,697
220209	FINANCIAL CHARGES - GENERAL	579,013
22020901	BANK CHARGES (OTHER THAN INTEREST)	133,618
22020902	INSURANCE PREMIUM	445,395



0517022001 DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA			
CODE	LINE ITEM		AMOUNT
220210	MISCELLANEOUS		44,399,245
22021001	REFRESHMENT & MEALS		668,092
22021002	HONORARIUM & SITTING ALLOWANCE		445,395
22021003	PUBLICITY & ADVERTISEMENTS		445,395
22021004	MEDICAL EXPENSES		445,395
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		66,809
22021006	POSTAGES & COURIER SERVICES		66,809
22021007	WELFARE PACKAGES		668,092
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		686,039
22021009	SPORTING ACTIVITIES		445,395
22021010	DIRECT TEACHING & LABORATORY COST		40,461,824
23	CAPITAL EXPENDITURE		203,693,149
2301	FIXED ASSETS PURCHASED		100,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		100,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		100,000,000
2302	CONSTRUCTION / PROVISION		103,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		103,693,149
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		103,693,149
	TOTAL PERSONNEL		895,501,351
	TOTAL OVERHEAD		76,938,465
	TOTAL RECURRENT		972,439,816
	TOTAL CAPITAL		203,693,149
	TOTAL ALLOCATION		1,176,132,965
0517022001 DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDAC001021523	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	100,000,000
EDUDAC004017328	-ADVERTISEMENT FOR CONSTRUCTION OF PEST MANAGEMENT COMPLEX PROJECT IN FEDERAL TENDERS JOURNAL AND TWO NATIONAL DAILIES ' - COLLECTION OF PREQUALIFICATION DOCUMENTS AND TENDERS ANALYSIS.	NEW	5,266,991
EDUDAC004021526	ADVERTISEMENT FOR CONSTRUCTION OF PEST MANAGEMENT COMPLEX PROJECT IN FEDERAL TENDERS JOURNAL AND TWO NATIONAL DAILIES	NEW	31,986,692
EDUDAC004021528	TWO NATIONAL DAILIES	NEW	66,439,466



0517023001 FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,419,811,591
21	PERSONNEL COST	1,270,861,218
2101	SALARY	1,119,795,277
210101	SALARIES AND WAGES	1,119,795,277
21010101	SALARY	1,119,795,277
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	151,065,941
210201	ALLOWANCES	11,091,531
21020101	NON REGULAR ALLOWANCES	11,091,531
210202	SOCIAL CONTRIBUTIONS	139,974,410
21020201	NHIS	55,989,764
21020202	CONTRIBUTORY PENSION	83,984,646
22	OTHER RECURRENT COSTS	95,257,224
2202	OVERHEAD COST	95,257,224
220201	TRAVEL & TRANSPORT - GENERAL	4,533,063
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,022,042
220202	UTILITIES - GENERAL	1,133,265
22020201	ELECTRICITY CHARGES	755,510
22020202	TELEPHONE CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	5,859,411
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,777,552
22020304	MAGAZINES & PERIODICALS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	948,594
220204	MAINTENANCE SERVICES - GENERAL	10,199,391
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,266,531
22020402	MAINTENANCE OF OFFICE FURNITURE	1,888,776
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,511,021
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,133,266
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,133,266
22020406	OTHER MAINTENANCE SERVICES	2,266,531
220205	TRAINING - GENERAL	2,451,203
22020501	LOCAL TRAINING	2,451,203
220206	OTHER SERVICES - GENERAL	5,666,329
22020601	SECURITY SERVICES	4,533,063
22020606	CLEANING & FUMIGATION SERVICES	1,133,266
220208	FUEL & LUBRICANTS - GENERAL	5,288,573
22020801	MOTOR VEHICLE FUEL COST	2,266,531
22020803	PLANT / GENERATOR FUEL COST	3,022,042
220209	FINANCIAL CHARGES - GENERAL	151,102
22020901	BANK CHARGES (OTHER THAN INTEREST)	151,102
220210	MISCELLANEOUS	59,974,887
22021001	REFRESHMENT & MEALS	2,459,615
22021002	HONORARIUM & SITTING ALLOWANCE	3,022,042
22021006	POSTAGES & COURIER SERVICES	151,102
22021010	DIRECT TEACHING & LABORATORY COST	54,191,026



0517023001 FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
CODE	LINE ITEM	AMOUNT
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	151,102
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	8,898,549
23010113	PURCHASE OF COMPUTERS	44,794,600
	TOTAL PERSONNEL	1,270,861,218
	TOTAL OVERHEAD	95,257,224
	TOTAL RECURRENT	1,366,118,442
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	1,419,811,591

0517023001 FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUPRE00901772 6	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	8,898,549
EDUFUPRE01001773 1	PURCHASE OF COMPUTERS	NEW	20,898,549
EDUFUPRE01001774 0	PURCHASE OF COMPUTERS AND PERIPHERALS	NEW	23,896,051



0517024001 NATIONAL OPEN UNIVERSITY		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,497,592,212
21	PERSONNEL COST	2,914,607,290
2101	SALARY	2,590,762,036
210101	SALARIES AND WAGES	2,590,762,036
21010101	SALARY	2,590,762,036
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	323,845,254
210202	SOCIAL CONTRIBUTIONS	323,845,254
21020201	NHIS	129,538,102
21020202	CONTRIBUTORY PENSION	194,307,152
22	OTHER RECURRENT COSTS	473,547,694
2202	OVERHEAD COST	473,547,694
220201	TRAVEL & TRANSPORT - GENERAL	51,393,637
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,590,401
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,803,236
220202	UTILITIES - GENERAL	30,737,026
22020201	ELECTRICITY CHARGES	17,803,236
22020202	TELEPHONE CHARGES	6,466,895
22020203	INTERNET ACCESS CHARGES	6,466,895
220203	MATERIALS & SUPPLIES - GENERAL	70,629,061
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,803,236
22020302	BOOKS	6,466,895
22020303	NEWSPAPERS	6,466,895
22020304	MAGAZINES & PERIODICALS	6,466,895
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,466,895
22020307	DRUGS & MEDICAL SUPPLIES	6,466,895
22020309	UNIFORMS & OTHER CLOTHING	10,245,675
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,245,675
220204	MAINTENANCE SERVICES - GENERAL	70,122,277
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,466,895
22020402	MAINTENANCE OF OFFICE FURNITURE	10,245,675
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	14,024,455
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,582,016
22020405	MAINTENANCE OF PLANTS/GENERATORS	17,803,236
220205	TRAINING - GENERAL	17,803,236
22020501	LOCAL TRAINING	17,803,236
220208	FUEL & LUBRICANTS - GENERAL	29,938,302
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	25,360,797
22020803	PLANT / GENERATOR FUEL COST	4,577,505
220210	MISCELLANEOUS	202,924,155
22021001	REFRESHMENT & MEALS	14,024,455
22021002	HONORARIUM & SITTING ALLOWANCE	6,466,895
22021003	PUBLICITY & ADVERTISEMENTS	798,724
22021006	POSTAGES & COURIER SERVICES	10,245,675
22021007	WELFARE PACKAGES	17,803,236
22021009	SPORTING ACTIVITIES	17,803,236
22021010	DIRECT TEACHING & LABORATORY COST	135,781,934

**0517024001 NATIONAL OPEN UNIVERSITY**

CODE	LINE ITEM	AMOUNT
23	CAPITAL EXPENDITURE	109,437,228
2302	CONSTRUCTION / PROVISION	38,730,401
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	38,730,401
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	38,730,401
2303	REHABILITATION / REPAIRS	70,706,827
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,706,827
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70,706,827
	TOTAL PERSONNEL	2,914,607,290
	TOTAL OVERHEAD	473,547,694
	TOTAL RECURRENT	3,388,154,984
	TOTAL CAPITAL	109,437,228
	TOTAL ALLOCATION	3,497,592,212

0517024001 NATIONAL OPEN UNIVERSITY

CODE	PROJECT NAME	TYPE	AMOUNT
NOUN011018118	REHABILITATION OF MACHARTY STUDY CENTRE, ONIKAN LAGOS.	ONGOING	37,146,328
NOUN011018145	REHABILITATION OF MAKURDI AND MINNA STUDY CENTRES	NEW	33,560,499
NOUN014018184	CONSTRUCTION OF LIBRARY BLOCK IN FOUR (4) STUDY CENTRES	NEW	38,730,401



0517026001 F.S.C. SOKOTO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	308,003,735
21	PERSONNEL COST	129,159,676
2101	SALARY	114,409,668
210101	SALARIES AND WAGES	114,409,668
21010101	SALARY	114,409,668
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,750,008
210201	ALLOWANCES	448,800
21020101	NON REGULAR ALLOWANCES	448,800
210202	SOCIAL CONTRIBUTIONS	14,301,208
21020201	NHIS	5,720,483
21020202	CONTRIBUTORY PENSION	8,580,725
22	OTHER RECURRENT COSTS	104,195,167
2202	OVERHEAD COST	14,816,783
220201	TRAVEL & TRANSPORT - GENERAL	1,511,917
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	151,192
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,360,725
220202	UTILITIES - GENERAL	831,555
22020201	ELECTRICITY CHARGES	377,979
22020202	TELEPHONE CHARGES	75,596
22020203	INTERNET ACCESS CHARGES	226,788
22020204	SATELLITE BROADCASTING ACCESS CHARGES	75,596
22020205	WATER RATES	75,596
220203	MATERIALS & SUPPLIES - GENERAL	3,673,957
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	377,979
22020302	BOOKS	302,383
22020303	NEWSPAPERS	302,383
22020304	MAGAZINES & PERIODICALS	302,383
22020305	PRINTING OF NON SECURITY DOCUMENTS	302,383
22020306	PRINTING OF SECURITY DOCUMENTS	287,264
22020307	DRUGS & MEDICAL SUPPLIES	604,767
22020308	FIELD & CAMPING MATERIALS SUPPLIES	453,575
22020309	UNIFORMS & OTHER CLOTHING	604,767
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	136,073
220204	MAINTENANCE SERVICES - GENERAL	4,142,651
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	287,264
22020402	MAINTENANCE OF OFFICE FURNITURE	453,575
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	755,958
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,958
22020405	MAINTENANCE OF PLANTS/GENERATORS	907,150
22020406	OTHER MAINTENANCE SERVICES	907,150
22020410	MAINTENANCE OF ROADS AND BRIDGES	75,596
220205	TRAINING - GENERAL	453,575
22020501	LOCAL TRAINING	453,575
220206	OTHER SERVICES - GENERAL	529,171
22020601	SECURITY SERVICES	226,788
22020606	CLEANING & FUMIGATION SERVICES	302,383



0517026001 F.S.C. SOKOTO			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		831,554
22020702	INFORMATION TECHNOLOGY CONSULTING		453,575
22020703	LEGAL SERVICES		302,383
22020708	BUDGET PREPARATION		75,596
220208	FUEL & LUBRICANTS - GENERAL		1,058,342
22020801	MOTOR VEHICLE FUEL COST		226,788
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		302,383
22020803	PLANT / GENERATOR FUEL COST		226,788
22020806	COOKING GAS/FUEL COST		302,383
220209	FINANCIAL CHARGES - GENERAL		151,192
22020904	OTHER CRF BANK CHARGES		151,192
220210	MISCELLANEOUS		1,632,869
22021001	REFRESHMENT & MEALS		302,383
22021003	PUBLICITY & ADVERTISEMENTS		151,192
22021004	MEDICAL EXPENSES		302,383
22021006	POSTAGES & COURIER SERVICES		196,549
22021009	SPORTING ACTIVITIES		302,383
22021010	DIRECT TEACHING & LABORATORY COST		302,383
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		75,596
2205	SUBSIDIES		89,378,384
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		89,378,384
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		89,378,384
23	CAPITAL EXPENDITURE		74,648,892
2301	FIXED ASSETS PURCHASED		16,390,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		16,390,000
23010105	PURCHASE OF MOTOR VEHICLES		16,390,000
2302	CONSTRUCTION / PROVISION		58,258,892
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		58,258,892
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		58,258,892
	TOTAL PERSONNEL		129,159,676
	TOTAL OVERHEAD		104,195,167
	TOTAL RECURRENT		233,354,843
	TOTAL CAPITAL		74,648,892
	TOTAL ALLOCATION		308,003,735
0517026001 F.S.C. SOKOTO			
CODE	PROJECT NAME	TYPE	AMOUNT
FSCSK005016909	PURCHASE OF MOTOR VEHICLES	NEW	16,390,000
FSCSKT001016902	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	NEW	18,158,100
FSCSKT002016895	CONSTRUCTION OF 650ML FENCE.	NEW	12,025,000
FSCSKT002016913	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	NEW	28,075,792



0517026002 FGC AZARE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	664,278,167
21	PERSONNEL COST	125,379,129
2101	SALARY	111,448,115
210101	SALARIES AND WAGES	111,448,115
21010101	SALARY	111,448,115
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,931,014
210202	SOCIAL CONTRIBUTIONS	13,931,014
21020201	NHIS	5,572,406
21020202	CONTRIBUTORY PENSION	8,358,608
22	OTHER RECURRENT COSTS	69,723,065
2202	OVERHEAD COST	22,343,573
220201	TRAVEL & TRANSPORT - GENERAL	1,283,156
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	135,352
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,147,804
220202	UTILITIES - GENERAL	4,564,146
22020201	ELECTRICITY CHARGES	1,201,945
22020202	TELEPHONE CHARGES	560,367
22020203	INTERNET ACCESS CHARGES	560,367
22020206	SEWERAGE CHARGES	2,241,467
220203	MATERIALS & SUPPLIES - GENERAL	7,161,533
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,120,733
22020302	BOOKS	1,120,733
22020307	DRUGS & MEDICAL SUPPLIES	1,120,733
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,899,667
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,899,667
220204	MAINTENANCE SERVICES - GENERAL	4,920,067
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,899,667
22020402	MAINTENANCE OF OFFICE FURNITURE	1,120,733
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,899,667
220205	TRAINING - GENERAL	1,120,723
22020501	LOCAL TRAINING	1,120,723
220208	FUEL & LUBRICANTS - GENERAL	2,173,215
22020801	MOTOR VEHICLE FUEL COST	1,086,602
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,086,613
220210	MISCELLANEOUS	1,120,733
22021009	SPORTING ACTIVITIES	1,120,733
2205	SUBSIDIES	47,379,492
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	47,379,492
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,379,492
23	CAPITAL EXPENDITURE	469,175,973
2301	FIXED ASSETS PURCHASED	8,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,500,000
23010106	PURCHASE OF VANS	8,500,000
2302	CONSTRUCTION / PROVISION	364,919,477
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	364,919,477
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	65,000,000



0517026002 FGC AZARE		
CODE	LINE ITEM	AMOUNT
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	8,500,932
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	108,209,272
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	183,209,273
2303	REHABILITATION / REPAIRS	95,756,496
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	95,756,496
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	52,256,496
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	43,500,000
	TOTAL PERSONNEL	125,379,129
	TOTAL OVERHEAD	69,723,065
	TOTAL RECURRENT	195,102,194
	TOTAL CAPITAL	469,175,973
	TOTAL ALLOCATION	664,278,167

0517026002 FGC AZARE			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCAZARE0010169 52	CONSTRUCTION OF STAFF QUARTER 2 BLOCK, 1 BEDROOM TERRACE OF 10 FLATS	NEW	65,000,000
FGCAZARE0030169 32	CONSTRUCTION 3000 METRE OF PERIMETER FENCING	NEW	108,209,273
FGCAZARE0030169 57	RE-CONSTRUCTION OF MULTI-PURPOSE HALL	NEW	75,000,000
FGCAZARE0050169 37	RENOVATION OF 1 BLOCK OF 2 CLASSROOMS	NEW	43,500,000
FGCAZARE0060169 54	PURCHASE OF 1 NO. UTILITY VEHICLES HILUX PICK UP	NEW	8,500,000
FGCAZARE0100169 36	CONSTRUCTION 3000 METRES, PERIMETER FENCING	NEW	108,209,272
FGCAZARE0110169 42	RE-CONSTRUCTION OF BURNT 1 BLOCK OF 2NO. HOSTELS	NEW	32,156,496
FGCAZARE0110169 45	RENOVATION OF STAFF QUARTERS	NEW	12,500,000
FGCAZARE0110169 48	RE-CONSTRUCTION OF 4 BEDROOM BURNT STAFF QUARTER	NEW	7,600,000
FGCAZARE016940	SUPPLY AND INSTALLATION OF 8 NOS. OF SOLAR STREET LIGHTING	NEW	8,500,932



0517026003 FGC BUNI-YADI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,101,922,958
21	PERSONNEL COST	65,618,421
2101	SALARY	58,277,619
210101	SALARIES AND WAGES	58,277,619
21010101	SALARY	58,277,619
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,340,802
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	7,284,702
21020201	NHIS	2,913,881
21020202	CONTRIBUTORY PENSION	4,370,821
22	OTHER RECURRENT COSTS	73,785,650
2202	OVERHEAD COST	14,891,345
220201	TRAVEL & TRANSPORT - GENERAL	797,146
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	398,573
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	398,573
220202	UTILITIES - GENERAL	1,116,005
22020201	ELECTRICITY CHARGES	797,147
22020202	TELEPHONE CHARGES	159,429
22020203	INTERNET ACCESS CHARGES	159,429
220203	MATERIALS & SUPPLIES - GENERAL	3,954,093
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	797,147
22020302	BOOKS	797,147
22020305	PRINTING OF NON SECURITY DOCUMENTS	566,219
22020306	PRINTING OF SECURITY DOCUMENTS	597,860
22020307	DRUGS & MEDICAL SUPPLIES	597,860
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	597,860
220204	MAINTENANCE SERVICES - GENERAL	3,387,875
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	677,575
22020402	MAINTENANCE OF OFFICE FURNITURE	677,575
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	677,575
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	677,575
22020405	MAINTENANCE OF PLANTS/GENERATORS	677,575
220205	TRAINING - GENERAL	677,575
22020501	LOCAL TRAINING	677,575
220208	FUEL & LUBRICANTS - GENERAL	2,032,725
22020801	MOTOR VEHICLE FUEL COST	677,575
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	677,575
22020803	PLANT / GENERATOR FUEL COST	677,575
220210	MISCELLANEOUS	2,925,926
22021002	HONORARIUM & SITTING ALLOWANCE	398,573
22021003	PUBLICITY & ADVERTISEMENTS	398,573
22021007	WELFARE PACKAGES	797,147
22021009	SPORTING ACTIVITIES	677,575
22021010	DIRECT TEACHING & LABORATORY COST	654,058
2205	SUBSIDIES	58,894,305



0517026003 FGC BUNI-YADI		
CODE	LINE ITEM	AMOUNT
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	58,894,305
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	58,894,305
23	CAPITAL EXPENDITURE	962,518,887
2302	CONSTRUCTION / PROVISION	64,826,916
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,826,916
23020104	CONSTRUCTION / PROVISION OF HOUSING	64,826,916
2303	REHABILITATION / REPAIRS	897,691,971
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	897,691,971
23030103	REHABILITATION / REPAIRS - HOUSING	897,691,971
	TOTAL PERSONNEL	65,618,421
	TOTAL OVERHEAD	73,785,650
	TOTAL RECURRENT	139,404,071
	TOTAL CAPITAL	962,518,887
	TOTAL ALLOCATION	1,101,922,958

0517026003 FGC BUNI-YADI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBANIYADI00801 7158	PERIMETER WALL FENCE CONSTRUCTION	NEW	64,826,916
FGCBANIYADI00901 7163	REFURBISHING OF NEW ADMINISTRATIVE BLOCK AND FURNISHING	NEW	54,615,889
FGCBANIYADI00901 7172	REFURBISHING OF 9 NOS. BLOCK OF 2 NOS. CLASSROOM TYPE (B)	NEW	89,791,632
FGCBANIYADI00901 7178	REFURBISHING OF 4 NOS CLASSROOM BLOCK TYPE (A)	NEW	33,407,178
FGCBANIYADI00901 7183	REFURBISHING OF 2 NOS STUDENT HOSTELS TYPE (A)	NEW	48,102,936
FGCBANIYADI00901 7204	REFURBISHING OF 4 NOS STUDENT HOSTELS TYPE (B)	NEW	103,115,187
FGCBANIYADI00901 7208	REFURBISHING OF 5 NOS LABORATORIES & FINISHING	NEW	92,860,976
FGCBANIYADI00901 7214	REFURBISHING OF LIBRARY & SICK BAY & FINISHING	NEW	31,573,891
FGCBANIYADI00901 7219	REFURBISHING OF DINING HALL & STORE	NEW	39,133,385
FGCBANIYADI00901 7231	REFURBISHING OF EXAMS OFFICE, ACCOUNT & WORKSHOP	NEW	27,513,672
FGCBANIYADI00901 7235	REFURBISHING OF ICT & CAFETERIA	NEW	19,453,791
FGCBANIYADI00901 7245	COMPUTER LABORATORY	NEW	18,233,250
FGCBANIYADI00901 7261	REFURBISHING OF STAFF COMMON ROOM	NEW	15,221,745
FGCBANIYADI00901 7267	COLLEGE STORE	NEW	6,085,076
FGCBANIYADI00901 7272	REFURBISHING OF 3 NOS STAFF QUARTERS TYPE (A)	NEW	23,979,570
FGCBANIYADI00901 7278	REFURBISHING OF 4 NOS. STAFF QUARTERS TYPE (B)	NEW	30,309,170
FGCBANIYADI00901 7284	REFURBISHING OF 4 NOS. JUNIOR STAFF QUARTERS TYPE (A)	NEW	22,930,770
FGCBANIYADI00901 7291	REFURBISHING OF 3 NOS. JUNIOR STAFF QUARTERS TYPE (B)	NEW	33,757,353
FGCBANIYADI00901 7300	REFURBISHING OF 13 NOS. STAFF QUARTERS TYPE (C)	NEW	132,457,859
FGCBANIYADI00901 7308	REFURBISHING OF 9 NOS BOYS QUARTERS	NEW	57,350,514
FGCBANIYADI00901 7339	REFURBISHING OF KITCHEN	NEW	17,798,127



0517026004 FGC BIRIN YAURI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	359,038,534
21	PERSONNEL COST	74,984,371
2101	SALARY	66,652,774
210101	SALARIES AND WAGES	66,652,774
21010101	SALARY	66,652,774
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,331,597
210202	SOCIAL CONTRIBUTIONS	8,331,597
21020201	NHIS	3,332,639
21020202	CONTRIBUTORY PENSION	4,998,958
22	OTHER RECURRENT COSTS	60,646,863
2202	OVERHEAD COST	11,218,037
220201	TRAVEL & TRANSPORT - GENERAL	2,093,585
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,262,619
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	830,966
220202	UTILITIES - GENERAL	1,661,931
22020201	ELECTRICITY CHARGES	1,246,448
22020202	TELEPHONE CHARGES	415,483
220203	MATERIALS & SUPPLIES - GENERAL	3,200,643
22020302	BOOKS	997,159
22020307	DRUGS & MEDICAL SUPPLIES	957,035
22020309	UNIFORMS & OTHER CLOTHING	830,966
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	415,483
220204	MAINTENANCE SERVICES - GENERAL	3,181,623
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	830,966
22020402	MAINTENANCE OF OFFICE FURNITURE	415,483
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	273,242
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	830,966
22020405	MAINTENANCE OF PLANTS/GENERATORS	830,966
220210	MISCELLANEOUS	1,080,255
22021010	DIRECT TEACHING & LABORATORY COST	1,080,255
2205	SUBSIDIES	49,428,826
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	49,428,826
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	49,428,826
23	CAPITAL EXPENDITURE	223,407,300
2301	FIXED ASSETS PURCHASED	8,407,300
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,407,300
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,511,500
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	25,800
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,870,000
2302	CONSTRUCTION / PROVISION	165,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	165,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	165,000,000
2303	REHABILITATION / REPAIRS	50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000



TOTAL PERSONNEL	74,984,371
TOTAL OVERHEAD	60,646,863
TOTAL RECURRENT	135,631,234
TOTAL CAPITAL	223,407,300
TOTAL ALLOCATION	359,038,534

0517026004 FGC BIRIN YAURI

CODE	PROJECT NAME	TYPE	AMOUNT
FGCBYURI0030205 65	RENOVATION OF 5 BLOCKS OF 2 UNITS BOYS HOSTELS (10 UNITS)	NEW	80,000,000
FGCBYURI0030205 67	CONSTRUCTION OF DINNING HALL	NEW	45,000,000
FGCBYURI0060205 71	SUPPLY OF LIBRARY BOOKS	NEW	2,870,000
FGCBYURI0080205 73	SUPPLY OF OFFICE FURNITURE/EQUIPMENT	NEW	5,490,000
FGCBYURI0080205 77	SUPPLY OF BENCHES	NEW	21,500
FGCBYURI0090205 75	SUPPLY OF DINNING TABLES	NEW	25,800
FGCBYURI0110205 79	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



0517026005 FGC DAURA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	404,840,583
21	PERSONNEL COST	168,868,459
2101	SALARY	150,005,564
210101	SALARIES AND WAGES	150,005,564
21010101	SALARY	150,005,564
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,862,895
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	18,750,695
21020201	NHIS	7,500,278
21020202	CONTRIBUTORY PENSION	11,250,417
22	OTHER RECURRENT COSTS	88,284,607
2202	OVERHEAD COST	15,092,741
220201	TRAVEL & TRANSPORT - GENERAL	1,540,076
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	154,008
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,386,068
220202	UTILITIES - GENERAL	847,042
22020201	ELECTRICITY CHARGES	385,019
22020202	TELEPHONE CHARGES	77,004
22020203	INTERNET ACCESS CHARGES	231,011
22020204	SATELLITE BROADCASTING ACCESS CHARGES	77,004
22020205	WATER RATES	77,004
220203	MATERIALS & SUPPLIES - GENERAL	3,742,383
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	385,019
22020302	BOOKS	308,015
22020303	NEWSPAPERS	308,015
22020304	MAGAZINES & PERIODICALS	308,015
22020305	PRINTING OF NON SECURITY DOCUMENTS	308,015
22020306	PRINTING OF SECURITY DOCUMENTS	292,614
22020307	DRUGS & MEDICAL SUPPLIES	616,030
22020308	FIELD & CAMPING MATERIALS SUPPLIES	462,023
22020309	UNIFORMS & OTHER CLOTHING	616,030
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	138,607
220204	MAINTENANCE SERVICES - GENERAL	4,219,807
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	292,614
22020402	MAINTENANCE OF OFFICE FURNITURE	462,023
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,038
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	770,038
22020405	MAINTENANCE OF PLANTS/GENERATORS	924,045
22020406	OTHER MAINTENANCE SERVICES	924,045
22020410	MAINTENANCE OF ROADS AND BRIDGES	77,004
220205	TRAINING - GENERAL	462,023
22020501	LOCAL TRAINING	462,023
220206	OTHER SERVICES - GENERAL	539,026
22020601	SECURITY SERVICES	231,011
22020606	CLEANING & FUMIGATION SERVICES	308,015



0517026005 FGC DAURA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		847,042
22020702	INFORMATION TECHNOLOGY CONSULTING		462,023
22020703	LEGAL SERVICES		308,015
22020708	BUDGET PREPARATION		77,004
220208	FUEL & LUBRICANTS - GENERAL		1,078,052
22020801	MOTOR VEHICLE FUEL COST		231,011
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		308,015
22020803	PLANT / GENERATOR FUEL COST		231,011
22020806	COOKING GAS/FUEL COST		308,015
220209	FINANCIAL CHARGES - GENERAL		154,008
22020904	OTHER CRF BANK CHARGES		154,008
220210	MISCELLANEOUS		1,663,282
22021001	REFRESHMENT & MEALS		308,015
22021003	PUBLICITY & ADVERTISEMENTS		154,008
22021004	MEDICAL EXPENSES		308,015
22021006	POSTAGES & COURIER SERVICES		200,210
22021009	SPORTING ACTIVITIES		308,015
22021010	DIRECT TEACHING & LABORATORY COST		308,015
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		77,004
2205	SUBSIDIES		73,191,866
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		73,191,866
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		73,191,866
23	CAPITAL EXPENDITURE		147,687,517
2302	CONSTRUCTION / PROVISION		147,687,517
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		147,687,517
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		147,687,517
	TOTAL PERSONNEL		168,868,459
	TOTAL OVERHEAD		88,284,607
	TOTAL RECURRENT		257,153,066
	TOTAL CAPITAL		147,687,517
	TOTAL ALLOCATION		404,840,583

0517026005 FGC DAURA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCDAURA0100205 84	RENOVATION OF UMAR FAROUK HOSTEL GIRLS HOSTEL	NEW	8,303,610
FGCDAURA0100205 86	RECONSTRUCTION OF 2NOS. OF BLOCKS OF CLASSROOM (INITIALLY BUILT WITH CORRUGATED IRON SHEET)	NEW	15,089,071
FGCDAURA0100205 88	RENOVATION OF L SHAPE HOSTEL NAGOGO AND DIKKO HOSTELS	NEW	13,252,768
FGCDAURA0100205 90	CONSTRUCTION OF 1NO BLOCK OF 2 CLASSROOM	NEW	7,540,539
FGCDAURA0100205 94	REHABILITATION OF DINING HALL AND PROVISION OF DINING TABLES AND CHAIRS	NEW	18,731,162
FGCDAURA0100205 96	COMPLETION OF MULTI-PURPOSE HALL	NEW	31,817,599
FGCDAURA0100205 99	CONSTRUCTION OF SPORTS PAVILION AND PROVISION OF SPORTS FACILITIES	NEW	39,700,000
FGCDAURA0100206 01	RENOVATION OF L SHAPE HOSTEL BAYAJIDDA AND DIKKO	NEW	13,252,768



0517026006 FGC GANYE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	407,637,974
21	PERSONNEL COST	120,923,756
2101	SALARY	107,487,783
210101	SALARIES AND WAGES	107,487,783
21010101	SALARY	107,487,783
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,435,973
210202	SOCIAL CONTRIBUTIONS	13,435,973
21020201	NHIS	5,374,389
21020202	CONTRIBUTORY PENSION	8,061,584
22	OTHER RECURRENT COSTS	73,214,218
2202	OVERHEAD COST	11,636,325
220201	TRAVEL & TRANSPORT - GENERAL	2,511,088
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,255,544
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,255,544
220202	UTILITIES - GENERAL	1,925,167
22020201	ELECTRICITY CHARGES	1,674,058
22020202	TELEPHONE CHARGES	251,109
220203	MATERIALS & SUPPLIES - GENERAL	2,276,719
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	251,109
22020302	BOOKS	334,812
22020303	NEWSPAPERS	100,443
22020307	DRUGS & MEDICAL SUPPLIES	502,217
22020309	UNIFORMS & OTHER CLOTHING	418,515
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	669,623
220204	MAINTENANCE SERVICES - GENERAL	2,176,277
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	837,029
22020402	MAINTENANCE OF OFFICE FURNITURE	167,406
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	418,515
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	418,515
22020405	MAINTENANCE OF PLANTS/GENERATORS	334,812
220205	TRAINING - GENERAL	418,515
22020501	LOCAL TRAINING	418,515
220208	FUEL & LUBRICANTS - GENERAL	652,883
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	652,883
220210	MISCELLANEOUS	1,675,676
22021001	REFRESHMENT & MEALS	251,109
22021003	PUBLICITY & ADVERTISEMENTS	83,703
22021006	POSTAGES & COURIER SERVICES	41,851
22021007	WELFARE PACKAGES	418,515
22021009	SPORTING ACTIVITIES	461,983
22021010	DIRECT TEACHING & LABORATORY COST	418,515
2205	SUBSIDIES	61,577,893
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	61,577,893
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	61,577,893
23	CAPITAL EXPENDITURE	213,500,000
2301	FIXED ASSETS PURCHASED	20,000,000



0517026006 FGC GANYE		
CODE	LINE ITEM	AMOUNT
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000
2302	CONSTRUCTION / PROVISION	64,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	34,000,000
2303	REHABILITATION / REPAIRS	129,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	129,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	129,500,000
	TOTAL PERSONNEL	120,923,756
	TOTAL OVERHEAD	73,214,218
	TOTAL RECURRENT	194,137,974
	TOTAL CAPITAL	213,500,000
	TOTAL ALLOCATION	407,637,974

0517026006 FGC GANYE			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCGANYE0020206 58	PROVISION OF 1N0. WATER TANKER	NEW	30,000,000
FGCGANYE0040206 50	RENOVATION /FURNISHING OF STAFF ROOM	NEW	34,000,000
FGCGANYE0050206 54	RENOVATION OF 35NOS STAFF QUARTERS	NEW	129,500,000
FGCGANYE0090206 46	PROVISION OF 1N0. PICK UP VAN	NEW	20,000,000



0517026007 FGC GARKI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	891,933,609
21	PERSONNEL COST	317,942,055
2101	SALARY	282,615,160
210101	SALARIES AND WAGES	282,615,160
21010101	SALARY	282,615,160
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,326,895
210202	SOCIAL CONTRIBUTIONS	35,326,895
21020201	NHIS	14,130,758
21020202	CONTRIBUTORY PENSION	21,196,137
22	OTHER RECURRENT COSTS	75,749,302
2202	OVERHEAD COST	13,450,033
220201	TRAVEL & TRANSPORT - GENERAL	1,600,949
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,712
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,237
220202	UTILITIES - GENERAL	1,721,020
22020201	ELECTRICITY CHARGES	920,546
22020202	TELEPHONE CHARGES	400,237
22020203	INTERNET ACCESS CHARGES	400,237
220203	MATERIALS & SUPPLIES - GENERAL	3,043,868
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,237
22020302	BOOKS	400,237
22020305	PRINTING OF NON SECURITY DOCUMENTS	642,446
22020306	PRINTING OF SECURITY DOCUMENTS	400,237
22020307	DRUGS & MEDICAL SUPPLIES	400,237
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	800,474
220204	MAINTENANCE SERVICES - GENERAL	2,001,185
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,237
22020402	MAINTENANCE OF OFFICE FURNITURE	400,237
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	400,237
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,237
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,237
220205	TRAINING - GENERAL	400,237
22020501	LOCAL TRAINING	400,237
220206	OTHER SERVICES - GENERAL	800,474
22020601	SECURITY SERVICES	400,237
22020606	CLEANING & FUMIGATION SERVICES	400,237
220208	FUEL & LUBRICANTS - GENERAL	2,001,186
22020801	MOTOR VEHICLE FUEL COST	1,200,712
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,237
22020803	PLANT / GENERATOR FUEL COST	400,237
220210	MISCELLANEOUS	1,881,114
22021003	PUBLICITY & ADVERTISEMENTS	400,237
22021007	WELFARE PACKAGES	400,237
22021009	SPORTING ACTIVITIES	400,237
22021010	DIRECT TEACHING & LABORATORY COST	680,403
2205	SUBSIDIES	62,299,269



0517026007 FGC GARKI		
CODE	LINE ITEM	AMOUNT
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,299,269
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,299,269
23	CAPITAL EXPENDITURE	498,242,252
2301	FIXED ASSETS PURCHASED	42,213,662
230101	PURCHASE OF FIXED ASSETS - GENERAL	42,213,662
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,985,866
23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,858,107
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	6,980,212
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	19,389,477
2302	CONSTRUCTION / PROVISION	443,926,232
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	443,926,232
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,539,851
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	206,137,286
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	232,249,095
2303	REHABILITATION / REPAIRS	12,102,358
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,102,358
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,102,358
	TOTAL PERSONNEL	317,942,055
	TOTAL OVERHEAD	75,749,302
	TOTAL RECURRENT	393,691,357
	TOTAL CAPITAL	498,242,252
	TOTAL ALLOCATION	891,933,609

0517026007 FGC GARKI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCGARKI01021462	COMPLETION OF ONGOING 1NO HOSTEL BLOCK (STOREY BUILDING)	NEW	21,278,012
FGCGARKI01021464	CONSTRUCTION OF 5NOS BLOCKS OF 6 CLASSROOM EACH AT ANNEX, WUYE	NEW	184,859,274
FGCGARKI02021465	CONSTRUCTION OF PERIMETER FENCE WITH GATEHOUSE, GULLY EROSION CONTROL AND DRAINAGE AT ANNEX, WUYE	NEW	141,349,287
FGCGARKI02021467	CONSTRUCTION OF DINING HALL, KITCHEN AND STORE WITH SEATING CAPACITY FOR 2000 STUDENTS	NEW	41,282,136
FGCGARKI02021469	CONSTRUCTION OF 1 STOREY HOSTEL BLOCK FOR 1000 STUDENTS	NEW	49,617,672
FGCGARKI04021472	PURCHASE OF 4NOS PHOTOCOPIERS (SHARP)	NEW	6,647,821
FGCGARKI04021473	PURCHASE OF 2NOS RISOGRAPH DUPLICATING MACHINE CV-300	NEW	4,210,286
FGCGARKI05021476	REHABILITATION OF BROKEN DOWN PERIMETER FENCE AT APO SITE	NEW	3,792,582
FGCGARKI05021481	RENOVATION/EXPANSION OF EXISTING 5NOS HOSTEL BLOCKS AT APO SITE	NEW	8,309,776
FGCGARKI06021478	PROCUREMENT OF 500NOS CLASSROOM DESKS AND CHAIRS FOR STUDENTS.	NEW	19,389,477
FGCGARKI07021479	PROCUREMENT OF 100NOS OFFICE TABLES AND CHAIRS FOR STAFF	NEW	4,985,866
FGCGARKI08021482	INSTALLATION OF ELECTRICITY FOR ALL COMPLETED BUILDINGS AT ANNEX, WUYE	NEW	5,539,851



0517026008 FGC IJANIKIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	691,472,925
21	PERSONNEL COST	420,929,821
2101	SALARY	373,561,441
210101	SALARIES AND WAGES	373,561,441
21010101	SALARY	373,561,441
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	47,368,380
210201	ALLOWANCES	673,200
21020101	NON REGULAR ALLOWANCES	673,200
210202	SOCIAL CONTRIBUTIONS	46,695,180
21020201	NHIS	18,678,072
21020202	CONTRIBUTORY PENSION	28,017,108
22	OTHER RECURRENT COSTS	112,135,280
2202	OVERHEAD COST	17,167,731
220201	TRAVEL & TRANSPORT - GENERAL	1,751,809
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	175,181
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,576,628
220202	UTILITIES - GENERAL	963,493
22020201	ELECTRICITY CHARGES	437,952
22020202	TELEPHONE CHARGES	87,590
22020203	INTERNET ACCESS CHARGES	262,771
22020204	SATELLITE BROADCASTING ACCESS CHARGES	87,590
22020205	WATER RATES	87,590
220203	MATERIALS & SUPPLIES - GENERAL	4,256,898
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	437,952
22020302	BOOKS	350,362
22020303	NEWSPAPERS	350,362
22020304	MAGAZINES & PERIODICALS	350,362
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,362
22020306	PRINTING OF SECURITY DOCUMENTS	332,844
22020307	DRUGS & MEDICAL SUPPLIES	700,724
22020308	FIELD & CAMPING MATERIALS SUPPLIES	525,543
22020309	UNIFORMS & OTHER CLOTHING	700,724
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	157,663
220204	MAINTENANCE SERVICES - GENERAL	4,799,959
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	332,844
22020402	MAINTENANCE OF OFFICE FURNITURE	525,543
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	875,905
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	875,905
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,051,086
22020406	OTHER MAINTENANCE SERVICES	1,051,086
22020410	MAINTENANCE OF ROADS AND BRIDGES	87,590
220205	TRAINING - GENERAL	525,543
22020501	LOCAL TRAINING	525,543
220206	OTHER SERVICES - GENERAL	613,133
22020601	SECURITY SERVICES	262,771
22020606	CLEANING & FUMIGATION SERVICES	350,362



0517026008 FGC IJANIKIN			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		963,495
22020702	INFORMATION TECHNOLOGY CONSULTING		525,543
22020703	LEGAL SERVICES		350,362
22020708	BUDGET PREPARATION		87,590
220208	FUEL & LUBRICANTS - GENERAL		1,226,266
22020801	MOTOR VEHICLE FUEL COST		262,771
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		350,362
22020803	PLANT / GENERATOR FUEL COST		262,771
22020806	COOKING GAS/FUEL COST		350,362
220209	FINANCIAL CHARGES - GENERAL		175,181
22020904	OTHER CRF BANK CHARGES		175,181
220210	MISCELLANEOUS		1,891,954
22021001	REFRESHMENT & MEALS		350,362
22021003	PUBLICITY & ADVERTISEMENTS		175,181
22021004	MEDICAL EXPENSES		350,362
22021006	POSTAGES & COURIER SERVICES		227,735
22021009	SPORTING ACTIVITIES		350,362
22021010	DIRECT TEACHING & LABORATORY COST		350,362
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		87,590
2205	SUBSIDIES		94,967,549
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		94,967,549
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		94,967,549
23	CAPITAL EXPENDITURE		158,407,824
2301	FIXED ASSETS PURCHASED		4,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		4,500,000
23010107	PURCHASE OF TRUCKS		4,500,000
2302	CONSTRUCTION / PROVISION		47,339,950
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,339,950
23020104	CONSTRUCTION / PROVISION OF HOUSING		7,339,950
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
2303	REHABILITATION / REPAIRS		106,567,874
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		106,567,874
23030103	REHABILITATION / REPAIRS - HOUSING		106,567,874
	TOTAL PERSONNEL		420,929,821
	TOTAL OVERHEAD		112,135,280
	TOTAL RECURRENT		533,065,101
	TOTAL CAPITAL		158,407,824
	TOTAL ALLOCATION		691,472,925
0517026008 FGC IJANIKIN			
CODE	PROJECT NAME	TYPE	AMOUNT
IJANI201601020691	PURCHASE OF ONE TRACTOR	NEW	4,500,000
IJANI201602020693	RE-HABILITATION OF 4 BLOCKS OF DOMITORIES	NEW	60,447,407
IJANI201602020695	RE-ROOFING OF 2 BLOCKS OF CLASSROOMS	NEW	11,693,349
IJANI201602020696	MAINTENANCE OF 4 BLOCKS OF CLASSROOM	NEW	4,800,000
IJANI201602020699	PERIMETER FENCING	NEW	14,728,001

**0517026008 FGC IJANIKIN**

CODE	PROJECT NAME	TYPE	AMOUNT
IJANI201602020701	REHABILITATION OF THE DINING HALL	NEW	11,399,117
IJANI201602020702	EXTERNAL AND INTERNAL PAINTING OF THE DINING HALL	NEW	3,500,000
IJANI201603020704	COMPLETION OF HOME ECONOMICS LAB	NEW	7,339,950
IJANI201603020706	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



0517026009 FGC IKET NISE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	402,000,881
21	PERSONNEL COST	173,615,220
2101	SALARY	154,075,307
210101	SALARIES AND WAGES	154,075,307
21010101	SALARY	154,075,307
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,539,913
210201	ALLOWANCES	280,500
21020101	NON REGULAR ALLOWANCES	280,500
210202	SOCIAL CONTRIBUTIONS	19,259,413
21020201	NHIS	7,703,765
21020202	CONTRIBUTORY PENSION	11,555,648
22	OTHER RECURRENT COSTS	75,714,993
2202	OVERHEAD COST	13,286,810
220201	TRAVEL & TRANSPORT - GENERAL	852,454
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	852,454
220202	UTILITIES - GENERAL	2,984,997
22020201	ELECTRICITY CHARGES	853,861
22020205	WATER RATES	1,278,682
22020206	SEWERAGE CHARGES	852,454
220203	MATERIALS & SUPPLIES - GENERAL	1,777,267
22020303	NEWSPAPERS	498,585
22020307	DRUGS & MEDICAL SUPPLIES	1,278,682
220204	MAINTENANCE SERVICES - GENERAL	3,836,046
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,278,682
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,278,682
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,278,682
220205	TRAINING - GENERAL	1,278,682
22020501	LOCAL TRAINING	1,278,682
220206	OTHER SERVICES - GENERAL	1,278,682
22020606	CLEANING & FUMIGATION SERVICES	1,278,682
220208	FUEL & LUBRICANTS - GENERAL	1,278,682
22020801	MOTOR VEHICLE FUEL COST	1,278,682
2205	SUBSIDIES	62,428,183
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,428,183
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,428,183
23	CAPITAL EXPENDITURE	152,670,668
2302	CONSTRUCTION / PROVISION	26,579,310
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	26,579,310
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	26,579,310
2303	REHABILITATION / REPAIRS	126,091,358
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	126,091,358
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	126,091,358



TOTAL PERSONNEL	173,615,220
TOTAL OVERHEAD	75,714,993
TOTAL RECURRENT	249,330,213
TOTAL CAPITAL	152,670,668
TOTAL ALLOCATION	402,000,881

0517026009 FGC IKET NISE

CODE	PROJECT NAME	TYPE	AMOUNT
IKETNISE201601020 713	COMPLETION OF 2BLOCKS OF 4UNITS OF 3BEDROOM FLATS STAFF QUARTERS	NEW	53,313,088
IKETNISE201601020 742	CONSTRUCTION OF 1 N0S ADMIN BLOCK	NEW	27,778,270
IKETNISE201601020 746	RENOVATION OF 10NO BLOCKS OF CLASSROOMS/HOSTELS	NEW	20,000,000
IKETNISE201601020 750	COMPLETION OF SCIENCE LAB BLOCK	NEW	25,000,000
IKETNISE201602020 753	COMPLETION OF 1 BLOCK OF 6 CLASSROOMS	NEW	26,579,310



0517026010 FGC IKET VANDAKYA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	257,497,267
21	PERSONNEL COST	118,843,154
2101	SALARY	105,488,759
210101	SALARIES AND WAGES	105,488,759
21010101	SALARY	105,488,759
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,354,395
210201	ALLOWANCES	168,300
21020101	NON REGULAR ALLOWANCES	168,300
210202	SOCIAL CONTRIBUTIONS	13,186,095
21020201	NHIS	5,274,438
21020202	CONTRIBUTORY PENSION	7,911,657
22	OTHER RECURRENT COSTS	73,225,095
2202	OVERHEAD COST	10,796,912
220201	TRAVEL & TRANSPORT - GENERAL	1,618,620
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	809,310
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	809,310
220202	UTILITIES - GENERAL	1,173,500
22020201	ELECTRICITY CHARGES	809,310
22020202	TELEPHONE CHARGES	364,190
220203	MATERIALS & SUPPLIES - GENERAL	2,792,834
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	809,310
22020302	BOOKS	404,655
22020303	NEWSPAPERS	202,328
22020304	MAGAZINES & PERIODICALS	41,179
22020307	DRUGS & MEDICAL SUPPLIES	283,259
22020309	UNIFORMS & OTHER CLOTHING	404,655
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	647,448
220204	MAINTENANCE SERVICES - GENERAL	2,832,586
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,213,965
22020402	MAINTENANCE OF OFFICE FURNITURE	404,655
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	647,448
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	283,259
22020405	MAINTENANCE OF PLANTS/GENERATORS	283,259
220205	TRAINING - GENERAL	161,862
22020501	LOCAL TRAINING	161,862
220208	FUEL & LUBRICANTS - GENERAL	445,121
22020803	PLANT / GENERATOR FUEL COST	445,121
220210	MISCELLANEOUS	1,772,389
22021001	REFRESHMENT & MEALS	291,352
22021002	HONORARIUM & SITTING ALLOWANCE	323,724
22021003	PUBLICITY & ADVERTISEMENTS	242,793
22021006	POSTAGES & COURIER SERVICES	40,466
22021007	WELFARE PACKAGES	113,303
22021009	SPORTING ACTIVITIES	113,303
22021010	DIRECT TEACHING & LABORATORY COST	647,448
2205	SUBSIDIES	62,428,183



0517026010 FGC IKET VANDAKYA		
CODE	LINE ITEM	AMOUNT
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,428,183
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,428,183
23	CAPITAL EXPENDITURE	65,429,018
2301	FIXED ASSETS PURCHASED	9,713,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,713,000
23010113	PURCHASE OF COMPUTERS	8,180,000
23010128	PURCHASE OF SECURITY EQUIPMENT	1,533,000
2302	CONSTRUCTION / PROVISION	49,459,123
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	49,459,123
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	17,825,611
23020114	CONSTRUCTION / PROVISION OF ROADS	7,625,021
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	24,008,491
2304	PRESERVATION OF THE ENVIRONMENT	6,256,895
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	6,256,895
23040102	EROSION & FLOOD CONTROL	6,256,895
	TOTAL PERSONNEL	118,843,154
	TOTAL OVERHEAD	73,225,095
	TOTAL RECURRENT	192,068,249
	TOTAL CAPITAL	65,429,018
	TOTAL ALLOCATION	257,497,267

0517026010 FGC IKET VANDAKYA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIK. VAN12019332	PURCHASE AND INSTALLATION OF 60 DESKTOP COMPUTERS AND ACCESSORIES	NEW	8,180,000
FGCIK. VAN13019284	INSTALLATION OF CLOSED-CIRCUIT TELEVISION (CCTV) CAMERAS	NEW	1,533,000
FGCIK. VAN14019293	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS	NEW	17,825,611
FGCIK. VAN15019296	COMPLETION OF SCHOOL AUDITORIUM	NEW	16,323,531
FGCIK. VAN15019299	COMPLETION OF TECHNICAL LABORATORY	NEW	7,684,960
FGCIK. VAN16019302	CONSTRUCTION OF WALKWAY (598M)	NEW	7,625,021
FGCIK. VAN17019305	CONSTRUCTION OF EROSION CONTROL AND DRAINAGE	NEW	6,256,895



0517026011 FGC IKOM		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	515,666,998
21	PERSONNEL COST	131,773,713
2101	SALARY	117,132,190
210101	SALARIES AND WAGES	117,132,190
21010101	SALARY	117,132,190
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,641,523
210202	SOCIAL CONTRIBUTIONS	14,641,523
21020201	NHIS	5,856,609
21020202	CONTRIBUTORY PENSION	8,784,914
22	OTHER RECURRENT COSTS	88,088,870
2202	OVERHEAD COST	11,250,650
220201	TRAVEL & TRANSPORT - GENERAL	1,511,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	755,510
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	755,510
220202	UTILITIES - GENERAL	868,837
22020201	ELECTRICITY CHARGES	491,082
22020202	TELEPHONE CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	2,940,038
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	377,755
22020302	BOOKS	673,508
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	76,838,220
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	76,838,220
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	76,838,220
23	CAPITAL EXPENDITURE	295,804,415
2302	CONSTRUCTION / PROVISION	295,804,415



0517026011 FGC IKOM			
CODE	LINE ITEM		AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		295,804,415
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		295,804,415
	TOTAL PERSONNEL		131,773,713
	TOTAL OVERHEAD		88,088,870
	TOTAL RECURRENT		219,862,583
	TOTAL CAPITAL		295,804,415
	TOTAL ALLOCATION		515,666,998
0517026011 FGC IKOM			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKOM0019115	REHABILITATION OF 1 NO. SENIOR GIRLS' HOSTEL	NEW	19,707,399
FGCIKOM0019127	REHABILITATION OF 1NO. JUNIOR BOYS' HOSTEL	NEW	19,450,832
FGCIKOM0019131	REHABILITATION OF 1NO. JUNIOR GIRLS' HOSTEL	NEW	19,646,184
FGCIKOM0019133	CONSTRUCTION OF 1 NO. EXAMINATION HALL OF 2500 SEATERS CAPACITY FOR STUDENTS	NEW	72,000,000
FGCIKOM0019138	CONSTRUCTION OF DINNING HALL OF 2500 SEATERS CAPACITY FOR STUDENTS	NEW	85,000,000
FGCIKOM0019143	2016 SDGS INTERVENTION PROJECTS: (I)CONSTRUCTION/RENOVATION & FURNISHING OF 1 NO.BLOCK OF MODERN DINNING HALL ,(II) CONSTRUCTION OF BOREHOLE & WATER RETICULATION AND VIP TOILETS IN HOSTEL AREAS AND CLASS ROOMS	NEW	40,000,000
FGCIKOM0019145	ADMINISTRATION AND COORDINATION	NEW	40,000,000



0517026012 FGC IKOT EKPENE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	347,637,430
21	PERSONNEL COST	216,338,950
2101	SALARY	191,952,222
210101	SALARIES AND WAGES	191,952,222
21010101	SALARY	191,952,222
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,386,728
210201	ALLOWANCES	392,700
21020101	NON REGULAR ALLOWANCES	392,700
210202	SOCIAL CONTRIBUTIONS	23,994,028
21020201	NHIS	9,597,611
21020202	CONTRIBUTORY PENSION	14,396,417
22	OTHER RECURRENT COSTS	81,323,625
2202	OVERHEAD COST	16,266,781
220201	TRAVEL & TRANSPORT - GENERAL	1,659,876
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	165,988
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,493,888
220202	UTILITIES - GENERAL	912,932
22020201	ELECTRICITY CHARGES	414,969
22020202	TELEPHONE CHARGES	82,994
22020203	INTERNET ACCESS CHARGES	248,981
22020204	SATELLITE BROADCASTING ACCESS CHARGES	82,994
22020205	WATER RATES	82,994
220203	MATERIALS & SUPPLIES - GENERAL	4,033,497
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	414,969
22020302	BOOKS	331,975
22020303	NEWSPAPERS	331,975
22020304	MAGAZINES & PERIODICALS	331,975
22020305	PRINTING OF NON SECURITY DOCUMENTS	331,975
22020306	PRINTING OF SECURITY DOCUMENTS	315,376
22020307	DRUGS & MEDICAL SUPPLIES	663,950
22020308	FIELD & CAMPING MATERIALS SUPPLIES	497,963
22020309	UNIFORMS & OTHER CLOTHING	663,950
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	149,389
220204	MAINTENANCE SERVICES - GENERAL	4,548,059
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	315,376
22020402	MAINTENANCE OF OFFICE FURNITURE	497,963
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	829,938
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	829,938
22020405	MAINTENANCE OF PLANTS/GENERATORS	995,925
22020406	OTHER MAINTENANCE SERVICES	995,925
22020410	MAINTENANCE OF ROADS AND BRIDGES	82,994
220205	TRAINING - GENERAL	497,963
22020501	LOCAL TRAINING	497,963
220206	OTHER SERVICES - GENERAL	580,956
22020601	SECURITY SERVICES	248,981
22020606	CLEANING & FUMIGATION SERVICES	331,975



0517026012		FGC IKOT EKPENE	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		912,932
22020702	INFORMATION TECHNOLOGY CONSULTING		497,963
22020703	LEGAL SERVICES		331,975
22020708	BUDGET PREPARATION		82,994
220208	FUEL & LUBRICANTS - GENERAL		1,161,912
22020801	MOTOR VEHICLE FUEL COST		248,981
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		331,975
22020803	PLANT / GENERATOR FUEL COST		248,981
22020806	COOKING GAS/FUEL COST		331,975
220209	FINANCIAL CHARGES - GENERAL		165,988
22020904	OTHER CRF BANK CHARGES		165,988
220210	MISCELLANEOUS		1,792,666
22021001	REFRESHMENT & MEALS		331,975
22021003	PUBLICITY & ADVERTISEMENTS		165,988
22021004	MEDICAL EXPENSES		331,975
22021006	POSTAGES & COURIER SERVICES		215,784
22021009	SPORTING ACTIVITIES		331,975
22021010	DIRECT TEACHING & LABORATORY COST		331,975
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		82,994
2205	SUBSIDIES		65,056,844
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		65,056,844
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		65,056,844
23	CAPITAL EXPENDITURE		49,974,855
2302	CONSTRUCTION / PROVISION		49,974,855
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		49,974,855
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		49,974,855
	TOTAL PERSONNEL		216,338,950
	TOTAL OVERHEAD		81,323,625
	TOTAL RECURRENT		297,662,575
	TOTAL CAPITAL		49,974,855
	TOTAL ALLOCATION		347,637,430
0517026012		FGC IKOT EKPENE	
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKOTEKP010207 51	COMPLETION AND EQUIPPING OF SCIENCE AND AGRICULTURAL LABORATORIES	NEW	49,974,855



0517026013 FGC IKURIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	403,756,674
21	PERSONNEL COST	212,353,069
2101	SALARY	188,758,284
210101	SALARIES AND WAGES	188,758,284
21010101	SALARY	188,758,284
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,594,785
210202	SOCIAL CONTRIBUTIONS	23,594,785
21020201	NHIS	9,437,914
21020202	CONTRIBUTORY PENSION	14,156,871
22	OTHER RECURRENT COSTS	82,803,405
2202	OVERHEAD COST	16,855,010
220201	TRAVEL & TRANSPORT - GENERAL	3,399,797
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,888,776
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,644,745
22020201	ELECTRICITY CHARGES	755,510
22020202	TELEPHONE CHARGES	151,102
22020203	INTERNET ACCESS CHARGES	360,378
22020205	WATER RATES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	5,615,284
22020302	BOOKS	402,263
22020303	NEWSPAPERS	151,102
22020304	MAGAZINES & PERIODICALS	151,102
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	1,888,776
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,511,021
220204	MAINTENANCE SERVICES - GENERAL	3,928,653
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	906,613
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	755,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,510
22020405	MAINTENANCE OF PLANTS/GENERATORS	755,510
220208	FUEL & LUBRICANTS - GENERAL	755,510
22020801	MOTOR VEHICLE FUEL COST	377,755
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
220210	MISCELLANEOUS	1,511,021
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	1,133,266
2205	SUBSIDIES	65,948,395
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	65,948,395
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	65,948,395
23	CAPITAL EXPENDITURE	108,600,200
2302	CONSTRUCTION / PROVISION	64,932,200
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,932,200
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	25,432,000



0517026013 FGC IKURIN			
CODE	LINE ITEM		AMOUNT
23020114	CONSTRUCTION / PROVISION OF ROADS		39,500,200
2303	REHABILITATION / REPAIRS		43,668,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		43,668,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		28,668,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES		15,000,000
	TOTAL PERSONNEL		212,353,069
	TOTAL OVERHEAD		82,803,405
	TOTAL RECURRENT		295,156,474
	TOTAL CAPITAL		108,600,200
	TOTAL ALLOCATION		403,756,674
0517026013 FGC IKURIN			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKIRUN13020720	CONSTRUCTION OF 1 NO BLOCK OF 8 CLASSROOMS WITH TOILETS AND CUBICLES	NEW	25,432,000
FGCIKIRUN16020723	RENOVATION/REHABILITATION OF 2 NOS BLOCK OF BIOLOGY LAB.	NEW	8,568,000
FGCIKIRUN16020725	RENOVATION/REHABILITATION OF 4 NOS BLOCK OF BOYS HOSTEL	NEW	20,100,000
FGCIKIRUN17020726	CONSTRUCTION OF 600 METERS ROAD NETWORK AND 600 METERS CONCRETE DRAINAGE CHANNELS	NEW	39,500,200
FGCIKIRUN19020730	CONSTRUCTION OF 1000 METERS PERIMETER FENCING	NEW	15,000,000



0517026014 FGC JOS		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	591,083,150
21	PERSONNEL COST	321,826,328
2101	SALARY	285,868,380
210101	SALARIES AND WAGES	285,868,380
21010101	SALARY	285,868,380
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,957,948
210201	ALLOWANCES	224,400
21020101	NON REGULAR ALLOWANCES	224,400
210202	SOCIAL CONTRIBUTIONS	35,733,548
21020201	NHIS	14,293,419
21020202	CONTRIBUTORY PENSION	21,440,129
22	OTHER RECURRENT COSTS	71,966,106
2202	OVERHEAD COST	14,566,011
220201	TRAVEL & TRANSPORT - GENERAL	3,022,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,435,471
22020201	ELECTRICITY CHARGES	1,057,715
22020202	TELEPHONE CHARGES	188,878
22020203	INTERNET ACCESS CHARGES	188,878
220203	MATERIALS & SUPPLIES - GENERAL	5,197,680
22020302	BOOKS	1,344,575
22020303	NEWSPAPERS	151,102
22020304	MAGAZINES & PERIODICALS	151,102
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,511
22020306	PRINTING OF SECURITY DOCUMENTS	755,511
22020307	DRUGS & MEDICAL SUPPLIES	1,133,266
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	906,613
220204	MAINTENANCE SERVICES - GENERAL	2,266,531
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,133,266
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,777
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,511
220210	MISCELLANEOUS	755,510
22021001	REFRESHMENT & MEALS	377,755
22021009	SPORTING ACTIVITIES	377,755
2205	SUBSIDIES	57,400,095
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,400,095
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,400,095
23	CAPITAL EXPENDITURE	197,290,716
2302	CONSTRUCTION / PROVISION	81,689,403
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	81,689,403
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	81,689,403

**0517026014 FGC JOS**

CODE	LINE ITEM	AMOUNT
2303	REHABILITATION / REPAIRS	115,601,313
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	115,601,313
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	115,601,313
	TOTAL PERSONNEL	321,826,328
	TOTAL OVERHEAD	71,966,106
	TOTAL RECURRENT	393,792,434
	TOTAL CAPITAL	197,290,716
	TOTAL ALLOCATION	591,083,150

0517026014 FGC JOS

CODE	PROJECT NAME	TYPE	AMOUNT
FGCJOS_01020593	RENOVATION OF ADMINISTRATIVE BLOCK	NEW	16,736,312
FGCJOS_01020606	RENOVATION OF EXAM'S HALL	ONGOING	23,973,916
FGCJOS_01020748	RENOVATION OF 4BLOCKS OF STAFF QUARTERS	NEW	24,366,862
FGCJOS_01020752	RENOVATION OF 3BLOCKS OF CLASSROOM	NEW	36,402,949
FGCJOS_02020604	INSTALLATION OF 50NOS SOLAR ENERGY STREET LIGHT PANELS	ONGOING	14,121,274
FGCJOS_03020608	RENOVATION OF 3BLOCKS OF BOYS HOSTEL	ONGOING	41,689,403
FGCJOS_03020609	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)	ONGOING	40,000,000



0517026015 FGC KADUNA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	809,337,700
21	PERSONNEL COST	360,677,945
2101	SALARY	320,203,684
210101	SALARIES AND WAGES	320,203,684
21010101	SALARY	320,203,684
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,474,261
210201	ALLOWANCES	448,800
21020101	NON REGULAR ALLOWANCES	448,800
210202	SOCIAL CONTRIBUTIONS	40,025,461
21020201	NHIS	16,010,184
21020202	CONTRIBUTORY PENSION	24,015,277
22	OTHER RECURRENT COSTS	132,559,682
2202	OVERHEAD COST	24,159,091
220201	TRAVEL & TRANSPORT - GENERAL	2,465,208
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	246,521
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,218,687
220202	UTILITIES - GENERAL	1,355,863
22020201	ELECTRICITY CHARGES	616,302
22020202	TELEPHONE CHARGES	123,260
22020203	INTERNET ACCESS CHARGES	369,781
22020204	SATELLITE BROADCASTING ACCESS CHARGES	123,260
22020205	WATER RATES	123,260
220203	MATERIALS & SUPPLIES - GENERAL	5,990,456
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	616,302
22020302	BOOKS	493,042
22020303	NEWSPAPERS	493,042
22020304	MAGAZINES & PERIODICALS	493,042
22020305	PRINTING OF NON SECURITY DOCUMENTS	493,042
22020306	PRINTING OF SECURITY DOCUMENTS	468,389
22020307	DRUGS & MEDICAL SUPPLIES	986,083
22020308	FIELD & CAMPING MATERIALS SUPPLIES	739,562
22020309	UNIFORMS & OTHER CLOTHING	986,083
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	221,869
220204	MAINTENANCE SERVICES - GENERAL	6,754,669
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	468,389
22020402	MAINTENANCE OF OFFICE FURNITURE	739,562
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,232,604
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,232,604
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,479,125
22020406	OTHER MAINTENANCE SERVICES	1,479,125
22020410	MAINTENANCE OF ROADS AND BRIDGES	123,260
220205	TRAINING - GENERAL	739,562
22020501	LOCAL TRAINING	739,562
220206	OTHER SERVICES - GENERAL	862,823
22020601	SECURITY SERVICES	369,781
22020606	CLEANING & FUMIGATION SERVICES	493,042



0517026015 FGC KADUNA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,355,864
22020702	INFORMATION TECHNOLOGY CONSULTING		739,562
22020703	LEGAL SERVICES		493,042
22020708	BUDGET PREPARATION		123,260
220208	FUEL & LUBRICANTS - GENERAL		1,725,646
22020801	MOTOR VEHICLE FUEL COST		369,781
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		493,042
22020803	PLANT / GENERATOR FUEL COST		369,781
22020806	COOKING GAS/FUEL COST		493,042
220209	FINANCIAL CHARGES - GENERAL		246,521
22020904	OTHER CRF BANK CHARGES		246,521
220210	MISCELLANEOUS		2,662,479
22021001	REFRESHMENT & MEALS		493,042
22021003	PUBLICITY & ADVERTISEMENTS		246,521
22021004	MEDICAL EXPENSES		493,042
22021006	POSTAGES & COURIER SERVICES		320,530
22021009	SPORTING ACTIVITIES		493,042
22021010	DIRECT TEACHING & LABORATORY COST		493,042
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		123,260
2205	SUBSIDIES		108,400,591
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		108,400,591
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		108,400,591
23	CAPITAL EXPENDITURE		316,100,073
2301	FIXED ASSETS PURCHASED		19,950,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		19,950,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		19,950,000
2302	CONSTRUCTION / PROVISION		201,377,040
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		201,377,040
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		201,377,040
2303	REHABILITATION / REPAIRS		94,773,033
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		94,773,033
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		94,773,033
	TOTAL PERSONNEL		360,677,945
	TOTAL OVERHEAD		132,559,682
	TOTAL RECURRENT		493,237,627
	TOTAL CAPITAL		316,100,073
	TOTAL ALLOCATION		809,337,700
0517026015 FGC KADUNA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKADUNA 011020756	CONSTRUCTION OF 2 NOS. BLCKS OF 6 CLASSROOMS EACH WITH VIP TOILETS (ANNEXTURE 'A')	NEW	51,164,300
FGCKADUNA 011020757	COMPLETION OF 1 NO. ABANDONED BOYS' HOSTEL (ANNEXTURE B)	NEW	36,951,250
FGCKADUNA 011020758	CONSTRUCTION OF 1 NO. ADDITIONAL GIRLS' HOSTEL WITH VIP TOILETS AND BATHROOMS (ANNEXTURE C)	NEW	56,681,300
FGCKADUNA 011020762	CONSTRUCTION OF 1 NO. ANNEX DINNING HALL FOR STUDENTS (ANNEXTURE E)	NEW	38,384,850
FGCKADUNA 011020764	CONSTRUCTION OF 1 NO. ENGLISH LANGUAGE LABORATORY (ANNEXTURE G)	NEW	9,097,670
FGCKADUNA 011020767	CONSTRUCTION OF 1 NO. MATHEMATICS LABORATORY (ANNEXTURE H)	NEW	9,097,670

**0517026015****FGC KADUNA**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCKADUNA 012020760	REHABILITATION OF 2 NOS. GIANT STEEL OVERHEAD WATER TANKS AND THE PURCHASE OF 1 NO. 15KVA DIESEL GENERATOR FOR THE BOREHOLES (ANNEXTURE D)	NEW	17,733,765
FGCKADUNA 012020763	REHABILITATION OF 1 NO. BOYS' HOSTEL AND 1 NO. GIRLS' HOSTEL (ANNEXTURE F)	NEW	31,514,643
FGCKADUNA 012020768	RENOVATION OF 4 NOS. DUPLEX STAFF QUARTERS (ANNEXTURE I)	NEW	15,836,400
FGCKADUNA 012020772	REHABILITATION OF 1200 METRES ACCESS RING ROAD WITHIN THE SCHOOL PREMISES (ANNEXTURE K)	NEW	29,688,225
FGCKADUNA 013020770	PROCUREMENT OF 300 NOS. OFFICE TABLES AND CHAIRS FOR STAFF (ANNEXTURE J)	NEW	19,950,000



0517026016 FGC KANO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	369,753,496
21	PERSONNEL COST	215,620,792
2101	SALARY	191,662,926
210101	SALARIES AND WAGES	191,662,926
21010101	SALARY	191,662,926
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,957,866
210202	SOCIAL CONTRIBUTIONS	23,957,866
21020201	NHIS	9,583,146
21020202	CONTRIBUTORY PENSION	14,374,720
22	OTHER RECURRENT COSTS	91,423,384
2202	OVERHEAD COST	14,284,205
220201	TRAVEL & TRANSPORT - GENERAL	1,457,572
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	145,757
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,311,815
220202	UTILITIES - GENERAL	801,666
22020201	ELECTRICITY CHARGES	364,393
22020202	TELEPHONE CHARGES	72,879
22020203	INTERNET ACCESS CHARGES	218,636
22020204	SATELLITE BROADCASTING ACCESS CHARGES	72,879
22020205	WATER RATES	72,879
220203	MATERIALS & SUPPLIES - GENERAL	3,541,899
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	364,393
22020302	BOOKS	291,514
22020303	NEWSPAPERS	291,514
22020304	MAGAZINES & PERIODICALS	291,514
22020305	PRINTING OF NON SECURITY DOCUMENTS	291,514
22020306	PRINTING OF SECURITY DOCUMENTS	276,939
22020307	DRUGS & MEDICAL SUPPLIES	583,029
22020308	FIELD & CAMPING MATERIALS SUPPLIES	437,272
22020309	UNIFORMS & OTHER CLOTHING	583,029
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	131,181
220204	MAINTENANCE SERVICES - GENERAL	3,993,748
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	276,939
22020402	MAINTENANCE OF OFFICE FURNITURE	437,272
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	728,786
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	728,786
22020405	MAINTENANCE OF PLANTS/GENERATORS	874,543
22020406	OTHER MAINTENANCE SERVICES	874,543
22020410	MAINTENANCE OF ROADS AND BRIDGES	72,879
220205	TRAINING - GENERAL	437,272
22020501	LOCAL TRAINING	437,272
220206	OTHER SERVICES - GENERAL	510,150
22020601	SECURITY SERVICES	218,636
22020606	CLEANING & FUMIGATION SERVICES	291,514
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	801,665
22020702	INFORMATION TECHNOLOGY CONSULTING	437,272



0517026016 FGC KANO			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		291,514
22020708	BUDGET PREPARATION		72,879
220208	FUEL & LUBRICANTS - GENERAL		1,020,300
22020801	MOTOR VEHICLE FUEL COST		218,636
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		291,514
22020803	PLANT / GENERATOR FUEL COST		218,636
22020806	COOKING GAS/FUEL COST		291,514
220209	FINANCIAL CHARGES - GENERAL		145,757
22020904	OTHER CRF BANK CHARGES		145,757
220210	MISCELLANEOUS		1,574,176
22021001	REFRESHMENT & MEALS		291,514
22021003	PUBLICITY & ADVERTISEMENTS		145,757
22021004	MEDICAL EXPENSES		291,514
22021006	POSTAGES & COURIER SERVICES		189,484
22021009	SPORTING ACTIVITIES		291,514
22021010	DIRECT TEACHING & LABORATORY COST		291,514
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		72,879
2205	SUBSIDIES		77,139,179
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		77,139,179
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		77,139,179
23	CAPITAL EXPENDITURE		62,709,320
2301	FIXED ASSETS PURCHASED		16,888,500
230101	PURCHASE OF FIXED ASSETS - GENERAL		16,888,500
23010105	PURCHASE OF MOTOR VEHICLES		8,900,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		4,552,500
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		3,436,000
2302	CONSTRUCTION / PROVISION		45,820,820
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,820,820
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		45,820,820
	TOTAL PERSONNEL		215,620,792
	TOTAL OVERHEAD		91,423,384
	TOTAL RECURRENT		307,044,176
	TOTAL CAPITAL		62,709,320
	TOTAL ALLOCATION		369,753,496
0517026016 FGC KANO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKANO 01020387	UTILITY VEHICLE (TOYOTA HILUX)	NEW	8,900,000
FGCKANO 02020388	CONSTRUCTION OF STAFF ROOM	NEW	20,086,940
FGCKANO 02020391	RENOVATION OF 2NOS BLOCK OF 18 CLASSROOMS	NEW	25,733,880
FGCKANO 03020389	PROCUREMENT AND INSTALLATION OF WHITE BOARDS IN THE CLASSROOMS	NEW	4,552,500
FGCKANO 04020390	EQUIPMENT OF HOME MANAGEMENT LABORATORY	NEW	3,436,000



0517026017 FGC KEFFI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	448,052,704
21	PERSONNEL COST	265,579,363
2101	SALARY	235,871,078
210101	SALARIES AND WAGES	235,871,078
21010101	SALARY	235,871,078
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,708,285
210201	ALLOWANCES	224,400
21020101	NON REGULAR ALLOWANCES	224,400
210202	SOCIAL CONTRIBUTIONS	29,483,885
21020201	NHIS	11,793,554
21020202	CONTRIBUTORY PENSION	17,690,331
22	OTHER RECURRENT COSTS	79,681,447
2202	OVERHEAD COST	14,218,956
220201	TRAVEL & TRANSPORT - GENERAL	1,641,881
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,641,881
220202	UTILITIES - GENERAL	3,477,052
22020201	ELECTRICITY CHARGES	1,014,232
22020205	WATER RATES	1,231,410
22020206	SEWERAGE CHARGES	1,231,410
220203	MATERIALS & SUPPLIES - GENERAL	1,711,563
22020303	NEWSPAPERS	480,153
22020307	DRUGS & MEDICAL SUPPLIES	1,231,410
220204	MAINTENANCE SERVICES - GENERAL	3,694,230
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,231,410
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,231,410
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,231,410
220205	TRAINING - GENERAL	1,231,410
22020501	LOCAL TRAINING	1,231,410
220206	OTHER SERVICES - GENERAL	1,231,410
22020606	CLEANING & FUMIGATION SERVICES	1,231,410
220208	FUEL & LUBRICANTS - GENERAL	1,231,410
22020801	MOTOR VEHICLE FUEL COST	1,231,410
2205	SUBSIDIES	65,462,491
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	65,462,491
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	65,462,491
23	CAPITAL EXPENDITURE	102,791,894
2302	CONSTRUCTION / PROVISION	97,221,739
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	97,221,739
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,217,783
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,515,362
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS	62,488,594
2303	REHABILITATION / REPAIRS	5,570,155
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,570,155
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,570,155



TOTAL PERSONNEL	265,579,363
TOTAL OVERHEAD	79,681,447
TOTAL RECURRENT	345,260,810
TOTAL CAPITAL	102,791,894
TOTAL ALLOCATION	448,052,704

0517026017 FGC KEFFI

CODE	PROJECT NAME	TYPE	AMOUNT
FGCKEFFI 01020398	COMPLETION OF 1 NO ADMINISTRATIVE BLOCK	NEW	14,217,783
FGCKEFFI 02020402	CONSTRUCTION OF 1 NO. BLOCK OF BOYS HOSTEL	NEW	20,515,362
FGCKEFFI 03020403	CONSTRUCTION OF 1000 METRE PERIMETER FENCE	NEW	62,488,594
FGCKEFFI 04020407	RENOVATION OF 1.NO BLOCK OF PHYSICS LABORATORY.	NEW	5,570,155



0517026018 FGC KIYAWA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	230,329,790
21	PERSONNEL COST	85,810,999
2101	SALARY	76,276,444
210101	SALARIES AND WAGES	76,276,444
21010101	SALARY	76,276,444
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,534,555
210202	SOCIAL CONTRIBUTIONS	9,534,555
21020201	NHIS	3,813,822
21020202	CONTRIBUTORY PENSION	5,720,733
22	OTHER RECURRENT COSTS	71,332,951
2202	OVERHEAD COST	13,932,856
220201	TRAVEL & TRANSPORT - GENERAL	3,022,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,655,741
22020201	ELECTRICITY CHARGES	755,511
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	522,475
220203	MATERIALS & SUPPLIES - GENERAL	3,324,318
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,511
22020302	BOOKS	680,031
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,511
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	57,400,095
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,400,095
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,400,095
23	CAPITAL EXPENDITURE	73,185,840



0517026018 FGC KIYAWA		
CODE	LINE ITEM	AMOUNT
2301	FIXED ASSETS PURCHASED	9,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,000,000
2302	CONSTRUCTION / PROVISION	64,185,840
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,185,840
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,068,940
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	15,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,448,140
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	17,448,140
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	4,220,620
	TOTAL PERSONNEL	85,810,999
	TOTAL OVERHEAD	71,332,951
	TOTAL RECURRENT	157,143,950
	TOTAL CAPITAL	73,185,840
	TOTAL ALLOCATION	230,329,790

0517026018 FGC KIYAWA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKIYAWA 01020426	CONSTRUCTION OF 1NO. BLOCK STAFF COMMONROOM/HEADS OF DEPARTMENTS	NEW	20,068,940
FGCKIYAWA 02020428	CONSTRUCTION OF 4NO. BOYS HOSTEL OF 250 STUDENTS CAPACITY.	NEW	2,000,000
FGCKIYAWA 02020435	CONSTRUCTION OF 1NO. BLOCK OF BASIC TECHNOLOGY WORKSHOP AND PROVISION OF FITTINGS, EQUIPMENT AND FURNITURE	NEW	15,448,140
FGCKIYAWA 03020433	CONSTRUCTION OF 2 WING SCHOOL CLINIC	NEW	7,448,140
FGCKIYAWA 04020437	INSTALLATION OF LABORATORY (PHYSICS, CHEMISTRY AND BIOLOGY) EQUIPMENT AND PROVISION OF FURNITURE AND FITTINGS	NEW	9,000,000
FGCKIYAWA 06020443	CONSTRUCTION OF BIOGAS DIGESTOR FOR ALTERNATIVE ENERGY FOR COOKING	NEW	15,000,000



0517026019 FGC KWALI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	463,344,399
21	PERSONNEL COST	314,691,643
2101	SALARY	279,725,905
210101	SALARIES AND WAGES	279,725,905
21010101	SALARY	279,725,905
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,965,738
210202	SOCIAL CONTRIBUTIONS	34,965,738
21020201	NHIS	13,986,295
21020202	CONTRIBUTORY PENSION	20,979,443
22	OTHER RECURRENT COSTS	68,041,256
2202	OVERHEAD COST	10,641,161
220201	TRAVEL & TRANSPORT - GENERAL	1,511,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	755,510
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	755,510
220202	UTILITIES - GENERAL	1,133,265
22020201	ELECTRICITY CHARGES	377,755
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	3,992,673
22020302	BOOKS	592,878
22020304	MAGAZINES & PERIODICALS	377,755
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,737,673
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	755,510
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	226,653
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	755,510
22020708	BUDGET PREPARATION	755,510
220208	FUEL & LUBRICANTS - GENERAL	755,510
22020801	MOTOR VEHICLE FUEL COST	377,755
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
220210	MISCELLANEOUS	755,510
22021001	REFRESHMENT & MEALS	377,755
22021009	SPORTING ACTIVITIES	377,755
2205	SUBSIDIES	57,400,095
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,400,095
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,400,095
23	CAPITAL EXPENDITURE	80,611,500
2302	CONSTRUCTION / PROVISION	80,611,500
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,611,500
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,611,500



TOTAL PERSONNEL	314,691,643
TOTAL OVERHEAD	68,041,256
TOTAL RECURRENT	382,732,899
TOTAL CAPITAL	80,611,500
TOTAL ALLOCATION	463,344,399

0517026019 FGC KWALI

CODE	PROJECT NAME	TYPE	AMOUNT
FGCKWALI 001020458	CONSTRUCTION OF PERIMETER FENCE	NEW	10,000,000
FGCKWALI 001020462	CONSTRUCTION AND EQUIPING OF BASIC SCIENCE LAB	NEW	10,000,000
FGCKWALI 001020468	CONSTRUCTION OF TOILETS IN BOYS AND GIRLS HOSTELS	NEW	5,000,000
FGCKWALI 001020471	CONSTRUCTION OF COLLEGE MODERN KITCHEN	NEW	45,004,500
FGCKWALI 001020479	PROVISION OF WATER RETICULATION	NEW	5,607,000
FGCKWALI 001020485	CONSTRUCTION OF FENCE IN BOYS HOSTELS	NEW	5,000,000



0517026020 FGC MAIDUGURI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	314,930,086
21	PERSONNEL COST	159,247,337
2101	SALARY	141,403,589
210101	SALARIES AND WAGES	141,403,589
21010101	SALARY	141,403,589
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,843,748
210201	ALLOWANCES	168,300
21020101	NON REGULAR ALLOWANCES	168,300
210202	SOCIAL CONTRIBUTIONS	17,675,448
21020201	NHIS	7,070,179
21020202	CONTRIBUTORY PENSION	10,605,269
22	OTHER RECURRENT COSTS	81,904,639
2202	OVERHEAD COST	15,562,169
220201	TRAVEL & TRANSPORT - GENERAL	3,777,552
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,888,776
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,888,776
220202	UTILITIES - GENERAL	2,114,087
22020201	ELECTRICITY CHARGES	1,133,266
22020202	TELEPHONE CHARGES	603,066
22020203	INTERNET ACCESS CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	2,984,265
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	377,755
22020302	BOOKS	489,132
22020305	PRINTING OF NON SECURITY DOCUMENTS	606,358
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220206	OTHER SERVICES - GENERAL	755,510
22020601	SECURITY SERVICES	377,755
22020606	CLEANING & FUMIGATION SERVICES	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755



0517026020 FGC MAIDUGURI		
CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	66,342,470
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	66,342,470
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	66,342,470
23	CAPITAL EXPENDITURE	73,778,110
2301	FIXED ASSETS PURCHASED	14,850,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,850,000
23010105	PURCHASE OF MOTOR VEHICLES	8,850,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	6,000,000
2303	REHABILITATION / REPAIRS	58,928,110
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	58,928,110
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	58,928,110
	TOTAL PERSONNEL	159,247,337
	TOTAL OVERHEAD	81,904,639
	TOTAL RECURRENT	241,151,976
	TOTAL CAPITAL	73,778,110
	TOTAL ALLOCATION	314,930,086

0517026020 FGC MAIDUGURI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCMAID 001020502	PROCUREMENT OF LABORATORY EQUIPMENT FOR BIOLOGY, PHYSICS , CHEMISTRY, VOCATIONAL AND TECHNICAL SUBJECT	NEW	6,000,000
FGCMAID 002020506	RENOVATION OF TWELVE NOS HOSTELS FOR BOYS AND GIRLS.	NEW	20,000,000
FGCMAID 002020513	RENOVATION OF TWELVE NOS OF CLASSROOMS	NEW	10,000,000
FGCMAID 002020518	CONSTRUCTION OF 250 METERS OF PERIMETER WALL FENCING	NEW	6,928,110
FGCMAID 002020520	RENOVATION OF EIGHT NOS OF TWO BEDROOMS AND FOUR NOS OF THREE BEDROOMS STAFF QUARTERS	NEW	10,000,000
FGCMAID 002020523	COMPLETION OF SCIENCE LABORATORIES BUILDING	NEW	12,000,000
FGCMAID 003020527	PROCUREMENT OF 1 NO HILUX VEHICLE	NEW	8,850,000



0517026021 FGC MINJIBIR		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	442,261,444
21	PERSONNEL COST	113,675,282
2101	SALARY	101,044,695
210101	SALARIES AND WAGES	101,044,695
21010101	SALARY	101,044,695
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,630,587
210202	SOCIAL CONTRIBUTIONS	12,630,587
21020201	NHIS	5,052,235
21020202	CONTRIBUTORY PENSION	7,578,352
22	OTHER RECURRENT COSTS	76,630,181
2202	OVERHEAD COST	14,644,140
220201	TRAVEL & TRANSPORT - GENERAL	2,636,169
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,020,094
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	616,075
220202	UTILITIES - GENERAL	1,424,112
22020201	ELECTRICITY CHARGES	1,020,094
22020202	TELEPHONE CHARGES	202,009
22020203	INTERNET ACCESS CHARGES	202,009
220203	MATERIALS & SUPPLIES - GENERAL	5,331,614
22020302	BOOKS	1,210,621
22020303	NEWSPAPERS	161,608
22020304	MAGAZINES & PERIODICALS	161,608
22020305	PRINTING OF NON SECURITY DOCUMENTS	808,038
22020306	PRINTING OF SECURITY DOCUMENTS	808,038
22020307	DRUGS & MEDICAL SUPPLIES	1,212,056
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	969,645
220204	MAINTENANCE SERVICES - GENERAL	2,424,113
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	404,019
22020402	MAINTENANCE OF OFFICE FURNITURE	404,019
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,212,056
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	404,019
220208	FUEL & LUBRICANTS - GENERAL	2,020,094
22020801	MOTOR VEHICLE FUEL COST	1,212,056
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	808,038
220210	MISCELLANEOUS	808,038
22021001	REFRESHMENT & MEALS	404,019
22021009	SPORTING ACTIVITIES	404,019
2205	SUBSIDIES	61,986,041
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	61,986,041
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	61,986,041
23	CAPITAL EXPENDITURE	251,955,981
2302	CONSTRUCTION / PROVISION	251,955,981
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	251,955,981
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	161,592,356
23020114	CONSTRUCTION / PROVISION OF ROADS	90,363,625



TOTAL PERSONNEL	113,675,282
TOTAL OVERHEAD	76,630,181
TOTAL RECURRENT	190,305,463
TOTAL CAPITAL	251,955,981
TOTAL ALLOCATION	442,261,444

0517026021 FGC MINJIBIR

CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINJIBIR001925 2	CONSTRUCTION OF HOSTEL BLOCK	NEW	49,788,072
FGCMINJIBIR001925 4	CONSTRUCTION OF MULTI PURPOSE HALL	NEW	57,458,346
FGCMINJIBIR001925 8	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	54,345,938
FGCMINJIBIR019249	COMPLETION OF 5KM ROAD NETWORK	NEW	90,363,625



0517026022 FGC MINNA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	468,144,199
21	PERSONNEL COST	311,114,138
2101	SALARY	276,296,568
210101	SALARIES AND WAGES	276,296,568
21010101	SALARY	276,296,568
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,817,570
210201	ALLOWANCES	280,500
21020101	NON REGULAR ALLOWANCES	280,500
210202	SOCIAL CONTRIBUTIONS	34,537,070
21020201	NHIS	13,814,828
21020202	CONTRIBUTORY PENSION	20,722,242
22	OTHER RECURRENT COSTS	87,030,061
2202	OVERHEAD COST	31,650,293
220201	TRAVEL & TRANSPORT - GENERAL	5,626,304
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,813,152
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,813,152
220202	UTILITIES - GENERAL	2,813,151
22020201	ELECTRICITY CHARGES	1,687,891
22020202	TELEPHONE CHARGES	562,630
22020203	INTERNET ACCESS CHARGES	562,630
220203	MATERIALS & SUPPLIES - GENERAL	11,395,601
22020302	BOOKS	1,830,885
22020303	NEWSPAPERS	562,630
22020304	MAGAZINES & PERIODICALS	562,630
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,687,891
22020306	PRINTING OF SECURITY DOCUMENTS	1,687,891
22020307	DRUGS & MEDICAL SUPPLIES	2,813,152
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,250,522
220204	MAINTENANCE SERVICES - GENERAL	6,751,564
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,687,891
22020402	MAINTENANCE OF OFFICE FURNITURE	1,687,891
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,687,891
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,687,891
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,125,261
22020708	BUDGET PREPARATION	1,125,261
220208	FUEL & LUBRICANTS - GENERAL	2,813,152
22020801	MOTOR VEHICLE FUEL COST	1,687,891
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,125,261
220210	MISCELLANEOUS	1,125,260
22021001	REFRESHMENT & MEALS	562,630
22021009	SPORTING ACTIVITIES	562,630
2205	SUBSIDIES	55,379,768
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	55,379,768
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	55,379,768
23	CAPITAL EXPENDITURE	70,000,000
2302	CONSTRUCTION / PROVISION	15,000,000



0517026022 FGC MINNA			
CODE	LINE ITEM		AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		15,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		15,000,000
2303	REHABILITATION / REPAIRS		55,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		55,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		55,000,000
	TOTAL PERSONNEL		311,114,138
	TOTAL OVERHEAD		87,030,061
	TOTAL RECURRENT		398,144,199
	TOTAL CAPITAL		70,000,000
	TOTAL ALLOCATION		468,144,199
0517026022 FGC MINNA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINNA 01020543	RENOVATION OF 2NO BLOCK OF 22 CLASSROOMS	NEW	25,000,000
FGCMINNA 01020545	RENOVATION OF 5 BLOCKS OF BOYS HOSTEL AND 3 BLOCKS OF FEMALE HOSTED	NEW	30,000,000
FGCMINNA 02020547	CONSTRUCTION OF 3000M PERIMETER FENCE	NEW	15,000,000



0517026023 FGC ODIKOLOGUNA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	243,741,095
21	PERSONNEL COST	69,611,021
2101	SALARY	61,876,463
210101	SALARIES AND WAGES	61,876,463
21010101	SALARY	61,876,463
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,734,558
210202	SOCIAL CONTRIBUTIONS	7,734,558
21020201	NHIS	3,093,823
21020202	CONTRIBUTORY PENSION	4,640,735
22	OTHER RECURRENT COSTS	72,450,716
2202	OVERHEAD COST	11,688,233
220201	TRAVEL & TRANSPORT - GENERAL	1,511,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	755,510
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	755,510
220202	UTILITIES - GENERAL	1,511,020
22020201	ELECTRICITY CHARGES	755,510
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	3,777,550
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,510
22020302	BOOKS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	755,510
220204	MAINTENANCE SERVICES - GENERAL	2,644,286
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	755,510
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,133,266
220205	TRAINING - GENERAL	755,510
22020501	LOCAL TRAINING	755,510
220208	FUEL & LUBRICANTS - GENERAL	755,510
22020801	MOTOR VEHICLE FUEL COST	377,755
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
220210	MISCELLANEOUS	733,337
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	355,582
2205	SUBSIDIES	60,762,483
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	60,762,483
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	60,762,483
23	CAPITAL EXPENDITURE	101,679,358
2302	CONSTRUCTION / PROVISION	101,679,358
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	101,679,358
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	8,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	93,679,358



TOTAL PERSONNEL	69,611,021
TOTAL OVERHEAD	72,450,716
TOTAL RECURRENT	142,061,737
TOTAL CAPITAL	101,679,358
TOTAL ALLOCATION	243,741,095

0517026023 FGC ODIKOLOGUNA

CODE	PROJECT NAME	TYPE	AMOUNT
FGCODIKOLO00201 9375	COMPLETION OF 1 NO COMPUTER LABOURATORY (ANNEXTURE 001)	NEW	3,679,358
FGCODIKOLO00201 9380	COMPLETION OF 2.8 KM CONCRETE ROAD NETWORK TO THE HOSTELS (ANNEXTURE 002)	NEW	15,000,000
FGCODIKOLO00201 9402	COMPLETION OF 2 NO BLOCK OF 6 CLASSROOMS EACH	NEW	10,000,000
FGCODIKOLO00201 9405	COMPLETION OF 1NO.OF 2 BOYS HOSTEL (ANNEXTURE 003)	NEW	10,000,000
FGCODIKOLO00201 9410	LAND RECLAMATION & DRAINAGES 1000M2 (ANNEXTURE 006)	NEW	10,000,000
FGCODIKOLO00201 9417	CONSTRUCTION OF 2 KM WALKWAYS TO STUDENTS HOSTELS (ANNEXTURE 007)	NEW	5,000,000
FGCODIKOLO00201 9419	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
FGCODIKOLO00301 9408	PROVISION OF ELECTRICITY /PURCHASE OF 500KVA TRANSFORMER TO THE COLLEGE (ANNEXTURE 004)	NEW	8,000,000



0517026024 FGC ODOGBOLU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	395,930,782
21	PERSONNEL COST	253,195,501
2101	SALARY	225,012,801
210101	SALARIES AND WAGES	225,012,801
21010101	SALARY	225,012,801
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,182,700
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	28,126,600
21020201	NHIS	11,250,640
21020202	CONTRIBUTORY PENSION	16,875,960
22	OTHER RECURRENT COSTS	77,934,754
2202	OVERHEAD COST	11,134,643
220201	TRAVEL & TRANSPORT - GENERAL	3,777,553
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,777,553
220202	UTILITIES - GENERAL	1,208,817
22020201	ELECTRICITY CHARGES	1,208,817
220203	MATERIALS & SUPPLIES - GENERAL	3,142,924
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,888,776
22020302	BOOKS	649,739
22020303	NEWSPAPERS	113,327
22020307	DRUGS & MEDICAL SUPPLIES	226,653
22020308	FIELD & CAMPING MATERIALS SUPPLIES	113,327
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	151,102
220204	MAINTENANCE SERVICES - GENERAL	868,837
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	151,102
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	151,102
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	113,327
22020405	MAINTENANCE OF PLANTS/GENERATORS	75,551
220208	FUEL & LUBRICANTS - GENERAL	982,163
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	604,408
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,154,349
22021001	REFRESHMENT & MEALS	151,102
22021002	HONORARIUM & SITTING ALLOWANCE	5,973
22021003	PUBLICITY & ADVERTISEMENTS	188,878
22021006	POSTAGES & COURIER SERVICES	75,551
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	264,429
22021010	DIRECT TEACHING & LABORATORY COST	90,661
2205	SUBSIDIES	66,800,111
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	66,800,111
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	66,800,111
23	CAPITAL EXPENDITURE	64,800,527
2301	FIXED ASSETS PURCHASED	3,143,000



0517026024 FGC ODOGBOLU		
CODE	LINE ITEM	AMOUNT
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,143,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,143,000
2302	CONSTRUCTION / PROVISION	11,560,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	11,560,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	11,560,000
2303	REHABILITATION / REPAIRS	50,097,527
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,097,527
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	33,623,181
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	16,474,346
	TOTAL PERSONNEL	253,195,501
	TOTAL OVERHEAD	77,934,754
	TOTAL RECURRENT	331,130,255
	TOTAL CAPITAL	64,800,527
	TOTAL ALLOCATION	395,930,782

0517026024 FGC ODOGBOLU			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCDBL0018102	PROCUREMENT OF 1 NO. RIZO DIGITAL DUPLICATOR, 1 NO. SHARP PHOTOCOPY MACHINE, 5 NOS. COMPUTER PRINTERS AND 10 NOS HP LAPTOPS	NEW	3,143,000
FGCDBL018100	WATER TREATMENT / PURIFICATION	NEW	11,560,000
FGCDBL1018104	RENOVATION OF 3 NOS. GIRLS' HOSTEL	NEW	10,764,524
FGCDBL1018107	CONSTRUCTION OF 1 NO. 6-CLASSROOM BLOCK	NEW	22,858,657
FGCDBL3018115	RENOVATION OF 2 NOS. 2 BEDROOM FLAT STAFF QUARTERS	NEW	3,227,766
FGCDBL3018120	RENOVATION AND EQUIPPING OF 1 NO. BUSINESS STUDIES LABORATORY	NEW	6,215,000
FGCDBL3018124	RENOVATION AND EQUIPPING HOME ECONOMICS LABORATORY	NEW	7,031,580



0517026025 FGC OGBOMOSHMO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	408,790,372
21	PERSONNEL COST	274,370,795
2101	SALARY	243,885,151
210101	SALARIES AND WAGES	243,885,151
21010101	SALARY	243,885,151
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,485,644
210202	SOCIAL CONTRIBUTIONS	30,485,644
21020201	NHIS	12,194,258
21020202	CONTRIBUTORY PENSION	18,291,386
22	OTHER RECURRENT COSTS	71,831,552
2202	OVERHEAD COST	10,734,664
220201	TRAVEL & TRANSPORT - GENERAL	1,095,373
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	109,537
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	985,836
220202	UTILITIES - GENERAL	602,456
22020201	ELECTRICITY CHARGES	273,843
22020202	TELEPHONE CHARGES	54,769
22020203	INTERNET ACCESS CHARGES	164,306
22020204	SATELLITE BROADCASTING ACCESS CHARGES	54,769
22020205	WATER RATES	54,769
220203	MATERIALS & SUPPLIES - GENERAL	2,661,758
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	273,843
22020302	BOOKS	219,075
22020303	NEWSPAPERS	219,075
22020304	MAGAZINES & PERIODICALS	219,075
22020305	PRINTING OF NON SECURITY DOCUMENTS	219,075
22020306	PRINTING OF SECURITY DOCUMENTS	208,121
22020307	DRUGS & MEDICAL SUPPLIES	438,149
22020308	FIELD & CAMPING MATERIALS SUPPLIES	328,612
22020309	UNIFORMS & OTHER CLOTHING	438,149
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	98,584
220204	MAINTENANCE SERVICES - GENERAL	3,001,324
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	208,121
22020402	MAINTENANCE OF OFFICE FURNITURE	328,612
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	547,687
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	547,687
22020405	MAINTENANCE OF PLANTS/GENERATORS	657,224
22020406	OTHER MAINTENANCE SERVICES	657,224
22020410	MAINTENANCE OF ROADS AND BRIDGES	54,769
220205	TRAINING - GENERAL	328,612
22020501	LOCAL TRAINING	328,612
220206	OTHER SERVICES - GENERAL	383,381
22020601	SECURITY SERVICES	164,306
22020606	CLEANING & FUMIGATION SERVICES	219,075
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	602,456
22020702	INFORMATION TECHNOLOGY CONSULTING	328,612



0517026025 FGC OGBOMOSHMO			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		219,075
22020708	BUDGET PREPARATION		54,769
220208	FUEL & LUBRICANTS - GENERAL		766,762
22020801	MOTOR VEHICLE FUEL COST		164,306
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		219,075
22020803	PLANT / GENERATOR FUEL COST		164,306
22020806	COOKING GAS/FUEL COST		219,075
220209	FINANCIAL CHARGES - GENERAL		109,537
22020904	OTHER CRF BANK CHARGES		109,537
220210	MISCELLANEOUS		1,183,005
22021001	REFRESHMENT & MEALS		219,075
22021003	PUBLICITY & ADVERTISEMENTS		109,537
22021004	MEDICAL EXPENSES		219,075
22021006	POSTAGES & COURIER SERVICES		142,399
22021009	SPORTING ACTIVITIES		219,075
22021010	DIRECT TEACHING & LABORATORY COST		219,075
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		54,769
2205	SUBSIDIES		61,096,888
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		61,096,888
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		61,096,888
23	CAPITAL EXPENDITURE		62,588,025
2303	REHABILITATION / REPAIRS		62,588,025
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		62,588,025
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		62,588,025
	TOTAL PERSONNEL		274,370,795
	TOTAL OVERHEAD		71,831,552
	TOTAL RECURRENT		346,202,347
	TOTAL CAPITAL		62,588,025
	TOTAL ALLOCATION		408,790,372
0517026025 FGC OGBOMOSHMO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOSH0018227	RENOVATION OF BOY'S AND GIRLS' HOSTEL(1 NOS EACH)	NEW	14,735,330
FGCOSH0018230	REHABILITATION OF ADMINISTRATIVE BLOCK AND ACCESS ROAD	NEW	47,852,695



0517026026 FGC OGOJA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	253,519,793
21	PERSONNEL COST	123,382,629
2101	SALARY	109,673,449
210101	SALARIES AND WAGES	109,673,449
21010101	SALARY	109,673,449
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,709,180
210202	SOCIAL CONTRIBUTIONS	13,709,180
21020201	NHIS	5,483,672
21020202	CONTRIBUTORY PENSION	8,225,508
22	OTHER RECURRENT COSTS	69,079,032
2202	OVERHEAD COST	12,985,143
220201	TRAVEL & TRANSPORT - GENERAL	1,325,014
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	132,501
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,192,513
220202	UTILITIES - GENERAL	728,759
22020201	ELECTRICITY CHARGES	331,254
22020202	TELEPHONE CHARGES	66,251
22020203	INTERNET ACCESS CHARGES	198,752
22020204	SATELLITE BROADCASTING ACCESS CHARGES	66,251
22020205	WATER RATES	66,251
220203	MATERIALS & SUPPLIES - GENERAL	3,219,786
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	331,254
22020302	BOOKS	265,003
22020303	NEWSPAPERS	265,003
22020304	MAGAZINES & PERIODICALS	265,003
22020305	PRINTING OF NON SECURITY DOCUMENTS	265,003
22020306	PRINTING OF SECURITY DOCUMENTS	251,753
22020307	DRUGS & MEDICAL SUPPLIES	530,006
22020308	FIELD & CAMPING MATERIALS SUPPLIES	397,504
22020309	UNIFORMS & OTHER CLOTHING	530,006
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	119,251
220204	MAINTENANCE SERVICES - GENERAL	3,630,540
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	251,753
22020402	MAINTENANCE OF OFFICE FURNITURE	397,504
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	662,507
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	662,507
22020405	MAINTENANCE OF PLANTS/GENERATORS	795,009
22020406	OTHER MAINTENANCE SERVICES	795,009
22020410	MAINTENANCE OF ROADS AND BRIDGES	66,251
220205	TRAINING - GENERAL	397,504
22020501	LOCAL TRAINING	397,504
220206	OTHER SERVICES - GENERAL	463,755
22020601	SECURITY SERVICES	198,752
22020606	CLEANING & FUMIGATION SERVICES	265,003
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	728,758
22020702	INFORMATION TECHNOLOGY CONSULTING	397,504



0517026026 FGC OGOJA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		265,003
22020708	BUDGET PREPARATION		66,251
220208	FUEL & LUBRICANTS - GENERAL		927,510
22020801	MOTOR VEHICLE FUEL COST		198,752
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		265,003
22020803	PLANT / GENERATOR FUEL COST		198,752
22020806	COOKING GAS/FUEL COST		265,003
220209	FINANCIAL CHARGES - GENERAL		132,501
22020904	OTHER CRF BANK CHARGES		132,501
220210	MISCELLANEOUS		1,431,016
22021001	REFRESHMENT & MEALS		265,003
22021003	PUBLICITY & ADVERTISEMENTS		132,501
22021004	MEDICAL EXPENSES		265,003
22021006	POSTAGES & COURIER SERVICES		172,252
22021009	SPORTING ACTIVITIES		265,003
22021010	DIRECT TEACHING & LABORATORY COST		265,003
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		66,251
2205	SUBSIDIES		56,093,889
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,093,889
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,093,889
23	CAPITAL EXPENDITURE		61,058,132
2302	CONSTRUCTION / PROVISION		40,161,405
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,161,405
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		20,059,910
23020104	CONSTRUCTION / PROVISION OF HOUSING		20,101,495
2303	REHABILITATION / REPAIRS		20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		20,000,000
2305	OTHER CAPITAL PROJECTS		896,727
230501	ACQUISITION OF NON TANGIBLE ASSETS		896,727
23050111	OPERATION COST OF THE PROGRAMME		896,727
	TOTAL PERSONNEL		123,382,629
	TOTAL OVERHEAD		69,079,032
	TOTAL RECURRENT		192,461,661
	TOTAL CAPITAL		61,058,132
	TOTAL ALLOCATION		253,519,793
0517026026 FGC OGOJA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOGJA018775	CONSTRUCTION OF 1 NO. BLOCK OF MALE HOSTEL	NEW	10,029,955
FGCOGJA018778	"CONSTRUCTION OF 1 NO. BLOCK OF FEMALE HOSTEL"	NEW	10,029,955
FGCOGJA1018781	"RENOVATION OF 4 NOS. BLOCK OF CLASSROOM "	NEW	20,000,000
FGCOGJA2018785	"CONSTRUCTION OF 700M PERIMETER FENCING "	NEW	20,101,495
FGCOGJA3018790	"ADMINISTRATIVE AND OPERATION COST OF PROGRAMME COORDINATION"	NEW	896,727



0517026027 FGC OHAFIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	295,085,704
21	PERSONNEL COST	106,011,414
2101	SALARY	94,232,368
210101	SALARIES AND WAGES	94,232,368
21010101	SALARY	94,232,368
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,779,046
210202	SOCIAL CONTRIBUTIONS	11,779,046
21020201	NHIS	4,711,618
21020202	CONTRIBUTORY PENSION	7,067,428
22	OTHER RECURRENT COSTS	93,405,609
2202	OVERHEAD COST	28,083,927
220201	TRAVEL & TRANSPORT - GENERAL	793,783
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	410,708
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	383,075
220202	UTILITIES - GENERAL	2,258,894
22020201	ELECTRICITY CHARGES	1,026,770
22020202	TELEPHONE CHARGES	205,354
22020203	INTERNET ACCESS CHARGES	616,062
22020204	SATELLITE BROADCASTING ACCESS CHARGES	205,354
22020205	WATER RATES	205,354
220203	MATERIALS & SUPPLIES - GENERAL	6,666,908
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,026,770
22020302	BOOKS	821,416
22020303	NEWSPAPERS	821,416
22020304	MAGAZINES & PERIODICALS	821,416
22020305	PRINTING OF NON SECURITY DOCUMENTS	821,416
22020306	PRINTING OF SECURITY DOCUMENTS	780,345
22020307	DRUGS & MEDICAL SUPPLIES	538,400
22020308	FIELD & CAMPING MATERIALS SUPPLIES	127,692
22020309	UNIFORMS & OTHER CLOTHING	538,400
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	369,637
220204	MAINTENANCE SERVICES - GENERAL	6,835,669
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	780,345
22020402	MAINTENANCE OF OFFICE FURNITURE	1,232,124
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,053,540
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,053,540
22020405	MAINTENANCE OF PLANTS/GENERATORS	255,383
22020406	OTHER MAINTENANCE SERVICES	255,383
22020410	MAINTENANCE OF ROADS AND BRIDGES	205,354
220205	TRAINING - GENERAL	1,232,124
22020501	LOCAL TRAINING	1,232,124
220206	OTHER SERVICES - GENERAL	1,437,478
22020601	SECURITY SERVICES	616,062
22020606	CLEANING & FUMIGATION SERVICES	821,416
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,154,462
22020702	INFORMATION TECHNOLOGY CONSULTING	127,692



0517026027 FGC OHAFIA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		821,416
22020708	BUDGET PREPARATION		205,354
220208	FUEL & LUBRICANTS - GENERAL		2,874,956
22020801	MOTOR VEHICLE FUEL COST		616,062
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		821,416
22020803	PLANT / GENERATOR FUEL COST		616,062
22020806	COOKING GAS/FUEL COST		821,416
220209	FINANCIAL CHARGES - GENERAL		410,708
22020904	OTHER CRF BANK CHARGES		410,708
220210	MISCELLANEOUS		4,418,945
22021001	REFRESHMENT & MEALS		821,416
22021003	PUBLICITY & ADVERTISEMENTS		410,708
22021004	MEDICAL EXPENSES		821,416
22021006	POSTAGES & COURIER SERVICES		533,920
22021009	SPORTING ACTIVITIES		821,416
22021010	DIRECT TEACHING & LABORATORY COST		821,416
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		188,653
2205	SUBSIDIES		65,321,682
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		65,321,682
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		65,321,682
23	CAPITAL EXPENDITURE		95,668,681
2302	CONSTRUCTION / PROVISION		59,404,469
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		59,404,469
23020114	CONSTRUCTION / PROVISION OF ROADS		26,140,257
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS		33,264,212
2303	REHABILITATION / REPAIRS		36,264,212
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		36,264,212
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		36,264,212
	TOTAL PERSONNEL		106,011,414
	TOTAL OVERHEAD		93,405,609
	TOTAL RECURRENT		199,417,023
	TOTAL CAPITAL		95,668,681
	TOTAL ALLOCATION		295,085,704
0517026027 FGC OHAFIA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOHAFIA0018803	RENOVATION OF 1NO ADMIN BLOCKS WITH CONSTRUCTION OF TOILET FACILITIES	NEW	36,264,212
FGCOHAFIA003018796	CONSTRUCTION OF 10KM PERIMETER FENCING	NEW	33,264,212
FGCOHAFIA003018799	CONSTRUCTION OF 6KM ROAD NETWORK AND DRAINAGES	NEW	26,140,257



0517026028 FGC OKIGWE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	472,358,403
21	PERSONNEL COST	216,780,928
2101	SALARY	192,345,091
210101	SALARIES AND WAGES	192,345,091
21010101	SALARY	192,345,091
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,435,837
210201	ALLOWANCES	392,700
21020101	NON REGULAR ALLOWANCES	392,700
210202	SOCIAL CONTRIBUTIONS	24,043,137
21020201	NHIS	9,617,255
21020202	CONTRIBUTORY PENSION	14,425,882
22	OTHER RECURRENT COSTS	85,975,148
2202	OVERHEAD COST	24,143,089
220201	TRAVEL & TRANSPORT - GENERAL	1,333,701
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	296,206
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,037,495
220202	UTILITIES - GENERAL	1,629,132
22020201	ELECTRICITY CHARGES	740,514
22020202	TELEPHONE CHARGES	148,103
22020203	INTERNET ACCESS CHARGES	444,309
22020204	SATELLITE BROADCASTING ACCESS CHARGES	148,103
22020205	WATER RATES	148,103
220203	MATERIALS & SUPPLIES - GENERAL	7,197,797
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	740,514
22020302	BOOKS	592,411
22020303	NEWSPAPERS	592,411
22020304	MAGAZINES & PERIODICALS	592,411
22020305	PRINTING OF NON SECURITY DOCUMENTS	592,411
22020306	PRINTING OF SECURITY DOCUMENTS	562,791
22020307	DRUGS & MEDICAL SUPPLIES	1,184,823
22020308	FIELD & CAMPING MATERIALS SUPPLIES	888,617
22020309	UNIFORMS & OTHER CLOTHING	1,184,823
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	266,585
220204	MAINTENANCE SERVICES - GENERAL	4,859,325
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	562,791
22020402	MAINTENANCE OF OFFICE FURNITURE	888,617
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,481,029
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,481,029
22020405	MAINTENANCE OF PLANTS/GENERATORS	148,878
22020406	OTHER MAINTENANCE SERVICES	148,878
22020410	MAINTENANCE OF ROADS AND BRIDGES	148,103
220205	TRAINING - GENERAL	888,617
22020501	LOCAL TRAINING	888,617
220206	OTHER SERVICES - GENERAL	1,036,720
22020601	SECURITY SERVICES	444,309
22020606	CLEANING & FUMIGATION SERVICES	592,411



0517026028 FGC OKIGWE			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,629,131
22020702	INFORMATION TECHNOLOGY CONSULTING		888,617
22020703	LEGAL SERVICES		592,411
22020708	BUDGET PREPARATION		148,103
220208	FUEL & LUBRICANTS - GENERAL		2,073,440
22020801	MOTOR VEHICLE FUEL COST		444,309
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		592,411
22020803	PLANT / GENERATOR FUEL COST		444,309
22020806	COOKING GAS/FUEL COST		592,411
220209	FINANCIAL CHARGES - GENERAL		296,206
22020904	OTHER CRF BANK CHARGES		296,206
220210	MISCELLANEOUS		3,199,020
22021001	REFRESHMENT & MEALS		592,411
22021003	PUBLICITY & ADVERTISEMENTS		296,206
22021004	MEDICAL EXPENSES		592,411
22021006	POSTAGES & COURIER SERVICES		385,067
22021009	SPORTING ACTIVITIES		592,411
22021010	DIRECT TEACHING & LABORATORY COST		592,411
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		148,103
2205	SUBSIDIES		61,832,059
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		61,832,059
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		61,832,059
23	CAPITAL EXPENDITURE		169,602,327
2301	FIXED ASSETS PURCHASED		13,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		13,500,000
23010105	PURCHASE OF MOTOR VEHICLES		13,500,000
2302	CONSTRUCTION / PROVISION		44,719,639
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		44,719,639
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		44,719,639
2303	REHABILITATION / REPAIRS		111,382,688
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		111,382,688
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		77,524,746
23030113	REHABILITATION / REPAIRS - ROADS		33,857,942
	TOTAL PERSONNEL		216,780,928
	TOTAL OVERHEAD		85,975,148
	TOTAL RECURRENT		302,756,076
	TOTAL CAPITAL		169,602,327
	TOTAL ALLOCATION		472,358,403
0517026028 FGC OKIGWE			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKIGWE0018834	CONSTRUCTION OF 1NO ADMINISTRATIVE BLOCK	NEW	44,719,639
FGCOKIGWE004018825	PURCHASE OF 1NO HILUX TOYOTA	NEW	13,500,000
FGCOKIGWE006018813	RENOVATION OF 2NOS BLOCKS OF 7CLASSROOMS	NEW	24,063,068
FGCOKIGWE006018816	RENOVATION OF 1NO BLOCKS OF HOSTELS (FEMALE)	NEW	17,161,719
FGCOKIGWE006018822	RENOVATION OF 1NO. MALE HOSTEL.	NEW	17,161,719

**0517026028 FGC OKIGWE**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKIGWE006018 829	COMPLETION OF 1NO BLOCK ASSEMBLY HALL	NEW	19,138,240



0517026029 FGC OKPOSI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	454,987,191
21	PERSONNEL COST	111,355,037
2101	SALARY	98,982,255
210101	SALARIES AND WAGES	98,982,255
21010101	SALARY	98,982,255
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,372,782
210202	SOCIAL CONTRIBUTIONS	12,372,782
21020201	NHIS	4,949,113
21020202	CONTRIBUTORY PENSION	7,423,669
22	OTHER RECURRENT COSTS	102,368,974
2202	OVERHEAD COST	27,918,487
220201	TRAVEL & TRANSPORT - GENERAL	584,454
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	310,614
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	273,840
220202	UTILITIES - GENERAL	1,708,377
22020201	ELECTRICITY CHARGES	776,535
22020202	TELEPHONE CHARGES	155,307
22020203	INTERNET ACCESS CHARGES	465,921
22020204	SATELLITE BROADCASTING ACCESS CHARGES	155,307
22020205	WATER RATES	155,307
220203	MATERIALS & SUPPLIES - GENERAL	7,547,921
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	776,535
22020302	BOOKS	621,228
22020303	NEWSPAPERS	621,228
22020304	MAGAZINES & PERIODICALS	621,228
22020305	PRINTING OF NON SECURITY DOCUMENTS	621,228
22020306	PRINTING OF SECURITY DOCUMENTS	590,167
22020307	DRUGS & MEDICAL SUPPLIES	1,242,456
22020308	FIELD & CAMPING MATERIALS SUPPLIES	931,842
22020309	UNIFORMS & OTHER CLOTHING	1,242,456
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	279,553
220204	MAINTENANCE SERVICES - GENERAL	8,510,824
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	590,167
22020402	MAINTENANCE OF OFFICE FURNITURE	931,842
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,553,070
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,553,070
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,863,684
22020406	OTHER MAINTENANCE SERVICES	1,863,684
22020410	MAINTENANCE OF ROADS AND BRIDGES	155,307
220205	TRAINING - GENERAL	931,842
22020501	LOCAL TRAINING	931,842
220206	OTHER SERVICES - GENERAL	1,087,149
22020601	SECURITY SERVICES	465,921
22020606	CLEANING & FUMIGATION SERVICES	621,228
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,708,377
22020702	INFORMATION TECHNOLOGY CONSULTING	931,842



0517026029 FGC OKPOSI			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		621,228
22020708	BUDGET PREPARATION		155,307
220208	FUEL & LUBRICANTS - GENERAL		2,174,298
22020801	MOTOR VEHICLE FUEL COST		465,921
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		621,228
22020803	PLANT / GENERATOR FUEL COST		465,921
22020806	COOKING GAS/FUEL COST		621,228
220209	FINANCIAL CHARGES - GENERAL		310,614
22020904	OTHER CRF BANK CHARGES		310,614
220210	MISCELLANEOUS		3,354,631
22021001	REFRESHMENT & MEALS		621,228
22021003	PUBLICITY & ADVERTISEMENTS		310,614
22021004	MEDICAL EXPENSES		621,228
22021006	POSTAGES & COURIER SERVICES		403,798
22021009	SPORTING ACTIVITIES		621,228
22021010	DIRECT TEACHING & LABORATORY COST		621,228
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		155,307
2205	SUBSIDIES		74,450,487
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		74,450,487
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		74,450,487
23	CAPITAL EXPENDITURE		241,263,180
2302	CONSTRUCTION / PROVISION		10,290,220
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		10,290,220
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		10,290,220
2303	REHABILITATION / REPAIRS		230,972,960
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		230,972,960
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		230,972,960
	TOTAL PERSONNEL		111,355,037
	TOTAL OVERHEAD		102,368,974
	TOTAL RECURRENT		213,724,011
	TOTAL CAPITAL		241,263,180
	TOTAL ALLOCATION		454,987,191
0517026029 FGC OKPOSI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKPOSI0090188 43	PROPOSED RENOVATION OF ADMIN BLOCK	NEW	10,567,500
FGCOKPOSI0090188 49	RENOVATION OF 7NOS STAFF QUARTERS	NEW	35,150,360
FGCOKPOSI0090188 51	PROPOSED RENOVATION OF 1N0. FEMALE HOSTEL	NEW	10,290,220
FGCOKPOSI0090188 55	CONSTRUCTION OF 2KM CARRIAGE WAY	NEW	164,973,000
FGCOKPOSI0090188 59	PROPOSED CONSTRUCTION OF 800M PERIMETER FENCE	NEW	8,027,550
FGCOKPOSI0090188 62	PROPOSED COMPLETION OF 2N0. BLOCK OF 6 CLASSROOMS	NEW	12,254,550



0517026030 FGC ONITSHA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	349,705,394
21	PERSONNEL COST	219,996,815
2101	SALARY	195,502,858
210101	SALARIES AND WAGES	195,502,858
21010101	SALARY	195,502,858
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,493,957
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	24,437,857
21020201	NHIS	9,775,143
21020202	CONTRIBUTORY PENSION	14,662,714
22	OTHER RECURRENT COSTS	99,893,300
2202	OVERHEAD COST	28,197,830
220201	TRAVEL & TRANSPORT - GENERAL	5,288,574
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,644,287
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,644,287
220202	UTILITIES - GENERAL	2,719,837
22020201	ELECTRICITY CHARGES	1,888,776
22020202	TELEPHONE CHARGES	453,306
22020203	INTERNET ACCESS CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	7,421,294
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,511,021
22020302	BOOKS	1,511,021
22020305	PRINTING OF NON SECURITY DOCUMENTS	621,701
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,511,021
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	4,155,306
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	755,510
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	755,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,510
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,133,266
220205	TRAINING - GENERAL	1,511,021
22020501	LOCAL TRAINING	1,511,021
220206	OTHER SERVICES - GENERAL	1,888,776
22020601	SECURITY SERVICES	1,133,266
22020606	CLEANING & FUMIGATION SERVICES	755,510
220208	FUEL & LUBRICANTS - GENERAL	2,795,389
22020801	MOTOR VEHICLE FUEL COST	1,511,021
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	642,184
22020803	PLANT / GENERATOR FUEL COST	642,184
220210	MISCELLANEOUS	2,417,633
22021002	HONORARIUM & SITTING ALLOWANCE	377,755
22021003	PUBLICITY & ADVERTISEMENTS	377,755



0517026030 FGC ONITSHA			
CODE	LINE ITEM		AMOUNT
22021007	WELFARE PACKAGES		377,755
22021009	SPORTING ACTIVITIES		642,184
22021010	DIRECT TEACHING & LABORATORY COST		642,184
2205	SUBSIDIES		71,695,470
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		71,695,470
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		71,695,470
23	CAPITAL EXPENDITURE		29,815,279
2303	REHABILITATION / REPAIRS		29,815,279
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		29,815,279
23030103	REHABILITATION / REPAIRS - HOUSING		29,815,279
	TOTAL PERSONNEL		219,996,815
	TOTAL OVERHEAD		99,893,300
	TOTAL RECURRENT		319,890,115
	TOTAL CAPITAL		29,815,279
	TOTAL ALLOCATION		349,705,394
0517026030 FGC ONITSHA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOSHA018881	RENOVATION OF 1 NO HOSTEL OF 4 BLOCKS	NEW	8,591,149
FGCOSHA018883	RENOVATION OF 2 BLOCKS FOR CHEMISTRY LABORATORY	NEW	8,391,890
FGCOSHA018887	COMPLETION OF 1 NO BLOCK ASSEMBLY HALL.	NEW	8,880,701
FGCOSHA018889	RENOVATION OF 1 NO GUIDANCE AND COUNSELING BLOCK	NEW	3,951,539



0517026031 FGC PORT HARCOURT		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	461,192,292
21	PERSONNEL COST	294,974,148
2101	SALARY	262,199,243
210101	SALARIES AND WAGES	262,199,243
21010101	SALARY	262,199,243
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,774,905
210202	SOCIAL CONTRIBUTIONS	32,774,905
21020201	NHIS	13,109,962
21020202	CONTRIBUTORY PENSION	19,664,943
22	OTHER RECURRENT COSTS	104,218,144
2202	OVERHEAD COST	28,018,017
220201	TRAVEL & TRANSPORT - GENERAL	1,139,644
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,139,644
220202	UTILITIES - GENERAL	1,709,466
22020205	WATER RATES	1,139,644
22020206	SEWERAGE CHARGES	569,822
220203	MATERIALS & SUPPLIES - GENERAL	2,376,023
22020303	NEWSPAPERS	666,557
22020307	DRUGS & MEDICAL SUPPLIES	1,709,466
220204	MAINTENANCE SERVICES - GENERAL	9,113,735
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,709,466
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,415,514
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,988,755
220205	TRAINING - GENERAL	5,698,221
22020501	LOCAL TRAINING	5,698,221
220206	OTHER SERVICES - GENERAL	3,988,755
22020606	CLEANING & FUMIGATION SERVICES	3,988,755
220208	FUEL & LUBRICANTS - GENERAL	3,992,173
22020801	MOTOR VEHICLE FUEL COST	3,992,173
2205	SUBSIDIES	76,200,127
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	76,200,127
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	76,200,127
23	CAPITAL EXPENDITURE	62,000,000
2302	CONSTRUCTION / PROVISION	47,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	47,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	47,000,000
2303	REHABILITATION / REPAIRS	15,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	15,000,000
	TOTAL PERSONNEL	294,974,148
	TOTAL OVERHEAD	104,218,144
	TOTAL RECURRENT	399,192,292
	TOTAL CAPITAL	62,000,000
	TOTAL ALLOCATION	461,192,292

**0517026031 FGC PORT HARCOURT**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCPHCT0018913	SUPPLY OF 1N0 TRACTOR AND SLASHER	NEW	15,000,000
FGCPHCT018905	RENOVATION OF 2KM WALKWAY	NEW	18,000,000
FGCPHCT018909	REHABILITATION OF 6KM ROAD NETWORK AND DRAINAGE	NEW	29,000,000



0517026032 FGC POTISKUM		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	289,685,674
21	PERSONNEL COST	101,235,412
2101	SALARY	89,987,033
210101	SALARIES AND WAGES	89,987,033
21010101	SALARY	89,987,033
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,248,379
210202	SOCIAL CONTRIBUTIONS	11,248,379
21020201	NHIS	4,499,352
21020202	CONTRIBUTORY PENSION	6,749,027
22	OTHER RECURRENT COSTS	68,450,262
2202	OVERHEAD COST	25,150,190
220201	TRAVEL & TRANSPORT - GENERAL	1,091,396
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	273,395
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	818,001
220202	UTILITIES - GENERAL	1,503,675
22020201	ELECTRICITY CHARGES	683,488
22020202	TELEPHONE CHARGES	136,698
22020203	INTERNET ACCESS CHARGES	410,093
22020204	SATELLITE BROADCASTING ACCESS CHARGES	136,698
22020205	WATER RATES	136,698
220203	MATERIALS & SUPPLIES - GENERAL	6,643,507
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	683,488
22020302	BOOKS	546,791
22020303	NEWSPAPERS	546,791
22020304	MAGAZINES & PERIODICALS	546,791
22020305	PRINTING OF NON SECURITY DOCUMENTS	546,791
22020306	PRINTING OF SECURITY DOCUMENTS	519,451
22020307	DRUGS & MEDICAL SUPPLIES	1,093,581
22020308	FIELD & CAMPING MATERIALS SUPPLIES	820,186
22020309	UNIFORMS & OTHER CLOTHING	1,093,581
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	246,056
220204	MAINTENANCE SERVICES - GENERAL	7,491,033
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	519,451
22020402	MAINTENANCE OF OFFICE FURNITURE	820,186
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,366,977
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,366,977
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,640,372
22020406	OTHER MAINTENANCE SERVICES	1,640,372
22020410	MAINTENANCE OF ROADS AND BRIDGES	136,698
220205	TRAINING - GENERAL	820,186
22020501	LOCAL TRAINING	820,186
220206	OTHER SERVICES - GENERAL	956,884
22020601	SECURITY SERVICES	410,093
22020606	CLEANING & FUMIGATION SERVICES	546,791
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,503,675
22020702	INFORMATION TECHNOLOGY CONSULTING	820,186



0517026032 FGC POTISKUM			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		546,791
22020708	BUDGET PREPARATION		136,698
220208	FUEL & LUBRICANTS - GENERAL		1,913,768
22020801	MOTOR VEHICLE FUEL COST		410,093
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		546,791
22020803	PLANT / GENERATOR FUEL COST		410,093
22020806	COOKING GAS/FUEL COST		546,791
220209	FINANCIAL CHARGES - GENERAL		273,395
22020904	OTHER CRF BANK CHARGES		273,395
220210	MISCELLANEOUS		2,952,671
22021001	REFRESHMENT & MEALS		546,791
22021003	PUBLICITY & ADVERTISEMENTS		273,395
22021004	MEDICAL EXPENSES		546,791
22021006	POSTAGES & COURIER SERVICES		355,414
22021009	SPORTING ACTIVITIES		546,791
22021010	DIRECT TEACHING & LABORATORY COST		546,791
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		136,698
2205	SUBSIDIES		43,300,072
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		43,300,072
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		43,300,072
23	CAPITAL EXPENDITURE		120,000,000
2303	REHABILITATION / REPAIRS		120,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		120,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		120,000,000
	TOTAL PERSONNEL		101,235,412
	TOTAL OVERHEAD		68,450,262
	TOTAL RECURRENT		169,685,674
	TOTAL CAPITAL		120,000,000
	TOTAL ALLOCATION		289,685,674
0517026032 FGC POTISKUM			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCPSKM019102	RENOVATION OF 3 NO. HOSTELS OF 2 BLOCKS EACH	NEW	30,000,000
FGCPSKM019106	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	60,000,000
FGCPSKM019109	RENOVATION OF 1 NO. BLOCK OF 11 CLASSROOMS	NEW	30,000,000



0517026033 FGC RUBBOCHI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	243,718,911
21	PERSONNEL COST	93,597,940
2101	SALARY	81,358,832
210101	SALARIES AND WAGES	81,358,832
21010101	SALARY	81,358,832
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,239,108
210201	ALLOWANCES	2,069,253
21020101	NON REGULAR ALLOWANCES	2,069,253
210202	SOCIAL CONTRIBUTIONS	10,169,855
21020201	NHIS	4,067,942
21020202	CONTRIBUTORY PENSION	6,101,913
22	OTHER RECURRENT COSTS	71,332,278
2202	OVERHEAD COST	14,582,559
220201	TRAVEL & TRANSPORT - GENERAL	1,200,691
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,691
220203	MATERIALS & SUPPLIES - GENERAL	2,918,702
22020303	NEWSPAPERS	88,500
22020304	MAGAZINES & PERIODICALS	85,764
22020305	PRINTING OF NON SECURITY DOCUMENTS	771,873
22020306	PRINTING OF SECURITY DOCUMENTS	600,346
22020307	DRUGS & MEDICAL SUPPLIES	514,582
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	857,637
220204	MAINTENANCE SERVICES - GENERAL	5,231,583
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	514,582
22020402	MAINTENANCE OF OFFICE FURNITURE	514,582
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	771,873
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,029,164
22020405	MAINTENANCE OF PLANTS/GENERATORS	686,109
22020406	OTHER MAINTENANCE SERVICES	1,715,273
220206	OTHER SERVICES - GENERAL	686,109
22020606	CLEANING & FUMIGATION SERVICES	686,109
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	514,582
22020708	BUDGET PREPARATION	514,582
220208	FUEL & LUBRICANTS - GENERAL	1,372,219
22020801	MOTOR VEHICLE FUEL COST	857,637
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	514,582
220210	MISCELLANEOUS	2,658,673
22021001	REFRESHMENT & MEALS	686,109
22021002	HONORARIUM & SITTING ALLOWANCE	686,109
22021009	SPORTING ACTIVITIES	1,029,164
22021029	MONITORING ACTIVITIES & FOLLOW UP	257,291
2205	SUBSIDIES	56,749,719
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,749,719
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,749,719
23	CAPITAL EXPENDITURE	78,788,693
2302	CONSTRUCTION / PROVISION	78,788,693



0517026033 FGC RUBBOCHI			
CODE	LINE ITEM		AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		78,788,693
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		14,247,817
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		12,770,662
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		51,770,214
	TOTAL PERSONNEL		93,597,940
	TOTAL OVERHEAD		71,332,278
	TOTAL RECURRENT		164,930,218
	TOTAL CAPITAL		78,788,693
	TOTAL ALLOCATION		243,718,911
0517026033 FGC RUBBOCHI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCRUBB01002071 6	ROOFING,NOGGING,CEILING,PLASTERING,FLOORING,FITTINGS/FEACTURES AND FINISHING	NEW	51,770,214
FGCRUBB01102071 7	LINTER,ROOFING,NOGGING,CEILING,PLASTERING,FLOORING,FEACTURES/FITTINGS AND FINISHING	NEW	14,247,817
FGCRUBB01202071 8	BOREHOLE DRILLING,FOOTING AND TOWERS,STEEL STATION TANK/STORAGE TANK AND WATER RETICULATION	NEW	12,770,662



0517026034 FGC SOKOTO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	347,783,831
21	PERSONNEL COST	160,603,739
2101	SALARY	142,758,879
210101	SALARIES AND WAGES	142,758,879
21010101	SALARY	142,758,879
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,844,860
210202	SOCIAL CONTRIBUTIONS	17,844,860
21020201	NHIS	7,137,944
21020202	CONTRIBUTORY PENSION	10,706,916
22	OTHER RECURRENT COSTS	111,462,692
2202	OVERHEAD COST	35,534,891
220201	TRAVEL & TRANSPORT - GENERAL	2,014,016
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	504,974
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,509,042
220202	UTILITIES - GENERAL	2,777,358
22020201	ELECTRICITY CHARGES	1,262,436
22020202	TELEPHONE CHARGES	252,487
22020203	INTERNET ACCESS CHARGES	757,461
22020204	SATELLITE BROADCASTING ACCESS CHARGES	252,487
22020205	WATER RATES	252,487
220203	MATERIALS & SUPPLIES - GENERAL	9,235,147
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,262,436
22020302	BOOKS	1,009,948
22020303	NEWSPAPERS	1,009,948
22020304	MAGAZINES & PERIODICALS	1,009,948
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,009,948
22020306	PRINTING OF SECURITY DOCUMENTS	959,451
22020307	DRUGS & MEDICAL SUPPLIES	502,034
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,514,923
22020309	UNIFORMS & OTHER CLOTHING	502,034
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	454,477
220204	MAINTENANCE SERVICES - GENERAL	5,955,168
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	959,451
22020402	MAINTENANCE OF OFFICE FURNITURE	1,514,923
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,007,008
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,007,008
22020405	MAINTENANCE OF PLANTS/GENERATORS	758,932
22020406	OTHER MAINTENANCE SERVICES	455,359
22020410	MAINTENANCE OF ROADS AND BRIDGES	252,487
220205	TRAINING - GENERAL	1,514,923
22020501	LOCAL TRAINING	1,514,923
220206	OTHER SERVICES - GENERAL	1,767,409
22020601	SECURITY SERVICES	757,461
22020606	CLEANING & FUMIGATION SERVICES	1,009,948
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,777,358
22020702	INFORMATION TECHNOLOGY CONSULTING	1,514,923



0517026034 FGC SOKOTO			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		1,009,948
22020708	BUDGET PREPARATION		252,487
220208	FUEL & LUBRICANTS - GENERAL		3,534,818
22020801	MOTOR VEHICLE FUEL COST		757,461
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,009,948
22020803	PLANT / GENERATOR FUEL COST		757,461
22020806	COOKING GAS/FUEL COST		1,009,948
220209	FINANCIAL CHARGES - GENERAL		504,974
22020904	OTHER CRF BANK CHARGES		504,974
220210	MISCELLANEOUS		5,453,720
22021001	REFRESHMENT & MEALS		1,009,948
22021003	PUBLICITY & ADVERTISEMENTS		504,974
22021004	MEDICAL EXPENSES		1,009,948
22021006	POSTAGES & COURIER SERVICES		656,467
22021009	SPORTING ACTIVITIES		1,009,948
22021010	DIRECT TEACHING & LABORATORY COST		1,009,948
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		252,487
2205	SUBSIDIES		75,927,801
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		75,927,801
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		75,927,801
23	CAPITAL EXPENDITURE		75,717,400
2301	FIXED ASSETS PURCHASED		21,360,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		21,360,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		21,360,000
2302	CONSTRUCTION / PROVISION		10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		10,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		10,000,000
2303	REHABILITATION / REPAIRS		44,357,400
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		44,357,400
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		44,357,400
	TOTAL PERSONNEL		160,603,739
	TOTAL OVERHEAD		111,462,692
	TOTAL RECURRENT		272,066,431
	TOTAL CAPITAL		75,717,400
	TOTAL ALLOCATION		347,783,831
0517026034 FGC SOKOTO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCSKT0019047	EXPANSION OF DANNING HALL	NEW	12,000,000
FGCSKT0019050	PURCHASE OF CLASSROOMS FURNITURES	NEW	9,360,000
FGCSKT019032	RENOVATION OF 2 NOS. GIRLS HOSTELS	NEW	20,294,400
FGCSKT019036	RENOVATION OF 3 BLOCKS OF CLASSROOM	NEW	24,063,000
FGCSKT019041	EXPANSION/FURNISHING OF COLLEGE, CLINIC	NEW	10,000,000



0517026035 FGC UGWOLAWO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	272,255,138
21	PERSONNEL COST	123,457,868
2101	SALARY	109,740,327
210101	SALARIES AND WAGES	109,740,327
21010101	SALARY	109,740,327
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,717,541
210202	SOCIAL CONTRIBUTIONS	13,717,541
21020201	NHIS	5,487,016
21020202	CONTRIBUTORY PENSION	8,230,525
22	OTHER RECURRENT COSTS	68,554,439
2202	OVERHEAD COST	12,297,787
220201	TRAVEL & TRANSPORT - GENERAL	538,512
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	166,095
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	372,417
220202	UTILITIES - GENERAL	913,526
22020201	ELECTRICITY CHARGES	415,239
22020202	TELEPHONE CHARGES	83,048
22020203	INTERNET ACCESS CHARGES	249,143
22020204	SATELLITE BROADCASTING ACCESS CHARGES	83,048
22020205	WATER RATES	83,048
220203	MATERIALS & SUPPLIES - GENERAL	3,321,838
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	415,239
22020302	BOOKS	332,191
22020303	NEWSPAPERS	332,191
22020304	MAGAZINES & PERIODICALS	332,191
22020305	PRINTING OF NON SECURITY DOCUMENTS	332,191
22020306	PRINTING OF SECURITY DOCUMENTS	315,581
22020307	DRUGS & MEDICAL SUPPLIES	358,261
22020308	FIELD & CAMPING MATERIALS SUPPLIES	498,286
22020309	UNIFORMS & OTHER CLOTHING	256,221
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	149,486
220204	MAINTENANCE SERVICES - GENERAL	2,408,172
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	315,581
22020402	MAINTENANCE OF OFFICE FURNITURE	498,286
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	218,236
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	422,317
22020405	MAINTENANCE OF PLANTS/GENERATORS	384,332
22020406	OTHER MAINTENANCE SERVICES	486,372
22020410	MAINTENANCE OF ROADS AND BRIDGES	83,048
220205	TRAINING - GENERAL	498,286
22020501	LOCAL TRAINING	498,286
220206	OTHER SERVICES - GENERAL	581,334
22020601	SECURITY SERVICES	249,143
22020606	CLEANING & FUMIGATION SERVICES	332,191
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	913,525
22020702	INFORMATION TECHNOLOGY CONSULTING	498,286



0517026035 FGC UGWOLAWO			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		332,191
22020708	BUDGET PREPARATION		83,048
220208	FUEL & LUBRICANTS - GENERAL		1,162,668
22020801	MOTOR VEHICLE FUEL COST		249,143
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		332,191
22020803	PLANT / GENERATOR FUEL COST		249,143
22020806	COOKING GAS/FUEL COST		332,191
220209	FINANCIAL CHARGES - GENERAL		166,095
22020904	OTHER CRF BANK CHARGES		166,095
220210	MISCELLANEOUS		1,793,831
22021001	REFRESHMENT & MEALS		332,191
22021003	PUBLICITY & ADVERTISEMENTS		166,095
22021004	MEDICAL EXPENSES		332,191
22021006	POSTAGES & COURIER SERVICES		215,924
22021009	SPORTING ACTIVITIES		332,191
22021010	DIRECT TEACHING & LABORATORY COST		332,191
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		83,048
2205	SUBSIDIES		56,256,652
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,256,652
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,256,652
23	CAPITAL EXPENDITURE		80,242,831
2301	FIXED ASSETS PURCHASED		14,440,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		14,440,000
23010113	PURCHASE OF COMPUTERS		10,240,000
23010119	PURCHASE OF POWER GENERATING SET		4,200,000
2302	CONSTRUCTION / PROVISION		14,519,232
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		14,519,232
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS		14,519,232
2303	REHABILITATION / REPAIRS		21,283,599
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		21,283,599
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		21,283,599
2304	PRESERVATION OF THE ENVIRONMENT		30,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		30,000,000
23040102	EROSION & FLOOD CONTROL		30,000,000
	TOTAL PERSONNEL		123,457,868
	TOTAL OVERHEAD		68,554,439
	TOTAL RECURRENT		192,012,307
	TOTAL CAPITAL		80,242,831
	TOTAL ALLOCATION		272,255,138
0517026035 FGC UGWOLAWO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCUGWOL0019071	CONSTRUCTION OF PERIMETER FENCE (300M LONG X 2.95MHEIGHT WITH PEIRS AT 3.00M)	NEW	14,519,232
FGCUGWOL019068	PURCHASE AND INSTALLATION OF 100 DESKTOP COMPUTERS (500GB HARD DRIVE, 4GB RAM, DUAL CORE CPU HP)	NEW	10,240,000
FGCUGWOL1019081	CONSTRUCTION OF DRAINAGES AND CULVERT (EROSION CONTROL)	NEW	30,000,000
FGCUGWOL2019086	REHABILITATION OF 2 NOS OF JUNIOR BOYS HOSTELS	NEW	15,000,000

**0517026035 FGC UGWOLAWO**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCUGWOL2019089	REHABILITATION OF 2 NOS OF JUNIOR GIRLS HOSTEL (WITH 150 CAPACITY)	NEW	6,283,599
FGCUGWOL3019091	PROCUREMENT OF 1 NO GENERATOR AND INSTALLATION OF 1 NO TRANSFORMER	NEW	4,200,000



0517026036 FGC WARRI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	419,888,162
21	PERSONNEL COST	246,052,250
2101	SALARY	218,563,511
210101	SALARIES AND WAGES	218,563,511
21010101	SALARY	218,563,511
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,488,739
210201	ALLOWANCES	168,300
21020101	NON REGULAR ALLOWANCES	168,300
210202	SOCIAL CONTRIBUTIONS	27,320,439
21020201	NHIS	10,928,176
21020202	CONTRIBUTORY PENSION	16,392,263
22	OTHER RECURRENT COSTS	74,519,950
2202	OVERHEAD COST	12,297,783
220201	TRAVEL & TRANSPORT - GENERAL	616,046
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	308,023
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	308,023
220202	UTILITIES - GENERAL	1,670,981
22020201	ELECTRICITY CHARGES	710,344
22020202	TELEPHONE CHARGES	513,372
22020203	INTERNET ACCESS CHARGES	447,265
220203	MATERIALS & SUPPLIES - GENERAL	3,080,233
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	821,396
22020302	BOOKS	513,372
22020305	PRINTING OF NON SECURITY DOCUMENTS	513,372
22020306	PRINTING OF SECURITY DOCUMENTS	513,372
22020307	DRUGS & MEDICAL SUPPLIES	513,372
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	205,349
220204	MAINTENANCE SERVICES - GENERAL	2,566,860
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	513,372
22020402	MAINTENANCE OF OFFICE FURNITURE	513,372
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	513,372
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	513,372
22020405	MAINTENANCE OF PLANTS/GENERATORS	513,372
220205	TRAINING - GENERAL	513,372
22020501	LOCAL TRAINING	513,372
220208	FUEL & LUBRICANTS - GENERAL	1,437,442
22020801	MOTOR VEHICLE FUEL COST	410,698
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	513,372
22020803	PLANT / GENERATOR FUEL COST	513,372
220210	MISCELLANEOUS	2,412,849
22021003	PUBLICITY & ADVERTISEMENTS	513,372
22021007	WELFARE PACKAGES	513,372
22021009	SPORTING ACTIVITIES	513,372
22021010	DIRECT TEACHING & LABORATORY COST	872,733
2205	SUBSIDIES	62,222,167
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,222,167



0517026036 FGC WARRI		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,222,167
23	CAPITAL EXPENDITURE	99,315,962
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	59,315,962
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	59,315,962
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	59,315,962
	TOTAL PERSONNEL	246,052,250
	TOTAL OVERHEAD	74,519,950
	TOTAL RECURRENT	320,572,200
	TOTAL CAPITAL	99,315,962
	TOTAL ALLOCATION	419,888,162

0517026036 FGC WARRI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCWARRI0080204 18	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
FGCWARRI0100204 14	RENOVATION OF ASSEMBLY HALL	ONGOING	35,653,101
FGCWARRI0100204 15	REHABILITATION OF EXISTING STAFF QUARTER	NEW	6,680,166
FGCZARIA00402041 7	REHABILITATION OF HOME ECONOMICS BUILDING	NEW	16,982,695



0517026037 FGC ZARIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	337,532,462
21	PERSONNEL COST	174,696,760
2101	SALARY	155,096,120
210101	SALARIES AND WAGES	155,096,120
21010101	SALARY	155,096,120
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,600,640
210201	ALLOWANCES	213,625
21020101	NON REGULAR ALLOWANCES	213,625
210202	SOCIAL CONTRIBUTIONS	19,387,015
21020201	NHIS	7,754,806
21020202	CONTRIBUTORY PENSION	11,632,209
22	OTHER RECURRENT COSTS	97,771,138
2202	OVERHEAD COST	22,526,853
220201	TRAVEL & TRANSPORT - GENERAL	1,338,754
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	669,377
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	669,377
220202	UTILITIES - GENERAL	2,075,069
22020201	ELECTRICITY CHARGES	267,751
22020202	TELEPHONE CHARGES	401,626
22020203	INTERNET ACCESS CHARGES	401,626
22020205	WATER RATES	535,502
22020206	SEWERAGE CHARGES	468,564
220203	MATERIALS & SUPPLIES - GENERAL	4,350,952
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	401,626
22020302	BOOKS	669,377
22020303	NEWSPAPERS	267,751
22020304	MAGAZINES & PERIODICALS	200,813
22020305	PRINTING OF NON SECURITY DOCUMENTS	334,689
22020306	PRINTING OF SECURITY DOCUMENTS	334,689
22020307	DRUGS & MEDICAL SUPPLIES	535,502
22020308	FIELD & CAMPING MATERIALS SUPPLIES	267,751
22020309	UNIFORMS & OTHER CLOTHING	401,626
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	401,626
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	535,502
220204	MAINTENANCE SERVICES - GENERAL	4,685,640
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,071,003
22020402	MAINTENANCE OF OFFICE FURNITURE	535,502
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	535,502
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	669,377
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,204,879
22020406	OTHER MAINTENANCE SERVICES	669,377
220205	TRAINING - GENERAL	1,004,066
22020501	LOCAL TRAINING	1,004,066
220206	OTHER SERVICES - GENERAL	1,204,879
22020601	SECURITY SERVICES	669,377
22020606	CLEANING & FUMIGATION SERVICES	535,502



0517026037 FGC ZARIA		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,204,879
22020702	INFORMATION TECHNOLOGY CONSULTING	669,377
22020704	ENGINEERING SERVICES	267,751
22020705	ARCHITECTURAL SERVICES	267,751
220208	FUEL & LUBRICANTS - GENERAL	2,476,695
22020801	MOTOR VEHICLE FUEL COST	1,204,879
22020803	PLANT / GENERATOR FUEL COST	803,252
22020806	COOKING GAS/FUEL COST	468,564
220209	FINANCIAL CHARGES - GENERAL	267,751
22020901	BANK CHARGES (OTHER THAN INTEREST)	267,751
220210	MISCELLANEOUS	3,918,168
22021001	REFRESHMENT & MEALS	401,626
22021002	HONORARIUM & SITTING ALLOWANCE	535,502
22021003	PUBLICITY & ADVERTISEMENTS	669,377
22021006	POSTAGES & COURIER SERVICES	267,751
22021007	WELFARE PACKAGES	535,502
22021009	SPORTING ACTIVITIES	959,521
22021010	DIRECT TEACHING & LABORATORY COST	548,889
2205	SUBSIDIES	75,244,285
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	75,244,285
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	75,244,285
23	CAPITAL EXPENDITURE	65,064,564
2302	CONSTRUCTION / PROVISION	65,064,564
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	65,064,564
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	65,064,564
	TOTAL PERSONNEL	174,696,760
	TOTAL OVERHEAD	97,771,138
	TOTAL RECURRENT	272,467,898
	TOTAL CAPITAL	65,064,564
	TOTAL ALLOCATION	337,532,462

0517026037 FGC ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCZARIA003019503	COMPLETION OF 1 NO NEW GIRLS HOSTEL (Annex 1)	NEW	10,000,000
FGCZARIA003019509	REHABILITATION OF DAHLIA, ORCHID AND BALSAM HOTELS (3NOS) (Annex II)	NEW	15,000,000
FGCZARIA003019515	MDG 2014 PROJECT: COMPLETION OF SOLAR BOREHOLE WITH SURFACE OVERHEAD TANKS AND RETICULATION OF WATER A 2014 MDG PROJECT (Annex III)	NEW	6,195,609
FGCZARIA003019520	MDG 2014 PROJECT: COMPLETION OF MODERN KITCHEN AND RENOVATION OF DINNING HALL	NEW	13,715,180
FGCZARIA003019524	MDG 2014 PROJECT: COMPLETION OF 2 BLOCKS OF 6 VIP TOILETS AND BATHROOM AT THE HOSTEL AREA AND 1 BLOCK OF 6 VIP TOILETS AT CLASSROOM AREA AND RENOVATION OF EXISTING TOILETS AND BATHROOMS	NEW	8,177,805
FGCZARIA003019530	FURNISHING AND EQUIPING OF 1 NO NEW BIOLOGY LABORATORY (Annex VI)	NEW	2,721,600
FGCZARIA003019534	REHABILITATION AND EQUIPING OF A BLOCK OF BASIC SCIENCE LABORATORIES	NEW	6,354,370
FGCZARIA003019540	PROCUREMENT OF INSTRUCTIONAL MATERIALS AND TEACHING EQUIPMENTS	NEW	2,900,000



0517026038 FGC, BILLIRI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	469,586,179
21	PERSONNEL COST	120,152,838
2101	SALARY	106,802,523
210101	SALARIES AND WAGES	106,802,523
21010101	SALARY	106,802,523
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,350,315
210202	SOCIAL CONTRIBUTIONS	13,350,315
21020201	NHIS	5,340,126
21020202	CONTRIBUTORY PENSION	8,010,189
22	OTHER RECURRENT COSTS	67,964,920
2202	OVERHEAD COST	12,444,828
220201	TRAVEL & TRANSPORT - GENERAL	1,116,713
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	446,685
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	670,028
220202	UTILITIES - GENERAL	893,370
22020201	ELECTRICITY CHARGES	446,685
22020202	TELEPHONE CHARGES	446,685
220203	MATERIALS & SUPPLIES - GENERAL	5,744,551
22020302	BOOKS	831,013
22020303	NEWSPAPERS	223,343
22020304	MAGAZINES & PERIODICALS	223,343
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,116,713
22020306	PRINTING OF SECURITY DOCUMENTS	1,116,713
22020307	DRUGS & MEDICAL SUPPLIES	1,116,713
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,116,713
220204	MAINTENANCE SERVICES - GENERAL	4,690,194
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,116,713
22020402	MAINTENANCE OF OFFICE FURNITURE	1,116,713
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	893,370
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	893,370
22020405	MAINTENANCE OF PLANTS/GENERATORS	670,028
2205	SUBSIDIES	55,520,092
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	55,520,092
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	55,520,092
23	CAPITAL EXPENDITURE	281,468,421
2301	FIXED ASSETS PURCHASED	1,740,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,740,000
23010113	PURCHASE OF COMPUTERS	1,740,000
2302	CONSTRUCTION / PROVISION	156,576,069
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	156,576,069
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,145,228
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	142,430,841
2303	REHABILITATION / REPAIRS	123,152,352
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	123,152,352
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	123,152,352



TOTAL PERSONNEL	120,152,838
TOTAL OVERHEAD	67,964,920
TOTAL RECURRENT	188,117,758
TOTAL CAPITAL	281,468,421
TOTAL ALLOCATION	469,586,179

0517026038 FGC, BILLIRI

CODE	PROJECT NAME	TYPE	AMOUNT
FGCBILIRI01002070 8	PURCHASE OF COMPUTERS, UPS, PRINTERS AND SCANNERS	NEW	1,740,000
FGCBILIRI01102071 0	RENOVATION OF 3 NOS. GIRLS' HOSTEL FOR 140 STUDENTS	NEW	65,419,924
FGCBILIRI01102071 1	RENOVATION OF 3 NOS BOYS' HOSTEL FOR 130 STUDENTS	NEW	57,732,428
FGCBILIRI01202071 2	CONSTRUCTION OF 1 NO GIRLS' HOSTEL FOR 200 STUDENTS	NEW	80,584,065
FGCBILIRI01202071 5	COMPLETION OF 1 NO CLINIC COMPLEX	NEW	61,846,776
FGCBILIRI01302071 4	COMPLETION OF 1 NO TECHNICAL WORKSHOP	NEW	14,145,228



0517026039 FGC, IDO-ANI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	200,848,006
21	PERSONNEL COST	35,540,839
2101	SALARY	31,515,681
210101	SALARIES AND WAGES	31,515,681
21010101	SALARY	31,515,681
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,025,158
210201	ALLOWANCES	85,698
21020101	NON REGULAR ALLOWANCES	85,698
210202	SOCIAL CONTRIBUTIONS	3,939,460
21020201	NHIS	1,575,784
21020202	CONTRIBUTORY PENSION	2,363,676
22	OTHER RECURRENT COSTS	71,707,167
2202	OVERHEAD COST	14,022,468
220201	TRAVEL & TRANSPORT - GENERAL	709,384
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	354,692
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	354,692
220202	UTILITIES - GENERAL	2,081,176
22020201	ELECTRICITY CHARGES	472,923
22020202	TELEPHONE CHARGES	591,153
22020203	INTERNET ACCESS CHARGES	1,017,100
220203	MATERIALS & SUPPLIES - GENERAL	3,133,111
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	413,807
22020302	BOOKS	591,153
22020305	PRINTING OF NON SECURITY DOCUMENTS	591,153
22020306	PRINTING OF SECURITY DOCUMENTS	591,153
22020307	DRUGS & MEDICAL SUPPLIES	591,153
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	354,692
220204	MAINTENANCE SERVICES - GENERAL	2,955,765
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	591,153
22020402	MAINTENANCE OF OFFICE FURNITURE	591,153
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	591,153
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	591,153
22020405	MAINTENANCE OF PLANTS/GENERATORS	591,153
220205	TRAINING - GENERAL	591,153
22020501	LOCAL TRAINING	591,153
220208	FUEL & LUBRICANTS - GENERAL	1,773,459
22020801	MOTOR VEHICLE FUEL COST	591,153
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	591,153
22020803	PLANT / GENERATOR FUEL COST	591,153
220210	MISCELLANEOUS	2,778,420
22021003	PUBLICITY & ADVERTISEMENTS	591,153
22021007	WELFARE PACKAGES	591,153
22021009	SPORTING ACTIVITIES	591,153
22021010	DIRECT TEACHING & LABORATORY COST	1,004,961
2205	SUBSIDIES	57,684,699
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,684,699



0517026039 FGC, IDO-ANI			
CODE	LINE ITEM		AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		57,684,699
23	CAPITAL EXPENDITURE		93,600,000
2301	FIXED ASSETS PURCHASED		30,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		30,000,000
23010105	PURCHASE OF MOTOR VEHICLES		15,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		15,000,000
2302	CONSTRUCTION / PROVISION		29,600,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		29,600,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		29,600,000
2303	REHABILITATION / REPAIRS		27,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		27,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		27,000,000
2304	PRESERVATION OF THE ENVIRONMENT		7,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		7,000,000
23040102	EROSION & FLOOD CONTROL		7,000,000
	TOTAL PERSONNEL		35,540,839
	TOTAL OVERHEAD		71,707,167
	TOTAL RECURRENT		107,248,006
	TOTAL CAPITAL		93,600,000
	TOTAL ALLOCATION		200,848,006
0517026039 FGC, IDO-ANI			
CODE	PROJECT NAME	TYPE	AMOUNT
IDO ANI 001020673	COMPLETE RENOVATION OF 3 BURNT HOSTELS	NEW	27,000,000
IDO ANI 002020675	PURCHASE OF UTILITY VEHICLES SUCH AS 1 HILUX VAN AND TOYOTA COROLLA CAR	NEW	15,000,000
IDO ANI 003020678	CONSTRUCTION OF 2 BLOCKS OF 6 CLASSROOMS EACH AND SCHOOLS PERIMETER FENCING	NEW	29,600,000
IDO ANI 005020681	PURCHASE OF OFFICE EQUIPMENTS AND FURNITURES	NEW	15,000,000
IDO ANI 006020684	CONSTRUCTION OF DRAINAGE PATTERN TO ARREST EROSION IN THE EXISTING HOSTELS	NEW	7,000,000



0517026040 FGC, IKOLE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	370,145,632
21	PERSONNEL COST	137,600,340
2101	SALARY	122,311,413
210101	SALARIES AND WAGES	122,311,413
21010101	SALARY	122,311,413
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,288,927
210202	SOCIAL CONTRIBUTIONS	15,288,927
21020201	NHIS	6,115,571
21020202	CONTRIBUTORY PENSION	9,173,356
22	OTHER RECURRENT COSTS	67,380,385
2202	OVERHEAD COST	12,988,917
220201	TRAVEL & TRANSPORT - GENERAL	534,076
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	267,038
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	267,038
220202	UTILITIES - GENERAL	712,100
22020201	ELECTRICITY CHARGES	356,050
22020202	TELEPHONE CHARGES	178,025
22020203	INTERNET ACCESS CHARGES	178,025
220203	MATERIALS & SUPPLIES - GENERAL	3,642,601
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	356,050
22020302	BOOKS	890,125
22020305	PRINTING OF NON SECURITY DOCUMENTS	393,644
22020306	PRINTING OF SECURITY DOCUMENTS	667,594
22020307	DRUGS & MEDICAL SUPPLIES	667,594
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	667,594
220204	MAINTENANCE SERVICES - GENERAL	2,225,315
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	445,063
22020402	MAINTENANCE OF OFFICE FURNITURE	445,063
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	445,063
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	445,063
22020405	MAINTENANCE OF PLANTS/GENERATORS	445,063
220205	TRAINING - GENERAL	756,606
22020501	LOCAL TRAINING	756,606
220208	FUEL & LUBRICANTS - GENERAL	2,269,818
22020801	MOTOR VEHICLE FUEL COST	756,606
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	756,606
22020803	PLANT / GENERATOR FUEL COST	756,606
220210	MISCELLANEOUS	2,848,401
22021002	HONORARIUM & SITTING ALLOWANCE	445,063
22021003	PUBLICITY & ADVERTISEMENTS	445,063
22021007	WELFARE PACKAGES	445,063
22021009	SPORTING ACTIVITIES	756,606
22021010	DIRECT TEACHING & LABORATORY COST	756,606
2205	SUBSIDIES	54,391,468
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,391,468
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,391,468



0517026040 FGC, IKOLE		
CODE	LINE ITEM	AMOUNT
23	CAPITAL EXPENDITURE	165,164,907
2301	FIXED ASSETS PURCHASED	15,950,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,950,000
23010108	PURCHASE OF BUSES	15,950,000
2302	CONSTRUCTION / PROVISION	130,365,360
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	130,365,360
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	13,760,860
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	116,604,500
2303	REHABILITATION / REPAIRS	18,849,547
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	18,849,547
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	18,849,547
	TOTAL PERSONNEL	137,600,340
	TOTAL OVERHEAD	67,380,385
	TOTAL RECURRENT	204,980,725
	TOTAL CAPITAL	165,164,907
	TOTAL ALLOCATION	370,145,632

0517026040 FGC, IKOLE			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKOLE02020787	RENOVATION OF 2NOS. CLASSROOM BLOCKS.	NEW	7,210,488
FGCIKOLE02020789	RENOVATION OF 2NOS.HOSTELS.	NEW	11,639,059
FGCIKOLE16010207 65	CONSRUCTION OF 4BEDROOM BUNGALOW	NEW	13,760,860
FGCIKOLE16010207 69	CONSRUCTION OF 1500 CAPACITY DINNING HALL AND KITCHEN	NEW	42,781,756
FGCIKOLE16010207 73	CONSTRUCTIN OF 250 BED SPACE BOYS HOSTEL	NEW	32,458,414
FGCIKOLE16010207 75	CONSRUCTION OF 4BEDROOM BUNGALOW	NEW	13,760,860
FGCIKOLE16010207 76	CONSRUCTION OF 1 NO. 6 CLASSROOM BLOCKS.	NEW	21,353,138
FGCIKOLE16010207 79	CONSRUCTION OF 10 NO. VIP TOILETS.	NEW	6,250,332
FGCIKOLE16030207 94	PROCUREMENT OF 1NO. 35 SEATER BUS.	NEW	15,950,000



0517026041 FGGC ABAJI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	311,951,191
21	PERSONNEL COST	145,885,214
2101	SALARY	129,476,279
210101	SALARIES AND WAGES	129,476,279
21010101	SALARY	129,476,279
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,408,935
210201	ALLOWANCES	224,400
21020101	NON REGULAR ALLOWANCES	224,400
210202	SOCIAL CONTRIBUTIONS	16,184,535
21020201	NHIS	6,473,814
21020202	CONTRIBUTORY PENSION	9,710,721
22	OTHER RECURRENT COSTS	71,085,977
2202	OVERHEAD COST	14,164,825
220201	TRAVEL & TRANSPORT - GENERAL	426,433
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	168,364
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	258,069
220202	UTILITIES - GENERAL	926,000
22020201	ELECTRICITY CHARGES	420,909
22020202	TELEPHONE CHARGES	84,182
22020203	INTERNET ACCESS CHARGES	252,545
22020204	SATELLITE BROADCASTING ACCESS CHARGES	84,182
22020205	WATER RATES	84,182
220203	MATERIALS & SUPPLIES - GENERAL	4,091,234
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	420,909
22020302	BOOKS	336,727
22020303	NEWSPAPERS	336,727
22020304	MAGAZINES & PERIODICALS	336,727
22020305	PRINTING OF NON SECURITY DOCUMENTS	336,727
22020306	PRINTING OF SECURITY DOCUMENTS	319,891
22020307	DRUGS & MEDICAL SUPPLIES	673,454
22020308	FIELD & CAMPING MATERIALS SUPPLIES	505,091
22020309	UNIFORMS & OTHER CLOTHING	673,454
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	151,527
220204	MAINTENANCE SERVICES - GENERAL	3,535,560
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	319,891
22020402	MAINTENANCE OF OFFICE FURNITURE	505,091
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	841,818
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	841,818
22020405	MAINTENANCE OF PLANTS/GENERATORS	471,380
22020406	OTHER MAINTENANCE SERVICES	471,380
22020410	MAINTENANCE OF ROADS AND BRIDGES	84,182
220205	TRAINING - GENERAL	505,091
22020501	LOCAL TRAINING	505,091
220206	OTHER SERVICES - GENERAL	589,272
22020601	SECURITY SERVICES	252,545
22020606	CLEANING & FUMIGATION SERVICES	336,727



0517026041 FGGC ABAJI		AMOUNT
CODE	LINE ITEM	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	926,000
22020702	INFORMATION TECHNOLOGY CONSULTING	505,091
22020703	LEGAL SERVICES	336,727
22020708	BUDGET PREPARATION	84,182
220208	FUEL & LUBRICANTS - GENERAL	1,178,544
22020801	MOTOR VEHICLE FUEL COST	252,545
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	336,727
22020803	PLANT / GENERATOR FUEL COST	252,545
22020806	COOKING GAS/FUEL COST	336,727
220209	FINANCIAL CHARGES - GENERAL	168,364
22020904	OTHER CRF BANK CHARGES	168,364
220210	MISCELLANEOUS	1,818,327
22021001	REFRESHMENT & MEALS	336,727
22021003	PUBLICITY & ADVERTISEMENTS	168,364
22021004	MEDICAL EXPENSES	336,727
22021006	POSTAGES & COURIER SERVICES	218,873
22021009	SPORTING ACTIVITIES	336,727
22021010	DIRECT TEACHING & LABORATORY COST	336,727
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	84,182
2205	SUBSIDIES	56,921,152
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,921,152
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,921,152
23	CAPITAL EXPENDITURE	94,980,000
2302	CONSTRUCTION / PROVISION	94,980,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	94,980,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	94,980,000
	TOTAL PERSONNEL	145,885,214
	TOTAL OVERHEAD	71,085,977
	TOTAL RECURRENT	216,971,191
	TOTAL CAPITAL	94,980,000
	TOTAL ALLOCATION	311,951,191

0517026041 FGGC ABAJI		AMOUNT
CODE	PROJECT NAME	
FGGCABAJ00301958 9	RENOVATION OF 2 NOS BLOCKS OF 8 ROOMS EACH STUDENT HOSTEL(REDA AND BLUE HOUSE) TO RENOVATE THE SCHOOL HOSTELS	20,000,000
FGGCABAJ00301959 8	TO RENOVATE 3 NO BLOCKS OF ONE STOREY STUDENT HOSTELS OF 10 ROOMS EACH	8,000,000
FGGCABAJ00301960 5	TO RENOVATE PHYSICS AND BIOLOGY LABORATORY	2,000,000
FGGCABAJ00301960 8	TO PROCURE EQUIPMENT FOR STUDENTS LABORATORY	4,000,000
FGGCABAJ00301961 2	TO CONSTRUCT 1 NO BLOCK OF SIX CLASSROOMS	10,000,000
FGGCABAJ00301961 9	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)	40,000,000
FGGCABAJ00301962 3	TO PROCURE AND INSTALLATION OF 12 NOS OF CLOSED CIRCUIT TELEVISION	8,400,000
FGGCABAJ00301962 5	PURCHASE AND INSTALLATION OF 40W LED SOLAR STREET LIGHT 5m SOLAR POLE	2,580,000



0517026042 FGGC ABULOMA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	369,636,090
21	PERSONNEL COST	154,395,428
2101	SALARY	137,240,380
210101	SALARIES AND WAGES	137,240,380
21010101	SALARY	137,240,380
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,155,048
210202	SOCIAL CONTRIBUTIONS	17,155,048
21020201	NHIS	6,862,019
21020202	CONTRIBUTORY PENSION	10,293,029
22	OTHER RECURRENT COSTS	96,090,662
2202	OVERHEAD COST	14,533,038
220201	TRAVEL & TRANSPORT - GENERAL	805,374
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	402,687
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	402,687
220202	UTILITIES - GENERAL	1,409,405
22020201	ELECTRICITY CHARGES	402,687
22020202	TELEPHONE CHARGES	503,359
22020203	INTERNET ACCESS CHARGES	503,359
220203	MATERIALS & SUPPLIES - GENERAL	5,033,590
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,006,718
22020302	BOOKS	1,006,718
22020307	DRUGS & MEDICAL SUPPLIES	1,006,718
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,006,718
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,006,718
220204	MAINTENANCE SERVICES - GENERAL	3,523,513
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,006,718
22020402	MAINTENANCE OF OFFICE FURNITURE	1,006,718
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,510,077
220205	TRAINING - GENERAL	1,006,718
22020501	LOCAL TRAINING	1,006,718
220208	FUEL & LUBRICANTS - GENERAL	1,094,061
22020801	MOTOR VEHICLE FUEL COST	503,359
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	590,702
220210	MISCELLANEOUS	1,660,377
22021006	POSTAGES & COURIER SERVICES	683,205
22021009	SPORTING ACTIVITIES	503,359
22021010	DIRECT TEACHING & LABORATORY COST	473,813
2205	SUBSIDIES	81,557,624
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	81,557,624
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	81,557,624
23	CAPITAL EXPENDITURE	119,150,000
2302	CONSTRUCTION / PROVISION	59,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	59,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	7,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,000,000



0517026042 FGGC ABULOMA		
CODE	LINE ITEM	AMOUNT
2303	REHABILITATION / REPAIRS	60,150,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	60,150,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	60,150,000
	TOTAL PERSONNEL	154,395,428
	TOTAL OVERHEAD	96,090,662
	TOTAL RECURRENT	250,486,090
	TOTAL CAPITAL	119,150,000
	TOTAL ALLOCATION	369,636,090

0517026042 FGGC ABULOMA			
CODE	PROJECT NAME	TYPE	AMOUNT
ABULOMA00202035 2	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
ABULOMA00302033 3	CONSTRUCTION OF 1 NO BLOCK OF 6 CLASSROOMS	NEW	19,500,000
ABULOMA00302033 7	CONSTRUCTION OF 1 NO BLOCK OF STUDENTS HOSTEL	NEW	18,500,000
ABULOMA00302035 0	RENOVATION OF 2000 SEATERS CAPACITY DINING HALL	NEW	22,150,000
ABULOMA00502034 2	CONSTRUCTION & FURNISHING OF 2000 SEATERS CAPACITY ASSEMBLY/EXAM HALL	NEW	12,000,000
ABULOMA00602034 5	PERIMETER FENCING OF SCHOOL PREMISES	NEW	7,000,000



0517026043 FGGC AKURE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	432,762,294
21	PERSONNEL COST	270,890,016
2101	SALARY	240,392,192
210101	SALARIES AND WAGES	240,392,192
21010101	SALARY	240,392,192
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,497,824
210201	ALLOWANCES	448,800
21020101	NON REGULAR ALLOWANCES	448,800
210202	SOCIAL CONTRIBUTIONS	30,049,024
21020201	NHIS	12,019,610
21020202	CONTRIBUTORY PENSION	18,029,414
22	OTHER RECURRENT COSTS	80,022,277
2202	OVERHEAD COST	12,906,273
220201	TRAVEL & TRANSPORT - GENERAL	708,024
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	354,012
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	354,012
220202	UTILITIES - GENERAL	1,400,879
22020201	ELECTRICITY CHARGES	495,854
22020202	TELEPHONE CHARGES	442,515
22020203	INTERNET ACCESS CHARGES	462,510
220203	MATERIALS & SUPPLIES - GENERAL	3,849,883
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,194,792
22020302	BOOKS	442,515
22020305	PRINTING OF NON SECURITY DOCUMENTS	442,515
22020306	PRINTING OF SECURITY DOCUMENTS	442,515
22020307	DRUGS & MEDICAL SUPPLIES	442,515
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	885,031
220204	MAINTENANCE SERVICES - GENERAL	2,212,575
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	442,515
22020402	MAINTENANCE OF OFFICE FURNITURE	442,515
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	442,515
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	442,515
22020405	MAINTENANCE OF PLANTS/GENERATORS	442,515
220205	TRAINING - GENERAL	442,515
22020501	LOCAL TRAINING	442,515
220208	FUEL & LUBRICANTS - GENERAL	2,212,576
22020801	MOTOR VEHICLE FUEL COST	1,327,546
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	442,515
22020803	PLANT / GENERATOR FUEL COST	442,515
220210	MISCELLANEOUS	2,079,821
22021003	PUBLICITY & ADVERTISEMENTS	442,515
22021007	WELFARE PACKAGES	442,515
22021009	SPORTING ACTIVITIES	442,515
22021010	DIRECT TEACHING & LABORATORY COST	752,276
2205	SUBSIDIES	67,116,004
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	67,116,004



0517026043 FGGC AKURE		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	67,116,004
23	CAPITAL EXPENDITURE	81,850,001
2301	FIXED ASSETS PURCHASED	6,601,699
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,601,699
23010105	PURCHASE OF MOTOR VEHICLES	5,384,796
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,216,903
2302	CONSTRUCTION / PROVISION	42,898,179
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	42,898,179
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	17,138,834
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,759,345
2303	REHABILITATION / REPAIRS	18,253,547
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	18,253,547
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	9,735,225
23030113	REHABILITATION / REPAIRS - ROADS	6,084,516
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,433,806
2304	PRESERVATION OF THE ENVIRONMENT	14,096,576
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	14,096,576
23040102	EROSION & FLOOD CONTROL	14,096,576
	TOTAL PERSONNEL	270,890,016
	TOTAL OVERHEAD	80,022,277
	TOTAL RECURRENT	350,912,293
	TOTAL CAPITAL	81,850,001
	TOTAL ALLOCATION	432,762,294

0517026043 FGGC AKURE			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCAKURE001019 674	CONSTRUCTION OF MODERN SCHOOL ENTRANCE GATE WITH SECURITY OUTPOST: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	11,662,769
FGGCAKURE001019 806	CONSTRUCTION OF VIP TOILETS AND BATHROOMS IN THE CLASSROOM AND HOSTEL AREAS: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	14,096,576
FGGCAKURE020197 82	PURCHASE OF OFFICE TABLES AND CHAIRS: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	1,216,903
FGGCAKURE090197 87	REHABILITATION/RENOVATION OF HOSTELS: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	3,650,709
FGGCAKURE090197 92	REHABILITATION/ RENOVATION OF CLASSROOMS: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	6,084,516
FGGCAKURE100196 45	EROSION/FLOOD CONTROL: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	14,096,576
FGGCAKURE110196 50	ROAD NETWORK: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	6,084,516
FGGCAKURE120196 56	PURCHASE OF HILUX VAN: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	5,384,796
FGGCAKURE130197 79	REHABILITATION OF ADMINISTRATIVE BLOCK: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	2,433,806
FGGCAKURE150197 97	CONSTRUCTION OF ASSEMBLY HALL: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	3,042,258
FGGCAKURE150198 01	PROVISION OF MODERN KITCHEN FOR STUDENTS: DUE PROCESS: ADVERTISEMENT, PRE QUALIFICATION AND TENDER, FUNDS, LABOUR, TIME, MATERIALS, BOQ	NEW	14,096,576



0517026044 FGGC ANKA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	345,414,729
21	PERSONNEL COST	68,591,131
2101	SALARY	60,969,894
210101	SALARIES AND WAGES	60,969,894
21010101	SALARY	60,969,894
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,621,237
210202	SOCIAL CONTRIBUTIONS	7,621,237
21020201	NHIS	3,048,495
21020202	CONTRIBUTORY PENSION	4,572,742
22	OTHER RECURRENT COSTS	82,698,738
2202	OVERHEAD COST	22,995,949
220201	TRAVEL & TRANSPORT - GENERAL	601,507
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	273,096
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	328,411
220202	UTILITIES - GENERAL	1,502,030
22020201	ELECTRICITY CHARGES	682,741
22020202	TELEPHONE CHARGES	136,548
22020203	INTERNET ACCESS CHARGES	409,645
22020204	SATELLITE BROADCASTING ACCESS CHARGES	136,548
22020205	WATER RATES	136,548
220203	MATERIALS & SUPPLIES - GENERAL	6,636,244
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	682,741
22020302	BOOKS	546,193
22020303	NEWSPAPERS	546,193
22020304	MAGAZINES & PERIODICALS	546,193
22020305	PRINTING OF NON SECURITY DOCUMENTS	546,193
22020306	PRINTING OF SECURITY DOCUMENTS	518,883
22020307	DRUGS & MEDICAL SUPPLIES	1,092,386
22020308	FIELD & CAMPING MATERIALS SUPPLIES	819,289
22020309	UNIFORMS & OTHER CLOTHING	1,092,386
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	245,787
220204	MAINTENANCE SERVICES - GENERAL	5,844,798
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	518,883
22020402	MAINTENANCE OF OFFICE FURNITURE	819,289
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,365,482
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,365,482
22020405	MAINTENANCE OF PLANTS/GENERATORS	819,557
22020406	OTHER MAINTENANCE SERVICES	819,557
22020410	MAINTENANCE OF ROADS AND BRIDGES	136,548
220205	TRAINING - GENERAL	819,289
22020501	LOCAL TRAINING	819,289
220206	OTHER SERVICES - GENERAL	955,838
22020601	SECURITY SERVICES	409,645
22020606	CLEANING & FUMIGATION SERVICES	546,193
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,502,030
22020702	INFORMATION TECHNOLOGY CONSULTING	819,289



0517026044 FGGC ANKA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		546,193
22020708	BUDGET PREPARATION		136,548
220208	FUEL & LUBRICANTS - GENERAL		1,911,676
22020801	MOTOR VEHICLE FUEL COST		409,645
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		546,193
22020803	PLANT / GENERATOR FUEL COST		409,645
22020806	COOKING GAS/FUEL COST		546,193
220209	FINANCIAL CHARGES - GENERAL		273,096
22020904	OTHER CRF BANK CHARGES		273,096
220210	MISCELLANEOUS		2,949,441
22021001	REFRESHMENT & MEALS		546,193
22021003	PUBLICITY & ADVERTISEMENTS		273,096
22021004	MEDICAL EXPENSES		546,193
22021006	POSTAGES & COURIER SERVICES		355,025
22021009	SPORTING ACTIVITIES		546,193
22021010	DIRECT TEACHING & LABORATORY COST		546,193
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		136,548
2205	SUBSIDIES		59,702,789
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		59,702,789
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		59,702,789
23	CAPITAL EXPENDITURE		194,124,860
2301	FIXED ASSETS PURCHASED		164,585,540
230101	PURCHASE OF FIXED ASSETS - GENERAL		164,585,540
23010103	PURCHASE OF RESIDENTIAL BUILDINGS		22,072,617
23010106	PURCHASE OF VANS		7,400,000
23010119	PURCHASE OF POWER GENERATING SET		6,400,000
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		68,714,829
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		59,998,094
2302	CONSTRUCTION / PROVISION		29,539,320
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		29,539,320
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		29,539,320
	TOTAL PERSONNEL		68,591,131
	TOTAL OVERHEAD		82,698,738
	TOTAL RECURRENT		151,289,869
	TOTAL CAPITAL		194,124,860
	TOTAL ALLOCATION		345,414,729
0517026044 FGGC ANKA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGC ANKA04019245	1 NO BLOCK OF GIRLS HOSTEL CONSTRUCTED,	NEW	29,539,320
FGC ANKA06019251	1 NO DINNING HALL/KITCHEN CONSTRUCTED /COMPLETED	NEW	68,714,829
FGC ANKA07019255	1 NO LABORATORY COMPLEX CONSTRUCTED	NEW	50,497,851
FGC ANKA07019260	LABORATORY FURNITURES /FITTINGS PURCHASED	NEW	9,500,243
FGC ANKA08019261	3 BLOCK OF 3 BEDROOM FLAT CONSTRUCTED	NEW	22,072,617
FGC ANKA09019263	1 NO. UTILITY VAN PURCHASED	NEW	7,400,000
FGC ANKA10019265	1 NO. 250 KVA GENERATOR PURCHASED	NEW	6,400,000





0517026045 FGGC BAJOGA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	242,625,777
21	PERSONNEL COST	106,368,765
2101	SALARY	94,550,013
210101	SALARIES AND WAGES	94,550,013
21010101	SALARY	94,550,013
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,818,752
210202	SOCIAL CONTRIBUTIONS	11,818,752
21020201	NHIS	4,727,501
21020202	CONTRIBUTORY PENSION	7,091,251
22	OTHER RECURRENT COSTS	64,256,467
2202	OVERHEAD COST	11,153,424
220201	TRAVEL & TRANSPORT - GENERAL	394,439
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	122,261
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	272,178
220202	UTILITIES - GENERAL	672,438
22020201	ELECTRICITY CHARGES	305,653
22020202	TELEPHONE CHARGES	61,131
22020203	INTERNET ACCESS CHARGES	183,392
22020204	SATELLITE BROADCASTING ACCESS CHARGES	61,131
22020205	WATER RATES	61,131
220203	MATERIALS & SUPPLIES - GENERAL	2,970,946
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	305,653
22020302	BOOKS	244,522
22020303	NEWSPAPERS	244,522
22020304	MAGAZINES & PERIODICALS	244,522
22020305	PRINTING OF NON SECURITY DOCUMENTS	244,522
22020306	PRINTING OF SECURITY DOCUMENTS	232,296
22020307	DRUGS & MEDICAL SUPPLIES	489,045
22020308	FIELD & CAMPING MATERIALS SUPPLIES	366,784
22020309	UNIFORMS & OTHER CLOTHING	489,045
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	110,035
220204	MAINTENANCE SERVICES - GENERAL	3,349,957
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	232,296
22020402	MAINTENANCE OF OFFICE FURNITURE	366,784
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	611,306
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	611,306
22020405	MAINTENANCE OF PLANTS/GENERATORS	733,567
22020406	OTHER MAINTENANCE SERVICES	733,567
22020410	MAINTENANCE OF ROADS AND BRIDGES	61,131
220205	TRAINING - GENERAL	366,784
22020501	LOCAL TRAINING	366,784
220206	OTHER SERVICES - GENERAL	427,914
22020601	SECURITY SERVICES	183,392
22020606	CLEANING & FUMIGATION SERVICES	244,522
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	672,437
22020702	INFORMATION TECHNOLOGY CONSULTING	366,784



0517026045 FGGC BAJOGA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		244,522
22020708	BUDGET PREPARATION		61,131
220208	FUEL & LUBRICANTS - GENERAL		855,828
22020801	MOTOR VEHICLE FUEL COST		183,392
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		244,522
22020803	PLANT / GENERATOR FUEL COST		183,392
22020806	COOKING GAS/FUEL COST		244,522
220209	FINANCIAL CHARGES - GENERAL		122,261
22020904	OTHER CRF BANK CHARGES		122,261
220210	MISCELLANEOUS		1,320,420
22021001	REFRESHMENT & MEALS		244,522
22021003	PUBLICITY & ADVERTISEMENTS		122,261
22021004	MEDICAL EXPENSES		244,522
22021006	POSTAGES & COURIER SERVICES		158,940
22021009	SPORTING ACTIVITIES		244,522
22021010	DIRECT TEACHING & LABORATORY COST		244,522
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		61,131
2205	SUBSIDIES		53,103,043
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		53,103,043
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		53,103,043
23	CAPITAL EXPENDITURE		72,000,545
2301	FIXED ASSETS PURCHASED		11,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		11,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,000,000
23010119	PURCHASE OF POWER GENERATING SET		9,500,000
2302	CONSTRUCTION / PROVISION		12,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		12,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		12,000,000
2303	REHABILITATION / REPAIRS		48,500,545
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		48,500,545
23030103	REHABILITATION / REPAIRS - HOUSING		48,500,545
	TOTAL PERSONNEL		106,368,765
	TOTAL OVERHEAD		64,256,467
	TOTAL RECURRENT		170,625,232
	TOTAL CAPITAL		72,000,545
	TOTAL ALLOCATION		242,625,777
0517026045 FGGC BAJOGA			
CODE	PROJECT NAME	TYPE	AMOUNT
BAJOGA11019826	PROCUREMENT OF 1 NO. 250KVA GENERATING SET	NEW	9,500,000
BAJOGA12019827	PROCUREMENT OF DINING HALL TABLES AND CHAIRS	NEW	2,000,000
BAJOGA12019828	CONTRUCTION OF ASSEMBLY HALL	NEW	12,000,000
BAJOGA13019830	RENOVATION OF 6 NOS. BLOCKS OF CLASSROOM	NEW	11,096,652
BAJOGA13019833	RENOVATION OF 3 NOS. HOSTELS BLOCKS	NEW	37,403,893



0517026046 FGGC BAKORI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	312,836,970
21	PERSONNEL COST	154,395,428
2101	SALARY	137,240,380
210101	SALARIES AND WAGES	137,240,380
21010101	SALARY	137,240,380
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,155,048
210202	SOCIAL CONTRIBUTIONS	17,155,048
21020201	NHIS	6,862,019
21020202	CONTRIBUTORY PENSION	10,293,029
22	OTHER RECURRENT COSTS	71,497,193
2202	OVERHEAD COST	14,467,497
220201	TRAVEL & TRANSPORT - GENERAL	613,494
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	306,747
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	306,747
220202	UTILITIES - GENERAL	1,431,483
22020201	ELECTRICITY CHARGES	408,995
22020202	TELEPHONE CHARGES	511,244
22020203	INTERNET ACCESS CHARGES	511,244
220203	MATERIALS & SUPPLIES - GENERAL	5,112,445
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,022,489
22020302	BOOKS	1,022,489
22020307	DRUGS & MEDICAL SUPPLIES	1,022,489
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,022,489
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,022,489
220204	MAINTENANCE SERVICES - GENERAL	3,578,711
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,022,489
22020402	MAINTENANCE OF OFFICE FURNITURE	1,022,489
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,533,733
220205	TRAINING - GENERAL	1,022,489
22020501	LOCAL TRAINING	1,022,489
220208	FUEL & LUBRICANTS - GENERAL	1,022,488
22020801	MOTOR VEHICLE FUEL COST	511,244
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	511,244
220210	MISCELLANEOUS	1,686,387
22021006	POSTAGES & COURIER SERVICES	693,908
22021009	SPORTING ACTIVITIES	511,244
22021010	DIRECT TEACHING & LABORATORY COST	481,235
2205	SUBSIDIES	57,029,696
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,029,696
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,029,696
23	CAPITAL EXPENDITURE	86,944,349
2302	CONSTRUCTION / PROVISION	86,944,349
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	86,944,349
23020104	CONSTRUCTION / PROVISION OF HOUSING	17,513,748
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	69,430,601



TOTAL PERSONNEL	154,395,428
TOTAL OVERHEAD	71,497,193
TOTAL RECURRENT	225,892,621
TOTAL CAPITAL	86,944,349
TOTAL ALLOCATION	312,836,970

0517026046 FGC BAKORI

CODE	PROJECT NAME	TYPE	AMOUNT
FGCBAKORI0040198 54	RENOVATION AND REHABILITATION OF TWO (2NOS) BLOCKS OF 5 CLASSROOMS.	NEW	17,513,748
FGCBAKORI0050198 61	RENOVATION AND REHABILITATION OF SIX (6NOS) GIRLS' HOSTELS.	NEW	31,904,333
FGCBAKORI0050198 64	CONSTRUCTION OF 1428M PERIMETER FENCE AROUND GIRLS' HOSTELS.	NEW	37,526,268



0517026047 FGGC BAUCHI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	309,814,600
21	PERSONNEL COST	164,384,057
2101	SALARY	146,119,162
210101	SALARIES AND WAGES	146,119,162
21010101	SALARY	146,119,162
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,264,895
210202	SOCIAL CONTRIBUTIONS	18,264,895
21020201	NHIS	7,305,958
21020202	CONTRIBUTORY PENSION	10,958,937
22	OTHER RECURRENT COSTS	80,128,743
2202	OVERHEAD COST	14,969,558
220201	TRAVEL & TRANSPORT - GENERAL	1,077,544
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	538,772
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	538,772
220202	UTILITIES - GENERAL	1,346,931
22020201	ELECTRICITY CHARGES	673,465
22020202	TELEPHONE CHARGES	336,733
22020203	INTERNET ACCESS CHARGES	336,733
220203	MATERIALS & SUPPLIES - GENERAL	8,908,372
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	673,465
22020302	BOOKS	673,465
22020303	NEWSPAPERS	269,386
22020304	MAGAZINES & PERIODICALS	134,693
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,346,930
22020306	PRINTING OF SECURITY DOCUMENTS	1,346,930
22020307	DRUGS & MEDICAL SUPPLIES	2,443,108
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,020,395
220204	MAINTENANCE SERVICES - GENERAL	2,020,395
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	673,465
22020402	MAINTENANCE OF OFFICE FURNITURE	673,465
22020405	MAINTENANCE OF PLANTS/GENERATORS	673,465
220208	FUEL & LUBRICANTS - GENERAL	673,465
22020801	MOTOR VEHICLE FUEL COST	673,465
220210	MISCELLANEOUS	942,851
22021001	REFRESHMENT & MEALS	269,386
22021010	DIRECT TEACHING & LABORATORY COST	673,465
2205	SUBSIDIES	65,159,185
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	65,159,185
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	65,159,185
23	CAPITAL EXPENDITURE	65,301,800
2303	REHABILITATION / REPAIRS	65,301,800
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	65,301,800
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	65,301,800



TOTAL PERSONNEL	164,384,057
TOTAL OVERHEAD	80,128,743
TOTAL RECURRENT	244,512,800
TOTAL CAPITAL	65,301,800
TOTAL ALLOCATION	309,814,600

0517026047 FGC BAUCHI

CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBAUCHI00402 0361	RENOVATION OF 4NOS HOSTELS	NEW	41,428,800
FGGCBAUCHI00402 0365	RENOVATION OF 3NOS. BLOCKS OF CLASSROOM	NEW	23,873,000



0517026048 FGGC BENIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	468,861,438
21	PERSONNEL COST	263,260,899
2101	SALARY	233,511,021
210101	SALARIES AND WAGES	233,511,021
21010101	SALARY	233,511,021
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,749,878
210201	ALLOWANCES	561,000
21020101	NON REGULAR ALLOWANCES	561,000
210202	SOCIAL CONTRIBUTIONS	29,188,878
21020201	NHIS	11,675,551
21020202	CONTRIBUTORY PENSION	17,513,327
22	OTHER RECURRENT COSTS	79,638,416
2202	OVERHEAD COST	12,297,792
220201	TRAVEL & TRANSPORT - GENERAL	1,037,874
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	496,782
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	541,092
220202	UTILITIES - GENERAL	1,870,740
22020201	ELECTRICITY CHARGES	854,730
22020202	TELEPHONE CHARGES	496,782
22020203	INTERNET ACCESS CHARGES	519,228
220203	MATERIALS & SUPPLIES - GENERAL	2,781,978
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	397,425
22020302	BOOKS	496,782
22020305	PRINTING OF NON SECURITY DOCUMENTS	496,782
22020306	PRINTING OF SECURITY DOCUMENTS	496,782
22020307	DRUGS & MEDICAL SUPPLIES	496,782
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	397,425
220204	MAINTENANCE SERVICES - GENERAL	2,483,910
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	496,782
22020402	MAINTENANCE OF OFFICE FURNITURE	496,782
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	496,782
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	496,782
22020405	MAINTENANCE OF PLANTS/GENERATORS	496,782
220205	TRAINING - GENERAL	496,782
22020501	LOCAL TRAINING	496,782
220208	FUEL & LUBRICANTS - GENERAL	1,291,633
22020801	MOTOR VEHICLE FUEL COST	298,069
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	496,782
22020803	PLANT / GENERATOR FUEL COST	496,782
220210	MISCELLANEOUS	2,334,875
22021003	PUBLICITY & ADVERTISEMENTS	496,782
22021007	WELFARE PACKAGES	496,782
22021009	SPORTING ACTIVITIES	496,782
22021010	DIRECT TEACHING & LABORATORY COST	844,529
2205	SUBSIDIES	67,340,624
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	67,340,624



0517026048 FGGC BENIN		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	67,340,624
23	CAPITAL EXPENDITURE	125,962,123
2301	FIXED ASSETS PURCHASED	12,300,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	12,300,000
23010113	PURCHASE OF COMPUTERS	12,300,000
2302	CONSTRUCTION / PROVISION	83,935,518
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	83,935,518
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	83,935,518
2303	REHABILITATION / REPAIRS	29,726,605
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	29,726,605
23030103	REHABILITATION / REPAIRS - HOUSING	29,726,605
	TOTAL PERSONNEL	263,260,899
	TOTAL OVERHEAD	79,638,416
	TOTAL RECURRENT	342,899,315
	TOTAL CAPITAL	125,962,123
	TOTAL ALLOCATION	468,861,438

0517026048 FGGC BENIN			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBENIN0030199 40	PURCHASE AND INSTALLATION OF 100 DESKTOP COMPUTERS (500GB HARD DRIVE, 4GB RAM, DUAL CORE CPU HP)	NEW	12,300,000
FGGCBENIN0040199 45	CONSTRUCTION OF 1 BLOCK OF HOSTEL OF 250 CAPACITY	NEW	43,935,518
FGGCBENIN0040199 58	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
FGGCBENIN0050199 49	RENOVATION OF JUNIOR DINING HALL	NEW	16,706,025
FGGCBENIN0050199 52	RENOVATION OF 3 BLOCKS OF CLASSROOM, 6 ROOMS EACH	NEW	13,020,580



0517026049 FGGC BIDA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	260,343,079
21	PERSONNEL COST	131,729,383
2101	SALARY	117,092,785
210101	SALARIES AND WAGES	117,092,785
21010101	SALARY	117,092,785
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,636,598
210202	SOCIAL CONTRIBUTIONS	14,636,598
21020201	NHIS	5,854,639
21020202	CONTRIBUTORY PENSION	8,781,959
22	OTHER RECURRENT COSTS	69,027,153
2202	OVERHEAD COST	11,811,102
220201	TRAVEL & TRANSPORT - GENERAL	464,611
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	128,937
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	335,674
220202	UTILITIES - GENERAL	709,156
22020201	ELECTRICITY CHARGES	322,343
22020202	TELEPHONE CHARGES	64,469
22020203	INTERNET ACCESS CHARGES	193,406
22020204	SATELLITE BROADCASTING ACCESS CHARGES	64,469
22020205	WATER RATES	64,469
220203	MATERIALS & SUPPLIES - GENERAL	3,133,178
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	322,343
22020302	BOOKS	257,875
22020303	NEWSPAPERS	257,875
22020304	MAGAZINES & PERIODICALS	257,875
22020305	PRINTING OF NON SECURITY DOCUMENTS	257,875
22020306	PRINTING OF SECURITY DOCUMENTS	244,981
22020307	DRUGS & MEDICAL SUPPLIES	515,749
22020308	FIELD & CAMPING MATERIALS SUPPLIES	386,812
22020309	UNIFORMS & OTHER CLOTHING	515,749
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	116,044
220204	MAINTENANCE SERVICES - GENERAL	3,532,884
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	244,981
22020402	MAINTENANCE OF OFFICE FURNITURE	386,812
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	644,687
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	644,687
22020405	MAINTENANCE OF PLANTS/GENERATORS	773,624
22020406	OTHER MAINTENANCE SERVICES	773,624
22020410	MAINTENANCE OF ROADS AND BRIDGES	64,469
220205	TRAINING - GENERAL	386,812
22020501	LOCAL TRAINING	386,812
220206	OTHER SERVICES - GENERAL	451,281
22020601	SECURITY SERVICES	193,406
22020606	CLEANING & FUMIGATION SERVICES	257,875
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	709,156
22020702	INFORMATION TECHNOLOGY CONSULTING	386,812



0517026049 FGGC BIDA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		257,875
22020708	BUDGET PREPARATION		64,469
220208	FUEL & LUBRICANTS - GENERAL		902,562
22020801	MOTOR VEHICLE FUEL COST		193,406
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		257,875
22020803	PLANT / GENERATOR FUEL COST		193,406
22020806	COOKING GAS/FUEL COST		257,875
220209	FINANCIAL CHARGES - GENERAL		128,937
22020904	OTHER CRF BANK CHARGES		128,937
220210	MISCELLANEOUS		1,392,525
22021001	REFRESHMENT & MEALS		257,875
22021003	PUBLICITY & ADVERTISEMENTS		128,937
22021004	MEDICAL EXPENSES		257,875
22021006	POSTAGES & COURIER SERVICES		167,619
22021009	SPORTING ACTIVITIES		257,875
22021010	DIRECT TEACHING & LABORATORY COST		257,875
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		64,469
2205	SUBSIDIES		57,216,051
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		57,216,051
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		57,216,051
23	CAPITAL EXPENDITURE		59,586,543
2302	CONSTRUCTION / PROVISION		59,586,543
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		59,586,543
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		59,586,543
	TOTAL PERSONNEL		131,729,383
	TOTAL OVERHEAD		69,027,153
	TOTAL RECURRENT		200,756,536
	TOTAL CAPITAL		59,586,543
	TOTAL ALLOCATION		260,343,079
0517026049 FGGC BIDA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBIDA0110199 68	CONSTRUCTION OF 1250M PERIMETER FENCE (BOQ PAGES 1-4) ANNEX 1	NEW	8,598,704
FGGCBIDA0110199 71	CONSTRUCTION/ COMPLETION OF 1500 CAPACITY ASSEMBLY HALL	NEW	17,771,758
FGGCBIDA0110199 73	PURCHASE OF OFFICE FURNITURES AND EQUIPMENT	NEW	13,042,471
FGGCBIDA0110199 77	CONSTRUCTION 1 NO. BLOCK OF 8 CLASSROOMS WITH TOILET (BOQ PAGES 1-12) ANNEX 5	NEW	20,173,610



0517026050 FGGC BWARI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	576,168,925
21	PERSONNEL COST	363,583,330
2101	SALARY	323,185,182
210101	SALARIES AND WAGES	323,185,182
21010101	SALARY	323,185,182
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,398,148
210202	SOCIAL CONTRIBUTIONS	40,398,148
21020201	NHIS	16,159,259
21020202	CONTRIBUTORY PENSION	24,238,889
22	OTHER RECURRENT COSTS	103,949,870
2202	OVERHEAD COST	20,269,927
220201	TRAVEL & TRANSPORT - GENERAL	732,723
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	287,850
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	444,873
220202	UTILITIES - GENERAL	1,583,175
22020201	ELECTRICITY CHARGES	719,625
22020202	TELEPHONE CHARGES	143,925
22020203	INTERNET ACCESS CHARGES	431,775
22020204	SATELLITE BROADCASTING ACCESS CHARGES	143,925
22020205	WATER RATES	143,925
220203	MATERIALS & SUPPLIES - GENERAL	5,492,711
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	719,625
22020302	BOOKS	575,700
22020303	NEWSPAPERS	575,700
22020304	MAGAZINES & PERIODICALS	575,700
22020305	PRINTING OF NON SECURITY DOCUMENTS	575,700
22020306	PRINTING OF SECURITY DOCUMENTS	546,915
22020307	DRUGS & MEDICAL SUPPLIES	400,378
22020308	FIELD & CAMPING MATERIALS SUPPLIES	863,550
22020309	UNIFORMS & OTHER CLOTHING	400,378
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	259,065
220204	MAINTENANCE SERVICES - GENERAL	3,595,538
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	546,915
22020402	MAINTENANCE OF OFFICE FURNITURE	863,550
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	366,362
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	366,362
22020405	MAINTENANCE OF PLANTS/GENERATORS	654,212
22020406	OTHER MAINTENANCE SERVICES	654,212
22020410	MAINTENANCE OF ROADS AND BRIDGES	143,925
220205	TRAINING - GENERAL	863,550
22020501	LOCAL TRAINING	863,550
220206	OTHER SERVICES - GENERAL	1,007,475
22020601	SECURITY SERVICES	431,775
22020606	CLEANING & FUMIGATION SERVICES	575,700
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,583,175
22020702	INFORMATION TECHNOLOGY CONSULTING	863,550



0517026050 FGGC BWARI			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		575,700
22020708	BUDGET PREPARATION		143,925
220208	FUEL & LUBRICANTS - GENERAL		2,014,950
22020801	MOTOR VEHICLE FUEL COST		431,775
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		575,700
22020803	PLANT / GENERATOR FUEL COST		431,775
22020806	COOKING GAS/FUEL COST		575,700
220209	FINANCIAL CHARGES - GENERAL		287,850
22020904	OTHER CRF BANK CHARGES		287,850
220210	MISCELLANEOUS		3,108,780
22021001	REFRESHMENT & MEALS		575,700
22021003	PUBLICITY & ADVERTISEMENTS		287,850
22021004	MEDICAL EXPENSES		575,700
22021006	POSTAGES & COURIER SERVICES		374,205
22021009	SPORTING ACTIVITIES		575,700
22021010	DIRECT TEACHING & LABORATORY COST		575,700
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		143,925
2205	SUBSIDIES		83,679,943
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		83,679,943
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		83,679,943
23	CAPITAL EXPENDITURE		108,635,725
2301	FIXED ASSETS PURCHASED		9,550,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		9,550,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		7,950,000
23010119	PURCHASE OF POWER GENERATING SET		1,600,000
2302	CONSTRUCTION / PROVISION		46,036,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,036,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		6,036,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
2303	REHABILITATION / REPAIRS		53,049,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		53,049,725
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		30,698,600
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		2,351,125
	TOTAL PERSONNEL		363,583,330
	TOTAL OVERHEAD		103,949,870
	TOTAL RECURRENT		467,533,200
	TOTAL CAPITAL		108,635,725
	TOTAL ALLOCATION		576,168,925
0517026050 FGGC BWARI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBWARI002020065	EXCARVATION OF UNSUITABLE MATERIALS, BACK FILLING WITH LATERITE, STONE BASE FILLING AND COMPACTING, PROCUREMENT OF INTERLOCKING STONES.	NEW	6,036,000
FGGCBWARI003020094	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
FGGCBWARI007020070	RENOVATION AND EQUIPPING OF SCIENCE LABORATORIES I.E CHEMISTRY, BIOLOGY, PHYSICS AND INTRO-TECH LAB.	NEW	19,700,000

**0517026050****FGGC BWARI**

CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBWARI007020 082	PROCUREMENT OF LONG SPAN ROOFING SHEETS, REPLACEMENT OF DOORS, WINDORS AND LOURVRES, PLUMBING FITTINGS, COURTYARD AND GENERAL PAINTING.	NEW	5,849,300
FGGCBWARI007020 103	PROCUREMENT OF LONG SPAN ROOFING SHEETS, REPLACEMENT OF DOORS, WINDORS AND LOURVRES, PLUMBING FITTINGS, COURTYARD AND GENERAL PAINTING.	NEW	5,149,300
FGGCBWARI010020 074	PROCUREMENT OF BLOCKS, CEMENT, ELECTRICAL FITTINGS, PLUMBING AND PAINTINGS.	NEW	2,351,125
FGGCBWARI011020 079	PROVISION OF OFFICE TABLES, CHAIRS, CABINETS, REFRIGERATORS AND AIRCONDITIONERS	NEW	7,950,000
FGGCBWARI012020 087	SUB-STRUCTURE WORK, BLOCK WORKS UP ROOF LEVEL, REINFORCE CONCRETE WORK ROOF AND CEILING, DOORS AND WINDOWS, PLUMBING AND SANITARY INSTALLATION, ELECTRICAL WORK, RENDERING AND TILING, BURGLARY PROOF AND WINDOWS AND PAINTING	NEW	20,000,000
FGGCBWARI013020 088	FOR GRINDING STUDENTS MEAL, POWERING OF DEEP FREEZERS AND LIGHTENING OF THE DINNING HALL.	NEW	1,600,000



0517026051 FGGC CALABAR		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	394,766,360
21	PERSONNEL COST	215,413,994
2101	SALARY	191,429,239
210101	SALARIES AND WAGES	191,429,239
21010101	SALARY	191,429,239
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,984,755
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	23,928,655
21020201	NHIS	9,571,462
21020202	CONTRIBUTORY PENSION	14,357,193
22	OTHER RECURRENT COSTS	84,564,603
2202	OVERHEAD COST	12,169,355
220201	TRAVEL & TRANSPORT - GENERAL	897,535
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	475,089
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	422,446
220202	UTILITIES - GENERAL	1,627,515
22020201	ELECTRICITY CHARGES	655,871
22020202	TELEPHONE CHARGES	475,089
22020203	INTERNET ACCESS CHARGES	496,555
220203	MATERIALS & SUPPLIES - GENERAL	3,135,586
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	570,106
22020302	BOOKS	475,089
22020305	PRINTING OF NON SECURITY DOCUMENTS	475,089
22020306	PRINTING OF SECURITY DOCUMENTS	475,089
22020307	DRUGS & MEDICAL SUPPLIES	475,089
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	665,124
220204	MAINTENANCE SERVICES - GENERAL	2,375,445
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	475,089
22020402	MAINTENANCE OF OFFICE FURNITURE	475,089
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	475,089
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	475,089
22020405	MAINTENANCE OF PLANTS/GENERATORS	475,089
220205	TRAINING - GENERAL	475,089
22020501	LOCAL TRAINING	475,089
220208	FUEL & LUBRICANTS - GENERAL	1,425,267
22020801	MOTOR VEHICLE FUEL COST	475,089
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	475,089
22020803	PLANT / GENERATOR FUEL COST	475,089
220210	MISCELLANEOUS	2,232,918
22021003	PUBLICITY & ADVERTISEMENTS	475,089
22021007	WELFARE PACKAGES	475,089
22021009	SPORTING ACTIVITIES	475,089
22021010	DIRECT TEACHING & LABORATORY COST	807,651
2205	SUBSIDIES	72,395,248
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	72,395,248



0517026051 FGGC CALABAR		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	72,395,248
23	CAPITAL EXPENDITURE	94,787,763
2301	FIXED ASSETS PURCHASED	13,100,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,100,000
23010108	PURCHASE OF BUSES	13,100,000
2302	CONSTRUCTION / PROVISION	60,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	40,000,000
2303	REHABILITATION / REPAIRS	12,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,000,000
2304	PRESERVATION OF THE ENVIRONMENT	9,687,763
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	9,687,763
23040102	EROSION & FLOOD CONTROL	9,687,763
	TOTAL PERSONNEL	215,413,994
	TOTAL OVERHEAD	84,564,603
	TOTAL RECURRENT	299,978,597
	TOTAL CAPITAL	94,787,763
	TOTAL ALLOCATION	394,766,360

0517026051 FGGC CALABAR			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCCAL00302012 8	PURCHASE OF ONE (1) NO. 30 SEATER BUS	NEW	13,100,000
FGGCCAL00402013 0	SOIL AND EROSION CONTROL (ON-GOING)	NEW	9,687,763
FGGCCAL00502013 6	REHABILITATION OF ONE (1) BLOCK OF 6 CLASSROOMS	NEW	12,000,000
FGGCCAL00602013 9	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	20,000,000
FGGCCAL00702014 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



0517026052 FGGC EFON ALAYE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	361,997,813
21	PERSONNEL COST	141,260,110
2101	SALARY	125,414,942
210101	SALARIES AND WAGES	125,414,942
21010101	SALARY	125,414,942
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,845,168
210201	ALLOWANCES	168,300
21020101	NON REGULAR ALLOWANCES	168,300
210202	SOCIAL CONTRIBUTIONS	15,676,868
21020201	NHIS	6,270,747
21020202	CONTRIBUTORY PENSION	9,406,121
22	OTHER RECURRENT COSTS	50,083,286
2202	OVERHEAD COST	13,265,016
220201	TRAVEL & TRANSPORT - GENERAL	2,154,323
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,436,215
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	718,108
220202	UTILITIES - GENERAL	1,175,809
22020201	ELECTRICITY CHARGES	529,512
22020202	TELEPHONE CHARGES	646,297
220203	MATERIALS & SUPPLIES - GENERAL	2,935,622
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,005,351
22020303	NEWSPAPERS	430,865
22020304	MAGAZINES & PERIODICALS	135,001
22020307	DRUGS & MEDICAL SUPPLIES	646,297
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	718,108
220204	MAINTENANCE SERVICES - GENERAL	3,415,905
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	574,486
22020402	MAINTENANCE OF OFFICE FURNITURE	430,865
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	574,486
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	718,108
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,117,960
220205	TRAINING - GENERAL	1,148,972
22020501	LOCAL TRAINING	1,148,972
220208	FUEL & LUBRICANTS - GENERAL	1,213,602
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	639,116
22020803	PLANT / GENERATOR FUEL COST	574,486
220210	MISCELLANEOUS	1,220,783
22021002	HONORARIUM & SITTING ALLOWANCE	359,054
22021003	PUBLICITY & ADVERTISEMENTS	215,432
22021007	WELFARE PACKAGES	215,432
22021009	SPORTING ACTIVITIES	430,865
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	170,654,417
2302	CONSTRUCTION / PROVISION	170,654,417



0517026052 FGGC EFON ALAYE			
CODE	LINE ITEM		AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		170,654,417
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,301,969
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		29,831,969
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		19,945,632
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		43,283,938
23020114	CONSTRUCTION / PROVISION OF ROADS		36,254,200
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		25,036,709
	TOTAL PERSONNEL		141,260,110
	TOTAL OVERHEAD		50,083,286
	TOTAL RECURRENT		191,343,396
	TOTAL CAPITAL		170,654,417
	TOTAL ALLOCATION		361,997,813
0517026052 FGGC EFON ALAYE			
CODE	PROJECT NAME	TYPE	AMOUNT
XEFON10020177	CONSTRUCTION OF BUNGALOW GIRLS' HOSTEL	NEW	29,831,969
XEFON11020212	CONSTRUCTION OF 6 ROOM ENSUIT STAFF ROOM	NEW	16,301,969
XEFON5020175	CONSTRUCTION OF 2 NOS. 6 CLASSROOM BLOCKS	NEW	43,283,938
XEFON6020203	REHABILITATION OF INTERNAL ROAD NETWORK	NEW	36,254,200
XEFON6020207	SUPPLIED AND INSTALLATION OF STREET LIGHT	NEW	19,945,632
XEFON8020171	CONSTRUCTION AND EQUIPMENTS OF MODERN KITCHEN	NEW	25,036,709



0517026053 FGGC EFON IMNRINGI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	310,015,069
21	PERSONNEL COST	107,712,155
2101	SALARY	95,744,138
210101	SALARIES AND WAGES	95,744,138
21010101	SALARY	95,744,138
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,968,017
210202	SOCIAL CONTRIBUTIONS	11,968,017
21020201	NHIS	4,787,207
21020202	CONTRIBUTORY PENSION	7,180,810
22	OTHER RECURRENT COSTS	71,783,612
2202	OVERHEAD COST	11,561,327
220201	TRAVEL & TRANSPORT - GENERAL	438,004
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	126,401
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	311,603
220202	UTILITIES - GENERAL	695,208
22020201	ELECTRICITY CHARGES	316,003
22020202	TELEPHONE CHARGES	63,201
22020203	INTERNET ACCESS CHARGES	189,602
22020204	SATELLITE BROADCASTING ACCESS CHARGES	63,201
22020205	WATER RATES	63,201
220203	MATERIALS & SUPPLIES - GENERAL	3,071,553
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	316,003
22020302	BOOKS	252,803
22020303	NEWSPAPERS	252,803
22020304	MAGAZINES & PERIODICALS	252,803
22020305	PRINTING OF NON SECURITY DOCUMENTS	252,803
22020306	PRINTING OF SECURITY DOCUMENTS	240,163
22020307	DRUGS & MEDICAL SUPPLIES	505,605
22020308	FIELD & CAMPING MATERIALS SUPPLIES	379,204
22020309	UNIFORMS & OTHER CLOTHING	505,605
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	113,761
220204	MAINTENANCE SERVICES - GENERAL	3,463,398
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	240,163
22020402	MAINTENANCE OF OFFICE FURNITURE	379,204
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	632,007
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	632,007
22020405	MAINTENANCE OF PLANTS/GENERATORS	758,408
22020406	OTHER MAINTENANCE SERVICES	758,408
22020410	MAINTENANCE OF ROADS AND BRIDGES	63,201
220205	TRAINING - GENERAL	379,204
22020501	LOCAL TRAINING	379,204
220206	OTHER SERVICES - GENERAL	442,405
22020601	SECURITY SERVICES	189,602
22020606	CLEANING & FUMIGATION SERVICES	252,803
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	695,208
22020702	INFORMATION TECHNOLOGY CONSULTING	379,204



0517026053 FGGC EFON IMNRINGI			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		252,803
22020708	BUDGET PREPARATION		63,201
220208	FUEL & LUBRICANTS - GENERAL		884,810
22020801	MOTOR VEHICLE FUEL COST		189,602
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		252,803
22020803	PLANT / GENERATOR FUEL COST		189,602
22020806	COOKING GAS/FUEL COST		252,803
220209	FINANCIAL CHARGES - GENERAL		126,401
22020904	OTHER CRF BANK CHARGES		126,401
220210	MISCELLANEOUS		1,365,136
22021001	REFRESHMENT & MEALS		252,803
22021003	PUBLICITY & ADVERTISEMENTS		126,401
22021004	MEDICAL EXPENSES		252,803
22021006	POSTAGES & COURIER SERVICES		164,322
22021009	SPORTING ACTIVITIES		252,803
22021010	DIRECT TEACHING & LABORATORY COST		252,803
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		63,201
2205	SUBSIDIES		60,222,285
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		60,222,285
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		60,222,285
23	CAPITAL EXPENDITURE		130,519,302
2302	CONSTRUCTION / PROVISION		95,334,626
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		95,334,626
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		7,099,583
23020104	CONSTRUCTION / PROVISION OF HOUSING		88,235,043
2304	PRESERVATION OF THE ENVIRONMENT		35,184,676
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		35,184,676
23040102	EROSION & FLOOD CONTROL		35,184,676
	TOTAL PERSONNEL		107,712,155
	TOTAL OVERHEAD		71,783,612
	TOTAL RECURRENT		179,495,767
	TOTAL CAPITAL		130,519,302
	TOTAL ALLOCATION		310,015,069
0517026053 FGGC EFON IMNRINGI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIMRG0019461	5. SANDFILLING, LANDSCAPING & DRAINAGE OF THE COLLEGE PREMISES	NEW	35,184,676
FGGCIMRG019449	1. CONSTRUCTION OF 1 NO. BLOCK OF 6 CLASSROOMS + 2 NOS STAFF ROOM	NEW	51,310,102
FGGCIMRG019452	2.COMPLETION OF 1 NO. BLOCK OF 6 CLASSROOMS + 2NOS. STAFF ROOM (ONGOING)	NEW	28,830,090
FGGCIMRG019457	3.COMPLETION 1 NO. BLOCK OF COURTYARD DORMITORY (ONGOING).	NEW	8,094,851
FGGCIMRG1019467	7. COMPLETION OF BLOCK OF 3 NOS SELF CONTAINED APARTMENTS	NEW	7,099,583



0517026054 FGGC ENUGU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	830,956,656
21	PERSONNEL COST	391,898,090
2101	SALARY	348,353,857
210101	SALARIES AND WAGES	348,353,857
21010101	SALARY	348,353,857
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	43,544,233
210202	SOCIAL CONTRIBUTIONS	43,544,233
21020201	NHIS	17,417,693
21020202	CONTRIBUTORY PENSION	26,126,540
22	OTHER RECURRENT COSTS	138,239,148
2202	OVERHEAD COST	21,054,305
220201	TRAVEL & TRANSPORT - GENERAL	673,688
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	231,598
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	442,090
220202	UTILITIES - GENERAL	1,273,789
22020201	ELECTRICITY CHARGES	578,995
22020202	TELEPHONE CHARGES	115,799
22020203	INTERNET ACCESS CHARGES	347,397
22020204	SATELLITE BROADCASTING ACCESS CHARGES	115,799
22020205	WATER RATES	115,799
220203	MATERIALS & SUPPLIES - GENERAL	5,627,829
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	578,995
22020302	BOOKS	463,196
22020303	NEWSPAPERS	463,196
22020304	MAGAZINES & PERIODICALS	463,196
22020305	PRINTING OF NON SECURITY DOCUMENTS	463,196
22020306	PRINTING OF SECURITY DOCUMENTS	440,036
22020307	DRUGS & MEDICAL SUPPLIES	926,391
22020308	FIELD & CAMPING MATERIALS SUPPLIES	694,794
22020309	UNIFORMS & OTHER CLOTHING	926,391
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	208,438
220204	MAINTENANCE SERVICES - GENERAL	6,345,781
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	440,036
22020402	MAINTENANCE OF OFFICE FURNITURE	694,794
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,157,989
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,157,989
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,389,587
22020406	OTHER MAINTENANCE SERVICES	1,389,587
22020410	MAINTENANCE OF ROADS AND BRIDGES	115,799
220205	TRAINING - GENERAL	694,794
22020501	LOCAL TRAINING	694,794
220206	OTHER SERVICES - GENERAL	810,593
22020601	SECURITY SERVICES	347,397
22020606	CLEANING & FUMIGATION SERVICES	463,196
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,273,789
22020702	INFORMATION TECHNOLOGY CONSULTING	694,794



0517026054 FGGC ENUGU			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		463,196
22020708	BUDGET PREPARATION		115,799
220208	FUEL & LUBRICANTS - GENERAL		1,621,186
22020801	MOTOR VEHICLE FUEL COST		347,397
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		463,196
22020803	PLANT / GENERATOR FUEL COST		347,397
22020806	COOKING GAS/FUEL COST		463,196
220209	FINANCIAL CHARGES - GENERAL		231,598
22020904	OTHER CRF BANK CHARGES		231,598
220210	MISCELLANEOUS		2,501,258
22021001	REFRESHMENT & MEALS		463,196
22021003	PUBLICITY & ADVERTISEMENTS		231,598
22021004	MEDICAL EXPENSES		463,196
22021006	POSTAGES & COURIER SERVICES		301,077
22021009	SPORTING ACTIVITIES		463,196
22021010	DIRECT TEACHING & LABORATORY COST		463,196
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		115,799
2205	SUBSIDIES		117,184,843
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		117,184,843
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		117,184,843
23	CAPITAL EXPENDITURE		300,819,418
2302	CONSTRUCTION / PROVISION		267,160,934
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		267,160,934
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		267,160,934
2303	REHABILITATION / REPAIRS		33,658,484
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,658,484
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		33,658,484
	TOTAL PERSONNEL		391,898,090
	TOTAL OVERHEAD		138,239,148
	TOTAL RECURRENT		530,137,238
	TOTAL CAPITAL		300,819,418
	TOTAL ALLOCATION		830,956,656
0517026054 FGGC ENUGU			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC ENU 004020610	CONSTRUCTION OF ROAD NETWORK	NEW	34,264,125
FGGC ENU 004020617	CONSTRUCTION OF STOREY BUILDING OF 18 CLASSROOM, EXAMINATION HALL, 2 NO SEMI DETACHED TWIN BUILDINGS	NEW	166,468,677
FGGC ENU 004020625	COMPLETION OF AN 8-ROOM STOREY BUILDING GIRLS HOSTEL AND CONSTRUCTION OF A STOREY BUILDING OF PREP ROOM AND FURNISHING	NEW	66,428,132
FGGC ENU 007020613	CONSTRUCTION OF PERIMETER FENCING	NEW	15,002,484
FGGC ENU 007020622	PURCHASE OF ONE MERCEDES WATER TANKER OF 11,000 LITRES CAPACITY	NEW	18,656,000



0517026055 FGGC EZZAMGBO ABAKALIKI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	318,797,309
21	PERSONNEL COST	108,898,565
2101	SALARY	96,798,724
210101	SALARIES AND WAGES	96,798,724
21010101	SALARY	96,798,724
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,099,841
210202	SOCIAL CONTRIBUTIONS	12,099,841
21020201	NHIS	4,839,936
21020202	CONTRIBUTORY PENSION	7,259,905
22	OTHER RECURRENT COSTS	77,895,744
2202	OVERHEAD COST	11,695,280
220201	TRAVEL & TRANSPORT - GENERAL	452,279
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	127,761
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	324,518
220202	UTILITIES - GENERAL	702,688
22020201	ELECTRICITY CHARGES	319,403
22020202	TELEPHONE CHARGES	63,881
22020203	INTERNET ACCESS CHARGES	191,642
22020204	SATELLITE BROADCASTING ACCESS CHARGES	63,881
22020205	WATER RATES	63,881
220203	MATERIALS & SUPPLIES - GENERAL	3,104,600
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	319,403
22020302	BOOKS	255,523
22020303	NEWSPAPERS	255,523
22020304	MAGAZINES & PERIODICALS	255,523
22020305	PRINTING OF NON SECURITY DOCUMENTS	255,523
22020306	PRINTING OF SECURITY DOCUMENTS	242,746
22020307	DRUGS & MEDICAL SUPPLIES	511,045
22020308	FIELD & CAMPING MATERIALS SUPPLIES	383,284
22020309	UNIFORMS & OTHER CLOTHING	511,045
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	114,985
220204	MAINTENANCE SERVICES - GENERAL	3,500,661
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	242,746
22020402	MAINTENANCE OF OFFICE FURNITURE	383,284
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	638,807
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	638,807
22020405	MAINTENANCE OF PLANTS/GENERATORS	766,568
22020406	OTHER MAINTENANCE SERVICES	766,568
22020410	MAINTENANCE OF ROADS AND BRIDGES	63,881
220205	TRAINING - GENERAL	383,284
22020501	LOCAL TRAINING	383,284
220206	OTHER SERVICES - GENERAL	447,165
22020601	SECURITY SERVICES	191,642
22020606	CLEANING & FUMIGATION SERVICES	255,523
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	702,688
22020702	INFORMATION TECHNOLOGY CONSULTING	383,284



0517026055 FGGC EZZAMGBO ABAKALIKI			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		255,523
22020708	BUDGET PREPARATION		63,881
220208	FUEL & LUBRICANTS - GENERAL		894,330
22020801	MOTOR VEHICLE FUEL COST		191,642
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		255,523
22020803	PLANT / GENERATOR FUEL COST		191,642
22020806	COOKING GAS/FUEL COST		255,523
220209	FINANCIAL CHARGES - GENERAL		127,761
22020904	OTHER CRF BANK CHARGES		127,761
220210	MISCELLANEOUS		1,379,824
22021001	REFRESHMENT & MEALS		255,523
22021003	PUBLICITY & ADVERTISEMENTS		127,761
22021004	MEDICAL EXPENSES		255,523
22021006	POSTAGES & COURIER SERVICES		166,090
22021009	SPORTING ACTIVITIES		255,523
22021010	DIRECT TEACHING & LABORATORY COST		255,523
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		63,881
2205	SUBSIDIES		66,200,464
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		66,200,464
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		66,200,464
23	CAPITAL EXPENDITURE		132,003,000
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010107	PURCHASE OF TRUCKS		10,000,000
2302	CONSTRUCTION / PROVISION		52,738,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		52,738,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		4,738,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		48,000,000
2303	REHABILITATION / REPAIRS		69,265,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		69,265,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		51,765,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		17,500,000
	TOTAL PERSONNEL		108,898,565
	TOTAL OVERHEAD		77,895,744
	TOTAL RECURRENT		186,794,309
	TOTAL CAPITAL		132,003,000
	TOTAL ALLOCATION		318,797,309
0517026055 FGGC EZZAMGBO ABAKALIKI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAK003020237	DECKING OF THE BUILDING,BLOCK WORK ROOFING AND FINISHING AS THE PROJECT IS ON-GOING(SEE ANNEX 1 BOQ)	NEW	48,000,000
FGGCABAK005020240	RENOVATION OF 5NOS. HOSTEL BLOCKS	NEW	34,600,000
FGGCABAK005020248	RENOVATION OF 3 NOS. CLASSROOM BLOCKS	NEW	17,165,000
FGGCABAK006020230	RENOVATION OF ADMINISTRATIVE BLOCK	NEW	17,500,000
FGGCABAK8020226	INSTALLING OF TRANSFORMER ,SECURITY LIGHTS	NEW	4,738,000
FGGCABAK9020235	PROCUREMENT OF 1 NO. TOYOTA HILUX TRUCK	NEW	10,000,000



0517026056 FGGC GBOKO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	284,411,851
21	PERSONNEL COST	180,232,357
2101	SALARY	159,807,606
210101	SALARIES AND WAGES	159,807,606
21010101	SALARY	159,807,606
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,424,751
210201	ALLOWANCES	448,800
21020101	NON REGULAR ALLOWANCES	448,800
210202	SOCIAL CONTRIBUTIONS	19,975,951
21020201	NHIS	7,990,380
21020202	CONTRIBUTORY PENSION	11,985,571
22	OTHER RECURRENT COSTS	64,621,042
2202	OVERHEAD COST	11,094,533
220201	TRAVEL & TRANSPORT - GENERAL	388,137
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	121,664
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	266,473
220202	UTILITIES - GENERAL	669,150
22020201	ELECTRICITY CHARGES	304,159
22020202	TELEPHONE CHARGES	60,832
22020203	INTERNET ACCESS CHARGES	182,495
22020204	SATELLITE BROADCASTING ACCESS CHARGES	60,832
22020205	WATER RATES	60,832
220203	MATERIALS & SUPPLIES - GENERAL	2,956,424
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	304,159
22020302	BOOKS	243,327
22020303	NEWSPAPERS	243,327
22020304	MAGAZINES & PERIODICALS	243,327
22020305	PRINTING OF NON SECURITY DOCUMENTS	243,327
22020306	PRINTING OF SECURITY DOCUMENTS	231,161
22020307	DRUGS & MEDICAL SUPPLIES	486,654
22020308	FIELD & CAMPING MATERIALS SUPPLIES	364,991
22020309	UNIFORMS & OTHER CLOTHING	486,654
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	109,497
220204	MAINTENANCE SERVICES - GENERAL	3,333,584
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	231,161
22020402	MAINTENANCE OF OFFICE FURNITURE	364,991
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	608,318
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	608,318
22020405	MAINTENANCE OF PLANTS/GENERATORS	729,982
22020406	OTHER MAINTENANCE SERVICES	729,982
22020410	MAINTENANCE OF ROADS AND BRIDGES	60,832
220205	TRAINING - GENERAL	364,991
22020501	LOCAL TRAINING	364,991
220206	OTHER SERVICES - GENERAL	425,822
22020601	SECURITY SERVICES	182,495
22020606	CLEANING & FUMIGATION SERVICES	243,327



0517026056		FGGC GBOKO	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		669,150
22020702	INFORMATION TECHNOLOGY CONSULTING		364,991
22020703	LEGAL SERVICES		243,327
22020708	BUDGET PREPARATION		60,832
220208	FUEL & LUBRICANTS - GENERAL		851,644
22020801	MOTOR VEHICLE FUEL COST		182,495
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		243,327
22020803	PLANT / GENERATOR FUEL COST		182,495
22020806	COOKING GAS/FUEL COST		243,327
220209	FINANCIAL CHARGES - GENERAL		121,664
22020904	OTHER CRF BANK CHARGES		121,664
220210	MISCELLANEOUS		1,313,967
22021001	REFRESHMENT & MEALS		243,327
22021003	PUBLICITY & ADVERTISEMENTS		121,664
22021004	MEDICAL EXPENSES		243,327
22021006	POSTAGES & COURIER SERVICES		158,163
22021009	SPORTING ACTIVITIES		243,327
22021010	DIRECT TEACHING & LABORATORY COST		243,327
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		60,832
2205	SUBSIDIES		53,526,509
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		53,526,509
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		53,526,509
23	CAPITAL EXPENDITURE		39,558,452
2301	FIXED ASSETS PURCHASED		5,673,781
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,673,781
23010113	PURCHASE OF COMPUTERS		5,673,781
2302	CONSTRUCTION / PROVISION		12,922,745
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		12,922,745
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		7,843,689
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		5,079,056
2303	REHABILITATION / REPAIRS		20,961,926
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		20,961,926
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		20,961,926
	TOTAL PERSONNEL		180,232,357
	TOTAL OVERHEAD		64,621,042
	TOTAL RECURRENT		244,853,399
	TOTAL CAPITAL		39,558,452
	TOTAL ALLOCATION		284,411,851
0517026056		FGGC GBOKO	
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC GBOKO005020728	COMPUTERISATION AND PROVISION OF INTERNET FACILITY TO ADMIN BLOCK	NEW	5,673,781
FGGC GBOKO006020729	PROVISION OF ONE ADDITIONAL TRANSFORMER	NEW	7,843,689
FGGC GBOKO007020732	RETICULATION OF WATER TO THE HOSTEL AND ADMINISTRATIVE BLOCK	NEW	5,079,056
FGGC GBOKO008020733	RENOVATION AND REHABILITATION OF TECHNICAL DRAWING BLOCK	NEW	20,961,926



0517026057 FGGC GUSAU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	310,397,019
21	PERSONNEL COST	112,523,268
2101	SALARY	100,020,683
210101	SALARIES AND WAGES	100,020,683
21010101	SALARY	100,020,683
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,502,585
210202	SOCIAL CONTRIBUTIONS	12,502,585
21020201	NHIS	5,001,034
21020202	CONTRIBUTORY PENSION	7,501,551
22	OTHER RECURRENT COSTS	79,598,494
2202	OVERHEAD COST	21,128,807
220201	TRAVEL & TRANSPORT - GENERAL	2,156,001
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	215,600
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,940,401
220202	UTILITIES - GENERAL	1,185,800
22020201	ELECTRICITY CHARGES	539,000
22020202	TELEPHONE CHARGES	107,800
22020203	INTERNET ACCESS CHARGES	323,400
22020204	SATELLITE BROADCASTING ACCESS CHARGES	107,800
22020205	WATER RATES	107,800
220203	MATERIALS & SUPPLIES - GENERAL	5,239,082
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	539,000
22020302	BOOKS	431,200
22020303	NEWSPAPERS	431,200
22020304	MAGAZINES & PERIODICALS	431,200
22020305	PRINTING OF NON SECURITY DOCUMENTS	431,200
22020306	PRINTING OF SECURITY DOCUMENTS	409,640
22020307	DRUGS & MEDICAL SUPPLIES	862,401
22020308	FIELD & CAMPING MATERIALS SUPPLIES	646,800
22020309	UNIFORMS & OTHER CLOTHING	862,401
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	194,040
220204	MAINTENANCE SERVICES - GENERAL	5,907,444
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	409,640
22020402	MAINTENANCE OF OFFICE FURNITURE	646,800
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,078,001
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,078,001
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,293,601
22020406	OTHER MAINTENANCE SERVICES	1,293,601
22020410	MAINTENANCE OF ROADS AND BRIDGES	107,800
220205	TRAINING - GENERAL	646,800
22020501	LOCAL TRAINING	646,800
220206	OTHER SERVICES - GENERAL	754,600
22020601	SECURITY SERVICES	323,400
22020606	CLEANING & FUMIGATION SERVICES	431,200
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,185,800
22020702	INFORMATION TECHNOLOGY CONSULTING	646,800



0517026057 FGGC GUSAU			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		431,200
22020708	BUDGET PREPARATION		107,800
220208	FUEL & LUBRICANTS - GENERAL		1,509,200
22020801	MOTOR VEHICLE FUEL COST		323,400
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		431,200
22020803	PLANT / GENERATOR FUEL COST		323,400
22020806	COOKING GAS/FUEL COST		431,200
220209	FINANCIAL CHARGES - GENERAL		215,600
22020904	OTHER CRF BANK CHARGES		215,600
220210	MISCELLANEOUS		2,328,480
22021001	REFRESHMENT & MEALS		431,200
22021003	PUBLICITY & ADVERTISEMENTS		215,600
22021004	MEDICAL EXPENSES		431,200
22021006	POSTAGES & COURIER SERVICES		280,280
22021009	SPORTING ACTIVITIES		431,200
22021010	DIRECT TEACHING & LABORATORY COST		431,200
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		107,800
2205	SUBSIDIES		58,469,687
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		58,469,687
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,469,687
23	CAPITAL EXPENDITURE		118,275,257
2301	FIXED ASSETS PURCHASED		7,254,115
230101	PURCHASE OF FIXED ASSETS - GENERAL		7,254,115
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		7,254,115
2302	CONSTRUCTION / PROVISION		29,360,167
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		29,360,167
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		29,360,167
2303	REHABILITATION / REPAIRS		81,660,975
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		81,660,975
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		61,113,549
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		20,547,426
	TOTAL PERSONNEL		112,523,268
	TOTAL OVERHEAD		79,598,494
	TOTAL RECURRENT		192,121,762
	TOTAL CAPITAL		118,275,257
	TOTAL ALLOCATION		310,397,019
0517026057 FGGC GUSAU			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCGSAU0019311	PURCHASE OF SCIENCE AND TECHNICAL EQUIPMENT	NEW	7,254,115
FGCGSAU019308	CONSTRUCTION OF 2000 CAPACITY MULTIPURPOSE HALL	NEW	17,347,480
FGCGSAU019318	REHABILITATION/REPAIR OF ADMINISTRATIVE BLOCK	NEW	20,547,426
FGCGSAU019323	CONSTRUCTION OF MAIN STORES	NEW	12,012,687
FGCGSAU1019314	REHABILITATION OF 8 BLOCKS VOCATIONAL CENTRES	NEW	55,888,144
FGCGSAU1019320	REHABILITATION OF BLOCK OF CLASSROOMS	NEW	5,225,405



0517026058 FGGC GWANDU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	625,138,647
21	PERSONNEL COST	100,182,529
2101	SALARY	88,951,404
210101	SALARIES AND WAGES	88,951,404
21010101	SALARY	88,951,404
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,231,125
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	11,118,925
21020201	NHIS	4,447,570
21020202	CONTRIBUTORY PENSION	6,671,355
22	OTHER RECURRENT COSTS	87,720,319
2202	OVERHEAD COST	22,324,363
220201	TRAVEL & TRANSPORT - GENERAL	2,277,997
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	227,800
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,050,197
220202	UTILITIES - GENERAL	1,252,898
22020201	ELECTRICITY CHARGES	569,499
22020202	TELEPHONE CHARGES	113,900
22020203	INTERNET ACCESS CHARGES	341,699
22020204	SATELLITE BROADCASTING ACCESS CHARGES	113,900
22020205	WATER RATES	113,900
220203	MATERIALS & SUPPLIES - GENERAL	5,535,531
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	569,499
22020302	BOOKS	455,599
22020303	NEWSPAPERS	455,599
22020304	MAGAZINES & PERIODICALS	455,599
22020305	PRINTING OF NON SECURITY DOCUMENTS	455,599
22020306	PRINTING OF SECURITY DOCUMENTS	432,819
22020307	DRUGS & MEDICAL SUPPLIES	911,199
22020308	FIELD & CAMPING MATERIALS SUPPLIES	683,399
22020309	UNIFORMS & OTHER CLOTHING	911,199
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	205,020
220204	MAINTENANCE SERVICES - GENERAL	6,241,710
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	432,819
22020402	MAINTENANCE OF OFFICE FURNITURE	683,399
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,138,998
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,138,998
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,366,798
22020406	OTHER MAINTENANCE SERVICES	1,366,798
22020410	MAINTENANCE OF ROADS AND BRIDGES	113,900
220205	TRAINING - GENERAL	683,399
22020501	LOCAL TRAINING	683,399
220206	OTHER SERVICES - GENERAL	797,298
22020601	SECURITY SERVICES	341,699
22020606	CLEANING & FUMIGATION SERVICES	455,599



0517026058 FGGC GWANDU		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,252,898
22020702	INFORMATION TECHNOLOGY CONSULTING	683,399
22020703	LEGAL SERVICES	455,599
22020708	BUDGET PREPARATION	113,900
220208	FUEL & LUBRICANTS - GENERAL	1,594,596
22020801	MOTOR VEHICLE FUEL COST	341,699
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	455,599
22020803	PLANT / GENERATOR FUEL COST	341,699
22020806	COOKING GAS/FUEL COST	455,599
220209	FINANCIAL CHARGES - GENERAL	227,800
22020904	OTHER CRF BANK CHARGES	227,800
220210	MISCELLANEOUS	2,460,236
22021001	REFRESHMENT & MEALS	455,599
22021003	PUBLICITY & ADVERTISEMENTS	227,800
22021004	MEDICAL EXPENSES	455,599
22021006	POSTAGES & COURIER SERVICES	296,140
22021009	SPORTING ACTIVITIES	455,599
22021010	DIRECT TEACHING & LABORATORY COST	455,599
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	113,900
2205	SUBSIDIES	65,395,956
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	65,395,956
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	65,395,956
23	CAPITAL EXPENDITURE	437,235,799
2302	CONSTRUCTION / PROVISION	333,897,793
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	333,897,793
23020104	CONSTRUCTION / PROVISION OF HOUSING	272,342,634
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	24,282,999
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	37,272,160
2303	REHABILITATION / REPAIRS	103,338,006
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	103,338,006
23030103	REHABILITATION / REPAIRS - HOUSING	103,338,006
	TOTAL PERSONNEL	100,182,529
	TOTAL OVERHEAD	87,720,319
	TOTAL RECURRENT	187,902,848
	TOTAL CAPITAL	437,235,799
	TOTAL ALLOCATION	625,138,647

0517026058 FGGC GWANDU			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGWANDU0019 381	RENOVATION/FURNISHING OF PRINCIPAL'S QUARTER	NEW	13,570,123
FGGCGWANDU0019 384	REHABILITATION/EXTENSION OF KITCHEN/DINING HALL	NEW	70,161,059
FGGCGWANDU0019 390	RENOVATION AND FURNISHING OF ADMIN BLOCK	NEW	19,606,824
FGGCGWANDU0193 74	COMPLETION OF 1 NO. HOSTEL BLOCK AND MATRON APARTMENT	NEW	54,998,371
FGGCGWANDU0193 78	COMPLETION OF PERIMETER WALL FENCING	NEW	63,626,746
FGGCGWANDU0193 93	COMPLETION OF MULTIPURPOSE HALL	NEW	46,725,256
FGGCGWANDU0193 95	COMPLETION OF SPORT PAVILLION	NEW	50,439,110

**0517026058****FGGC GWANDU**

CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGWANDU0193 99	CONSTRUCTION OF STAFF QUARTERS	NEW	56,553,151
FGGCGWANDU2019 386	PROVISION OF MOTORISE BOREHOLE/WATER RETICULATION	NEW	24,282,999
FGGCGWANDU3019 403	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	37,272,160



0517026059 FGGC IBILLO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	361,404,576
21	PERSONNEL COST	158,649,419
2101	SALARY	141,021,706
210101	SALARIES AND WAGES	141,021,706
21010101	SALARY	141,021,706
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,627,713
210202	SOCIAL CONTRIBUTIONS	17,627,713
21020201	NHIS	7,051,085
21020202	CONTRIBUTORY PENSION	10,576,628
22	OTHER RECURRENT COSTS	58,074,897
2202	OVERHEAD COST	11,563,835
220201	TRAVEL & TRANSPORT - GENERAL	1,179,983
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	117,998
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,061,985
220202	UTILITIES - GENERAL	648,990
22020201	ELECTRICITY CHARGES	294,996
22020202	TELEPHONE CHARGES	58,999
22020203	INTERNET ACCESS CHARGES	176,997
22020204	SATELLITE BROADCASTING ACCESS CHARGES	58,999
22020205	WATER RATES	58,999
220203	MATERIALS & SUPPLIES - GENERAL	2,867,360
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	294,996
22020302	BOOKS	235,997
22020303	NEWSPAPERS	235,997
22020304	MAGAZINES & PERIODICALS	235,997
22020305	PRINTING OF NON SECURITY DOCUMENTS	235,997
22020306	PRINTING OF SECURITY DOCUMENTS	224,197
22020307	DRUGS & MEDICAL SUPPLIES	471,993
22020308	FIELD & CAMPING MATERIALS SUPPLIES	353,995
22020309	UNIFORMS & OTHER CLOTHING	471,993
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	106,198
220204	MAINTENANCE SERVICES - GENERAL	3,233,153
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	224,197
22020402	MAINTENANCE OF OFFICE FURNITURE	353,995
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	589,991
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	589,991
22020405	MAINTENANCE OF PLANTS/GENERATORS	707,990
22020406	OTHER MAINTENANCE SERVICES	707,990
22020410	MAINTENANCE OF ROADS AND BRIDGES	58,999
220205	TRAINING - GENERAL	353,995
22020501	LOCAL TRAINING	353,995
220206	OTHER SERVICES - GENERAL	412,994
22020601	SECURITY SERVICES	176,997
22020606	CLEANING & FUMIGATION SERVICES	235,997
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	648,991
22020702	INFORMATION TECHNOLOGY CONSULTING	353,995



0517026059 FGGC IBILLO			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		235,997
22020708	BUDGET PREPARATION		58,999
220208	FUEL & LUBRICANTS - GENERAL		825,988
22020801	MOTOR VEHICLE FUEL COST		176,997
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		235,997
22020803	PLANT / GENERATOR FUEL COST		176,997
22020806	COOKING GAS/FUEL COST		235,997
220209	FINANCIAL CHARGES - GENERAL		117,998
22020904	OTHER CRF BANK CHARGES		117,998
220210	MISCELLANEOUS		1,274,383
22021001	REFRESHMENT & MEALS		235,997
22021003	PUBLICITY & ADVERTISEMENTS		117,998
22021004	MEDICAL EXPENSES		235,997
22021006	POSTAGES & COURIER SERVICES		153,398
22021009	SPORTING ACTIVITIES		235,997
22021010	DIRECT TEACHING & LABORATORY COST		235,997
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		58,999
2205	SUBSIDIES		46,511,062
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		46,511,062
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		46,511,062
23	CAPITAL EXPENDITURE		144,680,260
2302	CONSTRUCTION / PROVISION		72,255,110
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		72,255,110
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		62,886,110
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS		9,369,000
2303	REHABILITATION / REPAIRS		72,425,150
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		72,425,150
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		72,425,150
	TOTAL PERSONNEL		158,649,419
	TOTAL OVERHEAD		58,074,897
	TOTAL RECURRENT		216,724,316
	TOTAL CAPITAL		144,680,260
	TOTAL ALLOCATION		361,404,576
0517026059 FGGC IBILLO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIBILLO019168	PURCHASE OF LONG SPAN ALLUMINIUM, ROOF CARCAS	NEW	6,911,500
FGCIBILLO019172	TILING AND SCREEDING	NEW	5,400,500
FGCIBILLO019175	PLASTERING AND PAINTING, 10 LABOURER WORKING IN 2-WEEKS	NEW	1,470,000
FGCIBILLO019179	LAYING OF PVC CEILING,	NEW	4,640,000
FGCIBILLO019180	PURCHASE OF IMPORTED DOORS AND ALLUMINIUM WINDOWS	NEW	8,800,000
FGCIBILLO019182	INSTALLATION OF ELECTRICAL FITTINGS AND WIRING WITH 1.5MM AND 2.5MM	NEW	820,000
FGCIBILLO019183	PURCHASE OF LONG SPAN ALLUMINIUM, ROOF CARCAS	NEW	7,157,150
FGCIBILLO019188	TILING AND SCREEDING	NEW	12,438,000
FGCIBILLO019193	PLASTERING AND PAINTING, 10 LABOURER WORKING IN 2-WEEKS	NEW	1,900,000
FGCIBILLO019199	LAYING OF PVC CEILING,	NEW	10,470,000

**0517026059****FGGC IBILLO**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCIBILLO019201	PURCHASE OF IMPORTED DOORS AND ALLUMINIUM WINDOWS	NEW	11,028,000
FGCIBILLO019205	INSTALLATION OF ELECTRICAL FITTINGS AND WIRING WITH 1.5MM AND 2.5MM	NEW	1,390,000
FGCIBILLO1019207	CLEARING GRASSES AND DESTUMPING	NEW	75,000
FGCIBILLO1019210	TRENCH EXCAVATION FOR CONCRETE PERIMETER FENCING	NEW	255,000
FGCIBILLO1019214	REINFORCED OF CONCRETE FENCING	NEW	9,039,000
FGCIBILLO2019216	CLEARING GRASSES AND DESTUMPING	NEW	600,000
FGCIBILLO2019220	TRENCH EXCAVATION FOR 2BEDROOM FLATS/ BLINDING	NEW	832,000
FGCIBILLO2019221	DPC FOR 12 NO. 2 BEDROOM FLAT	NEW	5,787,250
FGCIBILLO2019222	BLOCK WORK	NEW	7,668,000
FGCIBILLO2019224	REINFORCED CONCRTE FOR FRAM WORK	NEW	2,835,500
FGCIBILLO2019226	PURCHASE OF LONG SPAN ALLUMINIUM, ROOF CARCAS	NEW	14,027,860
FGCIBILLO2019227	PURCHASE OF IMPORTED DOORS AND ALLUMINIUM WINDOWS	NEW	8,928,000
FGCIBILLO2019229	FLOOR,WALL, CEILLING FITTING AND ELECTRICAL INSTALLATION	NEW	15,675,500
FGCIBILLO2019230	ELECTRICAL INSTALLATION	NEW	6,532,000



0517026060 FGGC IBUSA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	430,805,085
21	PERSONNEL COST	214,064,970
2101	SALARY	189,831,173
210101	SALARIES AND WAGES	189,831,173
21010101	SALARY	189,831,173
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,233,797
210201	ALLOWANCES	504,900
21020101	NON REGULAR ALLOWANCES	504,900
210202	SOCIAL CONTRIBUTIONS	23,728,897
21020201	NHIS	9,491,559
21020202	CONTRIBUTORY PENSION	14,237,338
22	OTHER RECURRENT COSTS	72,844,491
2202	OVERHEAD COST	11,309,336
220201	TRAVEL & TRANSPORT - GENERAL	1,154,013
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,401
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,038,612
220202	UTILITIES - GENERAL	634,708
22020201	ELECTRICITY CHARGES	288,503
22020202	TELEPHONE CHARGES	57,701
22020203	INTERNET ACCESS CHARGES	173,102
22020204	SATELLITE BROADCASTING ACCESS CHARGES	57,701
22020205	WATER RATES	57,701
220203	MATERIALS & SUPPLIES - GENERAL	2,804,253
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	288,503
22020302	BOOKS	230,803
22020303	NEWSPAPERS	230,803
22020304	MAGAZINES & PERIODICALS	230,803
22020305	PRINTING OF NON SECURITY DOCUMENTS	230,803
22020306	PRINTING OF SECURITY DOCUMENTS	219,263
22020307	DRUGS & MEDICAL SUPPLIES	461,605
22020308	FIELD & CAMPING MATERIALS SUPPLIES	346,204
22020309	UNIFORMS & OTHER CLOTHING	461,605
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	103,861
220204	MAINTENANCE SERVICES - GENERAL	3,161,998
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	219,263
22020402	MAINTENANCE OF OFFICE FURNITURE	346,204
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	577,007
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	577,007
22020405	MAINTENANCE OF PLANTS/GENERATORS	692,408
22020406	OTHER MAINTENANCE SERVICES	692,408
22020410	MAINTENANCE OF ROADS AND BRIDGES	57,701
220205	TRAINING - GENERAL	346,204
22020501	LOCAL TRAINING	346,204
220206	OTHER SERVICES - GENERAL	403,905
22020601	SECURITY SERVICES	173,102
22020606	CLEANING & FUMIGATION SERVICES	230,803



0517026060 FGGC IBUSA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		634,708
22020702	INFORMATION TECHNOLOGY CONSULTING		346,204
22020703	LEGAL SERVICES		230,803
22020708	BUDGET PREPARATION		57,701
220208	FUEL & LUBRICANTS - GENERAL		807,810
22020801	MOTOR VEHICLE FUEL COST		173,102
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		230,803
22020803	PLANT / GENERATOR FUEL COST		173,102
22020806	COOKING GAS/FUEL COST		230,803
220209	FINANCIAL CHARGES - GENERAL		115,401
22020904	OTHER CRF BANK CHARGES		115,401
220210	MISCELLANEOUS		1,246,336
22021001	REFRESHMENT & MEALS		230,803
22021003	PUBLICITY & ADVERTISEMENTS		115,401
22021004	MEDICAL EXPENSES		230,803
22021006	POSTAGES & COURIER SERVICES		150,022
22021009	SPORTING ACTIVITIES		230,803
22021010	DIRECT TEACHING & LABORATORY COST		230,803
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		57,701
2205	SUBSIDIES		61,535,155
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		61,535,155
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		61,535,155
23	CAPITAL EXPENDITURE		143,895,624
2301	FIXED ASSETS PURCHASED		16,431,660
230101	PURCHASE OF FIXED ASSETS - GENERAL		16,431,660
23010119	PURCHASE OF POWER GENERATING SET		16,431,660
2302	CONSTRUCTION / PROVISION		59,929,936
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		59,929,936
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		19,929,936
2303	REHABILITATION / REPAIRS		67,534,028
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		67,534,028
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		67,534,028
	TOTAL PERSONNEL		214,064,970
	TOTAL OVERHEAD		72,844,491
	TOTAL RECURRENT		286,909,461
	TOTAL CAPITAL		143,895,624
	TOTAL ALLOCATION		430,805,085
0517026060 FGGC IBUSA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIBUS019411	RENOVATION OF 4 NO.BLOCKS OF STUDENT HOSTEL	NEW	55,644,252
FGGCIBUS019416	RENOVATION OF 1 NO.BLOCK OF PHYSICS,CHEMISTRY & BIOLOGY LABOURATORY	NEW	2,268,000
FGGCIBUS019434	RRNOVATION OF 1 NO.BLOCK OF PRINCIPAL'S QUARTERS, CANOPY,CAR PARK & DRIVERS QUARTERS.	NEW	9,621,776
FGGCIBUS1019429	CONSTRUCTION OF DRAINAGE/ EROSION CONTROL	NEW	19,929,936
FGGCIBUS2019437	2016 SDGS INTERVENTION PROJECTS: (I)CONSTRUCTION/RENOVATION & FURNISHING OF 1 NO.BLOCK OF MODERN DINNING HALL ,(II) CONSTRUCTION OF BOREHOLE &	NEW	40,000,000

**0517026060 FGC IBUSA**

CODE	PROJECT NAME	TYPE	AMOUNT
	WATER RETICULATION AND VIP TOILETS IN HOSTEL AREAS AND CLASS ROOMS		
FGGCIBUS4019426	PURCHASE OF ELECTRICAL /INSTALLATION OF I NO.OF 200KVA GENERATOR	NEW	16,431,660



0517026061 FGGC IKOT-OBIO-ITONG		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	303,052,035
21	PERSONNEL COST	164,168,608
2101	SALARY	145,927,651
210101	SALARIES AND WAGES	145,927,651
21010101	SALARY	145,927,651
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,240,957
210202	SOCIAL CONTRIBUTIONS	18,240,957
21020201	NHIS	7,296,383
21020202	CONTRIBUTORY PENSION	10,944,574
22	OTHER RECURRENT COSTS	74,837,887
2202	OVERHEAD COST	12,965,704
220201	TRAVEL & TRANSPORT - GENERAL	1,323,031
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	132,303
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,190,728
220202	UTILITIES - GENERAL	727,669
22020201	ELECTRICITY CHARGES	330,758
22020202	TELEPHONE CHARGES	66,152
22020203	INTERNET ACCESS CHARGES	198,455
22020204	SATELLITE BROADCASTING ACCESS CHARGES	66,152
22020205	WATER RATES	66,152
220203	MATERIALS & SUPPLIES - GENERAL	3,214,964
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	330,758
22020302	BOOKS	264,606
22020303	NEWSPAPERS	264,606
22020304	MAGAZINES & PERIODICALS	264,606
22020305	PRINTING OF NON SECURITY DOCUMENTS	264,606
22020306	PRINTING OF SECURITY DOCUMENTS	251,376
22020307	DRUGS & MEDICAL SUPPLIES	529,212
22020308	FIELD & CAMPING MATERIALS SUPPLIES	396,909
22020309	UNIFORMS & OTHER CLOTHING	529,212
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	119,073
220204	MAINTENANCE SERVICES - GENERAL	3,625,105
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	251,376
22020402	MAINTENANCE OF OFFICE FURNITURE	396,909
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	661,515
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	661,515
22020405	MAINTENANCE OF PLANTS/GENERATORS	793,819
22020406	OTHER MAINTENANCE SERVICES	793,819
22020410	MAINTENANCE OF ROADS AND BRIDGES	66,152
220205	TRAINING - GENERAL	396,909
22020501	LOCAL TRAINING	396,909
220206	OTHER SERVICES - GENERAL	463,061
22020601	SECURITY SERVICES	198,455
22020606	CLEANING & FUMIGATION SERVICES	264,606
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	727,667
22020702	INFORMATION TECHNOLOGY CONSULTING	396,909



0517026061 FGGC IKOT-OBIO-ITONG			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		264,606
22020708	BUDGET PREPARATION		66,152
220208	FUEL & LUBRICANTS - GENERAL		926,122
22020801	MOTOR VEHICLE FUEL COST		198,455
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		264,606
22020803	PLANT / GENERATOR FUEL COST		198,455
22020806	COOKING GAS/FUEL COST		264,606
220209	FINANCIAL CHARGES - GENERAL		132,303
22020904	OTHER CRF BANK CHARGES		132,303
220210	MISCELLANEOUS		1,428,873
22021001	REFRESHMENT & MEALS		264,606
22021003	PUBLICITY & ADVERTISEMENTS		132,303
22021004	MEDICAL EXPENSES		264,606
22021006	POSTAGES & COURIER SERVICES		171,994
22021009	SPORTING ACTIVITIES		264,606
22021010	DIRECT TEACHING & LABORATORY COST		264,606
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		66,152
2205	SUBSIDIES		61,872,183
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		61,872,183
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		61,872,183
23	CAPITAL EXPENDITURE		64,045,540
2303	REHABILITATION / REPAIRS		64,045,540
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		64,045,540
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		64,045,540
	TOTAL PERSONNEL		164,168,608
	TOTAL OVERHEAD		74,837,887
	TOTAL RECURRENT		239,006,495
	TOTAL CAPITAL		64,045,540
	TOTAL ALLOCATION		303,052,035
0517026061 FGGC IKOT-OBIO-ITONG			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIOI005020255	REHABILITATION OF 1 NO (2500 CAPACITY) DINING HALL & FIRE WOOD KITCHEN (BOQ ATTACHED APENDIX I SHEET 1)	NEW	21,797,008
FGGCIOI005020261	PLASTERING, FLOORING, CILING, WIRING, PAINTING AND FURNISHING OF 1 NO MULTIPURPOSE HALL. (BOQ ATTACHED APENDIX III SHEET 3)	NEW	24,204,697



0517026062 FGGC ILORIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	556,683,384
21	PERSONNEL COST	238,865,076
2101	SALARY	212,324,512
210101	SALARIES AND WAGES	212,324,512
21010101	SALARY	212,324,512
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,540,564
210202	SOCIAL CONTRIBUTIONS	26,540,564
21020201	NHIS	10,616,226
21020202	CONTRIBUTORY PENSION	15,924,338
22	OTHER RECURRENT COSTS	68,852,276
2202	OVERHEAD COST	11,921,108
220201	TRAVEL & TRANSPORT - GENERAL	1,922,470
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,133,266
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	789,204
220202	UTILITIES - GENERAL	1,294,079
22020201	ELECTRICITY CHARGES	521,500
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	394,824
220203	MATERIALS & SUPPLIES - GENERAL	3,415,989
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,510
22020302	BOOKS	771,704
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,511,020
22020801	MOTOR VEHICLE FUEL COST	755,510
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,511,020
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	377,755
2205	SUBSIDIES	56,931,168
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,931,168
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,931,168
23	CAPITAL EXPENDITURE	248,966,032



0517026062 FGGC ILORIN		
CODE	LINE ITEM	AMOUNT
2301	FIXED ASSETS PURCHASED	18,200,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,200,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	18,200,000
2302	CONSTRUCTION / PROVISION	78,092,352
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	78,092,352
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	78,092,352
2303	REHABILITATION / REPAIRS	152,673,680
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	152,673,680
23030103	REHABILITATION / REPAIRS - HOUSING	63,378,490
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	89,295,190
	TOTAL PERSONNEL	238,865,076
	TOTAL OVERHEAD	68,852,276
	TOTAL RECURRENT	307,717,352
	TOTAL CAPITAL	248,966,032
	TOTAL ALLOCATION	556,683,384

0517026062 FGGC ILORIN			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCILO_01020615	RENOVATION OF SS1 BLOCK OF 7 CLASSROOMS	ONGOING	14,313,763
FGCILO_01020619	RENOVATION OF SS3 BLOCK OF 6 CLASSROOMS	ONGOING	14,313,763
FGCILO_01020697	RENOVATION OF 2 BOYS AND 2 GIRLS HOSTELS	NEW	34,750,964
FGCILO_02020624	CONSTRUCTION OF 50 TABLES 50 CHAIRS FOR STAFF AND 20 SETEES	ONGOING	8,000,000
FGCILO_02020629	PURCHASE OF 32 COASTER BUS	ONGOING	10,200,000
FGCILO_03020632	TARRING OF ROAD NETWORK AND DARINAGE AROUND THE COLLEGE	ONGOING	40,800,000
FGCILO_03020637	CONSTRUCTION OF 600 EXAMS TABLES AND CHAIRS	ONGOING	9,000,000
FGCILO_03020639	FUMIGATION OF COLLEGE COMPOUND	ONGOING	1,400,000
FGCILO_03020655	CONSTRUCTION OF 50 TABLES 50 CHAIRS FOR STAFF AND 20 SETEES	ONGOING	14,121,274
FGCILO_03020660	PURCHASE OF 32 COASTER BUS	ONGOING	23,973,916
FGCILO_04020643	RENOVATION OF SS1 BLOCK OF 7 CLASSROOMS	ONGOING	41,689,403
FGCILO_04020647	RENOVATION OF SS3 BLOCK OF 6 CLASSROOMS	ONGOING	36,402,949



0517026063 FGGC IPETUMODU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	446,367,042
21	PERSONNEL COST	187,154,903
2101	SALARY	166,310,048
210101	SALARIES AND WAGES	166,310,048
21010101	SALARY	166,310,048
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,844,855
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	20,788,755
21020201	NHIS	8,315,502
21020202	CONTRIBUTORY PENSION	12,473,253
22	OTHER RECURRENT COSTS	67,031,358
2202	OVERHEAD COST	11,274,259
220201	TRAVEL & TRANSPORT - GENERAL	1,150,434
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,043
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,035,391
220202	UTILITIES - GENERAL	632,740
22020201	ELECTRICITY CHARGES	287,609
22020202	TELEPHONE CHARGES	57,522
22020203	INTERNET ACCESS CHARGES	172,565
22020204	SATELLITE BROADCASTING ACCESS CHARGES	57,522
22020205	WATER RATES	57,522
220203	MATERIALS & SUPPLIES - GENERAL	2,795,557
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	287,609
22020302	BOOKS	230,087
22020303	NEWSPAPERS	230,087
22020304	MAGAZINES & PERIODICALS	230,087
22020305	PRINTING OF NON SECURITY DOCUMENTS	230,087
22020306	PRINTING OF SECURITY DOCUMENTS	218,583
22020307	DRUGS & MEDICAL SUPPLIES	460,174
22020308	FIELD & CAMPING MATERIALS SUPPLIES	345,130
22020309	UNIFORMS & OTHER CLOTHING	460,174
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	103,539
220204	MAINTENANCE SERVICES - GENERAL	3,152,191
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	218,583
22020402	MAINTENANCE OF OFFICE FURNITURE	345,130
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	575,217
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	575,217
22020405	MAINTENANCE OF PLANTS/GENERATORS	690,261
22020406	OTHER MAINTENANCE SERVICES	690,261
22020410	MAINTENANCE OF ROADS AND BRIDGES	57,522
220205	TRAINING - GENERAL	345,130
22020501	LOCAL TRAINING	345,130
220206	OTHER SERVICES - GENERAL	402,652
22020601	SECURITY SERVICES	172,565
22020606	CLEANING & FUMIGATION SERVICES	230,087



0517026063 FGGC IPETUMODU			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		632,739
22020702	INFORMATION TECHNOLOGY CONSULTING		345,130
22020703	LEGAL SERVICES		230,087
22020708	BUDGET PREPARATION		57,522
220208	FUEL & LUBRICANTS - GENERAL		805,304
22020801	MOTOR VEHICLE FUEL COST		172,565
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		230,087
22020803	PLANT / GENERATOR FUEL COST		172,565
22020806	COOKING GAS/FUEL COST		230,087
220209	FINANCIAL CHARGES - GENERAL		115,043
22020904	OTHER CRF BANK CHARGES		115,043
220210	MISCELLANEOUS		1,242,469
22021001	REFRESHMENT & MEALS		230,087
22021003	PUBLICITY & ADVERTISEMENTS		115,043
22021004	MEDICAL EXPENSES		230,087
22021006	POSTAGES & COURIER SERVICES		149,556
22021009	SPORTING ACTIVITIES		230,087
22021010	DIRECT TEACHING & LABORATORY COST		230,087
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		57,522
2205	SUBSIDIES		55,757,099
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,757,099
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,757,099
23	CAPITAL EXPENDITURE		192,180,781
2302	CONSTRUCTION / PROVISION		71,578,902
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		71,578,902
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		71,578,902
2303	REHABILITATION / REPAIRS		120,601,879
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		120,601,879
23030113	REHABILITATION / REPAIRS - ROADS		120,601,879
	TOTAL PERSONNEL		187,154,903
	TOTAL OVERHEAD		67,031,358
	TOTAL RECURRENT		254,186,261
	TOTAL CAPITAL		192,180,781
	TOTAL ALLOCATION		446,367,042
0517026063 FGGC IPETUMODU			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIPETU003019489	2 BLOCKS OF 6 CLASSROOMS	NEW	71,578,902
FGGCIPETU019486	CONSTRUCTION OF ROADS, PATHWAYS, DRAINAGE AND STREET LIGHTS	NEW	120,601,879



0517026064 FGGC JALINGO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	283,005,397
21	PERSONNEL COST	120,272,053
2101	SALARY	106,908,492
210101	SALARIES AND WAGES	106,908,492
21010101	SALARY	106,908,492
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,363,561
210202	SOCIAL CONTRIBUTIONS	13,363,561
21020201	NHIS	5,345,425
21020202	CONTRIBUTORY PENSION	8,018,136
22	OTHER RECURRENT COSTS	78,221,024
2202	OVERHEAD COST	18,498,241
220201	TRAVEL & TRANSPORT - GENERAL	1,887,576
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	188,758
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,698,818
220202	UTILITIES - GENERAL	1,038,167
22020201	ELECTRICITY CHARGES	471,894
22020202	TELEPHONE CHARGES	94,379
22020203	INTERNET ACCESS CHARGES	283,136
22020204	SATELLITE BROADCASTING ACCESS CHARGES	94,379
22020205	WATER RATES	94,379
220203	MATERIALS & SUPPLIES - GENERAL	4,586,808
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	471,894
22020302	BOOKS	377,515
22020303	NEWSPAPERS	377,515
22020304	MAGAZINES & PERIODICALS	377,515
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,515
22020306	PRINTING OF SECURITY DOCUMENTS	358,639
22020307	DRUGS & MEDICAL SUPPLIES	755,030
22020308	FIELD & CAMPING MATERIALS SUPPLIES	566,273
22020309	UNIFORMS & OTHER CLOTHING	755,030
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	169,882
220204	MAINTENANCE SERVICES - GENERAL	5,171,957
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	358,639
22020402	MAINTENANCE OF OFFICE FURNITURE	566,273
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	943,788
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	943,788
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,132,545
22020406	OTHER MAINTENANCE SERVICES	1,132,545
22020410	MAINTENANCE OF ROADS AND BRIDGES	94,379
220205	TRAINING - GENERAL	566,273
22020501	LOCAL TRAINING	566,273
220206	OTHER SERVICES - GENERAL	660,651
22020601	SECURITY SERVICES	283,136
22020606	CLEANING & FUMIGATION SERVICES	377,515
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,038,167
22020702	INFORMATION TECHNOLOGY CONSULTING	566,273



0517026064 FGGC JALINGO			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		377,515
22020708	BUDGET PREPARATION		94,379
220208	FUEL & LUBRICANTS - GENERAL		1,321,302
22020801	MOTOR VEHICLE FUEL COST		283,136
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		377,515
22020803	PLANT / GENERATOR FUEL COST		283,136
22020806	COOKING GAS/FUEL COST		377,515
220209	FINANCIAL CHARGES - GENERAL		188,758
22020904	OTHER CRF BANK CHARGES		188,758
220210	MISCELLANEOUS		2,038,582
22021001	REFRESHMENT & MEALS		377,515
22021003	PUBLICITY & ADVERTISEMENTS		188,758
22021004	MEDICAL EXPENSES		377,515
22021006	POSTAGES & COURIER SERVICES		245,385
22021009	SPORTING ACTIVITIES		377,515
22021010	DIRECT TEACHING & LABORATORY COST		377,515
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		94,379
2205	SUBSIDIES		59,722,783
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		59,722,783
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		59,722,783
23	CAPITAL EXPENDITURE		84,512,320
2302	CONSTRUCTION / PROVISION		25,062,060
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,062,060
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		25,062,060
2303	REHABILITATION / REPAIRS		59,450,260
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		59,450,260
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		5,417,690
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		54,032,570
	TOTAL PERSONNEL		120,272,053
	TOTAL OVERHEAD		78,221,024
	TOTAL RECURRENT		198,493,077
	TOTAL CAPITAL		84,512,320
	TOTAL ALLOCATION		283,005,397
0517026064 FGGC JALINGO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCJAL008020824	DEMOLITION WORK, ROOF WORK, FLOOR FINISHING, WALL FINISHING (PLASTERING/PAINTING), CEILING FINISHING, DOORS & WINDOWS, ELECTRICAL WORK, EXTERNAL WORK	NEW	54,032,570
FGGCJAL020827	CONCRETE WORK, BLOCK WORK, ROOF WORK, DOORS & WINDOWS, FLOOR FINISHING, WALL FINISHING (PLASTERING/PAINTING), CEILING FINISHING, ELECTRICAL WORK, MECHANICAL WORK, FITTING, FIXTURE & EXTERNAL WORK	NEW	25,062,060
FGGCJAL2020826	EXCAVATION, PIPE WORK, GALVANIZED MILD STEEL PIPE WORK, ANCILLARIES, SUNDRIES, SPIGOT & SOCKET JOINTS.	NEW	5,417,690



0517026065 FGGC KABBA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	292,148,822
21	PERSONNEL COST	130,131,402
2101	SALARY	115,672,358
210101	SALARIES AND WAGES	115,672,358
21010101	SALARY	115,672,358
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,459,044
210202	SOCIAL CONTRIBUTIONS	14,459,044
21020201	NHIS	5,783,618
21020202	CONTRIBUTORY PENSION	8,675,426
22	OTHER RECURRENT COSTS	61,505,902
2202	OVERHEAD COST	11,666,899
220201	TRAVEL & TRANSPORT - GENERAL	1,190,499
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	119,050
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,071,449
220202	UTILITIES - GENERAL	654,775
22020201	ELECTRICITY CHARGES	297,625
22020202	TELEPHONE CHARGES	59,525
22020203	INTERNET ACCESS CHARGES	178,575
22020204	SATELLITE BROADCASTING ACCESS CHARGES	59,525
22020205	WATER RATES	59,525
220203	MATERIALS & SUPPLIES - GENERAL	2,892,915
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	297,625
22020302	BOOKS	238,100
22020303	NEWSPAPERS	238,100
22020304	MAGAZINES & PERIODICALS	238,100
22020305	PRINTING OF NON SECURITY DOCUMENTS	238,100
22020306	PRINTING OF SECURITY DOCUMENTS	226,195
22020307	DRUGS & MEDICAL SUPPLIES	476,200
22020308	FIELD & CAMPING MATERIALS SUPPLIES	357,150
22020309	UNIFORMS & OTHER CLOTHING	476,200
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	107,145
220204	MAINTENANCE SERVICES - GENERAL	3,261,970
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	226,195
22020402	MAINTENANCE OF OFFICE FURNITURE	357,150
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	595,250
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	595,250
22020405	MAINTENANCE OF PLANTS/GENERATORS	714,300
22020406	OTHER MAINTENANCE SERVICES	714,300
22020410	MAINTENANCE OF ROADS AND BRIDGES	59,525
220205	TRAINING - GENERAL	357,150
22020501	LOCAL TRAINING	357,150
220206	OTHER SERVICES - GENERAL	416,675
22020601	SECURITY SERVICES	178,575
22020606	CLEANING & FUMIGATION SERVICES	238,100
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	654,775
22020702	INFORMATION TECHNOLOGY CONSULTING	357,150



0517026065 FGGC KABBA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		238,100
22020708	BUDGET PREPARATION		59,525
220208	FUEL & LUBRICANTS - GENERAL		833,350
22020801	MOTOR VEHICLE FUEL COST		178,575
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		238,100
22020803	PLANT / GENERATOR FUEL COST		178,575
22020806	COOKING GAS/FUEL COST		238,100
220209	FINANCIAL CHARGES - GENERAL		119,050
22020904	OTHER CRF BANK CHARGES		119,050
220210	MISCELLANEOUS		1,285,740
22021001	REFRESHMENT & MEALS		238,100
22021003	PUBLICITY & ADVERTISEMENTS		119,050
22021004	MEDICAL EXPENSES		238,100
22021006	POSTAGES & COURIER SERVICES		154,765
22021009	SPORTING ACTIVITIES		238,100
22021010	DIRECT TEACHING & LABORATORY COST		238,100
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		59,525
2205	SUBSIDIES		49,839,003
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,839,003
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		49,839,003
23	CAPITAL EXPENDITURE		100,511,518
2303	REHABILITATION / REPAIRS		100,511,518
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		100,511,518
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		44,838,513
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		55,673,005
	TOTAL PERSONNEL		130,131,402
	TOTAL OVERHEAD		61,505,902
	TOTAL RECURRENT		191,637,304
	TOTAL CAPITAL		100,511,518
	TOTAL ALLOCATION		292,148,822
0517026065 FGGC KABBA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCKAB00601951 3	RENOVATION OF 8NOS STAFF QUARTER	NEW	29,838,513
FGGCKAB00601951 8	RENOVATION OF PRINCIPAL QUARTER	NEW	15,000,000
FGGCKABBA019504	PERIMETER FENCING	NEW	27,647,329
FGGCKABBA019511	RENOVATION OF CLASSROOMS	NEW	28,025,676



0517026066 FGGC KAZAURE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	294,313,760
21	PERSONNEL COST	124,557,713
2101	SALARY	110,717,968
210101	SALARIES AND WAGES	110,717,968
21010101	SALARY	110,717,968
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,839,745
210202	SOCIAL CONTRIBUTIONS	13,839,745
21020201	NHIS	5,535,898
21020202	CONTRIBUTORY PENSION	8,303,847
22	OTHER RECURRENT COSTS	68,766,189
2202	OVERHEAD COST	14,106,462
220201	TRAVEL & TRANSPORT - GENERAL	2,568,736
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,435,470
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,679,192
22020201	ELECTRICITY CHARGES	906,613
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	394,824
220203	MATERIALS & SUPPLIES - GENERAL	4,192,209
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,510
22020302	BOOKS	771,704
22020303	NEWSPAPERS	398,465
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,775
22020801	MOTOR VEHICLE FUEL COST	755,510
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,510
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,511,020
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	377,755
2205	SUBSIDIES	54,659,727
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,659,727
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,659,727



0517026066 FGGC KAZAURE		
CODE	LINE ITEM	AMOUNT
23	CAPITAL EXPENDITURE	100,989,858
2301	FIXED ASSETS PURCHASED	44,740,796
230101	PURCHASE OF FIXED ASSETS - GENERAL	44,740,796
23010108	PURCHASE OF BUSES	17,080,796
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	27,660,000
2302	CONSTRUCTION / PROVISION	33,740,661
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,740,661
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	33,740,661
2303	REHABILITATION / REPAIRS	22,508,401
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	22,508,401
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	22,508,401
	TOTAL PERSONNEL	124,557,713
	TOTAL OVERHEAD	68,766,189
	TOTAL RECURRENT	193,323,902
	TOTAL CAPITAL	100,989,858
	TOTAL ALLOCATION	294,313,760

0517026066 FGGC KAZAURE			
CODE	PROJECT NAME	TYPE	AMOUNT
XKZ12017931	CONSTRUCTION OF 600M PERIMETER WALL FENCE & FORTIFICATION OF GATE	NEW	17,675,687
XKZ12017943	4 NO. SCIENCE LABORATORY FURNISHED AND EQUIPPED	NEW	17,080,796
XKZ12017950	RENOVATION & FURNISHING OF ADMIN BLOCK	NEW	16,064,974
XKZ13017959	PROCUREMENT OF 30 SEATERS TOYOTA COASTER BUS & TOYOTA HILUX	NEW	27,660,000
XKZ9017923	RENOVATION OF BURNT LADY ABAYOMI & KAZAURE HOSTELS	NEW	22,508,401



0517026067 FGCG KEANA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	358,427,884
21	PERSONNEL COST	100,390,745
2101	SALARY	89,236,218
210101	SALARIES AND WAGES	89,236,218
21010101	SALARY	89,236,218
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,154,527
210202	SOCIAL CONTRIBUTIONS	11,154,527
21020201	NHIS	4,461,811
21020202	CONTRIBUTORY PENSION	6,692,716
22	OTHER RECURRENT COSTS	66,416,630
2202	OVERHEAD COST	11,477,130
220201	TRAVEL & TRANSPORT - GENERAL	1,171,136
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	117,114
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,054,022
220202	UTILITIES - GENERAL	644,125
22020201	ELECTRICITY CHARGES	292,784
22020202	TELEPHONE CHARGES	58,557
22020203	INTERNET ACCESS CHARGES	175,670
22020204	SATELLITE BROADCASTING ACCESS CHARGES	58,557
22020205	WATER RATES	58,557
220203	MATERIALS & SUPPLIES - GENERAL	2,845,859
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	292,784
22020302	BOOKS	234,227
22020303	NEWSPAPERS	234,227
22020304	MAGAZINES & PERIODICALS	234,227
22020305	PRINTING OF NON SECURITY DOCUMENTS	234,227
22020306	PRINTING OF SECURITY DOCUMENTS	222,516
22020307	DRUGS & MEDICAL SUPPLIES	468,454
22020308	FIELD & CAMPING MATERIALS SUPPLIES	351,341
22020309	UNIFORMS & OTHER CLOTHING	468,454
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	105,402
220204	MAINTENANCE SERVICES - GENERAL	3,208,912
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	222,516
22020402	MAINTENANCE OF OFFICE FURNITURE	351,341
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	585,568
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	585,568
22020405	MAINTENANCE OF PLANTS/GENERATORS	702,681
22020406	OTHER MAINTENANCE SERVICES	702,681
22020410	MAINTENANCE OF ROADS AND BRIDGES	58,557
220205	TRAINING - GENERAL	351,341
22020501	LOCAL TRAINING	351,341
220206	OTHER SERVICES - GENERAL	409,897
22020601	SECURITY SERVICES	175,670
22020606	CLEANING & FUMIGATION SERVICES	234,227
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	644,125
22020702	INFORMATION TECHNOLOGY CONSULTING	351,341



0517026067 FGGC KEANA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		234,227
22020708	BUDGET PREPARATION		58,557
220208	FUEL & LUBRICANTS - GENERAL		819,794
22020801	MOTOR VEHICLE FUEL COST		175,670
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		234,227
22020803	PLANT / GENERATOR FUEL COST		175,670
22020806	COOKING GAS/FUEL COST		234,227
220209	FINANCIAL CHARGES - GENERAL		117,114
22020904	OTHER CRF BANK CHARGES		117,114
220210	MISCELLANEOUS		1,264,827
22021001	REFRESHMENT & MEALS		234,227
22021003	PUBLICITY & ADVERTISEMENTS		117,114
22021004	MEDICAL EXPENSES		234,227
22021006	POSTAGES & COURIER SERVICES		152,248
22021009	SPORTING ACTIVITIES		234,227
22021010	DIRECT TEACHING & LABORATORY COST		234,227
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		58,557
2205	SUBSIDIES		54,939,500
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,939,500
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,939,500
23	CAPITAL EXPENDITURE		191,620,509
2301	FIXED ASSETS PURCHASED		25,138,141
230101	PURCHASE OF FIXED ASSETS - GENERAL		25,138,141
23010105	PURCHASE OF MOTOR VEHICLES		25,138,141
2302	CONSTRUCTION / PROVISION		98,033,982
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		98,033,982
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		98,033,982
2303	REHABILITATION / REPAIRS		68,448,386
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		68,448,386
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		68,448,386
	TOTAL PERSONNEL		100,390,745
	TOTAL OVERHEAD		66,416,630
	TOTAL RECURRENT		166,807,375
	TOTAL CAPITAL		191,620,509
	TOTAL ALLOCATION		358,427,884
0517026067 FGGC KEANA			
CODE	PROJECT NAME	TYPE	AMOUNT
XKEAN7018214	CONSTRUCTION OF 300M WALL FENCE	NEW	28,687,386
XKEAN7018253	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	69,346,596
XKEAN8018220	RENOVATION OF SIX NOS CLASSROOM BLOCKS	NEW	9,986,647
XKEAN8018225	CONSTRUCTION OF 2NOS BOREHOLES AND WATER RETICULATION	NEW	11,858,268
XKEAN8018229	CONSTRUCTION/RENOVATION AND FURNISHING OF MODERN DINING HALL	NEW	13,004,111
XKEAN8018233	FURNISHING OF LIBRARY COMPLEX	NEW	7,716,185
XKEAN8018240	CONSTRUCTION OF VIP TOILETS IN HOSTELS AND CLASSROOM AREAS	NEW	25,883,175

**0517026067****FGGC KEANA**

CODE	PROJECT NAME	TYPE	AMOUNT
XKEAN9018246	PURCHASE OF NEW TOYOTA COASTER	NEW	25,138,141



0517026068 FGGC LANGTANG		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	285,448,681
21	PERSONNEL COST	154,542,056
2101	SALARY	137,370,717
210101	SALARIES AND WAGES	137,370,717
21010101	SALARY	137,370,717
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,171,339
210202	SOCIAL CONTRIBUTIONS	17,171,339
21020201	NHIS	6,868,536
21020202	CONTRIBUTORY PENSION	10,302,803
22	OTHER RECURRENT COSTS	82,906,626
2202	OVERHEAD COST	13,732,092
220201	TRAVEL & TRANSPORT - GENERAL	1,401,233
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	140,123
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,261,110
220202	UTILITIES - GENERAL	770,679
22020201	ELECTRICITY CHARGES	350,308
22020202	TELEPHONE CHARGES	70,062
22020203	INTERNET ACCESS CHARGES	210,185
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,062
22020205	WATER RATES	70,062
220203	MATERIALS & SUPPLIES - GENERAL	3,404,999
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,308
22020302	BOOKS	280,247
22020303	NEWSPAPERS	280,247
22020304	MAGAZINES & PERIODICALS	280,247
22020305	PRINTING OF NON SECURITY DOCUMENTS	280,247
22020306	PRINTING OF SECURITY DOCUMENTS	266,234
22020307	DRUGS & MEDICAL SUPPLIES	560,494
22020308	FIELD & CAMPING MATERIALS SUPPLIES	420,370
22020309	UNIFORMS & OTHER CLOTHING	560,494
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	126,111
220204	MAINTENANCE SERVICES - GENERAL	3,839,380
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	266,234
22020402	MAINTENANCE OF OFFICE FURNITURE	420,370
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,617
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,617
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,740
22020406	OTHER MAINTENANCE SERVICES	840,740
22020410	MAINTENANCE OF ROADS AND BRIDGES	70,062
220205	TRAINING - GENERAL	420,370
22020501	LOCAL TRAINING	420,370
220206	OTHER SERVICES - GENERAL	490,432
22020601	SECURITY SERVICES	210,185
22020606	CLEANING & FUMIGATION SERVICES	280,247
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	770,679
22020702	INFORMATION TECHNOLOGY CONSULTING	420,370



0517026068 FGGC LANGTANG			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		280,247
22020708	BUDGET PREPARATION		70,062
220208	FUEL & LUBRICANTS - GENERAL		980,864
22020801	MOTOR VEHICLE FUEL COST		210,185
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		280,247
22020803	PLANT / GENERATOR FUEL COST		210,185
22020806	COOKING GAS/FUEL COST		280,247
220209	FINANCIAL CHARGES - GENERAL		140,123
22020904	OTHER CRF BANK CHARGES		140,123
220210	MISCELLANEOUS		1,513,333
22021001	REFRESHMENT & MEALS		280,247
22021003	PUBLICITY & ADVERTISEMENTS		140,123
22021004	MEDICAL EXPENSES		280,247
22021006	POSTAGES & COURIER SERVICES		182,160
22021009	SPORTING ACTIVITIES		280,247
22021010	DIRECT TEACHING & LABORATORY COST		280,247
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		70,062
2205	SUBSIDIES		69,174,534
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		69,174,534
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		69,174,534
23	CAPITAL EXPENDITURE		47,999,999
2302	CONSTRUCTION / PROVISION		47,999,999
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,999,999
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		47,999,999
	TOTAL PERSONNEL		154,542,056
	TOTAL OVERHEAD		82,906,626
	TOTAL RECURRENT		237,448,682
	TOTAL CAPITAL		47,999,999
	TOTAL ALLOCATION		285,448,681
0517026068 FGGC LANGTANG			
CODE	PROJECT NAME	TYPE	AMOUNT
XLTNG8020393	FIXING OF DOORS AND DOORS, FINISHES AND DECORATIONS, FITTINGS AND FIXTURES, EXTERNAL WORK AND STEEL,	NEW	2,893,371
XLTNG8020396	BOQ, PRELIMINARY WORK OF SITE, FILLING WORK, CASTING WORK,	NEW	1,821,158
XLTNG8020399	PRELIMINARY WORK, EXCARVATION OF DRAINAGE TRENCH TPRN WORK, CASTING WORK, HIRING OF MIXER AND LABOUR	NEW	813,617
XLTNG8020401	PRELIMINARY, FOUNDPC WORK, BLOCK WORK, ROOFING WORK, CEILING WORK, DOORS/WINDOORS FLOOR FINISHING WORK, WALL FINISHING, ELECTRICAL WORK, PLUMBING, LANDSCAPING.	NEW	1,501,710
XLTNG8020404	FIXING OF DOORS AND DOORS, FINISHES AND DECORATIONS, FITTINGS AND FIXTURES, EXTERNAL WORK AND STEEL,	NEW	1,362,238
XLTNG8020405	BOQ, PRELIMINARY WORK OF SITE, FILLING WORK, CASTING WORK,	NEW	1,803,581
XLTNG8020409	PRELIMINARY WORK, EXCARVATION OF DRAINAGE TRENCH TPRN WORK, CASTING WORK, HIRING OF MIXER AND LABOUR	NEW	12,750,397
XLTNG8020411	PRELIMINARY, FOUNDPC WORK, BLOCK WORK, ROOFING WORK, CEILING WORK, DOORS/WINDOORS FLOOR FINISHING WORK, WALL FINISHING, ELECTRICAL WORK, PLUMBING, LANDSCAPING.	NEW	13,374
XLTNG8020412	PRELIMINARY WORK, DEMOLITION/REMOVAL, ROOF INSTALLATION WORK, LABOUR, CEILING WORK, WALL, DOORS, WINDOORS, FLOOR FINISHING ELECTRICAL, PLUMBING BLOCK	NEW	34,849
XLTNG8020413	ADMINISTRATION AND COORDINATION FOR OVERHEAD	NEW	25,005,704



0517026069 FGGC LEJJA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	380,645,428
21	PERSONNEL COST	143,394,825
2101	SALARY	127,462,067
210101	SALARIES AND WAGES	127,462,067
21010101	SALARY	127,462,067
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,932,758
210202	SOCIAL CONTRIBUTIONS	15,932,758
21020201	NHIS	6,373,103
21020202	CONTRIBUTORY PENSION	9,559,655
22	OTHER RECURRENT COSTS	103,124,770
2202	OVERHEAD COST	15,605,979
220201	TRAVEL & TRANSPORT - GENERAL	3,022,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,905,845
22020201	ELECTRICITY CHARGES	1,133,266
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	394,824
220203	MATERIALS & SUPPLIES - GENERAL	4,947,720
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,133,266
22020302	BOOKS	771,704
22020303	NEWSPAPERS	398,465
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,775
22020801	MOTOR VEHICLE FUEL COST	755,510
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,510
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,575,067
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021006	POSTAGES & COURIER SERVICES	64,047
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	377,755
2205	SUBSIDIES	87,518,791
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	87,518,791



0517026069 FGGC LEJJA		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	87,518,791
23	CAPITAL EXPENDITURE	134,125,833
2302	CONSTRUCTION / PROVISION	19,144,316
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	19,144,316
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	19,144,316
2303	REHABILITATION / REPAIRS	114,981,517
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	114,981,517
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	114,981,517
	TOTAL PERSONNEL	143,394,825
	TOTAL OVERHEAD	103,124,770
	TOTAL RECURRENT	246,519,595
	TOTAL CAPITAL	134,125,833
	TOTAL ALLOCATION	380,645,428

0517026069 FGGC LEJJA			
CODE	PROJECT NAME	TYPE	AMOUNT
XLEJJ0019237	PURCHASE OF WIRELESS COMPUTERS	NEW	47,313,500
XLEJJ0019239	CONSTRUCTION OF HOSTEL BLOCK	NEW	23,131,143
XLEJJ0019242	CONSTRUCTION OF KITCHEN/DININGHALL	NEW	44,536,874
XLEJJ9019235	CONSTRUCTION OF 1N0 BLOCK OF ASSEMBLY HALL	NEW	19,144,316



0517026070 FGGC MONGUNO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	260,190,019
21	PERSONNEL COST	65,848,071
2101	SALARY	58,531,618
210101	SALARIES AND WAGES	58,531,618
21010101	SALARY	58,531,618
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,316,453
210202	SOCIAL CONTRIBUTIONS	7,316,453
21020201	NHIS	2,926,581
21020202	CONTRIBUTORY PENSION	4,389,872
22	OTHER RECURRENT COSTS	68,492,649
2202	OVERHEAD COST	13,861,376
220201	TRAVEL & TRANSPORT - GENERAL	2,266,532
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,133,266
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,699,001
22020201	ELECTRICITY CHARGES	1,133,266
22020202	TELEPHONE CHARGES	376,857
22020203	INTERNET ACCESS CHARGES	188,878
220203	MATERIALS & SUPPLIES - GENERAL	4,985,026
22020302	BOOKS	1,131,923
22020303	NEWSPAPERS	151,102
22020304	MAGAZINES & PERIODICALS	151,102
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	1,133,266
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	906,613
220204	MAINTENANCE SERVICES - GENERAL	2,266,531
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,133,266
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,510
220210	MISCELLANEOUS	755,510
22021001	REFRESHMENT & MEALS	377,755
22021009	SPORTING ACTIVITIES	377,755
2205	SUBSIDIES	54,631,273
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,631,273
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,631,273
23	CAPITAL EXPENDITURE	125,849,299
2302	CONSTRUCTION / PROVISION	86,282,314
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	86,282,314
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	16,881,166
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	62,701,773
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	6,699,375



0517026070 FGGC MONGUNO			
CODE	LINE ITEM		AMOUNT
2303	REHABILITATION / REPAIRS		39,566,985
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		39,566,985
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		39,566,985
	TOTAL PERSONNEL		65,848,071
	TOTAL OVERHEAD		68,492,649
	TOTAL RECURRENT		134,340,720
	TOTAL CAPITAL		125,849,299
	TOTAL ALLOCATION		260,190,019
0517026070 FGGC MONGUNO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC MONG5018025	PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	NEW	62,701,773
FGGC MONG5018032	PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	NEW	14,686,824
FGGC MONG6018036	PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	NEW	19,900,011
FGGC MONG6018060	PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	NEW	4,980,150
FGGC MONG7018063	PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	NEW	16,881,166
FGGC MONG9018069	PROCUREMENT PROCESS, MEETING OF TENDER BOARD, AND AWARD OF CONTRACT	NEW	6,699,375



0517026071 FGGC NEW BUSA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	366,743,480
21	PERSONNEL COST	132,114,808
2101	SALARY	117,435,385
210101	SALARIES AND WAGES	117,435,385
21010101	SALARY	117,435,385
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,679,423
210202	SOCIAL CONTRIBUTIONS	14,679,423
21020201	NHIS	5,871,769
21020202	CONTRIBUTORY PENSION	8,807,654
22	OTHER RECURRENT COSTS	67,684,323
2202	OVERHEAD COST	11,948,153
220201	TRAVEL & TRANSPORT - GENERAL	1,219,199
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	121,920
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,097,279
220202	UTILITIES - GENERAL	670,560
22020201	ELECTRICITY CHARGES	304,800
22020202	TELEPHONE CHARGES	60,960
22020203	INTERNET ACCESS CHARGES	182,880
22020204	SATELLITE BROADCASTING ACCESS CHARGES	60,960
22020205	WATER RATES	60,960
220203	MATERIALS & SUPPLIES - GENERAL	2,962,654
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	304,800
22020302	BOOKS	243,840
22020303	NEWSPAPERS	243,840
22020304	MAGAZINES & PERIODICALS	243,840
22020305	PRINTING OF NON SECURITY DOCUMENTS	243,840
22020306	PRINTING OF SECURITY DOCUMENTS	231,648
22020307	DRUGS & MEDICAL SUPPLIES	487,679
22020308	FIELD & CAMPING MATERIALS SUPPLIES	365,760
22020309	UNIFORMS & OTHER CLOTHING	487,679
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	109,728
220204	MAINTENANCE SERVICES - GENERAL	3,340,604
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	231,648
22020402	MAINTENANCE OF OFFICE FURNITURE	365,760
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	609,599
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	609,599
22020405	MAINTENANCE OF PLANTS/GENERATORS	731,519
22020406	OTHER MAINTENANCE SERVICES	731,519
22020410	MAINTENANCE OF ROADS AND BRIDGES	60,960
220205	TRAINING - GENERAL	365,760
22020501	LOCAL TRAINING	365,760
220206	OTHER SERVICES - GENERAL	426,720
22020601	SECURITY SERVICES	182,880
22020606	CLEANING & FUMIGATION SERVICES	243,840
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	670,560
22020702	INFORMATION TECHNOLOGY CONSULTING	365,760



0517026071 FGGC NEW BUSA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		243,840
22020708	BUDGET PREPARATION		60,960
220208	FUEL & LUBRICANTS - GENERAL		853,440
22020801	MOTOR VEHICLE FUEL COST		182,880
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		243,840
22020803	PLANT / GENERATOR FUEL COST		182,880
22020806	COOKING GAS/FUEL COST		243,840
220209	FINANCIAL CHARGES - GENERAL		121,920
22020904	OTHER CRF BANK CHARGES		121,920
220210	MISCELLANEOUS		1,316,736
22021001	REFRESHMENT & MEALS		243,840
22021003	PUBLICITY & ADVERTISEMENTS		121,920
22021004	MEDICAL EXPENSES		243,840
22021006	POSTAGES & COURIER SERVICES		158,496
22021009	SPORTING ACTIVITIES		243,840
22021010	DIRECT TEACHING & LABORATORY COST		243,840
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		60,960
2205	SUBSIDIES		55,736,170
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,736,170
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,736,170
23	CAPITAL EXPENDITURE		166,944,349
2302	CONSTRUCTION / PROVISION		111,944,349
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		111,944,349
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		111,944,349
2303	REHABILITATION / REPAIRS		55,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		55,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		15,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		132,114,808
	TOTAL OVERHEAD		67,684,323
	TOTAL RECURRENT		199,799,131
	TOTAL CAPITAL		166,944,349
	TOTAL ALLOCATION		366,743,480
0517026071 FGGC NEW BUSA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCNEWBUSA00101 7832	CONSTRUCTION OF GIRLS HOSTEL	NEW	38,064,363
FGCNEWBUSA00101 7840	CONSTRUCTION OF A BLOCK OF SIX-CLASSROOMS	NEW	33,924,176
FGCNEWBUSA00101 7850	CONSTRUCTION OF MODERN GATE/GATE HOUSE AND PERIMETER FENCE	NEW	14,955,810
FGCNEWBUSA00101 7859	CONSTRUCTION/RENOVATION & FURNISHING OF MODERN DINING HALL	NEW	15,000,000
FGCNEWBUSA00101 7872	CONSTRUCTION OF VIP TOILETS IN HOSTELS AND CLASSROOM AREAS.	NEW	10,000,000
FGCNEWBUSA00201 7865	CONSTRUCTION OF BOREHOLE AND WATER RETICULATION	NEW	15,000,000
FGCNEWBUSA00201 7878	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



0517026072 FGGC OMU-ARAN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	224,368,321
21	PERSONNEL COST	127,433,390
2101	SALARY	113,274,124
210101	SALARIES AND WAGES	113,274,124
21010101	SALARY	113,274,124
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,159,266
210202	SOCIAL CONTRIBUTIONS	14,159,266
21020201	NHIS	5,663,706
21020202	CONTRIBUTORY PENSION	8,495,560
22	OTHER RECURRENT COSTS	63,934,931
2202	OVERHEAD COST	11,176,035
220201	TRAVEL & TRANSPORT - GENERAL	1,511,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	755,510
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	755,510
220202	UTILITIES - GENERAL	1,571,852
22020201	ELECTRICITY CHARGES	604,408
22020202	TELEPHONE CHARGES	342,190
22020203	INTERNET ACCESS CHARGES	625,254
220203	MATERIALS & SUPPLIES - GENERAL	3,118,301
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	377,755
22020302	BOOKS	604,408
22020303	NEWSPAPERS	398,465
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	604,408
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,133,265
22020801	MOTOR VEHICLE FUEL COST	377,755
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,575,067
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021006	POSTAGES & COURIER SERVICES	64,047
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	377,755
2205	SUBSIDIES	52,758,896
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	52,758,896

**0517026072 FGGC OMU-ARAN**

CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	52,758,896
23	CAPITAL EXPENDITURE	33,000,000
2301	FIXED ASSETS PURCHASED	9,232,264
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,232,264
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,232,264
2302	CONSTRUCTION / PROVISION	23,767,736
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	23,767,736
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,991,416
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,419,339
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS	2,356,981
	TOTAL PERSONNEL	127,433,390
	TOTAL OVERHEAD	63,934,931
	TOTAL RECURRENT	191,368,321
	TOTAL CAPITAL	33,000,000
	TOTAL ALLOCATION	224,368,321

0517026072 FGGC OMU-ARAN

CODE	PROJECT NAME	TYPE	AMOUNT
FGGC OMU10018335	CONSTRUCTION OF SCHOOL PERIMETER FENCE	NEW	2,356,981
FGGC OMU1018338	PROCUREMENT & INSTALLATION OF FURNITURE AND EQUIPMNT FOR DINNING HALL	NEW	9,232,264
FGGC OMU4018336	RENOVATION& RE ROOFING OF 3 NOS BLOCK OF CLASSROOM	NEW	16,991,416
FGGC OMU5018333	RENOVATION & RE ROOFING OF 3 NOS HOSTEL BLOCK	NEW	1,473,113
FGGC OMU5018364	CONSTRUCTION OF SCHOOL ASSEMBLLY HALL	NEW	2,946,226



0517026073 FGGC OWERRI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	493,688,770
21	PERSONNEL COST	321,885,978
2101	SALARY	285,971,270
210101	SALARIES AND WAGES	285,971,270
21010101	SALARY	285,971,270
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,914,708
210201	ALLOWANCES	168,300
21020101	NON REGULAR ALLOWANCES	168,300
210202	SOCIAL CONTRIBUTIONS	35,746,408
21020201	NHIS	14,298,563
21020202	CONTRIBUTORY PENSION	21,447,845
22	OTHER RECURRENT COSTS	106,952,792
2202	OVERHEAD COST	12,587,678
220201	TRAVEL & TRANSPORT - GENERAL	1,284,458
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	128,446
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,156,012
220202	UTILITIES - GENERAL	706,452
22020201	ELECTRICITY CHARGES	321,114
22020202	TELEPHONE CHARGES	64,223
22020203	INTERNET ACCESS CHARGES	192,669
22020204	SATELLITE BROADCASTING ACCESS CHARGES	64,223
22020205	WATER RATES	64,223
220203	MATERIALS & SUPPLIES - GENERAL	3,121,229
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	321,114
22020302	BOOKS	256,891
22020303	NEWSPAPERS	256,891
22020304	MAGAZINES & PERIODICALS	256,891
22020305	PRINTING OF NON SECURITY DOCUMENTS	256,891
22020306	PRINTING OF SECURITY DOCUMENTS	244,047
22020307	DRUGS & MEDICAL SUPPLIES	513,783
22020308	FIELD & CAMPING MATERIALS SUPPLIES	385,337
22020309	UNIFORMS & OTHER CLOTHING	513,783
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	115,601
220204	MAINTENANCE SERVICES - GENERAL	3,519,413
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	244,047
22020402	MAINTENANCE OF OFFICE FURNITURE	385,337
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	642,229
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	642,229
22020405	MAINTENANCE OF PLANTS/GENERATORS	770,674
22020406	OTHER MAINTENANCE SERVICES	770,674
22020410	MAINTENANCE OF ROADS AND BRIDGES	64,223
220205	TRAINING - GENERAL	385,337
22020501	LOCAL TRAINING	385,337
220206	OTHER SERVICES - GENERAL	449,560
22020601	SECURITY SERVICES	192,669
22020606	CLEANING & FUMIGATION SERVICES	256,891



0517026073 FGGC OWERRI			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		706,451
22020702	INFORMATION TECHNOLOGY CONSULTING		385,337
22020703	LEGAL SERVICES		256,891
22020708	BUDGET PREPARATION		64,223
220208	FUEL & LUBRICANTS - GENERAL		899,120
22020801	MOTOR VEHICLE FUEL COST		192,669
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		256,891
22020803	PLANT / GENERATOR FUEL COST		192,669
22020806	COOKING GAS/FUEL COST		256,891
220209	FINANCIAL CHARGES - GENERAL		128,446
22020904	OTHER CRF BANK CHARGES		128,446
220210	MISCELLANEOUS		1,387,212
22021001	REFRESHMENT & MEALS		256,891
22021003	PUBLICITY & ADVERTISEMENTS		128,446
22021004	MEDICAL EXPENSES		256,891
22021006	POSTAGES & COURIER SERVICES		166,979
22021009	SPORTING ACTIVITIES		256,891
22021010	DIRECT TEACHING & LABORATORY COST		256,891
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		64,223
2205	SUBSIDIES		94,365,114
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		94,365,114
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		94,365,114
23	CAPITAL EXPENDITURE		64,850,000
2301	FIXED ASSETS PURCHASED		6,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		6,500,000
23010106	PURCHASE OF VANS		6,500,000
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		18,350,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		18,350,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,350,000
	TOTAL PERSONNEL		321,885,978
	TOTAL OVERHEAD		106,952,792
	TOTAL RECURRENT		428,838,770
	TOTAL CAPITAL		64,850,000
	TOTAL ALLOCATION		493,688,770
0517026073 FGGC OWERRI			
CODE	PROJECT NAME	TYPE	AMOUNT
XWRR3019267	REHABILITATION OF 8 NOS. BLOCKS OF CLASSROOMS	NEW	8,500,000
XWRR3019268	REHABILITATION OF 6 NO DORMITORIES	NEW	9,850,000
XWRR3019272	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
XWRR4019270	PROCUREMENT OF 1 NO. TOYOTA HILUX VAN	NEW	6,500,000



0517026074 FGGC OYO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	367,642,623
21	PERSONNEL COST	236,942,161
2101	SALARY	210,615,254
210101	SALARIES AND WAGES	210,615,254
21010101	SALARY	210,615,254
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,326,907
210202	SOCIAL CONTRIBUTIONS	26,326,907
21020201	NHIS	10,530,763
21020202	CONTRIBUTORY PENSION	15,796,144
22	OTHER RECURRENT COSTS	78,165,463
2202	OVERHEAD COST	16,126,350
220201	TRAVEL & TRANSPORT - GENERAL	3,022,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,722,954
22020201	ELECTRICITY CHARGES	755,510
22020202	TELEPHONE CHARGES	342,190
22020203	INTERNET ACCESS CHARGES	625,254
220203	MATERIALS & SUPPLIES - GENERAL	4,517,717
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,510
22020302	BOOKS	492,804
22020303	NEWSPAPERS	398,465
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	604,408
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	755,510
22020501	LOCAL TRAINING	755,510
220208	FUEL & LUBRICANTS - GENERAL	1,888,775
22020801	MOTOR VEHICLE FUEL COST	755,510
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,510
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	2,330,577
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021006	POSTAGES & COURIER SERVICES	64,047
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	755,510
22021010	DIRECT TEACHING & LABORATORY COST	755,510
2205	SUBSIDIES	62,039,113
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,039,113



0517026074 FGGC OYO			
CODE	LINE ITEM		AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		62,039,113
23	CAPITAL EXPENDITURE		52,534,999
2302	CONSTRUCTION / PROVISION		25,243,280
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,243,280
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		25,243,280
2303	REHABILITATION / REPAIRS		27,291,719
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		27,291,719
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		27,291,719
	TOTAL PERSONNEL		236,942,161
	TOTAL OVERHEAD		78,165,463
	TOTAL RECURRENT		315,107,624
	TOTAL CAPITAL		52,534,999
	TOTAL ALLOCATION		367,642,623
0517026074 FGGC OYO			
CODE	PROJECT NAME	TYPE	AMOUNT
XOYO00019278	RENOVATION AND EXTENSION OF 1NOS DINING HALL OF 2,000 CAPACITY	NEW	16,508,567
XOYO00019280	RENOVATION OF 4NOS BLOCK OF HOSTELS	NEW	5,990,640
XOYO00019282	RENOVATION OF 3BLOCKS OF 12 CLASSROOM	NEW	4,792,512
XOYO010019276	PERIMETER FENCING	NEW	25,243,280



0517026075 FGGC SHAGAMU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	415,711,083
21	PERSONNEL COST	284,503,125
2101	SALARY	252,642,333
210101	SALARIES AND WAGES	252,642,333
21010101	SALARY	252,642,333
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,860,792
210201	ALLOWANCES	280,500
21020101	NON REGULAR ALLOWANCES	280,500
210202	SOCIAL CONTRIBUTIONS	31,580,292
21020201	NHIS	12,632,117
21020202	CONTRIBUTORY PENSION	18,948,175
22	OTHER RECURRENT COSTS	96,648,132
2202	OVERHEAD COST	21,212,328
220201	TRAVEL & TRANSPORT - GENERAL	2,964,420
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,482,210
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,482,210
220202	UTILITIES - GENERAL	1,704,541
22020201	ELECTRICITY CHARGES	963,436
22020202	TELEPHONE CHARGES	741,105
220203	MATERIALS & SUPPLIES - GENERAL	5,649,124
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	622,267
22020302	BOOKS	1,321,332
22020305	PRINTING OF NON SECURITY DOCUMENTS	741,105
22020306	PRINTING OF SECURITY DOCUMENTS	741,105
22020307	DRUGS & MEDICAL SUPPLIES	741,105
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,482,210
220204	MAINTENANCE SERVICES - GENERAL	3,705,525
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	741,105
22020402	MAINTENANCE OF OFFICE FURNITURE	741,105
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	741,105
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	741,105
22020405	MAINTENANCE OF PLANTS/GENERATORS	741,105
220205	TRAINING - GENERAL	741,105
22020501	LOCAL TRAINING	741,105
220208	FUEL & LUBRICANTS - GENERAL	2,964,420
22020801	MOTOR VEHICLE FUEL COST	1,482,210
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	741,105
22020803	PLANT / GENERATOR FUEL COST	741,105
220210	MISCELLANEOUS	3,483,193
22021003	PUBLICITY & ADVERTISEMENTS	741,105
22021007	WELFARE PACKAGES	741,105
22021009	SPORTING ACTIVITIES	741,105
22021010	DIRECT TEACHING & LABORATORY COST	1,259,878
2205	SUBSIDIES	75,435,804
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	75,435,804
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	75,435,804



0517026075 FGGC SHAGAMU			
CODE	LINE ITEM		AMOUNT
23	CAPITAL EXPENDITURE		34,559,826
2301	FIXED ASSETS PURCHASED		7,277,765
230101	PURCHASE OF FIXED ASSETS - GENERAL		7,277,765
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		7,277,765
2302	CONSTRUCTION / PROVISION		14,943,066
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		14,943,066
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		14,943,066
2303	REHABILITATION / REPAIRS		12,338,995
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		12,338,995
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		12,338,995
	TOTAL PERSONNEL		284,503,125
	TOTAL OVERHEAD		96,648,132
	TOTAL RECURRENT		381,151,257
	TOTAL CAPITAL		34,559,826
	TOTAL ALLOCATION		415,711,083
0517026075 FGGC SHAGAMU			
CODE	PROJECT NAME	TYPE	AMOUNT
SHAGAMU00101954 2	CONSTRUCTION OF CULVERT AND WATER WAYS	NEW	14,943,066
SHAGAMU0019538	PROCUREMENT OF ELECTRICALS INSTALLATION MATERIALS	NEW	7,277,765
SHAGAMU019533	RENOVATION OF 2NOS HOSTEL BLOCK	NEW	2,711,754
SHAGAMU019545	COMPLETION OF PRINCIPAL ABADONED QUARTERS	NEW	7,703,306
SHAGAMU019550	RENOVATION OF STORE BUILDING	NEW	1,273,915
SHAGAMU019555	RENOVATIION OF GUIDANCE AND COUNSELLING	NEW	650,020



0517026076 FGGC GUMI TAMBAWAL		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	214,687,770
21	PERSONNEL COST	68,899,494
2101	SALARY	61,243,994
210101	SALARIES AND WAGES	61,243,994
21010101	SALARY	61,243,994
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,655,500
210202	SOCIAL CONTRIBUTIONS	7,655,500
21020201	NHIS	3,062,200
21020202	CONTRIBUTORY PENSION	4,593,300
22	OTHER RECURRENT COSTS	73,477,526
2202	OVERHEAD COST	15,092,735
220201	TRAVEL & TRANSPORT - GENERAL	3,022,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,528,089
22020201	ELECTRICITY CHARGES	755,510
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	394,824
220203	MATERIALS & SUPPLIES - GENERAL	4,812,232
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,013,972
22020302	BOOKS	755,510
22020303	NEWSPAPERS	398,465
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,775
22020801	MOTOR VEHICLE FUEL COST	755,510
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,510
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,575,067
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021006	POSTAGES & COURIER SERVICES	64,047
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	377,755
2205	SUBSIDIES	58,384,791
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	58,384,791

**0517026076 FGGC GUMI TAMBAWAL**

CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	58,384,791
23	CAPITAL EXPENDITURE	72,310,750
2302	CONSTRUCTION / PROVISION	52,310,750
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	52,310,750
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	52,310,750
2303	REHABILITATION / REPAIRS	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000
	TOTAL PERSONNEL	68,899,494
	TOTAL OVERHEAD	73,477,526
	TOTAL RECURRENT	142,377,020
	TOTAL CAPITAL	72,310,750
	TOTAL ALLOCATION	214,687,770

0517026076 FGGC GUMI TAMBAWAL

CODE	PROJECT NAME	TYPE	AMOUNT
TAMBUWAL0019578	PROVISION OF PORTABLE WATER RETICULATION	NEW	15,000,000
TAMBUWAL0019606	SUPPLY & INSTALLATION LANGUAGE EQUIPMENT	NEW	5,000,000
TAMBUWAL019572	CONSTRUCTION OF 15 NO 1 BEDROOM FLAT	NEW	20,000,000
TAMBUWAL019580	CONSTRUCTION OF AGRICULTURAL SCIENCE LABORATORY	NEW	498,000
TAMBUWAL019586	CONSTRUCTION OF EQUIPTING CHEMISTRY SCIENCE LABORATORY	NEW	7,000,000
TAMBUWAL019592	CONSTRUCTION OF 2 NO BLOCK OF 6 CLASSROOMS	NEW	10,807,750
TAMBUWAL019600	SUPPLY & INSTALLATION MODERN DAY EQUIPMENT KITCHEN AND ANY OTHER WORK CARRIED	NEW	150,000
TAMBUWAL019610	PROCUREMENT OF TOYOTA HILUX FULL OPTION,AC,CD & 4WILL DRIVE	NEW	8,855,000
TAMBUWAL019616	CONSTRUCTION OF PERIMETER FENCE	NEW	5,000,000



0517026077 FGGC UMUHIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	344,430,096
21	PERSONNEL COST	200,049,147
2101	SALARY	177,821,464
210101	SALARIES AND WAGES	177,821,464
21010101	SALARY	177,821,464
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,227,683
210202	SOCIAL CONTRIBUTIONS	22,227,683
21020201	NHIS	8,891,073
21020202	CONTRIBUTORY PENSION	13,336,610
22	OTHER RECURRENT COSTS	80,071,028
2202	OVERHEAD COST	17,244,381
220201	TRAVEL & TRANSPORT - GENERAL	1,759,630
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	175,963
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,583,667
220202	UTILITIES - GENERAL	967,799
22020201	ELECTRICITY CHARGES	439,908
22020202	TELEPHONE CHARGES	87,982
22020203	INTERNET ACCESS CHARGES	263,945
22020204	SATELLITE BROADCASTING ACCESS CHARGES	87,982
22020205	WATER RATES	87,982
220203	MATERIALS & SUPPLIES - GENERAL	4,275,902
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	439,908
22020302	BOOKS	351,926
22020303	NEWSPAPERS	351,926
22020304	MAGAZINES & PERIODICALS	351,926
22020305	PRINTING OF NON SECURITY DOCUMENTS	351,926
22020306	PRINTING OF SECURITY DOCUMENTS	334,330
22020307	DRUGS & MEDICAL SUPPLIES	703,852
22020308	FIELD & CAMPING MATERIALS SUPPLIES	527,889
22020309	UNIFORMS & OTHER CLOTHING	703,852
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	158,367
220204	MAINTENANCE SERVICES - GENERAL	4,821,387
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	334,330
22020402	MAINTENANCE OF OFFICE FURNITURE	527,889
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	879,815
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	879,815
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,055,778
22020406	OTHER MAINTENANCE SERVICES	1,055,778
22020410	MAINTENANCE OF ROADS AND BRIDGES	87,982
220205	TRAINING - GENERAL	527,889
22020501	LOCAL TRAINING	527,889
220206	OTHER SERVICES - GENERAL	615,871
22020601	SECURITY SERVICES	263,945
22020606	CLEANING & FUMIGATION SERVICES	351,926
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	967,797
22020702	INFORMATION TECHNOLOGY CONSULTING	527,889



0517026077 FGGC UMUAHIA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		351,926
22020708	BUDGET PREPARATION		87,982
220208	FUEL & LUBRICANTS - GENERAL		1,231,742
22020801	MOTOR VEHICLE FUEL COST		263,945
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		351,926
22020803	PLANT / GENERATOR FUEL COST		263,945
22020806	COOKING GAS/FUEL COST		351,926
220209	FINANCIAL CHARGES - GENERAL		175,963
22020904	OTHER CRF BANK CHARGES		175,963
220210	MISCELLANEOUS		1,900,401
22021001	REFRESHMENT & MEALS		351,926
22021003	PUBLICITY & ADVERTISEMENTS		175,963
22021004	MEDICAL EXPENSES		351,926
22021006	POSTAGES & COURIER SERVICES		228,752
22021009	SPORTING ACTIVITIES		351,926
22021010	DIRECT TEACHING & LABORATORY COST		351,926
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		87,982
2205	SUBSIDIES		62,826,647
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		62,826,647
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		62,826,647
23	CAPITAL EXPENDITURE		64,309,921
2301	FIXED ASSETS PURCHASED		14,360,605
230101	PURCHASE OF FIXED ASSETS - GENERAL		14,360,605
23010105	PURCHASE OF MOTOR VEHICLES		9,178,142
23010113	PURCHASE OF COMPUTERS		5,182,463
2302	CONSTRUCTION / PROVISION		22,389,222
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		22,389,222
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		22,389,222
2303	REHABILITATION / REPAIRS		16,563,904
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		16,563,904
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		16,563,904
2304	PRESERVATION OF THE ENVIRONMENT		10,996,190
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		10,996,190
23040102	EROSION & FLOOD CONTROL		10,996,190
	TOTAL PERSONNEL		200,049,147
	TOTAL OVERHEAD		80,071,028
	TOTAL RECURRENT		280,120,175
	TOTAL CAPITAL		64,309,921
	TOTAL ALLOCATION		344,430,096
0517026077 FGGC UMUAHIA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCUMU0019681	PURCHASE OF 1 NO. TOYOTA HUMMER BUS AND 1 NO. TOYOTA HILUX VAN	NEW	9,178,142
FGGCUMU00601969 7	LAND SCAPING/ EROSION CONTROL OF 30 KM IN THE COLLEGE COMPOUND	NEW	10,996,190
FGGCUMU019677	CONSTRUCTION OF 1 NO. BLOCK OF DORMITORY ONE STOREY BUILDING	NEW	22,389,222
FGGCUMU1019705	PROVISION OF 200 DESK TOP COMPUTER 10 PRINTERS AND ACCESSORIES	NEW	5,182,463

**0517026077 FGC UMUHIA**

CODE	PROJECT NAME	TYPE	AMOUNT
FGGCUMU3019692	RENOVATION OF 1 NO. BLOCK OF DORMITORY ONE STORY BUILDING (GREEN HOUSE) NEW		5,182,463
FGGCUMU3019701	RENOVATION OF 2 NO. BLOCKS OF DORMITORY BLOCKS C & D IN YELLOW HOUSE.	NEW	10,391,591
FGGCUMU3019703	PLASTERING OF 500 M PERIMETER FENCE ROUND THE PRINCIPAL'S HOUSE	NEW	989,850



0517026078 FGCG WUKARI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	361,465,085
21	PERSONNEL COST	160,474,490
2101	SALARY	142,643,991
210101	SALARIES AND WAGES	142,643,991
21010101	SALARY	142,643,991
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,830,499
210202	SOCIAL CONTRIBUTIONS	17,830,499
21020201	NHIS	7,132,200
21020202	CONTRIBUTORY PENSION	10,698,299
22	OTHER RECURRENT COSTS	100,321,150
2202	OVERHEAD COST	13,720,573
220201	TRAVEL & TRANSPORT - GENERAL	3,022,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,511,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,511,021
220202	UTILITIES - GENERAL	1,443,460
22020201	ELECTRICITY CHARGES	543,230
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	522,475
220203	MATERIALS & SUPPLIES - GENERAL	3,324,316
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,510
22020302	BOOKS	680,031
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	86,600,577
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	86,600,577
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	86,600,577
23	CAPITAL EXPENDITURE	100,669,445



0517026078 FGCG WUKARI		
CODE	LINE ITEM	AMOUNT
2302	CONSTRUCTION / PROVISION	100,669,445
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,669,445
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,669,445
	TOTAL PERSONNEL	160,474,490
	TOTAL OVERHEAD	100,321,150
	TOTAL RECURRENT	260,795,640
	TOTAL CAPITAL	100,669,445
	TOTAL ALLOCATION	361,465,085

0517026078 FGCG WUKARI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCWUKA0030194 48	RENOVATION OF ONE HOSTEL BLOCK(B0YS)	NEW	13,504,590
FGGCWUKA0030194 54	RENOVATION OF A BLOCK OF SIX(6) CLASSROOMS	NEW	12,271,180
FGGCWUKA0030194 59	CONSTRUCTION OF PERIMETER WALL FENCING	NEW	14,693,675
FGGCWUKA0030194 63	SUPPLY OF SCIENCE /LABORATORY CHEMICALS AND EQUIPMENTS	NEW	10,200,000
FGGCWUKA0030194 69	RENOVATION OF THE PRINCIPAL'S HOUSE AND FIVE(5) STAFF QUARTERS	NEW	3,000,000
FGGCWUKA0030194 73	RENOVATION OF THR COLLEGE ADMINISTRATIVE BLOCKS	NEW	7,000,000
FGGCWUKA0030194 78	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) (BOQ ATTACHED)	NEW	40,000,000



0517026079 FGGC, YOLA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		293,572,464
21	PERSONNEL COST		166,249,531
2101	SALARY		147,727,494
210101	SALARIES AND WAGES		147,727,494
21010101	SALARY		147,727,494
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,522,037
210201	ALLOWANCES		56,100
21020101	NON REGULAR ALLOWANCES		56,100
210202	SOCIAL CONTRIBUTIONS		18,465,937
21020201	NHIS		7,386,375
21020202	CONTRIBUTORY PENSION		11,079,562
22	OTHER RECURRENT COSTS		92,322,933
2202	OVERHEAD COST		5,722,356
220201	TRAVEL & TRANSPORT - GENERAL		1,189,293
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,189,293
220202	UTILITIES - GENERAL		1,133,266
22020201	ELECTRICITY CHARGES		1,133,266
220203	MATERIALS & SUPPLIES - GENERAL		1,451,468
22020302	BOOKS		507,080
22020307	DRUGS & MEDICAL SUPPLIES		566,633
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		377,755
220204	MAINTENANCE SERVICES - GENERAL		626,186
22020402	MAINTENANCE OF OFFICE FURNITURE		377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		248,431
220208	FUEL & LUBRICANTS - GENERAL		566,633
22020803	PLANT / GENERATOR FUEL COST		566,633
220210	MISCELLANEOUS		755,510
22021009	SPORTING ACTIVITIES		377,755
22021010	DIRECT TEACHING & LABORATORY COST		377,755
2205	SUBSIDIES		86,600,577
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		86,600,577
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		86,600,577
23	CAPITAL EXPENDITURE		35,000,000
2302	CONSTRUCTION / PROVISION		35,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		35,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		35,000,000
	TOTAL PERSONNEL		166,249,531
	TOTAL OVERHEAD		92,322,933
	TOTAL RECURRENT		258,572,464
	TOTAL CAPITAL		35,000,000
	TOTAL ALLOCATION		293,572,464
0517026079 FGGC, YOLA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCYOLA0080192 87	CONSTRUCTION OF SCHOOL PERIMETER FENCING	NEW	29,011,758
FGGCYOLA0080192 91	CONSTRUCTION OF SCHOOL MODERN KITCHEN	NEW	5,988,242



0517026080 FSTC AHOADA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	282,913,866
21	PERSONNEL COST	121,881,795
2101	SALARY	108,239,640
210101	SALARIES AND WAGES	108,239,640
21010101	SALARY	108,239,640
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,642,155
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	13,529,955
21020201	NHIS	5,411,982
21020202	CONTRIBUTORY PENSION	8,117,973
22	OTHER RECURRENT COSTS	71,779,072
2202	OVERHEAD COST	10,432,132
220201	TRAVEL & TRANSPORT - GENERAL	1,511,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	755,510
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	755,510
220202	UTILITIES - GENERAL	755,510
22020201	ELECTRICITY CHARGES	377,755
22020202	TELEPHONE CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	2,612,603
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	377,755
22020302	BOOKS	377,755
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	723,828
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,511,020
22020801	MOTOR VEHICLE FUEL COST	755,510
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	61,346,940
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	61,346,940
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	61,346,940



0517026080 FSTC AHOADA			
CODE	LINE ITEM		AMOUNT
23	CAPITAL EXPENDITURE		89,252,999
2302	CONSTRUCTION / PROVISION		52,298,800
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		52,298,800
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		52,298,800
2303	REHABILITATION / REPAIRS		36,954,199
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		36,954,199
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		36,954,199
	TOTAL PERSONNEL		121,881,795
	TOTAL OVERHEAD		71,779,072
	TOTAL RECURRENT		193,660,867
	TOTAL CAPITAL		89,252,999
	TOTAL ALLOCATION		282,913,866
0517026080 FSTC AHOADA			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCAHO00401772 1	CONSTRUCTION OF VOCATIONAL WORKSHOP (CATERING, CRAFTING AND PRACTICE)	NEW	23,738,202
FSTCAHO00401772 3	CONSTRUCTION OF COLLEGE CLINIC WITH NURSES LODGE	NEW	23,857,336
FSTCAHO00601773 8	RENOVATION OF 3 NOS. GIRLS & 4 NOS. BOYS HOSTEL	NEW	36,954,199



0517026081 FSTC AWKA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	336,012,686
21	PERSONNEL COST	187,190,700
2101	SALARY	166,292,000
210101	SALARIES AND WAGES	166,292,000
21010101	SALARY	166,292,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,898,700
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	20,786,500
21020201	NHIS	8,314,600
21020202	CONTRIBUTORY PENSION	12,471,900
22	OTHER RECURRENT COSTS	86,285,460
2202	OVERHEAD COST	13,860,331
220201	TRAVEL & TRANSPORT - GENERAL	1,414,319
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	141,432
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,272,887
220202	UTILITIES - GENERAL	777,876
22020201	ELECTRICITY CHARGES	353,580
22020202	TELEPHONE CHARGES	70,716
22020203	INTERNET ACCESS CHARGES	212,148
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,716
22020205	WATER RATES	70,716
220203	MATERIALS & SUPPLIES - GENERAL	3,436,798
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	353,580
22020302	BOOKS	282,864
22020303	NEWSPAPERS	282,864
22020304	MAGAZINES & PERIODICALS	282,864
22020305	PRINTING OF NON SECURITY DOCUMENTS	282,864
22020306	PRINTING OF SECURITY DOCUMENTS	268,721
22020307	DRUGS & MEDICAL SUPPLIES	565,728
22020308	FIELD & CAMPING MATERIALS SUPPLIES	424,296
22020309	UNIFORMS & OTHER CLOTHING	565,728
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	127,289
220204	MAINTENANCE SERVICES - GENERAL	3,875,233
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	268,721
22020402	MAINTENANCE OF OFFICE FURNITURE	424,296
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	707,159
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	707,159
22020405	MAINTENANCE OF PLANTS/GENERATORS	848,591
22020406	OTHER MAINTENANCE SERVICES	848,591
22020410	MAINTENANCE OF ROADS AND BRIDGES	70,716
220205	TRAINING - GENERAL	424,296
22020501	LOCAL TRAINING	424,296
220206	OTHER SERVICES - GENERAL	495,012
22020601	SECURITY SERVICES	212,148
22020606	CLEANING & FUMIGATION SERVICES	282,864



0517026081 FSTC AWKA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		777,876
22020702	INFORMATION TECHNOLOGY CONSULTING		424,296
22020703	LEGAL SERVICES		282,864
22020708	BUDGET PREPARATION		70,716
220208	FUEL & LUBRICANTS - GENERAL		990,024
22020801	MOTOR VEHICLE FUEL COST		212,148
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		282,864
22020803	PLANT / GENERATOR FUEL COST		212,148
22020806	COOKING GAS/FUEL COST		282,864
220209	FINANCIAL CHARGES - GENERAL		141,432
22020904	OTHER CRF BANK CHARGES		141,432
220210	MISCELLANEOUS		1,527,465
22021001	REFRESHMENT & MEALS		282,864
22021003	PUBLICITY & ADVERTISEMENTS		141,432
22021004	MEDICAL EXPENSES		282,864
22021006	POSTAGES & COURIER SERVICES		183,861
22021009	SPORTING ACTIVITIES		282,864
22021010	DIRECT TEACHING & LABORATORY COST		282,864
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		70,716
2205	SUBSIDIES		72,425,129
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		72,425,129
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		72,425,129
23	CAPITAL EXPENDITURE		62,536,526
2301	FIXED ASSETS PURCHASED		7,263,500
230101	PURCHASE OF FIXED ASSETS - GENERAL		7,263,500
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		7,263,500
2302	CONSTRUCTION / PROVISION		31,290,643
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		31,290,643
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		2,980,833
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		28,309,810
2303	REHABILITATION / REPAIRS		23,982,383
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		23,982,383
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		23,982,383
	TOTAL PERSONNEL		187,190,700
	TOTAL OVERHEAD		86,285,460
	TOTAL RECURRENT		273,476,160
	TOTAL CAPITAL		62,536,526
	TOTAL ALLOCATION		336,012,686
0517026081 FSTC AWKA			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCAWKA0070177 68	REHABILITATION OF 2 BLOCKS OF 5 CLASSROOM AND TOILETS	NEW	23,982,383
FSTCAWKA0080183 63	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	NEW	7,263,500
FSTCAWKA0201778 4	RETICULATION OF WATER	NEW	2,980,833
FSTCAWKA0301777 3	COMPLETION OF ONE BLOCK OF 2 STOREY 18 CLASSROOMS & A VIP TOILET AND BATHROOM	NEW	28,309,810



0517026082 FSTC JUBU-IMUSHIN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	409,175,814
21	PERSONNEL COST	218,414,528
2101	SALARY	194,146,248
210101	SALARIES AND WAGES	194,146,248
21010101	SALARY	194,146,248
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,268,280
210202	SOCIAL CONTRIBUTIONS	24,268,280
21020201	NHIS	9,707,312
21020202	CONTRIBUTORY PENSION	14,560,968
22	OTHER RECURRENT COSTS	66,131,787
2202	OVERHEAD COST	10,801,358
220201	TRAVEL & TRANSPORT - GENERAL	1,511,022
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	755,511
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	755,511
220202	UTILITIES - GENERAL	868,837
22020201	ELECTRICITY CHARGES	491,082
22020202	TELEPHONE CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	2,868,499
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	317,181
22020302	BOOKS	662,542
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,511
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,511,021
22020801	MOTOR VEHICLE FUEL COST	755,511
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	55,330,429
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	55,330,429
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	55,330,429
23	CAPITAL EXPENDITURE	124,629,499
2302	CONSTRUCTION / PROVISION	124,629,499

**0517026082 FSTC JUBU-IMUSHIN**

CODE	LINE ITEM	AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	124,629,499
23020104	CONSTRUCTION / PROVISION OF HOUSING	31,116,146
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	93,513,353
	TOTAL PERSONNEL	218,414,528
	TOTAL OVERHEAD	66,131,787
	TOTAL RECURRENT	284,546,315
	TOTAL CAPITAL	124,629,499
	TOTAL ALLOCATION	409,175,814

0517026082 FSTC JUBU-IMUSHIN

CODE	PROJECT NAME	TYPE	AMOUNT
IJ. MUSHIN 03020118	RENOVATION OF 1NO. OF FEMALE HOSTEL	NEW	31,116,146
IJ. MUSHIN 11020115	CONSTRUCTION OF 550METERS PERIMETER FENCE	NEW	16,760,193
IJ. MUSHIN 11020122	CONSTRUCTION OF ICT WORKSHOP	NEW	45,637,014
IJ. MUSHIN 11020124	RENOVATION OF PLUMBING WORKSHOP	NEW	31,116,146



0517026083 FSTC MICHIKA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	343,853,325
21	PERSONNEL COST	151,580,376
2101	SALARY	134,738,112
210101	SALARIES AND WAGES	134,738,112
21010101	SALARY	134,738,112
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,842,264
210202	SOCIAL CONTRIBUTIONS	16,842,264
21020201	NHIS	6,736,906
21020202	CONTRIBUTORY PENSION	10,105,358
22	OTHER RECURRENT COSTS	60,107,596
2202	OVERHEAD COST	12,610,374
220201	TRAVEL & TRANSPORT - GENERAL	1,079,550
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	107,955
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	971,595
220202	UTILITIES - GENERAL	593,755
22020201	ELECTRICITY CHARGES	269,888
22020202	TELEPHONE CHARGES	53,978
22020203	INTERNET ACCESS CHARGES	161,933
22020204	SATELLITE BROADCASTING ACCESS CHARGES	53,978
22020205	WATER RATES	53,978
220203	MATERIALS & SUPPLIES - GENERAL	2,623,308
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	269,888
22020302	BOOKS	215,910
22020303	NEWSPAPERS	215,910
22020304	MAGAZINES & PERIODICALS	215,910
22020305	PRINTING OF NON SECURITY DOCUMENTS	215,910
22020306	PRINTING OF SECURITY DOCUMENTS	205,115
22020307	DRUGS & MEDICAL SUPPLIES	431,820
22020308	FIELD & CAMPING MATERIALS SUPPLIES	323,865
22020309	UNIFORMS & OTHER CLOTHING	431,820
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	97,160
220204	MAINTENANCE SERVICES - GENERAL	2,957,968
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	205,115
22020402	MAINTENANCE OF OFFICE FURNITURE	323,865
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	539,775
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	539,775
22020405	MAINTENANCE OF PLANTS/GENERATORS	647,730
22020406	OTHER MAINTENANCE SERVICES	647,730
22020410	MAINTENANCE OF ROADS AND BRIDGES	53,978
220205	TRAINING - GENERAL	323,865
22020501	LOCAL TRAINING	323,865
220206	OTHER SERVICES - GENERAL	377,843
22020601	SECURITY SERVICES	161,933
22020606	CLEANING & FUMIGATION SERVICES	215,910
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	593,753
22020702	INFORMATION TECHNOLOGY CONSULTING	323,865



0517026083 FSTC MICHKA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		215,910
22020708	BUDGET PREPARATION		53,978
220208	FUEL & LUBRICANTS - GENERAL		755,686
22020801	MOTOR VEHICLE FUEL COST		161,933
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		215,910
22020803	PLANT / GENERATOR FUEL COST		161,933
22020806	COOKING GAS/FUEL COST		215,910
220209	FINANCIAL CHARGES - GENERAL		107,955
22020904	OTHER CRF BANK CHARGES		107,955
220210	MISCELLANEOUS		3,196,691
22021001	REFRESHMENT & MEALS		215,910
22021003	PUBLICITY & ADVERTISEMENTS		107,955
22021004	MEDICAL EXPENSES		215,910
22021006	POSTAGES & COURIER SERVICES		140,342
22021009	SPORTING ACTIVITIES		215,910
22021010	DIRECT TEACHING & LABORATORY COST		215,910
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,084,754
2205	SUBSIDIES		47,497,222
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,497,222
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,497,222
23	CAPITAL EXPENDITURE		132,165,353
2301	FIXED ASSETS PURCHASED		31,458,490
230101	PURCHASE OF FIXED ASSETS - GENERAL		31,458,490
23010113	PURCHASE OF COMPUTERS		31,458,490
2302	CONSTRUCTION / PROVISION		100,706,863
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		100,706,863
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		70,962,452
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		29,744,411
	TOTAL PERSONNEL		151,580,376
	TOTAL OVERHEAD		60,107,596
	TOTAL RECURRENT		211,687,972
	TOTAL CAPITAL		132,165,353
	TOTAL ALLOCATION		343,853,325
0517026083 FSTC MICHKA			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCMICH0010199 74	CONSTRUCTION/PROVISION OF RESIDENTIAL QUARTERS PLUS FURNISHING 3N0 BEDROOM FLATS	NEW	70,962,452
FSTCMICH0020199 83	CONSTRUCTION/PROVISION OF WATER FACILITIES/BOREHOLE	NEW	29,744,411
FSTCMICH0030199 70	PURCHASE OF 100 N0. COMPUTER SETS/PRINTERS	NEW	31,458,490



0517026084 FSTC TUNGBO - YENAGOA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	250,891,384
21	PERSONNEL COST	79,478,192
2101	SALARY	70,348,082
210101	SALARIES AND WAGES	70,348,082
21010101	SALARY	70,348,082
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,130,110
210201	ALLOWANCES	336,600
21020101	NON REGULAR ALLOWANCES	336,600
210202	SOCIAL CONTRIBUTIONS	8,793,510
21020201	NHIS	3,517,404
21020202	CONTRIBUTORY PENSION	5,276,106
22	OTHER RECURRENT COSTS	67,292,912
2202	OVERHEAD COST	11,179,807
220201	TRAVEL & TRANSPORT - GENERAL	1,140,797
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	114,080
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,026,717
220202	UTILITIES - GENERAL	627,439
22020201	ELECTRICITY CHARGES	285,199
22020202	TELEPHONE CHARGES	57,040
22020203	INTERNET ACCESS CHARGES	171,120
22020204	SATELLITE BROADCASTING ACCESS CHARGES	57,040
22020205	WATER RATES	57,040
220203	MATERIALS & SUPPLIES - GENERAL	2,772,135
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	285,199
22020302	BOOKS	228,159
22020303	NEWSPAPERS	228,159
22020304	MAGAZINES & PERIODICALS	228,159
22020305	PRINTING OF NON SECURITY DOCUMENTS	228,159
22020306	PRINTING OF SECURITY DOCUMENTS	216,751
22020307	DRUGS & MEDICAL SUPPLIES	456,319
22020308	FIELD & CAMPING MATERIALS SUPPLIES	342,239
22020309	UNIFORMS & OTHER CLOTHING	456,319
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	102,672
220204	MAINTENANCE SERVICES - GENERAL	3,125,782
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	216,751
22020402	MAINTENANCE OF OFFICE FURNITURE	342,239
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	570,398
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	570,398
22020405	MAINTENANCE OF PLANTS/GENERATORS	684,478
22020406	OTHER MAINTENANCE SERVICES	684,478
22020410	MAINTENANCE OF ROADS AND BRIDGES	57,040
220205	TRAINING - GENERAL	342,239
22020501	LOCAL TRAINING	342,239
220206	OTHER SERVICES - GENERAL	399,279
22020601	SECURITY SERVICES	171,120
22020606	CLEANING & FUMIGATION SERVICES	228,159



0517026084 FSTC TUNGBO - YENAGOA			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		627,438
22020702	INFORMATION TECHNOLOGY CONSULTING		342,239
22020703	LEGAL SERVICES		228,159
22020708	BUDGET PREPARATION		57,040
220208	FUEL & LUBRICANTS - GENERAL		798,558
22020801	MOTOR VEHICLE FUEL COST		171,120
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		228,159
22020803	PLANT / GENERATOR FUEL COST		171,120
22020806	COOKING GAS/FUEL COST		228,159
220209	FINANCIAL CHARGES - GENERAL		114,080
22020904	OTHER CRF BANK CHARGES		114,080
220210	MISCELLANEOUS		1,232,060
22021001	REFRESHMENT & MEALS		228,159
22021003	PUBLICITY & ADVERTISEMENTS		114,080
22021004	MEDICAL EXPENSES		228,159
22021006	POSTAGES & COURIER SERVICES		148,304
22021009	SPORTING ACTIVITIES		228,159
22021010	DIRECT TEACHING & LABORATORY COST		228,159
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		57,040
2205	SUBSIDIES		56,113,105
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,113,105
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,113,105
23	CAPITAL EXPENDITURE		104,120,280
2302	CONSTRUCTION / PROVISION		104,120,280
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		104,120,280
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		104,120,280
	TOTAL PERSONNEL		79,478,192
	TOTAL OVERHEAD		67,292,912
	TOTAL RECURRENT		146,771,104
	TOTAL CAPITAL		104,120,280
	TOTAL ALLOCATION		250,891,384

0517026084 FSTC TUNGBO - YENAGOA			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCTUNGBO02020147	CONSTRUCTION OF 1 BLOCK OF 6 CLASSROOMS	NEW	24,018,780
FSTCTUNGBO02020157	CONSTRUCTION OF 1800M PERIMETER FENCE TO SECURE THE STUDENTS AND STAFF AND PUBLIC PROPERTIES IN THE COLLEGE.	NEW	40,101,500
FSTCTUNGBO02020160	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



0517026085 FSTC USI-EKITI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	244,280,348
21	PERSONNEL COST	108,981,291
2101	SALARY	96,822,392
210101	SALARIES AND WAGES	96,822,392
21010101	SALARY	96,822,392
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,158,899
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	12,102,799
21020201	NHIS	4,841,120
21020202	CONTRIBUTORY PENSION	7,261,679
22	OTHER RECURRENT COSTS	66,292,857
2202	OVERHEAD COST	12,863,895
220201	TRAVEL & TRANSPORT - GENERAL	1,242,748
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,242,748
220202	UTILITIES - GENERAL	2,899,744
22020201	ELECTRICITY CHARGES	1,242,748
22020205	WATER RATES	828,498
22020206	SEWERAGE CHARGES	828,498
220203	MATERIALS & SUPPLIES - GENERAL	1,264,915
22020303	NEWSPAPERS	436,417
22020307	DRUGS & MEDICAL SUPPLIES	828,498
220204	MAINTENANCE SERVICES - GENERAL	3,728,244
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,242,748
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,242,748
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,242,748
220205	TRAINING - GENERAL	1,242,748
22020501	LOCAL TRAINING	1,242,748
220206	OTHER SERVICES - GENERAL	1,242,748
22020606	CLEANING & FUMIGATION SERVICES	1,242,748
220208	FUEL & LUBRICANTS - GENERAL	1,242,748
22020801	MOTOR VEHICLE FUEL COST	1,242,748
2205	SUBSIDIES	53,428,962
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	53,428,962
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	53,428,962
23	CAPITAL EXPENDITURE	69,006,200
2302	CONSTRUCTION / PROVISION	69,006,200
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	69,006,200
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	69,006,200
	TOTAL PERSONNEL	108,981,291
	TOTAL OVERHEAD	66,292,857
	TOTAL RECURRENT	175,274,148
	TOTAL CAPITAL	69,006,200
	TOTAL ALLOCATION	244,280,348

**0517026085****FSTC USI-EKITI**

CODE	PROJECT NAME	TYPE	AMOUNT
FSTCEKITI01001733 8	SITE CLEARING	NEW	69,006,200



0517026086 FTC IKARE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	402,146,166
21	PERSONNEL COST	154,211,918
2101	SALARY	136,877,794
210101	SALARIES AND WAGES	136,877,794
21010101	SALARY	136,877,794
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,334,124
210201	ALLOWANCES	224,400
21020101	NON REGULAR ALLOWANCES	224,400
210202	SOCIAL CONTRIBUTIONS	17,109,724
21020201	NHIS	6,843,890
21020202	CONTRIBUTORY PENSION	10,265,834
22	OTHER RECURRENT COSTS	69,755,919
2202	OVERHEAD COST	14,179,422
220201	TRAVEL & TRANSPORT - GENERAL	2,568,736
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,435,470
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,679,192
22020201	ELECTRICITY CHARGES	906,613
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	394,824
220203	MATERIALS & SUPPLIES - GENERAL	4,265,167
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	755,511
22020302	BOOKS	771,704
22020303	NEWSPAPERS	471,420
22020305	PRINTING OF NON SECURITY DOCUMENTS	755,511
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,511
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,777
22020801	MOTOR VEHICLE FUEL COST	755,511
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	755,511
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,511,020
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	377,755
2205	SUBSIDIES	55,576,497



0517026086 FTC IKARE		
CODE	LINE ITEM	AMOUNT
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	55,576,497
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	55,576,497
23	CAPITAL EXPENDITURE	178,178,329
2301	FIXED ASSETS PURCHASED	27,737,523
230101	PURCHASE OF FIXED ASSETS - GENERAL	27,737,523
23010107	PURCHASE OF TRUCKS	27,737,523
2302	CONSTRUCTION / PROVISION	72,086,220
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	72,086,220
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	72,086,220
2304	PRESERVATION OF THE ENVIRONMENT	78,354,586
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	78,354,586
23040102	EROSION & FLOOD CONTROL	78,354,586
	TOTAL PERSONNEL	154,211,918
	TOTAL OVERHEAD	69,755,919
	TOTAL RECURRENT	223,967,837
	TOTAL CAPITAL	178,178,329
	TOTAL ALLOCATION	402,146,166

0517026086 FTC IKARE			
CODE	PROJECT NAME	TYPE	AMOUNT
FTCIKARE05018638	CONSTRUCTION OF 1 NOS OF SCHOOL GATE AND SECURITY POST WITH A TOILET	NEW	12,536,734
FTCIKARE05019240	REHABILITATION AND EQUIPING CHEMISTRY, PHYSICS AND CATERING LABORATORIES	NEW	28,207,651
FTCIKARE05019250	TO PROVIDE STANDARD BLOCK FENCE OF THE PRINCIPAL'S HOUSE	NEW	6,268,367
FTCIKARE05019257	TO COMPLETE 1 NOS BLOCK OF GIRLS HOSTEL WITH FENCE, TOILETS AND BATHROOMS	NEW	25,073,468
FTCIKARE12018635	EROSION CONTROL AND THE REHABILITATION AND ASPHALT OVERLAY OF 0.5KM INTERNAL ROAD INCLUDING CONSTRUCTION OF DRAINAGE, GUTTERS, CULVERTS: TO PREVENT ENVIRONMENTAL DEGRADATION	NEW	78,354,586
FTCIKARE13019234	PURCHASE OF 1 NOS UTILITY VEHICLE: TO PURCHASE 1 NOS TOYOTA HILUX PICK UP VAN UTILITY VEHICLE(DOUBLE CABIN)	NEW	27,737,523



0517026087 FTC ILESA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	354,733,163
21	PERSONNEL COST	223,029,306
2101	SALARY	197,515,251
210101	SALARIES AND WAGES	197,515,251
21010101	SALARY	197,515,251
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,514,055
210201	ALLOWANCES	824,648
21020101	NON REGULAR ALLOWANCES	824,648
210202	SOCIAL CONTRIBUTIONS	24,689,407
21020201	NHIS	9,875,763
21020202	CONTRIBUTORY PENSION	14,813,644
22	OTHER RECURRENT COSTS	66,703,857
2202	OVERHEAD COST	12,618,324
220201	TRAVEL & TRANSPORT - GENERAL	1,287,583
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	128,758
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,158,825
220202	UTILITIES - GENERAL	708,171
22020201	ELECTRICITY CHARGES	321,896
22020202	TELEPHONE CHARGES	64,379
22020203	INTERNET ACCESS CHARGES	193,138
22020204	SATELLITE BROADCASTING ACCESS CHARGES	64,379
22020205	WATER RATES	64,379
220203	MATERIALS & SUPPLIES - GENERAL	3,128,831
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	321,896
22020302	BOOKS	257,517
22020303	NEWSPAPERS	257,517
22020304	MAGAZINES & PERIODICALS	257,517
22020305	PRINTING OF NON SECURITY DOCUMENTS	257,517
22020306	PRINTING OF SECURITY DOCUMENTS	244,641
22020307	DRUGS & MEDICAL SUPPLIES	515,034
22020308	FIELD & CAMPING MATERIALS SUPPLIES	386,275
22020309	UNIFORMS & OTHER CLOTHING	515,034
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	115,883
220204	MAINTENANCE SERVICES - GENERAL	3,527,979
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	244,641
22020402	MAINTENANCE OF OFFICE FURNITURE	386,275
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	643,792
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	643,792
22020405	MAINTENANCE OF PLANTS/GENERATORS	772,550
22020406	OTHER MAINTENANCE SERVICES	772,550
22020410	MAINTENANCE OF ROADS AND BRIDGES	64,379
220205	TRAINING - GENERAL	386,275
22020501	LOCAL TRAINING	386,275
220206	OTHER SERVICES - GENERAL	450,655
22020601	SECURITY SERVICES	193,138
22020606	CLEANING & FUMIGATION SERVICES	257,517



0517026087		FTC ILESA	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		708,171
22020702	INFORMATION TECHNOLOGY CONSULTING		386,275
22020703	LEGAL SERVICES		257,517
22020708	BUDGET PREPARATION		64,379
220208	FUEL & LUBRICANTS - GENERAL		901,310
22020801	MOTOR VEHICLE FUEL COST		193,138
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		257,517
22020803	PLANT / GENERATOR FUEL COST		193,138
22020806	COOKING GAS/FUEL COST		257,517
220209	FINANCIAL CHARGES - GENERAL		128,758
22020904	OTHER CRF BANK CHARGES		128,758
220210	MISCELLANEOUS		1,390,591
22021001	REFRESHMENT & MEALS		257,517
22021003	PUBLICITY & ADVERTISEMENTS		128,758
22021004	MEDICAL EXPENSES		257,517
22021006	POSTAGES & COURIER SERVICES		167,386
22021009	SPORTING ACTIVITIES		257,517
22021010	DIRECT TEACHING & LABORATORY COST		257,517
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		64,379
2205	SUBSIDIES		54,085,533
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,085,533
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,085,533
23	CAPITAL EXPENDITURE		65,000,000
2302	CONSTRUCTION / PROVISION		65,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		65,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		65,000,000
	TOTAL PERSONNEL		223,029,306
	TOTAL OVERHEAD		66,703,857
	TOTAL RECURRENT		289,733,163
	TOTAL CAPITAL		65,000,000
	TOTAL ALLOCATION		354,733,163
0517026087		FTC ILESA	
CODE	PROJECT NAME	TYPE	AMOUNT
FTCILESA02020092	BILL OF QUANTITY	NEW	65,000,000



0517026088 FTC JALINGO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	698,783,143
21	PERSONNEL COST	141,985,217
2101	SALARY	126,059,482
210101	SALARIES AND WAGES	126,059,482
21010101	SALARY	126,059,482
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,925,735
210201	ALLOWANCES	168,300
21020101	NON REGULAR ALLOWANCES	168,300
210202	SOCIAL CONTRIBUTIONS	15,757,435
21020201	NHIS	6,302,974
21020202	CONTRIBUTORY PENSION	9,454,461
22	OTHER RECURRENT COSTS	108,693,523
2202	OVERHEAD COST	17,944,869
220201	TRAVEL & TRANSPORT - GENERAL	1,831,109
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	183,111
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,647,998
220202	UTILITIES - GENERAL	1,007,108
22020201	ELECTRICITY CHARGES	457,777
22020202	TELEPHONE CHARGES	91,555
22020203	INTERNET ACCESS CHARGES	274,666
22020204	SATELLITE BROADCASTING ACCESS CHARGES	91,555
22020205	WATER RATES	91,555
220203	MATERIALS & SUPPLIES - GENERAL	4,449,597
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	457,777
22020302	BOOKS	366,222
22020303	NEWSPAPERS	366,222
22020304	MAGAZINES & PERIODICALS	366,222
22020305	PRINTING OF NON SECURITY DOCUMENTS	366,222
22020306	PRINTING OF SECURITY DOCUMENTS	347,911
22020307	DRUGS & MEDICAL SUPPLIES	732,444
22020308	FIELD & CAMPING MATERIALS SUPPLIES	549,333
22020309	UNIFORMS & OTHER CLOTHING	732,444
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	164,800
220204	MAINTENANCE SERVICES - GENERAL	5,017,239
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	347,911
22020402	MAINTENANCE OF OFFICE FURNITURE	549,333
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	915,555
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	915,555
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,098,665
22020406	OTHER MAINTENANCE SERVICES	1,098,665
22020410	MAINTENANCE OF ROADS AND BRIDGES	91,555
220205	TRAINING - GENERAL	549,333
22020501	LOCAL TRAINING	549,333
220206	OTHER SERVICES - GENERAL	640,888
22020601	SECURITY SERVICES	274,666
22020606	CLEANING & FUMIGATION SERVICES	366,222



0517026088 FTC JALINGO		
CODE	LINE ITEM	AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,007,110
22020702	INFORMATION TECHNOLOGY CONSULTING	549,333
22020703	LEGAL SERVICES	366,222
22020708	BUDGET PREPARATION	91,555
220208	FUEL & LUBRICANTS - GENERAL	1,281,776
22020801	MOTOR VEHICLE FUEL COST	274,666
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	366,222
22020803	PLANT / GENERATOR FUEL COST	274,666
22020806	COOKING GAS/FUEL COST	366,222
220209	FINANCIAL CHARGES - GENERAL	183,111
22020904	OTHER CRF BANK CHARGES	183,111
220210	MISCELLANEOUS	1,977,598
22021001	REFRESHMENT & MEALS	366,222
22021003	PUBLICITY & ADVERTISEMENTS	183,111
22021004	MEDICAL EXPENSES	366,222
22021006	POSTAGES & COURIER SERVICES	238,044
22021009	SPORTING ACTIVITIES	366,222
22021010	DIRECT TEACHING & LABORATORY COST	366,222
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	91,555
2205	SUBSIDIES	90,748,654
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	90,748,654
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	90,748,654
23	CAPITAL EXPENDITURE	448,104,403
2302	CONSTRUCTION / PROVISION	448,104,403
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	448,104,403
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	448,104,403
	TOTAL PERSONNEL	141,985,217
	TOTAL OVERHEAD	108,693,523
	TOTAL RECURRENT	250,678,740
	TOTAL CAPITAL	448,104,403
	TOTAL ALLOCATION	698,783,143

0517026088 FTC JALINGO			
CODE	PROJECT NAME	TYPE	AMOUNT
FTC.JAL004019664	CONSTRUCTION OF ADMINISTRATION BLOCK, BLOCKLAYING AND CONCRETE WORKSHOP, ELECTRICAL WORKSHOP & PLUMBERING WORKSHOP FOR F.T.C. JALINGO	NEW	88,479,213
FTC.JAL004019672	CONSTRUCTION 3 NOS OF GIRLS HOSTEL	NEW	57,083,363
FTC.JAL004019683	PURCHASE OF OFFICE FURNITURES AND RESIDENTIAL FURNITURES	NEW	5,708,336
FTC.JAL004019690	CONSTRUCTION OF INTERNAL ROAD NETWORK	NEW	28,541,682
FTC.JAL004019726	CONSTRUCTION OF 10M BY 2M CULVERT EACH	NEW	11,416,673
FTC.JAL004019731	CONSTRUCTION OF BARRIERS FOR EROSION CONTROL AND TREE PLANTING	NEW	131,291,736
FTC.JAL004019741	PERIMETER FENCE OF 4000M	NEW	57,083,363
FTC.JAL004019750	CONSTRUCTION OF 2NOS BOREHOLE WITH OVERHEAD TANKS	NEW	28,541,682
FTC.JAL004019754	PURCHASE OF TRANSFORMER, 400 POLES, CABLES ETC	NEW	28,541,682
FTC.JAL004019759	LAND EXCAVATION,DPC, BLOCKLAYING TO LYNTEL,ROOFING,.	NEW	11,416,673



0517026089 FTC KAFANCHAN		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	287,278,384
21	PERSONNEL COST	153,967,332
2101	SALARY	136,760,117
210101	SALARIES AND WAGES	136,760,117
21010101	SALARY	136,760,117
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,207,215
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	17,095,015
21020201	NHIS	6,838,006
21020202	CONTRIBUTORY PENSION	10,257,009
22	OTHER RECURRENT COSTS	78,150,985
2202	OVERHEAD COST	12,948,333
220201	TRAVEL & TRANSPORT - GENERAL	1,321,258
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	132,126
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,189,132
220202	UTILITIES - GENERAL	726,692
22020201	ELECTRICITY CHARGES	330,314
22020202	TELEPHONE CHARGES	66,063
22020203	INTERNET ACCESS CHARGES	198,189
22020204	SATELLITE BROADCASTING ACCESS CHARGES	66,063
22020205	WATER RATES	66,063
220203	MATERIALS & SUPPLIES - GENERAL	3,210,657
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	330,314
22020302	BOOKS	264,252
22020303	NEWSPAPERS	264,252
22020304	MAGAZINES & PERIODICALS	264,252
22020305	PRINTING OF NON SECURITY DOCUMENTS	264,252
22020306	PRINTING OF SECURITY DOCUMENTS	251,039
22020307	DRUGS & MEDICAL SUPPLIES	528,503
22020308	FIELD & CAMPING MATERIALS SUPPLIES	396,377
22020309	UNIFORMS & OTHER CLOTHING	528,503
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	118,913
220204	MAINTENANCE SERVICES - GENERAL	3,620,247
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	251,039
22020402	MAINTENANCE OF OFFICE FURNITURE	396,377
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	660,629
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	660,629
22020405	MAINTENANCE OF PLANTS/GENERATORS	792,755
22020406	OTHER MAINTENANCE SERVICES	792,755
22020410	MAINTENANCE OF ROADS AND BRIDGES	66,063
220205	TRAINING - GENERAL	396,377
22020501	LOCAL TRAINING	396,377
220206	OTHER SERVICES - GENERAL	462,441
22020601	SECURITY SERVICES	198,189
22020606	CLEANING & FUMIGATION SERVICES	264,252



0517026089 FTC KAFANCHAN			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		726,692
22020702	INFORMATION TECHNOLOGY CONSULTING		396,377
22020703	LEGAL SERVICES		264,252
22020708	BUDGET PREPARATION		66,063
220208	FUEL & LUBRICANTS - GENERAL		924,882
22020801	MOTOR VEHICLE FUEL COST		198,189
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		264,252
22020803	PLANT / GENERATOR FUEL COST		198,189
22020806	COOKING GAS/FUEL COST		264,252
220209	FINANCIAL CHARGES - GENERAL		132,126
22020904	OTHER CRF BANK CHARGES		132,126
220210	MISCELLANEOUS		1,426,961
22021001	REFRESHMENT & MEALS		264,252
22021003	PUBLICITY & ADVERTISEMENTS		132,126
22021004	MEDICAL EXPENSES		264,252
22021006	POSTAGES & COURIER SERVICES		171,764
22021009	SPORTING ACTIVITIES		264,252
22021010	DIRECT TEACHING & LABORATORY COST		264,252
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		66,063
2205	SUBSIDIES		65,202,652
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		65,202,652
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		65,202,652
23	CAPITAL EXPENDITURE		55,160,067
2301	FIXED ASSETS PURCHASED		19,991,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		19,991,000
23010106	PURCHASE OF VANS		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		7,498,150
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		2,492,850
2302	CONSTRUCTION / PROVISION		25,169,067
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,169,067
23020104	CONSTRUCTION / PROVISION OF HOUSING		10,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		15,169,067
2303	REHABILITATION / REPAIRS		10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		10,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		10,000,000
	TOTAL PERSONNEL		153,967,332
	TOTAL OVERHEAD		78,150,985
	TOTAL RECURRENT		232,118,317
	TOTAL CAPITAL		55,160,067
	TOTAL ALLOCATION		287,278,384
0517026089 FTC KAFANCHAN			
CODE	PROJECT NAME	TYPE	AMOUNT
FTCKAF005020574	PROVISION OF INSTRUCTIONAL MATERIALS	NEW	5,000,000
FTCKAF005020581	TO PURCHASE CUTTING LIST FOR THE COLLEGE	NEW	2,498,150
FTCKAF012020576	CONSTRUCTION OF 1 NO. FEMALE HOSTEL (300 CAPACITY)	NEW	10,000,000

**0517026089 FTC KAFANCHAN**

CODE	PROJECT NAME	TYPE	AMOUNT
FTCKAF018020578	COMPLETION OF 1NO. BLOCK OF 4 CLASSROOMS	NEW	15,169,067
FTCKAF020020570	EXPANSION AND REHABILITATION OF DINING HALL AND KITCHEN	NEW	10,000,000
FTCKAF021020580	PURCHASE OF HILUX VAN (DOUBLE CABIN)2700CC,PETROL ENGINE,HALLOW WHEEL, FULL AIRCONDITON,DVD PLAYER,LEATHER SEAT,FULL OPTION	NEW	10,000,000
FTCKAF022020582	PURCHASE OF SPORTING/GAMES EQUIPMENTS	NEW	2,492,850



0517026090 FTC LASSA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	234,286,002
21	PERSONNEL COST	75,026,418
2101	SALARY	66,590,416
210101	SALARIES AND WAGES	66,590,416
21010101	SALARY	66,590,416
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,436,002
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	8,323,802
21020201	NHIS	3,329,521
21020202	CONTRIBUTORY PENSION	4,994,281
22	OTHER RECURRENT COSTS	62,225,184
2202	OVERHEAD COST	12,201,257
220201	TRAVEL & TRANSPORT - GENERAL	2,266,532
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,133,266
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,229,560
22020201	ELECTRICITY CHARGES	522,693
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	329,112
220203	MATERIALS & SUPPLIES - GENERAL	2,774,410
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	507,880
22020302	BOOKS	377,755
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	50,023,927
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	50,023,927



0517026090 FTC LASSA		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	50,023,927
23	CAPITAL EXPENDITURE	97,034,400
2301	FIXED ASSETS PURCHASED	14,529,010
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,529,010
23010105	PURCHASE OF MOTOR VEHICLES	11,147,675
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,381,335
2302	CONSTRUCTION / PROVISION	82,505,390
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	82,505,390
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,927,934
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	75,577,456
	TOTAL PERSONNEL	75,026,418
	TOTAL OVERHEAD	62,225,184
	TOTAL RECURRENT	137,251,602
	TOTAL CAPITAL	97,034,400
	TOTAL ALLOCATION	234,286,002

0517026090 FTC LASSA			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCLASSA0202076 6	SUPPLY OF LIBRARY BOOKS AND INSTRUCTIONAL MATERIALS	NEW	3,381,335
FSTCLASSA0302075 5	INSTALLATION OF WATER RETICULATION	NEW	6,927,934
FSTCLASSA0702076 1	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	25,192,485
FSTCLASSA0702077 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	50,384,971
FSTCLASSA0802075 9	PURCHASE OF 1 NO. HILUX TOYOTA BUS	NEW	11,147,675



0517026091 FTC OHANSO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	285,324,829
21	PERSONNEL COST	141,900,979
2101	SALARY	126,084,337
210101	SALARIES AND WAGES	126,084,337
21010101	SALARY	126,084,337
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,816,642
210201	ALLOWANCES	56,100
21020101	NON REGULAR ALLOWANCES	56,100
210202	SOCIAL CONTRIBUTIONS	15,760,542
21020201	NHIS	6,304,217
21020202	CONTRIBUTORY PENSION	9,456,325
22	OTHER RECURRENT COSTS	78,423,850
2202	OVERHEAD COST	13,102,168
220201	TRAVEL & TRANSPORT - GENERAL	2,266,532
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,133,266
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,618,412
22020201	ELECTRICITY CHARGES	845,833
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	394,824
220203	MATERIALS & SUPPLIES - GENERAL	3,286,469
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,019,939
22020302	BOOKS	377,755
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	65,321,682
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	65,321,682



0517026091 FTC OHANSO			
CODE	LINE ITEM		AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		65,321,682
23	CAPITAL EXPENDITURE		65,000,000
2302	CONSTRUCTION / PROVISION		65,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		65,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		65,000,000
	TOTAL PERSONNEL		141,900,979
	TOTAL OVERHEAD		78,423,850
	TOTAL RECURRENT		220,324,829
	TOTAL CAPITAL		65,000,000
	TOTAL ALLOCATION		285,324,829
0517026091 FTC OHANSO			
CODE	PROJECT NAME	TYPE	AMOUNT
FTCOHN001302071 9	CONSTRUCTION OF 1 NO BLOCK OF 6 CLASSROOMS	NEW	25,000,000
FTCOHN001302072 1	BIDDING FOR THE CONTRACT	NEW	20,000,000
FTCOHN001302072 2	CONSTRUCTION OF 1 NO BLOCK OF 6 CLASSROOMS	NEW	10,000,000
FTCOHN001302074 9	CONSTRUCTION OF TWENTY BATHROOMS, TWENTY TOILETS WITH LARGE AREA OF BATHROOM, FENCING AND COMPLETION MATRONS APARTMENT	NEW	10,000,000



0517026092 FTC OROZO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	578,404,279
21	PERSONNEL COST	409,873,784
2101	SALARY	364,232,519
210101	SALARIES AND WAGES	364,232,519
21010101	SALARY	364,232,519
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,641,265
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	45,529,065
21020201	NHIS	18,211,626
21020202	CONTRIBUTORY PENSION	27,317,439
22	OTHER RECURRENT COSTS	84,343,871
2202	OVERHEAD COST	12,833,907
220201	TRAVEL & TRANSPORT - GENERAL	2,266,532
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,133,266
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,349,051
22020201	ELECTRICITY CHARGES	642,184
22020202	TELEPHONE CHARGES	377,755
22020203	INTERNET ACCESS CHARGES	329,112
220203	MATERIALS & SUPPLIES - GENERAL	3,287,569
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	642,184
22020302	BOOKS	642,184
22020305	PRINTING OF NON SECURITY DOCUMENTS	491,082
22020306	PRINTING OF SECURITY DOCUMENTS	378,854
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	71,509,964
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	71,509,964



0517026092 FTC OROZO		
CODE	LINE ITEM	AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	71,509,964
23	CAPITAL EXPENDITURE	84,186,624
2301	FIXED ASSETS PURCHASED	14,786,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,786,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	14,786,000
2302	CONSTRUCTION / PROVISION	49,400,624
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	49,400,624
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	29,400,624
2303	REHABILITATION / REPAIRS	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000
	TOTAL PERSONNEL	409,873,784
	TOTAL OVERHEAD	84,343,871
	TOTAL RECURRENT	494,217,655
	TOTAL CAPITAL	84,186,624
	TOTAL ALLOCATION	578,404,279

0517026092 FTC OROZO			
CODE	PROJECT NAME	TYPE	AMOUNT
FTCOROZO 6020013	RENOVATION OF 6 NO BLOCK OF 36 CLASSROOMS AND 2NO. BLOCK HOTELS	NEW	20,000,000
FTCOROZO 7020008	CONSTRUCTION OF 10,000 METRES PERIMETER WALL FENCING WITH BARB WIRE (PHASE 1) AT FSTC OROZO	NEW	20,000,000
FTCOROZO 8020018	PROCUREMENT OF INSTRUCTIONAL MATERIALS FOR SCIENCE, TECHNICAL AND VOCATIONAL SUBJECTS	NEW	14,786,000
FTCOROZO1002002 6	CONSTRUCTION OF MODERN WORKSHOP	NEW	29,400,624



0517026093 FTC OTOBI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	291,099,461
21	PERSONNEL COST	129,606,017
2101	SALARY	115,205,349
210101	SALARIES AND WAGES	115,205,349
21010101	SALARY	115,205,349
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,400,668
210202	SOCIAL CONTRIBUTIONS	14,400,668
21020201	NHIS	5,760,267
21020202	CONTRIBUTORY PENSION	8,640,401
22	OTHER RECURRENT COSTS	80,921,440
2202	OVERHEAD COST	13,198,972
220201	TRAVEL & TRANSPORT - GENERAL	1,346,833
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	134,683
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,212,150
220202	UTILITIES - GENERAL	740,759
22020201	ELECTRICITY CHARGES	336,708
22020202	TELEPHONE CHARGES	67,342
22020203	INTERNET ACCESS CHARGES	202,025
22020204	SATELLITE BROADCASTING ACCESS CHARGES	67,342
22020205	WATER RATES	67,342
220203	MATERIALS & SUPPLIES - GENERAL	3,272,807
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	336,708
22020302	BOOKS	269,367
22020303	NEWSPAPERS	269,367
22020304	MAGAZINES & PERIODICALS	269,367
22020305	PRINTING OF NON SECURITY DOCUMENTS	269,367
22020306	PRINTING OF SECURITY DOCUMENTS	255,898
22020307	DRUGS & MEDICAL SUPPLIES	538,734
22020308	FIELD & CAMPING MATERIALS SUPPLIES	404,050
22020309	UNIFORMS & OTHER CLOTHING	538,734
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	121,215
220204	MAINTENANCE SERVICES - GENERAL	3,690,324
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	255,898
22020402	MAINTENANCE OF OFFICE FURNITURE	404,050
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	673,417
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	673,417
22020405	MAINTENANCE OF PLANTS/GENERATORS	808,100
22020406	OTHER MAINTENANCE SERVICES	808,100
22020410	MAINTENANCE OF ROADS AND BRIDGES	67,342
220205	TRAINING - GENERAL	404,050
22020501	LOCAL TRAINING	404,050
220206	OTHER SERVICES - GENERAL	471,392
22020601	SECURITY SERVICES	202,025
22020606	CLEANING & FUMIGATION SERVICES	269,367
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	740,759
22020702	INFORMATION TECHNOLOGY CONSULTING	404,050



0517026093 FTC OTOBI		
CODE	LINE ITEM	AMOUNT
22020703	LEGAL SERVICES	269,367
22020708	BUDGET PREPARATION	67,342
220208	FUEL & LUBRICANTS - GENERAL	942,784
22020801	MOTOR VEHICLE FUEL COST	202,025
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	269,367
22020803	PLANT / GENERATOR FUEL COST	202,025
22020806	COOKING GAS/FUEL COST	269,367
220209	FINANCIAL CHARGES - GENERAL	134,683
22020904	OTHER CRF BANK CHARGES	134,683
220210	MISCELLANEOUS	1,454,581
22021001	REFRESHMENT & MEALS	269,367
22021003	PUBLICITY & ADVERTISEMENTS	134,683
22021004	MEDICAL EXPENSES	269,367
22021006	POSTAGES & COURIER SERVICES	175,088
22021009	SPORTING ACTIVITIES	269,367
22021010	DIRECT TEACHING & LABORATORY COST	269,367
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	67,342
2205	SUBSIDIES	67,722,468
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	67,722,468
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	67,722,468
23	CAPITAL EXPENDITURE	80,572,004
2302	CONSTRUCTION / PROVISION	80,572,004
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,572,004
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	31,674,534
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	48,897,470
	TOTAL PERSONNEL	129,606,017
	TOTAL OVERHEAD	80,921,440
	TOTAL RECURRENT	210,527,457
	TOTAL CAPITAL	80,572,004
	TOTAL ALLOCATION	291,099,461



0517026094 FTC OTUPKO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	319,656,316
21	PERSONNEL COST	151,580,376
2101	SALARY	134,738,112
210101	SALARIES AND WAGES	134,738,112
21010101	SALARY	134,738,112
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,842,264
210202	SOCIAL CONTRIBUTIONS	16,842,264
21020201	NHIS	6,736,906
21020202	CONTRIBUTORY PENSION	10,105,358
22	OTHER RECURRENT COSTS	66,326,055
2202	OVERHEAD COST	10,613,783
220201	TRAVEL & TRANSPORT - GENERAL	1,083,039
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	108,304
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	974,735
220202	UTILITIES - GENERAL	595,672
22020201	ELECTRICITY CHARGES	270,760
22020202	TELEPHONE CHARGES	54,152
22020203	INTERNET ACCESS CHARGES	162,456
22020204	SATELLITE BROADCASTING ACCESS CHARGES	54,152
22020205	WATER RATES	54,152
220203	MATERIALS & SUPPLIES - GENERAL	2,631,784
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	270,760
22020302	BOOKS	216,608
22020303	NEWSPAPERS	216,608
22020304	MAGAZINES & PERIODICALS	216,608
22020305	PRINTING OF NON SECURITY DOCUMENTS	216,608
22020306	PRINTING OF SECURITY DOCUMENTS	205,777
22020307	DRUGS & MEDICAL SUPPLIES	433,215
22020308	FIELD & CAMPING MATERIALS SUPPLIES	324,912
22020309	UNIFORMS & OTHER CLOTHING	433,215
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	97,473
220204	MAINTENANCE SERVICES - GENERAL	2,967,525
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	205,777
22020402	MAINTENANCE OF OFFICE FURNITURE	324,912
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	541,519
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	541,519
22020405	MAINTENANCE OF PLANTS/GENERATORS	649,823
22020406	OTHER MAINTENANCE SERVICES	649,823
22020410	MAINTENANCE OF ROADS AND BRIDGES	54,152
220205	TRAINING - GENERAL	324,912
22020501	LOCAL TRAINING	324,912
220206	OTHER SERVICES - GENERAL	379,064
22020601	SECURITY SERVICES	162,456
22020606	CLEANING & FUMIGATION SERVICES	216,608
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	595,672
22020702	INFORMATION TECHNOLOGY CONSULTING	324,912



0517026094		FTC OTUPKO	
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		216,608
22020708	BUDGET PREPARATION		54,152
220208	FUEL & LUBRICANTS - GENERAL		758,128
22020801	MOTOR VEHICLE FUEL COST		162,456
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		216,608
22020803	PLANT / GENERATOR FUEL COST		162,456
22020806	COOKING GAS/FUEL COST		216,608
220209	FINANCIAL CHARGES - GENERAL		108,304
22020904	OTHER CRF BANK CHARGES		108,304
220210	MISCELLANEOUS		1,169,683
22021001	REFRESHMENT & MEALS		216,608
22021003	PUBLICITY & ADVERTISEMENTS		108,304
22021004	MEDICAL EXPENSES		216,608
22021006	POSTAGES & COURIER SERVICES		140,795
22021009	SPORTING ACTIVITIES		216,608
22021010	DIRECT TEACHING & LABORATORY COST		216,608
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		54,152
2205	SUBSIDIES		55,712,272
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,712,272
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,712,272
23	CAPITAL EXPENDITURE		101,749,885
2302	CONSTRUCTION / PROVISION		101,749,885
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		101,749,885
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		61,749,885
	TOTAL PERSONNEL		151,580,376
	TOTAL OVERHEAD		66,326,055
	TOTAL RECURRENT		217,906,431
	TOTAL CAPITAL		101,749,885
	TOTAL ALLOCATION		319,656,316

0517026094		FTC OTUPKO	
CODE	PROJECT NAME	TYPE	AMOUNT
FTC OTKP5020059	CONSTRUCTION OF 600M PERIMETER FENCE	NEW	23,169,508
FTC OTKP5020063	COMPLETION OF CONSTRUCTION OF CATERING CRAFT WORKSHOP	NEW	6,088,015
FTC OTKP5020071	NETWORKING/COMPUTERISATION OF BURSARY DEPARTMENT	NEW	3,000,000
FTC OTKP5020077	CONSTRUCTION OF CENTRAL STORE	NEW	7,000,000
FTC OTKP5020081	EROSION AND DRAINAGE CONTROL	NEW	22,492,362
FTCOTUKPO001020 085	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



0517026095 FTC SHIRORO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	314,078,248
21	PERSONNEL COST	125,455,051
2101	SALARY	111,316,134
210101	SALARIES AND WAGES	111,316,134
21010101	SALARY	111,316,134
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,138,917
210201	ALLOWANCES	224,400
21020101	NON REGULAR ALLOWANCES	224,400
210202	SOCIAL CONTRIBUTIONS	13,914,517
21020201	NHIS	5,565,807
21020202	CONTRIBUTORY PENSION	8,348,710
22	OTHER RECURRENT COSTS	98,623,197
2202	OVERHEAD COST	22,391,851
220201	TRAVEL & TRANSPORT - GENERAL	2,821,462
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,410,731
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,410,731
220202	UTILITIES - GENERAL	2,782,687
22020201	ELECTRICITY CHARGES	1,410,731
22020202	TELEPHONE CHARGES	703,688
22020203	INTERNET ACCESS CHARGES	668,268
220203	MATERIALS & SUPPLIES - GENERAL	8,323,313
22020302	BOOKS	1,410,731
22020303	NEWSPAPERS	282,146
22020304	MAGAZINES & PERIODICALS	282,146
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,410,731
22020306	PRINTING OF SECURITY DOCUMENTS	1,410,731
22020307	DRUGS & MEDICAL SUPPLIES	2,116,097
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,410,731
220204	MAINTENANCE SERVICES - GENERAL	3,526,829
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	705,366
22020402	MAINTENANCE OF OFFICE FURNITURE	705,366
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,410,731
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	705,366
220208	FUEL & LUBRICANTS - GENERAL	3,526,828
22020801	MOTOR VEHICLE FUEL COST	2,116,097
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,410,731
220210	MISCELLANEOUS	1,410,732
22021001	REFRESHMENT & MEALS	705,366
22021009	SPORTING ACTIVITIES	705,366
2205	SUBSIDIES	76,231,346
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	76,231,346
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	76,231,346
23	CAPITAL EXPENDITURE	90,000,000
2302	CONSTRUCTION / PROVISION	80,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000



0517026095 FTC SHIRORO		
CODE	LINE ITEM	AMOUNT
2303	REHABILITATION / REPAIRS	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000
	TOTAL PERSONNEL	125,455,051
	TOTAL OVERHEAD	98,623,197
	TOTAL RECURRENT	224,078,248
	TOTAL CAPITAL	90,000,000
	TOTAL ALLOCATION	314,078,248

0517026095 FTC SHIRORO			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCSHIRORO02020 170	CONSTRUCTION AND COMPLETION OF GIRLS' HOSTEL & 2ND PHASE OF BOYS' HOSTEL	NEW	23,000,000
FSTCSHIRORO02020 179	CONSTRUCTION OF PERIMETER FENCE	NEW	10,000,000
FSTCSHIRORO02020 185	CONSTRUCTION/COMPLETION OF EXAM HALL	NEW	7,000,000
FSTCSHIRORO02020 213	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
FSTCSHIRORO07020 174	RENOVATION OF GIRLS & BOYS' HOSTEL	NEW	10,000,000



0517026096 FTC UROMI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	229,431,164
21	PERSONNEL COST	131,610,871
2101	SALARY	116,987,441
210101	SALARIES AND WAGES	116,987,441
21010101	SALARY	116,987,441
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,623,430
210202	SOCIAL CONTRIBUTIONS	14,623,430
21020201	NHIS	5,849,372
21020202	CONTRIBUTORY PENSION	8,774,058
22	OTHER RECURRENT COSTS	69,820,293
2202	OVERHEAD COST	13,096,964
220201	TRAVEL & TRANSPORT - GENERAL	2,266,532
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,133,266
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,133,266
220202	UTILITIES - GENERAL	1,926,552
22020201	ELECTRICITY CHARGES	642,184
22020202	TELEPHONE CHARGES	642,184
22020203	INTERNET ACCESS CHARGES	642,184
220203	MATERIALS & SUPPLIES - GENERAL	2,973,125
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	507,880
22020302	BOOKS	576,470
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,755
22020306	PRINTING OF SECURITY DOCUMENTS	377,755
22020307	DRUGS & MEDICAL SUPPLIES	377,755
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	1,888,775
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,755
22020402	MAINTENANCE OF OFFICE FURNITURE	377,755
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	377,755
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	377,755
22020405	MAINTENANCE OF PLANTS/GENERATORS	377,755
220205	TRAINING - GENERAL	377,755
22020501	LOCAL TRAINING	377,755
220208	FUEL & LUBRICANTS - GENERAL	1,888,776
22020801	MOTOR VEHICLE FUEL COST	1,133,266
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	377,755
22020803	PLANT / GENERATOR FUEL COST	377,755
220210	MISCELLANEOUS	1,775,449
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	56,723,329
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,723,329
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,723,329
23	CAPITAL EXPENDITURE	28,000,000



0517026096 FTC UROMI		
CODE	LINE ITEM	AMOUNT
2303	REHABILITATION / REPAIRS	28,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	28,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	28,000,000
	TOTAL PERSONNEL	131,610,871
	TOTAL OVERHEAD	69,820,293
	TOTAL RECURRENT	201,431,164
	TOTAL CAPITAL	28,000,000
	TOTAL ALLOCATION	229,431,164

0517026096 FTC UROMI			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCUROMI040172 66	CONSTRUCTION OF PERIMETER WALL FENCE AND INSTALLATION OF SECURITY GARGET	NEW	28,000,000



0517026097 FTC UYO		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	397,024,201
21	PERSONNEL COST	219,501,457
2101	SALARY	194,663,606
210101	SALARIES AND WAGES	194,663,606
21010101	SALARY	194,663,606
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,837,851
210201	ALLOWANCES	504,900
21020101	NON REGULAR ALLOWANCES	504,900
210202	SOCIAL CONTRIBUTIONS	24,332,951
21020201	NHIS	9,733,180
21020202	CONTRIBUTORY PENSION	14,599,771
22	OTHER RECURRENT COSTS	70,057,169
2202	OVERHEAD COST	13,393,524
220201	TRAVEL & TRANSPORT - GENERAL	1,366,687
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	136,669
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,230,018
220202	UTILITIES - GENERAL	751,677
22020201	ELECTRICITY CHARGES	341,672
22020202	TELEPHONE CHARGES	68,334
22020203	INTERNET ACCESS CHARGES	205,003
22020204	SATELLITE BROADCASTING ACCESS CHARGES	68,334
22020205	WATER RATES	68,334
220203	MATERIALS & SUPPLIES - GENERAL	3,321,048
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	341,672
22020302	BOOKS	273,337
22020303	NEWSPAPERS	273,337
22020304	MAGAZINES & PERIODICALS	273,337
22020305	PRINTING OF NON SECURITY DOCUMENTS	273,337
22020306	PRINTING OF SECURITY DOCUMENTS	259,670
22020307	DRUGS & MEDICAL SUPPLIES	546,675
22020308	FIELD & CAMPING MATERIALS SUPPLIES	410,006
22020309	UNIFORMS & OTHER CLOTHING	546,675
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	123,002
220204	MAINTENANCE SERVICES - GENERAL	3,744,720
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	259,670
22020402	MAINTENANCE OF OFFICE FURNITURE	410,006
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	683,343
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	683,343
22020405	MAINTENANCE OF PLANTS/GENERATORS	820,012
22020406	OTHER MAINTENANCE SERVICES	820,012
22020410	MAINTENANCE OF ROADS AND BRIDGES	68,334
220205	TRAINING - GENERAL	410,006
22020501	LOCAL TRAINING	410,006
220206	OTHER SERVICES - GENERAL	478,340
22020601	SECURITY SERVICES	205,003
22020606	CLEANING & FUMIGATION SERVICES	273,337



0517026097		FTC UYO	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		751,677
22020702	INFORMATION TECHNOLOGY CONSULTING		410,006
22020703	LEGAL SERVICES		273,337
22020708	BUDGET PREPARATION		68,334
220208	FUEL & LUBRICANTS - GENERAL		956,680
22020801	MOTOR VEHICLE FUEL COST		205,003
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		273,337
22020803	PLANT / GENERATOR FUEL COST		205,003
22020806	COOKING GAS/FUEL COST		273,337
220209	FINANCIAL CHARGES - GENERAL		136,669
22020904	OTHER CRF BANK CHARGES		136,669
220210	MISCELLANEOUS		1,476,020
22021001	REFRESHMENT & MEALS		273,337
22021003	PUBLICITY & ADVERTISEMENTS		136,669
22021004	MEDICAL EXPENSES		273,337
22021006	POSTAGES & COURIER SERVICES		177,669
22021009	SPORTING ACTIVITIES		273,337
22021010	DIRECT TEACHING & LABORATORY COST		273,337
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		68,334
2205	SUBSIDIES		56,663,645
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,663,645
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,663,645
23	CAPITAL EXPENDITURE		107,465,575
2303	REHABILITATION / REPAIRS		107,465,575
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		107,465,575
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		107,465,575
	TOTAL PERSONNEL		219,501,457
	TOTAL OVERHEAD		70,057,169
	TOTAL RECURRENT		289,558,626
	TOTAL CAPITAL		107,465,575
	TOTAL ALLOCATION		397,024,201
0517026097		FTC UYO	
CODE	PROJECT NAME	TYPE	AMOUNT
FTCUYO006017369	COMPLETION OF KITCHEN AND DINING HALL COMPLEX FOR 400 STUDENTS	NEW	24,106,280
FTCUYO006017372	COMPLETION OF 1 NO. HEALTH CLINIC FOR 20 BEDS SPACE	NEW	12,769,330
FTCUYO006017375	COMPLETION OF SCIENCE LABORATORY BLOCK	NEW	30,589,965
FTCUYO006017378	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



0517026098 FTC YABA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	714,028,155
21	PERSONNEL COST	477,591,427
2101	SALARY	424,525,712
210101	SALARIES AND WAGES	424,525,712
21010101	SALARY	424,525,712
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	53,065,715
210202	SOCIAL CONTRIBUTIONS	53,065,715
21020201	NHIS	21,226,286
21020202	CONTRIBUTORY PENSION	31,839,429
22	OTHER RECURRENT COSTS	103,024,728
2202	OVERHEAD COST	26,793,382
220201	TRAVEL & TRANSPORT - GENERAL	2,734,018
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	273,402
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,460,616
220202	UTILITIES - GENERAL	1,503,711
22020201	ELECTRICITY CHARGES	683,505
22020202	TELEPHONE CHARGES	136,701
22020203	INTERNET ACCESS CHARGES	410,103
22020204	SATELLITE BROADCASTING ACCESS CHARGES	136,701
22020205	WATER RATES	136,701
220203	MATERIALS & SUPPLIES - GENERAL	6,643,665
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	683,505
22020302	BOOKS	546,804
22020303	NEWSPAPERS	546,804
22020304	MAGAZINES & PERIODICALS	546,804
22020305	PRINTING OF NON SECURITY DOCUMENTS	546,804
22020306	PRINTING OF SECURITY DOCUMENTS	519,463
22020307	DRUGS & MEDICAL SUPPLIES	1,093,607
22020308	FIELD & CAMPING MATERIALS SUPPLIES	820,205
22020309	UNIFORMS & OTHER CLOTHING	1,093,607
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	246,062
220204	MAINTENANCE SERVICES - GENERAL	7,491,209
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	519,463
22020402	MAINTENANCE OF OFFICE FURNITURE	820,205
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,367,009
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,367,009
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,640,411
22020406	OTHER MAINTENANCE SERVICES	1,640,411
22020410	MAINTENANCE OF ROADS AND BRIDGES	136,701
220205	TRAINING - GENERAL	820,205
22020501	LOCAL TRAINING	820,205
220206	OTHER SERVICES - GENERAL	956,907
22020601	SECURITY SERVICES	410,103
22020606	CLEANING & FUMIGATION SERVICES	546,804
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,503,710
22020702	INFORMATION TECHNOLOGY CONSULTING	820,205



0517026098 FTC YABA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		546,804
22020708	BUDGET PREPARATION		136,701
220208	FUEL & LUBRICANTS - GENERAL		1,913,814
22020801	MOTOR VEHICLE FUEL COST		410,103
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		546,804
22020803	PLANT / GENERATOR FUEL COST		410,103
22020806	COOKING GAS/FUEL COST		546,804
220209	FINANCIAL CHARGES - GENERAL		273,402
22020904	OTHER CRF BANK CHARGES		273,402
220210	MISCELLANEOUS		2,952,741
22021001	REFRESHMENT & MEALS		546,804
22021003	PUBLICITY & ADVERTISEMENTS		273,402
22021004	MEDICAL EXPENSES		546,804
22021006	POSTAGES & COURIER SERVICES		355,422
22021009	SPORTING ACTIVITIES		546,804
22021010	DIRECT TEACHING & LABORATORY COST		546,804
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		136,701
2205	SUBSIDIES		76,231,346
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		76,231,346
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		76,231,346
23	CAPITAL EXPENDITURE		133,412,000
2301	FIXED ASSETS PURCHASED		45,412,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		45,412,000
23010105	PURCHASE OF MOTOR VEHICLES		8,850,000
23010108	PURCHASE OF BUSES		7,500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		29,062,000
2302	CONSTRUCTION / PROVISION		88,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		88,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		88,000,000
	TOTAL PERSONNEL		477,591,427
	TOTAL OVERHEAD		103,024,728
	TOTAL RECURRENT		580,616,155
	TOTAL CAPITAL		133,412,000
	TOTAL ALLOCATION		714,028,155
0517026098 FTC YABA			
CODE	PROJECT NAME	TYPE	AMOUNT
FTCYABA00701848 3	PURCHASE OF 1NO. DOUBLE CARBIN TOYATA HILUX	NEW	7,500,000
FTCYABA00801848 7	PURCHASE OF TEACHING AND LEARNING AID EQUIPMENT	NEW	14,381,000
FTCYABA00801849 9	PURCHASE OF TEACHING AND LEARNING AID EQUIPMENT	NEW	14,681,000
FTCYABA00901849 2	PURCHASE OF 1NO. DOUBLE CARBIN TOYATA HILUX	NEW	8,850,000
FTCYABA01001850 3	CONSTRUCTION OF A 2-STOREY BUILDING OF 12-CLASS ROOMS WITH OFFICES	NEW	88,000,000



0517026099 FTC ZURU		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	318,665,344
21	PERSONNEL COST	120,809,901
2101	SALARY	107,187,111
210101	SALARIES AND WAGES	107,187,111
21010101	SALARY	107,187,111
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,622,790
210201	ALLOWANCES	224,400
21020101	NON REGULAR ALLOWANCES	224,400
210202	SOCIAL CONTRIBUTIONS	13,398,390
21020201	NHIS	5,359,356
21020202	CONTRIBUTORY PENSION	8,039,034
22	OTHER RECURRENT COSTS	98,779,552
2202	OVERHEAD COST	15,317,498
220201	TRAVEL & TRANSPORT - GENERAL	1,563,010
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	156,301
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,406,709
220202	UTILITIES - GENERAL	859,656
22020201	ELECTRICITY CHARGES	390,752
22020202	TELEPHONE CHARGES	78,151
22020203	INTERNET ACCESS CHARGES	234,451
22020204	SATELLITE BROADCASTING ACCESS CHARGES	78,151
22020205	WATER RATES	78,151
220203	MATERIALS & SUPPLIES - GENERAL	3,798,114
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	390,752
22020302	BOOKS	312,602
22020303	NEWSPAPERS	312,602
22020304	MAGAZINES & PERIODICALS	312,602
22020305	PRINTING OF NON SECURITY DOCUMENTS	312,602
22020306	PRINTING OF SECURITY DOCUMENTS	296,972
22020307	DRUGS & MEDICAL SUPPLIES	625,204
22020308	FIELD & CAMPING MATERIALS SUPPLIES	468,903
22020309	UNIFORMS & OTHER CLOTHING	625,204
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	140,671
220204	MAINTENANCE SERVICES - GENERAL	4,282,648
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	296,972
22020402	MAINTENANCE OF OFFICE FURNITURE	468,903
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	781,505
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	781,505
22020405	MAINTENANCE OF PLANTS/GENERATORS	937,806
22020406	OTHER MAINTENANCE SERVICES	937,806
22020410	MAINTENANCE OF ROADS AND BRIDGES	78,151
220205	TRAINING - GENERAL	468,903
22020501	LOCAL TRAINING	468,903
220206	OTHER SERVICES - GENERAL	547,053
22020601	SECURITY SERVICES	234,451
22020606	CLEANING & FUMIGATION SERVICES	312,602



0517026099		FTC ZURU	
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		859,656
22020702	INFORMATION TECHNOLOGY CONSULTING		468,903
22020703	LEGAL SERVICES		312,602
22020708	BUDGET PREPARATION		78,151
220208	FUEL & LUBRICANTS - GENERAL		1,094,106
22020801	MOTOR VEHICLE FUEL COST		234,451
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		312,602
22020803	PLANT / GENERATOR FUEL COST		234,451
22020806	COOKING GAS/FUEL COST		312,602
220209	FINANCIAL CHARGES - GENERAL		156,301
22020904	OTHER CRF BANK CHARGES		156,301
220210	MISCELLANEOUS		1,688,051
22021001	REFRESHMENT & MEALS		312,602
22021003	PUBLICITY & ADVERTISEMENTS		156,301
22021004	MEDICAL EXPENSES		312,602
22021006	POSTAGES & COURIER SERVICES		203,191
22021009	SPORTING ACTIVITIES		312,602
22021010	DIRECT TEACHING & LABORATORY COST		312,602
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		78,151
2205	SUBSIDIES		83,462,054
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		83,462,054
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		83,462,054
23	CAPITAL EXPENDITURE		99,075,891
2302	CONSTRUCTION / PROVISION		99,075,891
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		99,075,891
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		59,075,891
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		40,000,000
	TOTAL PERSONNEL		120,809,901
	TOTAL OVERHEAD		98,779,552
	TOTAL RECURRENT		219,589,453
	TOTAL CAPITAL		99,075,891
	TOTAL ALLOCATION		318,665,344
0517026099		FTC ZURU	
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCZURU0501740 8	"CONSTRUCTION OF 600M PERIMETER WALL FENCE"	NEW	40,000,000
FSTCZURU0501741 2	COMPLETION OF THE CONSTRUCTION OF ADMINISTRATIVE BLOCK & 2 NOS. BLOCK OF FEMALE HOSTEL	NEW	59,075,891



0517026100 KING'S COLLEGE		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	285,446,143
21	PERSONNEL COST	37,509,255
2101	SALARY	33,341,560
210101	SALARIES AND WAGES	33,341,560
21010101	SALARY	33,341,560
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,167,695
210202	SOCIAL CONTRIBUTIONS	4,167,695
21020201	NHIS	1,667,078
21020202	CONTRIBUTORY PENSION	2,500,617
22	OTHER RECURRENT COSTS	149,152,888
2202	OVERHEAD COST	26,158,715
220201	TRAVEL & TRANSPORT - GENERAL	3,777,552
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,888,776
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,888,776
220202	UTILITIES - GENERAL	2,719,837
22020201	ELECTRICITY CHARGES	1,888,776
22020202	TELEPHONE CHARGES	453,306
22020203	INTERNET ACCESS CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	6,893,201
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,133,266
22020302	BOOKS	1,133,266
22020305	PRINTING OF NON SECURITY DOCUMENTS	849,118
22020306	PRINTING OF SECURITY DOCUMENTS	755,510
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,511,021
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	4,155,306
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	755,510
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	755,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,510
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,133,266
220205	TRAINING - GENERAL	1,511,021
22020501	LOCAL TRAINING	1,511,021
220206	OTHER SERVICES - GENERAL	1,888,776
22020601	SECURITY SERVICES	1,133,266
22020606	CLEANING & FUMIGATION SERVICES	755,510
220208	FUEL & LUBRICANTS - GENERAL	2,795,389
22020801	MOTOR VEHICLE FUEL COST	1,511,021
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	642,184
22020803	PLANT / GENERATOR FUEL COST	642,184
220210	MISCELLANEOUS	2,417,633
22021002	HONORARIUM & SITTING ALLOWANCE	377,755
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755
22021009	SPORTING ACTIVITIES	642,184



0517026100 KING'S COLLEGE		
CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	122,994,173
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	122,994,173
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	122,994,173
23	CAPITAL EXPENDITURE	98,784,000
2302	CONSTRUCTION / PROVISION	98,784,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	98,784,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	98,784,000
	TOTAL PERSONNEL	37,509,255
	TOTAL OVERHEAD	149,152,888
	TOTAL RECURRENT	186,662,143
	TOTAL CAPITAL	98,784,000
	TOTAL ALLOCATION	285,446,143

0517026100 KING'S COLLEGE			
CODE	PROJECT NAME	TYPE	AMOUNT
KCOL005018164	COMPLETION OF CONSTRUCTION 500 UNITS HOSTEL BLOCK	NEW	55,000,000
KCOL005018170	SEWAGE TREATMENT INSTALLATION AT KINGS COLLEGE MAIN CAMPUS	NEW	5,784,000
KCOL005018177	REHABILITAION OF ROADS, EXTERNAL PAVING AND DRAINAGE AT ANNEX CAMPUS	NEW	10,000,000
KCOL005018181	PROVISION OF EXAMINATION HALL AT ANNEX	NEW	28,000,000



0517026101 QUEEN'S COLLEGE LAGOS		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	677,874,398
21	PERSONNEL COST	449,218,231
2101	SALARY	399,305,094
210101	SALARIES AND WAGES	399,305,094
21010101	SALARY	399,305,094
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	49,913,137
210202	SOCIAL CONTRIBUTIONS	49,913,137
21020201	NHIS	19,965,255
21020202	CONTRIBUTORY PENSION	29,947,882
22	OTHER RECURRENT COSTS	141,656,167
2202	OVERHEAD COST	29,034,831
220201	TRAVEL & TRANSPORT - GENERAL	5,288,574
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,644,287
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,644,287
220202	UTILITIES - GENERAL	2,801,327
22020201	ELECTRICITY CHARGES	1,888,776
22020202	TELEPHONE CHARGES	534,796
22020203	INTERNET ACCESS CHARGES	377,755
220203	MATERIALS & SUPPLIES - GENERAL	8,176,805
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,511,021
22020302	BOOKS	1,511,021
22020304	MAGAZINES & PERIODICALS	377,755
22020305	PRINTING OF NON SECURITY DOCUMENTS	621,701
22020306	PRINTING OF SECURITY DOCUMENTS	1,133,266
22020307	DRUGS & MEDICAL SUPPLIES	755,510
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,511,021
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	755,510
220204	MAINTENANCE SERVICES - GENERAL	4,155,306
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	755,510
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	755,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	755,510
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,133,266
220205	TRAINING - GENERAL	1,511,021
22020501	LOCAL TRAINING	1,511,021
220206	OTHER SERVICES - GENERAL	1,888,776
22020601	SECURITY SERVICES	1,133,266
22020606	CLEANING & FUMIGATION SERVICES	755,510
220208	FUEL & LUBRICANTS - GENERAL	2,795,389
22020801	MOTOR VEHICLE FUEL COST	1,511,021
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	642,184
22020803	PLANT / GENERATOR FUEL COST	642,184
220210	MISCELLANEOUS	2,417,633
22021002	HONORARIUM & SITTING ALLOWANCE	377,755
22021003	PUBLICITY & ADVERTISEMENTS	377,755
22021007	WELFARE PACKAGES	377,755



0517026101 QUEEN'S COLLEGE LAGOS		
CODE	LINE ITEM	AMOUNT
22021009	SPORTING ACTIVITIES	642,184
22021010	DIRECT TEACHING & LABORATORY COST	642,184
2205	SUBSIDIES	112,621,336
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	112,621,336
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	112,621,336
23	CAPITAL EXPENDITURE	87,000,000
2301	FIXED ASSETS PURCHASED	32,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	32,000,000
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000
23010119	PURCHASE OF POWER GENERATING SET	12,000,000
2302	CONSTRUCTION / PROVISION	55,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	55,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	55,000,000
	TOTAL PERSONNEL	449,218,231
	TOTAL OVERHEAD	141,656,167
	TOTAL RECURRENT	590,874,398
	TOTAL CAPITAL	87,000,000
	TOTAL ALLOCATION	677,874,398

0517026101 QUEEN'S COLLEGE LAGOS			
CODE	PROJECT NAME	TYPE	AMOUNT
QCOL010018433	RENOVATION OF 1 NO. BLOCK PHYSICS LABORATORY	NEW	20,000,000
QCOL010018439	CONSTRUCTION OF DRAINAGE SYSTEM WITHIN THE COLLEGE	NEW	35,000,000
QCOL011018441	PURCHASE OF UTILITY VEHICLE AND COASTER BUS	NEW	20,000,000
QCOL012018445	PURCHASE OF 3 NOS 100KVA GENERATOR	NEW	12,000,000



0517026102 SULEJA ACADEMY		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	624,931,002
21	PERSONNEL COST	221,248,386
2101	SALARY	196,565,499
210101	SALARIES AND WAGES	196,565,499
21010101	SALARY	196,565,499
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,682,887
210201	ALLOWANCES	112,200
21020101	NON REGULAR ALLOWANCES	112,200
210202	SOCIAL CONTRIBUTIONS	24,570,687
21020201	NHIS	9,828,275
21020202	CONTRIBUTORY PENSION	14,742,412
22	OTHER RECURRENT COSTS	166,001,782
2202	OVERHEAD COST	54,473,708
220201	TRAVEL & TRANSPORT - GENERAL	5,558,542
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	555,854
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,002,688
220202	UTILITIES - GENERAL	3,057,198
22020201	ELECTRICITY CHARGES	1,389,636
22020202	TELEPHONE CHARGES	277,927
22020203	INTERNET ACCESS CHARGES	833,781
22020204	SATELLITE BROADCASTING ACCESS CHARGES	277,927
22020205	WATER RATES	277,927
220203	MATERIALS & SUPPLIES - GENERAL	13,507,257
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,389,636
22020302	BOOKS	1,111,708
22020303	NEWSPAPERS	1,111,708
22020304	MAGAZINES & PERIODICALS	1,111,708
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,111,708
22020306	PRINTING OF SECURITY DOCUMENTS	1,056,123
22020307	DRUGS & MEDICAL SUPPLIES	2,223,417
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,667,563
22020309	UNIFORMS & OTHER CLOTHING	2,223,417
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,269
220204	MAINTENANCE SERVICES - GENERAL	15,230,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,056,123
22020402	MAINTENANCE OF OFFICE FURNITURE	1,667,563
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,779,271
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,779,271
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,335,125
22020406	OTHER MAINTENANCE SERVICES	3,335,125
22020410	MAINTENANCE OF ROADS AND BRIDGES	277,927
220205	TRAINING - GENERAL	1,667,563
22020501	LOCAL TRAINING	1,667,563
220206	OTHER SERVICES - GENERAL	1,945,489
22020601	SECURITY SERVICES	833,781
22020606	CLEANING & FUMIGATION SERVICES	1,111,708



0517026102 SULEJA ACADEMY			
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,057,198
22020702	INFORMATION TECHNOLOGY CONSULTING		1,667,563
22020703	LEGAL SERVICES		1,111,708
22020708	BUDGET PREPARATION		277,927
220208	FUEL & LUBRICANTS - GENERAL		3,890,978
22020801	MOTOR VEHICLE FUEL COST		833,781
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,111,708
22020803	PLANT / GENERATOR FUEL COST		833,781
22020806	COOKING GAS/FUEL COST		1,111,708
220209	FINANCIAL CHARGES - GENERAL		555,854
22020904	OTHER CRF BANK CHARGES		555,854
220210	MISCELLANEOUS		6,003,224
22021001	REFRESHMENT & MEALS		1,111,708
22021003	PUBLICITY & ADVERTISEMENTS		555,854
22021004	MEDICAL EXPENSES		1,111,708
22021006	POSTAGES & COURIER SERVICES		722,611
22021009	SPORTING ACTIVITIES		1,111,708
22021010	DIRECT TEACHING & LABORATORY COST		1,111,708
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		277,927
2205	SUBSIDIES		111,528,074
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		111,528,074
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		111,528,074
23	CAPITAL EXPENDITURE		237,680,834
2301	FIXED ASSETS PURCHASED		24,741,008
230101	PURCHASE OF FIXED ASSETS - GENERAL		24,741,008
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		24,741,008
2302	CONSTRUCTION / PROVISION		27,395,805
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		27,395,805
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		27,395,805
2303	REHABILITATION / REPAIRS		185,544,021
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		185,544,021
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		185,544,021
	TOTAL PERSONNEL		221,248,386
	TOTAL OVERHEAD		166,001,782
	TOTAL RECURRENT		387,250,168
	TOTAL CAPITAL		237,680,834
	TOTAL ALLOCATION		624,931,002
0517026102 SULEJA ACADEMY			
CODE	PROJECT NAME	TYPE	AMOUNT
SULEJA003019189	SUPPLY OF SCHOLARSHIP MATERIALS	NEW	24,741,008
SULEJA005019198	COMPLETION OF 2 BLOCKS 10 UNITS ONE BED ROOM FLATS	NEW	27,395,805
SULEJA006019195	CONSTRUCTION AND COMPLETION OF 1 NO BLOCK GIRLS HOSTEL	NEW	41,666,822
SULEJA006019202	CONSTRUCTION OF DRAINAGES AND ASPHALT OVERLAY OF ROAD NETWORK(PHASE I)NEW		143,877,199



0517026103 FSTC,DOMA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	275,797,909
21	PERSONNEL COST	80,891,286
2101	SALARY	71,903,365
210101	SALARIES AND WAGES	71,903,365
21010101	SALARY	71,903,365
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,987,921
210202	SOCIAL CONTRIBUTIONS	8,987,921
21020201	NHIS	3,595,168
21020202	CONTRIBUTORY PENSION	5,392,753
22	OTHER RECURRENT COSTS	43,742,921
2202	OVERHEAD COST	11,384,796
220201	TRAVEL & TRANSPORT - GENERAL	749,799
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	425,562
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	324,237
220202	UTILITIES - GENERAL	202,648
22020201	ELECTRICITY CHARGES	202,648
220203	MATERIALS & SUPPLIES - GENERAL	2,026,484
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	405,297
22020302	BOOKS	405,297
22020307	DRUGS & MEDICAL SUPPLIES	607,945
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	607,945
220204	MAINTENANCE SERVICES - GENERAL	2,512,840
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	405,297
22020402	MAINTENANCE OF OFFICE FURNITURE	405,297
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	648,475
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	607,945
22020405	MAINTENANCE OF PLANTS/GENERATORS	445,826
220205	TRAINING - GENERAL	1,215,890
22020501	LOCAL TRAINING	1,215,890
220208	FUEL & LUBRICANTS - GENERAL	1,580,657
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	607,945
22020803	PLANT / GENERATOR FUEL COST	972,712
220210	MISCELLANEOUS	3,096,478
22021001	REFRESHMENT & MEALS	405,297
22021007	WELFARE PACKAGES	972,712
22021009	SPORTING ACTIVITIES	907,875
22021010	DIRECT TEACHING & LABORATORY COST	810,594
2205	SUBSIDIES	32,358,125
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	32,358,125
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	32,358,125
23	CAPITAL EXPENDITURE	151,163,702
2301	FIXED ASSETS PURCHASED	30,346,586
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,346,586
23010119	PURCHASE OF POWER GENERATING SET	21,009,174
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,668,706
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,334,353



0517026103 FSTC,DOMA		
CODE	LINE ITEM	AMOUNT
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	2,334,353
2302	CONSTRUCTION / PROVISION	120,817,116
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	120,817,116
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,334,353
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	109,145,353
23020114	CONSTRUCTION / PROVISION OF ROADS	9,337,410
	TOTAL PERSONNEL	80,891,286
	TOTAL OVERHEAD	43,742,921
	TOTAL RECURRENT	124,634,207
	TOTAL CAPITAL	151,163,702
	TOTAL ALLOCATION	275,797,909

0517026103 FSTC,DOMA			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDOMA0020184 85	PROCUREMENT OF 250KVA MAIKANO GENERATOR	NEW	21,009,174
FSTCDOMA0040184 95	PROCUREMENT OF TEACHING AND LEARNING EQUIPMENT.	NEW	2,334,353
FSTCDOMA0040185 24	PROCUREMENT OF CONSUMABLE FOR TEACHING AND PRACTICAL EXAMS	NEW	2,334,353
FSTCDOMA0050185 67	PROCUREMENT OF PHYSICS, BIOLOGY AND CHEMISTRY EQUIPMENT	NEW	2,334,353
FSTCDOMA0070185 09	PROCUREMENT OF ELECTRICAL WORKSHOP EQUIPMENT	NEW	2,334,353
FSTCDOMA0100184 49	CONSTRUCTION OF 2NOS STUDENTS HOSTEL	NEW	46,687,052
FSTCDOMA0100184 54	CONSTRUCTION OF 1NO BLOCK OF SIX CLASSROOMS	NEW	23,343,526
FSTCDOMA0100184 74	CONSTRUCTION OF 1NO BLOCK OF SIX VIP TOILET	NEW	6,433,838
FSTCDOMA0100185 32	COMPLETION OF PERIMETER FENCING	NEW	11,671,763
FSTCDOMA0100185 57	CONSTRUCTION OF BAKERY & ELECTRICAL WORKSHOP	NEW	21,009,174
FSTCDOMA0240185 84	CONSTRUCTION OF ROAD NETWORK IN THE SCHOOL	NEW	9,337,410
FSTCDOMA0250185 91	PROCUREMENT OF SPORTING EQUIPMENT	NEW	2,334,353



0517026104 FSTC DAYI		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	203,094,036
21	PERSONNEL COST	47,741,814
2101	SALARY	42,437,168
210101	SALARIES AND WAGES	42,437,168
21010101	SALARY	42,437,168
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,304,646
210202	SOCIAL CONTRIBUTIONS	5,304,646
21020201	NHIS	2,121,858
21020202	CONTRIBUTORY PENSION	3,182,788
22	OTHER RECURRENT COSTS	59,915,702
2202	OVERHEAD COST	14,460,768
220201	TRAVEL & TRANSPORT - GENERAL	1,475,589
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	147,559
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,328,030
220202	UTILITIES - GENERAL	811,572
22020201	ELECTRICITY CHARGES	368,897
22020202	TELEPHONE CHARGES	73,779
22020203	INTERNET ACCESS CHARGES	221,338
22020204	SATELLITE BROADCASTING ACCESS CHARGES	73,779
22020205	WATER RATES	73,779
220203	MATERIALS & SUPPLIES - GENERAL	3,585,681
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	368,897
22020302	BOOKS	295,118
22020303	NEWSPAPERS	295,118
22020304	MAGAZINES & PERIODICALS	295,118
22020305	PRINTING OF NON SECURITY DOCUMENTS	295,118
22020306	PRINTING OF SECURITY DOCUMENTS	280,362
22020307	DRUGS & MEDICAL SUPPLIES	590,235
22020308	FIELD & CAMPING MATERIALS SUPPLIES	442,677
22020309	UNIFORMS & OTHER CLOTHING	590,235
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	132,803
220204	MAINTENANCE SERVICES - GENERAL	4,043,112
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,362
22020402	MAINTENANCE OF OFFICE FURNITURE	442,677
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	737,794
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	737,794
22020405	MAINTENANCE OF PLANTS/GENERATORS	885,353
22020406	OTHER MAINTENANCE SERVICES	885,353
22020410	MAINTENANCE OF ROADS AND BRIDGES	73,779
220205	TRAINING - GENERAL	442,677
22020501	LOCAL TRAINING	442,677
220206	OTHER SERVICES - GENERAL	516,456
22020601	SECURITY SERVICES	221,338
22020606	CLEANING & FUMIGATION SERVICES	295,118
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	811,574
22020702	INFORMATION TECHNOLOGY CONSULTING	442,677



0517026104 FSTC DAYI			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		295,118
22020708	BUDGET PREPARATION		73,779
220208	FUEL & LUBRICANTS - GENERAL		1,032,912
22020801	MOTOR VEHICLE FUEL COST		221,338
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		295,118
22020803	PLANT / GENERATOR FUEL COST		221,338
22020806	COOKING GAS/FUEL COST		295,118
220209	FINANCIAL CHARGES - GENERAL		147,559
22020904	OTHER CRF BANK CHARGES		147,559
220210	MISCELLANEOUS		1,593,636
22021001	REFRESHMENT & MEALS		295,118
22021003	PUBLICITY & ADVERTISEMENTS		147,559
22021004	MEDICAL EXPENSES		295,118
22021006	POSTAGES & COURIER SERVICES		191,826
22021009	SPORTING ACTIVITIES		295,118
22021010	DIRECT TEACHING & LABORATORY COST		295,118
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		73,779
2205	SUBSIDIES		45,454,934
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		45,454,934
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		45,454,934
23	CAPITAL EXPENDITURE		95,436,520
2302	CONSTRUCTION / PROVISION		39,765,217
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		39,765,217
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		39,765,217
2303	REHABILITATION / REPAIRS		55,671,303
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		55,671,303
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		55,671,303
	TOTAL PERSONNEL		47,741,814
	TOTAL OVERHEAD		59,915,702
	TOTAL RECURRENT		107,657,516
	TOTAL CAPITAL		95,436,520
	TOTAL ALLOCATION		203,094,036
0517026104 FSTC DAYI			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDAYI06018391	RENOVATION OF 2 NOS MALE HOSTEL	NEW	31,812,173
FSTCDAYI06018397	RENOVATION OF 1 NO. BLOCK OF 3 CLASSROOMS	NEW	23,859,130



0517027001 LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	224,309,708
21	PERSONNEL COST	166,821,348
2101	SALARY	148,745,817
210101	SALARIES AND WAGES	148,745,817
21010101	SALARY	148,745,817
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,075,531
210202	SOCIAL CONTRIBUTIONS	18,075,531
21020201	NHIS	6,919,594
21020202	CONTRIBUTORY PENSION	11,155,937
22	OTHER RECURRENT COSTS	17,268,360
2202	OVERHEAD COST	17,268,360
220201	TRAVEL & TRANSPORT - GENERAL	1,641,612
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	645,890
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	995,722
220202	UTILITIES - GENERAL	1,184,131
22020201	ELECTRICITY CHARGES	538,242
22020202	TELEPHONE CHARGES	107,648
22020203	INTERNET ACCESS CHARGES	322,945
22020204	SATELLITE BROADCASTING ACCESS CHARGES	107,648
22020205	WATER RATES	107,648
220203	MATERIALS & SUPPLIES - GENERAL	3,887,724
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	538,242
22020302	BOOKS	430,593
22020303	NEWSPAPERS	430,593
22020304	MAGAZINES & PERIODICALS	322,945
22020305	PRINTING OF NON SECURITY DOCUMENTS	430,593
22020306	PRINTING OF SECURITY DOCUMENTS	409,064
22020307	DRUGS & MEDICAL SUPPLIES	390,213
22020308	FIELD & CAMPING MATERIALS SUPPLIES	645,890
22020309	UNIFORMS & OTHER CLOTHING	95,824
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	193,767
220204	MAINTENANCE SERVICES - GENERAL	4,095,994
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	409,064
22020402	MAINTENANCE OF OFFICE FURNITURE	645,890
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	605,509
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	605,509
22020405	MAINTENANCE OF PLANTS/GENERATORS	861,187
22020406	OTHER MAINTENANCE SERVICES	861,187
22020410	MAINTENANCE OF ROADS AND BRIDGES	107,648
220205	TRAINING - GENERAL	645,890
22020501	LOCAL TRAINING	645,890
220206	OTHER SERVICES - GENERAL	645,890
22020601	SECURITY SERVICES	215,297
22020606	CLEANING & FUMIGATION SERVICES	430,593
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,614,724
22020702	INFORMATION TECHNOLOGY CONSULTING	645,890



0517027001 LIBRARIANS REGISTRATION COUNCIL OF NIGERIA			
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		430,593
22020705	ARCHITECTURAL SERVICES		322,945
22020706	SURVEYING SERVICES		107,648
22020708	BUDGET PREPARATION		107,648
220208	FUEL & LUBRICANTS - GENERAL		1,507,076
22020801	MOTOR VEHICLE FUEL COST		322,945
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		430,593
22020803	PLANT / GENERATOR FUEL COST		322,945
22020806	COOKING GAS/FUEL COST		430,593
220209	FINANCIAL CHARGES - GENERAL		215,297
22020904	OTHER CRF BANK CHARGES		215,297
220210	MISCELLANEOUS		1,830,022
22021001	REFRESHMENT & MEALS		387,534
22021003	PUBLICITY & ADVERTISEMENTS		215,297
22021004	MEDICAL EXPENSES		430,593
22021006	POSTAGES & COURIER SERVICES		279,886
22021009	SPORTING ACTIVITIES		409,064
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		107,648
23	CAPITAL EXPENDITURE		40,220,000
2301	FIXED ASSETS PURCHASED		13,244,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		13,244,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		13,244,000
2305	OTHER CAPITAL PROJECTS		26,976,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		26,976,000
23050103	MONITORING AND EVALUATION		26,976,000
	TOTAL PERSONNEL		166,821,348
	TOTAL OVERHEAD		17,268,360
	TOTAL RECURRENT		184,089,708
	TOTAL CAPITAL		40,220,000
	TOTAL ALLOCATION		224,309,708
0517027001 LIBRARIANS REGISTRATION COUNCIL OF NIGERIA			
CODE	PROJECT NAME	TYPE	AMOUNT
LRCN04018371	COMMUNICATION WITH STAKEHOLDERS (6 STATE COMMISSIONERS OF EDUCATION; 180 SCHOOL ADMINISTRATORS; 60 FIELD OFFICERS; 12 RESEARCH ASSISTANTS) VIA: SMS, INTERNET, TELEPHONE, FORUM	NEW	500,000
LRCN04018377	DEVELOPMENT AND PRINTING OF QUESTIONNAIRES	NEW	11,580,000
LRCN04018395	CONDUCTION OF THE SURVEY OF 30 SCHOOLS PER STATE	NEW	11,350,000
LRCN04018443	TRAINING OF FIELD OFFICERS AND RESEARCH ASSISTANTS	NEW	3,546,000
LRCN05018448	DEVELOPMENT OF DRAFT LIBRARY SCHOOL CURRICULUM AND BENCHMARKS	NEW	7,744,000
LRCN05018455	DONATION OF 100 TITLES OF BOOKS PER SCHOOL	NEW	5,500,000



0517028001 UNESCO PARIS			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		186,048,377
21	PERSONNEL COST		7,588,832
2101	SALARY		7,588,832
210101	SALARIES AND WAGES		7,588,832
21010101	SALARY		7,588,832
22	OTHER RECURRENT COSTS		158,473,673
2202	OVERHEAD COST		158,473,673
220201	TRAVEL & TRANSPORT - GENERAL		158,473,673
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		158,473,673
23	CAPITAL EXPENDITURE		19,985,872
2301	FIXED ASSETS PURCHASED		19,985,872
230101	PURCHASE OF FIXED ASSETS - GENERAL		19,985,872
23010105	PURCHASE OF MOTOR VEHICLES		19,985,872
	TOTAL PERSONNEL		7,588,832
	TOTAL OVERHEAD		158,473,673
	TOTAL RECURRENT		166,062,505
	TOTAL CAPITAL		19,985,872
	TOTAL ALLOCATION		186,048,377
0517028001 UNESCO PARIS			
CODE	PROJECT NAME	TYPE	AMOUNT
UNESCO 02017770	PURCHASE OF UTILITY VEHICLE	NEW	19,985,872



0517029001 NATIONAL BOARD FOR TECHNICAL EDUCATION		
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,271,003,877
21	PERSONNEL COST	908,874,508
2101	SALARY	811,295,743
210101	SALARIES AND WAGES	811,295,743
21010101	SALARY	811,295,743
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	97,578,765
210201	ALLOWANCES	882,229
21020101	NON REGULAR ALLOWANCES	882,229
210202	SOCIAL CONTRIBUTIONS	96,696,536
21020201	NHIS	35,849,355
21020202	CONTRIBUTORY PENSION	60,847,181
22	OTHER RECURRENT COSTS	211,626,893
2202	OVERHEAD COST	211,626,893
220201	TRAVEL & TRANSPORT - GENERAL	28,481,891
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,958,343
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,523,548
220202	UTILITIES - GENERAL	7,319,383
22020201	ELECTRICITY CHARGES	6,970,840
22020202	TELEPHONE CHARGES	49,792
22020203	INTERNET ACCESS CHARGES	49,792
22020205	WATER RATES	199,167
22020206	SEWERAGE CHARGES	49,792
220203	MATERIALS & SUPPLIES - GENERAL	17,210,006
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,937,514
22020302	BOOKS	995,834
22020303	NEWSPAPERS	141,408
22020304	MAGAZINES & PERIODICALS	9,958
22020305	PRINTING OF NON SECURITY DOCUMENTS	497,917
22020306	PRINTING OF SECURITY DOCUMENTS	497,917
22020307	DRUGS & MEDICAL SUPPLIES	29,875
22020309	UNIFORMS & OTHER CLOTHING	99,583
220204	MAINTENANCE SERVICES - GENERAL	27,186,274
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,937,514
22020402	MAINTENANCE OF OFFICE FURNITURE	497,917
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	497,917
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,979,171
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,979,171
22020406	OTHER MAINTENANCE SERVICES	298,750
22020410	MAINTENANCE OF ROADS AND BRIDGES	995,834
220205	TRAINING - GENERAL	9,958,343
22020501	LOCAL TRAINING	9,958,343
220206	OTHER SERVICES - GENERAL	20,912,519
22020601	SECURITY SERVICES	19,916,685
22020603	OFFICE RENT	497,917
22020606	CLEANING & FUMIGATION SERVICES	497,917
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,738,546



0517029001 NATIONAL BOARD FOR TECHNICAL EDUCATION		
CODE	LINE ITEM	AMOUNT
22020701	FINANCIAL CONSULTING	2,489,586
22020702	INFORMATION TECHNOLOGY CONSULTING	49,792
22020703	LEGAL SERVICES	49,792
22020704	ENGINEERING SERVICES	49,792
22020705	ARCHITECTURAL SERVICES	49,792
22020706	SURVEYING SERVICES	49,792
220208	FUEL & LUBRICANTS - GENERAL	17,426,232
22020801	MOTOR VEHICLE FUEL COST	11,950,011
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,376,638
22020806	COOKING GAS/FUEL COST	99,583
220209	FINANCIAL CHARGES - GENERAL	4,979,171
22020902	INSURANCE PREMIUM	4,979,171
220210	MISCELLANEOUS	75,414,528
22021001	REFRESHMENT & MEALS	4,979,171
22021002	HONORARIUM & SITTING ALLOWANCE	64,729,227
22021003	PUBLICITY & ADVERTISEMENTS	2,987,503
22021004	MEDICAL EXPENSES	29,875
22021006	POSTAGES & COURIER SERVICES	497,917
22021007	WELFARE PACKAGES	995,834
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	995,834
22021009	SPORTING ACTIVITIES	199,167
23	CAPITAL EXPENDITURE	150,502,476
2301	FIXED ASSETS PURCHASED	15,002,475
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,002,475
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,002,475
2305	OTHER CAPITAL PROJECTS	135,500,001
230501	ACQUISITION OF NON TANGIBLE ASSETS	135,500,001
23050101	RESEARCH AND DEVELOPMENT	130,500,001
23050103	MONITORING AND EVALUATION	5,000,000
	TOTAL PERSONNEL	908,874,508
	TOTAL OVERHEAD	211,626,893
	TOTAL RECURRENT	1,120,501,401
	TOTAL CAPITAL	150,502,476
	TOTAL ALLOCATION	1,271,003,877

0517029001 NATIONAL BOARD FOR TECHNICAL EDUCATION			
CODE	PROJECT NAME	TYPE	AMOUNT
YNBTE019219	PROVISION OF EQUIPMENT IN THE NEW OFFICE BUILDING. (AIR CONDITIONERS, REFRIGERATORS, COMPUTERS, FILING CABINETS AND OTHER OFFICE EQUIPMENT).	NEW	15,002,475
YNBTE2018758	TO INCREASE THE NUMBER OF NVQ QUALITY ASSURANCE MANAGERS, THAT WILL FACILITATE ACCREDITATION, CONTROL AND STANDARDIZATION OF SKILLS ACQUISITION FOR LIFE LONG LEARNING IN TANDEM WITH SUSTAINABLE DEVELOPMENT GOALS (SDG 4.3, 4.4, 4.5, 4.6 AND 4.7).	NEW	45,500,000
YNBTE2019116	TO INCREASE THE NUMBER OF OCCUPATIONS IN THE NVQ SCHEME, THAT WILL FACILITATE ACCREDITATION, CONTROL AND STANDARDIZATION OF SKILLS ACQUISITION FOR LIFE LONG LEARNING IN TANDEM WITH SUSTAINABLE DEVELOPMENT GOALS (SDG 4.3, 4.4, 4.5, 4.6 AND 4.7).	NEW	15,000,000
YNBTE2019140	TO MEET WITH THE ORGANISED PRIVATE SECTOR OPERATORS I.E (MAN, NACCIMA, NECA, ENGINEERING BODIES COREN, NSE, CONSTRUCTION BODIES CORBON, NIOB, HOSPITALITY BODIES NIHOTOUR,ITP.WAVECREAST, CEMENT COMPANIES CMAN, DANGOTE GROUP) AND OTHER KEY NVQ STAKEHOLDERS ON THE MANAGEMENT AND DELIVERY OF NVQS	NEW	10,000,000
YNBTE2019147	TO ADVOCATE FOR TECHNICAL, FINANCIAL AND POLICY SUPPORT FOR NVQS IN NIGERIA.	NEW	5,000,000

**0517029001 NATIONAL BOARD FOR TECHNICAL EDUCATION**

CODE	PROJECT NAME	TYPE	AMOUNT
YNBTE2019152	TO SENSITISE INDUSTRY OPERATORS AND THEIR GET BUY-IN ON NATIONAL VOCATION QUALIFICATION (NVQ) DEVELOPMENT IN THE SIX GEOPOLITICAL ZONES	NEW	10,000,000
YNBTE2019166	TO MONITOR AND EVALUATE THE INSTITUTIONALISATION OF NATIONAL VOCATION QUALIFICATIONS (NVQ) IN NIGERIA	NEW	5,000,000
YNBTE2019181	TO ENSURE QUALITY ASSURANCE IN THE PRODUCTION OF MIDDLE LEVEL POWER IN NIGERIA.	NEW	15,000,000
YNBTE2019186	TO CARRY OUT INSPECTION VISITS TO AWARDING BODIES (ABS) AND SECTOR SKILLS COUNCILS (SSCS) FOR ACCREDITATION.	NEW	5,000,000
YNBTE2019192	TO HAVE AN UPTO DATE AND ACCURATE INFORMATION ON NVQ IN NIGERIA.	NEW	5,000,000
YNBTE2019200	TO SENSITIZE THE GENERAL PUBLIC ON DEVELOPMENT, IMPORTANCE AND ACHIEVEMENT OF NVQ PROJECT.	NEW	5,000,000
YNBTE2019212	TO HAVE HIGH QUALITY PRINT OUT OF NVQ DOCUMENTS AND FLYERS.	NEW	5,000,000
YNBTE2019223	TO ADVOCATE FOR TECHNICAL, FINANCIAL AND POLICY SUPPORT FOR NVQS IN NIGERIA.	NEW	5,000,001
YNBTE3019174	TO IDENTIFY CHALLENGES AND HIGHLIGHT MISTAKES DURING THE MONITORING AND EVALUATION EXERCISE AND PROPER ACCEPTABLE SOLUTIONS	NEW	5,000,000



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