



Federal Government of Nigeria							
SUMMARY BY MDAs							
2014 APPROPRIATION ACT							
NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0517	FEDERAL MINISTRY OF EDUCATION	421,032,329,092	22,969,765,945	444,002,095,037	51,281,035,231	495,283,130,268
			421,032,329,092	22,969,765,945	444,002,095,037	51,281,035,231	495,283,130,268
SUMMARY BY FUNDS							
2014 APPROPRIATION ACT							
NO	CODE	FUND	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	021	MAIN ENVELOP - PERSONNEL					350,562,329,092
2	022	MAIN ENVELOP - OVERHEAD					22,969,765,945
3	026	STATUTORY TRANSFERS					70,470,000,000
4	031	CAPITAL DEVELOPMENT FUND MAIN					51,281,035,231
							495,283,130,268
FEDERAL MINISTRY OF EDUCATION							
2014 APPROPRIATION ACT							
NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,582,300,688	862,868,506	4,445,169,193	10,176,006,480	14,621,175,673
2	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	70,470,000,000	0	70,470,000,000	5,352,000,000	75,822,000,000
3	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	566,397,486	47,841,051	614,238,537	229,126,598	843,365,135
4	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,452,254,545	80,319,604	2,532,574,149	25,067,000	2,557,641,149
5	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,485,998,556	38,884,583	3,524,883,139	30,201,000	3,555,084,139
6	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	476,356,555	80,143,704	556,500,259	329,130,671	885,630,930
7	0517008001	NATIONAL LIBRARY OF NIGERIA	1,214,214,623	281,365,567	1,495,580,190	2,707,048,479	4,202,628,669
8	0517009001	NATIONAL EXAMINATIONS COUNCIL	5,004,226,935	204,802,044	5,209,028,979	956,623,123	6,165,652,102
9	0517010001	MASS LITERACY COUNCIL	807,639,979	77,021,383	884,661,362	306,924,825	1,191,586,187
10	0517011001	NOMADIC EDUCATION COMMISSION	339,053,278	51,205,893	390,259,171	255,761,383	646,020,554
11	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	821,072,234	315,136,087	1,136,208,321	123,152,712	1,259,361,033
12	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,058,225,854	117,439,613	1,175,665,468	77,993,558	1,253,659,026
13	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	650,053,492	96,967,063	747,020,555	114,452,646	861,473,201
14	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	193,988,319	25,969,766	219,958,085	25,169,450	245,127,535
15	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	601,132,396	210,815,275	811,947,671	139,793,000	951,740,671
16	0517017001	NATIONAL TEACHERS INSTITUTE	1,477,175,477	143,994,945	1,621,170,422	1,179,944,536	2,801,114,958
17	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,604,359,402	110,128,055	2,714,487,457	172,931,326	2,887,418,783
18	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,593,557,626	96,349,204	2,689,906,830	149,050,449	2,838,957,279
19	0517018003	FEDERAL POLYTECHNIC BIDA	3,046,752,675	151,630,339	3,198,383,014	229,037,791	3,427,420,805
20	0517018004	FEDERAL POLYTECHNIC IDAH	2,228,284,621	128,043,413	2,356,328,034	162,160,154	2,518,488,188
21	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,681,607,840	104,518,597	2,786,126,437	186,085,711	2,972,212,148
22	0517018006	FEDERAL POLYTECHNIC MUBI	3,772,878,921	100,878,954	3,873,757,875	177,950,182	4,051,708,057
23	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,494,929,982	87,441,248	2,582,371,230	149,923,354	2,732,294,583
24	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,825,926,927	99,410,650	3,925,337,577	137,512,833	4,062,850,410
25	0517018009	FEDERAL POLYTECHNIC KADUNA	7,094,924,271	231,140,230	7,326,064,501	682,726,008	8,008,790,509
26	0517018010	FEDERAL POLYTECHNIC OFFA	2,353,285,448	93,037,506	2,446,322,954	225,626,404	2,671,949,358
27	0517018011	FEDERAL POLYTECHNIC EDE	2,010,216,435	70,438,950	2,080,655,385	167,095,137	2,247,750,522
28	0517018012	FEDERAL POLYTECHNIC AUCHI	4,180,035,311	136,371,469	4,316,406,780	211,331,072	4,527,737,852
29	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,198,817,680	87,002,003	3,285,819,683	232,476,610	3,518,296,293
30	0517018014	FEDERAL POLYTECHNIC OKO	4,787,809,733	123,179,390	4,910,989,123	223,111,185	5,134,100,308
31	0517018015	FEDERAL POLYTECHNIC DAMATURU	954,981,898	61,647,650	1,016,629,548	116,260,319	1,132,889,867
32	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	757,834,279	107,000,267	864,834,546	135,383,027	1,000,217,574
33	0517018017	FEDERAL POLYTECHNIC GWANDU	2,652,177,909	97,981,710	2,750,159,619	145,282,517	2,895,442,136
34	0517018018	FEDERAL POLYTECHNIC ILARO	1,619,791,129	63,753,145	1,683,544,275	145,282,517	1,828,826,792
35	0517018019	YABA COLLEGE OF TECHNOLOGY	3,649,770,385	191,556,688	3,841,327,073	198,884,755	4,040,211,828
36	0517018020	FEDERAL POLYTECHNIC BALI	465,482,777	171,095,737	636,578,514	132,336,239	768,914,753
37	0517018021	FEDERAL POLYTECHNIC EKOWE	1,035,284,345	172,678,224	1,207,962,569	229,959,914	1,437,922,483
38	0517018022	FEDERAL POLYTECHNIC BONNY	110,896,762	198,844,969	309,741,731	261,155,031	570,896,762



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NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
39	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,694,890,333	59,406,504	1,754,296,837	149,419,419	1,903,716,256
40	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,474,686,778	59,620,150	1,534,306,928	173,032,331	1,707,339,259
41	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,645,502,480	82,542,552	1,728,045,032	174,809,669	1,902,854,701
42	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,421,508,164	54,059,434	1,475,567,599	148,032,330	1,623,599,929
43	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,540,394,024	59,629,551	1,600,023,574	173,032,330	1,773,055,904
44	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,040,303,222	69,520,422	1,109,823,644	253,032,330	1,362,855,974
45	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,523,058,799	77,416,872	1,600,475,671	178,074,287	1,778,549,958
46	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,305,196,817	60,228,585	1,365,425,402	152,131,703	1,517,557,106
47	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,546,342,479	58,383,255	1,604,725,734	151,919,419	1,756,645,153
48	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,784,919,859	119,191,821	1,904,111,680	252,917,816	2,157,029,496
49	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,864,536,672	98,942,704	1,963,479,376	152,621,880	2,116,101,255
50	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	2,123,078,357	68,361,000	2,191,439,357	173,704,011	2,365,143,368
51	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,205,275,606	82,600,677	2,287,876,283	151,919,419	2,439,795,702
52	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,841,691,887	80,152,560	1,921,844,448	173,032,330	2,094,876,778
53	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,900,192,718	89,750,634	1,989,943,353	151,919,419	2,141,862,772
54	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,271,663,719	64,934,812	1,336,598,530	175,055,750	1,511,654,281
55	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,611,318,644	77,399,947	1,688,718,591	173,700,969	1,862,419,559
56	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,705,664,714	49,103,677	1,754,768,391	153,804,709	1,908,573,100
57	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,067,557,723	93,661,600	4,161,219,324	253,231,986	4,414,451,310
58	0517019020	FEDERAL COLLEGE OF EDUCATION EHA- AMUELI	1,285,553,902	55,977,854	1,341,531,757	152,101,879	1,493,633,635
59	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION+ OWERRI	4,208,912,199	79,438,346	4,288,350,545	183,585,808	4,471,936,354
60	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,592,980,354	672,952,973	2,265,933,327	130,402,000	2,396,335,327
61	0517021001	UNIVERSITY OF IBADAN	11,732,960,827	225,063,084	11,958,023,911	313,454,041	12,271,477,952
62	0517021002	UNIVERSITY OF LAGOS	9,183,965,971	135,857,842	9,319,823,812	316,821,381	9,636,645,194
63	0517021003	UNIVERSITY OF NIGERIA+ NNSUKA	11,359,894,951	187,403,342	11,547,298,294	314,646,643	11,861,944,936
64	0517021004	AHMADU BELLO UNIVERSITY+ ZARIA	13,010,729,633	186,936,236	13,197,665,869	313,454,041	13,511,119,910
65	0517021005	OBAFEMI AWOLowo UNIVERSITY	10,335,712,714	140,414,317	10,476,127,031	267,034,334	10,743,161,365
66	0517021006	UNIVERSITY OF BENIN	12,760,110,918	136,990,922	12,897,101,840	313,454,041	13,210,555,881
67	0517021007	UNIVERSITY OF JOS	7,139,483,406	142,981,577	7,282,464,983	295,111,430	7,577,576,413
68	0517021008	UNIVERSITY OF CALABAR	10,826,703,225	166,667,600	10,993,370,824	394,900,701	11,388,271,525
69	0517021009	UNIVERSITY OF ILORIN	6,783,623,112	94,122,489	6,877,745,601	273,889,979	7,151,635,580
70	0517021010	UNIVERSITY OF ABUJA	3,618,022,001	100,017,127	3,718,039,128	294,378,521	4,012,417,649
71	0517021011	UNIVERSITY OF AGRICULTURE+ ABEOKUTA	4,950,165,928	116,061,787	5,066,227,715	203,346,657	5,269,574,373
72	0517021012	UNIVERSITY OF AGRICULTURE+ MAKURDI	5,483,804,271	65,251,975	5,549,056,246	223,183,798	5,772,240,044
73	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE+ UMUDIKE	4,537,976,904	72,741,041	4,610,717,945	222,344,404	4,833,062,349
74	0517021014	UNIVERSITY OF PORT HARCOURT	9,653,199,843	111,754,977	9,764,954,820	277,559,207	10,042,514,027
75	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY+ BAUCHI	4,080,975,564	75,332,508	4,156,308,072	258,462,293	4,414,770,365
76	0517021016	UNIVERSITY OF TECHNOLOGY+ OWERRI	6,587,090,257	160,216,804	6,747,307,062	320,116,071	7,067,423,132
77	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY+ AKURE	4,379,502,981	140,315,999	4,519,818,980	249,428,562	4,769,247,542
78	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY+ MINNA	4,484,614,150	107,840,419	4,592,454,569	259,629,680	4,852,084,249
79	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY+ YOLA	3,631,465,647	77,003,041	3,708,468,689	228,462,293	3,936,930,982
80	0517021020	UNIVERSITY OF UYO	8,805,915,986	113,310,230	8,919,226,216	274,352,783	9,193,578,999
81	0517021021	UNIVERSITY OF MAIDUGURI	10,232,928,331	175,590,011	10,408,518,341	295,579,466	10,704,097,808
82	0517021022	NNAMDI AZIKIWE UNIVERSITY+ AWKA	7,377,894,508	83,943,029	7,461,837,537	274,409,354	7,736,246,890
83	0517021023	BAYERO UNIVERSITY+ KANO	7,644,714,628	143,001,955	7,787,716,584	773,889,979	8,561,606,563
84	0517021024	USMAN DAN FODIO UNIVERSITY+ SOKOTO	6,256,552,842	105,479,021	6,362,031,864	993,889,979	7,355,921,843
85	0517021025	NATIONAL MATHEMATICAL CENTRE+ SHEDA	504,630,428	107,067,810	611,698,239	374,867,079	986,565,318
86	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY+ LAGOS	514,538,785	67,520,276	582,059,061	149,898,477	731,957,538
87	0517021027	ARABIC LANGUAGE VILLAGE BORNO	292,942,647	51,076,185	344,018,832	149,714,098	493,732,930
88	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,161,240,099	113,321,301	2,274,561,400	95,731,012	2,370,292,412
89	0517021030	FEDERAL UNIVERSITY OTUOKE	1,775,729,432	112,919,851	1,888,649,284	96,132,462	1,984,781,746



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90	0517021031	FEDERAL UNIVERSITY DUTSE	1,813,126,572	112,960,996	1,926,087,568	596,091,318	2,522,178,886
91	0517021032	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	1,397,162,343	111,151,929	1,508,314,272	97,900,384	1,606,214,656
92	0517021033	FEDERAL UNIVERSITY LAFIA	1,237,785,701	113,321,302	1,351,107,003	95,731,012	1,446,838,015
93	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,642,162,259	112,413,730	1,754,575,990	96,638,583	1,851,214,573
94	0517021035	FEDERAL UNIVERSITY KASHERE	1,020,038,130	113,321,302	1,133,359,431	175,731,012	1,309,090,443
95	0517021036	FEDERAL UNIVERSITY LOKOJA	1,559,074,907	112,373,695	1,671,448,602	96,678,619	1,768,127,221
96	0517021037	FEDERAL UNIVERSITY WUKARI	2,355,911,379	113,321,302	2,469,232,681	95,731,012	2,564,963,693
97	0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	928,797,846	187,034,777	1,115,832,622	422,965,223	1,538,797,846
98	0517021039	FEDERAL UNIVERSITY OF GASHUA	928,797,846	187,034,777	1,115,832,622	422,965,223	1,538,797,846
99	0517021040	FEDERAL UNIVERSITY OF GUSAU	928,797,846	187,034,777	1,115,832,622	422,965,223	1,538,797,846
100	0517022001	DIVISION OF AGRICULTURAL COLLEGE+ ABU ZARIA	954,928,395	78,451,520	1,033,379,915	149,714,098	1,183,094,012
101	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES EFFERUN	1,359,209,858	113,114,370	1,472,324,228	427,614,786	1,899,939,014
102	0517024001	NATIONAL OPEN UNIVERSITY	3,220,666,219	620,421,068	3,841,087,287	185,784,968	4,026,872,255
103	0517026001	F.S.C. SOKOTO	117,426,811	150,638,069	268,064,880	120,974,653	389,039,533
104	0517026002	FGC AZARE	257,083,734	79,438,900	336,522,633	69,537,313	406,059,946
105	0517026003	FGC BANI-YADI	59,980,850	80,260,970	140,241,821	120,681,058	260,922,879
106	0517026004	FGC BIRIN YAURI	72,108,371	65,524,889	137,633,259	45,098,697	182,731,956
107	0517026005	FGC DAURA	154,191,969	94,847,504	249,039,472	45,000,000	294,039,472
108	0517026006	FGC GANYE	129,330,220	78,274,129	207,604,349	45,000,000	252,604,349
109	0517026007	FGC GARKI	285,626,464	81,597,893	367,224,357	95,082,200	462,306,557
110	0517026008	FGC IJANIKIN	427,013,726	119,600,461	546,614,187	70,537,313	617,151,500
111	0517026009	FGC IKET NISE	174,441,370	81,492,602	255,933,972	45,000,000	300,933,972
112	0517026010	FGC IKET VANDAKYA	128,818,339	77,920,000	206,738,338	70,537,313	277,275,651
113	0517026011	FGC IKOM	140,934,453	92,981,087	233,915,540	58,537,313	292,452,853
114	0517026012	FGC IKOT EKPENE	203,693,767	88,397,039	292,090,807	45,000,000	337,090,807
115	0517026013	FGC IKURIN	229,498,212	90,132,611	319,630,823	70,537,313	390,168,136
116	0517026014	FGC JOS	286,609,135	78,299,957	364,909,092	45,065,881	409,974,973
117	0517026015	FGC KADUNA	318,316,364	128,142,654	446,459,018	70,699,697	517,158,715
118	0517026016	FGC KANO	230,610,473	97,634,701	328,245,174	45,136,059	373,381,232
119	0517026017	FGC KEFFI	227,927,264	85,864,395	313,791,659	95,367,647	409,159,306
120	0517026018	FGC KIYAWA	75,271,779	77,391,489	152,663,268	45,165,491	197,828,759
121	0517026019	FGC KWALI	316,720,580	106,260,876	422,981,456	70,929,692	493,911,148
122	0517026020	FGC MAIDUGURI	167,603,063	88,671,667	256,274,730	71,250,867	327,525,597
123	0517026021	FGC MINJIBIR	115,035,738	82,998,008	198,033,746	70,720,395	268,754,141
124	0517026022	FGC MINNA	278,704,227	135,870,507	414,574,734	100,537,313	515,112,047
125	0517026023	FGC ODIKOLOGUNA	75,892,539	77,533,213	153,425,751	60,000,000	213,425,751
126	0517026024	FGC ODOGBOLU	253,536,795	82,776,519	336,313,314	45,000,000	381,313,314
127	0517026025	FGC OGBOMOSHMO	274,333,960	76,499,386	350,833,346	87,500,000	438,333,346
128	0517026026	FGC OGOJA	113,688,092	74,725,469	188,413,561	45,154,149	233,567,711
129	0517026027	FGC OHAFIA	117,957,443	105,617,573	223,575,015	70,935,416	294,510,431
130	0517026028	FGC OKIGWE	229,857,135	81,551,171	311,408,306	95,000,000	406,408,306
131	0517026029	FGC OKPOSI	108,905,670	114,508,985	223,414,655	70,769,158	294,183,812
132	0517026030	FGC ONITSHA	180,815,749	112,154,791	292,970,540	77,537,313	370,507,853
133	0517026031	FGC PORT HARCOURT	292,496,119	116,401,442	408,897,562	95,334,583	504,232,145
134	0517026032	FGC POTISKUM	137,483,017	79,386,515	216,869,533	71,370,592	288,240,125
135	0517026033	FGC RUBBOCHI	91,058,677	77,673,326	168,732,004	120,537,313	289,269,317
136	0517026034	FGC SOKOTO	136,182,123	111,992,304	248,174,427	95,299,721	343,474,148
137	0517026035	FGC UGWOLAWO	121,791,746	73,901,986	195,693,733	70,537,313	266,231,046
138	0517026036	FGC WARRI	237,252,295	79,867,501	317,119,797	42,537,313	359,657,110
139	0517026037	FGC ZARIA	153,747,720	107,566,665	261,314,385	120,735,368	382,049,753
140	0517026038	FGC+ BILLIRI	109,931,167	73,376,405	183,307,572	120,585,416	303,892,988



Federal Government of Nigeria							
SUMMARY BY MDAs							
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NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
141	0517026039	FGC+ IDO-ANI	174,182,934	77,804,681	251,987,615	45,262,864	297,250,478
142	0517026040	FGC+ IKOLE	135,886,335	73,028,453	208,914,788	120,537,313	329,452,101
143	0517026041	FGGC ABAJI	157,319,711	77,245,379	234,565,090	45,000,000	279,565,090
144	0517026042	FGGC ABULOMA	242,363,353	102,410,186	344,773,539	45,000,000	389,773,539
145	0517026043	FGGC AKURE	210,305,912	85,634,424	295,940,335	95,000,000	390,940,335
146	0517026044	FGGC ANKA	65,180,219	77,775,938	142,956,157	45,078,350	188,034,507
147	0517026045	FGGC BAJOGA	88,055,830	69,106,396	157,162,227	130,603,053	287,765,280
148	0517026046	FGGC BAKORI	156,770,155	77,788,206	234,558,361	53,919,225	288,477,586
149	0517026047	FGGC BAUCHI	163,548,983	86,638,077	250,187,060	95,177,691	345,364,751
150	0517026048	FGGC BENIN	236,375,567	84,985,958	321,361,525	45,000,000	366,361,525
151	0517026049	FGGC BIDA	121,784,394	74,163,062	195,947,456	70,677,342	266,624,799
152	0517026050	FGGC BWARI	320,355,146	112,764,004	433,119,150	45,000,000	478,119,150
153	0517026051	FGGC CALABAR	182,063,043	89,856,291	271,919,333	70,721,605	342,640,938
154	0517026052	FGGC EFON ALAYE	136,393,384	55,851,416	192,244,801	70,537,313	262,782,114
155	0517026053	FGGC EFON IMNRINGI	81,001,483	76,810,912	157,812,395	95,000,000	252,812,395
156	0517026054	FGGC ENUGU	389,449,339	132,472,036	521,921,374	95,000,000	616,921,374
157	0517026055	FGGC EZZAMGBO ABAKALIKI	107,601,968	82,981,288	190,583,257	120,537,313	311,120,570
158	0517026056	FGGC GBOKO	175,355,294	69,445,368	244,800,662	140,000,000	384,800,662
159	0517026057	FGGC GUSAU	112,099,102	88,786,110	200,885,212	120,697,531	321,582,743
160	0517026058	FGGC GWANDU	87,615,266	82,505,486	170,120,752	70,724,323	240,845,075
161	0517026059	FGGC IBILLO	133,069,735	63,103,289	196,173,024	120,658,277	316,831,301
162	0517026060	FGGC IBUSA	170,517,270	77,762,209	248,279,479	45,000,000	293,279,479
163	0517026061	FGGC IKOT-OBIO-ITONG	159,000,651	80,475,867	239,476,517	120,537,313	360,013,830
164	0517026062	FGGC ILORIN	214,453,881	74,036,034	288,489,915	70,647,046	359,136,961
165	0517026063	FGGC IPETUMODU	159,807,978	71,933,833	231,741,811	128,133,704	359,875,515
166	0517026064	FGGC JALINGO	107,929,853	86,264,753	194,194,606	120,537,313	314,731,919
167	0517026065	FGGC KABBA	110,477,815	66,579,104	177,056,918	170,640,486	347,697,404
168	0517026066	FGGC KAZAURE	131,245,478	74,900,220	206,145,699	120,702,925	326,848,624
169	0517026067	FGGC KEANA	107,369,781	71,407,319	178,777,100	70,675,366	249,452,466
170	0517026068	FGGC LANGTANG	152,224,180	88,877,861	241,102,041	70,537,313	311,639,354
171	0517026069	FGGC LEJJA	126,111,722	109,910,849	236,022,570	45,000,000	281,022,570
172	0517026070	FGGC MONGUNO	67,087,626	74,520,102	141,607,729	70,702,042	212,309,771
173	0517026071	FGGC NEW BUSA	129,801,815	72,879,823	202,681,638	70,668,827	273,350,465
174	0517026072	FGGC OMU-ARAN	144,878,603	68,794,705	213,673,308	70,537,313	284,210,621
175	0517026073	FGGC OWERRI	321,825,033	112,426,397	434,251,430	45,230,582	479,482,012
176	0517026074	FGGC OYO	253,414,076	85,177,822	338,591,898	70,537,313	409,129,211
177	0517026075	FGGC SHAGAMU	265,741,369	90,949,740	356,691,110	45,186,534	401,877,644
178	0517026076	FGGC GUMI TAMBAWAL	64,390,791	80,040,429	144,431,219	450,000,000	594,431,219
179	0517026077	FGGC UMUAHIA	182,263,437	97,569,537	279,832,974	193,000,000	472,832,974
180	0517026078	FGGC WUKARI	171,630,471	106,287,382	277,917,853	70,537,313	348,455,166
181	0517026079	FGGC+ YOLA	144,353,475	94,811,231	239,164,705	75,151,649	314,316,354
182	0517026080	FSTC AHOADA	85,710,734	76,315,368	162,026,102	77,537,313	239,563,415
183	0517026081	FSTC AWKA	186,355,521	92,312,449	278,667,970	127,701,509	406,369,479
184	0517026082	FSTC JUBU-IMUSHIN	211,432,941	70,828,630	282,261,572	70,603,002	352,864,574
185	0517026083	FSTC MICHKA	62,808,599	65,591,059	128,399,658	127,537,313	255,936,971
186	0517026084	FSTC TUNGBO - YENAGOA	88,636,819	70,154,318	158,791,137	77,537,313	236,328,450
187	0517026085	FSTC USI-EKITI	95,155,088	71,886,564	167,041,652	137,000,000	304,041,652
188	0517026086	FTC IKARE	125,325,982	75,921,671	201,247,653	66,537,313	267,784,966
189	0517026087	FTC ILESA	225,424,310	72,190,779	297,615,089	77,687,122	375,302,211
190	0517026088	FTC JALINGO	132,096,448	114,496,634	246,593,081	70,537,313	317,130,394
191	0517026089	FTC KAFANCHAN	153,091,544	83,781,405	236,872,948	70,995,004	307,867,952



Federal Government of Nigeria							
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NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
192	0517026090	FTC LASSA	81,276,489	67,530,758	148,807,247	45,138,503	193,945,750
193	0517026091	FTC OHANSO	140,468,117	82,121,174	222,589,291	78,537,313	301,126,604
194	0517026092	FTC OROZO	362,369,002	87,924,543	450,293,545	70,570,129	520,863,674
195	0517026093	FTC OTOBI	106,149,708	84,660,855	190,810,562	41,066,250	231,876,812
196	0517026094	FTC OTUPKO	166,427,268	70,941,325	237,368,593	70,718,811	308,087,403
197	0517026095	FTC SHIRORO	143,915,552	93,437,709	237,353,262	70,537,313	307,890,575
198	0517026096	FTC UROMI	162,619,305	75,515,355	238,134,660	77,570,217	315,704,877
199	0517026097	FTC UYO	218,615,522	75,881,186	294,496,708	83,037,313	377,534,021
200	0517026098	FTC YABA	474,626,712	97,753,188	572,379,901	70,701,711	643,081,611
201	0517026099	FTC ZURU	97,632,006	105,440,180	203,072,186	70,679,655	273,751,841
202	0517026100	KING'S COLLEGE	430,812,394	153,527,696	584,340,090	70,693,143	655,033,233
203	0517026101	QUEEN'S COLLEGE LAGOS	440,049,676	152,281,617	592,331,293	70,537,313	662,868,606
204	0517026102	SULEJA ACADEMY	211,638,969	237,689,029	449,327,998	75,000,000	524,327,998
205	0517026103	FSTC+DOMA	65,194,885	48,693,465	113,888,350	66,937,313	180,825,663
206	0517026104	FSTC DAYI	35,857,853	66,203,791	102,061,644	128,000,000	230,061,644
207	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	155,769,638	24,777,298	180,546,937	50,724,007	231,270,943
208	0517028001	UNESCO PARIS	288,738,833	217,384,044	506,122,877	10,743,000	516,865,877
209	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	962,474,052	289,650,305	1,252,124,357	120,750,911	1,372,875,268
			421,032,329,092	22,969,765,945	444,002,095,037	51,281,035,231	495,283,130,268



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
2	EXPENDITURE		14,621,175,673
21	PERSONNEL COST		3,582,300,688
2101	SALARY		3,184,160,611
210101	SALARIES AND WAGES		3,184,160,611
21010101	SALARY		3,184,160,611
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		398,140,076
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		398,020,076
21020201	NHIS		159,208,031
21020202	CONTRIBUTORY PENSION		238,812,046
22	OTHER RECURRENT COSTS		862,868,506
2202	OVERHEAD COST		862,868,506
220201	TRAVEL & TRANSPORT - GENERAL		292,753,430
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		51,688,756
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		100,761,620
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		39,925,542
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		100,377,512
220202	UTILITIES - GENERAL		56,119,221
22020201	ELECTRICITY CHARGES		36,920,540
22020202	TELEPHONE CHARGES		8,860,930
22020205	WATER RATES		10,337,751
220203	MATERIALS & SUPPLIES - GENERAL		77,870,885
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		43,165,578
22020303	NEWSPAPERS		3,692,054
22020304	MAGAZINES & PERIODICALS		2,953,643
22020305	PRINTING OF NON SECURITY DOCUMENTS		7,384,108
22020306	PRINTING OF SECURITY DOCUMENTS		5,907,286
22020307	DRUGS & MEDICAL SUPPLIES		14,768,216
220204	MAINTENANCE SERVICES - GENERAL		137,439,853
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		29,536,432
22020402	MAINTENANCE OF OFFICE FURNITURE		7,384,108
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		14,768,216
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,860,930
22020405	MAINTENANCE OF PLANTS/GENERATORS		14,768,216
22020406	OTHER MAINTENANCE SERVICES		62,121,952
220205	TRAINING - GENERAL		69,655,250
22020501	LOCAL TRAINING		51,688,756
22020502	INTERNATIONAL TRAINING		17,966,494
220206	OTHER SERVICES - GENERAL		44,304,648
22020601	SECURITY SERVICES		44,304,648
220208	FUEL & LUBRICANTS - GENERAL		63,503,329
22020801	MOTOR VEHICLE FUEL COST		26,582,789
22020803	PLANT / GENERATOR FUEL COST		36,920,540
220210	MISCELLANEOUS		121,221,890
22021001	REFRESHMENT & MEALS		5,168,876
22021002	HONORARIUM & SITTING ALLOWANCE		4,430,465
22021003	PUBLICITY & ADVERTISEMENTS		5,907,286
22021007	WELFARE PACKAGES		25,536,432
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		40,304,648
22021009	SPORTING ACTIVITIES		22,152,324
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		17,721,859
23	CAPITAL EXPENDITURE		10,176,006,480
2301	FIXED ASSETS PURCHASED		84,359,832
230101	PURCHASE OF FIXED ASSETS - GENERAL		84,359,832
23010101	PURCHASE / ACQUISITION OF LAND		2,348,378
23010113	PURCHASE OF COMPUTERS		8,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		4,450,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		2,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		67,561,454
2302	CONSTRUCTION / PROVISION		4,318,550,785
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		4,318,550,785



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,813,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	5,550,785	
2303	REHABILITATION / REPAIRS	5,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	
2305	OTHER CAPITAL PROJECTS	5,788,095,863	
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,788,095,863	
23050101	RESEARCH AND DEVELOPMENT	5,194,385,235	
23050103	MONITORING AND EVALUATION	593,710,628	
	TOTAL PERSONNEL	3,582,300,688	
	TOTAL OVERHEAD	862,868,506	
	TOTAL RECURRENT	4,445,169,193	
	TOTAL CAPITAL	10,176,006,480	
	TOTAL ALLOCATION	14,621,175,673	
	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUMM001004361	PROCUREMENT AND DEVELOPMENT OF TITLE DEEDS FOR UNITY SCHOOLS (7 TITLE DEEDS ANNUALLY)	NEW	2,348,378
EDUMM002004366	PROVISION OF 34 DESKTOP COMPUTERS AND ACCESSORIES (PRINTERS+ UPS) AT N250+000 EACH AND 10 IPADS FOR ICT PROFESSIONALS OFFICERS IN FME HQ AT 150+000 EACH	NEW	5,000,000
EDUMM002004368	PROVISION OF OFFICE EQUIPMENT AND OTHER FACILITIES FOR THE NEW REVENUE SECTION OF THE DEPT OF FINANCE AND ACCOUNTS	NEW	3,000,000
EDUMM003004372	PURCHASE OF 2 NOS. MULTIFUNCTIONAL PHOTOCOPY MACHINES+ 3 NOS. REGULAR PHOTOCOPIERS AND PROCUREMENT OF 25 NOS. LAP TOPS AND PRINTERS FOR PROCUREMENT OFFICERS FOR ANALYSIS AND EVALUATION	NEW	4,450,000
EDUMM004004408	REPLACEMENT OF OBSOLETE FIRE EXTINGUISHERS ON ALL THE FLOORS OF THE MINISTRY	NEW	2,000,000
EDUMM005004446	ACQUISITION OF NIGERIAN WEEKLY LAW REPORTS(NWLR)2 SETS OF 104 COPIES) AND SUPREME COURT LAW REPORT (SCLR) (2 SETS OF 48 COPIES)+ 10 JOURNALS AND 20 BOOKS	NEW	2,882,128
EDUMM005004507	ACQUISITION OF REFERENCE MATERIALS ON EVALUATION AND ACCREDITATION MATTERS (3 NOS OF EUROPA WORLD LEARNING ETC).	NEW	3,000,000
EDUMM005004520	ACQUISITION/INSTALLATION OF KALAMAZOO BINDERS	NEW	2,000,000
EDUMM005004535	PURCHASE OF NEWSPAPERS & MAGAZINES	NEW	3,000,000
EDUMM005004543	PURCHASE OF PUBLIC ADDRESS SYSTEMS (2NOS)	NEW	3,000,000
EDUMM005004658	PURCHASE OF VIDEO CAMERAS (2NOS) SONY Z5 WITH FULL ACCESSORIES	NEW	3,000,000
EDUMM005005096	PROCUREMENT AND INSTALLATION OF WEB-BASED DATABASE MANAGEMNET SOFTWARE TO MONITOR PROJECTS IN 104 UNITY SCHOOLS AND PARASTATALS	NEW	4,012,000
EDUMM005005103	PROCUREMENT AND PERFECTION OF 7 TITLE DEEDS FOR PROPERTIES PURCHASED BY FME AS ZONAL OFFICES IN VARIOUS STATES OF THE FEDERATION	NEW	2,902,326
EDUMM005005108	PROCUREMENT AND PRODUCTION OF MATERIALS AND LOGISTICS FOR A WORKSHOP FOR DEANS OF STUDENT AFFAIRS AND STUDENT LEADERS IN TERTIARY INSTITUTIONS	NEW	10,000,000
EDUMM005005111	PROCUREMENT OF IDENTITY CARD MACHINES AND CONSUMABLES	NEW	2,000,000
EDUMM005005114	PROCUREMENT OF LOGISTICS FOR HOSTING THE ANNUAL WORLD TEACHERS DAY	NEW	5,000,000
EDUMM005005116	PROCUREMENT OF MATERIALS AND ENGAGEMENT OF RESOURCE PERSONS FOR THE STAKEHOLDERS FORUM ON CAMPUS SAFETY AND MONITORING THE IMPLEMENTATION OF THE BLUEPRINT ON CULTISM IN TERTIARY EDUCATIONAL INSTITUTIONS	NEW	3,000,000
EDUMM005005118	PROCUREMENT OF MATERIALS AND ENGAGEMENT OF RESOURCE PERSONS FOR THE VISITATION EXERCISE TO INNOVATIVE ENTERPRISE INSTITUTIONS (IEI'S) NATION-WIDE	NEW	3,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
EDUMM005005122	PROCUREMENT OF MATERIALS FOR FABRICATION AND PRODUCTION OF 2000 PROTOTYPE SCHOOL SCIENCE EQUIPMNT AT THE CENTRE'S (FSEC IJANIKIN) FOR DISTRIBUTIONS TO 104 FUCS AND EXHIBITION OF FABRICATED EQUIPMENT AT SCIENCE TEACHER'S WORKSHOPS AND CONFERENCES.	NEW	4,750,000
EDUMM005005128	PROCUREMENT OF MATERIALS FOR FABRICATION+ REPAIR AND MAINTENANCE OF 1000 SCHOOL SCIENCE EQUIPMNT NATIONWIDE THROUGH MOBILE WORKSHOP SERVICING AND REPAIR TOURS AT (2) GEO-POLITICAL ZONES OF SOUTH SOUTH AND SOUTH WEST.	NEW	3,015,000
EDUMM005005131	PROCUREMENT OF MATERIALS FOR WORKSHOP ON ANNUAL NATIONAL YOUTH DEBATE IN TERTIARY EDUCATIONAL INSTITUTIONS	NEW	3,000,000
EDUMM005005133	PROCUREMENT OF MATERIALS+ EQUIPMENT+ RESOURCE PERSONS AND HOSTING OF OVER 500 MEMBERS OF THE ANNUAL COORDINATING COMMITTEE MEETING (CCM) OF SECRETARIES OF FED. & STATE SCHOLARSHIP BOARD REPRESENTATIVES OF THE PARASTATALS AND OTHER STAKEHOLDERS IN SCHOLARSHIP DELIVERY IN NIGERIA.	NEW	2,000,000
EDUMM005005135	PROCUREMENT/ENGAGEMENT OF RESOURCE PERSONS AND PROVISION OF LOGISTICS FOR INTERACTIVE FORUM AND CAPACITY BUILDING WORKSHOP FOR ALL PRINCIPAL OFFICERS AND DIRECTORS OF PHYSICAL PLANNING/WORKS+ ACADEMICS ETC IN ALL FEDERAL TERTIAYR INSTITUTIONS	NEW	5,000,000
EDUMM005005138	PURCHASE OF SLR NIKON CAMERAS & ACCESSORIES (2NOS)	NEW	3,000,000
EDUMM006005142	CONSTRUCTION OF 300 METRES ACCESS ROAD WITH DRAINAGES+ LANDSCAPING+ AND PACKING LOT FOR THE NEWLY CONSTRUCTED 2 STOREY MULTI-PURPOSE BLOCK AT FSEC IJANIKIN.	NEW	5,550,785
EDUMM007005151	RENOVATION AND EXTENSION OF FME RESOURCE CENTRE AND PURCHASE OF GENERATOR SET N1.5+ DEVELOPMENT AND PRODUCTION OF 10+000 COPIES OF ECD GUIDELINES IMPLEMENTATION POLICY. N3M+ CAPACITY BUILDING WORKSHOP FOR INTEGRATED EARLY CHILDHOOD DEVELOPMENT CONSULTATIVE MEMBERS. N2M+ ANNUAL INTEGRATED EARLY CHILDHOOD DEVELOPMENT CONSULTATIVE COMMITTEE (IECDCC) PLANNING AND ADVOCACY. N1.5M+ HIGH LEVEL ADVOCACY AND SENSITISATION MEETING IN THE 6 GEO-POLITICAL ZONES ON THE IMPLEMENTATION OF THE ONE-YEAR EARLY CHILDHOOD EDUCATION INTO THE NIGERIA EDUCATION SYSTEM N1M+ DEVELOPMENT + PRODUCTION AND DISTRIBUTION OF BASIC EDUCATION CERTIFICATE EXAMINATION SYLLABUS N2M	NEW	5,000,000
EDUMM008005155	ADVOCACY AND SENSITIZATION OF SCIENCE EDUCATION THROUGH JETS COMPETITION IN PRINT AND ELECTRONIC MEDIA (NTA/FRCN+ AND SOME NATIONAL DAILIES)	NEW	3,293,085
EDUMM008005160	ADVOCACY AND SENSITIZATION PROGRAMME THROUGH NTA ADVERTORIALS OF 1 SLOT PER WEEK @ N950+000 EACH FOR4 MONTHS (16X 950+000) ON THE IMPERATIVE FOR SKILLS' ACQUISITION FOR SUSTAINABLE DEVELOPMENT AND ACTUALIZATION OF THE TRANSFORMATIONAL AGENDA OF THE PRESENT ADMINISTRATION.	NEW	2,894,622
EDUMM008005169	ANNUAL ASSESSMENT OF THE CONSUMPTION OF IODINE IN SALT AT SCHOOL AND HOUSEHOLD LEVELS	NEW	1,975,851
EDUMM008005176	ANNUAL CONFERENCE / GENERAL MEETING OF 104 PRINCIPALS OF FEDERAL UNITY COLLEGES (FUCS)	NEW	4,000,000
EDUMM008005179	ANNUAL DEVELOPMENT AND REVIEW OF LEGAL STRATEGIC PLAN FOR THE EDUCATION SECTOR	NEW	2,818,775



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
EDUMM008005308	ANNUAL WORKSHOP FOR FORM TEACHERS+ SENIOR BOARDING HOUSE MASTERS/ MISTRESSES OF FUCS N1.2M+ SCHOOL DEBATE FOR FEDERAL UNITY COLLEGES N2.5M WORKSHOP FOR ALL SBMC CHAIRMEN OF THE 104 FEDERAL UNITY COLLEGES N3.3130 MONITORING AND EVALUATION OF SCHOOL BASED MANAGEMENT COMMITTEES IN THE 104 FUCS N1.5M+ RETREAT FOR NEW PRINCIPALS AND VICE PRINCIPALS N1.520M	NEW	4,850,000
EDUMM008005311	AUDIT OF 104 UNIT COLLEGES+ 36FIS OFFICES AND 5ZONAL SCHOLARSHIP BOARD	NEW	4,979,889
EDUMM008005313	AUTOMATION OF REGISTRY/NOMINAL ROLL	NEW	2,000,000
EDUMM008005314	CAPACITY BUILDING OF 10 NO. STAFF OF THE CENTRE AT SCIENCE INSTITUTES ON SPECIALIZED TRAINING ON THE HANDLING AND OPERATIONS OF NEWLY PROCURED AND INSTALLED LATHE+ PRINTING AND PLASTIC MOLDING MACHINES AND OTHER EQUIPMENT TO ACQUIRE SPECIALIZED SKILLS AND UPDATE THEIR KNOWLEDGE IN PRODUCTION OF SCHOOL SCIENCE EQUIPMENT FOR USE IN EFFECTIVE SCIENCE EDUCATION DELIVERY.	NEW	2,500,000
EDUMM008005335	CAPACITY BUILDING OF GUIDANCE COUNSELLORS ON CURRENT STRATEGIES AND TECHNIQUES FOR HANDLING POOR ACADEMIC PERFORMANCE+CULTISM AND OTHER ANTI-SOCIAL BEHAVIOURS IN THE SIX (6) GEO-POL ZONES.	NEW	5,000,000
EDUMM008005340	CAPACITY BUILDING OF READING TEACHERS: (A)SELECTION OF PARTICIPANTS (B) COMMITTEE MEETINGS (C) SENDING OUT INVITATION LETTERS (D) PREPARING SPENDING PROFILES (E) DESIGNING AND ADMINISTRATION OF QUESTIONNAIRES (F) PRODUCTION AND DISTRIBUTION OF TRAINING MANUALS AND INSTRUCTIONAL MATERIALS TO PARTICIPANTS.	NEW	2,800,000
EDUMM008005342	CAPACITY BUILDING WORKSHOP FOR DESK OFFICERS FROM NORTH-CENTRAL ON STRATEGIC SKILLS REQUIRED FOR CO-ORDINATING THE IMPLEMENTATION AND REPORT WRITING OF THE ACHIEVEMENTS+ CHALLENGES AND WAY FORWARD OF THE 4 - YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR.	NEW	5,000,000
EDUMM008006003	CAPACITY BUILDING WORKSHOP FOR DESK OFFICERS FROM SOUTH-SOUTH ON STRATEGIC SKILLS REQUIRED FOR CO-ORDINATING THE IMPLEMENTATION AND REPORT WRITING OF THE ACHIEVEMENTS+ CHALLENGES AND WAY FORWARD OF THE 4 - YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR.	NEW	5,000,000
EDUMM008006009	CAPACITY BUILDING WORKSHOP FOR DESK OFFICERS FROM SOUTH-WEST ON STRATEGIC SKILLS REQUIRED FOR CO-ORDINATING THE IMPLEMENTATION AND REPORT WRITING OF THE ACHIEVEMENTS+ CHALLENGES AND WAY FORWARD OF THE 4 - YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR.	NEW	3,000,000
EDUMM008006013	CERTIFICATION AND VALUATION OF PROJECTS IN 104 UNITY SCHOOLS AND PARASTATALS	NEW	3,500,846
EDUMM008006020	COMMITMENT TO 2014 JCCE REFERENCE COMMITTEE MEETING	NEW	5,000,000
EDUMM008006022	COMMITMENT TO 60TH NATIONAL COUNCIL ON EDUCATION (NCE)	NEW	16,000,000
EDUMM008006024	COMMITMENT TO 76TH PLENARY MEETING	NEW	8,000,000
EDUMM008006034	CONDUCT NATIONAL STUDENTS VOCATIONAL SKILLS COMPETITION STARTING FROM THE STATE+ THROUGH THE ZONAL LEVELS TO NATIONAL FINALE IN ABUJA WITH THE PRIMARY OBJECTIVE TO CATCH THE INNOVATIVE ABILITIES AND SKILLS OF OUR YOUNG TVET LEARNERS NATIONWIDE.	NEW	3,586,170
EDUMM008006057	CONDUCT NEEDS ASSESSMENT OF TECHNICAL EQUIPMENT AND FACILITIES IN 21 FSTCS IN LINE WITH THE 4-YEAR STRATEGIC PLAN FOR IMPROVEMENT OF TVET DELIVERY NATIONWIDE.	NEW	3,293,085



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EDUMM008006061	CONDUCT OF MINISTERIAL ANNUAL MERIT AWARD (MAMA) FOR FME STAFF+ 104 UNITY COLLEGES+ TEACHERS+ PRINCIPALS AND SCHOOLS N1+399+312+ ACTION RESEARCH ON TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING (TVET) TO INFORM EVIDENCE BASED NATURAL POLICY DEVELOPMENT ON TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING IN NIGERIA N1+5110+64.51+ POLICY DEVELOPMENT ON MASS LITERACY+ ADULT AND NON-FORMAL EDUCATION N2+117+548+ POLICY ON SCIENCE AND TECHNOLOGY EDUCATION TO INFORM NATIONAL POLICY ON SCIENCE TECHNOLOGY EDUCATION IN NIGERIA N1+679+699+ CONSULTATIVE MEETING WITH STATES EMIS DESK OFFICERS N1.5M	NEW	3,207,624
EDUMM008006064	CONDUCT OF NATIONAL WORKSHOP IN EVALUATION OF CERTIFICATES WITH STATE EVALUATION OFFICERS.	NEW	5,000,000
EDUMM008006069	CONDUCT OF PRESIDENT'S TEACHERS' AND SCHOOLS EXCELLENCE AWARDS (PTSEA) AND PURCHASE OF AWARD ITEMS	NEW	3,000,000
EDUMM008006073	CONDUCT OF PUBLIC EXAMINATION WATCHN1M SENSITIZATION OF THE PUBLIC IN THE 36 STATES AND FCT ON ATTITUDINAL TRANSFORMATION ON EXAMINATION ETHICS AND CAMPUS SAFETY FOR THE BASIC+ POST BASIC AND TERTIARY INSTITUTION IN NIGERIA N1M+ CAPACITY BUILDING OF EXAM ETHICS DESK OFFICERS IN THE 36 STATES AND FCT N1M+ MONITORING OF OPERATIONAL PLANS OF PARASTATALS/AGENCIES UNDER PPM&R NO.7M+ MONITORING OF OPERATION OF SBMCS IN THE SIX (6) GEOPOLITICAL ZONES. NO.3M	NEW	4,215,763
EDUMM008006075	CONDUCT OF THE JUNIOR STAFF PROMOTION NATION-WIDE	NEW	3,000,000
EDUMM008006078	CONDUCT OF THE SENIOR STAFF PROMOTION NATION-WIDE	NEW	4,386,380
EDUMM008006120	CONDUCT POLICY REVIEW MEETINGS TO UPDATE THE NATIONAL SCHOOL HEALTH POLICY. N1.330M+ SUBVENTION TO NIGERIA SCHOOL HEALTH ASSOCIATION (NSHA) N0.1M+ YOUTH SPEAK OUT FORUM N1+4M COORDINATION MECHANISM MEETING WITH SMOES N0.5M+ PEER EDUCATION TRAINING IN SOUTH EAST N1M+ WORKPLACE SENSITIZATION FOR FMESTAFF N0.350M+ REVIEW OF NESP N1M+ COORDINATION MECHANISM MEETING FOR FME N1M+ DEVELOP GENDER MAINSTREAMING GUIDELINES AND PROTOCOL FOR HIV&AIDS PROGRAMME N0.5M	NEW	3,480,000
EDUMM008006129	" (SERVICING 2010 AWARD) SERVICING 55 OF THE 999 AWARDS MADE IN 2010 BY THE FED. GOVT. TO 444 UNIVERSITY STUDENTS(12 PER STATE) @ N150+000 PER SCHOLAR+ 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR+ 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180+000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 55 SCHOLARSHIPS @ 17+000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	NEW	4,885,000
EDUMM008006137	DEVELOPMENT/ PREPARATION OF BILLS FOR ENACTMENT AND AMENDMENT OF EXISTING LAWS (6 BILLS ANNUALLY)	NEW	5,348,378
EDUMM008006143	(BEA - SERVICING EXISTING 557 AWARDS) TO MAKE REMITTANCES TO BEA COUNTRIES - PAYMENT OF SUPPLEMENTATION (557 X \$500 X 12)+ MEDICAL (85 X \$500) +HEALTH INSURANCE AND WARM CLOTHING (557 X \$450)+ POSTGRADUATE ALLOWNACE (123 X \$1000)+ PASSAGES ETC TO 557 BEA SCHOLARS IN RUSSIA+ CHINA+ CUBA+ ROMANIA+ TURKEY+ ETC+ ETC. TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC DREAMS	NEW	668,000,000



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EDUMM008006157	"(SERVICING 2011 AWARD) SERVICING 441 OF THE 851 AWARDS MADE IN 2011 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS (11 PER STATE) @ N150+000 PER SCHOLAR+ 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR+ 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180+000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 441 SCHOLARSHIPS @ 17+000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	NEW 74,500,000
EDUMM008006158	"(SERVICING 2012 AWARD) SERVICING 547 OF THE 851 AWARDS MADE IN 2012 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150+000 PER SCHOLAR+ 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR+ 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180+000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 547 SCHOLARSHIPS @ 17+000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	NEW 99,809,000
EDUMM008006231	"(SERVICING 2013 AWARD) SERVICING 500 OF THE 851 AWARDS MADE IN 2013 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150+000 PER SCHOLAR+ 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR+ 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100+000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180+000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 899 SCHOLARSHIPS @ 17+000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	NEW 83,500,000
EDUMM008006235	16 NEMIS STAFF FOR CAPACITY BUILDING IN BOTH INTERNATIONALLY AND LOCALLY IN SPECIALIZED AREA/PROFESSIONAL DEVELOPMENT OF NEMIS STAFF	NEW 2,500,500
EDUMM008006243	2-DAY SENSITIZATION WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS+ CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS) + DESK OFFICERS OF FME DEPARTMENTS+ UNITS AND 22 PARASTATALS+ ON PLANNING FOR THE 2014 ANNUAL IMPLEMENTATION REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	NEW 4,000,000
EDUMM008006248	2-DAY SENSITIZATION WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS+ CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS) + DESK OFFICERS OF FME DEPARTMENTS+ UNITS AND 22 PARASTATALS+ ON PLANNING FOR THE 2014 MID-YEAR REPORT OF THE IMPLEMENTATION OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	NEW 4,000,000
EDUMM008006252	4-DAY WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS+ CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS) + DESK OFFICERS OF FME DEPARTMENTS+ UNITS AND 22 PARASTATALS+ TO VERIFY DATA COLLECTED FROM THE FIELD AND TO PREPARE A DRAFT REPORT OF THE 2014 MID-YEAR IMPLEMENTATION OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	NEW 5,000,000
EDUMM008006258	4-DAY WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS+ CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS) + DESK OFFICERS OF FME DEPARTMENTS+ UNITS AND 22 PARASTATALS+ TO VERIFY DATA COLLECTED FROM THE FIELD AND TO PREPARE A DRAFT REPORT FOR 2014 ANNUAL IMPLEMENTATION REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	NEW 5,000,000



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EDUMM008006266	CONTENT DEVELOPMENT AND HOSTING (E-LEARNING AND DISTANCE EDUCATION)	NEW	5,000,000
EDUMM008006273	CONTRIBUTION TO SMASE PROJECT(JICA)	NEW	47,551,384
EDUMM008006281	CONVERGED EDUCATION SECTOR DATABASE (ON-GOING)	NEW	10,000,000
EDUMM008006291	CONVERSION OF 45 SCIENCE TO TEACH ICT IN 104 UNITY SCHOOLS	NEW	5,000,000
EDUMM008006293	COORDINATION OF ICT DEVELOPMENT AND DEPLOYMENT AT ALL LEVELS OF EDUCATION FOR SYNERGY	NEW	5,000,000
EDUMM008006297	CRAFT MANUAL (DIGITAL ART) WORKSHOP FOR TEACHERS OF ART AND CRAFT IN SECONDARY SCHOOLS.	NEW	2,500,000
EDUMM008006298	DATA PROCESSING AND ANALYSIS USING SPSS/PC FOR SECRETARIAL STAFF N1.5M+ SERVICING OF MEETINGS IN THE MINISTRY (HME+PSE AND UNIONS) N1.5M	NEW	3,000,000
EDUMM008006300	DEVELOP+PROVIDE & DISSEMINATION OF ROLES OF GUIDANCE COUNSELLORS IN THE BASIC AND SECONDARY SCHOOLS NATIONWIDE N1M+ ANNUAL COMMEMORATION OF INTERNATIONAL WEEK AGAINST PSYCHOACTIVE SUBSTANCES IN COLLABORATION WITH NDLEA IN BASIC AND POST BASIC SCHOOLS IN NIGERIA 2014 N1M+ ADVOCACY AND SENSITIZATION OF YOUTHS ON DRUG ABUSE AND ORGANIZED CRIME IN SIX GEO-POL ZONES OF NIGERIA N2M+ WORKSHOP FOR THE YOUTH IN THE 6 GEO-POL ZONES OF NIGERIA ON CONFLICT RESOLUTION TECHNIQUES N2M+ ADVOCACY TO TRADITIONAL RULERS+ COMMUNITY AND POLITICAL LEADES IN SIX GEO-POLITICAL ZONES N1.5M+ CAPACITY BUILDING FOR FACILITATORS OF NON-FOMAL EDUCATION N1.6M	NEW	4,100,000
EDUMM008006302	DEVELOP+ PROVIDE & DISSEMINATION OF NATIONAL POLICY ON G&C	NEW	2,000,000
EDUMM008006303	DEVELOPING EXECUTIVE MANAGEMENT CAPACITY AT DUBAI FOR HUMAN RESOURCES MANAGEMENT	NEW	3,000,000
EDUMM008006307	DEVELOPMENT AND PRODUCTION OF ANNUAL REPORT ON STATE OF EDUCATION IN NIGERIA	NEW	2,000,000
EDUMM008006310	DEVELOPMENT OF SIX INSTRUMENT (TECHNOLOGY FOR SIGHTING+ SENERIO ROAD MAPPING+ ENVIRONMENTAL SCANNINGS+ TECHNOECONOMIC ASPECT AND EDUCATION FOR COMPETITIVENESS VERSUS SELF RELIANCE) FOR CONDUCT OF CONSULTATION TOWARDS THE PRODUCTION OF 10+000 COPIES OF TVET NATIONAL MASTER PLAN WITH BLUE PRINT+ DECADE 2013-2022) FOR THE DEVELOPMENT OF TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING IN NIGERIA	NEW	4,586,170
EDUMM008006312	DEVELOPMENT OF SKILL-BASED TEACHER'S MANUAL AND PUPILS' TEXT ON NUTRITION EDUCATION FOR BASIC EDUCATION AND CHILD SURVIVAL IN LINE WITH NATIONAL SCHOOL HEALTH AND NUTRITION POLICIES	NEW	3,293,080
EDUMM008006316	DIGITIZATION OF EVALUATION ANTECEDENTS FROM 1985 - 2013. PROCUREMENT SHARP MS-4100N COLOUR MULTIFUNCTIONAL PRINTER+ DIGITAL PHOTOCOPIER WITH AUTOMATIC DOCUMENT FEEDER + FINISHER + DIGITAL STAND@ 2+300+000.00+ 8 NOS EXTERNAL USB HARD DISK 5 TERABYTE (5+000)	NEW	10,000,000
EDUMM008006319	EFFECTIVE LEADERSHIP AND DELEGATION FOR JUNIOR MANAGEMENT OFFICERS	NEW	10,763,617
EDUMM008006328	E-LEARNING	NEW	3,199,208
EDUMM008006331	ENGAGEMENT OF RESOURCE PERSONS/CONSULTANCY SERVICES AND PRODUCTION OF GIFT ITEMS FOR HOSTING THE ANNUAL BUDDING ENGINEERS SCIENTIST (BEST) COMPETITION FOR TERTIARY EDUCATIONAL INSTITUTIONS	NEW	5,000,000
EDUMM008006333	ESTABLISHMENT OF DATA CENTRE	NEW	15,000,000
EDUMM008006651	EXTERNAL EVALUATION OF 20 PUBLIC STATE SCHOOLS @ N1+000+000.00	NEW	10,000,000
EDUMM008006656	EXTERNAL EVALUATION OF 30 FEDERAL UNITY COLLEGES (FUCS) NATIONWIDE @ N1+000+000.00 PER COLLEGE	NEW	15,000,000
EDUMM008006662	FEDERATION OF PUBLIC SERVICE GAME SERVICE WIDE (FEPSSGA)	NEW	4,000,000



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EDUMM008006665	FIS ABEOKUTA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	10,595,105
EDUMM008006671	FIS ADO-EKITI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	9,072,703
EDUMM008006724	FIS AKURE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006729	FIS ASABA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.37	NEW	8,055,504
EDUMM008006734	FIS AWKA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008006741	FIS BAUCHI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006810	FIS BENIN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.37	NEW	8,055,504
EDUMM008006820	FIS BIRNIN-KEBBI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008006826	FIS CALABAR OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006835	FIS DAMATURU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006841	FIS DUTSE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006847	FIS EBONYI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504



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EDUMM008006854	FIS ENUGU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006867	FIS FCT OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008006874	FIS GOMBE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008006888	FIS GUSAU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008006905	FIS IBADAN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007087	FIS ILORIN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.37	NEW	8,055,504
EDUMM008007090	FIS JALINGO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008007095	FIS JOS OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007104	FIS KADUNA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007107	FIS KANO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007139	CAPACITY BUILDING OF 126NO TECHNICAL INSTRUCTORS FROM 21 FEDERAL SCIENCE AND TECHNICAL COLLEGES AND 74NO FROM STATE SCIENCE AND TECHNICAL COLLEGES INCLUDING FCT TO UPDATE THEIR SKILLS; SIX (6) INSTRUCTORS+ EAACH FROM SIX TRADE AREAS IN 21 FSTCS AND 2 INSTRUCTORS FROM EACH OF THE 36 STATES INCLUDING FCT THAT WILL INVOLVE WORKSHOPS+ PROJECT WORK AND INDUSTRIAL TRIPS; THE ALL-IN RATE COST PER PARTICIPANTS IS N150+000 I. (126 + 74 X N150+000)	NEW	20,000,000
EDUMM008007142	SENSITISATIN AND ADVOCACY CAMPAIGNS THROUGH THE ELECTRONIC AND PRINT MEDIA TO SHOW CASE TH INHERENT BENEFITS OF TVET IN DRIVING INNOVATIVE PERFORMANCE+ NTA PRIMER TIME - 9PM - ADVERT OF 1 SLOT A WEEK FOR 6 MONTHS AT THE RATE OF N950+000 PER SLOT IE (4 X 12 X N950+000)	NEW	18,000,000



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EDUMM008007143	TOOL BOXES FOR INTENSIVE PRACTICAL TRAINING AND EXPOSURE TO 924NOS FINAL YEAR STUDENTS OF NATIONAL TECHNICAL CERTIFICATE (NTC) AT THE COST OF N34+632.03 PER STUDENT	NEW	22,000,000
EDUMM008007144	FIS KATSINA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007146	DATA PROCESSING AND ANALYSIS	NEW	17,500,000
EDUMM008007149	STATE TRAINING/FIELDWORK (DATA COLLECTION)	NEW	17,500,000
EDUMM008007150	FIS LAFIA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008007153	TRAIN THE TRAINERS WORKSHOP ON ANNUAL SCHOOL CENSUS QUESTIONNAIRE	NEW	17,500,000
EDUMM008007156	FIS LAGOS OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007158	PLANNING+ DISTRIBUTION AND PRINTING OF ANNUAL SCHOOL CENSUS INSTRUMENT	NEW	17,500,000
EDUMM008007161	FIS LOKOJA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	12,055,504
EDUMM008007164	SBMC PROGRAMMES/PROJECTS AT THE BASIC EDUCATION SCHOOLS	NEW	22,900,000
EDUMM008007166	COORDINATION+ MONITORING AND TRACKING OF MDGS DRGS PROJECTS AND PROGRAMMES BY THE MDGS SECRETARIAT	NEW	57,100,000
EDUMM008007170	FIS MAIDUGURI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007173	SENSITATION AND CAPACITY BUILDING OF TEACHERS IN LOCAL LANGUAGE OF ENVIRONMENT	NEW	10,000,000
EDUMM008007175	CAPACITY BUILDING OF READING FACILITATORS TO TEACH AND ENGAGE PRIMARY SCHOOL PUPILS IN READING	NEW	10,000,000
EDUMM008007178	EQUIPPING AND FURNISHING OF THE NATIONAL EDUCATIONAL DIAGNOSTIC CENTRES FOR CHILDREN AND ADULTS WITH DISABILITIES AND CAPACITY BUILDING OF RETRAINING OF PERSONNEL IN UTILIZATION OF STRUCTURES IN THE CENTRES	NEW	50,000,000
EDUMM008007182	STRENGTHENING WOMEN ROLE IN COMMUNITY & SCHOOL BASED MANAGEMENT ENGAGEMENT BY BUILDING THE CAPACITY OF WOMEN+ MOTHERS' ASSOCIATION & COMMUNITY BASED ORGANISATION TO GENERATE INCOME ACTIVITIES TO ENSURE THAT EVERY GIRLS - CHILD+ BOY-CHILD ATTEND+ COMPLETE AND TRANSIT TO HIGHER EDUCATION	NEW	50,000,000
EDUMM008007184	FIS MAKURDI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.37	NEW	8,055,504
EDUMM008007186	RETRAINING OF SCIENCE TEACHERS TO QUALIFY TO TEACH COMPUTER STUDIES	NEW	20,000,000
EDUMM008007192	GLOBAL INTERNATIONAL AWARENESS ON AUTISM DAY CELEBRATION N1M	NEW	1,333,333



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EDUMM008007194	FIS MINNA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007198	RE-INTRODUCTION OF SKILL ACQUISITION FOR GIRLS AND BOYS IN PRIMARY SCHOOL IN THE SIX GEO-POLITICAL ZONES TO ENBLE THEM ACQUIRE SKILLS. N2M	NEW	1,333,333
EDUMM008007201	FIS NORTH CENTRAL ZONAL OFFICE JOS (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007202	ADVOCACY AND SENSITIZATION VISIT TO OYO AND KOGI STATES ON GENDER ISSUES IN OTHER TO SENSITIZE THE STAKEHOLDERS ON THE ISSUE OF BOYS' DROPOUT SYNDROME TO INCREASE ENROLMENT+ RETENTION+ COMPLETION AND TRANSITION TO JSS (B) PRODUCTION OF ADVOCACY KITS FOR SENSITIZATION AND ADVOCACY 2M.	NEW	1,333,333
EDUMM008007210	FIS NORTH CENTRAL ZONAL OFFICE JOS (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007211	INAUGURATION OF SIGN LANGUAGE CLUBS IN FEDERAL UNITY SCHOOLS NATIONWIDE N1M	NEW	1,072,246
EDUMM008007214	CAPACITY BUILDING OF TEACHERS IN THE SIX GEO-POLITICAL ZONES ON THE USE OF GIFTED EDUCATION MATRIX FOR SELECTION ADMISSION OF GIFTED CHILDREN IN SCHOOL IN NIGERIA. N1M	NEW	1,072,246
EDUMM008007218	FIS NORTH WEST ZONAL OFFICE KADUNA (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.37	NEW	8,055,504
EDUMM008007224	FIS OPERATIONS	NEW	7,600,000
EDUMM008007230	PRODUCTION (20+000 COPIES) DISTRIBUTION OF DEVELOPED NATIONAL POLICY ON SPECIAL NEEDS EDUCATION IN NIGERIA. N1M	NEW	1,072,246
EDUMM008007235	FIS OSOGBO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007236	TRAINING FOR IPPIS USERS FOR SENIOR MANAGERS AND 3 ADMINISTRATIVE OFFICERS+ N2M+ WORKSHOP FOR TOP MANAGEMENT STAFF ON PERSONNEL SECURITY CONSCIOUSNESS AND THE SECURITY OF OFFICIAL DOCUMENTS N1M	NEW	3,000,000
EDUMM008007237	FIS OWERRI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007238	SPECIALISED CAPACITY BUILDING FOR 5NOS. OFFICERS ON DATABASE	NEW	1,075,000
EDUMM008007243	SENSITIZATION OF H/QS DIRECTORATE STAFF ON ANTI-CORRUPTION AND TRANSPARENCY N2+006+255+ SENSITIZATION OF OFFICERS ON GL 07-14 IN FME/H/QS ON ANTI-CORRUPTION AND TRANSPARENCY N1.7M	NEW	3,706,255
EDUMM008007249	PROMOTE SUB-REGIONAL COLLABORATION IN OPEN AND DISTANCE EDUCATION IN OTHER TO WIDEN ACCESS TO TERTIARY EDUCATION	NEW	10,000,000



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EDUMM008007251	NATIONAL FORUM ON NIGERIA'S PERFORMANCE IN UNESCO GLOBAL MONITORING REPORT(GMR)	NEW	4,000,000
EDUMM008007254	MEDIA TOURS	NEW	10,000,000
EDUMM008007256	JOINT REVENUE/STUDENTS POPULATION MONITORING IN UNITY COLLEGES BY BUDGET OFFICERS AND OFFICERS FROM THE BUDGET OFFICE OF THE FEDERATION FOR THE GENERATION OF DATABASE FOR MEAL SUBSIDY BUDGET PURPOSES	NEW	10,000,000
EDUMM008007261	ITEM DEVELOPMENT / WRITING AND QUESTION MODERATION PANEL WORKSHOP N1+317+234+ PRESENTATION OF THE DEVELOPED STANDARD MASTER PLAN FOR SCIENCE AND TECHNICAL COLLEGES TO JCCE PLENNARY SESSION AND NATIONAL COUNCIL ON EDUCATION FOR ADOPTION AND SUBSEQUENT IMPLEMENTATION.N 1+317+234	NEW	2,634,468
EDUMM008007308	IPPIS DATA/BIOMETRIC CAPTURING IN THE FUCS	NEW	2,000,000
EDUMM008007311	INSTALLATION OF SMOKE ALARM SYSTEMS IN ALL OFFICES	NEW	2,500,000
EDUMM008007314	INSPECTION OF ACCOUNT BOOKS OF THE FEDERAL UNITY COLLEGES BY THE DEPARTMENT OF FINANCE AND ACCOUNTS	NEW	20,000,000
EDUMM008007316	FIS PORT HARCOURT OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007318	IMPLEMENTATION OF COMMUNICATION STRATEGY FOR VARIOUS PROGRAMMES & PROJECTS & 4-YR DEV. STRATEGY	NEW	15,000,000
EDUMM008007321	HUMAN CAPITAL DEVELOPMENT OF PRINCIPALS AND VICE PRINCIPALS(ACADEMICS-208) OF FEDERAL UNITY COLLEGES ON PARTICIPATORY SUPERVISION OF LESSON DELIVERY	NEW	6,000,000
EDUMM008007325	EXHIBITION+ DOCUMENTATION+ PUBLICATION AND OF THE FIFTEEN (15) INNOVATION ENTERPRISE INSTITUTIONS SECTOR SKILLS TO BROADEN ACROSS TO TERTIARY INSTITUTIONS.	NEW	5,000,000
EDUMM008007330	ENGAGEMENT OF CONSULTANT FOR UPGRADE AND ENHANCEMENT OF SOFTWARE /NETWORK INFRASTRUCTURE AND SECURITY OF NOMINAL ROLL DATABASE N2M+ PRODUCTION OF OPEN FILES FOR ALL FME AND APRONS+GLOVES & HEALTH SAFETY MATERIALS FOR REGISTRY/RECORDS STAFF N1M	NEW	3,000,000
EDUMM008007331	FIS SOKOTO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007332	CUSTOMIZED TRAINING FOR ACCOUNTS AND BUDGET OFFICERS AT GTC UK/LCT UK/ HETTA INSTITUTE FOR INTERNATIONAL DEVELOPMENT USA	NEW	20,000,000
EDUMM008007335	+MEDIA RELATIONS	NEW	1,249,563
EDUMM008007337	FIS SOUTH EAST ZONAL OFFICE ENUGU (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007338	*(FRESH 2014 SCHOLARSHIP AWARD) AWARD OF 1443 FED. GOVT. SCHOLARSHIPS TO 555 UNIVERSITY STUDENTS(15 PER STATE) @ N150+000 PER SCHOLAR+ 370 POLYTECHNICS STUDENTS (10 PER STATE) @ N100+000 PER SCHOLAR+ 370 COLLEGES OF EDUCATION STUDENTS (10 PER STATE) @ N100+000 PER SCHOLAR AND 148 POSTGRADUATE STUDENTS (4 PER STATE) @ N180+000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 1443 SCHOLARSHIPS @ 20+000	NEW	212,750,000



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EDUMM008007342	BILATERAL EDUCATIONAL AGREEMENT BEA (FRESH 198 BEA AWARDS) TO NIGERIANS TO STUDY IN FOURTEEN A NON-ENGLISH SPEAKING BEA COUNTRY I.E. RUSSIA+ CHINA+ ROMANIA+CUBA+ ALGERIA+ TURKEY+ MOROCCO ETC.+ COSTS INCLUDE SUPPLEMENTATION ALLOWANCES+ MEDICALS+ POSTGRADUATES ALLOWNACES+ AIRFARES + VISA FEES RECIPROCAL AWARDS TO OTHER BEA NATIONALS+ CONDUCT OF SELECTION INTERVIEWS IN THE 36 STATES AND THE FCT+ ADVERTS+ PRODUCTION OF QUESTION PAPERS+ PRODUCTION OD ANSWER SHEETS (OMR) ETC.+ ETC. TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC DREAMS	NEW	140,438,546
EDUMM008007344	FIS SOUTH WEST ZONAL OFFICE IBADAN (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	ONGOING	8,055,504
EDUMM008007345	*COMMUNICATIVE SKILLS FOR	NEW	3,000,000
EDUMM008007347	CAPACITY BUILDING IN ALL FME INSTITUTIONS FOR BUDGET AND ACCOUNT OFFICERS IN 104 FEDERAL UNITY SCHOOLS (208 NOS)+ 37 NOS FIS OFFICERS AND (25 NOS) HEADQUARTERS STAFF TOTALING 270+ TO BE HELD IN SIX GEO POLITICAL ZONES – 25M	NEW	20,000,000
EDUMM008007351	CAPACITY BUILDING FOR TEACHERS & MONITORING ACTIVITIES IN 104 UNITY COLLEGES	NEW	1,100,000,000
EDUMM008007352	FIS SOUTH-SOUTH ZONAL OFFICE BENIN (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007355	CAPACITY BUILDING FOR ESTABLISHMENT AND RECORD STAFF	NEW	2,000,000
EDUMM008007356	FIS UMUAHIA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007359	CAPACITY BUILDING FOR EDUCATION MANAGERS IN BORDER STATES UNITY COLLEGES TOWARDS PREVENTION OF IRREGULAR MIGRATION N1+397+689+ PROGRESS REVIEW MEETING ON COMMONWEALTH OF LEANING ACTIVITIES IN NIGERIA N3M+ REGULAR COORDINATION AND MEETINGS OF IDP DESK OFFICERS WITH THE COORDINATING MULTILATERAL BRANCH FOR PROPER DOCUMENTATION OF PROJECTS N0.5+ EMERGENCY PREPAREDNESS RESPONSE/ EDUCATION IN EMERGENCY (EIE) N1.5M+ OPERATIONALIZATION OF FME/PPP N300+000+ ESTABLISHMENT OF A DATABASE FOR NGOS+FBOS & CBOS COLLABORATING WITH EDUCATION SECTOR+ N550+000+ COMMITMENT OF FEDERAL MINISTRY OF EDUCATION TO NEPAD ACTIVITIES IN EDUCATION SECTOR. N1.5M	NEW	7,247,689
EDUMM008007360	CAPACITY BUILDING FOR BURSARS OF FEDERAL UNITY COLLEGES	NEW	50,000,000
EDUMM008007362	FIS UYO OFFICE- (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.37	NEW	8,055,504
EDUMM008007367	CAPACITY BUILDING FOR 35 NOS. PROCUREMENT OFFICERS AT FME HEADQUARTERS LOCAL COURSES	NEW	5,615,000
EDUMM008007369	FIS YENAGOA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	NEW	8,055,504



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EDUMM008007371	CAPACITY BUILDING OF 50 NIGERIAN/ARABIC LANG. TEACHERS AND ADVOCACY /SENSITIZATION ON THE NEW HARMONIZED ORTHOGRAPHY/3M PLANNING AND DEVELOPMENT OF GUIDELINES FOR THE ESTABLISHMENT AND MANAGEMENT OF RHYTHM N' PLAY SPORTS CLUB IN SCHOOLS. N1+2M	NEW	4,200,000
EDUMM008007373	FIS YOLA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600+000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1+500+000.00 (III) REPORT WRITING AND PRODUCTION- N555+504.38	NEW	8,055,504
EDUMM008007376	BUDGET MONITORING: CAPITAL BUDGET IMPLEMENTATION MONITORING IN FME PARASTATALS AND FEDERAL UNITY COLLEGES	NEW	10,000,000
EDUMM008007378	FME COUNTERPART FUND WITH JICA ON STRENGTHENING MATHEMATICS AND SCIENCE EDUCATION (SMASE)	NEW	2,074,644
EDUMM008007379	BUDGET ADMINISTRATION+ PREPARATION+ IMPLEMENTATION ETC BY BUDGET OFFICERS	NEW	5,000,000
EDUMM008007381	"BEST PRACTICES ON LESSON PLAN & DELIVERY N2M+ DEVELOPMENT OF POLICY FRAMEWORK ON TEACHER WELFARE & DEVELOPMENT N1.504M	NEW	3,504,845
EDUMM008007385	FURNISHING OF THE NEWLY CONSTRUCTED 2 STOREY MULTI-PURPOSE BLOCK HOUSING CONFERENCE HALL+ CLASS ROOMS+ OFFICES AND ICT LABORATORY AT FSEC IJANIKIN.	NEW	4,414,000
EDUMM008007386	ANNUAL NATIONAL JUNIOR ENGINEERS+ TECHNICIANS AND SCIENTISTS' (JETS) COMPETITION FOR BASIC AND POST-BASIC STUDENTS NATIONWIDE	NEW	3,293,085
EDUMM008007391	GLOBE ANNUAL MATHEMATICS QUIZ COMPETITION FOR FEDERAL UNITY COLLEGES AT BOTH ZONAL AND NATIONAL LEVELS	NEW	3,293,085
EDUMM008007392	ANNUAL NATIONAL FORUM WITH EDUCATION EXPERTS & PROFESSIONALS IN DIASPORA N1M+ MEETING OF BILATERAL EDUCATION DESK OFFICERS IN THE FEDERATION N1+250+000+ WORKSHOP FOR THE DEVELOPMENT OF PPP GUIDELINE & FRAMEWORK FOR THE NIGERIAN EDUCATION SECTOR N1+500+607+ FME/PPM & R JOINT SESSION WITH NATIONAL PLANNING COMMISSION ON EMERGENT ISSUES IN THE EDUCATION SECTOR N1397692+ CONDUCT OF ON-LINE PROGRAMME WITH INTERNATIONAL INSTITUTIONS LIKE IIEP+ UIS ON DATA GENERATION AND MANAGEMENT N1.180M+ WORKSHOP FOR COORDINATORS OF COMMONWEALTH YOUTH CLUBS IN ALL NIGERIAN EDUCATIONAL INSTITUTIONS AND SMOES N1.5M	NEW	7,828,299
EDUMM008007394	ANNUAL GENERAL MEETING OF FUCS COUNSELLORS N2M+ PROVISION OF TV+VIDEO PLAYER+VIDEO ENHANCEMENT PACKAGES ON DIFFERENT ANTI-SOCIAL BEHAVIOURS FOR FME CLINIC AND SIX (6) FUCS G&C CLINICS+ ONE IN EACH GEO-POL ZONE N1.750M+ ANNUAL COUNSELLING ASSOCIATION OF NIGERIA (CASSON) CONFERENCE 2014 N2M+ PROVISION OF PSYCHOLOGICAL TESTS AND MONITORING AND EVALUATION INSTRUMENTS FOR FME GUIDANCE CLINIC N1M	NEW	6,750,000
EDUMM008007395	HIV&AIDS EDUCATION PARTNERS FORUM N0.750M+ TRAINING FOR G&C AND HEALTH CARE PROVIDERS N1.4M+ COORDINATION MECHANISM MEETING WITH SMOES N0.5M+ ANNUAL YOUTH SUMMIT ON HIV&AIDS IN EDUCATION N1M+ PRODUCTION OF 10+000 COPIES OF FME HIV&AIDS Q N0.8M+ ECOWAS NETWORK ON HIV&AIDS FOCAL PERSONS N0.5M PRODUCTION OF 20+000 CDS IN E-FLHE N0.5M	NEW	5,450,000
EDUMM008007398	ADVOCACY VISIT TO 6 GEO-POLITICAL ZONES ON STATE OF EDUCATION REPORT 2013	NEW	5,959,932
EDUMM008007399	HUMAN RESOURCE MANAGEMENT COURSE (ADMINISTRATIVE+EXECUTIVE OFFICERS AT HQS & FUCS)	NEW	2,500,000
EDUMM008007403	ADVOCACY AND STAKEHOLDERS' WORKSHOP FOR ACT CLUB PATRONS	NEW	2,000,000



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EDUMM008007405	ICT SKILLS ACQUISITION PROGRAMMES FOR FME STAFF AT N50+000 EACH INCLUDING MICROSOFT ACADEMY TRAINING (ON-GOING) (100 STAFF)	NEW	5,000,000
EDUMM008007409	ADVOCACY AND STAKEHOLDERS WORKSHOP FOR ACT CLUB PATRONS	NEW	2,000,000
EDUMM008007414	IDENTIFYING DEFICIENCIES IN THE TEACHING OF BASIC SCIENCE AND TECHNOLOGY AT THE BASIC LEVEL OF EDUCATION	NEW	5,000,000
EDUMM008007420	IDENTIFYING DEFICIENCIES IN THE TEACHING OF ENTREPRENEURSHIP SUBJECTS @ SENIOR SECONDARY LEVEL	NEW	5,000,000
EDUMM008007421	GLOBAL CELEBRATION OF THE INTERNATIONAL DAY FOR PERSONS WITH DISABILITIES N1M	NEW	1,333,333
EDUMM008007426	INDUCTION/RETOOLING OF NEWLY POSTED EVALUATORS	NEW	5,000,000
EDUMM008007430	GLOBAL INTERNATIONAL AWARENESS ON DAY CELEBRATION ON ALBINISM EDUCATION IN NIGERIA N1M	NEW	1,333,333
EDUMM008007433	INDUCTION COURSE FOR NEWLY POSTED EDUCATION OFFICERS SGL 08/09	NEW	5,000,000
EDUMM008007435	HIGH LEVEL ADVOCACY/SENSITIZATION TO TRADITIONAL RULERS AND OTHER STAKEHOLDERS IN THE SIX GEO-POLITICAL ZONES TO CREATE AWARENESS ON THE NECESSITY TO PROVIDE EDUCATION FOR CHILDREN AND YOUTH S WITH DISABILITIES N1M	NEW	1,333,333
EDUMM008007438	INVENTORY OF CAPITAL ITEMS/FURNITURE/EQUIPMENT IN ALL THE OFFICES IN HEADQUARTERS/UNIT SCHOOLS AND FIS	NEW	2,377,984
EDUMM008007442	ANNUAL NATIONAL ARTS/CRAFTS+ MUSIC AND DRAMA COMPETITION AND EXHIBITION FOR THE SPECIAL NEEDS CHILDREN IN SCHOOLS HOMES AND CENTRES NATIONWIDE N1M	NEW	1,072,246
EDUMM008007447	INVESTIGATIONS AND MONITORING OF DISCIPLINARY CASES IN THE HEADQUARTERS FUCS+FIS OFFICED+6 ZONAL OFFICES AND THE FSB N2M+ QUARTERLY MEETING OF THE STAFF APPROPRIATE COMMITTEES TO DISPOSE OF DISCIPLINARY CASES IN LINE WITH FCSC'S GUIDELINE N1M	NEW	3,000,000
EDUMM008007449	RE-TRAINING OF 30+000 REGULAR CLASSROOM TEACHERS ON INCLUSIVE EDUCATION PRACTICE IN THE REMAINING (3) GEO-POLITICAL ZONES OF NORTH-WEST+ NORTH-CENTRAL AND SOUTH-SOUTH N1.361M	NEW	1,072,246
EDUMM008007453	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION FOR THE CHILDREN OF MIGRANT FISHERMEN IN SOUTH-SOUTH ZONE	NEW	5,000,000
EDUMM008007454	YOUTH VOICES FOR STUDENTS OF TERTIARY INSTITUTIONS	NEW	5,000,000
EDUMM008007457	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION FOR THE STREET-CHILDREN IN SOUTH-WEST ZONE	NEW	5,000,000
EDUMM008007460	WORKSHOP FOR PRIMARY SCHOOL TEACHERS ON IMPROVISATION OF LEARNING MATERIALS USING LOCAL MATERIALS IN THREE CORE SUBJECT AREAS	NEW	3,761,765
EDUMM008007462	LEGAL TRAINING ON ALTERNATIVE DISPUTE RESOLUTION	NEW	2,348,378
EDUMM008007470	MAINTENANCE OF FME WEBSITE AT N3.211318M AND PROVISION OF SINGLE/MULTI-USERS ANTI-VIRUS SOFTWARE FOR FME HQ AT N2M	NEW	5,211,318
EDUMM008007473	MAINTENANCE OF THE WEBSITE FOR THE 4 YEAR STRATEGIC PLAN	NEW	3,000,000
EDUMM008007475	MAPPING AND LOCATION OF SCHOOLS IN 32 STATES AND FCT	NEW	2,000,486
EDUMM008007478	MEDIUM TERM SECTOR STRATEGY/MEDIUM TERM MDAS CAPITAL PROJECTS/PROGRAMMES IMPLEMENTATION PLANS N3M+ MONITORING+ EVALUATION AND TRACKING OF THE IMPLEMENTATION OF PERFORMANCE CONTRACT AGREEMENT AND CAPACITY BUILDING OF PLANNING OFFICER ON KEY PERFORMANCE INDICATORS. N2.200+986+ MANAGEMENT AUDIT OF FME HQS+ PARASTATALS AND 104 UNITY COLLEGES NATION WIDE N2.8M	NEW	5,000,986
EDUMM008007481	MEETING OF THE SSC ON SECONDMENT AND TRANSFER /POSTINGS N1.5M+ PURCHASE OF ESSENTIAL DRUGS AND MEDICAL EQUIPMENTS N1.5M	NEW	3,000,000



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EDUMM008007485	MEETING OF TVET STAKEHOLDERS - FME+ NBTE+ NABTEB+ ITF+ VEIS AND PRIVATE TECHNICAL AND VOCATIONAL INSTITUTIONS TO FORMULATE POLICIES AND GUIDELINES ON INNOVATIVE PRODUCT EXHIBITION TO CREATE WINDOWS FOR EVENTUAL COMMERCIALIZATION OF SUCH NOVEL PRODUCTS.	NEW	6,586,170
EDUMM008007486	MID-TERM PUBLIC PRESENTATION OF THE ACHIEVEMENTS+ CHALLENGES AND WAY FORWARD TO THE NATIONAL STAKEHOLDERS	NEW	5,000,000
EDUMM008007487	MONTHLY WALKING/JOGGING	NEW	1,500,000
EDUMM008007488	MULTISEAT COMPUTING FOR 104 UNITY SCHOOLS	NEW	5,000,080
EDUMM008007498	VERIFICATION OF REINSTATED STAFF TO FISH OUT FRAUDULENT STAFF WHO ARE ON PENSION AND AT THE SAME TIME EARNING MONTHLY SALARY	NEW	3,000,000
EDUMM008007500	TRAINING WORKSHOP AND CONFERENCES FOR 50 STOCK VERIFIERS OFFICERS IN THE FEDERAL MINISTRY OF EDUCATION HEADQUARTERS+ ABUJA/UNITY SCHOOLS AND FIS. N1+407+853+ CONDING AND ENGRAVING OF ITEMS OF FURNITURE/OFFICE EQUIPMENT AND COMPUTERS IN THE MINISTRY HEADQUARTERS+ UNITY SCHOOLS AND FIS. N845+470	NEW	2,253,323
EDUMM008007502	TRAINING OF JCCE&NCE SECRETARIAT+ FEDERAL AND STATE DESK OFFICERS AND FCT. N2M+ FME- LIBRARY DEVELOPMENT N687+690+ MONITORING OF SCHOOL LIBRARIES N0.8M+ DEVELOPMENT AND PRODUCTION OF EDUCATION TODAY JOURNAL N1.510M+ PREPARATION+ PRODUCTION AND DISSEMINATION OF THE MAGAZINE UNITY SPOT LIGHT ON THE TRACKING OF 104 UNITY COLLEGES N0.8M+ REVISE AND PRODUCTION OF BLUE PRINT ON READ CAMPAIGN N1.1M+ FME COMMITMENT TO THE CELEBRATION OF INTERNATIONAL READING ACTIVITIES. N1.9M	NEW	3,797,691
EDUMM008007504	THE ENGAGEMENT OF RESOURCE PERSONS AND PROCUREMENT OF LOGISTICS FOR THE NATIONAL ADVOCACY IN COMMON WEALTH TEACHER RECRUITMENT PROTOCOL FOR SMOE+SUBEB+CIVIL SOCIETIES+ INTERNATIONAL ORGANISATIONS+ NUC+CSCEFEFA+TRCN AND UBEC	NEW	3,000,000
EDUMM008007506	TERTIARY EDUCATION DATA COLLECTION FROM DATA GENERATING AGENCIES: (NBTE+NUC+NMEC+NCCE +NCNE+JAMB AND NECO)	NEW	2,000,000
EDUMM008007507	SURVEY AND COLLECTIONS OF UNSERVICEABLE VEHICLES/FURNITURE AND OFFICE EQUIPMENT IN THE HEADQUARTERS+ UNITY SCHOOLS AND FIS	NEW	2,540,916
EDUMM008007509	SURVEY AND COLLECTION OF UNSERVICEABLE VEHICLES/FURNITURE AND OFFICE EQUIPMENT IN THE HQ+ UNITY COLLEGES+ FIS AND ZONAL OFFICES	NEW	3,080,000
EDUMM008007510	STRENGTHENING MATHEMATICS AND SCIENCE TEACHING / LEARNING PROCESS IN FUCS USING ASEI/PDSI APPROACH	NEW	1,975,851
EDUMM008007511	STAFF AUDIT/VERIFICATION	NEW	5,000,000
EDUMM008007512	SELECTION OF QUALIFIED CANDIDATES UNDER MERIT+ STATE AND ENVIRONMENTAL QUOTA INTO JSS1	NEW	4,500,000
EDUMM008007513	SCIENCE + TECHNOLOGY AND MATHEMATICS (STM) CLINIC FOR GIRLS TO AROUSE THEIR INTEREST AND INCREASE THEIR ENROLMENT IN STM.	NEW	1,975,851
EDUMM008007514	SCHOLARSHIP (INTERNATIONAL) CONDUCT OF INTERNATIONAL COMMONWEALTH SCHOLARSHIPS - - THROUGH SCREENING+ AND INTERVIEW OF 10+000 NIGERIAN CANDIDATES BY 36 PROFESSORS = N25+000+000 II) NIGERIAN COMMONWEALTH SCHOLARSHIP OFFERS TO SCHOLARS FROM AFRICAN COUNTRIES+ = N25+000+000 III) RECIPROCAL SCHOLARSHIP AWARDS TO 17 SCHOLARS FROM MALAYSIA+ UK+ CANADA ETC.+ AT N3.5M PER SCHOLAR ANNUALLY = N59+500+000	NEW	59,459,000
EDUMM008007515	REVIEW\UPDATE OF NATIONAL ACTION PLAN (NAP) FOR EFA	NEW	4,000,000
EDUMM008007516	REVIEW+ PROVISION AND DISSEMINATION OF G&C DIRECTORY OF OCCUPATIONS AND CAREER BOOKLETS FOR BASIC AND SECONDARY SCHOOLS NATIONWIDE	NEW	3,000,000



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EDUMM008007517	REVIEW OF THE STANDARDIZED LIST OF SCIENCE EQUIPMENT FOR USE IN SCHOOLS NATIONWIDE	NEW	3,293,081
EDUMM008007519	REVAMPING PROJECTS (A) PUBLICATION OF FIS NEWSLETTER (9M) (B) ZONAL AND STATE OFFICES ACCREDITATION OF SCHOOLS (N5M) © RETREAT FOR ZONAL DIRECTORS AND STATE CO-ORDINATING INSPECTORS (6M) (D) MONITORING AND EVALUATION OF IMPLEMENTATION OF QUALITY ASSURANCE POLICY NATIONWIDE (N5M)	NEW	10,900,000
EDUMM008007521	RE-ORIENTATION AND SENSITIZATION OF FME STAFF ON CORE VALUES AND THE NEW CODE OF ETHICS IN THE CONDUCT OF GOVERNMENT BUSINESS	NEW	3,000,000
EDUMM008007522	NATCOM UNESCO	NEW	5,002,511
EDUMM008007524	REGIONAL AND INTERNATIONAL CONFERENCE ON EDUCATIONAL PRODUCTS+ SERVICE AND GLOBAL COMPARATIVE BEST PRACTICES - EDUCATION MARKET N1M+ FORUM FOR THE DEVELOPMENT OF FRAMEWORK FOR ALTERNATIVE FUNDING OF EDUCATION IN NIGERIA N1M+ CAPACITY BUILDING OF SUPPORT-A-PUBLIC SCHOOL OF DESK OFFICERS IN 36 STATES. N1.5+ SENSITIZATION PROGRAMME OF SUPPORT-A-PUBLIC-SCHOOL IN 36 STATES AND FCT. N1.5M+ COMPILATION+ PRODUCTION AND DISSEMINATION OF VOLUMES VI-VII OF PAST NCE DECISIONS AND SUMMARY OF RECOMMENDATIONS. N1.5M+ PRODUCTION OF 1000 COPIES OF TENURE GUIDELINES FOR CHAIRMEN AND SECRETARIES OF 9 REFERENCE COMMITTEES. N1+000+740	NEW	27,500,740
EDUMM008007526	RE-BRANDING OF TVET IN NIGERIA THROUGH THE ELECTRONIC MEDIUM (FRCN RADIO) @ N228+410 PER SLOT TO INCREASE AWARENESS ON THE BENEFITS OF SKILLS TECHNOLOGICAL EDUCATION	NEW	1,975,851
EDUMM008007527	NATION WIDE CO-ORDINATION+ MONITORING AND SUPERVISION OF NCE MAJOR DECISIONS.	NEW	7,000,000
EDUMM008007532	NATIONAL (36 STATES & FCT) ICT WEEK FOR ALL LEVELS OF EDUCATION (BASIC+ SECONDARY & TERTIARY)	NEW	7,000,000
EDUMM008007533	QUARTERLY VISITS TO SOUTH SOUTH STATES TO MONITOR THE IMPLEMENTATION OF THE PLANNED ACTIVITIES BY THE STEERING AND COORDINATION COMMITTEE (SCC)	NEW	7,000,000
EDUMM008007534	NATIONAL CONFERENCE ON ICT IN EDUCATION (ANNUALLY)	NEW	10,000,000
EDUMM008007535	QUARTERLY VISITS TO SOUTH EAST STATES TO MONITOR THE IMPLEMENTATION OF THE PLANNED ACTIVITIES BY THE STEERING AND COORDINATION COMMITTEE (SCC)	NEW	15,000,000
EDUMM008007536	NATIONAL EMIS COMMITTEE MEETING	NEW	2,000,000
EDUMM008007540	NATIONAL JETS' PRE-COMPETITION WORKSHOP FOR JETS' COORDINATORS+ JETS' FACILITATORS+ STM TEACHERS WITH SOME.	NEW	1,975,851
EDUMM008007541	PUBLIC PRESENTATION OF 2014-MID YEAR IMPLEMENTATION STATUS REPORT OF THE 4 -YEAR STRATEGIC PLAN	NEW	7,000,000
EDUMM008007542	NATIONAL SCHOOL GEO-POSITIONING AND MAPPING OF 131+228 SCHOOLS/INSTITUTIONS IN 36 STATES AND FCT+ PURCHASING OF 774 GLOBAL POSITIONING SYSTEM (GPS) AND DEVELOPMENT OF MAPPING SOFT WARES	NEW	2,290,312
EDUMM008007543	PUBLIC PRESENTATION OF 2014 END OF YEAR REPORT TO THE NATIONAL STAKEHOLDERS FOR APPRAISAL OF THE ACHIEVEMENTS+ CHALLENGES AND WAY FORWARD	NEW	3,000,000
EDUMM008007544	NETWORKING SEMINAR ON SERVICE IMPROVEMENT AND BEST PRACTICE TIPS FOR STAFF OF FEDERAL UNITY COLLEGES. FIS AND FSB IN S/E ZONE. N1.5M+ INAUGURATION OF SERVICOM IN FUC'S FIS+ FSB IN NORTH EAST. N1.5M	NEW	3,000,000
EDUMM008007545	PROFESSIONAL TRAINING OF 20 ICT STAFF IN FME HQ AND UNITY SCHOOLS ANNUALLY AT N250+000 EACH (ON-GOING)	NEW	5,000,000
EDUMM008007546	NIGERIAN BAR / INTERNATIONAL BAR ASSOCIATIONS' FORA FOR LEGAL STRENGTHENING	NEW	3,871,797



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EDUMM008007547	PRODUCTION OF STOCK VERIFICATION SECURTY WORKING MATERIALS SUCH AS STOCK VERIFICATION CERTIFICATES+ VERIFICATION ANALYSIS SCHEDULE+ INVENTORY FORMS+ STOCK VERIFICATION QUERY FORMS+ STOCK DISCREPANCY FORMS+ STOCK TAKING FORMS+ STOCK VERIFICATION AUDIT PENCILS (RED COLOUR)+ PLANT/MOTOR VEHICLE INSPECTION FORMS (RE:FR. 2805).	NEW	2,807,666
EDUMM008007548	PRODUCTION OF SENSITIZATION MATERIALS FOR ADVOCACY & PUBLIC ENLIGHTMENT COMPAIGN ON WORK ETHICS AND SERVICE DELIVERY INITIATIVES IN FME HQTR'S 104 FUC'S AND FIS ZONAL AND STATE OFFICES AND FSB (N/C) ZONE.	NEW	2,479,889
EDUMM008007549	PRODUCTION OF SCIENCE EQUIPMENT FOR COURSE TRAINING OF 500 LABORATORY TECHNICIANS FOR TWELVE (12) WEEKS+ AS PART OF A THREE (3) YEAR PROGRAMME ON INSTRUMENTATION AND FABRICATION+ USE+ MAINTENANCE+ BASIC REPAIRS AND IMPROVISATION OF SCHOOL SCIENCE EQUIPMENT. LEADING TO AWARD OF NATIONAL TECHNICAL CERTIFICATE(NTC). THE COURSE IS ONLY OFFERED BY THE CENTER NATIONWIDE AND ACCREDITED BY NBTE.	NEW	7,150,000
EDUMM008007550	PRODUCTION OF SCIENCE EQUIPMENT AND LABORATORY COURSE TRAINING FOR 1000 SCIENCE+ TECHNOLOGY AND MATHEMATICS (STM)TEACHERS ON USE+ MAINTENANCE+ REPAIR+ IMPROVISATION OF SCHOOL SCIENCE EQUIPMENT AND TEACHING OF DIFFICULT CONCEPT IN STM SUBJECTS TO ACHIEVE EFFECTIVE SCIENCE EDUCATION DELIVERY IN TWO (2) GEO-POLITICAL ZONES OF SOUTH WEST AND NORTH EAST ZONES.	NEW	10,550,000
EDUMM008007551	NURSE PROGRAMMES AND WORKSHOPS FOR CREATING AWARENESS OF COMMON COMMUNICABLE AND NON COMMUNICABLE DISEASES N1M+ MULTI-PURPOSE CAR KIT N1M	NEW	2,000,000
EDUMM008007580	ORGANISATION OF ONE WEEK INTENSIVE WORKSHOP FOR PROCUREMENT OFFICERS IN ALL FME PARASTATALS	NEW	5,000,000
EDUMM008007585	ORGANISATION OF REFRESHER DEPARTMENTAL RETREAT FOR THE DEPARTMENT OF TERTIARY EDUCATION "RENEWED MINDS"	NEW	10,000,000
EDUMM008007595	ORGANISE AND CO-ORDINATE FEDCOL GAMES IN LISTED EVENTS FOR THE 104 FUCS.	NEW	7,000,000
EDUMM008007603	ORGANISING ANNUAL NATIONAL STANDING COMMITTEE FORUM ON ACADEMIC QUALIFICATION.	NEW	5,000,000
EDUMM008007607	ORGANISING THE OPEN AND DISTANCE LEARNING DAY IN NIGERIA	NEW	5,000,000
EDUMM008007610	OUTSTANDING CAPITAL LIABILITIES & SUNDRY EXPENSES	NEW	1,008,360,516
EDUMM008007617	PARTICIPATION IN PRESIDENT'S SCHOOL DEBATE N2M+ PARTICIPATION IN WORLD SCHOOL DEBATE N2M+ MONITORING THE OPERATION OF PRIVATE SCHOOLS IN NIGERIA N2M+ VALIDATION OF DATA FOR PRIVATE SECONDARY SCHOOLS N2M	NEW	5,000,000
EDUMM008007623	PENSION VERIFICATION EXERCISE	NEW	2,500,000
EDUMM008007626	POST INSPECTION ACTIVITY: ANNUAL SURVEY ON STATE OF EDUCATION BASED ON INSPECTION REPORTS	NEW	1,000,000
EDUMM008007630	POST PROCUREMENT AUDIT MONITORING COMPLIANCE IN PARASTATALS AND 104 NOS. FEDERAL UNITY COLLEGES	NEW	7,000,000
EDUMM008007634	PRE-EVALUATION ACTIVITY:PRODUCTION OF TOOLS FOR INSPECTION AND ACCREDITATION OF EVALUATORS	NEW	1,500,000
EDUMM008007635	PREPARATION AND PRODUCTION OF THE 2014 FINAL REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR.	NEW	4,000,000
EDUMM008007640	PREPARATION AND PRODUCTION OF THE 2014 MID-YEAR IMPLEMENTATION REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	NEW	4,000,000
EDUMM008007643	PREPARATION OF APPROPRIATE LEGAL INSTRUMENTS FOR RATIFICATION OF BILATERAL AGREEMENTS	NEW	2,419,507



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EDUMM008007647	PRINTING AND DISTRIBUTION OF 3000 COPIES OF NATIONAL POLICY ON ICT IN EDUCATION AT N400 PER COPY AND 1+000 COPIES OF NATIONAL IT EDUCATION FRAMEWORK AT N600 PER COPY AND NATIONAL STANDARDS ON IT EDUCATION AT N1+000 PER COPY	NEW	5,000,000
EDUMM008007652	PRINTING OF 1000 COPIES OF THE SECOND VOLUME OF THE HANDBOOK AND MANUAL FOR FME REPS ON GOVERNING COUNCIL/BOARDS OF TERTIARY INSTITUTIONS+ PARASTATALS AND AGENCIES.	NEW	5,000,000
EDUMM008007656	PRINTING OF THE REVIEWED NATIONAL EDUCATION POLICY	NEW	5,000,000
EDUMM008007660	PRINTING+ DISTRIBUTION AND DISSEMINATION OF THE CONTENTS OF THE PHYSICAL EDUCATION AND SCHOOL SPORTS POLICY TO ALL STAKEHOLDERS. N0.5M+ NATIONAL PRIMARY AND SECONDARY SCHOOL GAMES N1M+ ASSESSMENT OF CONDUCT OF WAEC & NECO PRACTICAL PE EXAMINATION: FACILITIES/EQUIPMENT+ TEACHERS AND STUDENTS. N1.5M CAPACITY BUILDING OF HEALTH EDUCATION TEACHERS AND SCHOOL HEALTH NURSES ON LIFE SKILLS+ ROUTINE HEALTH EXAMINATION+ RECORD KEEPING+ COUNSELING+ SANITATION AND HYGIENE PRACTICES IN SCHOOLS N2+2M CONDUCT BASELINE SURVEY AND MONITORING AND EVALUATION OF ON THE STATUS OF WATER AND SANITATION FACILITIES IN PRIMARY AND SECONDARY SCHOOLS NATION-WIDE N1.280+ TWO DAY CONSENSUS BUILDING WITH PRINCIPALS OF UNITY COLLEGES+ HEAD TEACHERS OF PRIMARY SCHOOLS AND PRINCIPALS OF SECONDARY SCHOOLS ON SANITATION AND HYGIENE EDUCATION PRACTICES N960K CONDUCT TRAINING SESSIONS FOR TEACHERS ON SCHOOL-BASED DE-WORMING EXERCISE TO DISTRIBUTE THE TABLETS ACCORDING TO WHO STANDARD N830+000	NEW	8,270,000
EDUMM008007663	PRODUCTION OF ANNUAL EFA REPORT CARD	NEW	2,000,000
EDUMM008007670	PRODUCTION OF AUTHENTICATION MATERIALS+ SEALS+ FORMS+ LETTERHEADED PAPER FOR EVALUATION AND ACCREDITATION OF CERTIFICATES.	NEW	5,000,000
EDUMM008007672	PRODUCTION OF INSTRUCTIONAL SCIENCE MATERIALS FOR TRAINING OF 500 PRIMARY SCHOOL TEACHERS NATIONWIDE ON SOURCING AND IMPROVISATION OF INSTRUCTIONAL MATERIAL USING RESOURCES FROM THE ENVIRONMENT AND MULTIMEDIA FACILITIES FOR TEACHING SCIENCE AT PRIMARY SCHOOL LEVEL FOR NORTH CENTRAL GEO-POLITICAL ZONE.	NEW	5,360,000
EDUMM008007678	PRODUCTION OF MATERIALS FOR ORGANISING TWO-DAY RETREAT FOR REPRESENTATIVES OF THE MINISTRY ON GOVERNING COUNCILS/BOARDS OF FEDERAL TERTIARY EDUCATIONAL INSTITUTIONS+ PARASTATALS AND AGENCIES.	NEW	5,000,000
EDUMM008007684	PRODUCTION OF NEWS BULLETIN 52 WKS	NEW	3,000,000
EDUMM008007755	(A) DEVELOPMENT/PRODUCTION OF SOCIAL ISSUE KITS FOR TEACHING AND LEARNING. (SOCIAL ISSUE KITS CONSISTS OF TEACHING MANUAL+ LESSON PLANS+ SUPPLEMENTARY READERS+ BOOKLETS+AUDIO AND RELEVANT POSTERS). N1.6 (B) CAPACITY BUILDING OF TEACHERS ON HOW TO USE THE SOCIAL ISSUE KITS IN BASIC EDUCATION. N1.5+ CELEBRATION OF THE INTERNATIONAL DAY OF THE GIRL-CHILD (QUIZ COMPETITION+ SCHOOLS IN FCT TO BE USED FOR PILOT TESTING). N2M+ CAPACITY BUILDING OF 100 ENGLISH/FRENCH LANGUAGE TEACHERS ON THE NEW COMMUNICATIVE METHOD N3.5+ STAKEHOLDERS MEETING TO ARTICULATE A WORKABLE DRAFT DOCUMENT ON THE NEW FRENCH PROJECT. NN1M+ INTERNATIOANAL MOTHER LANGUAGE DAY/LANGUAGE COMPETITION N1.5M	NEW	11,100,161
EDUMM008009061	HOSTING THE ANNUAL WORLD TEACHERS DAY	NEW	10,000,000
EDUMM009006828	MONITORING AND EVALUATION OF GUIDANCE & COUNSELLING ACTIVITIES SECONDARY SCHOOLS NATIONWIDE (G&C CLINIC)	NEW	2,000,000



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EDUMM009006830	MONITORING AND SUPEVISION OF EXAMINATION IN WOMEN LITERACY CENTRES IN LAGOS N1.5M+ CAPACITY BUILDING ON SKILLS ACQUISITION FOR PRISON WARDENS N1.5M+ NEEDS ASSESSMENT OF THE LITERACY CENTRES IN THE STATES N1.5+ WOKSHOP TO DEVELOP FAMEWORK FOR NATIONAL POLICY ON ADULT AND NON-FORMAL EDUCATION N1.5M	NEW	6,000,000
EDUMM009006832	MONITORING OF LEARNING ACHIEVEMENT (MLA) FOR JSS2 AND SS2+ N3M+ NATIONAL EARLY GRADE READING ASSESSMENT (EGRA) TEST.	NEW	4,000,000
EDUMM009006836	MONITORING OF QUALITY ASSURANCE BUDGET IMPLEMENTATIOON IN FIS ZONAL+ STATES AND FCT OFFICES	NEW	4,000,000
EDUMM009006838	*MONITORING THE LEVEL OF ACHIEVEMENT OF BENEFICIARIES OF FEDERAL GOVERNMENT BEA AWARDS AND RESOLVING ISSUES BETWEEN SCHOLARS AND NIGERIAN MISSION ON ONE HAND+ NIGERIA AND DONNOR COUNTRIES ON THE OTHER HAND. BEA COUNTRIES INCLUDE CHINA+ RUSSIA+ CUBA+ TURKEY+ GREECE+ ROMANIA+ MOROCCO+ ALGERIA ETC.+ ETC.	NEW	25,000,000
EDUMM009006843	MONITORING THE LEVEL OF THE IMPLEMENTATION OF THE WHITE PAPER ON THE 2004 - 2011 VISITATION EXERCISE REPORT INTO THE AFFAIRS OF 21 FEDERAL POLYTECHNICS AND 21 COLLEGES OF EDUCATION	NEW	5,000,000
EDUMM009006846	MONTHLY MEETINGS OF THE STEERING AND COORDINATION COMMITTEE (SCC) AND THE IMPLEMENTATION TASK TEAMS (ITTS) TO REVIEW THE ACTIVITIES+ ACHIEVEMENTS+ CHALLENGES AND WAY FORWARD.	NEW	5,000,000
EDUMM009006851	NORTH EAST: MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW	5,000,000
EDUMM009006856	MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW	5,000,000
EDUMM009006864	NORTH CENTRAL: MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW	5,000,000



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EDUMM009006868	NORTH WEST: MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW		5,000,000
EDUMM009006875	SOUTH-EAST: MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW		5,000,000
EDUMM009006880	SOUTH-SOUTH: MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW		5,000,000
EDUMM009006884	SOUTH-WEST: MONTHLY MONITORING OF THE IMPLEMENTATION PLAN OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR : 2011-2015 IN 22 FME PARASTATALS+ 104 FEDERAL UNITY SCHOOLS AND FME HEADQUARTERS (DEPARTMENTS/UNITS) BY THE SIX PRIORITY IMPLEMENTATION TASK TEAMS: (1) ACCESS AND EQUITY (2) STANDARDES AND QUALITY ASSURANCE (3) STRENGHTENINIG THE INSTITUTIONAL MANAGEMENT OF EDUCATION (4) TEACHER EDUCATION AND DEVELOPMENT (5) TEACHNICAL AND VOCATIONAL EDUCATION AND TRAINING (6) FUNDING+ PARTNERSHIPS+ RESOURCE MOBILIZATION AND UTILIZATION	NEW		5,000,000
EDUMM009006886	MONITORING OF BASIC EDUCATION CERTIFICATE EXAMINATION (BECE) NATION WIDE N2M+ ORGANISATION OF ONE WEEK INTENSIVE WORKSHOP FOR JUNIOR SECONDARY SCHOOL TEACHERS IN THE SIX GEO-POLICTAL ZONE OF NIGERIA ON ACQUISTION OF SKILLS IN ITEM WRITING N1.5M+ BI-ANNUAL REVIEW MEETINGS OF STATE DIRECTORS OF EXAMINATION ON STANDARDISATION AND HARMONIZATION OF BASIC EDUCATION CERTIFICATE EXAMIANTION N1.5+ CAPACITY BUILDING WORKSHOP FOR STAFF OF JUNIOR SECONDARY EDUCATION BRANCH OF THE FEDERAL MINISTRY OF EDUCATION ON EXAMINATION ETHICS AND SUPERTVION 0.5M+ SENSITIZATION WORKSHIPPS FOR STATE MINISTRIES OF EDUCATION AND SUBEB OFFICERS ON THE IMPLEMENTATION OF THE REVISED 9-YEAR BASIC EDUCATION CURRICULUM M1.5+ MONITORING THE IMPLEMENTATION OF ALMAJIRI EDUCATION N1.172+ DEVELOPMENT/PRODUCTION OF MONITORING AND EVALUATION INSTRUCMENT FOR EFA 3M	NEW		8,172,000
EDUMM009006889	MONITORING OF THE ACT CLUBS IN THE FEDERAL UNITY COLLGES (FUCS)	NEW		5,000,000



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EDUMM009006891	MONITORING OF THE ACT CLUBS IN THE FEDERAL UNITY COLLGES (FUCS)	NEW	5,000,000
EDUMM009006895	QUARTERLY BUDGET MONITORING AND EVALUATION WITH THE BUDGET OFFICE OF THE FEDERATION IN THE FME TERTIARY INSTITUTIONS IN LINE WITH THE 2007 FISCAL RESPONSIBILITY ACT.	NEW	5,000,000
EDUMM009006899	QUARTERLY MINISTERIAL SERVICOM COMMITTEE MEETINGS OF THE MSU+ DEPARTMENT UNITS DESK OFFICERS AND PARASTATALS SERVICOM NODAL OFFICERS. N3M+ CAPITAL BUILDING AND WORKSHOP FOR SERVICOM FOCAL OFFICERS+ CUSTOMER CARE RELATION/COMPLAINT DESK OFFICER'S IN FUC'S FIS+ FSB (ZONAL & STATE IN N/E ZONE.) N1.5M	NEW	4,500,000
EDUMM009006902	MONITORING AND TRACKING OF MDGS PROGRAMMES AND PROJECTS IN EDUCATION SECTOR.	NEW	10,843,072
EDUMM009006903	SUBVENTION TO COMMONWEALTH OF LEARNING	NEW	91,750,592
EDUMM009006906	AS CHAIR OF COMEDAF V+ NIGERIA'S PREPARATION AND PARTICIPATION AT COMEDAF IV (HOSTING OF MEETINGS+ TRAVELS+ PREPARATION OF COUNTRY PAPERS/REPORTS+ PRODUCTION AND DISSEMINATION OF AU EDUCATION NEWSLETTERS)	NEW	50,000,000
EDUMM009006909	ISESCO CONTRIBUTION	NEW	34,124,781
EDUMM009006912	UNESCO CONTRIBUTION	NEW	273,320,183
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT IDOTUN/MAGBO-SEGUN JNR HIGH SCHOOL, IDOTUN, IBEJU-LEKKI, LAGOS	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OKWUTE PRIMARY SCHOOL, ST PETERS CHURCH UGA, AGUATA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT EKKAH WANGIBI PRIMARY SCHOOL, NASARAWA EGGON LGA, NASARAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST PETERS SCHOOL OKIRIKA ISLAND, RIVERS STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KOFAR YAMMA SENIOR SECONDARY SCHOOL, D/KUDU LGA KANO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT SECONDARY SCHOOL DALASA, WARAWA LGA, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT DAY SECONDARY SCHOOL, B/TUDU GUMNI LGA, ZAMFARA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT SECONDARY SCHOOL BADEGI, NIGER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT UNIVERSITY OF MKAR, GBOKO, BENUE STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS ATHIDAYATUL NASWANI MADARASAT SCHOOL SABON GARI JEGA, BIRINIIN KEBBI	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OGBOGBO BAPTIST PRIMARY SCHOOL, IJEBU NORTH EAST LGA, OGUN STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT LOCAL GOVERNMENT SCIENCE SECONDARY SCHOOL NAGAZI, KOGI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GBOKO EAST LGA BENUE STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT DAY SECONDARY SCHOOL , ABORO, SANGA LGA KADUNA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT SHEIK ABDULLAH FODIO COLLEGE GWANDU, KEBBI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST ALOYSIUS PRIMARY SCHOOL, ILOTI , OGUN STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT BAPTIST HIGH SCHOOL, ILE-OLUJI, ONDO STATE	NEW	15,000,000



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	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST JAMES PRIMARY SCHOOL NNA ENIN, INI LGA, AKWA IBOM STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT NEIGHBOURHOOD SECONDARY SCHOOL, FAGACHI, SOBA, KADUNA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT RATIBI COLLEGE, WARD 12, IBADAN NORTH EAST LGA OYO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MARAFA PRIMARY SCHOOL, MINNA, NIGER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ZARUNMI PRIMARY SCHOOL, MINNA, NIGER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MADARASATUL SHABABUL KHAIRI ISLAMIYYA SCHOOL ,DAURA, KATSINA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KWI IN RIYOM LGA , PLATEAU	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KWASHABAWA WARD, ZURMI, ZAMFARA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OKIGWE ROAD PRIMARY SCHOOL, ABA SOUTH LGA ABIA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT NURU/YAKIN PRIMARY SCHOOL, ILLELA, ILLELA LGA, SOKOTO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT AMA NA OGU IHITENANSA CLAN, ORSU LGA, IMO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OBINUGWU COMMUNITY SCHOOL, OBINUGWU, ORLU LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ARIKEME PRIMARY SCHOOL, POTISKUM, YOBE STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT BULBULA PRIMARY SCHOOL, RIMIN KEBE, UNGOGO LGA KANO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT JUNIOR ARABIC SECONDARY SCHOOL, KIYAWA, JIGAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KWARIN MAKERA, KARNAYA WARD, DUTSE LGA JIGAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS/FURNITURE AT IMIAKEBU SCHOOL, IMIAKEBU ETSAGO FED. CONSTITUENCY	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT FUGAR MIXED GRAMMAR SCHOOL, FUGAR, ETSAGO, EDO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT WURO LADDE, SORAU WARD A, MAIHA LGA, ADAMAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT AMEGU MGBOM PRIMARY SCHOOL, ISU, ONICHA LGA, EBONYI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OKARIA COMMUNITY PRIMARY SCHOOL, ABAOMEGE, ONICHA LGA, EBONYI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST THERESA CATHOLIC PRIMARY SCHOOL, AWO EKITI	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT LSMB MISBAUDEEN PRIMARY SCHOOL, IKUCHI, IHIMA, OKEHI LGA, KOGI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GWARAM-MISAU LGA BAUCHI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OZORO COMMUNITY PRIMARY SCHOOL, ISOKO NORTH, DELTA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MODEL PRIMARY SCHOOL, EKINRIN - ADDE, IJUMU LGA, KOGI STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OLEGAUMA PRIMARY SCHOOL, UZEBBA, OWAN WEST LGA, EDO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT DAY SECONDARY SCHOOL FUNTUA, KATSINA STATE	NEW	15,000,000



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	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT DAY SECONDARY SCHOOL, CHECHE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST. MATTHEW PRIMARY SCHOOL, IMODI-IJEBU, ODOGBOLU LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MBANO CENTRAL SCHOOL, UMUEKEC , UKWA WEST LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT CENTRAL SCHOOL, AMUCHA, NJABA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KUKAR-GADU PRIMARY SCHOOL, FIKA LGA, YOBE STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SECONDARY SCHOOL, IJEBU, CROSS RIVER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST MARYS PRIMARY SCHOOL INDOK, CROSS RIVER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT IGEDI COMMUNITY COMPREHENSIVE HIGH SCHOOL, ANYUGBE, CROSS RIVER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SCHOOL NDIGBO UVURU, ABOH MBAISE LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT UBAHAZU CENTRAL SCHOOL, AMIRI , ORU EAST LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MUSLIM HIGH SCHOOL, ISALE BINNI, IGBOHO ORELOPE LGA, OYO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OKPO PRIMARY SCHOOL, UHONMORA ORA OWAN WEST LGA, EDO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT NATIONAL SCHOOL, AMORJI-UGWU NKWERRE, NKWERRE LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT AVIARA GRAMMAR SCHOOL, AVIARA, ISOKO SOUTH LGA ,DELTA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT UZERE GRAMMAR SCHOOL, UZERE, ISOKO SOUTH LGA, DELTA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT SECONDARY SCHOOL, ONUGAH-DOMA, NASARAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT IGBONINE GRAMMAR SCHOOL, OZORO, ISOKO NORTH LGA, DELTA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT JUNIOR SECONDARY SCHOOL, ZAKIRI, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT JUNIOR ARABIC SECONDARY SCHOOL, BICHI, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT UNGUWAN MADAKI BASHIR, WASE, PLATEAU STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GIDAN MAHDI ISLAMIC PRIMARY SCHOOL, SOKOTO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT SABON GARI KANO JUNIOR SECONDARY SCHOOL, ROGO LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT YANGANAU JUNIOR SECONDARY SCHOOL, TSAMYAWA LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT HAUSAWA MODEL PRIMARY SCHOOL, TARUMI, TARUMI LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GORONDUTSE SPECIAL PRIMARY SCHOOL, DALA, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT DOMA NORTH SECONDARY SCHOOL, DOMA, NASARAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KANO MUNICIPAL LGA	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OKPUALA NGWA PRIMARY SCHOOL, OKPUALA NGWA, ISIALA NGWA LGA, ABIA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GWARAM FED. CONSTITUENCY, JIGAWA STATE	NEW	15,000,000



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	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ISOBO COMPREHENSIVE SECONDARY SCHOOL, OBUBARA, CROSS RIVER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH VIP TOILET AT PRIMARY SCHOOL AT NTO ETON IN OBOT AKARA LGA, AKWA IBOM STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH VIP TOILET AT ST. CHARLES PRIMARY SCHOOL UKANA UWA, ESIEN UDIM LGA, AKWA IBOM STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT BAMAU VILLAGE PRIMARY SCHOOL, GIWIWA LGA, JIGAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ABIA SECONDARY SCHOOL, ITU LGA, CROSS RIVER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ARABIC SECONDARY SCHOOL, AUYO, JIGAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT DAMALIKI PRIMARY SCHOOL KUMBOTSO LGA, KANO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT BANGOBA, SARDAUNA LGA, TARABA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT JAHUN/MUGA, JIGAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ALLAY VILLAGE PRIMARY SCHOOL, KAZUARE LGA, JIGAWA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT DADA PRIMARY SCHOOL, ILORIN EAST LGA KWARA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT KANO CAPITAL SCHOOL, NASARAWA, KANO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SECONDARY SCHOOL, OGBIA LGA, BAYELSA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT SECONDARY SCHOOL, GARIN MALLAM, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT IKOT EKPENE SECONDARY SCHOOL, IKOT EKPENE, AKWA IBOM STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT IDO LGA, IBARAPA EAST, OYO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT IKIEWANLEN PRIMARY SCHOOL, OPOJI, ESAN CENTRAL, EDO STATE	NEW	15,000,000
	FENCING OF GOVERNMENT ARABIC SECONDARY SCHOOL, KWACHIRI, KANO STATE	NEW	20,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT SULEIMAN CHAMBAR PRIMARY SCHOOL, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT YAMMATA PRIMARY SCHOOL, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT PROGRESS NURSERY AND PRIMARY SCHOOL, ST. MICHEAL ANGLICAN CHURCH, UMUDIOKA, DUNUKOFIA LGA, ANAMBRA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SECONDARY SCHOOL MKPOROBE UKWA EAST, ABIA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ALL SAINTS NURSERY AND PRIMARY SCHOOL, OJOTO, IDEMILI SOUTH LGA ANAMBRA STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST. BARNABAS NURSERY AND PRIMARY SCHOOL, OJOTO, IDEMILI SOUTH LGA ANAMBRA STATE	NEW	15,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTER AT EZIACHI SECONDARY SCHOOL, EZIACHI, ORLU LGA	NEW	55,000,000
	CONSTRUCTION/EQUIPPING OF TECHNICAL WORKSHOP WITH 300KVA TRANSFORMER AT SECONDARY TECHNICAL SCHOOL AMUCHA, NJABA LGA	NEW	75,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT SARKIN NOMA PRIMARY SCHOOL, SARKIN NOMA, KEANA LGA, NASARAWA STATE	NEW	15,000,000



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	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT PRIMARY SCHOOL AZARA, AWE LGA, NASARAWA STATE	NEW	15,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT ISUOCHI SECONDARY SCHOOL	NEW	20,000,000
	CONSTRUCTION/EQUIPPING OF TECHNICAL EDUCATION WORKSHOP AT UMUNNABUO SECONDARY TECHNICAL SCHOOL, AROCHUKWU	NEW	25,000,000
	COMPREHENSIVE RENOVATION OF NGODO GIRLS SECONDARY SCHOOL	NEW	40,000,000
	RENOVATION OF 3 CLASSROOM BLOCKS AT SECONDARY TECHNICAL SCHOOL UMUAMUSA	NEW	60,000,000
	CONSTRUCTION OF MODERN LIBRARY WITH INTERNET FACILITIES AT OHAFIA	NEW	40,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT UMUCHIEZE COMPREHENSIVE SCHOOL, AKPARATA, UMUNNEOCHI LGA	NEW	20,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT UMUAKU SECONDARY SCHOOL, UMUNNEOCHI LGA	NEW	20,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT NKPORO COMPREHENSIVE SECONDARY SCHOOL, OHAFIA LGA	NEW	20,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT ITEM HIGH SCHOOL, BENDE LGA	NEW	20,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT UTURU SECONDARY SCHOOL, ISUIKWUATO LGA	NEW	20,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT MARY SLESSOR SECONDARY SCHOOL, AROCHUKWU LGA	NEW	20,000,000
	CONSTRUCTION OF TECHNICAL WORKSHOP WITH EQUIPMENT AT OBINOLU TECHNICAL SCHOOL, UMUNNEOCHI LGA	NEW	22,000,000
	CONSTRUCTION/EQUIPPING OF ICT CENTRE AT ALAYI SECONDARY COMMERCIAL SCHOOL, IGBOJI ALAYI, BENDE LGA	NEW	22,000,000
	CONSTRUCTION OF TECHNICAL WORKSHOP WITH EQUIPMENT AT NKPA TECHNICAL SCHOOL, BENDE LGA	NEW	22,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT IGBERE SECONDARY SCHOOL, BENDE LGA	NEW	14,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT NNEATO SECONDARY SCHOOL, UMUNNEOCHI	NEW	14,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT ACHARA SECONDARY SCHOOL, AROCHUKWU	NEW	14,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT ELUAMA SECONDARY SCHOOL, ISUIKWUATO	NEW	14,000,000
	REHABILITATION OF TWO BLOCKS OF CLASSROOMS @ N4.5M EACH AT AMAIBO CENTRAL SCHOOL, OGUDUASA ISUIKWUATO		9,000,000
	REHABILITATION OF TWO BLOCKS OF 3 CLASSROOMS AT N4.5m EACH AT NGODO PRIMARY SCHOOL, UMUDIM, UMUMEOCHI LGA	NEW	9,000,000
	REHABILITATION OF TWO BLOCKS OF 3 CLASSROOMS AT N4.5m EACH AT NGADA PRIMARY SCHOOL, NGADA UMUMEOCHI LGA	NEW	9,000,000
	REHABILITATION OF TWO BLOCKS OF 3 CLASSROOMS AT N4.5m EACH AT OBILAGU PRIMARY SCHOOL, UMUMEOCHI LGA	NEW	9,000,000
	REHABILITATION OF TWO BLOCKS OF 3 CLASSROOMS AT N4.5m EACH AT NGODO CENTRAL PRIMARY SCHOOL, UHULYGHO, UMUMEOCHI LGA	NEW	9,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT OVUKWU SECONDARY SCHOOL, ATAN ABAM	NEW	14,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT OKPO SECONDARY SCHOOL, IHECHOIWA	NEW	14,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT ANIA TECHNICAL SCHOOL, OHAFIA	NEW	14,000,000
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT ST. PAUL PRIMARY SCHOOL, OZORO ISOKO NORTH LGA, DELTA STATE	NEW	10,000,000
	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT UTUTU TECHNICAL SCHOOL, OBIENE UTUTU	NEW	14,000,000



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	CONSTRUCTION OF 3 CLASSROOMS WITH VIP TOILET AT OGUDUASA CENTRAL SCHOOL, UMUNNEKWU, ISIMKWUATO LGA	NEW	14,000,000
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT NDIWO IFUMBAUZO BENDE LGA	NEW	7,000,000
	COMPLETE REHABILITATION AND RENOVATION OF BAPTIST HIGH SCHOOL, IREE, OSUN STATE.	NEW	70,000,000
	REHABILITATION AND RENOVATION OF CLASSROOM BLOCKS AT ODO-OTIN GRAMMER SCHOOL, OKUKU, OSUN STATE	NEW	55,000,000
	REHABILITATION AND RENOVATION OF CLASSROOM BLOCKS AT ILA GRAMMER SCHOOL, ILA-ORANGUN, OSUN STATE	NEW	50,000,000
	REHABILITATION AND RENOVATION OF CLASSROOM BLOCKS AT KIRIJI MEMORIAL COLLEGE, IGBAJO, OSUN STATE	NEW	60,000,000
	REHABILITATION AND RENOVATION OF CLASSROOM BLOCKS AT IFEOLU GRAMMER SCHOOL, OSOGBO, OSUN STATE	NEW	45,000,000
	REHABILITATION AND RENOVATION OF CLASSROOM BLOCKS AT BAPTIST DAY SCHOOL, ILA ORANGUN, OSUN STATE	NEW	12,000,000
	CONSTRUCTION OF 2 NOS. STUDENTS' HOSTEL WITH TOILETS/BATHROOMS AND PORTERS' SECTION AT THE UNITY SCHOOL, BIRNIN KEBBI @ N20,500,000 EACH	NEW	41,000,000
	CONSTRUCTION OF 1 NO. STUDENTS' HOSTEL WITH TOILETS/BATHROOMS AND PORTERS' SECTION AT NAGARI COLLEGE, BIRNIN KEBBI @ N20,500,000 EACH	NEW	20,500,000
	RENOVATION AND FURNISHING OF 3 BLOCKS OF 3 CLASSROOMS AT GOVERNMENT DAY JUNIOR SECONDARY SCHOOL, GASHU'A	NEW	17,000,000
	CONSTRUCTION AND FURNISHING OF PHYSICS, CHEMISTRY, BIOLOGY AND HOME ECONOMICS LABORATORY AT GOVERNMENT GIRLS SECONDARY SCHOOL DAGONA	NEW	40,000,000
	RENOVATION OF A BLOCK OF THREE (3) CLASSROOMS AT GOVERNMENT GIRLS SECONDARY SCHOOL DAGONA	NEW	4,500,000
	CONSTRUC OF 1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT IPONRI PRIMARY SCHOOL, EBUTE-META, LAGOS (NEAR JIBRIL MARTINS/ALAKA, BESIDE THE CANAL)	NEW	14,000,000
	CONSTRUCTION OF 1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT ST. CLEMENTANIA'S PRIMARY SCHOOL, MOSALASI BUS STOP, SURULERE, LAGOS	NEW	14,000,000
	CONSTRUCTION OF 1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT STATE NURSERY/PRIMARY SCHOOL, ARAKAN BARRACKS, APAPA, LAGOS	NEW	14,000,000
	CONSTRUCTION OF 1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT UNION BAPTIST PRIMARY SCHOOL, OJA-OBA, ISALE EKO, LAGOS ISLAND	NEW	14,000,000
	SUPPLY OF 20 SETS OF COMPUTERS/UPS/PRINTERS @ N275,000 PER SET	NEW	5,500,000
	RENOVATION OF CENTRAL PRIMARY SCHOOL BOKKOS	NEW	4,500,000
	CONTRUCTION OF 2 CLASSROOMS BLOCKS WITH HEADMASTER'S OFFICE AT RAFIN SANYI PRIMARY SCHOOL, BOKKOS	NEW	7,500,000
	RENOVATION OF KADIN PRIMARY SCHOOL, BOKKOS	NEW	4,500,000
	RENOVATION OF GOVERNMENT SECONDARY SCHOOL MAGUNA	NEW	4,500,000
	RENOVATION OF GOVERNMENT SECONDARY SCHOOL GINIRI, MANGU	NEW	4,500,000
	RENOVATION OF TIM-JAHAS PRIMARY SCHOOL, MANGU	NEW	4,500,000
	RENOVATION OF PRIMARY SCHOOL WASHNA	NEW	4,500,000
	RENOVATION OF GOVERNMENT SECONDARY SCHOOL JANERET	NEW	4,500,000
	RENOVATION OF GOVERNMENT COLLEGE PANKSHIN	NEW	4,500,000
	RENOVATION OF GOVERNMENT COLLEGE AMPER	NEW	4,500,000
	RENOVATION OF GOVERNMENT COLLEGE DENG	NEW	4,500,000
	RENOVATION OF GOVERNMENT SECONDARY SCHOOL KANTANA	NEW	4,500,000
	RENOVATION OF GOVERNMENT SECONDARY SCHOOL GAGDI	NEW	4,500,000
	PERIMETER FENCING, UTUMAKPA PRIMARY SCHOOL, AFIKPO SOUTH LGA, EBONYI	NEW	61,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OHORE SECONDARY SCHOOL, OHORE, UVWIE LGA, DELTA STATE	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT OROGUN GRAMMER SCHOOL, OROGUN, UGHELLI NORTH LGA, DELTA STATE	NEW	9,500,000
	CONSTRUCTION OF A 1 NO. BOYS HOSTEL AT OKPARE GRAMMER SCHOOL, OKPARA-OLOMU, UGHELLI SOUTH LGA, DELTA STATE	NEW	21,250,000
	CONSTRUCTION OF A 1 NO. GIRLS HOSTEL AT OKPARE GRAMMER SCHOOL, OKPARA-OLOMU UGHELLI SOUTH LGA, DELTA STATE	NEW	21,250,000
	CONSTRUCTION OF 2 BLOCKS OF 3 CLASSROOMS, OFFICE AND STORE AT JSS GOLOLO, GAMAWA LGA @ N13m EACH	NEW	26,000,000
	CONSTRUCTION OF 1 BLOCKS OF 3 CLASSROOMS, OFFICE AND STORE AT JSS GADIYA GAMAWA LGA @ N13m	NEW	13,000,000
	CONSTRUCTION OF 1 BLOCKS OF 3 CLASSROOMS, OFFICE AND STORE AT JSS ZAINABARI, SHIRA LGA @ N13m	NEW	13,000,000
	SUPPLY OF 3 SETS OF CLASSROOM AND OFFICE FURNITURE @ N3.2m	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SECONDARY SCHOOL, UCHU, UCHU-YACHE, YALA LGA, CROSS RIVER STATE	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY PRIMARY SCHOOL, ASUE-AGBANG, EGBE MBUBE OGOJA LGA	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMPREHENSIVE SECONDARY SCHOOL, IPONG, OBUDU LGA	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT ST. FRANCIS'S PRIMARY SCHOOL, NTARA-WATERSIDE EKAJUK I, OGOJA LGA, CROSS RIVER STATE	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT COMMUNITY SECONDARY SCHOOL, ADACHI-GAKEM, BEKWARRA LGA, CROSS RIVER STATE	NEW	9,500,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT PRIMARY SCHOOL, ADIERO-OLACHOR OKPOMA, YALA, CROSS RIVER STATE	NEW	9,500,000
	SUPPLY OF SCHOOL DESKS TO BENDI TECHNICAL COLLEGE, OBANLIKU LGA CROSS RIVER STATE	NEW	4,500,000
	RENOVATION AND CONSTRUCTION OF BLOCK OF CLASSROOMS AT LGEA CENTRAL PRIMARY SCHOOL, BWONPE, MANGU LGA, PLATEAU STATE	NEW	15,000,000
	CONSTRUCTION AND FURNISHING OF HOSTELS AT OKRIKA GRAMMER SCHOOL, OKRIKA LGA, RIVER STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT LGED PRIMARY SCHOOL, MANJA-MUKO, CHAKFEM DISTRICT, MANGU LGA, PLATEAU STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT MUSLIM HIGH SCHOOL, OKE, ODN, OGUN STATE	NEW	10,000,000
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT RCM PRIMARY SCHOOL, AGBASHI, DOMA LGA, NASARAWA STATE	NEW	10,000,000
	CONSTRUCTION OF OF SIX CLASSROOM BLOCK AT OGIM ONOR SECONDARY SCHOOL, ABIA, CROSS RIVER STATE	NEW	30,000,000
	COMPLETION OF NMARIHU MODEL PRIMARY SCHOOL OYIGBO L.D.A RIVERS STATE	NEW	20,000,000
	PROCUREMENT OF ELECTROMAGNETIC INDUCTION TEACHING AIDS KIT (EMITAK)	NEW	200,000,000
EDUMM009006914	MONITORING OF LEARNING ACHIEVEMENT (MLA)	NEW	20,000,000
EDUMM010008897	CONSTRUCTION OF SINGLE BLOCK OF 3 CLASSROOMS IN BENUE SOUTH SENATORIAL DISCTRICT (i.e. ADO, AGATU, APA, OBI, OHIMINI, OJU, OGBADIBO, OKPOKWU AND OTUKPO)	NEW	500,000,000
EDUMM011009065	ESTABLISHMENT OF NATIONAL INSTITUTE OF CONSTRUCTION TECHNOLOGY+ UROMI	NEW	500,000,000
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2	EXPENDITURE	74,410,000,000	
21	PERSONNEL COST	70,470,000,000	
2101	SALARY	70,470,000,000	
210101	SALARIES AND WAGES	70,470,000,000	
21010101	SALARY	70,470,000,000	
23	CAPITAL EXPENDITURE	5,352,000,000	
2305	OTHER CAPITAL PROJECTS	5,352,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,352,000,000	
23050101	RESEARCH AND DEVELOPMENT	5,352,000,000	
	TOTAL PERSONNEL	70,470,000,000	
	TOTAL RECURRENT	70,470,000,000	
	TOTAL CAPITAL	5,352,000,000	
	TOTAL ALLOCATION	75,822,000,000	
	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
UBEC 01007225	PAYMENT OF MONTHLY ALLOWANCE OF 15+000 FTS TEACHERS @18+000.00 EACH FOR 12 MONTHS (15+000 X 18+000 X 12)	NEW	3,240,000,000
UBEC 01007227	MONITORING OF FTS TEACHERS	NEW	100,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MAL,NACHIDIYA ISLAMIIYA SCHOOL	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT JUNIOR SECONDARY SCHOOL GOGOU (KATSINA ROAD), KANO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MARIAM ABACHA GIRLS SENIOR SECONDARY SCHOOL	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT GIRLS SENIOR SECONDARY SCHOOL, AISHA SHEHU, KANO STATE	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MALLAM MUKTAR TAHFIZUL KORAN, JABBA, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MAAHAD SHEIKH HUSSENI SCHOOL, KANO	NEW	15,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT EL HASSAN MODEL TAHFIZ, TUDUN BOJUWA, KANO	NEW	15,000,000
	CONSTRUCTION OF PAGINDANDALI LIBRARY	NEW	50,000,000
	CONSTRUCTION OF ICT CENTER AT BAYERO SQUARE, SABON GARI, KANO	NEW	70,000,000
	CONSTRUCTION OF A BLOCK OF TWENTY FIVE (25) CLASSROOMS WITH TOILETS / OFFICES (STOREY BUILDING) IN IBBI, IBBI / WUKARI FED. CONSTITUENCY, TARABA STATE	NEW	172,000,000
	CONSTRUCTION OF 100 SEATER COMMUNITY HALL AT OGUM IHITTENANSA CLAN ORSU LGA, IMO STATE	NEW	30,000,000
	RECONSTRUCTION OF CLASSROOM BLOCK AT COMMUNITY PRIMARY SCHOOL UMUOKORO, NGOR OKPALA, IMO STATE	NEW	10,000,000
	SUPPLY OF LIBRARY BOOKS TO SELECTED SECONDARY SCHOOLS IN OGOJA/YALA, CROSS RIVER STATE	NEW	80,000,000
	CONSTRUCTION OF CLASSROOM BLOCK AT SECONDARY COMMERCIAL SCHOOL KAKWANGOM BOKI, CROSS RIVER	NEW	20,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT DAY SECONDARY SCHOOL, CHECHE	NEW	13,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT MARIAMU MODEL PRIMARY SCHOOL, CHECHE, NIGER STATE	NEW	13,000,000
	GENERAL RENOVATION OF A BLOCK OF TWO CLASSROOM AT LEA PRIMARY SCHOOL, CHECHE	NEW	7,500,000
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT MUHAMMED DANGALADIMA ISLAMIC PRIMARY SCHOOL,WAMAKKO, SOKOTO STATE	NEW	6,500,000
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT GSS ZUZUNGI, KACHA LGA NIGER STATE	NEW	6,500,000
	CONSTRUCTION OF ADMINISTRATIVE BLOCK AT GOVERNMENT DAY SECONDARY SCHOOL, CHECHE, KACHA LGA, NIGER STATE	NEW	17,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
	CONSTRUCTION OF A BLOCK OF 2 CLASSROOMS AT MODEL PRIMARY SCHOOL EDOZHIGI, GBAKO LGA	NEW 6,500,000
	PURCHASE OF CLASS DESK FOR BOTH PRIMARY AND SECONDARY SCHOOLS IN KACHA LGA AND TEXT BOOKS FOR JSS1 TO 3 AND SSS1 TO 3, NIGER STATE	NEW 10,000,000
	PURCHASE OF 25 COMPUTERS HP AND UPS, TABLES AND OTHER ACCESSORIES WITH ICT FACILITIES FOR GOVERNMENT DAY SECONDARY SCHOOL, CHECHE, NIGER STATE	NEW 5,000,000
	GENERAL RENOVATION OF GSS LEMU GBAKO LGA, NIGER STATE	NEW 10,000,000
	PRODUCTION AND DISTRIBUTION OF LEARNING/INSTRUCTIONAL MATERIALS FOR PRIMARY AND SECONDARY SCHOOLS IN THE NORTH WEST ZONE AT N50m EACH PER STATE	NEW 350,000,000
	PRODUCTION AND DISTRIBUTION OF LEARNING/INSTRUCTIONAL MATERIALS FOR PRIMARY AND SECONDARY SCHOOLS IN THE SOUTH WEST ZONE	NEW 300,000,000
	PRODUCTION AND DISTRIBUTION OF LEARNING/INSTRUCTIONAL MATERIALS FOR PRIMARY AND SECONDARY SCHOOLS IN NJABA AND NKWERRE LGAS AT N40m EACH	NEW 80,000,000
	CONSTRUCTION OF ICT/LIBRARY/VOCATIONAL CENTER AT YALA LGA , CROSS RIVER STATE	NEW 100,000,000
	CONSTRUCTION OF CLASSROOM BLOCKS AT BAYO/BIU/KWAYA-KUSAR/SHANI FEDERAL CONSTITUENCY	NEW 100,000,000
	CONSTRUCTION OF CLASSROOM BLOCKS AT TOFA/DAWAKIN TOFA RIMINGADO FEDERAL CONSTITUENCY, KANO STATE	NEW 50,000,000
UBEC 01007234	NATIONAL PROGRAMME ON ALMAJIRI EDUCATION IN COLLABORATION WITH UBE FUND	NEW 400,000,000
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	843,365,135
21	PERSONNEL COST	566,397,486
2101	SALARY	146,366,030
210101	SALARIES AND WAGES	146,366,030
21010101	SALARY	146,366,030
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	420,031,457
210201	ALLOWANCES	352,703,083
21020101	NON REGULAR ALLOWANCES	352,703,083
210202	SOCIAL CONTRIBUTIONS	67,328,374
21020201	NHIS	30,736,866
21020202	CONTRIBUTORY PENSION	36,591,507
22	OTHER RECURRENT COSTS	47,841,051
2202	OVERHEAD COST	47,841,051
220201	TRAVEL& TRANSPORT - GENERAL	7,418,918
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,280,637
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,140,319
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	997,962
220202	UTILITIES - GENERAL	4,703,503
22020201	ELECTRICITY CHARGES	2,140,319
22020202	TELEPHONE CHARGES	1,281,592
22020203	INTERNET ACCESS CHARGES	1,281,592
220203	MATERIALS & SUPPLIES - GENERAL	12,393,055
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,140,319
22020302	BOOKS	1,281,592
22020303	NEWSPAPERS	1,281,592
22020304	MAGAZINES & PERIODICALS	1,281,592
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,281,592
22020307	DRUGS & MEDICAL SUPPLIES	1,281,592
22020309	UNIFORMS & OTHER CLOTHING	1,922,387
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,922,387
220204	MAINTENANCE SERVICES - GENERAL	10,688,596
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,281,592
22020402	MAINTENANCE OF OFFICE FURNITURE	1,922,387
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,563,183
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,781,115



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,140,319
220205	TRAINING - GENERAL		2,140,319
22020501	LOCAL TRAINING		2,140,319
220208	FUEL & LUBRICANTS - GENERAL		3,319,444
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,358,250
22020803	PLANT / GENERATOR FUEL COST		961,194
220210	MISCELLANEOUS		7,177,216
22021001	REFRESHMENT & MEALS		1,499,523
22021002	HONORARIUM & SITTING ALLOWANCE		1,281,592
22021003	PUBLICITY & ADVERTISEMENTS		320,398
22021006	POSTAGES & COURIER SERVICES		1,922,387
22021007	WELFARE PACKAGES		1,076,658
22021009	SPORTING ACTIVITIES		1,076,658
23	CAPITAL EXPENDITURE		229,126,598
2302	CONSTRUCTION / PROVISION		229,126,598
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		229,126,598
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		229,126,598
	TOTAL PERSONNEL		566,397,486
	TOTAL OVERHEAD		47,841,051
	TOTAL RECURRENT		614,238,537
	TOTAL CAPITAL		229,126,598
	TOTAL ALLOCATION		843,365,135
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)			
CODE	PROJECT NAME	TYPE	AMOUNT
WAECINTER.01006787	CONSTRUCTION OF SEMINAR HALLS+ TRAINING ROOMS+ RESEARCH CENTRE AND THEIR FURNISHING	NEW	229,126,598
0517005001	JOINT ADMISSIONS MATRICULATION BOARD		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,557,641,149
21	PERSONNEL COST		2,452,254,545
2101	SALARY		2,179,781,818
210101	SALARIES AND WAGES		2,179,781,818
21010101	SALARY		2,179,781,818
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		272,472,727
210202	SOCIAL CONTRIBUTIONS		272,472,727
21020201	NHIS		108,989,091
21020202	CONTRIBUTORY PENSION		163,483,636
22	OTHER RECURRENT COSTS		80,319,604
2202	OVERHEAD COST		80,319,604
220201	TRAVEL & TRANSPORT - GENERAL		13,526,111
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,154,150
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		9,371,961
220202	UTILITIES - GENERAL		8,462,409
22020201	ELECTRICITY CHARGES		2,773,950
22020202	TELEPHONE CHARGES		2,345,775
22020203	INTERNET ACCESS CHARGES		1,746,873
22020205	WATER RATES		1,595,810
220203	MATERIALS & SUPPLIES - GENERAL		13,520,429
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,255,738
22020302	BOOKS		850,929
22020303	NEWSPAPERS		3,408,533
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,260,666
22020307	DRUGS & MEDICAL SUPPLIES		744,563
220204	MAINTENANCE SERVICES - GENERAL		17,191,788
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,622,822
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,493,746
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		4,921,070
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,154,150
220205	TRAINING - GENERAL		4,154,150
22020501	LOCAL TRAINING		4,154,150
220208	FUEL & LUBRICANTS - GENERAL		5,998,393
22020803	PLANT / GENERATOR FUEL COST		5,998,393
220210	MISCELLANEOUS		17,466,324



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22021002	HONORARIUM & SITTING ALLOWANCE		5,048,889
22021003	PUBLICITY & ADVERTISEMENTS		532,584
22021006	POSTAGES & COURIER SERVICES		2,556,400
22021007	WELFARE PACKAGES		7,094,763
22021009	SPORTING ACTIVITIES		638,197
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,595,491
23	CAPITAL EXPENDITURE		25,067,000
2301	FIXED ASSETS PURCHASED		5,900,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,900,000
23010101	PURCHASE / ACQUISITION OF LAND		5,900,000
2302	CONSTRUCTION / PROVISION		7,600,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		7,600,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		7,600,000
2303	REHABILITATION / REPAIRS		11,567,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		11,567,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		11,567,000
	TOTAL PERSONNEL		2,452,254,545
	TOTAL OVERHEAD		80,319,604
	TOTAL RECURRENT		2,532,574,149
	TOTAL CAPITAL		25,067,000
	TOTAL ALLOCATION		2,557,641,149
JOINT ADMISSIONS MATRICULATION BOARD			
CODE	PROJECT NAME	TYPE	AMOUNT
JAMB 01006938	ACQUISITION OF LAND FOR THE EXPANSION OF NATIONAL HEADQUARTERS+ BWARI	NEW	5,900,000
JAMB 02006943	CONSTRUCTION OF OFFICES (IN SIX GEO-POLITICAL ZONES)	NEW	7,600,000
JAMB 03006952	REHABILITATION OF OFFICE BUILDINGS/COMPLETION OF TEST DEVELOPT BUILDING	NEW	11,567,000
0517006001 WEST AFRICAN EXAMINATION COUNCIL (LOCAL)			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,555,084,139
21	PERSONNEL COST		3,485,998,556
2101	SALARY		3,099,895,797
210101	SALARIES AND WAGES		3,099,895,797
21010101	SALARY		3,099,895,797
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		386,102,759
210202	SOCIAL CONTRIBUTIONS		386,102,759
21020201	NHIS		154,441,104
21020202	CONTRIBUTORY PENSION		231,661,656
22	OTHER RECURRENT COSTS		38,884,583
2202	OVERHEAD COST		38,884,583
220201	TRAVEL & TRANSPORT - GENERAL		4,614,092
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,127,322
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,127,322
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		359,448
220202	UTILITIES - GENERAL		2,233,688
22020201	ELECTRICITY CHARGES		1,170,027
22020202	TELEPHONE CHARGES		1,063,661
220203	MATERIALS & SUPPLIES - GENERAL		6,381,965
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,978,251
22020303	NEWSPAPERS		1,595,491
22020304	MAGAZINES & PERIODICALS		212,732
22020305	PRINTING OF NON SECURITY DOCUMENTS		531,830
22020307	DRUGS & MEDICAL SUPPLIES		531,830
22020309	UNIFORMS & OTHER CLOTHING		531,830
220204	MAINTENANCE SERVICES - GENERAL		13,561,677
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,127,322
22020402	MAINTENANCE OF OFFICE FURNITURE		1,595,491
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,063,661
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,988,728
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,659,152
22020406	OTHER MAINTENANCE SERVICES		2,127,322
220205	TRAINING - GENERAL		2,659,152



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020501	LOCAL TRAINING	2,659,152	
220208	FUEL & LUBRICANTS - GENERAL	5,424,671	
22020801	MOTOR VEHICLE FUEL COST	2,765,518	
22020803	PLANT / GENERATOR FUEL COST	2,659,152	
220210	MISCELLANEOUS	4,009,338	
22021001	REFRESHMENT & MEALS	531,830	
22021002	HONORARIUM & SITTING ALLOWANCE	1,063,661	
22021003	PUBLICITY & ADVERTISEMENTS	265,915	
22021006	POSTAGES & COURIER SERVICES	1,084,270	
22021007	WELFARE PACKAGES	1,063,661	
23	CAPITAL EXPENDITURE	30,201,000	
2301	FIXED ASSETS PURCHASED	30,201,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,201,000	
23010118	PURCHASE OF SCANNERS		
23010119	PURCHASE OF POWER GENERATING SET	30,201,000	
	TOTAL PERSONNEL	3,485,998,556	
	TOTAL OVERHEAD	38,884,583	
	TOTAL RECURRENT	3,524,883,139	
	TOTAL CAPITAL	30,201,000	
	TOTAL ALLOCATION	3,555,084,139	
	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
WAECLocal02006783	PURCHASE OF 2 UNITS HEAVY DUTY CATERPILLAR GENERATORS	NEW	30,201,000
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	885,630,930	
21	PERSONNEL COST	476,356,555	
2101	SALARY	424,658,462	
210101	SALARIES AND WAGES	424,658,462	
21010101	SALARY	424,658,462	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	51,698,092	
210202	SOCIAL CONTRIBUTIONS	51,698,092	
21020201	NHIS	20,679,237	
21020202	CONTRIBUTORY PENSION	31,018,855	
22	OTHER RECURRENT COSTS	80,143,704	
2202	OVERHEAD COST	80,143,704	
220201	TRAVEL & TRANSPORT - GENERAL	25,037,629	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,754,014	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,572,948	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	647,006	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,063,661	
220202	UTILITIES - GENERAL	5,850,135	
22020201	ELECTRICITY CHARGES	2,659,152	
22020202	TELEPHONE CHARGES	531,830	
22020203	INTERNET ACCESS CHARGES	2,659,152	
220203	MATERIALS & SUPPLIES - GENERAL	18,029,052	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,190,983	
22020302	BOOKS	3,190,983	
22020303	NEWSPAPERS	53,183	
22020304	MAGAZINES & PERIODICALS	53,183	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,978,251	
22020306	PRINTING OF SECURITY DOCUMENTS	3,190,983	
22020307	DRUGS & MEDICAL SUPPLIES	2,659,152	
22020309	UNIFORMS & OTHER CLOTHING	53,183	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,659,152	
220204	MAINTENANCE SERVICES - GENERAL	11,381,172	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,127,322	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,127,322	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,190,983	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,127,322	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,276,393	
22020406	OTHER MAINTENANCE SERVICES	531,830	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
220205	TRAINING - GENERAL		2,486,770
22020501	LOCAL TRAINING		2,127,322
22020502	INTERNATIONAL TRAINING		359,448
220206	OTHER SERVICES - GENERAL		3,403,715
22020601	SECURITY SERVICES		1,276,393
22020603	OFFICE RENT		2,127,322
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,659,152
22020701	FINANCIAL CONSULTING		1,063,661
22020702	INFORMATION TECHNOLOGY CONSULTING		531,830
22020703	LEGAL SERVICES		1,063,661
220208	FUEL & LUBRICANTS - GENERAL		5,318,305
22020801	MOTOR VEHICLE FUEL COST		2,659,152
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,659,152
220210	MISCELLANEOUS		5,977,774
22021001	REFRESHMENT & MEALS		127,639
22021002	HONORARIUM & SITTING ALLOWANCE		2,127,322
22021003	PUBLICITY & ADVERTISEMENTS		531,830
22021006	POSTAGES & COURIER SERVICES		531,830
22021007	WELFARE PACKAGES		2,127,322
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		265,915
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		265,915
23	CAPITAL EXPENDITURE		329,130,671
2302	CONSTRUCTION / PROVISION		29,130,671
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		29,130,671
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		20,130,671
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		9,000,000
2305	OTHER CAPITAL PROJECTS		300,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		300,000,000
23050101	RESEARCH AND DEVELOPMENT		300,000,000
	TOTAL PERSONNEL		476,356,555
	TOTAL OVERHEAD		80,143,704
	TOTAL RECURRENT		556,500,259
	TOTAL CAPITAL		329,130,671
	TOTAL ALLOCATION		885,630,930
	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	PROJECT NAME	TYPE	AMOUNT
NIEPA01007075	COMPLETION OF COUNCIL COMPLEX/ADMINISTRATIVE BLOCK	NEW	20,130,671
NIEPA02007080	COMPLETION OF PARTICIPANTS RECREATION/SPORTING COMPLEX	NEW	9,000,000
NIEPA03007083	TRAINING OF 8+071 HEAD TEACHERS OF PUBLIC PRIMARY SCHOOLS IN THE NORTH-EAST AND NORTH-WEST GEO-POLITICAL ZONES (MDGs)	NEW	250,000,000
	CONSTRUCTION OF STORE	NEW	30,000,000
	PROVISION OF 2NOS OF INDUSTRIAL BOREHOLES AND STANCHION OVERHEAD TANKS	NEW	20,000,000
0517008001	NATIONAL LIBRARY OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,202,628,669
21	PERSONNEL COST		1,214,214,623
2101	SALARY		1,080,532,301
210101	SALARIES AND WAGES		1,080,532,301
21010101	SALARY		1,080,532,301
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		133,682,322
210202	SOCIAL CONTRIBUTIONS		133,682,322
21020201	NHIS		53,472,929
21020202	CONTRIBUTORY PENSION		80,209,393
22	OTHER RECURRENT COSTS		281,365,567
2202	OVERHEAD COST		277,016,406
220201	TRAVEL& TRANSPORT - GENERAL		46,041,218
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		14,497,201
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		14,497,201
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		9,798,215



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		7,248,601
220202	UTILITIES - GENERAL		17,396,641
22020201	ELECTRICITY CHARGES		7,973,461
22020202	TELEPHONE CHARGES		2,174,580
22020203	INTERNET ACCESS CHARGES		4,349,160
22020205	WATER RATES		1,449,720
22020206	SEWERAGE CHARGES		1,449,720
220203	MATERIALS & SUPPLIES - GENERAL		7,408,377
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,248,601
22020307	DRUGS & MEDICAL SUPPLIES		724,860
22020309	UNIFORMS & OTHER CLOTHING		434,916
220204	MAINTENANCE SERVICES - GENERAL		18,121,501
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,798,880
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,899,440
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,899,440
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,349,160
22020410	MAINTENANCE OF ROADS AND BRIDGES		2,174,580
220205	TRAINING - GENERAL		19,396,308
22020501	LOCAL TRAINING		14,497,201
22020502	INTERNATIONAL TRAINING		4,899,107
220206	OTHER SERVICES - GENERAL		103,690,096
22020601	SECURITY SERVICES		51,965,362
22020606	CLEANING & FUMIGATION SERVICES		51,724,733
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,349,160
22020701	FINANCIAL CONSULTING		1,449,720
22020702	INFORMATION TECHNOLOGY CONSULTING		1,449,720
22020703	LEGAL SERVICES		1,449,720
220208	FUEL & LUBRICANTS - GENERAL		14,497,201
22020801	MOTOR VEHICLE FUEL COST		7,248,601
22020803	PLANT / GENERATOR FUEL COST		7,248,601
220209	FINANCIAL CHARGES - GENERAL		4,349,160
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,449,720
22020904	OTHER CRF BANK CHARGES		2,899,440
220210	MISCELLANEOUS		41,766,743
22021001	REFRESHMENT & MEALS		5,798,880
22021002	HONORARIUM & SITTING ALLOWANCE		20,745,802
22021003	PUBLICITY & ADVERTISEMENTS		2,899,440
22021004	MEDICAL EXPENSES		1,449,720
22021006	POSTAGES & COURIER SERVICES		2,174,580
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,899,440
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		2,174,580
22021031	CURRICULUM DEVELOPMENT		2,174,580
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		1,449,720
2203	LOANS AND ADVANCES		1,449,720
220301	STAFF LOANS & ADVANCES		1,449,720
22030106	SPETACLE ADVANCES		1,449,720
2204	GRANTS AND CONTRIBUTIONS		2,899,440
220401	LOCAL GRANTS AND CONTRIBUTIONS		2,899,440
22040102	GRANT TO STATE GOVERNMENTS - CAPITAL		2,899,440
23	CAPITAL EXPENDITURE		2,707,048,479
2301	FIXED ASSETS PURCHASED		170,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		170,000,000
23010113	PURCHASE OF COMPUTERS		15,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		155,000,000
2302	CONSTRUCTION / PROVISION		2,387,048,479
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,387,048,479
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		2,387,048,479
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		50,000,000
2305	OTHER CAPITAL PROJECTS		100,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		100,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23050104	ANNIVASARIES/CELEBRATIONS	100,000,000	
	TOTAL PERSONNEL	1,214,214,623	
	TOTAL OVERHEAD	281,365,567	
	TOTAL RECURRENT	1,495,580,190	
	TOTAL CAPITAL	2,707,048,479	
	TOTAL ALLOCATION	4,202,628,669	
NATIONAL LIBRARY OF NIGERIA			
CODE	PROJECT NAME	TYPE	AMOUNT
NALIBR01007027	OFFICE EQUIPMENT-DESK COMPUTERS AND LAP-TOP COMPUTERS+ SCANNERS AND ACCESSORIES+ PHOTOCOPIERS+PRINTERS+ POWER SOURCE PROTECTOR+ REFRIGIRATOR+AIR-CONDITIONERS+ CEILING FANS+ WATER DISPENSERS+ PROJECTORS+	NEW	15,000,000
NALIBR02007033	PURCHASE OF BOOKS AND PERIODICALS AND ACCESS TO LEGAL DEPOSIT DRIVE PURCHASE OF FOREIGN MONOGRAPH-2701 VOLUMES+ FOREIGN REFERENCE MATERIALS- 233 VOLUMES+ NIGERIANA MONOGRPHS-2369 VOLUMES+ NIGERIANA REFERENCE MATERIALS- 145 VOL.+ PERIODICAL MAGAZINES- 500 VOLUMES+ NEWSPAPERS 250 VOLUMES.	NEW	105,000,000
NALIBR02007037	LIBRARY EQUIPMENTS AND FURNITURE I) CATALOGUE CABINET+ DOUBLE SIZE SHELVES+ READING CARRELS+ READING TABLES+BOOK TROLLARY+ II)CATALOGUING TOOLS- LIBRARY OF CONGRESS-12 SETS (VOL.1-41)+ LIBRARY OF CONGRESS SUBJECT READING- 12 SETS(VOL.1-5)+ DEWEY DECIMAL CLASSIFICATION SCHEME-12 SETS(VOL.1-4)+ SEARS LISTS OF SUBJECT READING- 12 NOS+ ANGLO AMERICAN CATALOGUING RULE(AACR2)+ MOYS CLASSIFICATION AND THESAURUS- 12 NOS+ CUTTER SANBORN-20 NOS. (III) CATALOGUE CARDS 3"X5" PUNCHED (WHITE)- 200PACKETS (1000 CARDS PER PACKET).	NEW	50,000,000
NALIBR03007040	COMPLETION OF PHASE 1 NATIONAL LIBRARY HEADQUATERS BUILDING+ ABUJA	NEW	2,200,000,000
NALIBR03007043	CONSTRUCTION OF STATE BRANCH BUILDINGS IN KATSINA+ GOMBE+ OSHOGBO+ CALABAR.BAYELSA + JIGAWA & RIVERS	NEW	170,000,000
NALIBR03007046	COMPLETION OF STATE BRANCH BUILDINGS- YOLA	NEW	17,048,479
NALIBR04007049	RE-ROOFING AND RENOVATION OF STATE BRANCHES- YOBE =N=20M+ MAIDUGRURI =N= 15M & AKURE =N=15M	NEW	50,000,000
NALIBR05007052	READERSHIP PROMOTION/ DEVELOPMENT	NEW	30,000,000
	CONSTRUCTION OF COMMUNITY LIBRARY IN ISSELE - AZAGBA, ANIOCHA LGA, DELTA STATE	NEW	50,000,000
NALIBR05007054	SCANNING+PRESERVATION AND CONSERVATION OF HISTORICAL MATERIALS(BINDING+ FUMIGATION+ ETC) AND ACCESS TO LEGAL DEPOSITS MATERIALS IN PRINT & NON-PRINT FORMATS	NEW	20,000,000
0517009001 NATIONAL EXAMINATIONS COUNCIL			
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	6,165,652,102	
21	PERSONNEL COST	5,004,226,935	
2101	SALARY	4,449,432,134	
210101	SALARIES AND WAGES	4,449,432,134	
21010101	SALARY	4,449,432,134	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	554,794,801	
210202	SOCIAL CONTRIBUTIONS	554,794,801	
21020201	NHIS	221,917,920	
21020202	CONTRIBUTORY PENSION	332,876,881	
22	OTHER RECURRENT COSTS	204,802,044	
2202	OVERHEAD COST	204,802,044	
220201	TRAVEL& TRANSPORT - GENERAL	55,525,016	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,888,055	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,056,950	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,580,011	
220202	UTILITIES - GENERAL	2,983,621	
22020201	ELECTRICITY CHARGES	2,043,576	
22020202	TELEPHONE CHARGES	531,330	
22020205	WATER RATES	408,715	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220203	MATERIALS & SUPPLIES - GENERAL	3,187,979	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,861,007	
22020303	NEWSPAPERS	163,486	
22020304	MAGAZINES & PERIODICALS	163,486	
220204	MAINTENANCE SERVICES - GENERAL	20,272,277	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,174,305	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,174,305	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,269,722	
22020406	OTHER MAINTENANCE SERVICES	653,944	
220205	TRAINING - GENERAL	26,580,706	
22020501	LOCAL TRAINING	15,531,180	
22020502	INTERNATIONAL TRAINING	11,049,526	
220206	OTHER SERVICES - GENERAL	21,661,909	
22020601	SECURITY SERVICES	7,356,875	
22020603	OFFICE RENT	8,174,305	
22020606	CLEANING & FUMIGATION SERVICES	6,130,729	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,217,882	
22020701	FINANCIAL CONSULTING	4,087,153	
22020702	INFORMATION TECHNOLOGY CONSULTING	2,043,576	
22020703	LEGAL SERVICES	4,087,153	
220208	FUEL & LUBRICANTS - GENERAL	14,305,034	
22020801	MOTOR VEHICLE FUEL COST	6,130,729	
22020803	PLANT / GENERATOR FUEL COST	8,174,305	
220209	FINANCIAL CHARGES - GENERAL	36,784,374	
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,087,153	
22020902	INSURANCE PREMIUM	32,697,221	
220210	MISCELLANEOUS	13,283,246	
22021001	REFRESHMENT & MEALS	2,452,292	
22021002	HONORARIUM & SITTING ALLOWANCE	6,130,729	
22021003	PUBLICITY & ADVERTISEMENTS	4,087,153	
22021006	POSTAGES & COURIER SERVICES	613,073	
23	CAPITAL EXPENDITURE	956,623,123	
2302	CONSTRUCTION / PROVISION	1,036,623,123	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,036,623,123	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,036,623,123	
	TOTAL PERSONNEL	5,004,226,935	
	TOTAL OVERHEAD	204,802,044	
	TOTAL RECURRENT	5,209,028,979	
	TOTAL CAPITAL	956,623,123	
	TOTAL ALLOCATION	6,165,652,102	
	NATIONAL EXAMINATIONS COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
NECO.01007062	OFFICE BUILDING IN BAYELSA STATE	NEW	100,000,000
NECO.02007066	OFFICE BUILDING IN EBONYI STATE	NEW	100,000,000
NECO.02008944	OFFICE BUILDING IN ABUJA	NEW	162,000,000
NECO.02008945	OFFICE BUILDING IN LAGOS	NEW	162,000,000
NECO.02008946	3 ISUZU FTR 14 TONS STEEL VAN/MERCEDEZ BENZ 1517 TRUCKS @ N19.34M EACH	NEW	50,200,000
NECO.02008947	7 ISUZU NPR 6 TONS STEEL VAN @ N8.9M EACH	NEW	62,300,000
NECO.02008948	29 TOYOTA HILUX PICK-UP VANS (SINGLE CABIN) @ N6.5M EACH	NEW	100,123,123
NECO.02008949	PROCUREMENT OF UTILITY VEHICLES AT MINNA	NEW	120,000,000
NECO.02008950	CONSTRUCTION OF NECO STATE OFFICE AT UMUAHIA	NEW	50,000,000
NECO.02008951	CONSTRUCTION AND FURNISHING OF 3 CLASSROOM BLOCKS WITH VIP TOILET AT EGWE PRIMARY SCHOOL, OWA ALERO, IKA NORTH-EAST LGA, DELTA STATE.	NEW	50,000,000
NECO.02008951	PROVISION OF READING MATERIALS IN AGUATA FEDERAL CONSTITUENCY	NEW	40,000,000
NECO.02008951	PROVISION OF EXAMINATION MATERIALS, JS AND SS STUDENTS IN AGUATA FEDERAL CONSTITUENCY	NEW	40,000,000
0517010001	MASS LITERACY COUNCIL		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,191,586,187	
21	PERSONNEL COST	807,639,979	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
2101	SALARY		719,132,618
210101	SALARIES AND WAGES		719,132,618
21010101	SALARY		719,132,618
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		88,507,362
210202	SOCIAL CONTRIBUTIONS		88,507,362
21020201	NHIS		35,402,945
21020202	CONTRIBUTORY PENSION		53,104,417
22	OTHER RECURRENT COSTS		77,021,383
2202	OVERHEAD COST		76,755,468
220201	TRAVEL & TRANSPORT - GENERAL		14,733,553
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		7,977,457
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,190,983
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,437,792
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,127,322
220202	UTILITIES - GENERAL		5,477,854
22020201	ELECTRICITY CHARGES		1,063,661
22020202	TELEPHONE CHARGES		319,098
22020203	INTERNET ACCESS CHARGES		2,127,322
22020204	SATELLITE BROADCASTING ACCESS CHARGES		319,098
22020205	WATER RATES		904,112
22020206	SEWERAGE CHARGES		425,464
22020207	LEASED COMMUNICATION LINES(S)		319,098
220203	MATERIALS & SUPPLIES - GENERAL		8,171,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,225,284
22020302	BOOKS		531,830
22020303	NEWSPAPERS		159,549
22020304	MAGAZINES & PERIODICALS		159,549
22020305	PRINTING OF NON SECURITY DOCUMENTS		212,732
22020306	PRINTING OF SECURITY DOCUMENTS		425,464
22020307	DRUGS & MEDICAL SUPPLIES		159,549
22020308	FIELD & CAMPING MATERIALS SUPPLIES		957,295
22020309	UNIFORMS & OTHER CLOTHING		212,732
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,595,491
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		531,830
220204	MAINTENANCE SERVICES - GENERAL		8,828,385
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,595,491
22020402	MAINTENANCE OF OFFICE FURNITURE		2,659,152
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,063,661
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,489,125
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,489,125
22020406	OTHER MAINTENANCE SERVICES		531,830
220205	TRAINING - GENERAL		7,474,993
22020501	LOCAL TRAINING		5,318,305
22020502	INTERNATIONAL TRAINING		2,156,688
220206	OTHER SERVICES - GENERAL		2,659,152
22020601	SECURITY SERVICES		2,127,322
22020606	CLEANING & FUMIGATION SERVICES		531,830
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,786,474
22020701	FINANCIAL CONSULTING		1,063,661
22020702	INFORMATION TECHNOLOGY CONSULTING		1,063,661
22020703	LEGAL SERVICES		1,595,491
22020704	ENGINEERING SERVICES		531,830
22020708	BUDGET PREPARATION		531,830
220208	FUEL & LUBRICANTS - GENERAL		4,254,644
22020801	MOTOR VEHICLE FUEL COST		1,595,491
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,063,661
22020803	PLANT / GENERATOR FUEL COST		1,595,491
220209	FINANCIAL CHARGES - GENERAL		2,393,237
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,063,661
22020902	INSURANCE PREMIUM		1,063,661
22020904	OTHER CRF BANK CHARGES		265,915
220210	MISCELLANEOUS		17,975,869
22021001	REFRESHMENT & MEALS		531,830



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021002	HONORARIUM & SITTING ALLOWANCE	2,659,152	
22021003	PUBLICITY & ADVERTISEMENTS	1,063,661	
22021004	MEDICAL EXPENSES	531,830	
22021006	POSTAGES & COURIER SERVICES	319,098	
22021007	WELFARE PACKAGES	3,722,813	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	531,830	
22021009	SPORTING ACTIVITIES	319,098	
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	531,830	
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	212,732	
22021013	PROMOTION (SERVICE WIDE)	319,098	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	319,098	
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP	1,595,491	
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT	2,127,322	
22021031	CURRICULUM DEVELOPMENT	1,595,491	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	1,595,491	
2203	LOANS AND ADVANCES	265,915	
220301	STAFF LOANS & ADVANCES	265,915	
22030105	CORRESPONDENCE ADVANCES	265,915	
23	CAPITAL EXPENDITURE	306,924,825	
2305	OTHER CAPITAL PROJECTS	306,924,825	
230501	ACQUISITION OF NON TANGIBLE ASSETS	306,924,825	
23050101	RESEARCH AND DEVELOPMENT	289,924,825	
23050103	MONITORING AND EVALUATION	10,000,000	
23050104	ANNIVASARIES/CELEBRATIONS	7,000,000	
	TOTAL PERSONNEL	807,639,979	
	TOTAL OVERHEAD	77,021,383	
	TOTAL RECURRENT	884,661,362	
	TOTAL CAPITAL	306,924,825	
	TOTAL ALLOCATION	1,191,586,187	
	MASS LITERACY COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
MASSLITE01006531	ADVOCACY / PUBLICITY OF ADULT AND NON-FORMAL EDUCATION (NFE) PROGRAMMES	NEW	10,000,000
MASSLITE01006550	DEVELOPMENT OF TRAINING MODULES FOR NON-FORMAL EDUCATION SECTOR	NEW	10,000,000
MASSLITE01006557	RESEARCH & DEVELOPMENT IN ADULT AND NON-FORMAL (NFE) EDUCATION	NEW	11,723,825
MASSLITE01006561	CAPACITY BUILDING FOR PROFESSIONAL & NON PROFESSIONAL STAFF	NEW	8,201,000
MASSLITE01006566	SUPPLY OF SKILL ACQUISITION MATERIALS FOR WOMEN IN NON-FORMAL EDUCATION CENTRES (MDGs)	NEW	50,000,000
	DEVELOPMENT OF KANO CENTER FOR ADULT AND NON FORMAL EDUCATION	NEW	200,000,000
MASSLITE02006578	MONITORING AND EVALUATION OF NON-FORMAL EDUCATION(NFE) PROGRAMMES IN THE 36 STATES AND FCT	NEW	10,000,000
MASSLITE03006586	ANNUAL GLOBAL CELEBRATION OF INTERNATIONAL LITERACY DAY (ILD)	NEW	7,000,000
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		646,020,554
21	PERSONNEL COST		339,053,278
2101	SALARY		302,611,105
210101	SALARIES AND WAGES		302,611,105
21010101	SALARY		302,611,105
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		36,442,173
210202	SOCIAL CONTRIBUTIONS		36,442,173
21020201	NHIS		14,576,869
21020202	CONTRIBUTORY PENSION		21,865,304
22	OTHER RECURRENT COSTS		51,205,893
2202	OVERHEAD COST		49,929,500
220201	TRAVEL& TRANSPORT - GENERAL		10,744,496
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,200,667



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,543,829
220202	UTILITIES - GENERAL		2,380,380
22020201	ELECTRICITY CHARGES		585,014
22020202	TELEPHONE CHARGES		1,063,661
22020203	INTERNET ACCESS CHARGES		574,377
22020205	WATER RATES		63,777
22020206	SEWERAGE CHARGES		93,551
220203	MATERIALS & SUPPLIES - GENERAL		3,889,914
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,023,774
22020303	NEWSPAPERS		102,643
22020305	PRINTING OF NON SECURITY DOCUMENTS		930,171
22020306	PRINTING OF SECURITY DOCUMENTS		500,437
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,332,889
220204	MAINTENANCE SERVICES - GENERAL		2,410,576
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,035,067
22020402	MAINTENANCE OF OFFICE FURNITURE		212,732
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		563,655
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		431,115
22020405	MAINTENANCE OF PLANTS/GENERATORS		168,007
220205	TRAINING - GENERAL		1,165,919
22020501	LOCAL TRAINING		1,165,919
220206	OTHER SERVICES - GENERAL		8,331,188
22020601	SECURITY SERVICES		3,584,537
22020606	CLEANING & FUMIGATION SERVICES		4,746,651
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,247,631
22020701	FINANCIAL CONSULTING		3,247,631
220208	FUEL & LUBRICANTS - GENERAL		1,467,852
22020801	MOTOR VEHICLE FUEL COST		829,656
22020803	PLANT / GENERATOR FUEL COST		638,197
220209	FINANCIAL CHARGES - GENERAL		2,483,232
22020901	BANK CHARGES (OTHER THAN INTEREST)		270,302
22020902	INSURANCE PREMIUM		2,212,931
220210	MISCELLANEOUS		13,808,312
22021001	REFRESHMENT & MEALS		370,377
22021002	HONORARIUM & SITTING ALLOWANCE		7,817,671
22021003	PUBLICITY & ADVERTISEMENTS		1,846,791
22021006	POSTAGES & COURIER SERVICES		342,380
22021007	WELFARE PACKAGES		239,324
22021034	INSPECTORATE		3,191,770
2204	GRANTS AND CONTRIBUTIONS		1,276,393
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,276,393
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		1,276,393
23	CAPITAL EXPENDITURE		255,761,383
2301	FIXED ASSETS PURCHASED		80,740,383
230101	PURCHASE OF FIXED ASSETS - GENERAL		80,740,383
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		80,740,383
2302	CONSTRUCTION / PROVISION		144,521,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		144,521,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		4,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		140,021,000
2305	OTHER CAPITAL PROJECTS		30,500,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		30,500,000
23050103	MONITORING AND EVALUATION		24,000,000
23050104	ANNIVASARIES/CELEBRATIONS		6,500,000
	TOTAL PERSONNEL		339,053,278
	TOTAL OVERHEAD		51,205,893
	TOTAL RECURRENT		390,259,171
	TOTAL CAPITAL		255,761,383
	TOTAL ALLOCATION		646,020,554
	NOMADIC EDUCATION COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
NOMARDIC04006774	NATIONAL MONITORING OF NOMADIC SCHOOLS	NEW	24,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
NORMADIC01006762	DEVELOPMENT AND PRODUCTION OF PUPILS TEXTS AND TEACHERS GUIDES	NEW 50,000,000
NORMADIC01006764	DEVELOPMENT OF IRI PROGRAMME	NEW 30,740,383
NORMADIC02006765	CONSTRUCTION OF GATE-HOUSE AND FRONTAL WALL AT HEADQUARTERS SITE KWALI ABUJA	NEW 4,500,000
NORMADIC03006768	REHABILITATION AND FURNISHING OF COMMUNITY-BASED NOMADIC SCHOOLS	NEW 40,021,000
NORMADIC03006772	CONSTRUCTION AND EQUIPPING OF NOMADIC MODEL EDUCATION CENTRES	NEW 100,000,000
NORMADIC05006775	NOMADIC GIRL-CHILD EDUCATION AND WOMEN EMPOWERMENT	NEW 6,500,000
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,259,361,033
21	PERSONNEL COST	821,072,234
2101	SALARY	731,072,400
210101	SALARIES AND WAGES	731,072,400
21010101	SALARY	731,072,400
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	89,999,834
210202	SOCIAL CONTRIBUTIONS	89,999,834
21020201	NHIS	35,999,934
21020202	CONTRIBUTORY PENSION	53,999,901
22	OTHER RECURRENT COSTS	315,136,087
2202	OVERHEAD COST	315,136,087
220201	TRAVEL & TRANSPORT - GENERAL	43,186,881
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,009,771
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,478,923
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,698,187
220202	UTILITIES - GENERAL	9,006,282
22020201	ELECTRICITY CHARGES	2,001,396
22020202	TELEPHONE CHARGES	2,501,745
22020203	INTERNET ACCESS CHARGES	4,503,141
220203	MATERIALS & SUPPLIES - GENERAL	25,545,278
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	18,615,426
22020302	BOOKS	500,349
22020303	NEWSPAPERS	2,001,396
22020304	MAGAZINES & PERIODICALS	1,426,014
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,001,396
22020309	UNIFORMS & OTHER CLOTHING	1,000,698
220204	MAINTENANCE SERVICES - GENERAL	30,296,834
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,831,178
22020402	MAINTENANCE OF OFFICE FURNITURE	5,779,659
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,002,094
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,680,413
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,003,490
220205	TRAINING - GENERAL	6,004,188
22020501	LOCAL TRAINING	6,004,188
220206	OTHER SERVICES - GENERAL	60,041,877
22020601	SECURITY SERVICES	30,020,939
22020606	CLEANING & FUMIGATION SERVICES	30,020,939
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,505,235
22020701	FINANCIAL CONSULTING	2,501,745
22020703	LEGAL SERVICES	5,003,490
220208	FUEL & LUBRICANTS - GENERAL	28,738,808
22020801	MOTOR VEHICLE FUEL COST	20,013,959
22020803	PLANT / GENERATOR FUEL COST	8,724,849
220210	MISCELLANEOUS	104,810,705
22021001	REFRESHMENT & MEALS	13,259,285
22021002	HONORARIUM & SITTING ALLOWANCE	8,430,899
22021003	PUBLICITY & ADVERTISEMENTS	4,002,792
22021004	MEDICAL EXPENSES	7,004,886
22021006	POSTAGES & COURIER SERVICES	1,501,047
22021007	WELFARE PACKAGES	14,072,362



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021009	SPORTING ACTIVITIES	1,501,047	
	CURRICULUM DEVELOPMENT	55,038,387	
23	CAPITAL EXPENDITURE	123,152,712	
2301	FIXED ASSETS PURCHASED	15,420,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,420,000	
23010105	PURCHASE OF MOTOR VEHICLES	15,420,000	
2302	CONSTRUCTION / PROVISION	67,732,712	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	67,732,712	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	37,732,712	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	30,000,000	
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	30,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000	
23050101	RESEARCH AND DEVELOPMENT	30,000,000	
	TOTAL PERSONNEL	821,072,234	
	TOTAL OVERHEAD	315,136,087	
	TOTAL RECURRENT	1,136,208,321	
	TOTAL CAPITAL	123,152,712	
	TOTAL ALLOCATION	1,259,361,033	
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL			
CODE	PROJECT NAME	TYPE	AMOUNT
NERDC01006703	EDUCATION AND TRAINING ON TRADE/ENTREPRENEURSHIP FOR OUT-OF-SCHOOL YOUTHS IN THE SOUTH - WEST+ NORTH WEST+ NORTH CENTRAL GEO-POLITICAL ZONES AND REPLACEMENT OF 2 NOS. UNSERVICEABLE PROJECT VEHICLES FOR FIELD MONITORING OF THE EDUCATION AND TRAINING ON TRADE/ ENTREPRENEURSHIP FOR OUT-OF-SCHOOL YOUTHS IN THE SIX GEO-POLITICAL ZONES(SPECIFICATIONS: 4-DOOR SUV+ FRONT ENGINE/FOUR WHEEL DRIVE+ 4.0 L V6 1GR-FE PETROL ENGINE+271HP+ 6 SPEED AUTOMATIC ETC)	NEW	15,420,000
NERDC02006708	COMPLETION AND FURNISHING OF NEW ACADEMIC BLOCKS TO ACCOMMODATE 60 ACADEMIC STAFF AT SHEDA.	NEW	20,000,000
NERDC02006711	COMPLETION OF ZONAL OFFICE BLOCKS AT CALABAR - SOUTH SOUTH+ ABAKALIKI - SOUTH EAST+ MINNA - NORTH CENTRAL AND LAGOS - SOUTH WEST ZONES	NEW	17,732,712
NERDC03008904	COMPLETION AND FURNISHING OF EDUCATIONAL RESEARCH AND DEVELOPMENT VIRTUAL LIBRARY AT SHEDA.	NEW	30,000,000
NERDC04008905	RENOVATION OF ADMINISTRATIVE BLOCKS AND ANNEX OFFICES (BRAILLE PRESS AND SPECIAL NEEDS AND CONFERENCE CENTRE AT NERDC HEADQUARTERS IN SHEDA	NEW	10,000,000
0517013001 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD			
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,253,659,026	
21	PERSONNEL COST	1,058,225,854	
2101	SALARY	941,875,618	
210101	SALARIES AND WAGES	941,875,618	
21010101	SALARY	941,875,618	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	116,350,237	
210202	SOCIAL CONTRIBUTIONS	116,350,237	
21020201	NHIS	46,540,095	
21020202	CONTRIBUTORY PENSION	69,810,142	
22	OTHER RECURRENT COSTS	117,439,613	
2202	OVERHEAD COST	117,439,613	
220201	TRAVEL& TRANSPORT - GENERAL	71,201,456	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,557,952	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,102,554	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	16,667,977	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,872,973	
220202	UTILITIES - GENERAL	34,685,069	
22020201	ELECTRICITY CHARGES	15,985,136	
22020202	TELEPHONE CHARGES	13,699,584	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020203	INTERNET ACCESS CHARGES		3,630,390
22020205	WATER RATES		1,369,958
220203	MATERIALS & SUPPLIES - GENERAL		3,767,386
22020303	NEWSPAPERS		1,141,632
22020304	MAGAZINES & PERIODICALS		913,306
22020309	UNIFORMS & OTHER CLOTHING		1,712,448
220204	MAINTENANCE SERVICES - GENERAL		2,283,264
22020402	MAINTENANCE OF OFFICE FURNITURE		2,283,264
220210	MISCELLANEOUS		5,502,438
22021001	REFRESHMENT & MEALS		2,077,542
22021006	POSTAGES & COURIER SERVICES		2,283,264
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,141,632
23	CAPITAL EXPENDITURE		77,993,558
2301	FIXED ASSETS PURCHASED		77,993,558
230101	PURCHASE OF FIXED ASSETS - GENERAL		77,993,558
23010102	PURCHASE OF OFFICE BUILDINGS		25,000,000
23010118	PURCHASE OF SCANNERS		30,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		22,993,558
	TOTAL PERSONNEL		1,058,225,854
	TOTAL OVERHEAD		117,439,613
	TOTAL RECURRENT		1,175,665,468
	TOTAL CAPITAL		77,993,558
	TOTAL ALLOCATION		1,253,659,026
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD			
CODE	PROJECT NAME	TYPE	AMOUNT
NABTEB01006956	COMPLETION OF LIBRARY COMPLEX	NEW	6,400,000
NABTEB01006959	CONSTRUCTION OF PERIMETER FENCING	NEW	3,600,000
NABTEB01006962	CONSTRUCTION OF ZONAL OFFICE COMPLEX	NEW	5,000,000
NABTEB01007009	CONSTRUCTION OF ZONAL OFFICE COMPLEX	NEW	10,000,000
NABTEB02007012	PROCUREMENT OF 2 UNITS OF DRS SCANNERS @ N15+000+000	NEW	30,000,000
NABTEB03007015	PROCUREMENT OF 2 UNITS OF BRAILLE MACHINE @ N7+500+000	NEW	22,993,558
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		861,473,201
21	PERSONNEL COST		650,053,492
2101	SALARY		579,055,740
210101	SALARIES AND WAGES		579,055,740
21010101	SALARY		579,055,740
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		70,997,752
210202	SOCIAL CONTRIBUTIONS		70,997,752
21020201	NHIS		28,399,101
21020202	CONTRIBUTORY PENSION		42,598,651
22	OTHER RECURRENT COSTS		96,967,063
2202	OVERHEAD COST		96,967,063
220201	TRAVEL & TRANSPORT - GENERAL		22,491,546
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		12,134,955
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,005,669
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		3,075,617
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,275,304
220202	UTILITIES - GENERAL		11,634,388
22020201	ELECTRICITY CHARGES		1,896,087
22020202	TELEPHONE CHARGES		2,578,678
22020203	INTERNET ACCESS CHARGES		3,033,739
22020205	WATER RATES		2,305,642
22020206	SEWERAGE CHARGES		1,820,243
220203	MATERIALS & SUPPLIES - GENERAL		12,529,341
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,384,886
22020302	BOOKS		1,304,508
22020303	NEWSPAPERS		2,275,304
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,033,739
22020306	PRINTING OF SECURITY DOCUMENTS		227,530
22020307	DRUGS & MEDICAL SUPPLIES		303,374
220204	MAINTENANCE SERVICES - GENERAL		8,562,728



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,412,956
22020402	MAINTENANCE OF OFFICE FURNITURE		781,188
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,592,713
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		333,711
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,759,569
22020406	OTHER MAINTENANCE SERVICES		682,591
220205	TRAINING - GENERAL		7,437,936
22020501	LOCAL TRAINING		3,337,113
22020502	INTERNATIONAL TRAINING		4,100,823
220206	OTHER SERVICES - GENERAL		3,792,174
22020601	SECURITY SERVICES		2,275,304
22020606	CLEANING & FUMIGATION SERVICES		1,516,869
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,839,947
22020703	LEGAL SERVICES		1,289,339
22020704	ENGINEERING SERVICES		1,516,869
22020705	ARCHITECTURAL SERVICES		2,275,304
22020706	SURVEYING SERVICES		758,435
220208	FUEL & LUBRICANTS - GENERAL		8,471,716
22020801	MOTOR VEHICLE FUEL COST		2,366,316
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		796,356
22020803	PLANT / GENERATOR FUEL COST		5,309,043
220209	FINANCIAL CHARGES - GENERAL		3,777,005
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,501,701
22020902	INSURANCE PREMIUM		2,275,304
220210	MISCELLANEOUS		12,430,282
22021001	REFRESHMENT & MEALS		2,426,991
22021002	HONORARIUM & SITTING ALLOWANCE		2,578,678
22021003	PUBLICITY & ADVERTISEMENTS		910,122
22021004	MEDICAL EXPENSES		758,435
22021006	POSTAGES & COURIER SERVICES		1,289,339
22021007	WELFARE PACKAGES		1,820,243
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		834,278
22021009	SPORTING ACTIVITIES		303,374
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		640,646
22021031	CURRICULUM DEVELOPMENT		868,176
23	CAPITAL EXPENDITURE		114,452,646
2301	FIXED ASSETS PURCHASED		8,600,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		8,600,000
23010106	PURCHASE OF VANS		6,100,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,500,000
2302	CONSTRUCTION / PROVISION		36,100,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,100,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		36,100,000
2305	OTHER CAPITAL PROJECTS		69,752,646
230501	ACQUISITION OF NON TANGIBLE ASSETS		69,752,646
23050101	RESEARCH AND DEVELOPMENT		62,252,646
23050102	COMPUTER SOFTWARE ACQUISITION		2,500,000
23050103	MONITORING AND EVALUATION		5,000,000
	TOTAL PERSONNEL		650,053,492
	TOTAL OVERHEAD		96,967,063
	TOTAL RECURRENT		747,020,555
	TOTAL CAPITAL		114,452,646
	TOTAL ALLOCATION		861,473,201
	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
TRCN01007151	PROCUREMENT OF PROJECT VEHICLES (2 NOS.TOYOTA HILUX VAN MANUAL TRANSMISSION+DOUBLE CABIN CASSETE PLAYER AND PETROL ENGINE FOR MONITORING & EVALUTION).	NEW	6,100,000
TRCN02007154	PURCHASE OF OFFICE FURNITURE AND EQUIPMENT FOR HEADQUARTERS	NEW	2,500,000
TRCN03007165	PERIMETER FENCING OF THREE (3) NO. STATE OFFICE	NEW	15,000,000
TRCN03007168	CONSTRUCTION OF TRCN HEADQUARTERS OFFICE COMPLEX AT ABUJA	NEW	21,100,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
TRCN04007177	CPD FOR TEACHERS AND CAPACITY BLDG FOR MGNT & STAFF	NEW 15,000,000
TRCN04007181	PROFESSIONAL QUALIFYING EXAMS	NEW 25,000,000
TRCN04007185	CAPACITY BUILDING FOR TRCN MANAGEMENT AND STAFF	NEW 2,500,000
TRCN04007189	DEVELOPMENT OF TEACHERS INFORMATION SYSTEM DATA BASE-DATA COLLECTION AND ANALYSIS	NEW 4,752,646
TRCN04007193	INDUCTION OF EDUCATION GRADUATES AT POINT OF GRADUATION IN TERTIARY INSTITUTIONS IN NIGERIA.	NEW 5,000,000
TRCN04007200	TEACHERS INVESTIGATING PANELS AND TEACHERS TRIBUNAL - REVIEW AND PRODUCTION OF TEACHERS CODE OF CONDUCT AND MANUALS.	NEW 10,000,000
TRCN05007207	ICT INFRASTRUCTURE FOR THE IMPLEMENTATION OF ON-LINE REGISTRATION+ BACK-TO-END SOLUTION TO CAPTURE DATA FROM THE INTERNET FOR HEADQUARTERS+ 36 STATES AND FCT OFFICES. (UPDATE AND EXPANSION)	NEW 2,500,000
TRCN06007212	RESOURCE VISIT+ ACCREDITATION+ MONITORING AND EVALUATION OF FACULTIES AND INSTITUTES OF EDUCATION+ COLLEGES OF EDUCATION AND SCHOOLS OF EDUCATION IN POLYTECHNICS IN NIGERIA	NEW 5,000,000
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	245,127,535
21	PERSONNEL COST	193,988,319
2101	SALARY	173,664,475
210101	SALARIES AND WAGES	173,664,475
21010101	SALARY	173,664,475
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,323,844
210202	SOCIAL CONTRIBUTIONS	20,323,844
21020201	NHIS	8,129,538
21020202	CONTRIBUTORY PENSION	12,194,306
22	OTHER RECURRENT COSTS	25,969,766
2202	OVERHEAD COST	25,969,766
220201	TRAVEL & TRANSPORT - GENERAL	4,380,582
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,613,921
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,413,327
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	353,334
220202	UTILITIES - GENERAL	1,297,914
22020201	ELECTRICITY CHARGES	775,130
22020202	TELEPHONE CHARGES	522,784
220203	MATERIALS & SUPPLIES - GENERAL	5,933,931
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,306,961
22020303	NEWSPAPERS	522,784
22020304	MAGAZINES & PERIODICALS	1,490,268
22020305	PRINTING OF NON SECURITY DOCUMENTS	522,784
22020307	DRUGS & MEDICAL SUPPLIES	522,784
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,568,351
220204	MAINTENANCE SERVICES - GENERAL	5,804,391
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,306,960
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,045,568
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,568,352
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,883,512
220205	TRAINING - GENERAL	1,626,059
22020501	LOCAL TRAINING	1,626,059
220208	FUEL & LUBRICANTS - GENERAL	1,829,745
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,829,745
220210	MISCELLANEOUS	5,097,144
22021001	REFRESHMENT & MEALS	522,784
22021002	HONORARIUM & SITTING ALLOWANCE	1,045,568
22021003	PUBLICITY & ADVERTISEMENTS	1,437,656
22021006	POSTAGES & COURIER SERVICES	784,175
22021007	WELFARE PACKAGES	1,306,961
23	CAPITAL EXPENDITURE	25,169,450
2302	CONSTRUCTION / PROVISION	25,169,450
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,169,450



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020104	CONSTRUCTION / PROVISION OF HOUSING	25,169,450	
	TOTAL PERSONNEL	193,988,319	
	TOTAL OVERHEAD	25,969,766	
	TOTAL RECURRENT	219,958,085	
	TOTAL CAPITAL	25,169,450	
	TOTAL ALLOCATION	245,127,535	
COMPUTER REGISTRATION COUNCIL OF NIGERIA			
CODE	PROJECT NAME	TYPE	AMOUNT
CPN 01006590	CENTRE OF EXCELLENCE: CONSTRUCTION OF BUILDINGS+ LIBRARY+ CLASSROOMS AND LECTURE THEATERS	NEW	25,169,450
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	951,740,671	
21	PERSONNEL COST	601,132,396	
2101	SALARY	528,987,631	
210101	SALARIES AND WAGES	528,987,631	
21010101	SALARY	528,987,631	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	72,144,765	
210201	ALLOWANCES	6,462,071	
21020101	NON REGULAR ALLOWANCES	6,462,071	
210202	SOCIAL CONTRIBUTIONS	65,682,694	
21020201	NHIS	26,449,382	
21020202	CONTRIBUTORY PENSION	39,233,312	
22	OTHER RECURRENT COSTS	210,815,275	
2202	OVERHEAD COST	210,815,275	
220201	TRAVEL & TRANSPORT - GENERAL	18,877,241	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,174,106	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,348,212	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,006,712	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,348,212	
220202	UTILITIES - GENERAL	19,362,046	
22020201	ELECTRICITY CHARGES	7,935,265	
22020202	TELEPHONE CHARGES	3,174,106	
22020203	INTERNET ACCESS CHARGES	3,174,106	
22020205	WATER RATES	2,539,285	
22020206	SEWERAGE CHARGES	2,539,285	
220203	MATERIALS & SUPPLIES - GENERAL	20,266,169	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,253,459	
22020302	BOOKS	2,570,529	
22020303	NEWSPAPERS	3,174,106	
22020304	MAGAZINES & PERIODICALS	3,174,106	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,539,285	
22020306	PRINTING OF SECURITY DOCUMENTS	3,174,106	
22020307	DRUGS & MEDICAL SUPPLIES	793,526	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,587,053	
220204	MAINTENANCE SERVICES - GENERAL	25,233,645	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,092,847	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,587,053	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,539,128	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,380,579	
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,840,511	
22020406	OTHER MAINTENANCE SERVICES	793,526	
220205	TRAINING - GENERAL	8,728,791	
22020501	LOCAL TRAINING	8,728,791	
220206	OTHER SERVICES - GENERAL	1,587,053	
22020606	CLEANING & FUMIGATION SERVICES	1,587,053	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,315,844	
22020701	FINANCIAL CONSULTING	7,935,265	
22020703	LEGAL SERVICES	2,380,579	
220208	FUEL & LUBRICANTS - GENERAL	11,109,371	
22020801	MOTOR VEHICLE FUEL COST	4,761,159	
22020803	PLANT / GENERATOR FUEL COST	6,348,212	
220209	FINANCIAL CHARGES - GENERAL	35,326,135	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,204,497	
22020902	INSURANCE PREMIUM	34,121,638	
220210	MISCELLANEOUS	60,008,979	
22021001	REFRESHMENT & MEALS	8,315,173	
22021002	HONORARIUM & SITTING ALLOWANCE	31,741,059	
22021003	PUBLICITY & ADVERTISEMENTS	4,126,338	
22021004	MEDICAL EXPENSES	1,587,053	
22021006	POSTAGES & COURIER SERVICES	3,845,429	
22021007	WELFARE PACKAGES	1,665,136	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	793,526	
22021009	SPORTING ACTIVITIES	3,174,106	
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	1,587,053	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	793,526	
22021031	CURRICULUM DEVELOPMENT	2,380,579	
23	CAPITAL EXPENDITURE	139,793,000	
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	129,793,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	129,793,000	
23050101	RESEARCH AND DEVELOPMENT	104,793,000	
23050104	ANNIVASARIES/CELEBRATIONS	20,000,000	
23050105	GAS ROYALTY AND RECONCILIATION	5,000,000	
	TOTAL PERSONNEL	601,132,396	
	TOTAL OVERHEAD	210,815,275	
	TOTAL RECURRENT	811,947,671	
	TOTAL CAPITAL	139,793,000	
	TOTAL ALLOCATION	951,740,671	
	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	PROJECT NAME	TYPE	AMOUNT
NCCE2006068	REHABILITATION OF NCCE SECRETARIAT	NEW	10,000,000
NCCE3006082	ACCREDITATION/RE-ACCREDITATION OF ACADEMIC PROGRAMMES IN ALL NCE AWARDING INSTITUTIONS	NEW	9,000,000
NCCE3006089	COUNTERPART FUNDING	NEW	10,000,000
NCCE3006095	TEACHER DEVELOPMENT PROGRAMME	NEW	5,000,000
NCCE3006100	NATIONAL POLICY ISSUES SUCH AS SERVICOM	NEW	5,000,000
NCCE3006108	NATIONAL POLICY ISSUES SUCH AS ANTY CORRUPTIO UNIT	NEW	1,500,000
NCCE3006114	PRODUCTION OF INTERNAL AUDIT MANUAL	NEW	1,500,000
NCCE3006119	PRINTINGS OF ANNUAL REPORTS	NEW	793,000
NCCE3006124	DISSEMINATION OF THE QUALITY ASSURANCE TOOL KIT AND NEW MINIMUM STANDARDS	NEW	2,000,000
NCCE3006128	WORKSHOPS+ SEMINARS+ FURTHER TRAINING+ ETC FOR NCCE STAFF	NEW	5,000,000
NCCE3006131	STRENGTHING OF TEACHING OF SCIENCE AND MATHEMATICS	NEW	5,000,000
NCCE3006133	TRAINING OF ACCOUNTANTS OF NCCE AND 21 FCES ON THE NEW INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS) AND INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS)	NEW	5,000,000
NCCE3006136	DEVELOPMENT OF ARABIC MEDIUM MINIMUM STANDARDS	NEW	5,000,000
NCCE3006151	REVIEW AND PRODUCTION OF NCE CURRICULUM TO ALIGN WITH THE BASIC EDUCATION CURRICULUM REVIESED BY NERDC AND CAPACITY BUILDING OF TEACHERS ON THE REVIESED CURICULUM (MDGs)	NEW	50,000,000
NCCE4006216	STATISTICAL DATA COLLECTION VERIFICATION/PUBLICATION FOR TEACHER EDUCATION PLANNING AND ADMINISTRATION	NEW	5,000,000
NCCE4006218	MONITORING AND EVALUATION OF MINIMUM ACADEMICS STANDARDS IN COEs	NEW	5,000,000
NCCE4006220	MONITORING OF CAPITAL PROJECTS IN FCES+ STATE & PRIVATE COLLEGES	NEW	5,000,000
NCCE4006232	FINANCIAL MONITORING EXERCISE IN FCES+ STATE & PRIVATE COLLEGES	NEW	5,000,000
NCCE5006222	TEACHERS AND SCHOOLS EXCELLENCE AWARD	NEW	5,000,000
0517017001	NATIONAL TEACHERS INSTITUTE		



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,801,114,958
21	PERSONNEL COST		1,477,175,477
2101	SALARY		1,313,315,282
210101	SALARIES AND WAGES		1,313,315,282
21010101	SALARY		1,313,315,282
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		163,860,195
210201	ALLOWANCES		1,080,000
21020101	NON REGULAR ALLOWANCES		1,080,000
210202	SOCIAL CONTRIBUTIONS		162,780,195
21020201	NHIS		65,112,078
21020202	CONTRIBUTORY PENSION		97,668,117
22	OTHER RECURRENT COSTS		143,994,945
2202	OVERHEAD COST		143,994,945
220201	TRAVEL & TRANSPORT - GENERAL		29,463,191
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		13,798,919
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,899,503
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,865,265
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		6,899,503
220202	UTILITIES - GENERAL		12,419,106
22020201	ELECTRICITY CHARGES		2,759,801
22020202	TELEPHONE CHARGES		2,759,801
22020203	INTERNET ACCESS CHARGES		6,899,503
220203	MATERIALS & SUPPLIES - GENERAL		28,977,914
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,899,503
22020302	BOOKS		2,759,801
22020303	NEWSPAPERS		2,759,801
22020304	MAGAZINES & PERIODICALS		2,759,801
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,759,801
22020307	DRUGS & MEDICAL SUPPLIES		2,759,801
22020309	UNIFORMS & OTHER CLOTHING		4,139,702
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,139,702
220204	MAINTENANCE SERVICES - GENERAL		27,598,013
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,759,801
22020402	MAINTENANCE OF OFFICE FURNITURE		4,139,702
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,519,603
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,279,404
22020405	MAINTENANCE OF PLANTS/GENERATORS		6,899,503
220205	TRAINING - GENERAL		6,899,503
22020501	LOCAL TRAINING		6,899,503
220208	FUEL & LUBRICANTS - GENERAL		11,729,155
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		9,659,305
22020803	PLANT / GENERATOR FUEL COST		2,069,851
220210	MISCELLANEOUS		26,908,063
22021001	REFRESHMENT & MEALS		5,519,603
22021002	HONORARIUM & SITTING ALLOWANCE		2,759,801
22021003	PUBLICITY & ADVERTISEMENTS		689,951
22021006	POSTAGES & COURIER SERVICES		4,139,702
22021007	WELFARE PACKAGES		6,899,503
22021009	SPORTING ACTIVITIES		6,899,503
23	CAPITAL EXPENDITURE		1,179,944,536
2301	FIXED ASSETS PURCHASED		1,061,803,892
230101	PURCHASE OF FIXED ASSETS - GENERAL		1,061,803,892
23010101	PURCHASE / ACQUISITION OF LAND		1,035,000,000
23010105	PURCHASE OF MOTOR VEHICLES		26,803,892
2302	CONSTRUCTION / PROVISION		103,666,542
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		103,666,542
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		103,666,542
2303	REHABILITATION / REPAIRS		14,474,102
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		14,474,102
23030113	REHABILITATION / REPAIRS - ROADS		14,474,102
	TOTAL PERSONNEL		1,477,175,477
	TOTAL OVERHEAD		143,994,945



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL RECURRENT	1,621,170,422	
	TOTAL CAPITAL	1,179,944,536	
	TOTAL ALLOCATION	2,801,114,958	
	NATIONAL TEACHERS INSTITUTE		
CODE	PROJECT NAME	TYPE	AMOUNT
NTI.01007088	NATIONWIDE	NEW	1,000,000,000
NTI.01007100	SMASE INSET TRAINING	NEW	35,000,000
NTI.02007102	PURCHASE OF MONITORING VEHICLES	NEW	26,803,892
NTI.03007108	CONSTRUCTION OF KANO STATE OFFICE BUILDING	NEW	32,355,240
NTI.03007113	CONSTRUCTION OF OYO STATE OFFICE BUILDING	NEW	32,355,240
NTI.03007117	RE-CONSTRUCTION OF BURNT FOSS BUILDING	NEW	16,976,871
NTI.03007120	CONSTRUCTION OF SMASE OFFICE COMPLEX	NEW	21,979,192
NTI.04007123	REHABILITATION / REPAIRS OF 3KM ACCESS ROAD	NEW	14,474,102
0517018001	FEDERAL POLYTECHNIC ADO-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,887,418,783	
21	PERSONNEL COST	2,604,359,402	
2101	SALARY	2,308,070,873	
210101	SALARIES AND WAGES	2,308,070,873	
21010101	SALARY	2,308,070,873	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	296,288,529	
210201	ALLOWANCES	8,927,076	
21020101	NON REGULAR ALLOWANCES	8,927,076	
210202	SOCIAL CONTRIBUTIONS	287,361,453	
21020201	NHIS	115,403,544	
21020202	CONTRIBUTORY PENSION	171,957,909	
22	OTHER RECURRENT COSTS	110,128,055	
2202	OVERHEAD COST	110,128,055	
220201	TRAVEL& TRANSPORT - GENERAL	11,002,746	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,083,880	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,055,920	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,779,067	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,083,880	
220202	UTILITIES - GENERAL	5,141,393	
22020201	ELECTRICITY CHARGES	5,141,393	
220203	MATERIALS & SUPPLIES - GENERAL	16,447,359	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,223,679	
22020303	NEWSPAPERS	205,592	
22020304	MAGAZINES & PERIODICALS	308,388	
22020307	DRUGS & MEDICAL SUPPLIES	5,139,800	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,569,900	
220204	MAINTENANCE SERVICES - GENERAL	3,495,064	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,027,960	
22020402	MAINTENANCE OF OFFICE FURNITURE	411,184	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	513,980	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,027,960	
22020406	OTHER MAINTENANCE SERVICES	513,980	
220205	TRAINING - GENERAL	4,140,220	
22020501	LOCAL TRAINING	2,055,920	
22020502	INTERNATIONAL TRAINING	2,084,300	
220206	OTHER SERVICES - GENERAL	22,615,118	
22020601	SECURITY SERVICES	20,559,198	
22020606	CLEANING & FUMIGATION SERVICES	2,055,920	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,027,960	
22020703	LEGAL SERVICES	1,027,960	
220208	FUEL & LUBRICANTS - GENERAL	20,045,218	
22020801	MOTOR VEHICLE FUEL COST	1,027,960	
22020803	PLANT / GENERATOR FUEL COST	19,017,258	
220209	FINANCIAL CHARGES - GENERAL	3,083,880	
22020902	INSURANCE PREMIUM	3,083,880	
220210	MISCELLANEOUS	23,129,098	
22021002	HONORARIUM & SITTING ALLOWANCE	10,279,599	
22021003	PUBLICITY & ADVERTISEMENTS	1,541,940	



2014 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT (=N=)	
22021009	SPORTING ACTIVITIES	3,083,880	
22021010	DIRECT TEACHING & LABORATORY COST	8,223,679	
23	CAPITAL EXPENDITURE	172,931,326	
2301	FIXED ASSETS PURCHASED	45,057,294	
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,057,294	
23010113	PURCHASE OF COMPUTERS	45,057,294	
2302	CONSTRUCTION / PROVISION	127,874,032	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	127,874,032	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	96,576,276	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	11,800,720	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	19,497,036	
	TOTAL PERSONNEL	2,604,359,402	
	TOTAL OVERHEAD	110,128,055	
	TOTAL RECURRENT	2,714,487,457	
	TOTAL CAPITAL	172,931,326	
	TOTAL ALLOCATION	2,887,418,783	
	FEDERAL POLYTECHNIC ADO-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
YEKT005751	COMPUTERIZATION OF THE POLYTECHNIC ACTIVITIES IN SCHOOLS+ DEPARTMENTS AND UNITS	NEW	12,873,512
YEKT005753	PROCUREMENT OF ACCREDITATION FURNITURE/EQUIPMENT FOR LABORATORIES AND WORKSHOPS	NEW	32,183,781
YEKT1005770	CONSTRUCTION OF CIVIL ENGINEERING COMPLEX: CIVIL WORKS	NEW	34,993,173
YEKT1005778	CONSTRUCTION AND FURNISHING OF ACADEMIC BOARD COMPLEX: CIVIL WORKS AND FURNISHING	NEW	61,583,104
YEKT2005792	COMPLETION OF STUDENT HOSTEL	NEW	11,800,720
YEKT3005797	CONTINUATION/COMPLETION OF PERIMETER FENCE	NEW	19,497,036
	FEDERAL POLYTECHNIC BAUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,838,957,279	
21	PERSONNEL COST	2,593,557,626	
2101	SALARY	2,297,994,155	
210101	SALARIES AND WAGES	2,297,994,155	
21010101	SALARY	2,297,994,155	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	295,563,471	
210201	ALLOWANCES	9,702,924	
21020101	NON REGULAR ALLOWANCES	9,702,924	
210202	SOCIAL CONTRIBUTIONS	285,860,547	
21020201	NHIS	114,899,708	
21020202	CONTRIBUTORY PENSION	170,960,839	
22	OTHER RECURRENT COSTS	96,349,204	
2202	OVERHEAD COST	96,349,204	
220201	TRAVEL& TRANSPORT - GENERAL	7,695,514	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,906,435	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,004,565	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	784,514	
220202	UTILITIES - GENERAL	4,325,691	
22020201	ELECTRICITY CHARGES	2,004,565	
22020202	TELEPHONE CHARGES	1,160,748	
22020203	INTERNET ACCESS CHARGES	1,160,378	
220203	MATERIALS & SUPPLIES - GENERAL	11,290,549	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,004,565	
22020302	BOOKS	1,160,748	
22020303	NEWSPAPERS	1,160,748	
22020304	MAGAZINES & PERIODICALS	1,160,748	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,160,748	
22020307	DRUGS & MEDICAL SUPPLIES	1,160,748	
22020309	UNIFORMS & OTHER CLOTHING	1,741,121	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,741,121	
220204	MAINTENANCE SERVICES - GENERAL	9,812,869	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,160,748	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,741,121	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,321,496	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,584,939	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,004,565	
220205	TRAINING - GENERAL	2,004,565	
22020501	LOCAL TRAINING	2,004,565	
220208	FUEL & LUBRICANTS - GENERAL	3,361,402	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,490,841	
22020803	PLANT / GENERATOR FUEL COST	870,561	
220210	MISCELLANEOUS	57,858,615	
22021001	REFRESHMENT & MEALS	2,321,496	
22021002	HONORARIUM & SITTING ALLOWANCE	1,160,748	
22021003	PUBLICITY & ADVERTISEMENTS	290,187	
22021006	POSTAGES & COURIER SERVICES	1,741,121	
22021007	WELFARE PACKAGES	2,901,871	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,901,871	
22021010	DIRECT TEACHING & LABORATORY COST	46,541,321	
23	CAPITAL EXPENDITURE	149,050,449	
2301	FIXED ASSETS PURCHASED	14,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		
2302	CONSTRUCTION / PROVISION	135,050,449	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	135,050,449	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	65,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	50,050,449	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	
	TOTAL PERSONNEL	2,593,557,626	
	TOTAL OVERHEAD	96,349,204	
	TOTAL RECURRENT	2,689,906,830	
	TOTAL CAPITAL	149,050,449	
	TOTAL ALLOCATION	2,838,957,279	
	FEDERAL POLYTECHNIC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
YBAU005889	FURNISHING OF CONSTRUCTED SCHOOL OF ENVIRONMENTAL TECHNOLOGY	NEW	14,000,000
YBAU2005914	CONSTRUCTION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY (PHASE 3)	NEW	65,000,000
YBAU4005940	CONSTRUCTION OF ROADS	NEW	50,050,449
YBAU5005949	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	NEW	20,000,000
0517018003	FEDERAL POLYTECHNIC BIDA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	3,427,420,805	
21	PERSONNEL COST	3,046,752,675	
2101	SALARY	2,708,345,956	
210101	SALARIES AND WAGES	2,708,345,956	
21010101	SALARY	2,708,345,956	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	338,406,719	
210201	ALLOWANCES	1,140,000	
21020101	NON REGULAR ALLOWANCES	1,140,000	
210202	SOCIAL CONTRIBUTIONS	337,266,719	
21020201	NHIS	135,417,298	
21020202	CONTRIBUTORY PENSION	201,849,421	
22	OTHER RECURRENT COSTS	151,630,339	
2202	OVERHEAD COST	151,630,339	
220201	TRAVEL & TRANSPORT - GENERAL	7,491,084	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,129,956	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,361,128	
220202	UTILITIES - GENERAL	19,702,037	
22020201	ELECTRICITY CHARGES	15,392,217	
22020202	TELEPHONE CHARGES	1,026,148	
22020203	INTERNET ACCESS CHARGES	2,052,296	
22020205	WATER RATES	1,231,377	
220203	MATERIALS & SUPPLIES - GENERAL	10,825,859	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,104,591
22020302	BOOKS		1,539,222
22020303	NEWSPAPERS		1,231,377
22020304	MAGAZINES & PERIODICALS		1,180,070
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,641,836
22020309	UNIFORMS & OTHER CLOTHING		1,128,763
220204	MAINTENANCE SERVICES - GENERAL		15,012,542
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,668,972
22020402	MAINTENANCE OF OFFICE FURNITURE		1,128,763
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,308,833
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,591,517
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,314,457
220205	TRAINING - GENERAL		4,001,976
22020501	LOCAL TRAINING		4,001,976
220206	OTHER SERVICES - GENERAL		7,665,324
22020601	SECURITY SERVICES		6,577,607
22020606	CLEANING & FUMIGATION SERVICES		1,087,717
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,453,481
22020701	FINANCIAL CONSULTING		3,078,443
22020703	LEGAL SERVICES		1,375,038
220208	FUEL & LUBRICANTS - GENERAL		3,334,980
22020803	PLANT / GENERATOR FUEL COST		3,334,980
220209	FINANCIAL CHARGES - GENERAL		3,078,443
22020902	INSURANCE PREMIUM		3,078,443
220210	MISCELLANEOUS		76,064,611
22021002	HONORARIUM & SITTING ALLOWANCE		3,786,485
22021003	PUBLICITY & ADVERTISEMENTS		2,514,062
22021006	POSTAGES & COURIER SERVICES		1,077,455
22021007	WELFARE PACKAGES		3,283,673
22021009	SPORTING ACTIVITIES		2,739,815
22021010	DIRECT TEACHING & LABORATORY COST		61,370,175
22021031	CURRICULUM DEVELOPMENT		1,292,946
23	CAPITAL EXPENDITURE		229,037,791
2301	FIXED ASSETS PURCHASED		56,037,791
230101	PURCHASE OF FIXED ASSETS - GENERAL		56,037,791
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		10,027,504
23010128	PURCHASE OF SECURITY EQUIPMENT		36,010,287
2302	CONSTRUCTION / PROVISION		25,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		25,000,000
2303	REHABILITATION / REPAIRS		148,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		148,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		45,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		103,000,000
	TOTAL PERSONNEL		3,046,752,675
	TOTAL OVERHEAD		151,630,339
	TOTAL RECURRENT		3,198,383,014
	TOTAL CAPITAL		229,037,791
	TOTAL ALLOCATION		3,427,420,805
	FEDERAL POLYTECHNIC BIDA		
CODE	PROJECT NAME	TYPE	AMOUNT
YBIDA005981	SUPPLY OF OFFICE FURNITURE	NEW	10,000,000
YBIDA1005985	PURCHASE OF ACCREDITATION EQUIPMENT FOR DEPTS.	NEW	10,027,504
YBIDA2005989	SUPPLY & INSTALLATION OF SECURITY LIGHTS SOLAR PANELS	NEW	36,010,287
YBIDA3005991	CONSTRUCTION OF 1.5KM PERIMETER WALL FENCE	NEW	25,000,000
YBIDA4005992	REHABILITATION OF ONE BLOCK OF TWO UNITS STAFF QUARTERS	NEW	10,000,000
YBIDA4005993	REHABILITATION OF HOSTEL (SHERATON)	NEW	35,000,000
YBIDA5005995	REHABILITATION OF URP OFFICE BUILDING	NEW	30,000,000
	REHABILITATION OF ELECTRONIC LABORATORY WITH FURNISHING	NEW	50,000,000
YBIDA5005997	REHABILITATION OF ARCHITECTURAL OFFICE/STUDIO	NEW	23,000,000
0517018004	FEDERAL POLYTECHNIC IDAH		



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,518,488,188
21	PERSONNEL COST		2,228,284,621
2101	SALARY		1,979,566,264
210101	SALARIES AND WAGES		1,979,566,264
21010101	SALARY		1,979,566,264
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		248,718,357
210201	ALLOWANCES		2,389,920
21020101	NON REGULAR ALLOWANCES		2,389,920
210202	SOCIAL CONTRIBUTIONS		246,328,437
21020201	NHIS		98,978,313
21020202	CONTRIBUTORY PENSION		147,350,124
22	OTHER RECURRENT COSTS		128,043,413
2202	OVERHEAD COST		128,043,413
220201	TRAVEL & TRANSPORT - GENERAL		12,657,575
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,531,515
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,126,060
220202	UTILITIES - GENERAL		6,581,321
22020201	ELECTRICITY CHARGES		3,037,818
22020202	TELEPHONE CHARGES		2,025,212
22020203	INTERNET ACCESS CHARGES		1,518,291
220203	MATERIALS & SUPPLIES - GENERAL		22,277,332
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,126,060
22020304	MAGAZINES & PERIODICALS		1,012,606
22020309	UNIFORMS & OTHER CLOTHING		1,012,606
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,126,060
220204	MAINTENANCE SERVICES - GENERAL		15,189,090
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,025,212
22020402	MAINTENANCE OF OFFICE FURNITURE		2,025,212
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,025,212
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,025,212
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,037,818
22020406	OTHER MAINTENANCE SERVICES		4,050,424
220205	TRAINING - GENERAL		2,025,212
22020501	LOCAL TRAINING		2,025,212
220206	OTHER SERVICES - GENERAL		18,682,581
22020601	SECURITY SERVICES		13,163,878
22020603	OFFICE RENT		2,480,885
22020606	CLEANING & FUMIGATION SERVICES		3,037,818
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,063,030
22020701	FINANCIAL CONSULTING		2,025,212
22020703	LEGAL SERVICES		3,037,818
220208	FUEL & LUBRICANTS - GENERAL		14,176,484
22020801	MOTOR VEHICLE FUEL COST		4,050,424
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,037,818
22020803	PLANT / GENERATOR FUEL COST		7,088,242
220209	FINANCIAL CHARGES - GENERAL		5,063,030
22020901	BANK CHARGES (OTHER THAN INTEREST)		2,025,212
22020902	INSURANCE PREMIUM		3,037,818
220210	MISCELLANEOUS		26,327,756
22021001	REFRESHMENT & MEALS		2,025,212
22021002	HONORARIUM & SITTING ALLOWANCE		5,063,030
22021003	PUBLICITY & ADVERTISEMENTS		2,531,515
22021004	MEDICAL EXPENSES		1,012,606
22021006	POSTAGES & COURIER SERVICES		1,012,606
22021007	WELFARE PACKAGES		2,025,212
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,012,606
22021009	SPORTING ACTIVITIES		1,518,909
22021010	DIRECT TEACHING & LABORATORY COST		10,126,060
23	CAPITAL EXPENDITURE		162,160,154
2301	FIXED ASSETS PURCHASED		35,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		35,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		35,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2302	CONSTRUCTION / PROVISION	87,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	87,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	30,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	57,000,000	
2303	REHABILITATION / REPAIRS	22,160,154	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	22,160,154	
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	22,160,154	
2304	PRESERVATION OF THE ENVIRONMENT	18,000,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	18,000,000	
23040102	EROSION & FLOOD CONTROL	18,000,000	
	TOTAL PERSONNEL	2,228,284,621	
	TOTAL OVERHEAD	128,043,413	
	TOTAL RECURRENT	2,356,328,034	
	TOTAL CAPITAL	162,160,154	
	TOTAL ALLOCATION	2,518,488,188	
	FEDERAL POLYTECHNIC IDAH		
CODE	PROJECT NAME	TYPE	AMOUNT
YIDAH006299	PROCUMENT OF EQUIPMENT FOR ACCREDITATION	NEW	35,000,000
YIDAH2006301	RECONSTRUCTION OF CAMPUS ROAD(PHASE II)	NEW	30,000,000
YIDAH3006306	COMPLETION OF ABANDONED STUDENT HOSTEL/FENCING	NEW	42,000,000
YIDAH3006314	REVIEW OF THE POLYTECHNIC MASTER/STRATEGIC PLANS	NEW	15,000,000
YIDAH4006318	REHABILITATION OF THE EXISTING HEALTH CENTRES	NEW	22,160,154
YIDAH5006320	EROSION & FLOOD CONTROL WITHIN THE CAMPUS	NEW	18,000,000
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,972,212,148	
21	PERSONNEL COST	2,681,607,840	
2101	SALARY	2,272,042,628	
210101	SALARIES AND WAGES	2,272,042,628	
21010101	SALARY	2,272,042,628	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	409,565,212	
210201	ALLOWANCES	128,333,247	
21020101	NON REGULAR ALLOWANCES	128,333,247	
210202	SOCIAL CONTRIBUTIONS	281,231,965	
21020201	NHIS	113,602,131	
21020202	CONTRIBUTORY PENSION	167,629,834	
22	OTHER RECURRENT COSTS	104,518,597	
2202	OVERHEAD COST	104,518,597	
220201	TRAVEL& TRANSPORT - GENERAL	13,180,530	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,157,439	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,316,092	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	706,999	
220202	UTILITIES - GENERAL	5,438,377	
22020201	ELECTRICITY CHARGES	2,397,915	
22020202	TELEPHONE CHARGES	1,141,874	
22020203	INTERNET ACCESS CHARGES	441,104	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	259,187	
22020205	WATER RATES	1,047,171	
22020206	SEWERAGE CHARGES	151,126	
220203	MATERIALS & SUPPLIES - GENERAL	5,647,501	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,472,543	
22020302	BOOKS	223,568	
22020304	MAGAZINES & PERIODICALS	208,442	
22020305	PRINTING OF NON SECURITY DOCUMENTS	629,067	
22020306	PRINTING OF SECURITY DOCUMENTS	415,659	
22020307	DRUGS & MEDICAL SUPPLIES	352,445	
22020309	UNIFORMS & OTHER CLOTHING	135,715	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	210,063	
220204	MAINTENANCE SERVICES - GENERAL	5,122,741	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,088,999	
22020402	MAINTENANCE OF OFFICE FURNITURE	576,648	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	639,636	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	416,315	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,401,143	
220205	TRAINING - GENERAL	1,037,299	
22020501	LOCAL TRAINING	1,037,299	
220206	OTHER SERVICES - GENERAL	16,062,035	
22020601	SECURITY SERVICES	8,820,632	
22020603	OFFICE RENT	884,430	
22020606	CLEANING & FUMIGATION SERVICES	6,356,973	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,571,154	
22020701	FINANCIAL CONSULTING	634,651	
22020702	INFORMATION TECHNOLOGY CONSULTING	818,872	
22020703	LEGAL SERVICES	633,926	
22020704	ENGINEERING SERVICES	112,716	
22020705	ARCHITECTURAL SERVICES	186,479	
22020706	SURVEYING SERVICES	184,511	
220208	FUEL & LUBRICANTS - GENERAL	6,932,954	
22020801	MOTOR VEHICLE FUEL COST	3,149,602	
22020803	PLANT / GENERATOR FUEL COST	3,783,352	
220209	FINANCIAL CHARGES - GENERAL	1,358,970	
22020902	INSURANCE PREMIUM	1,358,970	
220210	MISCELLANEOUS	47,167,035	
22021001	REFRESHMENT & MEALS	2,185,042	
22021002	HONORARIUM & SITTING ALLOWANCE	4,510,911	
22021003	PUBLICITY & ADVERTISEMENTS	414,968	
22021006	POSTAGES & COURIER SERVICES	113,649	
22021007	WELFARE PACKAGES	1,356,233	
22021009	SPORTING ACTIVITIES	1,553,647	
22021010	DIRECT TEACHING & LABORATORY COST	37,032,586	
23	CAPITAL EXPENDITURE	186,085,711	
2302	CONSTRUCTION / PROVISION	186,085,711	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	186,085,711	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	75,879,575	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	40,206,136	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000	
	TOTAL PERSONNEL	2,681,607,840	
	TOTAL OVERHEAD	104,518,597	
	TOTAL RECURRENT	2,786,126,437	
	TOTAL CAPITAL	186,085,711	
	TOTAL ALLOCATION	2,972,212,148	
	FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	PROJECT NAME	TYPE	AMOUNT
YMODA006493	CONSTRUCTION AND FURNISHING OF MULTIPURPOSE AUDITORIUM	NEW	35,000,000
YMODA006497	CONSTRUCTION AND FURNISHING OF ONE STOREY BLOCK OF 8NOS CLASSROOMS AND 16NOS STAFF OFFICES	NEW	40,879,575
YMODA1006500	COMPLETION OF CENTRAL LIBRARY COMPLEX	NEW	40,206,136
YMODA1006501	SUPPLY OF FURNITURES	NEW	30,000,000
YMODA1006502	SUPPLY OF LABORATORY EQUIPMENT	NEW	40,000,000
0517018006	FEDERAL POLYTECHNIC MUBI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,051,708,057	
21	PERSONNEL COST	3,772,878,921	
2101	SALARY	3,325,715,466	
210101	SALARIES AND WAGES	3,325,715,466	
21010101	SALARY	3,325,715,466	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	447,163,455	
210201	ALLOWANCES	33,472,135	
21020101	NON REGULAR ALLOWANCES	33,472,135	
210202	SOCIAL CONTRIBUTIONS	413,691,320	
21020201	NHIS	166,285,773	
21020202	CONTRIBUTORY PENSION	247,405,547	
22	OTHER RECURRENT COSTS	100,878,954	
2202	OVERHEAD COST	100,878,954	
220201	TRAVEL & TRANSPORT - GENERAL	30,044,287	



2014 APPROPRIATION ACT			
CODE	LINE ITEM		AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,056,633
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,383,075
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		8,333,990
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		8,270,590
220202	UTILITIES - GENERAL		13,045,668
22020201	ELECTRICITY CHARGES		7,756,105
22020202	TELEPHONE CHARGES		369,686
22020203	INTERNET ACCESS CHARGES		1,078,489
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,035,167
22020205	WATER RATES		1,107,668
22020206	SEWERAGE CHARGES		1,108,939
22020207	LEASED COMMUNICATION LINES(S)		589,614
220203	MATERIALS & SUPPLIES - GENERAL		22,248,349
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,350,377
22020302	BOOKS		7,590,757
22020303	NEWSPAPERS		852,566
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,404,189
22020306	PRINTING OF SECURITY DOCUMENTS		2,238,908
22020307	DRUGS & MEDICAL SUPPLIES		3,447,122
22020309	UNIFORMS & OTHER CLOTHING		599,929
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		764,501
220204	MAINTENANCE SERVICES - GENERAL		13,056,198
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,562,189
22020402	MAINTENANCE OF OFFICE FURNITURE		701,238
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		849,497
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		703,818
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,465,301
22020406	OTHER MAINTENANCE SERVICES		774,155
220206	OTHER SERVICES - GENERAL		7,606,780
22020601	SECURITY SERVICES		5,426,361
22020606	CLEANING & FUMIGATION SERVICES		2,180,419
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,035,230
22020703	LEGAL SERVICES		1,035,230
220208	FUEL & LUBRICANTS - GENERAL		8,673,324
22020801	MOTOR VEHICLE FUEL COST		3,213,679
22020803	PLANT / GENERATOR FUEL COST		5,459,645
220209	FINANCIAL CHARGES - GENERAL		1,403,584
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,403,584
220210	MISCELLANEOUS		3,765,535
22021001	REFRESHMENT & MEALS		738,446
22021003	PUBLICITY & ADVERTISEMENTS		632,054
22021006	POSTAGES & COURIER SERVICES		697,148
22021009	SPORTING ACTIVITIES		765,754
22021010	DIRECT TEACHING & LABORATORY COST		932,134
23	CAPITAL EXPENDITURE		177,950,182
2301	FIXED ASSETS PURCHASED		80,696,779
230101	PURCHASE OF FIXED ASSETS - GENERAL		80,696,779
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		14,000,000
23010113	PURCHASE OF COMPUTERS		9,600,000
23010114	PURCHASE OF COMPUTER PRINTERS		5,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		2,400,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		31,400,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		4,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		12,296,779
2302	CONSTRUCTION / PROVISION		94,953,403
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		94,953,403
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		94,953,403
2303	REHABILITATION / REPAIRS		2,300,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		2,300,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		2,300,000
	TOTAL PERSONNEL		3,772,878,921
	TOTAL OVERHEAD		100,878,954



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL RECURRENT	3,873,757,875	
	TOTAL CAPITAL	177,950,182	
	TOTAL ALLOCATION	4,051,708,057	
	FEDERAL POLYTECHNIC MUBI		
CODE	PROJECT NAME	TYPE	AMOUNT
YMUBI007271	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	14,000,000
YMUBI1007279	PURCHASE OF COMPUTERS	NEW	9,600,000
YMUBI2007286	PURCHASE OF COMPUTER PRINTERS	NEW	5,000,000
YMUBI3007292	PURCHASE OF PHOTOCOPYING MACHINES	NEW	2,000,000
YMUBI4007296	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	NEW	2,400,000
YMUBI5007298	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	31,400,000
YMUBI6007300	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	NEW	4,000,000
YMUBI7007322	PURCHASE OF AGRICULTURAL EQUIPMENT	NEW	12,296,779
YMUBI8007324	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	94,953,403
YMUBI9007329	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	NEW	2,300,000
0517018007	FEDERAL POLYTECHNIC NASARAWA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,732,294,583
21	PERSONNEL COST		2,494,929,982
2101	SALARY		2,060,187,944
210101	SALARIES AND WAGES		2,060,187,944
21010101	SALARY		2,060,187,944
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		434,742,038
210201	ALLOWANCES		177,820,072
21020101	NON REGULAR ALLOWANCES		177,820,072
210202	SOCIAL CONTRIBUTIONS		256,921,966
21020201	NHIS		103,009,397
21020202	CONTRIBUTORY PENSION		153,912,569
22	OTHER RECURRENT COSTS		87,441,248
2202	OVERHEAD COST		87,441,248
220201	TRAVEL & TRANSPORT - GENERAL		3,994,081
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,042,223
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,560,214
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		351,500
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		1,040,143
220202	UTILITIES - GENERAL		7,634,376
22020201	ELECTRICITY CHARGES		1,705,562
22020202	TELEPHONE CHARGES		1,040,143
22020203	INTERNET ACCESS CHARGES		1,768,243
22020204	SATELLITE BROADCASTING ACCESS CHARGES		780,107
22020205	WATER RATES		260,036
22020206	SEWERAGE CHARGES		1,040,143
22020207	LEASED COMMUNICATION LINES(S)		1,040,143
220203	MATERIALS & SUPPLIES - GENERAL		11,212,740
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,040,143
22020302	BOOKS		1,560,214
22020303	NEWSPAPERS		1,248,171
22020304	MAGAZINES & PERIODICALS		1,643,426
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,040,143
22020306	PRINTING OF SECURITY DOCUMENTS		1,560,214
22020307	DRUGS & MEDICAL SUPPLIES		1,560,214
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,560,214
220204	MAINTENANCE SERVICES - GENERAL		8,581,179
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,560,214
22020402	MAINTENANCE OF OFFICE FURNITURE		1,040,143
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,248,171
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,352,186
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,300,179
22020406	OTHER MAINTENANCE SERVICES		1,040,143
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,040,143
220205	TRAINING - GENERAL		4,167,751
22020501	LOCAL TRAINING		3,640,500
22020502	INTERNATIONAL TRAINING		527,251



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
220206	OTHER SERVICES - GENERAL		32,764,500
22020601	SECURITY SERVICES		16,642,286
22020604	RESIDENTIAL RENT		520,071
22020606	CLEANING & FUMIGATION SERVICES		15,602,143
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,340,321
22020701	FINANCIAL CONSULTING		520,071
22020702	INFORMATION TECHNOLOGY CONSULTING		520,071
22020703	LEGAL SERVICES		780,107
22020706	SURVEYING SERVICES		520,071
220208	FUEL & LUBRICANTS - GENERAL		1,560,214
22020801	MOTOR VEHICLE FUEL COST		520,071
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		520,071
22020803	PLANT / GENERATOR FUEL COST		520,071
220209	FINANCIAL CHARGES - GENERAL		1,560,214
22020901	BANK CHARGES (OTHER THAN INTEREST)		520,071
22020902	INSURANCE PREMIUM		520,071
22020904	OTHER CRF BANK CHARGES		520,071
220210	MISCELLANEOUS		13,625,871
22021001	REFRESHMENT & MEALS		520,071
22021002	HONORARIUM & SITTING ALLOWANCE		1,040,143
22021003	PUBLICITY & ADVERTISEMENTS		1,040,143
22021004	MEDICAL EXPENSES		1,040,143
22021006	POSTAGES & COURIER SERVICES		1,040,143
22021007	WELFARE PACKAGES		1,040,143
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,040,143
22021009	SPORTING ACTIVITIES		1,040,143
22021010	DIRECT TEACHING & LABORATORY COST		1,040,143
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		520,071
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		520,071
22021013	PROMOTION (SERVICE WIDE)		520,071
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		520,071
22021031	CURRICULUM DEVELOPMENT		1,040,143
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		1,040,143
22021034	INSPECTORATE		624,086
23	CAPITAL EXPENDITURE		149,923,354
2302	CONSTRUCTION / PROVISION		105,923,354
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		105,923,354
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		105,923,354
2303	REHABILITATION / REPAIRS		44,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		44,000,000
23030113	REHABILITATION / REPAIRS - ROADS		44,000,000
	TOTAL PERSONNEL		2,494,929,982
	TOTAL OVERHEAD		87,441,248
	TOTAL RECURRENT		2,582,371,230
	TOTAL CAPITAL		149,923,354
	TOTAL ALLOCATION		2,732,294,583
FEDERAL POLYTECHNIC NASARAWA			
CODE	PROJECT NAME	TYPE	AMOUNT
YNSRW006652	CONTINUATION OF 750 CAPACITY LECTURE THEATRE	NEW	85,501,926
YNSRW006659	CONTINUATION OF FENCING OF POLYTECHNIC BOUNDARY	NEW	20,421,428
YNSRW1006672	REHABILITATION OF EXISTING ROAD/PROVISION OF SOLAR STREET LIGHTING	NEW	44,000,000
0517018008 FEDERAL POLYTECHNIC UWANA-AFIKPO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,062,850,410
21	PERSONNEL COST		3,825,926,927
2101	SALARY		3,344,522,646
210101	SALARIES AND WAGES		3,344,522,646
21010101	SALARY		3,344,522,646
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		481,404,281
210201	ALLOWANCES		63,572,700
21020101	NON REGULAR ALLOWANCES		63,572,700



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
210202	SOCIAL CONTRIBUTIONS	417,831,581	
21020201	NHIS	167,226,132	
21020202	CONTRIBUTORY PENSION	250,605,449	
22	OTHER RECURRENT COSTS	99,410,650	
2202	OVERHEAD COST	99,410,650	
220201	TRAVEL& TRANSPORT - GENERAL	10,685,065	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,128,800	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,161,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,395,265	
220203	MATERIALS & SUPPLIES - GENERAL	2,064,400	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,064,400	
220204	MAINTENANCE SERVICES - GENERAL	4,128,800	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,128,800	
220205	TRAINING - GENERAL	2,083,730	
22020501	LOCAL TRAINING	2,083,730	
220206	OTHER SERVICES - GENERAL	38,029,035	
22020601	SECURITY SERVICES	38,029,035	
220208	FUEL & LUBRICANTS - GENERAL	30,883,424	
22020803	PLANT / GENERATOR FUEL COST	30,883,424	
220209	FINANCIAL CHARGES - GENERAL	8,439,596	
22020902	INSURANCE PREMIUM	8,439,596	
220210	MISCELLANEOUS	3,096,600	
22021010	DIRECT TEACHING & LABORATORY COST	3,096,600	
23	CAPITAL EXPENDITURE	137,512,833	
2301	FIXED ASSETS PURCHASED	25,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	25,000,000	
2302	CONSTRUCTION / PROVISION	112,512,833	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	112,512,833	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	46,669,135	
23020114	CONSTRUCTION / PROVISION OF ROADS	40,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,843,698	
	TOTAL PERSONNEL	3,825,926,927	
	TOTAL OVERHEAD	99,410,650	
	TOTAL RECURRENT	3,925,337,577	
	TOTAL CAPITAL	137,512,833	
	TOTAL ALLOCATION	4,062,850,410	
	FEDERAL POLYTECHNIC UWANA-AFIKPO		
CODE	PROJECT NAME	TYPE	AMOUNT
YUWAN006759	2 NOS PRADO JEEP	NEW	25,000,000
YUWAN1006761	i. CONSTRUCTION OF ADMINISTRATIVE BUILDING	NEW	40,000,000
YUWAN1006763	ii. CONSTRUCTION OF 10-CLASSROOM BLOCK	NEW	6,669,135
YUWAN3006767	i. CONSTRUCTION OF ROADS AND DRAINS	NEW	40,000,000
YUWAN4006769	i. CONSTRUCTION OF PERIMETRE FENCE	NEW	25,843,698
0517018009	FEDERAL POLYTECHNIC KADUNA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	8,008,790,509	
21	PERSONNEL COST	7,094,924,271	
2101	SALARY	6,306,212,724	
210101	SALARIES AND WAGES	6,306,212,724	
21010101	SALARY	6,306,212,724	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	788,711,547	
210201	ALLOWANCES	4,860,000	
21020101	NON REGULAR ALLOWANCES	4,860,000	
210202	SOCIAL CONTRIBUTIONS	783,851,547	
21020201	NHIS	315,310,636	
21020202	CONTRIBUTORY PENSION	468,540,911	
22	OTHER RECURRENT COSTS	231,140,230	
2202	OVERHEAD COST	231,140,230	
220201	TRAVEL& TRANSPORT - GENERAL	16,142,357	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,296,644	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,193,378	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,652,335	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	11,148,081	
22020201	ELECTRICITY CHARGES	6,193,378	
22020202	TELEPHONE CHARGES	2,477,351	
22020203	INTERNET ACCESS CHARGES	2,477,351	
220203	MATERIALS & SUPPLIES - GENERAL	25,860,185	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,193,378	
22020302	BOOKS	2,423,139	
22020303	NEWSPAPERS	2,477,351	
22020304	MAGAZINES & PERIODICALS	2,477,351	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,477,351	
22020307	DRUGS & MEDICAL SUPPLIES	2,477,351	
22020309	UNIFORMS & OTHER CLOTHING	3,667,131	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,667,131	
220204	MAINTENANCE SERVICES - GENERAL	24,414,947	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,477,351	
22020402	MAINTENANCE OF OFFICE FURNITURE	3,667,131	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,824,315	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,334,263	
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,111,886	
220205	TRAINING - GENERAL	6,111,886	
22020501	LOCAL TRAINING	6,111,886	
220208	FUEL & LUBRICANTS - GENERAL	6,524,805	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,691,238	
22020803	PLANT / GENERATOR FUEL COST	1,833,566	
220210	MISCELLANEOUS	140,937,969	
22021001	REFRESHMENT & MEALS	4,824,315	
22021002	HONORARIUM & SITTING ALLOWANCE	2,477,351	
22021003	PUBLICITY & ADVERTISEMENTS	814,918	
22021006	POSTAGES & COURIER SERVICES	3,667,131	
22021007	WELFARE PACKAGES	6,111,886	
22021009	SPORTING ACTIVITIES	6,111,886	
22021010	DIRECT TEACHING & LABORATORY COST	116,930,481	
23	CAPITAL EXPENDITURE	682,726,008	
2301	FIXED ASSETS PURCHASED	123,027,921	
230101	PURCHASE OF FIXED ASSETS - GENERAL	123,027,921	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000	
23010119	PURCHASE OF POWER GENERATING SET	22,500,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	78,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,527,921	
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000	
2302	CONSTRUCTION / PROVISION	129,100,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	129,100,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	129,100,000	
2303	REHABILITATION / REPAIRS	90,700,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	90,700,000	
23030113	REHABILITATION / REPAIRS - ROADS	7,200,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	83,500,000	
2305	OTHER CAPITAL PROJECTS	339,898,087	
230501	ACQUISITION OF NON TANGIBLE ASSETS	339,898,087	
23050101	RESEARCH AND DEVELOPMENT	339,898,087	
	TOTAL PERSONNEL	7,094,924,271	
	TOTAL OVERHEAD	231,140,230	
	TOTAL RECURRENT	7,326,064,501	
	TOTAL CAPITAL	682,726,008	
	TOTAL ALLOCATION	8,008,790,509	
	FEDERAL POLYTECHNIC KADUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
YKAD006506	COLLEGE OF ENGINEERING+ SCIENCE AND TECHNOLOGY+ ENVIRONMENTAL STUDIES+ BUSINESS AND MANAGEMENT STUDIES AND ADMIN AND SOCIAL SCIENCE	NEW	15,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
YKAD1006521	PROCUREMENT OF POWER GENERATORS FOR COLLEGE OF ENGINEERING+ SCIENCE AND TECHNOLOGY+ ENVIRONMENTAL STUDIES+ BUSINESS AND MANAGEMENT STUDIES AND ADMIN AND SOCIAL SCIENCE	NEW 22,500,000
YKAD2006517	PROCUREMENT OF EQUIPMENT FOR COLLEGE OF ENGINEERING+ SCIENCE AND TECHNOLOGY+ ENVIRONMENTAL STUDIES+ BUSINESS AND MANAGEMENT STUDIES AND ADMIN AND SOCIAL SCIENCE	NEW 15,000,000
YKAD2006517	PROCUREMENT, INSTALLATION AND COMMISSIONING OF DIGITALIZED X-RAY EQUIPMENT FOR SHEHU MOHAMMED KANGIWA MEDICAL CENTRE	23,000,000
YKAD2006517	PROCUREMENT AND INSTALLATION INTERACTIVE DIGITALIZED BOARD IN 20 NUMBER CLASSROOMS AT THE COLLEGE OF SCIENCE AND TECHNOLOGY	40,000,000
YKAD3006526	PROCUREMENT BOOKS+ JOURNAL AND LIBRARY EQUIPMENT FOR ISA KAITA LIBRARY	NEW 2,527,921
YKAD4006547	PROCUREMENT AND INSTALLATION OF SECURITY EQUIPMENT FOR THE TUDUN WADA MAIN CAMPUS	NEW 5,000,000
YKAD5006551	COMPLETION OF MECHANICAL ENGINEERING WORKSHOP PHASE I	NEW 1,600,000
YKAD5006556	COMPLETION OF MECHANICAL ENGINEERING WORKSHOP PHASE II	NEW 4,000,000
YKAD5006563	COMPLETION OF 20 NUMBER CLASSROOMS AT CASSS	NEW 25,000,000
YKAD5006567	COMPLETION OF ADMINISTRATIVE BLOCKS AT CASSS	NEW 3,500,000
YKAD5006574	CONSTRUCTION OF LECTURE HALL COMPLEX AND OFFICES+ FEDERAL POLYTECHNIC KADUNA	NEW 80,000,000
YKAD5006582	CONSTRUCTION OF PERIMETER FENCE FOR CASSS	NEW 15,000,000
YKAD6006587	REHABILITATION OF ROADS AND PARKINGS FOR MAIN CAMPUS AND COLLEGE OF BUSINESS AND MANAGEMENT STUDIES	NEW 7,200,000
YKAD7006602	REHABILITATION OF ACADEMIC BUILDINGS (GENERAL)	NEW 7,500,000
YKAD7006603	REHABILITATION OF ELECTRICAL/COMPUTER ENGINEERING COMPLEX (PHASE II)	NEW 26,000,000
YKAD7006604	REHABILITATION OF CLASSROOMS AT THE COLLEGE OF SCIENCE AND TECHNOLOGY	NEW 30,000,000
YKAD7006605	UPGRADING OF GLASSBLOWING WORKSHOP AT THE DEPARTMENT OF APPLIED SCIENCE, COLLEGE OF SCIENCE AND TECHNOLOGY	NEW 20,000,000
YKAD8006641	RESEARCH AND DEVELOPMENT	NEW 2,792,420
YKAD8006642	PROCUREMENT OF INSTRUCTIONAL MATERIALS	NEW 320,105,667
YKAD8006643	CAPACITY BUILDING	NEW 17,000,000
0517018010	FEDERAL POLYTECHNIC OFFA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,671,949,358
21	PERSONNEL COST	2,353,285,448
2101	SALARY	2,087,845,950
210101	SALARIES AND WAGES	2,087,845,950
21010101	SALARY	2,087,845,950
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	265,439,498
210201	ALLOWANCES	6,012,860
21020101	NON REGULAR ALLOWANCES	6,012,860
210202	SOCIAL CONTRIBUTIONS	259,426,638
21020201	NHIS	104,392,298
21020202	CONTRIBUTORY PENSION	155,034,341
22	OTHER RECURRENT COSTS	93,037,506
2202	OVERHEAD COST	93,037,506
220201	TRAVEL& TRANSPORT - GENERAL	7,424,806
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,540,683
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,270,342
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	613,782
220202	UTILITIES - GENERAL	4,086,615
22020201	ELECTRICITY CHARGES	2,270,342
22020202	TELEPHONE CHARGES	908,137
22020203	INTERNET ACCESS CHARGES	908,137



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220203	MATERIALS & SUPPLIES - GENERAL	9,535,436	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,270,342	
22020302	BOOKS	908,137	
22020303	NEWSPAPERS	908,137	
22020304	MAGAZINES & PERIODICALS	908,137	
22020305	PRINTING OF NON SECURITY DOCUMENTS	908,137	
22020307	DRUGS & MEDICAL SUPPLIES	908,137	
22020309	UNIFORMS & OTHER CLOTHING	1,362,205	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,362,205	
220204	MAINTENANCE SERVICES - GENERAL	9,081,366	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	908,137	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,362,205	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,816,273	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,724,410	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,270,342	
220205	TRAINING - GENERAL	2,270,342	
22020501	LOCAL TRAINING	2,270,342	
220208	FUEL & LUBRICANTS - GENERAL	3,859,581	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,178,478	
22020803	PLANT / GENERATOR FUEL COST	681,103	
220210	MISCELLANEOUS	56,779,360	
22021001	REFRESHMENT & MEALS	1,816,273	
22021002	HONORARIUM & SITTING ALLOWANCE	908,137	
22021003	PUBLICITY & ADVERTISEMENTS	227,034	
22021006	POSTAGES & COURIER SERVICES	1,362,205	
22021007	WELFARE PACKAGES	2,270,342	
22021009	SPORTING ACTIVITIES	2,270,342	
22021010	DIRECT TEACHING & LABORATORY COST	47,925,028	
23	CAPITAL EXPENDITURE	225,626,404	
2301	FIXED ASSETS PURCHASED	100,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	
23010119	PURCHASE OF POWER GENERATING SET	100,000,000	
2302	CONSTRUCTION / PROVISION	75,626,404	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	75,626,404	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	75,626,404	
	TOTAL PERSONNEL	2,353,285,448	
	TOTAL OVERHEAD	93,037,506	
	TOTAL RECURRENT	2,446,322,954	
	TOTAL CAPITAL	225,626,404	
	TOTAL ALLOCATION	2,671,949,358	
	FEDERAL POLYTECHNIC OFFA		
CODE	PROJECT NAME	TYPE	AMOUNT
YOFFA006730	SUPPLY AND INSTALLATION OF 2 Nos. 1000 KVA PEKINS GENERATORS	NEW	90,000,000
YOFFA006732	SUPPLY AND INSTALLATION OF 2 Nos. 500 KVA BY 11 KVA TRANSFORMERS	NEW	10,000,000
YOFFA1006736	CONSTRUCTION OF LECTURE THEATRE IN FEDERAL POLYTECHNIC, OFFA, OFFA LGA, KWARA STATE	NEW	50,000,000
YOFFA1006737	CONSTRUCTION AND PROVISIONS OF CLASSROOMS IN A STOREY BUILDING	NEW	75,626,404
0517018011	FEDERAL POLYTECHNIC EDE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,247,750,522	
21	PERSONNEL COST	2,010,216,435	
2101	SALARY	1,768,356,959	
210101	SALARIES AND WAGES	1,768,356,959	
21010101	SALARY	1,768,356,959	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	241,859,477	
210201	ALLOWANCES	22,181,880	
21020101	NON REGULAR ALLOWANCES	22,181,880	
210202	SOCIAL CONTRIBUTIONS	219,677,597	
21020201	NHIS	88,417,848	
21020202	CONTRIBUTORY PENSION	131,259,749	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22	OTHER RECURRENT COSTS	70,438,950	
2202	OVERHEAD COST	70,438,950	
220201	TRAVEL& TRANSPORT - GENERAL	5,092,879	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,114,579	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,557,290	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	421,010	
220202	UTILITIES - GENERAL	2,803,121	
22020201	ELECTRICITY CHARGES	1,557,290	
22020202	TELEPHONE CHARGES	622,916	
22020203	INTERNET ACCESS CHARGES	622,916	
220203	MATERIALS & SUPPLIES - GENERAL	6,540,614	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,557,290	
22020302	BOOKS	622,916	
22020303	NEWSPAPERS	622,916	
22020304	MAGAZINES & PERIODICALS	622,916	
22020305	PRINTING OF NON SECURITY DOCUMENTS	622,916	
22020307	DRUGS & MEDICAL SUPPLIES	622,916	
22020309	UNIFORMS & OTHER CLOTHING	934,373	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	934,373	
220204	MAINTENANCE SERVICES - GENERAL	6,229,158	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	622,916	
22020402	MAINTENANCE OF OFFICE FURNITURE	934,373	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,245,832	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,868,748	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,557,290	
220205	TRAINING - GENERAL	1,557,290	
22020501	LOCAL TRAINING	1,557,290	
220208	FUEL & LUBRICANTS - GENERAL	2,647,392	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,180,205	
22020803	PLANT / GENERATOR FUEL COST	467,187	
220210	MISCELLANEOUS	45,568,496	
22021001	REFRESHMENT & MEALS	1,245,832	
22021002	HONORARIUM & SITTING ALLOWANCE	622,916	
22021003	PUBLICITY & ADVERTISEMENTS	155,729	
22021006	POSTAGES & COURIER SERVICES	934,373	
22021007	WELFARE PACKAGES	1,557,290	
22021009	SPORTING ACTIVITIES	1,557,290	
22021010	DIRECT TEACHING & LABORATORY COST	39,495,067	
23	CAPITAL EXPENDITURE	167,095,137	
2302	CONSTRUCTION / PROVISION	167,095,137	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	167,095,137	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	167,095,137	
	TOTAL PERSONNEL	2,010,216,435	
	TOTAL OVERHEAD	70,438,950	
	TOTAL RECURRENT	2,080,655,385	
	TOTAL CAPITAL	167,095,137	
	TOTAL ALLOCATION	2,247,750,522	
	FEDERAL POLYTECHNIC EDE		
CODE	PROJECT NAME	TYPE	AMOUNT
YEDE006007	CONSTRUCTION+ FURNISHING AND EQUIPING THE DEPARTMENT OF ARCHITECTURAL TECHNOLOGY(PHASE II)	NEW	35,000,000
YEDE006011	CONSTRUCTION+ FURNISHING AND EQUIPING THE DEPARTMENT OF ESTATE MANAGEMENT (PHASE II)	NEW	35,000,000
YEDE006014	CONSTRUCTION OF MEDICAL CENTRE(SOUTH CAMPUS)	NEW	39,434,665
YEDE006019	OUTSTANDING LIABILITIES ON ON-GOING PROJECTS	NEW	57,660,472
0517018012	FEDERAL POLYTECHNIC AUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,527,737,852	
21	PERSONNEL COST	4,180,035,311	
2101	SALARY	3,712,517,265	
210101	SALARIES AND WAGES	3,712,517,265	
21010101	SALARY	3,712,517,265	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	467,518,046	



2014 APPROPRIATION ACT	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
210201	ALLOWANCES		6,125,991
21020101	NON REGULAR ALLOWANCES		6,125,991
210202	SOCIAL CONTRIBUTIONS		461,392,055
21020201	NHIS		185,625,863
21020202	CONTRIBUTORY PENSION		275,766,192
22	OTHER RECURRENT COSTS		136,371,469
2202	OVERHEAD COST		136,371,469
220201	TRAVEL & TRANSPORT - GENERAL		8,866,443
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,974,289
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,442,664
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		568,605
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		880,886
220202	UTILITIES - GENERAL		9,711,375
22020201	ELECTRICITY CHARGES		4,882,854
22020202	TELEPHONE CHARGES		475,084
22020203	INTERNET ACCESS CHARGES		3,746,451
22020205	WATER RATES		606,986
220203	MATERIALS & SUPPLIES - GENERAL		35,143,766
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		14,245,200
22020302	BOOKS		1,028,588
22020303	NEWSPAPERS		475,301
22020304	MAGAZINES & PERIODICALS		796,528
22020305	PRINTING OF NON SECURITY DOCUMENTS		835,874
22020306	PRINTING OF SECURITY DOCUMENTS		544,764
22020307	DRUGS & MEDICAL SUPPLIES		632,609
22020308	FIELD & CAMPING MATERIALS SUPPLIES		157,467
22020309	UNIFORMS & OTHER CLOTHING		51,467
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		16,375,968
220204	MAINTENANCE SERVICES - GENERAL		29,056,395
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,389,117
22020402	MAINTENANCE OF OFFICE FURNITURE		5,349,865
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		7,003,022
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,292,748
22020405	MAINTENANCE OF PLANTS/GENERATORS		5,558,815
22020406	OTHER MAINTENANCE SERVICES		462,828
220205	TRAINING - GENERAL		1,282,255
22020501	LOCAL TRAINING		880,886
22020502	INTERNATIONAL TRAINING		401,369
220206	OTHER SERVICES - GENERAL		25,098,842
22020601	SECURITY SERVICES		17,178,391
22020606	CLEANING & FUMIGATION SERVICES		7,920,451
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,836,919
22020701	FINANCIAL CONSULTING		2,777,992
22020702	INFORMATION TECHNOLOGY CONSULTING		171,229
22020703	LEGAL SERVICES		1,384,901
22020704	ENGINEERING SERVICES		221,706
22020705	ARCHITECTURAL SERVICES		221,706
22020706	SURVEYING SERVICES		59,386
220208	FUEL & LUBRICANTS - GENERAL		5,261,868
22020801	MOTOR VEHICLE FUEL COST		2,020,346
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		331,629
22020803	PLANT / GENERATOR FUEL COST		2,513,989
22020806	COOKING GAS/FUEL COST		395,903
220209	FINANCIAL CHARGES - GENERAL		523,781
22020901	BANK CHARGES (OTHER THAN INTEREST)		48,696
22020902	INSURANCE PREMIUM		475,084
220210	MISCELLANEOUS		16,589,824
22021001	REFRESHMENT & MEALS		1,901,510
22021002	HONORARIUM & SITTING ALLOWANCE		2,995,903
22021003	PUBLICITY & ADVERTISEMENTS		3,200,160
22021004	MEDICAL EXPENSES		1,247,147
22021006	POSTAGES & COURIER SERVICES		657,839
22021007	WELFARE PACKAGES		1,067,138



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,557,782	
22021009	SPORTING ACTIVITIES	1,071,226	
22021010	DIRECT TEACHING & LABORATORY COST	950,169	
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	245,689	
22021031	CURRICULUM DEVELOPMENT	1,695,260	
23	CAPITAL EXPENDITURE	211,331,072	
2302	CONSTRUCTION / PROVISION	180,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	180,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	180,000,000	
2304	PRESERVATION OF THE ENVIRONMENT	31,331,072	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	31,331,072	
23040102	EROSION & FLOOD CONTROL	31,331,072	
	TOTAL PERSONNEL	4,180,035,311	
	TOTAL OVERHEAD	136,371,469	
	TOTAL RECURRENT	4,316,406,780	
	TOTAL CAPITAL	211,331,072	
	TOTAL ALLOCATION	4,527,737,852	
	FEDERAL POLYTECHNIC AUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
PAUCH005740	MAIN ADMINISTRATIVE BUILDING	NEW	180,000,000
PAUCH2005743	EROSION & FLOOD CONTROL	NEW	31,331,072
0517018013	FEDERAL POLYTECHNIC NEKEDE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	3,518,296,293	
21	PERSONNEL COST	3,198,817,680	
2101	SALARY	2,843,499,029	
210101	SALARIES AND WAGES	2,843,499,029	
21010101	SALARY	2,843,499,029	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	355,318,650	
210201	ALLOWANCES	1,260,000	
21020101	NON REGULAR ALLOWANCES	1,260,000	
210202	SOCIAL CONTRIBUTIONS	354,058,650	
21020201	NHIS	142,174,951	
21020202	CONTRIBUTORY PENSION	211,883,699	
22	OTHER RECURRENT COSTS	87,002,003	
2202	OVERHEAD COST	87,002,003	
220206	OTHER SERVICES - GENERAL	37,235,280	
22020601	SECURITY SERVICES	37,235,280	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,070,854	
22020703	LEGAL SERVICES	5,070,854	
220208	FUEL & LUBRICANTS - GENERAL	44,695,870	
22020803	PLANT / GENERATOR FUEL COST	44,695,870	
23	CAPITAL EXPENDITURE	232,476,610	
2302	CONSTRUCTION / PROVISION	232,476,610	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	232,476,610	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	232,476,610	
	TOTAL PERSONNEL	3,198,817,680	
	TOTAL OVERHEAD	87,002,003	
	TOTAL RECURRENT	3,285,819,683	
	TOTAL CAPITAL	232,476,610	
	TOTAL ALLOCATION	3,518,296,293	
	FEDERAL POLYTECHNIC NEKEDE		
CODE	PROJECT NAME	TYPE	AMOUNT
YNEKD006701	CONSTRUCTION OF AUDITORIUM/THEATRE HALL FOR SCHOOL OF BUSINESS AND MANAGEMENT TECHNOLOGY	NEW	132,476,610
YNEKD006706	CONSTRUCTION OF CHEMICAL ENGINEERING BUILDING	NEW	50,000,000
YNEKD006723	CONSTRUCTION OF DEPARTMENT OF FINE AND APPLIED ARTS	NEW	50,000,000
0517018014	FEDERAL POLYTECHNIC OKO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	5,134,100,308	
21	PERSONNEL COST	4,787,809,733	
2101	SALARY	4,239,728,665	
210101	SALARIES AND WAGES	4,239,728,665	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT (=N=)
21010101	SALARY	4,239,728,665
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	548,081,067
210201	ALLOWANCES	20,309,852
21020101	NON REGULAR ALLOWANCES	20,309,852
210202	SOCIAL CONTRIBUTIONS	527,771,215
21020201	NHIS	211,986,433
21020202	CONTRIBUTORY PENSION	315,784,782
22	OTHER RECURRENT COSTS	123,179,390
2202	OVERHEAD COST	123,179,390
220201	TRAVEL & TRANSPORT - GENERAL	11,554,551
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,566,022
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,079,226
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,803,668
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,105,635
220202	UTILITIES - GENERAL	8,519,193
22020201	ELECTRICITY CHARGES	2,360,740
22020202	TELEPHONE CHARGES	2,258,099
22020203	INTERNET ACCESS CHARGES	1,539,613
22020205	WATER RATES	821,127
22020206	SEWERAGE CHARGES	1,539,613
220203	MATERIALS & SUPPLIES - GENERAL	16,833,104
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,668,663
22020302	BOOKS	3,079,226
22020303	NEWSPAPERS	1,231,691
22020304	MAGAZINES & PERIODICALS	1,334,331
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,976,586
22020306	PRINTING OF SECURITY DOCUMENTS	1,539,613
22020308	FIELD & CAMPING MATERIALS SUPPLIES	923,768
22020309	UNIFORMS & OTHER CLOTHING	1,026,409
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,052,818
220204	MAINTENANCE SERVICES - GENERAL	16,422,541
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,105,635
22020402	MAINTENANCE OF OFFICE FURNITURE	2,360,740
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,566,022
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,950,177
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,079,226
22020406	OTHER MAINTENANCE SERVICES	2,360,740
220205	TRAINING - GENERAL	5,032,973
22020501	LOCAL TRAINING	2,258,099
22020502	INTERNATIONAL TRAINING	2,774,873
220206	OTHER SERVICES - GENERAL	12,881,430
22020601	SECURITY SERVICES	6,620,336
22020603	OFFICE RENT	2,052,818
22020604	RESIDENTIAL RENT	1,950,177
22020606	CLEANING & FUMIGATION SERVICES	2,258,099
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,135,038
22020701	FINANCIAL CONSULTING	2,052,818
22020703	LEGAL SERVICES	2,155,458
22020704	ENGINEERING SERVICES	2,052,818
22020705	ARCHITECTURAL SERVICES	2,052,818
22020706	SURVEYING SERVICES	821,127
220208	FUEL & LUBRICANTS - GENERAL	10,264,088
22020801	MOTOR VEHICLE FUEL COST	3,284,508
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,847,536
22020803	PLANT / GENERATOR FUEL COST	4,208,276
22020806	COOKING GAS/FUEL COST	923,768
220209	FINANCIAL CHARGES - GENERAL	5,952,484
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,154,772
22020902	INSURANCE PREMIUM	3,797,713
220210	MISCELLANEOUS	26,583,988
22021001	REFRESHMENT & MEALS	3,079,226
22021002	HONORARIUM & SITTING ALLOWANCE	3,079,226
22021003	PUBLICITY & ADVERTISEMENTS	4,105,635



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021004	MEDICAL EXPENSES	513,204	
22021006	POSTAGES & COURIER SERVICES	2,566,022	
22021007	WELFARE PACKAGES	4,413,558	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,026,409	
22021009	SPORTING ACTIVITIES	2,360,740	
22021010	DIRECT TEACHING & LABORATORY COST	2,566,022	
22021031	CURRICULUM DEVELOPMENT	513,204	
22021034	INSPECTORATE	2,360,740	
23	CAPITAL EXPENDITURE	223,111,185	
2301	FIXED ASSETS PURCHASED	68,111,185	
230101	PURCHASE OF FIXED ASSETS - GENERAL	68,111,185	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	43,111,185	
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000	
2302	CONSTRUCTION / PROVISION	145,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	80,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	65,000,000	
2305	OTHER CAPITAL PROJECTS	10,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	
23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000	
	TOTAL PERSONNEL	4,787,809,733	
	TOTAL OVERHEAD	123,179,390	
	TOTAL RECURRENT	4,910,989,123	
	TOTAL CAPITAL	223,111,185	
	TOTAL ALLOCATION	5,134,100,308	
	FEDERAL POLYTECHNIC OKO		
CODE	PROJECT NAME	TYPE	AMOUNT
YOKO006744	PROCUREMENT OF ACCREDITAION EQUIPMENT	NEW	43,111,185
YOKO1006746	PURCHASE OF INDUSTRIAL EQUIPMENT	NEW	25,000,000
YOKO2006747	CONTINUATION OF FOOD TECHNOLOGY LABORATORIES & WORKSHOPS	NEW	30,000,000
YOKO2006748	CONTINUATION OF LECTURE THEATRE	NEW	30,000,000
YOKO2006750	CONTINUATION OF HOSPITALITY & TOURISM MANAGEMENT COMPLEX	NEW	20,000,000
YOKO3006752	CONTINUATION OF ACCESS ROADS AT ATANI & OKO CAMPUSES	NEW	25,000,000
YOKO3006754	CONSTRUCTION OF ROADS	NEW	40,000,000
YOKO4006756	PROVISION OF WIRELESS INTERNET FACILITIES FOR OKO CAMPUSS	NEW	10,000,000
0517018015	FEDERAL POLYTECHNIC DAMATURU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,132,889,867	
21	PERSONNEL COST	954,981,898	
2101	SALARY	848,872,484	
210101	SALARIES AND WAGES	848,872,484	
21010101	SALARY	848,872,484	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	106,109,414	
210201	ALLOWANCES	720,000	
21020101	NON REGULAR ALLOWANCES	720,000	
210202	SOCIAL CONTRIBUTIONS	105,389,414	
21020201	NHIS	42,443,624	
21020202	CONTRIBUTORY PENSION	62,945,790	
22	OTHER RECURRENT COSTS	61,647,650	
2202	OVERHEAD COST	61,437,605	
220201	TRAVEL& TRANSPORT - GENERAL	4,200,910	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	700,152	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,758	
220202	UTILITIES - GENERAL	1,750,379	
22020201	ELECTRICITY CHARGES	1,400,303	
22020206	SEWERAGE CHARGES	350,076	
220203	MATERIALS & SUPPLIES - GENERAL	5,811,259	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,607	
22020302	BOOKS	350,076	
22020303	NEWSPAPERS	280,061	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020304	MAGAZINES & PERIODICALS	70,015	
22020305	PRINTING OF NON SECURITY DOCUMENTS	210,045	
22020307	DRUGS & MEDICAL SUPPLIES	700,152	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,400,303	
220204	MAINTENANCE SERVICES - GENERAL	3,537,608	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,087,078	
22020402	MAINTENANCE OF OFFICE FURNITURE	350,076	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,455	
220206	OTHER SERVICES - GENERAL	22,121,108	
22020601	SECURITY SERVICES	13,267,260	
22020604	RESIDENTIAL RENT	280,061	
22020606	CLEANING & FUMIGATION SERVICES	8,573,787	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,750,379	
22020701	FINANCIAL CONSULTING	1,400,303	
22020703	LEGAL SERVICES	350,076	
220208	FUEL & LUBRICANTS - GENERAL	11,085,645	
22020801	MOTOR VEHICLE FUEL COST	1,087,078	
22020803	PLANT / GENERATOR FUEL COST	9,998,567	
220209	FINANCIAL CHARGES - GENERAL	1,400,303	
22020902	INSURANCE PREMIUM	1,400,303	
220210	MISCELLANEOUS	9,780,013	
22021002	HONORARIUM & SITTING ALLOWANCE	5,159,012	
22021003	PUBLICITY & ADVERTISEMENTS	700,152	
22021006	POSTAGES & COURIER SERVICES	70,015	
22021009	SPORTING ACTIVITIES	1,400,303	
22021010	DIRECT TEACHING & LABORATORY COST	1,400,303	
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	350,076	
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	700,152	
2204	GRANTS AND CONTRIBUTIONS	210,045	
220401	LOCAL GRANTS AND CONTRIBUTIONS	210,045	
22040101	GRANT TO STATE GOVERNMENTS - CURRENT	210,045	
23	CAPITAL EXPENDITURE	116,260,319	
2301	FIXED ASSETS PURCHASED	34,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	34,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	34,000,000	
2302	CONSTRUCTION / PROVISION	30,260,319	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,260,319	
23020114	CONSTRUCTION / PROVISION OF ROADS	30,260,319	
2303	REHABILITATION / REPAIRS	52,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	52,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	52,000,000	
	TOTAL PERSONNEL	954,981,898	
	TOTAL OVERHEAD	61,647,650	
	TOTAL RECURRENT	1,016,629,548	
	TOTAL CAPITAL	116,260,319	
	TOTAL ALLOCATION	1,132,889,867	
	FEDERAL POLYTECHNIC DAMATURU		
CODE	PROJECT NAME	TYPE	AMOUNT
YDMTR005998	PURCHASE OF 4 NOS (1 NO TOYOTA CAMRY @ 10M+ AND 4 NOS TOYOTA AVENSUS 2.0L FABRIC @6M EACH	NEW	34,000,000
YDMTR1005999	ROAD AND DRAINAGE PHASE II	NEW	30,260,319
YDMTR2006000	RENOVATION OF GENERAL STUDIES DEPARTMENT	NEW	19,000,000
YDMTR2006002	RENOVATION OF OLD RECTOR'S DEPARTMENT	NEW	17,000,000
YDMTR2006004	RENOVATION OF REGISTRY DEPARTMENT	NEW	16,000,000
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,000,217,574	
21	PERSONNEL COST	757,834,279	
2101	SALARY	673,606,479	
210101	SALARIES AND WAGES	673,606,479	
21010101	SALARY	673,606,479	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	84,227,800	
210201	ALLOWANCES	180,000	



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		84,047,800
21020201	NHIS		33,680,324
21020202	CONTRIBUTORY PENSION		50,367,476
22	OTHER RECURRENT COSTS		107,000,267
2202	OVERHEAD COST		106,383,019
220201	TRAVEL & TRANSPORT - GENERAL		6,701,057
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,028,747
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,571,868
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,042,948
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,057,494
220202	UTILITIES - GENERAL		4,012,114
22020201	ELECTRICITY CHARGES		1,234,497
22020202	TELEPHONE CHARGES		2,057,494
22020203	INTERNET ACCESS CHARGES		514,374
22020205	WATER RATES		205,749
220203	MATERIALS & SUPPLIES - GENERAL		5,421,497
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,057,494
22020302	BOOKS		51,437
22020303	NEWSPAPERS		72,012
22020304	MAGAZINES & PERIODICALS		257,187
22020305	PRINTING OF NON SECURITY DOCUMENTS		822,998
22020306	PRINTING OF SECURITY DOCUMENTS		102,875
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,057,494
220204	MAINTENANCE SERVICES - GENERAL		4,907,124
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,057,494
22020402	MAINTENANCE OF OFFICE FURNITURE		205,749
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		514,374
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		308,624
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,748,870
22020406	OTHER MAINTENANCE SERVICES		72,012
220205	TRAINING - GENERAL		1,865,946
22020501	LOCAL TRAINING		822,998
22020502	INTERNATIONAL TRAINING		1,042,948
220206	OTHER SERVICES - GENERAL		47,630,992
22020601	SECURITY SERVICES		27,879,047
22020606	CLEANING & FUMIGATION SERVICES		19,751,945
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		720,123
22020701	FINANCIAL CONSULTING		720,123
220208	FUEL & LUBRICANTS - GENERAL		22,159,213
22020803	PLANT / GENERATOR FUEL COST		22,159,213
220209	FINANCIAL CHARGES - GENERAL		1,185,800
22020901	BANK CHARGES (OTHER THAN INTEREST)		157,053
22020902	INSURANCE PREMIUM		1,028,747
220210	MISCELLANEOUS		11,779,154
22021001	REFRESHMENT & MEALS		514,374
22021002	HONORARIUM & SITTING ALLOWANCE		6,172,483
22021003	PUBLICITY & ADVERTISEMENTS		514,374
22021006	POSTAGES & COURIER SERVICES		102,875
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,028,747
22021009	SPORTING ACTIVITIES		617,248
22021010	DIRECT TEACHING & LABORATORY COST		1,543,121
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		51,437
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		617,248
22021031	CURRICULUM DEVELOPMENT		617,248
2204	GRANTS AND CONTRIBUTIONS		617,248
220401	LOCAL GRANTS AND CONTRIBUTIONS		617,248
22040102	GRANT TO STATE GOVERNMENTS - CAPITAL		617,248
23	CAPITAL EXPENDITURE		135,383,027
2302	CONSTRUCTION / PROVISION		135,383,027
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		135,383,027
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		122,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,383,027



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL PERSONNEL	757,834,279	
	TOTAL OVERHEAD	107,000,267	
	TOTAL RECURRENT	864,834,546	
	TOTAL CAPITAL	135,383,027	
	TOTAL ALLOCATION	1,000,217,574	
	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	PROJECT NAME	TYPE	AMOUNT
YKZE006286	CONSTRUCTION OF MULTI-PURPOSE WORKSHOP	NEW	122,000,000
YKZR1006290	PERIMETER WALL FENCE	NEW	13,383,027
0517018017	FEDERAL POLYTECHNIC GWANDU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,895,442,136	
21	PERSONNEL COST	2,652,177,909	
2101	SALARY	2,354,137,991	
210101	SALARIES AND WAGES	2,354,137,991	
21010101	SALARY	2,354,137,991	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	298,039,918	
210201	ALLOWANCES	4,220,941	
21020101	NON REGULAR ALLOWANCES	4,220,941	
210202	SOCIAL CONTRIBUTIONS	293,818,977	
21020201	NHIS	117,706,900	
21020202	CONTRIBUTORY PENSION	176,112,077	
22	OTHER RECURRENT COSTS	97,981,710	
2202	OVERHEAD COST	97,981,710	
220201	TRAVEL & TRANSPORT - GENERAL	18,589,056	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,589,056	
220202	UTILITIES - GENERAL	12,392,704	
22020201	ELECTRICITY CHARGES	10,327,253	
22020202	TELEPHONE CHARGES	2,065,451	
220203	MATERIALS & SUPPLIES - GENERAL	13,218,884	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,163,627	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,032,725	
22020306	PRINTING OF SECURITY DOCUMENTS	2,065,451	
22020307	DRUGS & MEDICAL SUPPLIES	4,130,901	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	826,180	
220204	MAINTENANCE SERVICES - GENERAL	16,086,591	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,661,162	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,392,704	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,032,725	
220205	TRAINING - GENERAL	5,163,627	
22020501	LOCAL TRAINING	5,163,627	
220206	OTHER SERVICES - GENERAL	1,032,725	
22020604	RESIDENTIAL RENT	1,032,725	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,065,451	
22020703	LEGAL SERVICES	2,065,451	
220208	FUEL & LUBRICANTS - GENERAL	18,589,056	
22020801	MOTOR VEHICLE FUEL COST	6,196,352	
22020803	PLANT / GENERATOR FUEL COST	12,392,704	
220210	MISCELLANEOUS	10,843,616	
22021001	REFRESHMENT & MEALS	516,363	
22021002	HONORARIUM & SITTING ALLOWANCE	10,327,253	
23	CAPITAL EXPENDITURE	145,282,517	
2302	CONSTRUCTION / PROVISION	145,282,517	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,282,517	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	145,282,517	
	TOTAL PERSONNEL	2,652,177,909	
	TOTAL OVERHEAD	97,981,710	
	TOTAL RECURRENT	2,750,159,619	
	TOTAL CAPITAL	145,282,517	
	TOTAL ALLOCATION	2,895,442,136	
	FEDERAL POLYTECHNIC GWANDU		
CODE	PROJECT NAME	TYPE	AMOUNT
YKFB1006646	CONSTRUCTION OF DEPARTMENT OF BUILDING	NEW	84,237,429



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
YKEBBI006649	CONSTRUCTION OF DEPARTMENT OF ARCHITECTURE	NEW 61,045,088	
0517018018	FEDERAL POLYTECHNIC ILARO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,828,826,792	
21	PERSONNEL COST	1,619,791,129	
2101	SALARY	1,433,291,673	
210101	SALARIES AND WAGES	1,433,291,673	
21010101	SALARY	1,433,291,673	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	186,499,456	
210201	ALLOWANCES	7,872,890	
21020101	NON REGULAR ALLOWANCES	7,872,890	
210202	SOCIAL CONTRIBUTIONS	178,626,566	
21020201	NHIS	71,664,584	
21020202	CONTRIBUTORY PENSION	106,961,982	
22	OTHER RECURRENT COSTS	63,753,145	
2202	OVERHEAD COST	63,753,145	
220201	TRAVEL & TRANSPORT - GENERAL	6,219,819	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,219,819	
220202	UTILITIES - GENERAL	5,908,827	
22020201	ELECTRICITY CHARGES	4,664,863	
22020202	TELEPHONE CHARGES	777,477	
22020205	WATER RATES	466,487	
220203	MATERIALS & SUPPLIES - GENERAL	1,554,955	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,554,955	
220204	MAINTENANCE SERVICES - GENERAL	9,329,731	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,554,955	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,554,955	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,554,955	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,554,955	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,554,955	
22020406	OTHER MAINTENANCE SERVICES	1,554,955	
220206	OTHER SERVICES - GENERAL	26,745,221	
22020601	SECURITY SERVICES	19,281,440	
22020606	CLEANING & FUMIGATION SERVICES	7,463,782	
220208	FUEL & LUBRICANTS - GENERAL	4,664,863	
22020801	MOTOR VEHICLE FUEL COST	4,664,863	
220210	MISCELLANEOUS	9,329,729	
22021001	REFRESHMENT & MEALS	3,109,910	
22021010	DIRECT TEACHING & LABORATORY COST	6,219,819	
23	CAPITAL EXPENDITURE	145,282,517	
2301	FIXED ASSETS PURCHASED	45,282,517	
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,282,517	
23010106	PURCHASE OF VANS	15,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,282,517	
2303	REHABILITATION / REPAIRS	100,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000	
23030113	REHABILITATION / REPAIRS - ROADS	50,000,000	
	TOTAL PERSONNEL	1,619,791,129	
	TOTAL OVERHEAD	63,753,145	
	TOTAL RECURRENT	1,683,544,275	
	TOTAL CAPITAL	145,282,517	
	TOTAL ALLOCATION	1,828,826,792	
	FEDERAL POLYTECHNIC ILARO		
CODE	PROJECT NAME	TYPE	AMOUNT
YILARO006322	PURCHASE OF SEWAGE VEHICLE	NEW	15,000,000
YILARO1006323	PURCHASE OF LABORATORY EQUIPMENT	NEW	30,282,517
YILARO2006325	REHABILITATION OF ACADEMIC BUILDING	NEW	50,000,000
YILARO3006329	REHABILITATION AND CONSTRUCTION OF INTERNAL ROAD	NEW	50,000,000
0517018019	YABA COLLEGE OF TECHNOLOGY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,040,211,828	
21	PERSONNEL COST	3,649,770,385	



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
2101	SALARY		3,221,364,069
210101	SALARIES AND WAGES		3,221,364,069
21010101	SALARY		3,221,364,069
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		428,406,316
210201	ALLOWANCES		27,190,480
21020101	NON REGULAR ALLOWANCES		27,190,480
210202	SOCIAL CONTRIBUTIONS		401,215,836
21020201	NHIS		161,068,203
21020202	CONTRIBUTORY PENSION		240,147,632
22	OTHER RECURRENT COSTS		191,556,688
2202	OVERHEAD COST		191,556,688
220201	TRAVEL & TRANSPORT - GENERAL		14,950,214
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,142,889
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,571,445
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,235,880
220202	UTILITIES - GENERAL		8,228,599
22020201	ELECTRICITY CHARGES		4,571,445
22020202	TELEPHONE CHARGES		1,828,577
22020203	INTERNET ACCESS CHARGES		1,828,577
220203	MATERIALS & SUPPLIES - GENERAL		19,200,062
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,571,444
22020302	BOOKS		1,828,577
22020303	NEWSPAPERS		1,828,577
22020304	MAGAZINES & PERIODICALS		1,828,577
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,828,577
22020307	DRUGS & MEDICAL SUPPLIES		1,828,577
22020309	UNIFORMS & OTHER CLOTHING		2,742,867
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,742,867
220204	MAINTENANCE SERVICES - GENERAL		18,285,776
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,828,577
22020402	MAINTENANCE OF OFFICE FURNITURE		2,742,867
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,657,156
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,485,733
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,571,444
220205	TRAINING - GENERAL		4,571,444
22020501	LOCAL TRAINING		4,571,444
220208	FUEL & LUBRICANTS - GENERAL		7,771,454
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		6,400,022
22020803	PLANT / GENERATOR FUEL COST		1,371,432
220210	MISCELLANEOUS		118,549,139
22021001	REFRESHMENT & MEALS		3,657,156
22021002	HONORARIUM & SITTING ALLOWANCE		1,828,577
22021003	PUBLICITY & ADVERTISEMENTS		457,144
22021006	POSTAGES & COURIER SERVICES		2,742,867
22021007	WELFARE PACKAGES		4,571,444
22021009	SPORTING ACTIVITIES		4,571,444
22021010	DIRECT TEACHING & LABORATORY COST		100,720,507
23	CAPITAL EXPENDITURE		198,884,755
2301	FIXED ASSETS PURCHASED		40,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		40,000,000
2302	CONSTRUCTION / PROVISION		118,884,755
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		118,884,755
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		50,592,698
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		50,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		18,292,057
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		
2303	REHABILITATION / REPAIRS		40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		40,000,000
	TOTAL PERSONNEL		3,649,770,385
	TOTAL OVERHEAD		191,556,688
	TOTAL RECURRENT		3,841,327,073



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL CAPITAL	198,884,755	
	TOTAL ALLOCATION	4,040,211,828	
	YABA COLLEGE OF TECHNOLOGY		
CODE	PROJECT NAME	TYPE	AMOUNT
YYABA006779	FURNISHING OF REGISTRY/BURSARY BUILDING & LECTURE THEATRE	NEW	40,000,000
YYABA1006781	COMPLETION OF CONSTRUCTION OF REGISTRY/BURSARY BUILDING	NEW	50,592,698
YYABA3006784	UPGRADING OF COLLEGE MEDICAL CENTRE TO A MORDERN 2 STOREY MEDICAL CENTRE	NEW	50,000,000
YYABA4006960	COMPLETION OF CONSTRUCTION OF EPE CAMPUS ROAD (PHASE II)	NEW	18,292,057
YYABA6006964	REFURBISHMENT & REPAIRS OF ART & DESIGN BUILDING COMPLEX	NEW	40,000,000
0517018020	FEDERAL POLYTECHNIC BALI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	768,914,753	
21	PERSONNEL COST	465,482,777	
2101	SALARY	407,163,119	
210101	SALARIES AND WAGES	407,163,119	
21010101	SALARY	407,163,119	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	58,319,658	
210201	ALLOWANCES	7,921,375	
21020101	NON REGULAR ALLOWANCES	7,921,375	
210202	SOCIAL CONTRIBUTIONS	50,398,283	
21020201	NHIS	20,358,156	
21020202	CONTRIBUTORY PENSION	30,040,127	
22	OTHER RECURRENT COSTS	171,095,737	
2202	OVERHEAD COST	171,095,737	
220201	TRAVEL& TRANSPORT - GENERAL	20,277,690	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,019,297	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,922,549	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,348,797	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,987,048	
220202	UTILITIES - GENERAL	3,096,749	
22020201	ELECTRICITY CHARGES	516,125	
22020203	INTERNET ACCESS CHARGES	2,580,624	
220203	MATERIALS & SUPPLIES - GENERAL	47,225,420	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,386,995	
22020302	BOOKS	3,096,749	
22020303	NEWSPAPERS	722,575	
22020304	MAGAZINES & PERIODICALS	309,675	
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,128,998	
22020306	PRINTING OF SECURITY DOCUMENTS	3,096,749	
22020307	DRUGS & MEDICAL SUPPLIES	9,806,371	
22020309	UNIFORMS & OTHER CLOTHING	1,032,250	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	12,386,995	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	258,062	
220204	MAINTENANCE SERVICES - GENERAL	14,554,720	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,780,598	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,032,250	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,096,749	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,580,624	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,858,049	
22020406	OTHER MAINTENANCE SERVICES	206,450	
220205	TRAINING - GENERAL	9,813,551	
22020501	LOCAL TRAINING	4,232,223	
22020502	INTERNATIONAL TRAINING	5,581,328	
220206	OTHER SERVICES - GENERAL	8,257,997	
22020601	SECURITY SERVICES	3,612,874	
22020606	CLEANING & FUMIGATION SERVICES	4,645,123	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,238,700	
22020708	BUDGET PREPARATION	1,238,700	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220208	FUEL & LUBRICANTS - GENERAL	21,602,868	
22020801	MOTOR VEHICLE FUEL COST	4,645,123	
22020803	PLANT / GENERATOR FUEL COST	16,515,994	
22020806	COOKING GAS/FUEL COST	441,751	
220209	FINANCIAL CHARGES - GENERAL	2,580,624	
22020902	INSURANCE PREMIUM	2,580,624	
220210	MISCELLANEOUS	42,447,417	
22021001	REFRESHMENT & MEALS	516,125	
22021002	HONORARIUM & SITTING ALLOWANCE	12,386,995	
22021003	PUBLICITY & ADVERTISEMENTS	2,580,624	
22021004	MEDICAL EXPENSES	3,841,282	
22021006	POSTAGES & COURIER SERVICES	154,837	
22021007	WELFARE PACKAGES	516,125	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	258,062	
22021009	SPORTING ACTIVITIES	2,580,624	
22021010	DIRECT TEACHING & LABORATORY COST	17,548,244	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	2,064,499	
23	CAPITAL EXPENDITURE	132,336,239	
2301	FIXED ASSETS PURCHASED	67,336,239	
230101	PURCHASE OF FIXED ASSETS - GENERAL	67,336,239	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	51,036,239	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	16,300,000	
2302	CONSTRUCTION / PROVISION	65,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	65,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	45,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	
	TOTAL PERSONNEL	465,482,777	
	TOTAL OVERHEAD	171,095,737	
	TOTAL RECURRENT	636,578,514	
	TOTAL CAPITAL	132,336,239	
	TOTAL ALLOCATION	768,914,753	
FEDERAL POLYTECHNIC BALI			
CODE	PROJECT NAME	TYPE	AMOUNT
YBALI005806	PROCUREMENT OF EQUIPMENT AND LABORATORY FURNITURE(E:LECTRICAL/ELECTRONICS AND COMPUTER ENGINEERING)	NEW	51,036,239
YBALI1008906	PROCUREMENT OF AGRIC EQUIPMENT & MACHINES	NEW	16,300,000
YBALI3005820	COMPLETION OF 2KM ROAD	NEW	45,000,000
YBALI4008907	FENCING OF POLYTECHNIC LAND	NEW	20,000,000
0517018021	FEDERAL POLYTECHNIC EKOWE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,437,922,483	
21	PERSONNEL COST	1,035,284,345	
2101	SALARY	903,966,922	
210101	SALARIES AND WAGES	903,966,922	
21010101	SALARY	903,966,922	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	131,317,423	
210201	ALLOWANCES	19,109,883	
21020101	NON REGULAR ALLOWANCES	19,109,883	
210202	SOCIAL CONTRIBUTIONS	112,207,540	
21020201	NHIS	45,198,346	
21020202	CONTRIBUTORY PENSION	67,009,194	
22	OTHER RECURRENT COSTS	172,678,224	
2202	OVERHEAD COST	172,678,224	
220201	TRAVEL& TRANSPORT - GENERAL	49,980,146	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,661,770	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,661,770	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,491,165	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,165,442	
220202	UTILITIES - GENERAL	10,330,885	
22020201	ELECTRICITY CHARGES	10,330,885	
220203	MATERIALS & SUPPLIES - GENERAL	47,522,070	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,323,539	
22020303	NEWSPAPERS	1,033,088	
22020306	PRINTING OF SECURITY DOCUMENTS	5,165,442	
220204	MAINTENANCE SERVICES - GENERAL	5,165,442	
22020402	MAINTENANCE OF OFFICE FURNITURE	5,165,442	
220206	OTHER SERVICES - GENERAL	30,992,654	
22020601	SECURITY SERVICES	30,992,654	
220210	MISCELLANEOUS	28,687,026	
22021002	HONORARIUM & SITTING ALLOWANCE	28,687,026	
23	CAPITAL EXPENDITURE	229,959,914	
2301	FIXED ASSETS PURCHASED	165,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	165,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	165,000,000	
2302	CONSTRUCTION / PROVISION	64,959,914	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,959,914	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	21,674,278	
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	15,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,285,636	
	TOTAL PERSONNEL	1,035,284,345	
	TOTAL OVERHEAD	172,678,224	
	TOTAL RECURRENT	1,207,962,569	
	TOTAL CAPITAL	229,959,914	
	TOTAL ALLOCATION	1,437,922,483	
	FEDERAL POLYTECHNIC EKOWE		
CODE	PROJECT NAME	TYPE	AMOUNT
YEKOWE006247	FURNISHING OF GUEST LODGE	NEW	15,000,000
YEKOWE1006250	CONSTRUCTION OF DOUBLE SECURITY GATES	NEW	21,674,278
	PROVISION OF CLASSROOM AND HOSTEL FURNITURE		150,000,000
YEKOWE2006253	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	15,000,000
YEKOWE3006260	FURNISHING OF RECTORS LODGE	NEW	28,285,636
0517018022	FEDERAL POLYTECHNIC BONNY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	570,896,762	
21	PERSONNEL COST	110,896,762	
2101	SALARY	98,478,830	
210101	SALARIES AND WAGES	98,478,830	
21010101	SALARY	98,478,830	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,417,932	
210201	ALLOWANCES	300,000	
21020101	NON REGULAR ALLOWANCES	300,000	
210202	SOCIAL CONTRIBUTIONS	12,117,932	
21020201	NHIS	4,923,942	
21020202	CONTRIBUTORY PENSION	7,193,990	
22	OTHER RECURRENT COSTS	198,844,969	
2202	OVERHEAD COST	198,844,969	
220201	TRAVEL & TRANSPORT - GENERAL	9,222,039	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,454,343	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,672,606	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,204,222	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	890,869	
220202	UTILITIES - GENERAL	9,354,120	
22020201	ELECTRICITY CHARGES	4,454,343	
22020202	TELEPHONE CHARGES	890,869	
22020203	INTERNET ACCESS CHARGES	2,672,606	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	890,869	
22020205	WATER RATES	445,434	
220203	MATERIALS & SUPPLIES - GENERAL	19,599,109	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,781,737	
22020303	NEWSPAPERS	445,434	
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,908,686	
22020306	PRINTING OF SECURITY DOCUMENTS	4,454,343	
22020307	DRUGS & MEDICAL SUPPLIES	1,781,737	
22020309	UNIFORMS & OTHER CLOTHING	445,434	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,781,737
220204	MAINTENANCE SERVICES - GENERAL		12,026,726
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		890,869
22020402	MAINTENANCE OF OFFICE FURNITURE		890,869
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,454,343
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		445,434
22020405	MAINTENANCE OF PLANTS/GENERATORS		890,869
22020406	OTHER MAINTENANCE SERVICES		4,454,343
220205	TRAINING - GENERAL		1,204,222
22020502	INTERNATIONAL TRAINING		1,204,222
220206	OTHER SERVICES - GENERAL		56,124,722
22020601	SECURITY SERVICES		29,398,664
22020603	OFFICE RENT		17,817,372
22020606	CLEANING & FUMIGATION SERVICES		8,908,686
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		22,271,714
22020701	FINANCIAL CONSULTING		4,454,343
22020703	LEGAL SERVICES		4,454,343
22020704	ENGINEERING SERVICES		2,672,606
22020705	ARCHITECTURAL SERVICES		3,563,474
22020706	SURVEYING SERVICES		2,672,606
22020708	BUDGET PREPARATION		4,454,343
220208	FUEL & LUBRICANTS - GENERAL		11,581,291
22020801	MOTOR VEHICLE FUEL COST		3,563,474
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,563,474
22020803	PLANT / GENERATOR FUEL COST		4,454,342
220209	FINANCIAL CHARGES - GENERAL		8,908,686
22020902	INSURANCE PREMIUM		8,908,686
220210	MISCELLANEOUS		48,552,339
22021001	REFRESHMENT & MEALS		4,454,343
22021002	HONORARIUM & SITTING ALLOWANCE		4,454,343
22021003	PUBLICITY & ADVERTISEMENTS		3,563,474
22021004	MEDICAL EXPENSES		4,454,343
22021006	POSTAGES & COURIER SERVICES		890,869
22021007	WELFARE PACKAGES		1,781,737
22021009	SPORTING ACTIVITIES		445,434
22021010	DIRECT TEACHING & LABORATORY COST		8,908,686
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		4,454,343
22021031	CURRICULUM DEVELOPMENT		1,781,737
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		8,908,686
22021034	INSPECTORATE		4,454,343
23	CAPITAL EXPENDITURE		261,155,031
2302	CONSTRUCTION / PROVISION		261,155,031
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		261,155,031
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		261,155,031
	TOTAL PERSONNEL		110,896,762
	TOTAL OVERHEAD		198,844,969
	TOTAL RECURRENT		309,741,731
	TOTAL CAPITAL		261,155,031
	TOTAL ALLOCATION		570,896,762
	FEDERAL POLYTECHNIC BONNY		
CODE	PROJECT NAME	TYPE	AMOUNT
PBONNY01008959	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	130,000,001
PBONNY01008960	CONSTRUCTION OF ENGINEERING WORKSHOP	NEW	131,155,030
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,903,716,256
21	PERSONNEL COST		1,694,890,333
2101	SALARY		1,506,569,185
210101	SALARIES AND WAGES		1,506,569,185
21010101	SALARY		1,506,569,185
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		188,321,148
210202	SOCIAL CONTRIBUTIONS		188,321,148



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
21020201	NHIS		75,328,459
21020202	CONTRIBUTORY PENSION		112,992,689
22	OTHER RECURRENT COSTS		59,406,504
2202	OVERHEAD COST		59,406,504
220201	TRAVEL & TRANSPORT - GENERAL		4,545,409
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,170,690
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,858,372
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		516,347
220202	UTILITIES - GENERAL		2,812,226
22020201	ELECTRICITY CHARGES		1,284,278
22020202	TELEPHONE CHARGES		763,974
22020203	INTERNET ACCESS CHARGES		763,974
220203	MATERIALS & SUPPLIES - GENERAL		9,726,299
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,575,789
22020302	BOOKS		763,974
22020303	NEWSPAPERS		763,974
22020304	MAGAZINES & PERIODICALS		763,974
22020305	PRINTING OF NON SECURITY DOCUMENTS		763,974
22020306	PRINTING OF SECURITY DOCUMENTS		763,974
22020307	DRUGS & MEDICAL SUPPLIES		763,974
22020308	FIELD & CAMPING MATERIALS SUPPLIES		530,332
22020309	UNIFORMS & OTHER CLOTHING		1,253,001
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,253,001
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		530,332
220204	MAINTENANCE SERVICES - GENERAL		6,424,215
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		530,332
22020402	MAINTENANCE OF OFFICE FURNITURE		1,253,001
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,272,517
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,261,190
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,844,554
22020406	OTHER MAINTENANCE SERVICES		262,621
220205	TRAINING - GENERAL		1,253,001
22020501	LOCAL TRAINING		1,253,001
220208	FUEL & LUBRICANTS - GENERAL		2,219,540
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,646,560
22020803	PLANT / GENERATOR FUEL COST		572,980
220210	MISCELLANEOUS		32,425,813
22021001	REFRESHMENT & MEALS		1,321,802
22021002	HONORARIUM & SITTING ALLOWANCE		557,826
22021003	PUBLICITY & ADVERTISEMENTS		190,994
22021006	POSTAGES & COURIER SERVICES		1,253,001
22021007	WELFARE PACKAGES		1,703,788
22021009	SPORTING ACTIVITIES		1,643,898
22021010	DIRECT TEACHING & LABORATORY COST		25,754,503
23	CAPITAL EXPENDITURE		149,419,419
2302	CONSTRUCTION / PROVISION		111,219,419
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		111,219,419
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		60,219,419
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		30,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		9,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		12,000,000
2303	REHABILITATION / REPAIRS		38,200,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		38,200,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		38,200,000
	TOTAL PERSONNEL		1,694,890,333
	TOTAL OVERHEAD		59,406,504
	TOTAL RECURRENT		1,754,296,837
	TOTAL CAPITAL		149,419,419
	TOTAL ALLOCATION		1,903,716,256
	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCEA1004786	NEW ADMIN & PROVOST OFFICE COMPLEX	NEW	45,000,000
FCEA1004790	SCHOOL OF ARTS & SOCIAL SCIENCE	NEW	5,000,000



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
FCEA1004795	SCIENCE AND MATH EDUCATION	NEW 10,219,419	
FCEA2004806	CONSTRUCTION OF MARTERNITY CENTRE	NEW 30,000,000	
FCEA3004843	LIBRARY READING ROOM	NEW 9,000,000	
FCEA4004948	CONSTRUCTION OF NEW ROADS AND PARKS	NEW 12,000,000	
FCEA5004962	Rehabilitation of Students Hostel	NEW 18,200,000	
FCEA6004975	REHABILITATION OF STUDENTS HOSTEL	NEW 20,000,000	
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,707,339,259	
21	PERSONNEL COST	1,474,686,778	
2101	SALARY	1,305,917,175	
210101	SALARIES AND WAGES	1,305,917,175	
21010101	SALARY	1,305,917,175	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	168,769,603	
210201	ALLOWANCES	6,473,840	
21020101	NON REGULAR ALLOWANCES	6,473,840	
210202	SOCIAL CONTRIBUTIONS	162,295,763	
21020201	NHIS	65,295,859	
21020202	CONTRIBUTORY PENSION	96,999,904	
22	OTHER RECURRENT COSTS	59,620,150	
2202	OVERHEAD COST	59,620,150	
220201	TRAVEL& TRANSPORT - GENERAL	11,179,958	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,179,958	
220202	UTILITIES - GENERAL	7,825,971	
22020201	ELECTRICITY CHARGES	5,589,979	
22020205	WATER RATES	1,117,996	
22020206	SEWERAGE CHARGES	1,117,996	
220203	MATERIALS & SUPPLIES - GENERAL	9,310,339	
22020302	BOOKS	5,956,352	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,353,987	
220204	MAINTENANCE SERVICES - GENERAL	17,887,933	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,179,958	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,235,992	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,235,992	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,235,992	
220208	FUEL & LUBRICANTS - GENERAL	13,415,949	
22020803	PLANT / GENERATOR FUEL COST	13,415,949	
23	CAPITAL EXPENDITURE	173,032,331	
2301	FIXED ASSETS PURCHASED	30,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	
2302	CONSTRUCTION / PROVISION	68,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	68,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	28,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	
2303	REHABILITATION / REPAIRS	20,032,331	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,032,331	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,032,331	
2305	OTHER CAPITAL PROJECTS	55,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	55,000,000	
23050101	RESEARCH AND DEVELOPMENT	40,000,000	
23050103	MONITORING AND EVALUATION	15,000,000	
	TOTAL PERSONNEL	1,474,686,778	
	TOTAL OVERHEAD	59,620,150	
	TOTAL RECURRENT	1,534,306,928	
	TOTAL CAPITAL	173,032,331	
	TOTAL ALLOCATION	1,707,339,259	
	FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE AKOKA1005143	PROJECT VEHICLES (2)	NEW	10,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FCE AKOKA2005147	FURNISHING OF OFFICES AND CLASSROOMS	NEW 20,000,000
FCE AKOKA3005153	CONSTRUCTION OF CLASSROOMS AND OFFICES	NEW 20,000,000
FCE AKOKA4005157	EXTENSION OF CAMPUS ROAD NETWORK	NEW 28,000,000
FCE AKOKA5005163	PROVISION OF SOLAR POWER FOR CLASSROOMS	NEW 20,000,000
FCE AKOKA6005168	REHABILITATION OF BUILDINGS - OFFICE COMPLEX	NEW 10,000,000
FCE AKOKA7005175	REHABILITATION OF ACADEMIC STAFF OFFICE	NEW 10,032,331
FCE AKOKA8005182	CAPACITY BUILDING	NEW 30,000,000
FCE AKOKA8005185	SCIENCE AND MATHS	NEW 10,000,000
FCE AKOKA9005191	INSURANCE OF COLLEGE ASSETS	NEW 10,000,000
FCE AKOKA9005193	LEGAL AND AUDIT FEES	NEW 5,000,000
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,902,854,701
21	PERSONNEL COST	1,645,502,480
2101	SALARY	1,466,818,612
210101	SALARIES AND WAGES	1,466,818,612
21010101	SALARY	1,466,818,612
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	178,683,868
210201	ALLOWANCES	8,596,444
21020101	NON REGULAR ALLOWANCES	8,596,444
210202	SOCIAL CONTRIBUTIONS	170,087,424
21020201	NHIS	68,340,931
21020202	CONTRIBUTORY PENSION	101,746,493
22	OTHER RECURRENT COSTS	82,542,552
2202	OVERHEAD COST	82,542,552
220201	TRAVEL & TRANSPORT - GENERAL	20,156,261
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,483,400
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,483,400
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,706,062
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,483,400
220202	UTILITIES - GENERAL	7,128,419
22020201	ELECTRICITY CHARGES	5,483,400
22020203	INTERNET ACCESS CHARGES	1,096,680
22020205	WATER RATES	548,340
220203	MATERIALS & SUPPLIES - GENERAL	15,688,006
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,483,400
22020303	NEWSPAPERS	329,004
22020304	MAGAZINES & PERIODICALS	5,483
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,193,360
22020306	PRINTING OF SECURITY DOCUMENTS	2,193,360
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,483,400
220204	MAINTENANCE SERVICES - GENERAL	19,500,624
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,483,400
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,425
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,483,400
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,290,040
22020410	MAINTENANCE OF ROADS AND BRIDGES	2,193,360
220206	OTHER SERVICES - GENERAL	2,193,360
22020606	CLEANING & FUMIGATION SERVICES	2,193,360
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,096,680
22020703	LEGAL SERVICES	1,096,680
220208	FUEL & LUBRICANTS - GENERAL	8,773,439
22020801	MOTOR VEHICLE FUEL COST	5,483,400
22020803	PLANT / GENERATOR FUEL COST	3,290,040
220209	FINANCIAL CHARGES - GENERAL	1,206,348
22020901	BANK CHARGES (OTHER THAN INTEREST)	109,668
22020902	INSURANCE PREMIUM	1,096,680
220210	MISCELLANEOUS	6,799,415
22021003	PUBLICITY & ADVERTISEMENTS	1,096,680
22021006	POSTAGES & COURIER SERVICES	109,668
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	109,668
22021010	DIRECT TEACHING & LABORATORY COST	5,483,400
23	CAPITAL EXPENDITURE	174,809,669



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2302	CONSTRUCTION / PROVISION	153,032,331	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	153,032,331	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	133,032,331	
23020104	CONSTRUCTION / PROVISION OF HOUSING	20,000,000	
2305	OTHER CAPITAL PROJECTS	21,777,338	
230501	ACQUISITION OF NON TANGIBLE ASSETS	21,777,338	
23050101	RESEARCH AND DEVELOPMENT	21,777,338	
	TOTAL PERSONNEL	1,645,502,480	
	TOTAL OVERHEAD	82,542,552	
	TOTAL RECURRENT	1,728,045,032	
	TOTAL CAPITAL	174,809,669	
	TOTAL ALLOCATION	1,902,854,701	
	FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ASABA1006513	CONSTRUCTION OF A 3 STOREY ADMIN. BLOCK	NEW	133,032,331
FCE ASABA2006519	CONSTRUCTION OF STUDENTS HOSTEL (A STOREY BUILDING)	NEW	20,000,000
FCE ASABA3006520	HUMAN CAPITAL DEVELOPMENT	NEW	21,777,338
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,623,599,929	
21	PERSONNEL COST	1,421,508,164	
2101	SALARY	1,243,731,838	
210101	SALARIES AND WAGES	1,243,731,838	
21010101	SALARY	1,243,731,838	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	177,776,326	
210201	ALLOWANCES	22,837,793	
21020101	NON REGULAR ALLOWANCES	22,837,793	
210202	SOCIAL CONTRIBUTIONS	154,938,533	
21020201	NHIS	62,186,592	
21020202	CONTRIBUTORY PENSION	92,751,942	
22	OTHER RECURRENT COSTS	54,059,434	
2202	OVERHEAD COST	54,059,434	
220201	TRAVEL & TRANSPORT - GENERAL	5,676,607	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,676,607	
220203	MATERIALS & SUPPLIES - GENERAL	4,541,286	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,135,321	
22020303	NEWSPAPERS	1,135,321	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,135,321	
22020306	PRINTING OF SECURITY DOCUMENTS	1,135,321	
220204	MAINTENANCE SERVICES - GENERAL	4,672,952	
22020402	MAINTENANCE OF OFFICE FURNITURE	699,327	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,838,304	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,135,321	
220205	TRAINING - GENERAL	2,838,304	
22020501	LOCAL TRAINING	2,838,304	
220208	FUEL & LUBRICANTS - GENERAL	9,082,571	
22020801	MOTOR VEHICLE FUEL COST	2,270,643	
22020803	PLANT / GENERATOR FUEL COST	6,811,929	
220209	FINANCIAL CHARGES - GENERAL	3,405,964	
22020902	INSURANCE PREMIUM	3,405,964	
220210	MISCELLANEOUS	23,841,750	
22021002	HONORARIUM & SITTING ALLOWANCE	23,841,750	
23	CAPITAL EXPENDITURE	148,032,330	
2301	FIXED ASSETS PURCHASED	38,032,330	
230101	PURCHASE OF FIXED ASSETS - GENERAL	38,032,330	
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000	
23010113	PURCHASE OF COMPUTERS	10,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,032,330	
2302	CONSTRUCTION / PROVISION	70,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,000,000	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2303	REHABILITATION / REPAIRS	10,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000	
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	1,421,508,164	
	TOTAL OVERHEAD	54,059,434	
	TOTAL RECURRENT	1,475,567,599	
	TOTAL CAPITAL	148,032,330	
	TOTAL ALLOCATION	1,623,599,929	
	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	PROJECT NAME	TYPE	AMOUNT
FCEB1005306	PROCUREMENT OF 1 NO OF OPERATIONAL VEHICLE	NEW	10,000,000
FCEB2005309	OFFICE AND CLASSROOM FURNITURE	NEW	15,000,000
FCEB3005310	SUPPLY OF COMPUTERS AND ICT EQUIPMENTS	NEW	10,000,000
FCEB4005312	PROVISION OF BOOKS AND JOURNALS FOR LIBRARY	NEW	3,032,330
FCEB5005315	CONSTRUCTION OF LECTURE HALLS	NEW	20,000,000
FCEB5005316	CONSTRUCTION OF HOSTELS (COMPLETION)	NEW	10,000,000
FCEB5005317	CONSTRUCTION OF BUSINESS EDUCATION COMPLEX	NEW	20,000,000
FCEB5005318	CONSTRUCTION OF CENTRAL STORE	NEW	10,000,000
FCEB6005321	CONSTRUCTION OF SPORTS COMPLEX	NEW	10,000,000
FCEB7005323	REHABILITATION / RENOVATION OF BUILDINGS AND EQUIPMENTS	NEW	10,000,000
FCEB8005328	CONSTRUCTION OF TECHNICAL EDUCATION COMPLEX PHASE V	NEW	25,000,000
FCEB8005329	SCIENCE AND MATHEMATICS EDUCATION	NEW	5,000,000
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,773,055,904	
21	PERSONNEL COST	1,540,394,024	
2101	SALARY	1,369,206,012	
210101	SALARIES AND WAGES	1,369,206,012	
21010101	SALARY	1,369,206,012	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	171,188,012	
210201	ALLOWANCES	233,635	
21020101	NON REGULAR ALLOWANCES	233,635	
210202	SOCIAL CONTRIBUTIONS	170,954,377	
21020201	NHIS	68,460,301	
21020202	CONTRIBUTORY PENSION	102,494,077	
22	OTHER RECURRENT COSTS	59,629,551	
2202	OVERHEAD COST	59,203,074	
220201	TRAVEL & TRANSPORT - GENERAL	6,157,174	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	944,962	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,317,314	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,894,898	
220202	UTILITIES - GENERAL	9,479,461	
22020201	ELECTRICITY CHARGES	4,739,731	
22020202	TELEPHONE CHARGES	711,208	
22020203	INTERNET ACCESS CHARGES	3,317,314	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	237,484	
22020205	WATER RATES	473,724	
220203	MATERIALS & SUPPLIES - GENERAL	7,396,815	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,739,731	
22020302	BOOKS	473,724	
22020303	NEWSPAPERS	237,484	
22020304	MAGAZINES & PERIODICALS	190,236	
22020305	PRINTING OF NON SECURITY DOCUMENTS	711,208	
22020306	PRINTING OF SECURITY DOCUMENTS	237,484	
22020309	UNIFORMS & OTHER CLOTHING	190,236	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	473,724	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	142,988	
220204	MAINTENANCE SERVICES - GENERAL	7,866,809	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,791,038	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,137,685	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		473,724
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		947,449
22020405	MAINTENANCE OF PLANTS/GENERATORS		473,724
22020406	OTHER MAINTENANCE SERVICES		95,740
22020410	MAINTENANCE OF ROADS AND BRIDGES		947,449
220206	OTHER SERVICES - GENERAL		3,079,830
22020601	SECURITY SERVICES		2,606,106
22020606	CLEANING & FUMIGATION SERVICES		473,724
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,263,519
22020701	FINANCIAL CONSULTING		947,449
22020702	INFORMATION TECHNOLOGY CONSULTING		947,449
22020703	LEGAL SERVICES		473,724
22020704	ENGINEERING SERVICES		947,449
22020705	ARCHITECTURAL SERVICES		473,724
22020708	BUDGET PREPARATION		473,724
220208	FUEL & LUBRICANTS - GENERAL		5,935,814
22020801	MOTOR VEHICLE FUEL COST		3,756,184
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		947,449
22020803	PLANT / GENERATOR FUEL COST		947,449
22020806	COOKING GAS/FUEL COST		284,732
220209	FINANCIAL CHARGES - GENERAL		426,476
22020901	BANK CHARGES (OTHER THAN INTEREST)		426,476
220210	MISCELLANEOUS		14,597,176
22021002	HONORARIUM & SITTING ALLOWANCE		3,791,038
22021003	PUBLICITY & ADVERTISEMENTS		237,484
22021004	MEDICAL EXPENSES		237,484
22021006	POSTAGES & COURIER SERVICES		190,236
22021009	SPORTING ACTIVITIES		1,137,685
22021010	DIRECT TEACHING & LABORATORY COST		4,739,731
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP		947,449
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT		1,894,898
22021031	CURRICULUM DEVELOPMENT		947,449
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		473,724
2204	GRANTS AND CONTRIBUTIONS		426,476
220401	LOCAL GRANTS AND CONTRIBUTIONS		426,476
22040102	GRANT TO STATE GOVERNMENTS - CAPITAL		426,476
23	CAPITAL EXPENDITURE		173,032,330
2302	CONSTRUCTION / PROVISION		148,032,330
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		148,032,330
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		148,032,330
2305	OTHER CAPITAL PROJECTS		25,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		25,000,000
23050101	RESEARCH AND DEVELOPMENT		25,000,000
	TOTAL PERSONNEL		1,540,394,024
	TOTAL OVERHEAD		59,629,551
	TOTAL RECURRENT		1,600,023,574
	TOTAL CAPITAL		173,032,330
	TOTAL ALLOCATION		1,773,055,904
FEDERAL COLLEGE OF EDUCATION GOMBE			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE GOMBE1005683	COMPLETION OF HOSTELS	NEW	63,763,035
FCE GOMBE1005687	COMPLETION OF ADMIN BLOCK	NEW	41,010,714
FCE GOMBE1005688	COMPLETION OF VIRTUAL LIBRARY	NEW	16,857,760
FCE GOMBE1005689	COMPLETION OF AGRIC COMPLEX	NEW	20,400,822
FCE GOMBE1005692	INSURANCE OF COLLEGE PROPERTIES	NEW	6,000,000
FCE GOMBE2005696	CAPACITY BUILDING WORKSHOPS	NEW	15,000,000
FCE GOMBE2005700	MATHS AND SCIENCE DEVELOPMENT	NEW	10,000,000
0517019006 FEDERAL COLLEGE OF EDUCATION GUSAU			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,362,855,974
21	PERSONNEL COST		1,040,303,222
2101	SALARY		824,713,975



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
210101	SALARIES AND WAGES	924,713,975	
21010101	SALARY	924,713,975	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	115,589,247	
210202	SOCIAL CONTRIBUTIONS	115,589,247	
21020201	NHIS	46,235,699	
21020202	CONTRIBUTORY PENSION	69,353,548	
22	OTHER RECURRENT COSTS	69,520,422	
2202	OVERHEAD COST	69,520,422	
220201	TRAVEL & TRANSPORT - GENERAL	6,247,215	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,844,440	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,402,775	
220202	UTILITIES - GENERAL	10,412,154	
22020201	ELECTRICITY CHARGES	4,204,856	
22020203	INTERNET ACCESS CHARGES	2,402,775	
22020205	WATER RATES	3,604,163	
22020206	SEWERAGE CHARGES	200,360	
220203	MATERIALS & SUPPLIES - GENERAL	37,243,014	
22020303	NEWSPAPERS	240,278	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,402,775	
22020306	PRINTING OF SECURITY DOCUMENTS	7,208,325	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	27,391,636	
220204	MAINTENANCE SERVICES - GENERAL	6,006,938	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,604,163	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,402,775	
220205	TRAINING - GENERAL	3,604,163	
22020501	LOCAL TRAINING	3,604,163	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,006,938	
22020703	LEGAL SERVICES	6,006,938	
23	CAPITAL EXPENDITURE	253,032,330	
2302	CONSTRUCTION / PROVISION	188,000,330	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	188,000,330	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	135,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,000,330	
2303	REHABILITATION / REPAIRS	30,032,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,032,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	3,032,000	
23030110	REHABILITATION / REPAIRS - LIBRARIES	13,000,000	
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	14,000,000	
2305	OTHER CAPITAL PROJECTS	35,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	35,000,000	
23050101	RESEARCH AND DEVELOPMENT	20,000,000	
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000	
23050104	ANNIVASARIES/CELEBRATIONS		
	TOTAL PERSONNEL	1,040,303,222	
	TOTAL OVERHEAD	69,520,422	
	TOTAL RECURRENT	1,109,823,644	
	TOTAL CAPITAL	253,032,330	
	TOTAL ALLOCATION	1,362,855,974	
	FEDERAL COLLEGE OF EDUCATION GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE GUSAU1007250	CONSTRUCTION OF STUDENTS HOSTEL	NEW	30,000,000
FCE GUSAU1007251	RECONSTRUCTION OF DANBABA LECTURE THEATRE	NEW	80,000,000
FCE GUSAU1007252	SUPPLY OF FURNITURES FOR LECTURE HALLS	NEW	25,000,000
FCE GUSAU2007258	PERIMETER FENCING	NEW	45,000,000
FCE GUSAU2007260	LIVING EXPERIENCE FLAT AND SCHOOL OF VOCATIONAL EDUCATION.	NEW	8,000,330
FCE GUSAU3007264	REHBLITATION OF STAFF QUATERS.	NEW	3,032,000
FCE GUSAU4007268	RAHBLITATION OF LIBRARY.	NEW	13,000,000
FCE GUSAU5007272	RAHABLITATION OF GYMNASIUM.	NEW	14,000,000
FCE GUSAU6007281	INSURANCE OF FIXED ASSETS	NEW	10,000,000
FCE GUSAU6007284	PROVISION FOR MATHS AND SCIENCE EDUCATION.	NEW	10,000,000
FCE GUSAU7007288	PROVISION FOR INTERNET BANDWITH AND EQUIPMENTS.	NEW	15,000,000
0517019007	FEDERAL COLLEGE OF EDUCATION KANO		



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,778,549,958
21	PERSONNEL COST		1,523,058,799
2101	SALARY		1,353,180,444
210101	SALARIES AND WAGES		1,353,180,444
21010101	SALARY		1,353,180,444
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		169,878,355
210201	ALLOWANCES		730,800
21020101	NON REGULAR ALLOWANCES		730,800
210202	SOCIAL CONTRIBUTIONS		169,147,555
21020201	NHIS		67,659,022
21020202	CONTRIBUTORY PENSION		101,488,533
22	OTHER RECURRENT COSTS		77,416,872
2202	OVERHEAD COST		77,416,872
220201	TRAVEL & TRANSPORT - GENERAL		26,466,388
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,058,285
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,408,103
220202	UTILITIES - GENERAL		9,976,318
22020201	ELECTRICITY CHARGES		5,819,519
22020203	INTERNET ACCESS CHARGES		1,187,657
22020205	WATER RATES		2,969,142
220203	MATERIALS & SUPPLIES - GENERAL		14,370,649
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,938,285
22020302	BOOKS		831,360
22020303	NEWSPAPERS		831,360
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,750,628
22020306	PRINTING OF SECURITY DOCUMENTS		356,297
22020307	DRUGS & MEDICAL SUPPLIES		356,297
22020309	UNIFORMS & OTHER CLOTHING		118,766
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,187,657
220204	MAINTENANCE SERVICES - GENERAL		2,256,548
22020402	MAINTENANCE OF OFFICE FURNITURE		475,063
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		593,828
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,187,657
220206	OTHER SERVICES - GENERAL		356,297
22020606	CLEANING & FUMIGATION SERVICES		356,297
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		475,063
22020703	LEGAL SERVICES		475,063
220208	FUEL & LUBRICANTS - GENERAL		8,432,364
22020801	MOTOR VEHICLE FUEL COST		1,187,657
22020803	PLANT / GENERATOR FUEL COST		7,125,942
22020806	COOKING GAS/FUEL COST		118,766
220209	FINANCIAL CHARGES - GENERAL		1,543,954
22020901	BANK CHARGES (OTHER THAN INTEREST)		356,297
22020902	INSURANCE PREMIUM		1,187,657
220210	MISCELLANEOUS		13,539,289
22021001	REFRESHMENT & MEALS		356,297
22021002	HONORARIUM & SITTING ALLOWANCE		5,938,285
22021003	PUBLICITY & ADVERTISEMENTS		1,781,485
22021006	POSTAGES & COURIER SERVICES		475,063
22021007	WELFARE PACKAGES		2,969,142
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		593,828
22021009	SPORTING ACTIVITIES		593,828
22021031	CURRICULUM DEVELOPMENT		831,360
23	CAPITAL EXPENDITURE		178,074,287
2301	FIXED ASSETS PURCHASED		66,154,868
230101	PURCHASE OF FIXED ASSETS - GENERAL		66,154,868
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		35,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		31,154,868
2305	OTHER CAPITAL PROJECTS		111,919,419
230501	ACQUISITION OF NON TANGIBLE ASSETS		111,919,419
23050101	RESEARCH AND DEVELOPMENT		111,919,419
	TOTAL PERSONNEL		1,523,058,799



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL OVERHEAD	77,416,872	
	TOTAL RECURRENT	1,600,475,671	
	TOTAL CAPITAL	178,074,287	
	TOTAL ALLOCATION	1,778,549,958	
	FEDERAL COLLEGE OF EDUCATION KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE KANO1005713	PROCUREMENT OF SCIENCE & VOCATIONAL EQUIPMENT	NEW	10,000,000
FCE KANO1005715	PROCUREMENT OF OFFICE FURNITURE & EQUIPMENT	NEW	10,000,000
FCE KANO1005731	MATHEMATICS & SCIENCE EDUCATION	NEW	11,154,868
FCE KANO2005733	CAPACITY BUILDING	NEW	16,919,419
FCE KANO2005734	COMPLETION OF PERIMETER FENCING FOR DEMONSTRATION SCHOOL	NEW	5,000,000
FCE KANO2005735	COMPLETION OF RENOVATION OF DEMONSTRATION STAFF SCHOOL	NEW	45,000,000
FCE KANO2005736	COMPLETION OF THE UPGRADING OF SCHOOL OF UNDERGRADUATE STUDIES	NEW	35,000,000
FCE KANO2005737	COMPLETION OF THE REHABILITATION OF COLLEGE AUDITORIUM	NEW	10,000,000
FCE KANO4007307	CONSTRUCTION/FURNISHING OF ECCE	NEW	35,000,000
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,517,557,106
21	PERSONNEL COST		1,305,196,817
2101	SALARY		1,160,174,949
210101	SALARIES AND WAGES		1,160,174,949
21010101	SALARY		1,160,174,949
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		145,021,869
210202	SOCIAL CONTRIBUTIONS		145,021,869
21020201	NHIS		58,008,747
21020202	CONTRIBUTORY PENSION		87,013,121
22	OTHER RECURRENT COSTS		60,228,585
2202	OVERHEAD COST		35,322,935
220201	TRAVEL & TRANSPORT - GENERAL		7,875,625
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,274,675
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,520,962
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		442,650
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		1,637,338
220202	UTILITIES - GENERAL		1,309,869
22020201	ELECTRICITY CHARGES		654,935
22020202	TELEPHONE CHARGES		654,935
220203	MATERIALS & SUPPLIES - GENERAL		10,772,603
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,520,962
22020302	BOOKS		654,935
22020303	NEWSPAPERS		654,935
22020304	MAGAZINES & PERIODICALS		654,935
22020305	PRINTING OF NON SECURITY DOCUMENTS		654,935
22020307	DRUGS & MEDICAL SUPPLIES		654,935
22020309	UNIFORMS & OTHER CLOTHING		982,402
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,994,565
220204	MAINTENANCE SERVICES - GENERAL		6,686,950
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		792,537
22020402	MAINTENANCE OF OFFICE FURNITURE		982,402
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,309,869
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,964,804
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,637,338
220208	FUEL & LUBRICANTS - GENERAL		2,292,273
22020803	PLANT / GENERATOR FUEL COST		2,292,273
220210	MISCELLANEOUS		6,385,616
22021002	HONORARIUM & SITTING ALLOWANCE		1,309,869
22021003	PUBLICITY & ADVERTISEMENTS		654,935
22021004	MEDICAL EXPENSES		163,734
22021007	WELFARE PACKAGES		982,402
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,637,338
22021010	DIRECT TEACHING & LABORATORY COST		1,637,338



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2203	LOANS AND ADVANCES	24,905,650	
220301	STAFF LOANS & ADVANCES	24,905,650	
22030101	MOTOR VEHICLE ADVANCES	24,905,650	
23	CAPITAL EXPENDITURE	152,131,703	
2301	FIXED ASSETS PURCHASED	44,919,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	44,919,000	
23010105	PURCHASE OF MOTOR VEHICLES	17,919,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	
23010119	PURCHASE OF POWER GENERATING SET	7,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000	
2302	CONSTRUCTION / PROVISION	85,000,419	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	85,000,419	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	25,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,419	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,000,000	
2303	REHABILITATION / REPAIRS	12,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,000,000	
23030113	REHABILITATION / REPAIRS - ROADS	12,000,000	
2305	OTHER CAPITAL PROJECTS	10,212,284	
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,212,284	
23050101	RESEARCH AND DEVELOPMENT	10,212,284	
	TOTAL PERSONNEL	1,305,196,817	
	TOTAL OVERHEAD	60,228,585	
	TOTAL RECURRENT	1,365,425,402	
	TOTAL CAPITAL	152,131,703	
	TOTAL ALLOCATION	1,517,557,106	
	FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE KATSINA1005745	UTILITY CARS	NEW	17,919,000
FCE KATSINA2005749	COMPLETION OF FURNISHING OF SCHOOL OF SCIENCE COMPLEX PHASE I	NEW	10,000,000
FCE KATSINA3005754	100 KVA POWER GENERATING SET FOR WATER SUPPLY	NEW	7,000,000
FCE KATSINA4005763	PURCHASE OF MATHEMATICS AND SCIENCE EQUIPMENT	NEW	10,000,000
FCE KATSINA4005772	COMPLETION OF CONSTRUCTION OF ADMIN BLOCK	NEW	25,000,000
FCE KATSINA6005777	COMPLETION OF CONSTRUCTION OF 3 NO RESIDENTIAL HOUSES FOR PRINCIPAL OFFICERS	NEW	30,000,419
FCE KATSINA7005785	COMPLETION OF SCHOOL OF SCIENCE COMPLEX PHASE II	NEW	30,000,000
FCE KATSINA8005789	REHABILITATION OF ROADS AND DRAINAGES	NEW	12,000,000
FCE KATSINA9005794	STAFF CAPACITY BUILDING	NEW	10,212,284
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,756,645,153	
21	PERSONNEL COST	1,546,342,479	
2101	SALARY	1,374,526,648	
210101	SALARIES AND WAGES	1,374,526,648	
21010101	SALARY	1,374,526,648	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	171,815,831	
210202	SOCIAL CONTRIBUTIONS	171,815,831	
21020201	NHIS	68,726,332	
21020202	CONTRIBUTORY PENSION	103,089,499	
22	OTHER RECURRENT COSTS	58,383,255	
2202	OVERHEAD COST	56,838,512	
220201	TRAVEL & TRANSPORT - GENERAL	4,119,315	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,029,829	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,089,486	
220202	UTILITIES - GENERAL	15,066,394	
22020201	ELECTRICITY CHARGES	13,882,091	
22020203	INTERNET ACCESS CHARGES	1,029,829	
22020205	WATER RATES	51,491	
22020206	SEWERAGE CHARGES	102,983	
220203	MATERIALS & SUPPLIES - GENERAL	7,414,767	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,059,657	
22020304	MAGAZINES & PERIODICALS	514,914	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,059,657
22020306	PRINTING OF SECURITY DOCUMENTS		1,544,743
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,029,829
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		205,966
220204	MAINTENANCE SERVICES - GENERAL		2,986,503
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,029,829
22020402	MAINTENANCE OF OFFICE FURNITURE		308,949
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		514,914
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		308,949
22020405	MAINTENANCE OF PLANTS/GENERATORS		205,966
22020406	OTHER MAINTENANCE SERVICES		617,897
220205	TRAINING - GENERAL		1,742,675
22020501	LOCAL TRAINING		1,742,675
220206	OTHER SERVICES - GENERAL		5,664,057
22020601	SECURITY SERVICES		5,149,143
22020606	CLEANING & FUMIGATION SERVICES		514,914
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,162,640
22020701	FINANCIAL CONSULTING		1,029,829
22020702	INFORMATION TECHNOLOGY CONSULTING		1,029,829
22020703	LEGAL SERVICES		102,983
220208	FUEL & LUBRICANTS - GENERAL		1,235,794
22020801	MOTOR VEHICLE FUEL COST		1,029,829
22020803	PLANT / GENERATOR FUEL COST		205,966
220209	FINANCIAL CHARGES - GENERAL		2,595,168
22020901	BANK CHARGES (OTHER THAN INTEREST)		20,597
22020902	INSURANCE PREMIUM		2,574,572
220210	MISCELLANEOUS		13,851,197
22021001	REFRESHMENT & MEALS		3,089,486
22021002	HONORARIUM & SITTING ALLOWANCE		514,914
22021003	PUBLICITY & ADVERTISEMENTS		514,914
22021004	MEDICAL EXPENSES		102,983
22021006	POSTAGES & COURIER SERVICES		102,983
22021007	WELFARE PACKAGES		51,491
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,544,743
22021009	SPORTING ACTIVITIES		1,544,743
22021010	DIRECT TEACHING & LABORATORY COST		1,544,743
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		205,966
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		4,634,229
2203	LOANS AND ADVANCES		1,544,743
220301	STAFF LOANS & ADVANCES		1,544,743
22030101	MOTOR VEHICLE ADVANCES		514,914
22030104	REFURBISHING ADVANCES		1,029,829
23	CAPITAL EXPENDITURE		151,919,419
2301	FIXED ASSETS PURCHASED		71,919,419
230101	PURCHASE OF FIXED ASSETS - GENERAL		71,919,419
23010104	PURCHASE MOTOR CYCLES		150,000
23010105	PURCHASE OF MOTOR VEHICLES		15,000,000
23010108	PURCHASE OF BUSES		18,619,419
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,000,000
23010113	PURCHASE OF COMPUTERS		1,900,000
23010114	PURCHASE OF COMPUTER PRINTERS		900,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		1,000,000
23010118	PURCHASE OF SCANNERS		450,000
23010119	PURCHASE OF POWER GENERATING SET		3,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		1,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		7,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		10,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		1,500,000
23010128	PURCHASE OF SECURITY EQUIPMENT		1,400,000
2302	CONSTRUCTION / PROVISION		25,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		15,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000	
2303	REHABILITATION / REPAIRS	35,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,000,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	15,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	10,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000	
2305	OTHER CAPITAL PROJECTS	20,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000	
23050101	RESEARCH AND DEVELOPMENT	20,000,000	
	TOTAL PERSONNEL	1,546,342,479	
	TOTAL OVERHEAD	58,383,255	
	TOTAL RECURRENT	1,604,725,734	
	TOTAL CAPITAL	151,919,419	
	TOTAL ALLOCATION	1,756,645,153	
FEDERAL COLLEGE OF EDUCATION KOTANGORA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEKGORA10005963	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	1,000,000
FCEKGORA1005828	PURCHASE OF 1 NO. MOTOR CYCLE	NEW	150,000
FCEKGORA11005967	PROCUREMENT OF TEACHING/LEARNING AID EQUIPMENTS	NEW	7,000,000
FCEKGORA12005971	PURCHASE OF LIBRARY BOOKS	NEW	10,000,000
FCEKGORA13005974	PROCUREMENT OF SPORTING/GAMING EQUIPMENT	NEW	1,500,000
FCEKGORA14005979	PURCHASE OF SECURITY EQUIPMENT	NEW	1,400,000
FCEKGORA15006021	CONSTRUCTION/PROVISION OF OFFICE BUILDING	NEW	15,000,000
FCEKGORA16006027	REHABILITATION/REPAIRS OF PUBLIC SCHOOLS	NEW	10,000,000
FCEKGORA17006031	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	NEW	15,000,000
FCEKGORA18006035	REHABILITATION / REPAIRS - HOUSING	NEW	10,000,000
FCEKGORA19006037	REHABILITATION OF CLASSROOM AND OFFICES	NEW	10,000,000
FCEKGORA20006039	RESEARCH AND DEVELOPMENT	NEW	20,000,000
FCEKGORA2005846	PROCUREMENT OF 1 NO. PRADO JEEP	NEW	15,000,000
FCEKGORA3005858	PUNCHASES OF 1 NO. COASTER BUS	NEW	18,619,419
FCEKGORA4005868	PROCUREMENT OF OFFICE FURNITURE AND FITTING	NEW	10,000,000
FCEKGORA5005880	PURCHASE OF 10 NO. COMPUTERS	NEW	1,900,000
FCEKGORA6005891	PURCHASE OF 10 NO. PRINTERS	NEW	900,000
FCEKGORA7005935	PURCHASE OF 2 NO. PHOTOCOPIER MACHINE	NEW	1,000,000
FCEKGORA8005946	PURCHASE OF 5 NO. SCANNERS	NEW	450,000
FCEKGORA9005959	PROCUREMENT OF GENERATING SET	NEW	3,000,000
0517019010	FEDERAL COLLEGE OF EDUCATION OBU DU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,157,029,496
21	PERSONNEL COST		1,784,919,859
2101	SALARY		1,586,595,430
210101	SALARIES AND WAGES		1,586,595,430
21010101	SALARY		1,586,595,430
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		198,324,429
210202	SOCIAL CONTRIBUTIONS		198,324,429
21020201	NHIS		79,329,771
21020202	CONTRIBUTORY PENSION		118,994,657
22	OTHER RECURRENT COSTS		119,191,821
2202	OVERHEAD COST		119,191,821
220201	TRAVEL & TRANSPORT - GENERAL		14,420,023
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,140,913
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,197,278
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,081,833
220202	UTILITIES - GENERAL		3,598,639
22020201	ELECTRICITY CHARGES		3,598,639
220203	MATERIALS & SUPPLIES - GENERAL		10,898,735
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,112,730
22020303	NEWSPAPERS		411,273
22020304	MAGAZINES & PERIODICALS		205,637
22020306	PRINTING OF SECURITY DOCUMENTS		1,028,183
22020307	DRUGS & MEDICAL SUPPLIES		2,056,365
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,084,548
220204	MAINTENANCE SERVICES - GENERAL		19,535,468



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,112,730	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,056,365	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,084,548	
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,225,460	
22020406	OTHER MAINTENANCE SERVICES	2,056,365	
220206	OTHER SERVICES - GENERAL	32,799,022	
22020601	SECURITY SERVICES	32,284,931	
22020604	RESIDENTIAL RENT	514,091	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,747,910	
22020702	INFORMATION TECHNOLOGY CONSULTING	719,728	
22020703	LEGAL SERVICES	1,028,183	
220208	FUEL & LUBRICANTS - GENERAL	2,056,365	
22020801	MOTOR VEHICLE FUEL COST	2,056,365	
220209	FINANCIAL CHARGES - GENERAL	5,140,913	
22020902	INSURANCE PREMIUM	5,140,913	
220210	MISCELLANEOUS	28,994,747	
22021002	HONORARIUM & SITTING ALLOWANCE	23,648,198	
22021003	PUBLICITY & ADVERTISEMENTS	3,084,548	
22021006	POSTAGES & COURIER SERVICES	205,637	
22021009	SPORTING ACTIVITIES	2,056,365	
23	CAPITAL EXPENDITURE	252,917,816	
2301	FIXED ASSETS PURCHASED	24,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	24,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	4,000,000	
2302	CONSTRUCTION / PROVISION	46,150,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,150,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,150,000	
2303	REHABILITATION / REPAIRS	139,769,419	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	139,769,419	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	16,769,247	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	21,000,000	
23030108	REHABILITATION / REPAIRS - ROADS	100,000,000	
23030110	REHABILITATION / REPAIRS - LIBRARIES	2,000,172	
2304	PRESERVATION OF THE ENVIRONMENT	15,000,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	15,000,000	
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	15,000,000	
2305	OTHER CAPITAL PROJECTS	27,998,397	
230501	ACQUISITION OF NON TANGIBLE ASSETS	27,998,397	
23050101	RESEARCH AND DEVELOPMENT	20,998,397	
23050102	COMPUTER SOFTWARE ACQUISITION	7,000,000	
	TOTAL PERSONNEL	1,784,919,859	
	TOTAL OVERHEAD	119,191,821	
	TOTAL RECURRENT	1,904,111,680	
	TOTAL CAPITAL	252,917,816	
	TOTAL ALLOCATION	2,157,029,496	
FEDERAL COLLEGE OF EDUCATION OBUDU			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OBUDU10006346	INTEGRATED BANDWIDTH SUBSCRIPTION AND MAINTENANCE FOR E - LEARNING ADAPTATION CENTRE	NEW	7,000,000
FCE OBUDU1006336	FURNISHING OF ADMINISTRATIVE BLOCK PHASE III	NEW	20,000,000
FCEOBUDU2006337	PROCUREMENT OF LIBRARY BOOKS	NEW	4,000,000
FCEOBUDU3006338	CONSTRUCTION OF STUDENTS HOSTELS AT BEBI CAMPUS	NEW	30,000,000
FCEOBUDU4006339	CONSTRUCTION OF EARLY CHILDHOOD CARE DEVELOPMENT CENTRE AND HOME ECONOMICS LAB	NEW	16,150,000
FCEOBUDU5006340	REHABILITATION AND EXPANSION OF PROVOST LODGE	NEW	16,769,247
FCEOBUDU6006341	REHABILITATION OF BUILDINGS AT BEBI AND MAIN CAMPUSES	NEW	21,000,000
FCEOBUDU7006342	ICT LIBRARY SUBSCRIPTION AND MAINTENANCE	NEW	2,000,172
FCEOBUDU8006343	INSURANCE OF COLLEGE ASSETS	NEW	15,000,000
FCEOBUDU9006344	STAFF DEVELOPMENT AND CAPACITY BUILDING	NEW	10,998,397
FCEOBUDU9006345	MATHS AND SCIENCE EDUCATION	NEW	10,000,000
FCEOBUDU9006346	REHABILITATION OF ROADS AT THE MAIN CAMPUS	NEW	100,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	
2	EXPENDITURE	2,116,101,255
21	PERSONNEL COST	1,864,536,672
2101	SALARY	1,657,365,931
210101	SALARIES AND WAGES	1,657,365,931
21010101	SALARY	1,657,365,931
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	207,170,741
210202	SOCIAL CONTRIBUTIONS	207,170,741
21020201	NHIS	82,868,297
21020202	CONTRIBUTORY PENSION	124,302,445
22	OTHER RECURRENT COSTS	98,942,704
2202	OVERHEAD COST	96,233,608
220201	TRAVEL & TRANSPORT - GENERAL	9,035,135
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,418,192
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,250,771
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	366,171
220202	UTILITIES - GENERAL	9,785,236
22020201	ELECTRICITY CHARGES	5,418,192
22020202	TELEPHONE CHARGES	845,178
22020203	INTERNET ACCESS CHARGES	2,167,318
22020205	WATER RATES	1,354,548
220203	MATERIALS & SUPPLIES - GENERAL	11,460,135
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,736,874
22020302	BOOKS	325,108
22020303	NEWSPAPERS	270,864
22020306	PRINTING OF SECURITY DOCUMENTS	6,772,740
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,354,548
220204	MAINTENANCE SERVICES - GENERAL	13,003,600
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,063,644
22020402	MAINTENANCE OF OFFICE FURNITURE	2,709,096
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,354,548
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,709,096
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,354,548
22020406	OTHER MAINTENANCE SERVICES	812,667
220205	TRAINING - GENERAL	2,453,131
22020501	LOCAL TRAINING	1,354,548
22020502	INTERNATIONAL TRAINING	1,098,583
220206	OTHER SERVICES - GENERAL	677,274
22020604	RESIDENTIAL RENT	677,274
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,481,631
22020701	FINANCIAL CONSULTING	1,354,548
22020702	INFORMATION TECHNOLOGY CONSULTING	2,709,096
22020703	LEGAL SERVICES	812,667
22020704	ENGINEERING SERVICES	541,778
22020705	ARCHITECTURAL SERVICES	812,667
22020706	SURVEYING SERVICES	3,250,874
220208	FUEL & LUBRICANTS - GENERAL	2,438,104
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,625,437
22020806	COOKING GAS/FUEL COST	812,667
220209	FINANCIAL CHARGES - GENERAL	6,772,740
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,418,192
22020904	OTHER CRF BANK CHARGES	1,354,548
220210	MISCELLANEOUS	31,126,621
22021001	REFRESHMENT & MEALS	8,127,288
22021003	PUBLICITY & ADVERTISEMENTS	812,667
22021006	POSTAGES & COURIER SERVICES	270,889
22021007	WELFARE PACKAGES	270,889
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	243,111
22021009	SPORTING ACTIVITIES	2,438,104
22021010	DIRECT TEACHING & LABORATORY COST	17,609,125
22021031	CURRICULUM DEVELOPMENT	1,354,548
2203	LOANS AND ADVANCES	2,709,096



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220301	STAFF LOANS & ADVANCES	2,709,096	
22030101	MOTOR VEHICLE ADVANCES	2,709,096	
23	CAPITAL EXPENDITURE	152,621,880	
2301	FIXED ASSETS PURCHASED	5,194,819	
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,194,819	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,194,819	
2302	CONSTRUCTION / PROVISION	82,559,504	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	82,559,504	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	34,751,232	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	37,470,450	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,337,822	
2305	OTHER CAPITAL PROJECTS	64,867,556	
230501	ACQUISITION OF NON TANGIBLE ASSETS	64,867,556	
23050101	RESEARCH AND DEVELOPMENT	46,665,095	
23050103	MONITORING AND EVALUATION	18,202,461	
	TOTAL PERSONNEL	1,864,536,672	
	TOTAL OVERHEAD	98,942,704	
	TOTAL RECURRENT	1,963,479,376	
	TOTAL CAPITAL	152,621,880	
	TOTAL ALLOCATION	2,116,101,255	
	FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OKENE1006350	SOCIAL STUDIES RESOURCE CENTRE	NEW	1,183,381
FCE OKENE1006351	SCHOOL OF EDUCATION OFFICE (II)	NEW	4,011,438
FCE OKENE2006354	OFFICE COMPLEX FOR SCHOOL EDUCATION (I)	NEW	14,027,696
FCE OKENE2006357	LANDSCAPING & EROSION CONTROL	NEW	20,723,536
FCE OKENE3006359	REHABILITATION/RENOVATION OF ACADEMIC BUILDINGS	NEW	14,260,207
FCE OKENE3006360	MINI AUDITORIUM FOR SCHOOL OF ARTS & SOCIAL SCIENCE	NEW	2,951,378
FCE OKENE3006362	SKILL ACQUISITION CENTRE WITH EQUIPMENT	NEW	20,258,865
FCE OKENE4006365	REHABILITATION OF INTERNAL ROADS (II)	NEW	10,337,822
FCE OKENE5006369	CONTINUATION OF MULTI-PURPOSE THEATRE (ON-GOING)	NEW	20,043,066
FCE OKENE5006370	MATHEMATICS & SCIENCE EDUCATION	NEW	10,702,461
FCE OKENE6006372	MALE HOSTEL RENOVATION (A, B, & C)	NEW	26,622,029
FCE OKENE6006373	PURCHASE OF A UTILITY VEHICLE (1.8 CORROLA 2013 MODEL)	NEW	7,500,000
0517019012	FEDERAL COLLEGE OF EDUCATION OMIKU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,365,143,368	
21	PERSONNEL COST	2,123,078,357	
2101	SALARY	1,887,180,762	
210101	SALARIES AND WAGES	1,887,180,762	
21010101	SALARY	1,887,180,762	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	235,897,595	
210202	SOCIAL CONTRIBUTIONS	235,897,595	
21020201	NHIS	94,359,038	
21020202	CONTRIBUTORY PENSION	141,538,557	
22	OTHER RECURRENT COSTS	68,361,000	
2202	OVERHEAD COST	68,361,000	
220201	TRAVEL & TRANSPORT - GENERAL	2,994,993	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,036,128	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	558,291	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,400,574	
220202	UTILITIES - GENERAL	4,662,575	
22020201	ELECTRICITY CHARGES	1,554,192	
22020202	TELEPHONE CHARGES	1,036,128	
22020203	INTERNET ACCESS CHARGES	1,554,192	
22020206	SEWERAGE CHARGES	518,064	
220203	MATERIALS & SUPPLIES - GENERAL	4,144,511	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,243,353	
22020303	NEWSPAPERS	155,419	
22020304	MAGAZINES & PERIODICALS	155,419	
22020305	PRINTING OF NON SECURITY DOCUMENTS	518,064	
22020307	DRUGS & MEDICAL SUPPLIES	518,064	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,554,192	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220204	MAINTENANCE SERVICES - GENERAL	5,698,702	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,072,255	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,036,128	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,554,192	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,036,128	
220206	OTHER SERVICES - GENERAL	518,064	
22020606	CLEANING & FUMIGATION SERVICES	518,064	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,698,702	
22020701	FINANCIAL CONSULTING	3,108,383	
22020702	INFORMATION TECHNOLOGY CONSULTING	1,554,192	
22020703	LEGAL SERVICES	1,036,128	
220208	FUEL & LUBRICANTS - GENERAL	4,144,511	
22020801	MOTOR VEHICLE FUEL COST	1,554,192	
22020803	PLANT / GENERATOR FUEL COST	2,590,319	
220209	FINANCIAL CHARGES - GENERAL	3,108,383	
22020902	INSURANCE PREMIUM	3,108,383	
220210	MISCELLANEOUS	37,390,559	
22021001	REFRESHMENT & MEALS	518,064	
22021002	HONORARIUM & SITTING ALLOWANCE	2,590,319	
22021003	PUBLICITY & ADVERTISEMENTS	207,226	
22021006	POSTAGES & COURIER SERVICES	310,838	
22021010	DIRECT TEACHING & LABORATORY COST	33,764,112	
23	CAPITAL EXPENDITURE	173,704,011	
2301	FIXED ASSETS PURCHASED	45,032,330	
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,032,330	
23010108	PURCHASE OF BUSES	10,000,000	
23010113	PURCHASE OF COMPUTERS	15,000,000	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,032,330	
2302	CONSTRUCTION / PROVISION	58,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	58,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	33,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,000,000	
2305	OTHER CAPITAL PROJECTS	70,671,681	
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,671,681	
23050101	RESEARCH AND DEVELOPMENT	70,671,681	
	TOTAL PERSONNEL	2,123,078,357	
	TOTAL OVERHEAD	68,361,000	
	TOTAL RECURRENT	2,191,439,357	
	TOTAL CAPITAL	173,704,011	
	TOTAL ALLOCATION	2,365,143,368	
FEDERAL COLLEGE OF EDUCATION OMIKU			
CODE	PROJECT NAME	TYPE	AMOUNT
FCEOMUKU1006372	PROCUREMENT OF POOL VEHICLES (BUSES)	NEW	10,000,000
FCEOMUKU2006386	ICT INFRASTRUCTURE MAINTENANCE	NEW	15,000,000
FCEOMUKU3006390	PROCUREMENT OF HEAVY DUTY PHOTOCOPIER MACHINES	NEW	10,000,000
FCEOMUKU4006395	DEVELOPMENT OF MATHEMATICS/SCIENCE COURSES (PROCUEMENT OF MATHS/SCIENCE EQUIPT)	NEW	10,032,330
FCEOMUKU5006398	CONSTRUCTION OF OFFICE COMPLEX FOR SCHOOL OF GENERAL STUDIES IN EDUCATION	NEW	20,000,000
FCEOMUKU5006400	REHABILITATION OF ICT CENTRE	NEW	13,000,000
FCEOMUKU6006403	CONSTRUCTION OF LECTURE THEATRE FOR PHYSICAL & HEALTH EDUCATION DEPT.	NEW	25,000,000
FCEOMUKU7006405	CAPACITY BUILDING FOR STAFF	NEW	25,000,000
FCEOMUKU7006407	ESTABLISHMENT OF 1 NO. 20 HECTRES AGRIC FARM FOR STUDENTS	NEW	15,000,000
FCEOMUKU7006408	REHABILITATION OF RESEARCHERS' RESIDENCE	NEW	20,000,000
FCEOMUKU7006411	CONSTRUCTION OF SCULPTURE SHADE FOR FINE & APPLIED ART DEPT.	NEW	10,671,681
FEDERAL COLLEGE OF EDUCATION ONDO			
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,439,795,702	
21	PERSONNEL COST	2,205,275,606	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2101	SALARY	1,949,830,545	
210101	SALARIES AND WAGES	1,949,830,545	
21010101	SALARY	1,949,830,545	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	255,445,061	
210201	ALLOWANCES	13,629,454	
21020101	NON REGULAR ALLOWANCES	13,629,454	
210202	SOCIAL CONTRIBUTIONS	241,815,607	
21020201	NHIS	97,491,527	
21020202	CONTRIBUTORY PENSION	144,324,080	
22	OTHER RECURRENT COSTS	82,600,677	
2202	OVERHEAD COST	82,600,677	
220202	UTILITIES - GENERAL	31,267,808	
22020201	ELECTRICITY CHARGES	31,267,808	
220203	MATERIALS & SUPPLIES - GENERAL	51,332,869	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	51,332,869	
23	CAPITAL EXPENDITURE	151,919,419	
2301	FIXED ASSETS PURCHASED	10,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000	
2302	CONSTRUCTION / PROVISION	92,919,419	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	92,919,419	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	25,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	30,919,419	
23020121	CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENTS	37,000,000	
2303	REHABILITATION / REPAIRS	14,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,000,000	
2305	OTHER CAPITAL PROJECTS	35,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	35,000,000	
23050104	ANNIVASARIES/CELEBRATIONS	35,000,000	
	TOTAL PERSONNEL	2,205,275,606	
	TOTAL OVERHEAD	82,600,677	
	TOTAL RECURRENT	2,287,876,283	
	TOTAL CAPITAL	151,919,419	
	TOTAL ALLOCATION	2,439,795,702	
	FEDERAL COLLEGE OF EDUCATION ONDO		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ONDO1006415	MATHEMATICS AND SCIENCE EDUCATION	NEW	10,000,000
FCE ONDO2006417	COMPLETION OF STUDENTS HOSTEL 'B'	NEW	25,000,000
FCE ONDO3006421	CONSTRUCTION OF COLLEGE ROADS (GYM TO SCHOOL OF VOCATIONAL AND TECHNICAL EDUCATION)	NEW	30,919,419
FCE ONDO4006426	CONSTRUCTION OF PERIMETER FENCE WING C (PHASE II)	NEW	37,000,000
FCE ONDO5006428	RENONATION OF COLLEGE BUILDING (OLD AGRIC/INTERGRATED SCIENCE BLOCK)	NEW	14,000,000
FCE ONDO6006431	50TH ANNIVERSARY CELEBRATION	NEW	30,000,000
FCE ONDO6006434	WORLD TEACHERS' DAY CELEBRATION	NEW	5,000,000
0517019014	FEDERAL COLLEGE OF EDUCATION OYO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,094,876,778	
21	PERSONNEL COST	1,841,691,887	
2101	SALARY	1,632,144,267	
210101	SALARIES AND WAGES	1,632,144,267	
21010101	SALARY	1,632,144,267	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	209,547,620	
210201	ALLOWANCES	6,101,230	
21020101	NON REGULAR ALLOWANCES	6,101,230	
210202	SOCIAL CONTRIBUTIONS	203,446,390	
21020201	NHIS	81,607,213	
21020202	CONTRIBUTORY PENSION	121,839,176	
22	OTHER RECURRENT COSTS	80,152,560	
2202	OVERHEAD COST	80,152,560	
220201	TRAVEL& TRANSPORT - GENERAL	15,457,911	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,457,911	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	13,396,857	
22020201	ELECTRICITY CHARGES	9,274,747	
22020202	TELEPHONE CHARGES	2,061,055	
22020205	WATER RATES	1,030,527	
22020206	SEWERAGE CHARGES	1,030,527	
220203	MATERIALS & SUPPLIES - GENERAL	22,443,024	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,152,637	
22020302	BOOKS	14,198,805	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,091,582	
220204	MAINTENANCE SERVICES - GENERAL	16,488,439	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,305,274	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,061,055	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,061,055	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,061,055	
220208	FUEL & LUBRICANTS - GENERAL	12,366,329	
22020803	PLANT / GENERATOR FUEL COST	12,366,329	
23	CAPITAL EXPENDITURE	173,032,330	
2301	FIXED ASSETS PURCHASED	20,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000	
2302	CONSTRUCTION / PROVISION	100,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	25,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	35,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	
2303	REHABILITATION / REPAIRS	13,032,330	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,032,330	
23030103	REHABILITATION / REPAIRS - HOUSING	13,032,330	
2305	OTHER CAPITAL PROJECTS	40,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,000,000	
23050101	RESEARCH AND DEVELOPMENT	40,000,000	
	TOTAL PERSONNEL	1,841,691,887	
	TOTAL OVERHEAD	80,152,560	
	TOTAL RECURRENT	1,921,844,448	
	TOTAL CAPITAL	173,032,330	
	TOTAL ALLOCATION	2,094,876,778	
	FEDERAL COLLEGE OF EDUCATION OYO		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OYO1006437	CABIN+ 1NO TOYOTA CAMRY	NEW	10,000,000
FCE OYO2006439	FURNISHING OF LECTURE/CLASSROOM/OFFICE	NEW	5,000,000
FCE OYO3006442	PROVISION OF LIBRARY BOOKS AND JOURNALS	NEW	5,000,000
FCE OYO4006444	CONSTRUCTION OF WORKSHOP AND OFFICES FOR VOC. AND TECH (CONSTRUCTION)	NEW	15,000,000
FCE OYO4006447	CONSTRUCTION OF LECTURE THEATRE - LOT II	NEW	5,000,000
FCE OYO4006448	CONSTRUCTION OF STUDENT AFFAIR COMPLEX	NEW	10,000,000
FCE OYO5006451	CONSTRUCTION OF INDOOR SPORTS COMPLEX	NEW	25,000,000
FCE OYO6006452	CONSTRUCTION OF ROADS AND DRAINAGES -LOT I	NEW	15,000,000
FCE OYO6006454	CONSTRUCTION OF ROADS AND DRAINAGES -LOT II	NEW	15,000,000
FCE OYO6006456	LANDSCAPING/CAMPUS BEAUTIFICATION (CONSTRUCTION)	NEW	5,000,000
FCE OYO7006458	PROVISION OF BOREHOLES/WATER SUPPLY IN THE COLLEGE	NEW	5,000,000
FCE OYO7006459	EXTERNAL ELECTRIFICATION/STREET LIGHTING	NEW	5,000,000
FCE OYO8006461	REHABILITATION OF LECTURE HALL AND STAFF OFFICES	NEW	13,032,330
FCE OYO9006462	CAPACITY BUILDING FOR 20 STAFF	NEW	10,000,000
FCE OYO9006464	ADULT EDUCATION DEPARTMENT	NEW	15,000,000
FCE OYO9006465	MATHS AND SCIENCE EDUCATION	NEW	10,000,000
FCE OYO9006466	SECURITY EQUIPMENT	NEW	5,000,000
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,141,862,772	
21	PERSONNEL COST	1,900,192,718	



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
2101	SALARY		1,689,060,194
210101	SALARIES AND WAGES		1,689,060,194
21010101	SALARY		1,689,060,194
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		211,132,524
210202	SOCIAL CONTRIBUTIONS		211,132,524
21020201	NHIS		84,453,010
21020202	CONTRIBUTORY PENSION		126,679,515
22	OTHER RECURRENT COSTS		89,750,634
2202	OVERHEAD COST		89,750,634
220201	TRAVEL & TRANSPORT - GENERAL		5,063,410
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,063,410
220202	UTILITIES - GENERAL		6,076,092
22020201	ELECTRICITY CHARGES		506,341
22020202	TELEPHONE CHARGES		253,170
22020203	INTERNET ACCESS CHARGES		5,063,410
22020205	WATER RATES		253,170
220203	MATERIALS & SUPPLIES - GENERAL		13,164,866
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,063,410
22020302	BOOKS		2,531,705
22020303	NEWSPAPERS		253,170
22020304	MAGAZINES & PERIODICALS		253,170
22020306	PRINTING OF SECURITY DOCUMENTS		5,063,410
220204	MAINTENANCE SERVICES - GENERAL		13,671,207
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,076,092
22020402	MAINTENANCE OF OFFICE FURNITURE		2,531,705
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,063,410
220205	TRAINING - GENERAL		5,063,410
22020501	LOCAL TRAINING		5,063,410
220206	OTHER SERVICES - GENERAL		14,177,548
22020601	SECURITY SERVICES		7,088,774
22020606	CLEANING & FUMIGATION SERVICES		7,088,774
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		634,620
22020703	LEGAL SERVICES		634,620
220208	FUEL & LUBRICANTS - GENERAL		6,076,092
22020801	MOTOR VEHICLE FUEL COST		6,076,092
220209	FINANCIAL CHARGES - GENERAL		5,063,410
22020902	INSURANCE PREMIUM		5,063,410
220210	MISCELLANEOUS		20,759,980
22021002	HONORARIUM & SITTING ALLOWANCE		12,152,184
22021003	PUBLICITY & ADVERTISEMENTS		506,341
22021004	MEDICAL EXPENSES		1,012,682
22021006	POSTAGES & COURIER SERVICES		253,170
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		253,170
22021009	SPORTING ACTIVITIES		1,519,023
22021010	DIRECT TEACHING & LABORATORY COST		5,063,410
23	CAPITAL EXPENDITURE		151,919,419
2301	FIXED ASSETS PURCHASED		15,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		15,500,000
23010113	PURCHASE OF COMPUTERS		15,500,000
2302	CONSTRUCTION / PROVISION		96,419,419
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		96,419,419
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		75,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		21,419,419
2303	REHABILITATION / REPAIRS		30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		30,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		30,000,000
2305	OTHER CAPITAL PROJECTS		10,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		10,000,000
23050101	RESEARCH AND DEVELOPMENT		10,000,000
	TOTAL PERSONNEL		1,900,192,718
	TOTAL OVERHEAD		89,750,634
	TOTAL RECURRENT		1,989,943,353
	TOTAL CAPITAL		151,919,419



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL ALLOCATION	2,141,862,772	
	FEDERAL COLLEGE OF EDUCATION PANKSHIN		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE PANK1006470	PURCHASE OF COMPUTERS AND ACCESSORIES	NEW	15,500,000
FCE PANK2006472	SCHOOL OF EDUCATION PHASE III	NEW	21,849,963
FCE PANK2006474	SCHOOL OF ARTS AND SOCIAL SCIENCES PHASE I	NEW	6,499,000
FCE PANK2006477	SCHOOL OF EDUCATION EXTERNAL WORKS	NEW	3,151,037
FCE PANK2006478	SCHOOL OF ARTS AND SOCIAL SCIENCES PHASE III	NEW	43,500,000
FCE PANK3006479	REACTIVATION OF WATER SUPPLY LINE AND EXTENSION	NEW	21,419,419
FCE PANK4006483	RENOVATION OF BUILDINGS AND ROADS	NEW	30,000,000
FCE PANK5006484	MATHEMATICS AND SCIENCES (STEP - B)	NEW	10,000,000
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,511,654,281
21	PERSONNEL COST		1,271,663,719
2101	SALARY		1,128,931,080
210101	SALARIES AND WAGES		1,128,931,080
21010101	SALARY		1,128,931,080
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		142,732,639
210201	ALLOWANCES		1,973,245
21020101	NON REGULAR ALLOWANCES		1,973,245
210202	SOCIAL CONTRIBUTIONS		140,759,394
21020201	NHIS		56,446,554
21020202	CONTRIBUTORY PENSION		84,312,840
22	OTHER RECURRENT COSTS		64,934,812
2202	OVERHEAD COST		64,934,812
220201	TRAVEL & TRANSPORT - GENERAL		8,469,309
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,679,320
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,328,723
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,461,266
220202	UTILITIES - GENERAL		2,651,598
22020201	ELECTRICITY CHARGES		2,647,956
22020205	WATER RATES		3,641
220203	MATERIALS & SUPPLIES - GENERAL		3,426,269
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,073,760
22020303	NEWSPAPERS		260,098
22020306	PRINTING OF SECURITY DOCUMENTS		312,117
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		780,294
220204	MAINTENANCE SERVICES - GENERAL		3,875,198
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		780,294
22020402	MAINTENANCE OF OFFICE FURNITURE		520,196
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		681,196
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		260,098
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,633,414
220205	TRAINING - GENERAL		3,319,237
22020501	LOCAL TRAINING		1,561,315
22020502	INTERNATIONAL TRAINING		1,757,922
220206	OTHER SERVICES - GENERAL		1,352,509
22020606	CLEANING & FUMIGATION SERVICES		1,352,509
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,352,509
22020701	FINANCIAL CONSULTING		832,313
22020703	LEGAL SERVICES		520,196
220208	FUEL & LUBRICANTS - GENERAL		6,830,169
22020801	MOTOR VEHICLE FUEL COST		1,108,017
22020803	PLANT / GENERATOR FUEL COST		5,722,153
220209	FINANCIAL CHARGES - GENERAL		728,274
22020901	BANK CHARGES (OTHER THAN INTEREST)		728,274
220210	MISCELLANEOUS		32,929,740
22021001	REFRESHMENT & MEALS		1,560,587
22021002	HONORARIUM & SITTING ALLOWANCE		14,305,590
22021003	PUBLICITY & ADVERTISEMENTS		1,820,685
22021006	POSTAGES & COURIER SERVICES		572,215
22021007	WELFARE PACKAGES		1,560,587



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,561,315	
22021009	SPORTING ACTIVITIES	520,196	
22021010	DIRECT TEACHING & LABORATORY COST	9,467,978	
22021034	INSPECTORATE	1,560,587	
23	CAPITAL EXPENDITURE	175,055,750	
2301	FIXED ASSETS PURCHASED	70,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000	
23010119	PURCHASE OF POWER GENERATING SET	25,000,000	
23010121	PURCHASE OF RESIDENTIAL FURNITURE	35,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000	
2302	CONSTRUCTION / PROVISION	73,834,798	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	73,834,798	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	52,023,420	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	11,811,378	
2303	REHABILITATION / REPAIRS	31,220,952	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	31,220,952	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	31,220,952	
	TOTAL PERSONNEL	1,271,663,719	
	TOTAL OVERHEAD	64,934,812	
	TOTAL RECURRENT	1,336,598,530	
	TOTAL CAPITAL	175,055,750	
	TOTAL ALLOCATION	1,511,654,281	
	FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE POTSK1006486	PROVISION AND INSTALLATION OF 500KVA AND 100KVA GENERATOR SETS	NEW	25,000,000
FCE POTSK2006487	FURNISHING OF AUDITORIUM AND SCHOOL OF EDUCATION PHASE II	NEW	35,000,000
FCE POTSK3006492	PROVISION AND INSTALLATION OF MATHEMATICS AND SCIENCE EDUCATION EQUIPMENT	NEW	10,000,000
FCE POTSK4006495	COMPLETION OF 1500 COLLEGE AUDITORIUM	NEW	52,023,420
FCE POTSK5006499	PROVISION OF SOLAR POWERED STREET LIGHT ON CAMPUS PHASE II	NEW	10,000,000
FCE POTSK6006502	LAND SCAPING	NEW	11,811,378
FCE POTSK7006508	REHABILITATION AND FURNISHING OF CLASSROOMS+LECTURE HALLS AND ADMINISTRATIVE BLOCKS	NEW	31,220,952
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,862,419,559	
21	PERSONNEL COST	1,611,318,644	
2101	SALARY	1,430,307,742	
210101	SALARIES AND WAGES	1,430,307,742	
21010101	SALARY	1,430,307,742	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	181,010,902	
210201	ALLOWANCES	2,627,294	
21020101	NON REGULAR ALLOWANCES	2,627,294	
210202	SOCIAL CONTRIBUTIONS	178,383,608	
21020201	NHIS	71,515,387	
21020202	CONTRIBUTORY PENSION	106,868,221	
22	OTHER RECURRENT COSTS	77,399,947	
2202	OVERHEAD COST	77,399,947	
220201	TRAVEL & TRANSPORT - GENERAL	10,314,338	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,094,301	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,220,037	
220202	UTILITIES - GENERAL	7,693,856	
22020201	ELECTRICITY CHARGES	2,278,828	
22020202	TELEPHONE CHARGES	876,719	
22020203	INTERNET ACCESS CHARGES	3,094,301	
22020205	WATER RATES	979,862	
22020206	SEWERAGE CHARGES	464,145	
220203	MATERIALS & SUPPLIES - GENERAL	17,926,320	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,125,735	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020302	BOOKS	1,547,151	
22020303	NEWSPAPERS	1,010,805	
22020304	MAGAZINES & PERIODICALS	464,145	
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,610,018	
22020306	PRINTING OF SECURITY DOCUMENTS	2,578,585	
22020307	DRUGS & MEDICAL SUPPLIES	2,578,585	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,011,296	
220204	MAINTENANCE SERVICES - GENERAL	7,581,039	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,166,011	
22020402	MAINTENANCE OF OFFICE FURNITURE	928,290	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,289,292	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	825,147	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,372,298	
220205	TRAINING - GENERAL	3,818,099	
22020501	LOCAL TRAINING	2,423,869	
22020502	INTERNATIONAL TRAINING	1,394,229	
220206	OTHER SERVICES - GENERAL	4,177,307	
22020601	SECURITY SERVICES	3,610,018	
22020606	CLEANING & FUMIGATION SERVICES	567,289	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,578,585	
22020701	FINANCIAL CONSULTING	1,856,581	
22020703	LEGAL SERVICES	722,004	
220208	FUEL & LUBRICANTS - GENERAL	8,664,044	
22020801	MOTOR VEHICLE FUEL COST	3,094,301	
22020803	PLANT / GENERATOR FUEL COST	5,569,743	
220209	FINANCIAL CHARGES - GENERAL	2,062,868	
22020902	INSURANCE PREMIUM	2,062,868	
220210	MISCELLANEOUS	12,583,493	
22021001	REFRESHMENT & MEALS	1,031,434	
22021002	HONORARIUM & SITTING ALLOWANCE	3,610,018	
22021003	PUBLICITY & ADVERTISEMENTS	1,031,434	
22021004	MEDICAL EXPENSES	2,062,868	
22021006	POSTAGES & COURIER SERVICES	206,287	
22021009	SPORTING ACTIVITIES	1,547,151	
22021010	DIRECT TEACHING & LABORATORY COST	3,094,301	
23	CAPITAL EXPENDITURE	173,700,969	
2301	FIXED ASSETS PURCHASED	23,032,330	
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,032,330	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	23,032,330	
2302	CONSTRUCTION / PROVISION	150,668,639	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,668,639	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,668,639	
	TOTAL PERSONNEL	1,611,318,644	
	TOTAL OVERHEAD	77,399,947	
	TOTAL RECURRENT	1,688,718,591	
	TOTAL CAPITAL	173,700,969	
	TOTAL ALLOCATION	1,862,419,559	
	FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE UMUNZ1006522	CAPACITY BUILDING WORKSHOP FOR STAFF	NEW	12,000,000
FCE UMUNZ1006523	MATHEMATICS AND SCIENCE EDUCATION	NEW	11,032,330
FCE UMUNZ2006524	CONSTRUCTION OF EDUCATION COMPLEX	NEW	50,000,000
FCE UMUNZ2006525	CEREMONIAL AREA	NEW	40,000,000
FCE UMUNZ2006527	CONSTRUCTION OF ADMINISTRATIVE BUILDING	NEW	55,000,000
FCE UMUNZ2006529	CONSTRUCTION OF SECURITY GATE	NEW	5,668,639
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,908,573,100	
21	PERSONNEL COST	1,705,664,714	
2101	SALARY	1,513,030,804	
210101	SALARIES AND WAGES	1,513,030,804	
21010101	SALARY	1,513,030,804	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	192,633,910	



2014 APPROPRIATION ACT			
CODE	LINE ITEM		AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
210201	ALLOWANCES		3,905,772
21020101	NON REGULAR ALLOWANCES		3,905,772
210202	SOCIAL CONTRIBUTIONS		188,728,138
21020201	NHIS		75,651,540
21020202	CONTRIBUTORY PENSION		113,076,597
22	OTHER RECURRENT COSTS		49,103,677
2202	OVERHEAD COST		49,103,677
220201	TRAVEL & TRANSPORT - GENERAL		14,400,775
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,816,452
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,326,581
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		3,931,162
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,326,581
220202	UTILITIES - GENERAL		3,838,858
22020201	ELECTRICITY CHARGES		348,987
22020202	TELEPHONE CHARGES		232,658
22020203	INTERNET ACCESS CHARGES		639,810
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,163,290
22020205	WATER RATES		1,454,113
220203	MATERIALS & SUPPLIES - GENERAL		5,152,999
22020302	BOOKS		953,498
22020303	NEWSPAPERS		314,100
22020304	MAGAZINES & PERIODICALS		663,076
22020305	PRINTING OF NON SECURITY DOCUMENTS		581,645
22020306	PRINTING OF SECURITY DOCUMENTS		314,100
22020307	DRUGS & MEDICAL SUPPLIES		581,645
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,744,936
220204	MAINTENANCE SERVICES - GENERAL		7,619,552
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,326,581
22020402	MAINTENANCE OF OFFICE FURNITURE		1,744,936
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,326,581
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		581,645
22020405	MAINTENANCE OF PLANTS/GENERATORS		348,987
22020406	OTHER MAINTENANCE SERVICES		290,823
220205	TRAINING - GENERAL		1,822,876
22020501	LOCAL TRAINING		1,822,876
220206	OTHER SERVICES - GENERAL		1,163,290
22020601	SECURITY SERVICES		930,632
22020606	CLEANING & FUMIGATION SERVICES		232,658
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,210,252
22020701	FINANCIAL CONSULTING		232,658
22020702	INFORMATION TECHNOLOGY CONSULTING		581,645
22020703	LEGAL SERVICES		581,645
22020704	ENGINEERING SERVICES		348,987
22020705	ARCHITECTURAL SERVICES		232,658
22020706	SURVEYING SERVICES		232,658
220208	FUEL & LUBRICANTS - GENERAL		756,139
22020801	MOTOR VEHICLE FUEL COST		348,987
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		174,494
22020803	PLANT / GENERATOR FUEL COST		232,658
220209	FINANCIAL CHARGES - GENERAL		4,594,997
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,686,771
22020902	INSURANCE PREMIUM		2,908,226
220210	MISCELLANEOUS		7,543,938
22021001	REFRESHMENT & MEALS		1,163,290
22021002	HONORARIUM & SITTING ALLOWANCE		581,645
22021003	PUBLICITY & ADVERTISEMENTS		581,645
22021004	MEDICAL EXPENSES		523,481
22021007	WELFARE PACKAGES		1,436,664
22021009	SPORTING ACTIVITIES		2,035,758
22021010	DIRECT TEACHING & LABORATORY COST		581,645
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		639,810
23	CAPITAL EXPENDITURE		153,804,709
2301	FIXED ASSETS PURCHASED		30,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000	
23010106	PURCHASE OF VANS	5,000,000	
23010119	PURCHASE OF POWER GENERATING SET	15,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000	
2302	CONSTRUCTION / PROVISION	83,804,709	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	83,804,709	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	48,804,709	
23020114	CONSTRUCTION / PROVISION OF ROADS	35,000,000	
2303	REHABILITATION / REPAIRS	40,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	1,705,664,714	
	TOTAL OVERHEAD	49,103,677	
	TOTAL RECURRENT	1,754,768,391	
	TOTAL CAPITAL	153,804,709	
	TOTAL ALLOCATION	1,908,573,100	
FEDERAL COLLEGE OF EDUCATION YOLA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE YOLA1006577	PROCUREMENT OF PICK-VAN	NEW	5,000,000
FCE YOLA2006581	PURCHASE OF POWER GENERATING SET	NEW	15,000,000
FCE YOLA3006585	EDUCATION IN NIGERIA PHASE III	NEW	10,000,000
FCE YOLA4006588	CONSTRUCTION OF SCIENCE COMPLEX	NEW	48,804,709
FCE YOLA5006589	PLANTING	NEW	35,000,000
FCE YOLA6006955	RENOVATION OF CLASS ROOMS & ACADEMIC OFFICES	NEW	40,000,000
0517019019 FEDERAL COLLEGE OF EDUCATION ZARIA			
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,414,451,310	
21	PERSONNEL COST	4,067,557,723	
2101	SALARY	3,615,606,865	
210101	SALARIES AND WAGES	3,615,606,865	
21010101	SALARY	3,615,606,865	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	451,950,858	
210202	SOCIAL CONTRIBUTIONS	451,950,858	
21020201	NHIS	180,780,343	
21020202	CONTRIBUTORY PENSION	271,170,515	
22	OTHER RECURRENT COSTS	93,661,600	
2202	OVERHEAD COST	93,661,600	
220201	TRAVEL & TRANSPORT - GENERAL	7,884,201	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,821,629	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,410,814	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	651,758	
220202	UTILITIES - GENERAL	4,339,465	
22020201	ELECTRICITY CHARGES	2,410,814	
22020202	TELEPHONE CHARGES	964,326	
22020203	INTERNET ACCESS CHARGES	964,326	
220203	MATERIALS & SUPPLIES - GENERAL	10,125,418	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,410,814	
22020302	BOOKS	964,326	
22020303	NEWSPAPERS	964,326	
22020304	MAGAZINES & PERIODICALS	964,326	
22020305	PRINTING OF NON SECURITY DOCUMENTS	964,326	
22020307	DRUGS & MEDICAL SUPPLIES	964,326	
22020309	UNIFORMS & OTHER CLOTHING	1,446,488	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,446,488	
220204	MAINTENANCE SERVICES - GENERAL	9,643,257	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	964,326	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,446,488	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,928,651	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,892,978	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,410,814	
220205	TRAINING - GENERAL	2,410,814	
22020501	LOCAL TRAINING	2,410,814	
220208	FUEL & LUBRICANTS - GENERAL	4,098,385	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,375,140
22020803	PLANT / GENERATOR FUEL COST		723,244
220210	MISCELLANEOUS		55,160,061
22021001	REFRESHMENT & MEALS		1,928,651
22021002	HONORARIUM & SITTING ALLOWANCE		964,326
22021003	PUBLICITY & ADVERTISEMENTS		241,081
22021006	POSTAGES & COURIER SERVICES		1,446,488
22021007	WELFARE PACKAGES		2,410,814
22021009	SPORTING ACTIVITIES		2,410,814
22021010	DIRECT TEACHING & LABORATORY COST		45,757,887
23	CAPITAL EXPENDITURE		253,231,986
2302	CONSTRUCTION / PROVISION		120,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		120,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE		40,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		10,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		70,000,000
2303	REHABILITATION / REPAIRS		21,919,419
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		21,919,419
23030113	REHABILITATION / REPAIRS - ROADS		11,919,419
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		10,000,000
2305	OTHER CAPITAL PROJECTS		111,312,567
230501	ACQUISITION OF NON TANGIBLE ASSETS		111,312,567
23050101	RESEARCH AND DEVELOPMENT		111,312,567
23050102	COMPUTER SOFTWARE ACQUISITION		
	TOTAL PERSONNEL		4,067,557,723
	TOTAL OVERHEAD		93,661,600
	TOTAL RECURRENT		4,161,219,324
	TOTAL CAPITAL		253,231,986
	TOTAL ALLOCATION		4,414,451,310
FEDERAL COLLEGE OF EDUCATION ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ZARIA1006522	SUPPLY OF FURNITURES	NEW	40,000,000
FCE ZARIA1006534	PROVISION OF EQUIPMENT FOR PHE DEPT.	NEW	10,000,000
FCE ZARIA2006537	PROVISION CLASSROOM FURNITURE TO SCHOOL OF EDUCATION	NEW	10,000,000
FCE ZARIA2006539	PROVISION OF CLASSROOM FURNITURE TO SCH. OF ART & SOCIAL SCIENCE	NEW	10,000,000
FCE ZARIA2006540	PROVISION CLASSROOM FURNITURE TO SCH. OF LANGUAGES	NEW	10,000,000
FCE ZARIA2006542	PROVISION OF CLASSROOM FURNITURE TO SCH. OF VOC. & TECH.	NEW	10,000,000
FCE ZARIA2006543	PROVISION OF CLASSROOM FURNITURE TO SCH. OF SCIENCES	NEW	10,000,000
FCE ZARIA2006544	PROVISION OF CLASSROOM FURNITURE TO SCH. OF SPECIAL & ADULT EDUCT.	NEW	10,000,000
FCE ZARIA2006569	PROVISION OF MATHEMATIC AND SCIENCE EDUCATION FACILITIES	NEW	10,000,000
FCE ZARIA3006548	REHABILITATION OF ROADS AND DRAINAGES.	NEW	11,919,419
FCE ZARIA4006552	PERIMETER FENCING	NEW	10,000,000
FCE ZARIA5006555	STAFF CAPACITY BUILDING	NEW	25,312,567
FCE ZARIA5006556	PURCHASE OF ICT INSTRUCTIONAL MATERIALS	NEW	40,000,000
FCE ZARIA5006557	REHABILITATION AND PURCHASE OF SCIENCE LABORATORIES	NEW	46,000,000
0517019020 FEDERAL COLLEGE OF EDUCATION EHA-AMUFU			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,493,633,635
21	PERSONNEL COST		1,285,553,902
2101	SALARY		1,139,806,146
210101	SALARIES AND WAGES		1,139,806,146
21010101	SALARY		1,139,806,146
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		145,747,756
210201	ALLOWANCES		4,034,720
21020101	NON REGULAR ALLOWANCES		4,034,720
210202	SOCIAL CONTRIBUTIONS		141,713,036
21020201	NHIS		56,990,307
21020202	CONTRIBUTORY PENSION		84,722,729



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22	OTHER RECURRENT COSTS	55,977,854	
2202	OVERHEAD COST	55,977,854	
220201	TRAVEL & TRANSPORT - GENERAL	3,185,882	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,423,875	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,381,546	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	380,461	
220202	UTILITIES - GENERAL	1,526,141	
22020201	ELECTRICITY CHARGES	1,237,565	
22020203	INTERNET ACCESS CHARGES	288,576	
220203	MATERIALS & SUPPLIES - GENERAL	2,926,907	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	692,880	
22020302	BOOKS	535,839	
22020303	NEWSPAPERS	226,788	
22020304	MAGAZINES & PERIODICALS	226,788	
22020305	PRINTING OF NON SECURITY DOCUMENTS	319,460	
22020306	PRINTING OF SECURITY DOCUMENTS	319,460	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	605,691	
220204	MAINTENANCE SERVICES - GENERAL	1,841,494	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	553,094	
22020402	MAINTENANCE OF OFFICE FURNITURE	320,155	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	320,155	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	278,525	
22020405	MAINTENANCE OF PLANTS/GENERATORS	369,563	
220206	OTHER SERVICES - GENERAL	1,372,132	
22020601	SECURITY SERVICES	846,025	
22020606	CLEANING & FUMIGATION SERVICES	526,107	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	293,598	
22020703	LEGAL SERVICES	293,598	
220208	FUEL & LUBRICANTS - GENERAL	702,704	
22020801	MOTOR VEHICLE FUEL COST	563,667	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	139,038	
220209	FINANCIAL CHARGES - GENERAL	37,371,659	
22020902	INSURANCE PREMIUM	36,496,004	
22020904	OTHER CRF BANK CHARGES	875,655	
220210	MISCELLANEOUS	6,757,338	
22021001	REFRESHMENT & MEALS	452,500	
22021002	HONORARIUM & SITTING ALLOWANCE	4,790,279	
22021003	PUBLICITY & ADVERTISEMENTS	126,768	
22021004	MEDICAL EXPENSES	358,746	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	206,034	
22021009	SPORTING ACTIVITIES	306,990	
22021010	DIRECT TEACHING & LABORATORY COST	516,021	
23	CAPITAL EXPENDITURE	152,101,879	
2302	CONSTRUCTION / PROVISION	152,101,879	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	152,101,879	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	49,414,671	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	2,687,208	
	TOTAL PERSONNEL	1,285,553,902	
	TOTAL OVERHEAD	55,977,854	
	TOTAL RECURRENT	1,341,531,757	
	TOTAL CAPITAL	152,101,879	
	TOTAL ALLOCATION	1,493,633,635	
	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCEEHA1005333	CONSTRUCTION OF SCIENCE BLOCK	NEW	15,000,000
FCEEHA1005336	COMPLETION OF ADMINISTRATIVE BUILDING PHASE I	NEW	30,000,000
FCEEHA1005338	COMPLETION OF ADMINISTRATIVE BUILDING PHASE II	NEW	25,000,000
FCEEHA2005339	CONSTRUCTION OF PROVOST'S LODGE	NEW	10,000,000
FCEEHA2005341	COMPLETION OF FEMALES STUDENTS HOSTEL	NEW	20,000,000
FCEEHA3005343	COMPLETION OF 2 NOS. 3 FLOOR CLASSROOM BLOCKS PHASE I	NEW	20,000,000
FCEEHA3005344	CONSTRUCTION OF CONVOCATION/MATRICULATION ARENA	NEW	13,903,125



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
FCEEHA3005345	COMPLETION OF LECTURE THEATRE PHASE I	NEW 12,329,086	
FCEEHA3005346	COMPLETION OF STUDENTS CENTRE	NEW 3,182,460	
FCEEHA4005347	COMPLETION OF GYMNASIUM COMPLEX PHASE I	NEW 2,687,208	
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION+ OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,471,936,354	
21	PERSONNEL COST	4,208,912,199	
2101	SALARY	3,737,537,347	
210101	SALARIES AND WAGES	3,737,537,347	
21010101	SALARY	3,737,537,347	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	471,374,852	
210201	ALLOWANCES	5,653,176	
21020101	NON REGULAR ALLOWANCES	5,653,176	
210202	SOCIAL CONTRIBUTIONS	465,721,676	
21020201	NHIS	186,876,867	
21020202	CONTRIBUTORY PENSION	278,844,808	
22	OTHER RECURRENT COSTS	79,438,346	
2202	OVERHEAD COST	79,438,346	
220201	TRAVEL& TRANSPORT - GENERAL	12,214,593	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,169,326	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,570,552	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,474,715	
220202	UTILITIES - GENERAL	8,225,767	
22020201	ELECTRICITY CHARGES	6,169,326	
22020202	TELEPHONE CHARGES	1,028,221	
22020203	INTERNET ACCESS CHARGES	1,028,221	
220203	MATERIALS & SUPPLIES - GENERAL	3,598,773	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,542,331	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,056,442	
220204	MAINTENANCE SERVICES - GENERAL	8,203,872	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,056,442	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,520,436	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	514,110	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,056,442	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,056,442	
220205	TRAINING - GENERAL	1,542,331	
22020501	LOCAL TRAINING	1,542,331	
220208	FUEL & LUBRICANTS - GENERAL	2,056,442	
22020803	PLANT / GENERATOR FUEL COST	2,056,442	
220210	MISCELLANEOUS	43,596,567	
22021006	POSTAGES & COURIER SERVICES	411,288	
22021010	DIRECT TEACHING & LABORATORY COST	43,185,279	
23	CAPITAL EXPENDITURE	183,585,808	
2302	CONSTRUCTION / PROVISION	171,919,419	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	171,919,419	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,400,000	
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	20,019,419	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70,500,000	
2305	OTHER CAPITAL PROJECTS	11,666,389	
230501	ACQUISITION OF NON TANGIBLE ASSETS	11,666,389	
23050101	RESEARCH AND DEVELOPMENT	11,666,389	
	TOTAL PERSONNEL	4,208,912,199	
	TOTAL OVERHEAD	79,438,346	
	TOTAL RECURRENT	4,288,350,545	
	TOTAL CAPITAL	183,585,808	
	TOTAL ALLOCATION	4,471,936,354	
	ALVAN IKOKU COLLEGE OF EDUCATION+ OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
AICE1005062	CONSTRUCTION OF 1NOS. SENATE BUILDING (ADMIN BLOCK)	NEW	71,000,000
AICE2005070	CONSTRUCTION OF STUDENT HOSTEL ACROSS NWORIE (PHASE I)	NEW	10,400,000
AICE3005076	CONSTRUCTION OF BRIDGE ACROSS NWORIE RIVER (PHASE I)	NEW	20,019,419



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
AICE4005082	CONSTRUCTION OF 1000 CAPACITY LECTURE THEATRE (ACROSS NWORIE-RIVER) PHASE II	NEW 20,500,000
AICE4005083	CONSTRUCTION OF A LECTURE THEATER	50,000,000
AICE5005091	MATHEMATICS & SCIENCE EDUCATION	NEW 11,666,389
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,396,335,327
21	PERSONNEL COST	1,592,980,354
2101	SALARY	1,415,982,537
210101	SALARIES AND WAGES	1,415,982,537
21010101	SALARY	1,415,982,537
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	176,997,817
210202	SOCIAL CONTRIBUTIONS	176,997,817
21020201	NHIS	70,799,127
21020202	CONTRIBUTORY PENSION	106,198,690
22	OTHER RECURRENT COSTS	672,952,973
2202	OVERHEAD COST	672,952,973
220201	TRAVEL & TRANSPORT - GENERAL	201,052,111
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	27,744,636
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	156,612,788
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	16,694,688
220202	UTILITIES - GENERAL	24,236,520
22020201	ELECTRICITY CHARGES	17,145,008
22020202	TELEPHONE CHARGES	7,091,512
220203	MATERIALS & SUPPLIES - GENERAL	48,353,959
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,400,018
22020302	BOOKS	2,737,507
22020303	NEWSPAPERS	2,737,507
22020304	MAGAZINES & PERIODICALS	2,786,782
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,293,837
22020309	UNIFORMS & OTHER CLOTHING	398,307
220204	MAINTENANCE SERVICES - GENERAL	37,249,046
22020402	MAINTENANCE OF OFFICE FURNITURE	6,843,768
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,176,217
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,863,433
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,053,130
22020406	OTHER MAINTENANCE SERVICES	13,312,498
220205	TRAINING - GENERAL	25,126,210
22020501	LOCAL TRAINING	25,126,210
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,469,767
22020701	FINANCIAL CONSULTING	8,212,522
22020703	LEGAL SERVICES	17,257,246
220208	FUEL & LUBRICANTS - GENERAL	69,484,777
22020801	MOTOR VEHICLE FUEL COST	17,195,652
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	17,040,982
22020803	PLANT / GENERATOR FUEL COST	35,248,143
220209	FINANCIAL CHARGES - GENERAL	27,473,622
22020901	BANK CHARGES (OTHER THAN INTEREST)	273,751
22020902	INSURANCE PREMIUM	27,199,872
220210	MISCELLANEOUS	214,506,960
22021001	REFRESHMENT & MEALS	15,679,073
22021002	HONORARIUM & SITTING ALLOWANCE	21,894,583
22021003	PUBLICITY & ADVERTISEMENTS	134,332,217
22021007	WELFARE PACKAGES	36,102,246
22021009	SPORTING ACTIVITIES	2,392,581
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	4,106,261
23	CAPITAL EXPENDITURE	130,402,000
2301	FIXED ASSETS PURCHASED	10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000
2302	CONSTRUCTION / PROVISION	35,402,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	35,402,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,402,000	
2305	OTHER CAPITAL PROJECTS	85,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	85,000,000	
23050101	RESEARCH AND DEVELOPMENT	75,000,000	
23050103	MONITORING AND EVALUATION	10,000,000	
	TOTAL PERSONNEL	1,592,980,354	
	TOTAL OVERHEAD	672,952,973	
	TOTAL RECURRENT	2,265,933,327	
	TOTAL CAPITAL	130,402,000	
	TOTAL ALLOCATION	2,396,335,327	
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT			
CODE	PROJECT NAME	TYPE	AMOUNT
NUC01005555	COMPLETION OF CENTER FOR DISTANCE LEARNING	NEW	35,402,000
NUC02008743	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	10,000,000
NUC02008743	VOYAGE OF DISCOVERY	NEW	50,000,000
NUC03008758	RESEARCH AND DEVELOPMENT	NEW	25,000,000
NUC04008760	MONITORING AND EVALUATION	NEW	10,000,000
0517021001	UNIVERSITY OF IBADAN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,271,477,952
21	PERSONNEL COST		11,732,960,827
2101	SALARY		10,388,125,179
210101	SALARIES AND WAGES		10,388,125,179
21010101	SALARY		10,388,125,179
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,344,835,647
210201	ALLOWANCES		46,320,000
21020101	NON REGULAR ALLOWANCES		46,320,000
210202	SOCIAL CONTRIBUTIONS		1,298,515,647
21020201	NHIS		519,406,259
21020202	CONTRIBUTORY PENSION		779,109,388
22	OTHER RECURRENT COSTS		225,063,084
2202	OVERHEAD COST		225,063,084
220202	UTILITIES - GENERAL		137,269,335
22020201	ELECTRICITY CHARGES		130,732,700
22020205	WATER RATES		6,536,635
220203	MATERIALS & SUPPLIES - GENERAL		7,797,119
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,797,119
220210	MISCELLANEOUS		79,996,630
22021010	DIRECT TEACHING & LABORATORY COST		79,996,630
23	CAPITAL EXPENDITURE		313,454,041
2302	CONSTRUCTION / PROVISION		313,454,041
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		313,454,041
23020104	CONSTRUCTION / PROVISION OF HOUSING		214,454,041
23020114	CONSTRUCTION / PROVISION OF ROADS		99,000,000
	TOTAL PERSONNEL		11,732,960,827
	TOTAL OVERHEAD		225,063,084
	TOTAL RECURRENT		11,958,023,911
	TOTAL CAPITAL		313,454,041
	TOTAL ALLOCATION		12,271,477,952
UNIVERSITY OF IBADAN			
CODE	PROJECT NAME	TYPE	AMOUNT
UI 01006245	EXPANSION OF UNIVERSITY OF IBADAN WATER PLANT LOT 1	NEW	100,000,000
UI 01006317	EXPANSION OF UNIVERSITY OF IBADAN WATER PLANT LOT 2	NEW	114,454,041
UI 02006321	REHABILITATION OF ROADS	NEW	99,000,000
0517021002	UNIVERSITY OF LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		9,636,645,194
21	PERSONNEL COST		9,183,965,971
2101	SALARY		7,363,956,953
210101	SALARIES AND WAGES		7,363,956,953
21010101	SALARY		7,363,956,953
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,820,009,018
210201	ALLOWANCES		937,685,041



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
21020101	NON REGULAR ALLOWANCES		937,685,041
210202	SOCIAL CONTRIBUTIONS		882,323,977
21020201	NHIS		352,929,591
21020202	CONTRIBUTORY PENSION		529,394,386
22	OTHER RECURRENT COSTS		135,857,842
2202	OVERHEAD COST		135,857,842
220201	TRAVEL & TRANSPORT - GENERAL		8,311,071
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,311,071
220202	UTILITIES - GENERAL		19,946,570
22020201	ELECTRICITY CHARGES		16,102,700
22020202	TELEPHONE CHARGES		1,038,884
22020203	INTERNET ACCESS CHARGES		1,558,326
22020205	WATER RATES		1,246,661
220203	MATERIALS & SUPPLIES - GENERAL		24,968,418
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,979,378
22020302	BOOKS		8,503,824
22020304	MAGAZINES & PERIODICALS		1,038,884
22020307	DRUGS & MEDICAL SUPPLIES		4,155,535
22020309	UNIFORMS & OTHER CLOTHING		1,038,884
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,251,913
220204	MAINTENANCE SERVICES - GENERAL		4,734,194
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,117,245
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,058,623
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,558,326
220205	TRAINING - GENERAL		8,891,489
22020501	LOCAL TRAINING		1,869,991
22020502	INTERNATIONAL TRAINING		7,021,498
220208	FUEL & LUBRICANTS - GENERAL		11,027,752
22020801	MOTOR VEHICLE FUEL COST		6,352,775
22020803	PLANT / GENERATOR FUEL COST		4,674,977
220210	MISCELLANEOUS		57,978,348
22021002	HONORARIUM & SITTING ALLOWANCE		2,117,245
22021004	MEDICAL EXPENSES		1,038,884
22021007	WELFARE PACKAGES		635,277
22021010	DIRECT TEACHING & LABORATORY COST		54,186,941
23	CAPITAL EXPENDITURE		316,821,381
2301	FIXED ASSETS PURCHASED		48,454,041
230101	PURCHASE OF FIXED ASSETS - GENERAL		48,454,041
23010101	PURCHASE / ACQUISITION OF LAND		14,103,740
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		34,350,301
2302	CONSTRUCTION / PROVISION		70,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		70,000,000
2303	REHABILITATION / REPAIRS		135,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		135,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY		15,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		70,000,000
23030113	REHABILITATION / REPAIRS - ROADS		50,000,000
2304	PRESERVATION OF THE ENVIRONMENT		40,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		40,000,000
23040102	EROSION & FLOOD CONTROL		30,000,000
23040105	WATER POLLUTION PREVENTION & CONTROL		10,000,000
2305	OTHER CAPITAL PROJECTS		23,367,340
230501	ACQUISITION OF NON TANGIBLE ASSETS		23,367,340
23050101	RESEARCH AND DEVELOPMENT		23,367,340
	TOTAL PERSONNEL		9,183,965,971
	TOTAL OVERHEAD		135,857,842
	TOTAL RECURRENT		9,319,823,812
	TOTAL CAPITAL		316,821,381
	TOTAL ALLOCATION		9,636,645,194
	UNIVERSITY OF LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
UNILAG01006383	OUTSTANDING COMPENSATION IN RESPECT OF LAND ACQUIRED FOR THE ESTABLISHMENT OF THE UNIVERSITY OF LAGOS	NEW 14,103,740
UNILAG02006385	TEACHING/ LEARNING EQUIPMENT	NEW 34,350,301
UNILAG03006388	COMPLETION OF ENGINEERING LECTURE THEATRE+ UNIVERSITY OF LAGOS	NEW 70,000,000
UNILAG04006394	REHABILITATION OF POWER SUPPLY SYSTEMS	NEW 15,000,000
UNILAG05006397	REHABILITATION WORKS AT COLLEGE OF MEDICINE	NEW 30,000,000
UNILAG05006401	REHABILITATION OF ACADEMIC BUILDINGS AT THE MAIN CAMPUS	NEW 40,000,000
UNILAG06006404	REHABILITATION / UPGRADE OF ROAD NETWORKS	NEW 50,000,000
UNILAG07006406	EROSION AND FLOOD CONTROL (LAND RECLAMATION PROJECT)	NEW 30,000,000
UNILAG08006409	REHABILITATION/ UPGRADE OF WATER AND SEWAGE WORKS	NEW 10,000,000
UNILAG09006412	MASTER PLAN REVIEW	NEW 23,367,340
0517021003	UNIVERSITY OF NIGERIA+ NNSUKA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	11,861,944,936
21	PERSONNEL COST	11,359,894,951
2101	SALARY	10,067,298,456
210101	SALARIES AND WAGES	10,067,298,456
21010101	SALARY	10,067,298,456
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,292,596,495
210201	ALLOWANCES	34,184,188
21020101	NON REGULAR ALLOWANCES	34,184,188
210202	SOCIAL CONTRIBUTIONS	1,258,412,307
21020201	NHIS	503,364,923
21020202	CONTRIBUTORY PENSION	755,047,384
22	OTHER RECURRENT COSTS	187,403,342
2202	OVERHEAD COST	185,295,133
220201	TRAVEL& TRANSPORT - GENERAL	5,302,498
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	277,313
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	155,201
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,237,780
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,632,204
220202	UTILITIES - GENERAL	17,856,160
22020201	ELECTRICITY CHARGES	6,651,338
22020202	TELEPHONE CHARGES	1,445,922
22020203	INTERNET ACCESS CHARGES	3,215,066
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,864,020
22020205	WATER RATES	955,576
22020206	SEWERAGE CHARGES	316,841
22020207	LEASED COMMUNICATION LINES(S)	407,399
220203	MATERIALS & SUPPLIES - GENERAL	21,013,470
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,898,898
22020302	BOOKS	3,358,871
22020303	NEWSPAPERS	799,362
22020304	MAGAZINES & PERIODICALS	172,123
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,596,977
22020306	PRINTING OF SECURITY DOCUMENTS	329,027
22020307	DRUGS & MEDICAL SUPPLIES	517,338
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,480,120
22020309	UNIFORMS & OTHER CLOTHING	5,395,136
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,258,684
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	206,935
220204	MAINTENANCE SERVICES - GENERAL	16,962,128
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,061,815
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,478
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,639,083
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,602,452
22020405	MAINTENANCE OF PLANTS/GENERATORS	517,338
22020406	OTHER MAINTENANCE SERVICES	1,860,961
220205	TRAINING - GENERAL	2,836,009
22020501	LOCAL TRAINING	2,587,004
22020502	INTERNATIONAL TRAINING	249,005
220206	OTHER SERVICES - GENERAL	11,696,039



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020601	SECURITY SERVICES	9,350,843	
22020604	RESIDENTIAL RENT	281,949	
22020606	CLEANING & FUMIGATION SERVICES	2,063,247	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,583,845	
22020701	FINANCIAL CONSULTING	1,293,346	
22020702	INFORMATION TECHNOLOGY CONSULTING	995,152	
22020703	LEGAL SERVICES	502,650	
22020704	ENGINEERING SERVICES	120,494	
22020705	ARCHITECTURAL SERVICES	310,403	
22020706	SURVEYING SERVICES	361,801	
220208	FUEL & LUBRICANTS - GENERAL	2,717,857	
22020801	MOTOR VEHICLE FUEL COST	302,674	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	453,675	
22020803	PLANT / GENERATOR FUEL COST	926,832	
22020806	COOKING GAS/FUEL COST	1,034,677	
220209	FINANCIAL CHARGES - GENERAL	4,865,190	
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,140,707	
22020902	INSURANCE PREMIUM	1,264,640	
22020904	OTHER CRF BANK CHARGES	459,843	
220210	MISCELLANEOUS	98,461,938	
22021001	REFRESHMENT & MEALS	1,264,308	
22021002	HONORARIUM & SITTING ALLOWANCE	5,628,230	
22021003	PUBLICITY & ADVERTISEMENTS	124,945	
22021004	MEDICAL EXPENSES	841,411	
22021006	POSTAGES & COURIER SERVICES	394,684	
22021007	WELFARE PACKAGES	834,984	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,063,648	
22021009	SPORTING ACTIVITIES	525,388	
22021010	DIRECT TEACHING & LABORATORY COST	85,866,287	
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT	948,587	
22021034	INSPECTORATE	969,466	
2203	LOANS AND ADVANCES	1,159,621	
220301	STAFF LOANS & ADVANCES	1,159,621	
22030105	CORRESPONDENCE ADVANCES	1,159,621	
2204	GRANTS AND CONTRIBUTIONS	948,587	
220401	LOCAL GRANTS AND CONTRIBUTIONS	948,587	
22040102	GRANT TO STATE GOVERNMENTS - CAPITAL	948,587	
23	CAPITAL EXPENDITURE	314,646,643	
2301	FIXED ASSETS PURCHASED	34,350,301	
230101	PURCHASE OF FIXED ASSETS - GENERAL	34,350,301	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	34,350,301	
2302	CONSTRUCTION / PROVISION	280,296,342	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	280,296,342	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	280,296,342	
	TOTAL PERSONNEL	11,359,894,951	
	TOTAL OVERHEAD	187,403,342	
	TOTAL RECURRENT	11,547,298,294	
	TOTAL CAPITAL	314,646,643	
	TOTAL ALLOCATION	11,861,944,936	
	UNIVERSITY OF NIGERIA+ NNSUKA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNN01006468	LEARNING MATERIALS	NEW	34,350,301
UNN02006471	1.COMPLETION OF PATHOLOGY LABORATORY+ COLLEGE OF MEDICINE+ ITUKU-OZALLA	NEW	60,296,342
UNN02006473	2.COMPLETION OF ADMINISTRATIVE BUILDING+ UNEC	NEW	120,000,000
UNN02006476	3.CONSTRUCTION OF COLLEGE OF MEDICAL SCINECES BUILDING+ ITUKU-OZALLA	NEW	100,000,000
0517021004	AHMADU BELLO UNIVERSITY+ ZARIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	13,511,119,910	
21	PERSONNEL COST	13,010,729,633	
2101	SALARY	10,647,362,482	
210101	SALARIES AND WAGES	10,647,362,482	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
21010101	SALARY		10,647,362,482
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,363,367,151
210201	ALLOWANCES		1,032,446,841
21020101	NON REGULAR ALLOWANCES		1,032,446,841
210202	SOCIAL CONTRIBUTIONS		1,330,920,310
21020201	NHIS		532,368,124
21020202	CONTRIBUTORY PENSION		798,552,186
22	OTHER RECURRENT COSTS		186,936,236
2202	OVERHEAD COST		186,936,236
220203	MATERIALS & SUPPLIES - GENERAL		87,782,546
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		87,782,546
220208	FUEL & LUBRICANTS - GENERAL		99,153,690
22020803	PLANT / GENERATOR FUEL COST		99,153,690
23	CAPITAL EXPENDITURE		313,454,041
2303	REHABILITATION / REPAIRS		279,103,740
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		279,103,740
23030103	REHABILITATION / REPAIRS - HOUSING		279,103,740
2305	OTHER CAPITAL PROJECTS		34,350,301
230501	ACQUISITION OF NON TANGIBLE ASSETS		34,350,301
23050101	RESEARCH AND DEVELOPMENT		34,350,301
	TOTAL PERSONNEL		13,010,729,633
	TOTAL OVERHEAD		186,936,236
	TOTAL RECURRENT		13,197,665,869
	TOTAL CAPITAL		313,454,041
	TOTAL ALLOCATION		13,511,119,910
	AHMADU BELLO UNIVERSITY+ ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUABU001003601	REHABILITATION OF STUDENTS HOSTELS	NEW	279,103,740
EDUABU002003603	RESEARCH AND DEVELOPMENT	NEW	34,350,301
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		10,743,161,365
21	PERSONNEL COST		10,335,712,714
2101	SALARY		9,148,913,483
210101	SALARIES AND WAGES		9,148,913,483
21010101	SALARY		9,148,913,483
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,186,799,230
210201	ALLOWANCES		43,185,045
21020101	NON REGULAR ALLOWANCES		43,185,045
210202	SOCIAL CONTRIBUTIONS		1,143,614,185
21020201	NHIS		457,445,674
21020202	CONTRIBUTORY PENSION		686,168,511
22	OTHER RECURRENT COSTS		140,414,317
2202	OVERHEAD COST		140,414,317
220201	TRAVEL& TRANSPORT - GENERAL		15,993,249
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,522,918
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,472,778
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		5,806,533
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,191,019
220202	UTILITIES - GENERAL		24,914,497
22020201	ELECTRICITY CHARGES		11,536,762
22020202	TELEPHONE CHARGES		122,732
22020203	INTERNET ACCESS CHARGES		12,273,151
22020206	SEWERAGE CHARGES		981,852
220203	MATERIALS & SUPPLIES - GENERAL		14,427,782
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		613,658
22020302	BOOKS		981,852
22020303	NEWSPAPERS		73,639
22020304	MAGAZINES & PERIODICALS		245,463
22020305	PRINTING OF NON SECURITY DOCUMENTS		859,121
22020306	PRINTING OF SECURITY DOCUMENTS		368,195
22020308	FIELD & CAMPING MATERIALS SUPPLIES		490,926
22020309	UNIFORMS & OTHER CLOTHING		736,389



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,058,540	
220204	MAINTENANCE SERVICES - GENERAL	8,591,206	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,227,315	
22020402	MAINTENANCE OF OFFICE FURNITURE	490,926	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,227,315	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,909,260	
22020405	MAINTENANCE OF PLANTS/GENERATORS	490,926	
22020410	MAINTENANCE OF ROADS AND BRIDGES	245,463	
220205	TRAINING - GENERAL	2,272,667	
22020501	LOCAL TRAINING	613,658	
22020502	INTERNATIONAL TRAINING	1,659,009	
220206	OTHER SERVICES - GENERAL	9,695,789	
22020601	SECURITY SERVICES	368,195	
22020606	CLEANING & FUMIGATION SERVICES	9,327,595	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	245,463	
22020703	LEGAL SERVICES	245,463	
220208	FUEL & LUBRICANTS - GENERAL	5,400,186	
22020801	MOTOR VEHICLE FUEL COST	2,454,630	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	490,926	
22020803	PLANT / GENERATOR FUEL COST	2,454,630	
220209	FINANCIAL CHARGES - GENERAL	2,454,630	
22020902	INSURANCE PREMIUM	2,454,630	
220210	MISCELLANEOUS	56,418,848	
22021001	REFRESHMENT & MEALS	1,472,778	
22021002	HONORARIUM & SITTING ALLOWANCE	3,681,945	
22021003	PUBLICITY & ADVERTISEMENTS	1,472,778	
22021004	MEDICAL EXPENSES	981,852	
22021006	POSTAGES & COURIER SERVICES	220,917	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	368,195	
22021009	SPORTING ACTIVITIES	1,472,778	
22021010	DIRECT TEACHING & LABORATORY COST	44,415,706	
22021031	CURRICULUM DEVELOPMENT	613,658	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	1,227,315	
22021034	INSPECTORATE	490,926	
23	CAPITAL EXPENDITURE	267,034,334	
2301	FIXED ASSETS PURCHASED	40,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	40,000,000	
2302	CONSTRUCTION / PROVISION	209,034,334	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	209,034,334	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	106,034,334	
23020114	CONSTRUCTION / PROVISION OF ROADS	103,000,000	
2303	REHABILITATION / REPAIRS	18,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	18,000,000	
23030113	REHABILITATION / REPAIRS - ROADS	18,000,000	
	TOTAL PERSONNEL	10,335,712,714	
	TOTAL OVERHEAD	140,414,317	
	TOTAL RECURRENT	10,476,127,031	
	TOTAL CAPITAL	267,034,334	
	TOTAL ALLOCATION	10,743,161,365	
	OBAFEMI AWOLOWO UNIVERSITY		
CODE	PROJECT NAME	TYPE	AMOUNT
OAU01005771	PROCUREMENT OF TEACHING AND RESEARCH EQUIPMENT ITEMS	NEW	40,000,000
OAU02005795	COMPLETION OF PHASE 1 OF NEW ENVIRONMENTAL DESIGN AND MANAGEMENT BUILDING	NEW	106,034,334
OAU03005802	CONSTRUCTION OF ACCESS ROADS AND CAR PARKS TO THE FACULTY OF ENVIRONMENTAL DESIGN & MANAGEMENT BUILDING+ POST GRADUATE COLLEGE BUILDING AND INSTITUTE OF ECOLOGY BUILDING	NEW	103,000,000
OAU04005809	REHABILITATION / RECONSTRUCTION OF ACCESS ROADS AND CAR PARKS	NEW	18,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517021006	UNIVERSITY OF BENIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	13,210,555,881	
21	PERSONNEL COST	12,760,110,918	
2101	SALARY	10,800,070,361	
210101	SALARIES AND WAGES	10,800,070,361	
21010101	SALARY	10,800,070,361	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,960,040,557	
210201	ALLOWANCES	610,031,762	
21020101	NON REGULAR ALLOWANCES	610,031,762	
210202	SOCIAL CONTRIBUTIONS	1,350,008,795	
21020201	NHIS	540,003,518	
21020202	CONTRIBUTORY PENSION	810,005,277	
22	OTHER RECURRENT COSTS	136,990,922	
2202	OVERHEAD COST	136,990,922	
220202	UTILITIES - GENERAL	10,130,307	
22020201	ELECTRICITY CHARGES	10,130,307	
220206	OTHER SERVICES - GENERAL	11,423,382	
22020606	CLEANING & FUMIGATION SERVICES	11,423,382	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,153,957	
22020703	LEGAL SERVICES	4,153,957	
220208	FUEL & LUBRICANTS - GENERAL	27,000,722	
22020801	MOTOR VEHICLE FUEL COST	10,384,893	
22020803	PLANT / GENERATOR FUEL COST	16,615,829	
220210	MISCELLANEOUS	84,282,553	
22021001	REFRESHMENT & MEALS	5,192,447	
22021003	PUBLICITY & ADVERTISEMENTS	12,461,872	
22021004	MEDICAL EXPENSES	4,153,957	
22021010	DIRECT TEACHING & LABORATORY COST	62,474,277	
23	CAPITAL EXPENDITURE	313,454,041	
2302	CONSTRUCTION / PROVISION	279,103,740	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	279,103,740	
23020104	CONSTRUCTION / PROVISION OF HOUSING	279,103,740	
2305	OTHER CAPITAL PROJECTS	34,350,301	
230501	ACQUISITION OF NON TANGIBLE ASSETS	34,350,301	
23050101	RESEARCH AND DEVELOPMENT	34,350,301	
	TOTAL PERSONNEL	12,760,110,918	
	TOTAL OVERHEAD	136,990,922	
	TOTAL RECURRENT	12,897,101,840	
	TOTAL CAPITAL	313,454,041	
	TOTAL ALLOCATION	13,210,555,881	
UNIVERSITY OF BENIN			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIBEN01006166	SCHOOL OF MEDICAL SCIENCES OFFICE BLOCK	NEW	81,491,702
UNIBEN01006168	WATER SUPPLY TO UGBOWO CAMPUS	NEW	934,204
UNIBEN01006169	FACULTY OF AGRICULTURE OFFICE COMPLEX PHASE I	NEW	44,057,167
UNIBEN01006179	CONSTRUCTION OF FACULTY OF MANAGEMENT SCIENCE PHASE 2	NEW	58,085,755
UNIBEN01006182	CONSTRUCTION OF FACULTY OF LIFE SCIENCE 1	NEW	94,534,912
UNIBEN02006186	TEACHING AND RESEARCH	NEW	34,350,301
0517021007	UNIVERSITY OF JOS		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	7,577,576,413	
21	PERSONNEL COST	7,139,483,406	
2101	SALARY	6,311,491,061	
210101	SALARIES AND WAGES	6,311,491,061	
21010101	SALARY	6,311,491,061	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	827,992,345	
210201	ALLOWANCES	39,055,962	
21020101	NON REGULAR ALLOWANCES	39,055,962	
210202	SOCIAL CONTRIBUTIONS	788,936,383	
21020201	NHIS	315,574,553	
21020202	CONTRIBUTORY PENSION	473,361,830	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22	OTHER RECURRENT COSTS		142,981,577
2202	OVERHEAD COST		142,981,577
220201	TRAVEL& TRANSPORT - GENERAL		12,470,833
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,654,666
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,977,798
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,582,032
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		1,256,336
220202	UTILITIES - GENERAL		5,850,977
22020201	ELECTRICITY CHARGES		3,314,074
22020202	TELEPHONE CHARGES		121,929
22020203	INTERNET ACCESS CHARGES		1,923,089
22020204	SATELLITE BROADCASTING ACCESS CHARGES		211,447
22020205	WATER RATES		280,438
220203	MATERIALS & SUPPLIES - GENERAL		9,815,524
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,363,256
22020302	BOOKS		725,403
22020303	NEWSPAPERS		132,116
22020304	MAGAZINES & PERIODICALS		239,692
22020305	PRINTING OF NON SECURITY DOCUMENTS		997,043
22020306	PRINTING OF SECURITY DOCUMENTS		540,194
22020307	DRUGS & MEDICAL SUPPLIES		740,837
22020308	FIELD & CAMPING MATERIALS SUPPLIES		447,589
22020309	UNIFORMS & OTHER CLOTHING		283,988
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,089,201
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		256,206
220204	MAINTENANCE SERVICES - GENERAL		8,552,975
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,505,288
22020402	MAINTENANCE OF OFFICE FURNITURE		302,508
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,511,259
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		305,595
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,574,883
22020406	OTHER MAINTENANCE SERVICES		353,441
220205	TRAINING - GENERAL		3,704,462
22020501	LOCAL TRAINING		2,739,554
22020502	INTERNATIONAL TRAINING		964,908
220206	OTHER SERVICES - GENERAL		5,908,331
22020601	SECURITY SERVICES		1,057,391
22020603	OFFICE RENT		321,029
22020604	RESIDENTIAL RENT		1,012,477
22020606	CLEANING & FUMIGATION SERVICES		3,517,433
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,596,017
22020701	FINANCIAL CONSULTING		865,853
22020702	INFORMATION TECHNOLOGY CONSULTING		1,063,410
22020703	LEGAL SERVICES		666,753
220208	FUEL & LUBRICANTS - GENERAL		3,427,453
22020801	MOTOR VEHICLE FUEL COST		847,332
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		181,814
22020803	PLANT / GENERATOR FUEL COST		2,092,711
22020806	COOKING GAS/FUEL COST		305,595
220209	FINANCIAL CHARGES - GENERAL		2,151,390
22020901	BANK CHARGES (OTHER THAN INTEREST)		92,697
22020902	INSURANCE PREMIUM		2,058,693
220210	MISCELLANEOUS		88,503,616
22021001	REFRESHMENT & MEALS		631,255
22021002	HONORARIUM & SITTING ALLOWANCE		2,907,785
22021003	PUBLICITY & ADVERTISEMENTS		1,094,278
22021004	MEDICAL EXPENSES		100,283
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		992,413
22021006	POSTAGES & COURIER SERVICES		346,959
22021007	WELFARE PACKAGES		1,164,658
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		385,961
22021009	SPORTING ACTIVITIES		56,632
22021010	DIRECT TEACHING & LABORATORY COST		79,710,810



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021031	CURRICULUM DEVELOPMENT	563,345	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	549,238	
23	CAPITAL EXPENDITURE	295,111,430	
2301	FIXED ASSETS PURCHASED	25,655,184	
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,655,184	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	
2302	CONSTRUCTION / PROVISION	203,721,451	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	203,721,451	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	177,221,451	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	26,500,000	
2303	REHABILITATION / REPAIRS	65,734,795	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	65,734,795	
23030113	REHABILITATION / REPAIRS - ROADS	11,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	54,734,795	
	TOTAL PERSONNEL	7,139,483,406	
	TOTAL OVERHEAD	142,981,577	
	TOTAL RECURRENT	7,282,464,983	
	TOTAL CAPITAL	295,111,430	
	TOTAL ALLOCATION	7,577,576,413	
	UNIVERSITY OF JOS		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIJOS01006347	PROCUREMENT OF TEACHING & RESEARCH EQUIPMENTS	NEW	25,655,184
UNIJOS02006348	CONSTRUCTION OF ADMINISTRATIVE BUILDING 7 SENATE CHAMBER	NEW	150,000,000
UNIJOS02006350	COMPLETION OF FACULTY OF EDUCATION BLOCK 27	NEW	6,221,451
UNIJOS02006351	COMPLETION OF FACULTY OF EDUCATION BLOCK 19	NEW	21,000,000
UNIJOS03006355	CONSTRUCTION OF PERIMETER FENCE ON CAMPUS	NEW	6,000,000
UNIJOS03006357	COMPLETION OF LECTURE THEATRE UNIT B1	NEW	10,000,000
UNIJOS03006360	COMPLETION OF LECTURE THEATRE UNIT C 1	NEW	10,500,000
UNIJOS04006362	REHABILITATION OF ROAD 12	NEW	11,000,000
UNIJOS05006365	GENERAL REHABILITATION OF INFRASTRUCTURES	NEW	10,734,795
UNIJOS05006367	COMPLETION OF GAS PIPING & PLUMBING WORK FOR FACULTY OF EDUCATION BLOCK 9 (BIOLOGY LAB.)	NEW	3,000,000
UNIJOS05006369	INNER SEGMENT RING (TOILET BLOCKS 26)	NEW	35,000,000
UNIJOS05006370	RELEASE OF RETENTION	NEW	6,000,000
0517021008	UNIVERSITY OF CALABAR		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	11,388,271,525	
21	PERSONNEL COST	10,826,703,225	
2101	SALARY	8,587,386,952	
210101	SALARIES AND WAGES	8,587,386,952	
21010101	SALARY	8,587,386,952	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,239,316,273	
210201	ALLOWANCES	1,165,892,904	
21020101	NON REGULAR ALLOWANCES	1,165,892,904	
210202	SOCIAL CONTRIBUTIONS	1,073,423,369	
21020201	NHIS	429,369,348	
21020202	CONTRIBUTORY PENSION	644,054,021	
22	OTHER RECURRENT COSTS	166,667,600	
2202	OVERHEAD COST	166,667,600	
220201	TRAVEL& TRANSPORT - GENERAL	7,304,625	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,197,092	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,107,533	
220202	UTILITIES - GENERAL	22,347,494	
22020201	ELECTRICITY CHARGES	10,394,183	
22020202	TELEPHONE CHARGES	4,157,673	
22020203	INTERNET ACCESS CHARGES	4,677,383	
22020205	WATER RATES	2,078,837	
22020206	SEWERAGE CHARGES	1,039,418	
220203	MATERIALS & SUPPLIES - GENERAL	21,918,961	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,197,092	
22020303	NEWSPAPERS	519,709	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,394,183	
22020307	DRUGS & MEDICAL SUPPLIES	5,197,092	
22020309	UNIFORMS & OTHER CLOTHING	610,885	
220204	MAINTENANCE SERVICES - GENERAL	18,189,821	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,197,092	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,598,546	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,197,092	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,078,837	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,118,255	
220205	TRAINING - GENERAL	2,078,837	
22020501	LOCAL TRAINING	2,078,837	
220206	OTHER SERVICES - GENERAL	4,989,208	
22020601	SECURITY SERVICES	4,989,208	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,157,673	
22020701	FINANCIAL CONSULTING	2,078,837	
22020703	LEGAL SERVICES	2,078,837	
220208	FUEL & LUBRICANTS - GENERAL	7,275,928	
22020801	MOTOR VEHICLE FUEL COST	5,197,092	
22020806	COOKING GAS/FUEL COST	2,078,837	
220209	FINANCIAL CHARGES - GENERAL	2,078,837	
22020902	INSURANCE PREMIUM	2,078,837	
220210	MISCELLANEOUS	76,326,215	
22021002	HONORARIUM & SITTING ALLOWANCE	2,078,837	
22021003	PUBLICITY & ADVERTISEMENTS	5,197,092	
22021004	MEDICAL EXPENSES	5,197,092	
22021010	DIRECT TEACHING & LABORATORY COST	63,853,195	
23	CAPITAL EXPENDITURE	394,900,701	
2301	FIXED ASSETS PURCHASED	25,655,184	
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,655,184	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	
2302	CONSTRUCTION / PROVISION	369,245,517	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	369,245,517	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	224,154,676	
23020114	CONSTRUCTION / PROVISION OF ROADS	145,090,841	
	TOTAL PERSONNEL	10,826,703,225	
	TOTAL OVERHEAD	166,667,600	
	TOTAL RECURRENT	10,993,370,824	
	TOTAL CAPITAL	394,900,701	
	TOTAL ALLOCATION	11,388,271,525	
UNIVERSITY OF CALABAR			
CODE	PROJECT NAME	TYPE	AMOUNT
UNICAL01006194	SUPPLY OF LABORATORY EQUIPMENT TO THE DEPARTMENT OF MICROBIOLOGY AND PARASITOLOGY	NEW	9,485,000
UNICAL01006197	SUPPLY OF LABORATORY EQUIPMENT TO THE DEPARTMENT OF PATHOLOGY	NEW	4,455,770
UNICAL01006198	SUPPLY OF LABORATORY EQUIPMENT TO THE DEPT. CHEMICAL PATHOLOGY+ FACULTY OF CLINICAL SCIENCES	NEW	11,714,414
UNICAL02006200	SENATOR BASSEY EWA HENSHAW CENTRE FOR INDIGENOUS STUDIES	NEW	31,784,060
UNICAL02006201	CONSTRUCTION OF FACULTY OF LAW BUILDING+ PHASE I	NEW	104,782,729
UNICAL02006202	REVIEW OF THE MASTER PLAN	NEW	24,920,000
UNICAL02006203	COMPLETION OF THE UNIVERSITY LIBRARY	NEW	33,669,486
UNICAL02006204	REHABILITATION OF STUDENTS' HOSTEL+ HALL 5	NEW	4,261,709
UNICAL02006206	CONSTRUCTION OF FACULTY BUILDING	NEW	24,736,692
UNICAL03006208	CONSTRUCTION OF ACCESS ROAD FROM THE RING ROAD TO+ AND CAR-PARK FOR+ THE NEW OFFICE/LECTURE BLOCK	NEW	33,132,732
UNICAL03006209	CONSTRUCTION OF ULTRA MODERN PARKING LOT IN THE UNIVERSITY OF CALABAR	NEW	100,000,000
UNICAL03006211	REHABILITATION OF WALKWAYS LINKING HALLS 4+ 5 AND 6; 8 AND 9 AND PRE-CLINICAL BUILDING	NEW	11,958,109
0517021009	UNIVERSITY OF ILORIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	7,151,635,580	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21	PERSONNEL COST	6,783,623,112	
2101	SALARY	5,935,777,677	
210101	SALARIES AND WAGES	5,935,777,677	
21010101	SALARY	5,935,777,677	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	847,845,436	
210201	ALLOWANCES	105,873,226	
21020101	NON REGULAR ALLOWANCES	105,873,226	
210202	SOCIAL CONTRIBUTIONS	741,972,210	
21020201	NHIS	296,788,884	
21020202	CONTRIBUTORY PENSION	445,183,326	
22	OTHER RECURRENT COSTS	94,122,489	
2202	OVERHEAD COST	94,122,489	
220208	FUEL & LUBRICANTS - GENERAL	36,865,215	
22020803	PLANT / GENERATOR FUEL COST	36,865,215	
220210	MISCELLANEOUS	57,257,274	
22021010	DIRECT TEACHING & LABORATORY COST	57,257,274	
23	CAPITAL EXPENDITURE	273,889,979	
2302	CONSTRUCTION / PROVISION	200,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000	
2303	REHABILITATION / REPAIRS	48,234,795	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	48,234,795	
23030103	REHABILITATION / REPAIRS - HOUSING	48,234,795	
2305	OTHER CAPITAL PROJECTS	25,655,184	
230501	ACQUISITION OF NON TANGIBLE ASSETS	25,655,184	
23050101	RESEARCH AND DEVELOPMENT	25,655,184	
	TOTAL PERSONNEL	6,783,623,112	
	TOTAL OVERHEAD	94,122,489	
	TOTAL RECURRENT	6,877,745,601	
	TOTAL CAPITAL	273,889,979	
	TOTAL ALLOCATION	7,151,635,580	
	UNIVERSITY OF ILORIN		
CODE	PROJECT NAME	TYPE	AMOUNT
UNILORIN01006324	CONSTRUCTION OF ADMINISTRATIVE BUILDING WITH SENATE FLOOR	NEW	200,000,000
UNILORIN02006326	REVIEW OF MASTER PLAN	NEW	30,000,000
UNILORIN02006327	REHABILITATION OF FACULTY BUILDING	NEW	18,234,795
UNILORIN03006330	TEACHING AND RESEARCH EQUIPMENT	NEW	25,655,184
0517021010	UNIVERSITY OF ABUJA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,012,417,649	
21	PERSONNEL COST	3,618,022,001	
2101	SALARY	2,920,417,201	
210101	SALARIES AND WAGES	2,920,417,201	
21010101	SALARY	2,920,417,201	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	697,604,800	
210201	ALLOWANCES	332,552,650	
21020101	NON REGULAR ALLOWANCES	332,552,650	
210202	SOCIAL CONTRIBUTIONS	365,052,150	
21020201	NHIS	146,020,860	
21020202	CONTRIBUTORY PENSION	219,031,290	
22	OTHER RECURRENT COSTS	100,017,127	
2202	OVERHEAD COST	100,017,127	
220201	TRAVEL& TRANSPORT - GENERAL	4,942,525	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,347,236	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,018,695	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,576,593	
220202	UTILITIES - GENERAL	9,708,071	
22020201	ELECTRICITY CHARGES	4,392,792	
22020202	TELEPHONE CHARGES	1,251,946	
22020205	WATER RATES	3,294,595	
22020206	SEWERAGE CHARGES	768,739	
220203	MATERIALS & SUPPLIES - GENERAL	12,743,761	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		248,257
22020302	BOOKS		7,634,336
22020303	NEWSPAPERS		301,447
22020304	MAGAZINES & PERIODICALS		361,736
22020305	PRINTING OF NON SECURITY DOCUMENTS		482,395
22020306	PRINTING OF SECURITY DOCUMENTS		723,474
22020307	DRUGS & MEDICAL SUPPLIES		2,992,116
220204	MAINTENANCE SERVICES - GENERAL		1,386,658
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,085,210
22020406	OTHER MAINTENANCE SERVICES		301,447
220205	TRAINING - GENERAL		5,490,990
22020501	LOCAL TRAINING		5,490,990
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		522,934
22020703	LEGAL SERVICES		522,934
220208	FUEL & LUBRICANTS - GENERAL		5,960,318
22020801	MOTOR VEHICLE FUEL COST		361,736
22020803	PLANT / GENERATOR FUEL COST		5,598,581
220209	FINANCIAL CHARGES - GENERAL		390,884
22020901	BANK CHARGES (OTHER THAN INTEREST)		390,884
220210	MISCELLANEOUS		58,870,986
22021010	DIRECT TEACHING & LABORATORY COST		58,870,986
23	CAPITAL EXPENDITURE		294,378,521
2301	FIXED ASSETS PURCHASED		294,378,521
230101	PURCHASE OF FIXED ASSETS - GENERAL		294,378,521
23010102	PURCHASE OF OFFICE BUILDINGS		294,378,521
	TOTAL PERSONNEL		3,618,022,001
	TOTAL OVERHEAD		100,017,127
	TOTAL RECURRENT		3,718,039,128
	TOTAL CAPITAL		294,378,521
	TOTAL ALLOCATION		4,012,417,649
UNIVERSITY OF ABUJA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIABJ01005835	COMPLETION OF CENTER FOR DISTANCE LEARNING	NEW	60,000,000
UNIABJ01005857	COMPLETION OF FACULTY OF SOCIAL SCIENCES	NEW	20,984,795
UNIABJ01005869	COMPLETION OF CENTRAL LIBRARY	NEW	62,250,000
UNIABJ01005905	COMPLETION OF FACULTY OF MANAGEMENT SCIENCE	NEW	55,000,000
UNIABJ01005916	COMPLETION OF FEMALE HOSTEL BLOCKS	NEW	30,000,000
UNIABJ01005924	COMPLETION OF INSTITUTE OF LEGISLATIVE STUDIES	NEW	20,000,000
UNIABJ01005938	COMPLETION OF CENTRAL ADMIN PHASE I&II	NEW	20,488,542
UNIABJ01005955	TEACHING & RESEARCH EQUIPMENT	NEW	25,655,184
0517021011	UNIVERSITY OF AGRICULTURE+ ABEOKUTA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,269,574,373
21	PERSONNEL COST		4,950,165,928
2101	SALARY		4,213,499,420
210101	SALARIES AND WAGES		4,213,499,420
21010101	SALARY		4,213,499,420
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		736,666,508
210201	ALLOWANCES		209,979,080
21020101	NON REGULAR ALLOWANCES		209,979,080
210202	SOCIAL CONTRIBUTIONS		526,687,428
21020201	NHIS		210,674,971
21020202	CONTRIBUTORY PENSION		316,012,457
22	OTHER RECURRENT COSTS		116,061,787
2202	OVERHEAD COST		116,061,787
220201	TRAVEL & TRANSPORT - GENERAL		10,335,552
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,061,419
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,092,129
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,089,875
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,092,129
220202	UTILITIES - GENERAL		6,699,612
22020201	ELECTRICITY CHARGES		4,122,838
22020202	TELEPHONE CHARGES		2,576,774



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CODE	LINE ITEM		AMOUNT (=N=)
220203	MATERIALS & SUPPLIES - GENERAL		17,613,074
22020302	BOOKS		1,030,710
22020303	NEWSPAPERS		1,546,064
22020306	PRINTING OF SECURITY DOCUMENTS		9,882,752
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,153,548
220204	MAINTENANCE SERVICES - GENERAL		5,359,690
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,267,561
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,546,064
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,546,064
220205	TRAINING - GENERAL		1,030,710
22020501	LOCAL TRAINING		1,030,710
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,576,774
22020701	FINANCIAL CONSULTING		2,576,774
220208	FUEL & LUBRICANTS - GENERAL		1,546,064
22020801	MOTOR VEHICLE FUEL COST		1,546,064
220209	FINANCIAL CHARGES - GENERAL		2,061,419
22020902	INSURANCE PREMIUM		2,061,419
220210	MISCELLANEOUS		68,838,893
22021004	MEDICAL EXPENSES		1,546,064
22021009	SPORTING ACTIVITIES		3,092,129
22021010	DIRECT TEACHING & LABORATORY COST		62,654,636
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,546,064
23	CAPITAL EXPENDITURE		203,346,657
2301	FIXED ASSETS PURCHASED		25,401,866
230101	PURCHASE OF FIXED ASSETS - GENERAL		25,401,866
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		25,401,866
2302	CONSTRUCTION / PROVISION		177,944,791
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		177,944,791
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		37,944,791
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		30,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		40,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		70,000,000
	TOTAL PERSONNEL		4,950,165,928
	TOTAL OVERHEAD		116,061,787
	TOTAL RECURRENT		5,066,227,715
	TOTAL CAPITAL		203,346,657
	TOTAL ALLOCATION		5,269,574,373
	UNIVERSITY OF AGRICULTURE+ ABEOKUTA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUNAAB001004301	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT	NEW	25,401,866
EDUFUNAAB002004305	CONSTRUCTION OF ICT BUILDING	NEW	37,944,791
EDUFUNAAB003004308	CONSTRUCTION OF COLVET TEACHING HOSPITAL COMPLEX	NEW	30,000,000
EDUFUNAAB004004311	CONSTRUCTION OF SPORTS COMPLEX PHASE 3	NEW	40,000,000
EDUFUNAAB005004313	CONSTRUCTION OF ROAD NETWORK	NEW	70,000,000
0517021012	UNIVERSITY OF AGRICULTURE+ MAKURDI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,772,240,044
21	PERSONNEL COST		5,483,804,271
2101	SALARY		4,673,808,245
210101	SALARIES AND WAGES		4,673,808,245
21010101	SALARY		4,673,808,245
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		809,996,027
210201	ALLOWANCES		225,769,996
21020101	NON REGULAR ALLOWANCES		225,769,996
210202	SOCIAL CONTRIBUTIONS		584,226,031
21020201	NHIS		233,690,412
21020202	CONTRIBUTORY PENSION		350,535,618
22	OTHER RECURRENT COSTS		65,251,975
2202	OVERHEAD COST		65,251,975
220202	UTILITIES - GENERAL		3,347,403
22020201	ELECTRICITY CHARGES		536,567
22020202	TELEPHONE CHARGES		305,582
22020203	INTERNET ACCESS CHARGES		207,174



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CODE	LINE ITEM		AMOUNT (=N=)
22020204	SATELLITE BROADCASTING ACCESS CHARGES		673,316
22020205	WATER RATES		1,553,807
22020206	SEWERAGE CHARGES		70,957
220203	MATERIALS & SUPPLIES - GENERAL		20,022,015
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,266,802
22020302	BOOKS		3,625,549
22020303	NEWSPAPERS		1,760,981
22020304	MAGAZINES & PERIODICALS		258,968
22020306	PRINTING OF SECURITY DOCUMENTS		1,243,045
22020307	DRUGS & MEDICAL SUPPLIES		5,179,355
22020309	UNIFORMS & OTHER CLOTHING		25,897
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,661,420
220204	MAINTENANCE SERVICES - GENERAL		4,143,484
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		621,523
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		776,903
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		155,381
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,589,678
220205	TRAINING - GENERAL		2,993,329
22020501	LOCAL TRAINING		1,243,045
22020502	INTERNATIONAL TRAINING		1,750,284
220206	OTHER SERVICES - GENERAL		1,952,617
22020603	OFFICE RENT		1,553,807
22020605	SECURITY SERVICES		362,555
22020606	CLEANING & FUMIGATION SERVICES		36,255
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		207,174
22020703	LEGAL SERVICES		207,174
220208	FUEL & LUBRICANTS - GENERAL		1,062,545
22020801	MOTOR VEHICLE FUEL COST		311,538
22020803	PLANT / GENERATOR FUEL COST		673,316
22020806	COOKING GAS/FUEL COST		77,690
220209	FINANCIAL CHARGES - GENERAL		2,636,292
22020902	INSURANCE PREMIUM		2,636,292
220210	MISCELLANEOUS		28,887,116
22021006	POSTAGES & COURIER SERVICES		36,255
22021010	DIRECT TEACHING & LABORATORY COST		28,850,861
23	CAPITAL EXPENDITURE		223,183,798
2301	FIXED ASSETS PURCHASED		25,401,866
230101	PURCHASE OF FIXED ASSETS - GENERAL		25,401,866
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		25,401,866
2302	CONSTRUCTION / PROVISION		140,839,394
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		140,839,394
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		140,839,394
2303	REHABILITATION / REPAIRS		28,942,538
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		28,942,538
23030113	REHABILITATION / REPAIRS - ROADS		28,942,538
2305	OTHER CAPITAL PROJECTS		28,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		28,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		28,000,000
	TOTAL PERSONNEL		5,483,804,271
	TOTAL OVERHEAD		65,251,975
	TOTAL RECURRENT		5,549,056,246
	TOTAL CAPITAL		223,183,798
	TOTAL ALLOCATION		5,772,240,044
	UNIVERSITY OF AGRICULTURE+ MAKURDI		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMARK03006084	SUPPLY OF CENTRALIZED TEACHING AND RESEARCH EQUIPMENT.	NEW	25,401,866
UNIMARK07006103	COLLEGE OF FOOD TECHNOLOGY AND STUDENT HOSTEL	NEW	5,839,394
UNIMARK07006126	CONSTRUCTION & FURNISHING OF COLLEGE OF ENGINEERING BUILDING.	NEW	60,000,000
UNIMARK07006130	CONSTRUCTION & FURNISHING OF COLLEGE OF AGRICULTURAL SCIENCE AND SCIENCE EDUCATION BUILDINGS.	NEW	75,000,000
UNIMARK09006149	CONSTRUCTION OF ROAD AND DRAINAGE NORTH CORE.	NEW	28,942,538



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
UNIMARK12008735	MASTER PLAN REVIEW/INTERNET UPLOADING FOR GIS/ICT COMPLIANT	NEW 28,000,000	
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE+ UMUDIKE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,833,062,349	
21	PERSONNEL COST	4,537,976,904	
2101	SALARY	3,199,100,773	
210101	SALARIES AND WAGES	3,199,100,773	
21010101	SALARY	3,199,100,773	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,338,876,131	
210201	ALLOWANCES	938,988,534	
21020101	NON REGULAR ALLOWANCES	938,988,534	
210202	SOCIAL CONTRIBUTIONS	399,887,597	
21020201	NHIS	159,955,039	
21020202	CONTRIBUTORY PENSION	239,932,558	
22	OTHER RECURRENT COSTS	72,741,041	
2202	OVERHEAD COST	72,741,041	
220201	TRAVEL& TRANSPORT - GENERAL	5,996,502	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,996,502	
220203	MATERIALS & SUPPLIES - GENERAL	5,996,502	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,996,502	
220206	OTHER SERVICES - GENERAL	5,996,502	
22020601	SECURITY SERVICES	5,996,502	
220208	FUEL & LUBRICANTS - GENERAL	14,391,605	
22020801	MOTOR VEHICLE FUEL COST	5,996,502	
22020803	PLANT / GENERATOR FUEL COST	8,395,103	
220209	FINANCIAL CHARGES - GENERAL	960,764	
22020901	BANK CHARGES (OTHER THAN INTEREST)	960,764	
220210	MISCELLANEOUS	39,399,165	
22021002	HONORARIUM & SITTING ALLOWANCE	5,996,502	
22021010	DIRECT TEACHING & LABORATORY COST	33,402,663	
23	CAPITAL EXPENDITURE	222,344,404	
2301	FIXED ASSETS PURCHASED	72,344,404	
230101	PURCHASE OF FIXED ASSETS - GENERAL	72,344,404	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,942,538	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,401,866	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	16,000,000	
2302	CONSTRUCTION / PROVISION	150,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000	
	TOTAL PERSONNEL	4,537,976,904	
	TOTAL OVERHEAD	72,741,041	
	TOTAL RECURRENT	4,610,717,945	
	TOTAL CAPITAL	222,344,404	
	TOTAL ALLOCATION	4,833,062,349	
	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE+ UMUDIKE		
CODE	PROJECT NAME	TYPE	AMOUNT
MOUUAU01005429	OFFICE & CLASS - ROOM FURNITURE & EQUIPMENTS	NEW	30,942,538
MOUUAU02005433	TEACHIN & RESEARCH EQUIPMENT	NEW	25,401,866
MOUUAU03005437	TRACTORS & EQUIPMENT	NEW	16,000,000
MOUUAU04005441	COLLEGE BUILDING	NEW	150,000,000
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	10,042,514,027	
21	PERSONNEL COST	9,653,199,843	
2101	SALARY	8,211,396,012	
210101	SALARIES AND WAGES	8,211,396,012	
21010101	SALARY	8,211,396,012	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,441,803,831	
210201	ALLOWANCES	415,379,330	
21020101	NON REGULAR ALLOWANCES	415,379,330	
210202	SOCIAL CONTRIBUTIONS	1,026,424,501	
21020201	NHIS	410,569,801	



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21020202	CONTRIBUTORY PENSION	615,854,701	
22	OTHER RECURRENT COSTS	111,754,977	
2202	OVERHEAD COST	111,754,977	
220201	TRAVEL& TRANSPORT - GENERAL	13,004,738	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,205,452	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,564,354	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,234,933	
220202	UTILITIES - GENERAL	6,586,307	
22020201	ELECTRICITY CHARGES	6,586,307	
220203	MATERIALS & SUPPLIES - GENERAL	13,118,565	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,234,933	
22020302	BOOKS	5,278,040	
22020307	DRUGS & MEDICAL SUPPLIES	1,234,933	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,370,660	
220204	MAINTENANCE SERVICES - GENERAL	3,601,887	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	514,555	
22020402	MAINTENANCE OF OFFICE FURNITURE	823,288	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,234,933	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,029,110	
220205	TRAINING - GENERAL	4,144,854	
22020501	LOCAL TRAINING	2,058,221	
22020502	INTERNATIONAL TRAINING	2,086,633	
220206	OTHER SERVICES - GENERAL	3,087,331	
22020601	SECURITY SERVICES	3,087,331	
220208	FUEL & LUBRICANTS - GENERAL	5,567,487	
22020801	MOTOR VEHICLE FUEL COST	514,555	
22020803	PLANT / GENERATOR FUEL COST	5,052,932	
220210	MISCELLANEOUS	62,643,808	
22021010	DIRECT TEACHING & LABORATORY COST	62,643,808	
23	CAPITAL EXPENDITURE	277,559,207	
2301	FIXED ASSETS PURCHASED	25,655,184	
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,655,184	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	
2302	CONSTRUCTION / PROVISION	251,904,023	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	251,904,023	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	251,904,023	
	TOTAL PERSONNEL	9,653,199,843	
	TOTAL OVERHEAD	111,754,977	
	TOTAL RECURRENT	9,764,954,820	
	TOTAL CAPITAL	277,559,207	
	TOTAL ALLOCATION	10,042,514,027	
UNIVERSITY OF PORT HARCOURT			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIPORT01006480	TEACHING AND RESEARCH EQUIPMENT	NEW	25,655,184
UNIPORT01006482	COMPLETION OF PHARMACY LABORATORY	NEW	38,531,669
UNIPORT02006485	PHARMACY LECTURE HALL PHASE 2	NEW	213,372,354
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY+ BAUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,414,770,365	
21	PERSONNEL COST	4,080,975,564	
2101	SALARY	2,849,368,602	
210101	SALARIES AND WAGES	2,849,368,602	
21010101	SALARY	2,849,368,602	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,231,606,962	
210201	ALLOWANCES	875,435,887	
21020101	NON REGULAR ALLOWANCES	875,435,887	
210202	SOCIAL CONTRIBUTIONS	356,171,075	
21020201	NHIS	142,468,430	
21020202	CONTRIBUTORY PENSION	213,702,645	
22	OTHER RECURRENT COSTS	75,332,508	
2202	OVERHEAD COST	75,332,508	
220201	TRAVEL& TRANSPORT - GENERAL	5,138,608	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,138,608	



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	7,667,830	
22020203	INTERNET ACCESS CHARGES	6,372,901	
22020205	WATER RATES	1,294,929	
220203	MATERIALS & SUPPLIES - GENERAL	1,058,553	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,058,553	
220204	MAINTENANCE SERVICES - GENERAL	3,597,168	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,597,168	
220205	TRAINING - GENERAL	1,541,582	
22020501	LOCAL TRAINING	1,541,582	
220208	FUEL & LUBRICANTS - GENERAL	10,366,627	
22020801	MOTOR VEHICLE FUEL COST	5,446,924	
22020803	PLANT / GENERATOR FUEL COST	4,919,703	
220209	FINANCIAL CHARGES - GENERAL	3,433,618	
22020902	INSURANCE PREMIUM	3,433,618	
220210	MISCELLANEOUS	42,528,522	
22021010	DIRECT TEACHING & LABORATORY COST	42,528,522	
23	CAPITAL EXPENDITURE	258,462,293	
2301	FIXED ASSETS PURCHASED	88,795,112	
230101	PURCHASE OF FIXED ASSETS - GENERAL	88,795,112	
23010102	PURCHASE OF OFFICE BUILDINGS	30,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,795,112	
23010126	PURCHASE OF FIRE / FIRE FIGHTING EQUIPMENT	38,000,000	
2302	CONSTRUCTION / PROVISION	169,667,181	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	169,667,181	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	127,606,180	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	20,060,001	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	22,001,000	
	TOTAL PERSONNEL	4,080,975,564	
	TOTAL OVERHEAD	75,332,508	
	TOTAL RECURRENT	4,156,308,072	
	TOTAL CAPITAL	258,462,293	
	TOTAL ALLOCATION	4,414,770,365	
	ABUBAKAR TAFAWA BALEWA UNIVERSITY+ BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUATBU001003594	RE-EVALUATION OF FIXED ASSETS	NEW	10,000,000
EDUATBU001003595	REVIEW OF MASTER PLAN GUBI CAMPUS	NEW	20,000,000
EDUATBU002003553	PROCUREMENT OF TEACHING AND RESEARCH EQUIPMENT	NEW	20,795,112
EDUATBU002003554	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	NEW	38,000,000
EDUATBU004003568	EXTENTION OF ELECTRICITY SUPPLY TO NEW BUILDING	NEW	20,060,001
EDUATBU004003569	CONSTRUCTION OF CONVOCATION SQUARE PHASE II	NEW	30,600,000
EDUATBU005003587	WATER RETICULATION OF YELWA CAMPUS	NEW	22,001,000
EDUATBU005003588	CONSTRUCTION OF ACADEMIC RING ROAD ACADEMIC CORE AREA GUBI CAMPUS	NEW	40,006,100
EDUATBU005003589	REHABILITATION OF STAFF QUARTERS	NEW	27,000,080
EDUATBU005003590	CONSTRUCTION OF FEMALE HOSTEL GUBI CAMPUS	NEW	30,000,000
0517021016	UNIVERSITY OF TECHNOLOGY+ OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	7,067,423,132	
21	PERSONNEL COST	6,587,090,257	
2101	SALARY	5,782,112,185	
210101	SALARIES AND WAGES	5,782,112,185	
21010101	SALARY	5,782,112,185	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	804,978,072	
210201	ALLOWANCES	82,214,049	
21020101	NON REGULAR ALLOWANCES	82,214,049	
210202	SOCIAL CONTRIBUTIONS	722,764,023	
21020201	NHIS	289,105,609	
21020202	CONTRIBUTORY PENSION	433,658,414	
22	OTHER RECURRENT COSTS	160,216,804	
2202	OVERHEAD COST	160,216,804	
220201	TRAVEL& TRANSPORT - GENERAL	14,673,245	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,081,756	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,061,317	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,448,417	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,081,756	
220202	UTILITIES - GENERAL	12,245,267	
22020201	ELECTRICITY CHARGES	6,122,633	
22020203	INTERNET ACCESS CHARGES	5,102,194	
22020205	WATER RATES	1,020,439	
220203	MATERIALS & SUPPLIES - GENERAL	13,652,484	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,061,317	
22020302	BOOKS	8,040,070	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,551,097	
220210	MISCELLANEOUS	119,645,809	
22021006	POSTAGES & COURIER SERVICES	5,102,194	
22021010	DIRECT TEACHING & LABORATORY COST	109,900,618	
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	51,022	
22021031	CURRICULUM DEVELOPMENT	4,591,975	
23	CAPITAL EXPENDITURE	320,116,071	
2301	FIXED ASSETS PURCHASED	26,795,112	
230101	PURCHASE OF FIXED ASSETS - GENERAL	26,795,112	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	26,795,112	
2302	CONSTRUCTION / PROVISION	293,320,959	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	293,320,959	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	293,320,959	
	TOTAL PERSONNEL	6,587,090,257	
	TOTAL OVERHEAD	160,216,804	
	TOTAL RECURRENT	6,747,307,062	
	TOTAL CAPITAL	320,116,071	
	TOTAL ALLOCATION	7,067,423,132	
	UNIVERSITY OF TECHNOLOGY+ OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTOW001004394	TEACHING & RESEARCH EQUIPMENT	NEW	26,795,112
EDUFUTOW002004399	COMPLETION AND LANDSCAPING OF SCHOOL OF HEALTH TECHNOLOGY	NEW	47,358,765
EDUFUTOW002004404	COMPLETION OF DAY CARE/WOMEN AND CHILD SKILL DEVELOPMENT AND EMPOWERMENT CENTRE COMPLEX	NEW	103,039,936
EDUFUTOW002004405	TRAINING IN RESEARCH DEVELOPMENT OF YOUTH IN IMO STATE PART II	NEW	60,000,000
EDUFUTOW002004406	COMPLETION OF CENTRE FOR ENERGY AND POWER SYSTEM RESEARCH	NEW	40,128,483
EDUFUTOW002004409	CONSTRUCTION OF SCHOOL OF SCIENCE COMPLEX PHASE 1	NEW	42,793,774
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY+ AKURE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,769,247,542	
21	PERSONNEL COST	4,379,502,981	
2101	SALARY	3,862,552,105	
210101	SALARIES AND WAGES	3,862,552,105	
21010101	SALARY	3,862,552,105	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	516,950,876	
210201	ALLOWANCES	34,131,863	
21020101	NON REGULAR ALLOWANCES	34,131,863	
210202	SOCIAL CONTRIBUTIONS	482,819,013	
21020201	NHIS	193,127,605	
21020202	CONTRIBUTORY PENSION	289,691,408	
22	OTHER RECURRENT COSTS	140,315,999	
2202	OVERHEAD COST	140,315,999	
220201	TRAVEL& TRANSPORT - GENERAL	4,841,959	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,027,969	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,299,353	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	972,682	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,541,954	
220202	UTILITIES - GENERAL	4,291,772	
22020201	ELECTRICITY CHARGES	1,027,969	
22020202	TELEPHONE CHARGES	1,079,368	
22020203	INTERNET ACCESS CHARGES	2,081,638	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT (=N=)
22020207	LEASED COMMUNICATION LINES(S)	102,797
220203	MATERIALS & SUPPLIES - GENERAL	8,823,285
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,747,258
22020302	BOOKS	513,985
22020303	NEWSPAPERS	522,208
22020304	MAGAZINES & PERIODICALS	236,433
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,190,902
22020306	PRINTING OF SECURITY DOCUMENTS	524,264
22020307	DRUGS & MEDICAL SUPPLIES	1,233,563
22020308	FIELD & CAMPING MATERIALS SUPPLIES	616,782
22020309	UNIFORMS & OTHER CLOTHING	513,985
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,135,906
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	587,998
220204	MAINTENANCE SERVICES - GENERAL	5,636,901
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,333,276
22020402	MAINTENANCE OF OFFICE FURNITURE	513,985
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,182,165
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	746,306
22020405	MAINTENANCE OF PLANTS/GENERATORS	812,096
22020406	OTHER MAINTENANCE SERVICES	1,049,074
220205	TRAINING - GENERAL	2,386,127
22020501	LOCAL TRAINING	1,343,967
22020502	INTERNATIONAL TRAINING	1,042,160
220206	OTHER SERVICES - GENERAL	3,726,389
22020601	SECURITY SERVICES	2,446,567
22020606	CLEANING & FUMIGATION SERVICES	1,279,822
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,775,517
22020701	FINANCIAL CONSULTING	1,233,563
22020702	INFORMATION TECHNOLOGY CONSULTING	513,985
22020703	LEGAL SERVICES	1,027,969
220208	FUEL & LUBRICANTS - GENERAL	3,926,843
22020801	MOTOR VEHICLE FUEL COST	2,302,651
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	513,985
22020803	PLANT / GENERATOR FUEL COST	1,110,207
220209	FINANCIAL CHARGES - GENERAL	1,963,421
22020901	BANK CHARGES (OTHER THAN INTEREST)	421,467
22020902	INSURANCE PREMIUM	1,541,954
220210	MISCELLANEOUS	101,943,785
22021001	REFRESHMENT & MEALS	1,042,412
22021002	HONORARIUM & SITTING ALLOWANCE	2,055,939
22021003	PUBLICITY & ADVERTISEMENTS	1,458,688
22021004	MEDICAL EXPENSES	1,027,969
22021006	POSTAGES & COURIER SERVICES	1,233,563
22021007	WELFARE PACKAGES	1,696,149
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,324,025
22021009	SPORTING ACTIVITIES	1,171,885
22021010	DIRECT TEACHING & LABORATORY COST	87,797,848
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	565,383
22021013	PROMOTION (SERVICE WIDE)	513,985
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	1,027,969
22021034	INSPECTORATE	1,027,969
23	CAPITAL EXPENDITURE	249,428,562
2301	FIXED ASSETS PURCHASED	26,795,112
230101	PURCHASE OF FIXED ASSETS - GENERAL	26,795,112
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	26,795,112
2302	CONSTRUCTION / PROVISION	222,633,450
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	222,633,450
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	222,633,450
	TOTAL PERSONNEL	4,379,502,981
	TOTAL OVERHEAD	140,315,999
	TOTAL RECURRENT	4,519,818,980
	TOTAL CAPITAL	249,428,562



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL ALLOCATION	4,769,247,542	
	FEDERAL UNIVERSITY OF TECHNOLOGY+ AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTA001004329	TEACHING AND RESEARCH EQUIPMENT	NEW	26,795,112
EDUFUTA002004333	SCHOOL OF SCIENCES BUILDING PHASE 3	NEW	170,667,181
EDUFUTA002004336	1000 CAPACITY	NEW	51,966,269
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY+ MINNA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,852,084,249	
21	PERSONNEL COST	4,484,614,150	
2101	SALARY	3,926,434,450	
210101	SALARIES AND WAGES	3,926,434,450	
21010101	SALARY	3,926,434,450	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	558,179,699	
210201	ALLOWANCES	67,375,393	
21020101	NON REGULAR ALLOWANCES	67,375,393	
210202	SOCIAL CONTRIBUTIONS	490,804,306	
21020201	NHIS	196,321,723	
21020202	CONTRIBUTORY PENSION	294,482,584	
22	OTHER RECURRENT COSTS	107,840,419	
2202	OVERHEAD COST	107,840,419	
220201	TRAVEL& TRANSPORT - GENERAL	6,202,573	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,029,027	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,058,055	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,086,464	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,029,027	
220202	UTILITIES - GENERAL	9,775,759	
22020201	ELECTRICITY CHARGES	2,058,055	
22020202	TELEPHONE CHARGES	1,029,027	
22020203	INTERNET ACCESS CHARGES	5,145,137	
22020205	WATER RATES	1,029,027	
22020206	SEWERAGE CHARGES	514,514	
220203	MATERIALS & SUPPLIES - GENERAL	10,650,433	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,058,055	
22020302	BOOKS	2,058,055	
22020303	NEWSPAPERS	514,514	
22020304	MAGAZINES & PERIODICALS	205,805	
22020305	PRINTING OF NON SECURITY DOCUMENTS	205,805	
22020306	PRINTING OF SECURITY DOCUMENTS	257,257	
22020307	DRUGS & MEDICAL SUPPLIES	2,058,055	
22020309	UNIFORMS & OTHER CLOTHING	1,543,541	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,543,541	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	205,805	
220204	MAINTENANCE SERVICES - GENERAL	6,688,677	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,543,541	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,058,055	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,029,027	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	514,514	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,029,027	
22020406	OTHER MAINTENANCE SERVICES	514,514	
220205	TRAINING - GENERAL	1,376,771	
22020501	LOCAL TRAINING	1,029,027	
22020502	INTERNATIONAL TRAINING	347,744	
220206	OTHER SERVICES - GENERAL	411,611	
22020601	SECURITY SERVICES	411,611	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	876,667	
22020701	FINANCIAL CONSULTING	102,903	
22020702	INFORMATION TECHNOLOGY CONSULTING	413,605	
22020703	LEGAL SERVICES	308,708	
22020704	ENGINEERING SERVICES	51,451	
220208	FUEL & LUBRICANTS - GENERAL	4,630,623	
22020801	MOTOR VEHICLE FUEL COST	1,029,027	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	514,514	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020803	PLANT / GENERATOR FUEL COST	3,087,082	
220209	FINANCIAL CHARGES - GENERAL	514,514	
22020901	BANK CHARGES (OTHER THAN INTEREST)	205,805	
22020902	INSURANCE PREMIUM	308,708	
220210	MISCELLANEOUS	66,712,790	
22021001	REFRESHMENT & MEALS	1,543,541	
22021002	HONORARIUM & SITTING ALLOWANCE	1,543,541	
22021003	PUBLICITY & ADVERTISEMENTS	1,029,027	
22021004	MEDICAL EXPENSES	1,029,027	
22021006	POSTAGES & COURIER SERVICES	514,514	
22021007	WELFARE PACKAGES	102,903	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	411,611	
22021009	SPORTING ACTIVITIES	1,029,027	
22021010	DIRECT TEACHING & LABORATORY COST	59,303,793	
22021031	CURRICULUM DEVELOPMENT	205,805	
23	CAPITAL EXPENDITURE	259,629,680	
2301	FIXED ASSETS PURCHASED	26,795,112	
230101	PURCHASE OF FIXED ASSETS - GENERAL	26,795,112	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	26,795,112	
2302	CONSTRUCTION / PROVISION	232,834,568	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	232,834,568	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	62,384,359	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	170,450,209	
	TOTAL PERSONNEL	4,484,614,150	
	TOTAL OVERHEAD	107,840,419	
	TOTAL RECURRENT	4,592,454,569	
	TOTAL CAPITAL	259,629,680	
	TOTAL ALLOCATION	4,852,084,249	
	FEDERAL UNIVERSITY OF TECHNOLOGY+ MINNA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTM001004375	TEACHING AND RESEARCH EQUIPMENT	NEW	26,795,112
EDUFUTM002004376	COMPLETION OF SOLAR STREET LIGHT	NEW	62,384,359
EDUFUTM003004378	COMPLETION OF SICT ADMIN BUILDING	NEW	49,290,042
EDUFUTM003004383	COMPLETION OF SET PHASE II	NEW	15,620,379
EDUFUTM003004385	COMPLETION OF COMPUTER ENGINEERING DEPT	NEW	50,557,954
EDUFUTM003004388	COMPLETION OF CYBER SECURITY SCIENCE DEPT	NEW	54,981,834
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY+ YOLA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	3,936,930,982	
21	PERSONNEL COST	3,631,465,647	
2101	SALARY	3,220,069,914	
210101	SALARIES AND WAGES	3,220,069,914	
21010101	SALARY	3,220,069,914	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	411,395,733	
210201	ALLOWANCES	8,886,994	
21020101	NON REGULAR ALLOWANCES	8,886,994	
210202	SOCIAL CONTRIBUTIONS	402,508,739	
21020201	NHIS	161,003,496	
21020202	CONTRIBUTORY PENSION	241,505,244	
22	OTHER RECURRENT COSTS	77,003,041	
2202	OVERHEAD COST	77,003,041	
220202	UTILITIES - GENERAL	9,600,109	
22020201	ELECTRICITY CHARGES	9,600,109	
220203	MATERIALS & SUPPLIES - GENERAL	64,256,723	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	64,256,723	
220208	FUEL & LUBRICANTS - GENERAL	3,146,209	
22020803	PLANT / GENERATOR FUEL COST	3,146,209	
23	CAPITAL EXPENDITURE	228,462,293	
2301	FIXED ASSETS PURCHASED	228,462,293	
230101	PURCHASE OF FIXED ASSETS - GENERAL	228,462,293	
23010101	PURCHASE / ACQUISITION OF LAND	228,462,293	
	TOTAL PERSONNEL	3,631,465,647	
	TOTAL OVERHEAD	77,003,041	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL RECURRENT	3,708,468,689	
	TOTAL CAPITAL	228,462,293	
	TOTAL ALLOCATION	3,936,930,982	
	FEDERAL UNIVERSITY OF TECHNOLOGY+ YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNİYOLA01005449	TEACHING AND RESEARCH EQUIPMENT	NEW	26,795,112
UNİYOLA01005453	CONSTRUCTION/REHABILITATION OF ROAD	NEW	50,000,000
UNİYOLA01005457	CONSTRUCTION OF TWIN LECTURE THEATER	NEW	100,000,000
UNİYOLA01005460	FURNISHING OF THEATER AND STUDIO	NEW	51,667,181
0517021020	UNIVERSITY OF UYO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	9,193,578,999	
21	PERSONNEL COST	8,805,915,986	
2101	SALARY	6,881,445,052	
210101	SALARIES AND WAGES	6,881,445,052	
21010101	SALARY	6,881,445,052	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,924,470,934	
210201	ALLOWANCES	1,064,290,302	
21020101	NON REGULAR ALLOWANCES	1,064,290,302	
210202	SOCIAL CONTRIBUTIONS	860,180,632	
21020201	NHIS	344,072,253	
21020202	CONTRIBUTORY PENSION	516,108,379	
22	OTHER RECURRENT COSTS	113,310,230	
2202	OVERHEAD COST	113,310,230	
220201	TRAVEL & TRANSPORT - GENERAL	11,673,776	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,139,165	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,569,583	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	965,028	
220202	UTILITIES - GENERAL	6,425,247	
22020201	ELECTRICITY CHARGES	3,569,583	
22020202	TELEPHONE CHARGES	1,427,832	
22020203	INTERNET ACCESS CHARGES	1,427,832	
220203	MATERIALS & SUPPLIES - GENERAL	14,992,243	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,569,583	
22020302	BOOKS	1,427,832	
22020303	NEWSPAPERS	1,427,832	
22020304	MAGAZINES & PERIODICALS	1,427,832	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,427,832	
22020307	DRUGS & MEDICAL SUPPLIES	1,427,832	
22020309	UNIFORMS & OTHER CLOTHING	2,141,749	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,141,749	
220204	MAINTENANCE SERVICES - GENERAL	14,278,330	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,427,832	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,141,749	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,855,667	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,283,499	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,569,583	
220205	TRAINING - GENERAL	3,569,583	
22020501	LOCAL TRAINING	3,569,583	
220208	FUEL & LUBRICANTS - GENERAL	6,068,271	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,997,396	
22020803	PLANT / GENERATOR FUEL COST	1,070,875	
220210	MISCELLANEOUS	56,302,780	
22021001	REFRESHMENT & MEALS	2,854,882	
22021002	HONORARIUM & SITTING ALLOWANCE	1,427,832	
22021003	PUBLICITY & ADVERTISEMENTS	357,768	
22021006	POSTAGES & COURIER SERVICES	2,141,749	
22021007	WELFARE PACKAGES	3,569,583	
22021009	SPORTING ACTIVITIES	3,569,583	
22021010	DIRECT TEACHING & LABORATORY COST	42,381,383	
23	CAPITAL EXPENDITURE	274,352,783	
2301	FIXED ASSETS PURCHASED	25,655,184	
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,655,184	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	
2302	CONSTRUCTION / PROVISION	248,697,599	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	248,697,599	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	212,823,611	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	35,873,988	
	TOTAL PERSONNEL	8,805,915,986	
	TOTAL OVERHEAD	113,310,230	
	TOTAL RECURRENT	8,919,226,216	
	TOTAL CAPITAL	274,352,783	
	TOTAL ALLOCATION	9,193,578,999	
	UNIVERSITY OF UYO		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIUYO 01006491	TEACHING AND RESEARCH EQUIPMENT	NEW	25,655,184
UNIUYO 02006496	CONSTRUCTION OF CENTRAL ADMIN BUILDING	NEW	118,694,411
UNIUYO 02006498	CONSTRUCTION OF HEALTH CENTRE	NEW	14,129,200
UNIUYO 02006501	CONSTRUCTION OF FACULTY OF SCIENCE BUILDING	NEW	50,000,000
UNIUYO 02006503	CONSTRUCTION OF FACULTY OF AGRIC BUILDING	NEW	30,000,000
UNIUYO 03006507	COMPLETION OF UNIVERSITY OF LIBRARY	NEW	35,873,988
0517021021	UNIVERSITY OF MAIDUGURI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	10,704,097,808	
21	PERSONNEL COST	10,232,928,331	
2101	SALARY	8,994,712,027	
210101	SALARIES AND WAGES	8,994,712,027	
21010101	SALARY	8,994,712,027	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,238,216,303	
210201	ALLOWANCES	113,877,300	
21020101	NON REGULAR ALLOWANCES	113,877,300	
210202	SOCIAL CONTRIBUTIONS	1,124,339,003	
21020201	NHIS	449,735,601	
21020202	CONTRIBUTORY PENSION	674,603,402	
22	OTHER RECURRENT COSTS	175,590,011	
2202	OVERHEAD COST	175,590,011	
220201	TRAVEL & TRANSPORT - GENERAL	20,723,688	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,691,130	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,212,366	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,522,879	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	7,297,313	
220202	UTILITIES - GENERAL	14,030,038	
22020201	ELECTRICITY CHARGES	8,296,435	
22020203	INTERNET ACCESS CHARGES	3,127,420	
22020205	WATER RATES	2,606,183	
220203	MATERIALS & SUPPLIES - GENERAL	17,461,428	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,084,947	
22020302	BOOKS	4,169,893	
22020303	NEWSPAPERS	886,102	
22020304	MAGAZINES & PERIODICALS	938,226	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,606,183	
22020306	PRINTING OF SECURITY DOCUMENTS	1,563,710	
22020307	DRUGS & MEDICAL SUPPLIES	1,563,710	
22020309	UNIFORMS & OTHER CLOTHING	2,084,947	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,563,710	
220204	MAINTENANCE SERVICES - GENERAL	13,030,916	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,084,947	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,563,710	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,212,366	
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,169,893	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,084,947	
22020703	LEGAL SERVICES	2,084,947	
220208	FUEL & LUBRICANTS - GENERAL	31,534,817	
22020801	MOTOR VEHICLE FUEL COST	2,606,183	
22020803	PLANT / GENERATOR FUEL COST	28,928,634	
220210	MISCELLANEOUS	76,724,176	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021001	REFRESHMENT & MEALS	2,606,183	
22021002	HONORARIUM & SITTING ALLOWANCE	5,212,366	
22021003	PUBLICITY & ADVERTISEMENTS	2,084,947	
22021006	POSTAGES & COURIER SERVICES	1,042,473	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,648,657	
22021009	SPORTING ACTIVITIES	3,127,420	
22021010	DIRECT TEACHING & LABORATORY COST	59,002,130	
23	CAPITAL EXPENDITURE	295,579,466	
2301	FIXED ASSETS PURCHASED	50,905,184	
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,905,184	
23010105	PURCHASE OF MOTOR VEHICLES	25,250,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	
2302	CONSTRUCTION / PROVISION	105,164,487	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	105,164,487	
23020104	CONSTRUCTION / PROVISION OF HOUSING	40,125,000	
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	20,039,487	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	139,509,795	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	139,509,795	
23030102	REHABILITATION / REPAIRS - ELECTRICITY	35,750,000	
23030103	REHABILITATION / REPAIRS - HOUSING	32,845,929	
23030113	REHABILITATION / REPAIRS - ROADS	55,455,250	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,458,616	
	TOTAL PERSONNEL	10,232,928,331	
	TOTAL OVERHEAD	175,590,011	
	TOTAL RECURRENT	10,408,518,341	
	TOTAL CAPITAL	295,579,466	
	TOTAL ALLOCATION	10,704,097,808	
	UNIVERSITY OF MAIDUGURI		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMAID01006429	PROCUREMENT OF UTILITY VEHICLES	NEW	25,250,000
UNIMAID02006435	TEACHING AND RESEARCH EQUIPMENT	NEW	25,655,184
UNIMAID03006438	COMPLETION OF 70 ROOMS FEMALE HOSTELS	NEW	40,125,000
UNIMAID04006441	CONSTRUCTION OF AGRIC FARM OFFICE AND TRACTOR SHED	NEW	20,039,487
UNIMAID05006446	EXTENSION OF PERIMETER FENCE AND PROVISION OF DRUM SIZE CONCRETE BEACONS AT THE NEW ACADEMIC CORE	NEW	45,000,000
UNIMAID06006449	UPGRADING OF HIGH VOLTAGE POWER SUPPLY EQUIPMENT	NEW	35,750,000
UNIMAID07006457	COMPLETE REPLACEMENT OF OLD ASBESTOS ROOF WITH ALUZINC IN STAFF QUARTERS ON CAMPUS	NEW	32,845,929
UNIMAID08006460	REHABILITATION/RESURFACING OF ASPHALTIC TYPE 'B' ROAD	NEW	55,455,250
UNIMAID09006463	REHABILITATION/EXPANSION OF ACADEMIC SUPPORT OFFICES (PHASE 1)	NEW	15,458,616
0517021022	NNAMDI AZIKIWE UNIVERSITY+ AWKA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	7,736,246,890	
21	PERSONNEL COST	7,377,894,508	
2101	SALARY	6,492,878,753	
210101	SALARIES AND WAGES	6,492,878,753	
21010101	SALARY	6,492,878,753	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	885,015,754	
210201	ALLOWANCES	73,405,910	
21020101	NON REGULAR ALLOWANCES	73,405,910	
210202	SOCIAL CONTRIBUTIONS	811,609,844	
21020201	NHIS	324,643,938	
21020202	CONTRIBUTORY PENSION	486,965,907	
22	OTHER RECURRENT COSTS	83,943,029	
2202	OVERHEAD COST	83,943,029	
220201	TRAVEL & TRANSPORT - GENERAL	2,715,080	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,632,093	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,082,988	
220202	UTILITIES - GENERAL	4,736,349	
22020201	ELECTRICITY CHARGES	2,911,522	
22020202	TELEPHONE CHARGES	697,125	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020203	INTERNET ACCESS CHARGES		1,127,702
220203	MATERIALS & SUPPLIES - GENERAL		9,173,965
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,245,153
22020302	BOOKS		2,255,404
22020303	NEWSPAPERS		194,785
22020304	MAGAZINES & PERIODICALS		604,858
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,219,969
22020306	PRINTING OF SECURITY DOCUMENTS		604,858
22020307	DRUGS & MEDICAL SUPPLIES		2,048,937
220204	MAINTENANCE SERVICES - GENERAL		3,741,921
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,055,939
22020402	MAINTENANCE OF OFFICE FURNITURE		287,051
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		389,570
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		707,377
22020405	MAINTENANCE OF PLANTS/GENERATORS		697,125
22020406	OTHER MAINTENANCE SERVICES		604,858
220206	OTHER SERVICES - GENERAL		2,952,529
22020601	SECURITY SERVICES		1,004,680
22020603	OFFICE RENT		1,947,849
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		707,377
22020703	LEGAL SERVICES		707,377
220208	FUEL & LUBRICANTS - GENERAL		6,446,707
22020801	MOTOR VEHICLE FUEL COST		3,053,349
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		410,074
22020803	PLANT / GENERATOR FUEL COST		2,983,285
220210	MISCELLANEOUS		53,469,100
22021001	REFRESHMENT & MEALS		707,377
22021003	PUBLICITY & ADVERTISEMENTS		594,607
22021009	SPORTING ACTIVITIES		1,117,450
22021010	DIRECT TEACHING & LABORATORY COST		51,049,667
23	CAPITAL EXPENDITURE		274,409,354
2302	CONSTRUCTION / PROVISION		79,820,176
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		79,820,176
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		79,820,176
2303	REHABILITATION / REPAIRS		168,414,619
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		168,414,619
23030113	REHABILITATION / REPAIRS - ROADS		130,409,590
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		38,005,029
2305	OTHER CAPITAL PROJECTS		26,174,559
230501	ACQUISITION OF NON TANGIBLE ASSETS		26,174,559
23050101	RESEARCH AND DEVELOPMENT		26,174,559
	TOTAL PERSONNEL		7,377,894,508
	TOTAL OVERHEAD		83,943,029
	TOTAL RECURRENT		7,461,837,537
	TOTAL CAPITAL		274,409,354
	TOTAL ALLOCATION		7,736,246,890
NNAMD I AZIKIWE UNIVERSITY+ AWKA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIZIK01005690	MULTI PURPOSE HALL & OFFICES FOR NATURAL SCIENCES	NEW	30,130,176
UNIZIK01005694	FACULTY BUILDING FOR EDUCATION	NEW	49,690,000
UNIZIK02005699	ACCESS ROAD PHASE I TO STUDENTS HOSTEL	NEW	29,939,590
UNIZIK02005702	ACCESS ROAD FROM GATE TO RUFIA GARUBA SQUARE	NEW	100,470,000
UNIZIK03005708	REHABILITATION OF BUILDINGS	NEW	38,005,029
UNIZIK04005712	TEACHING & RESEARCH EQUIPMENT	NEW	26,174,559
0517021023	BAYERO UNIVERSITY+ KANO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		8,561,606,563
21	PERSONNEL COST		7,644,714,628
2101	SALARY		6,521,659,525
210101	SALARIES AND WAGES		6,521,659,525
21010101	SALARY		6,521,659,525
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,123,055,104
210201	ALLOWANCES		307,847,663



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21020101	NON REGULAR ALLOWANCES	307,847,663	
210202	SOCIAL CONTRIBUTIONS	815,207,441	
21020201	NHIS	326,082,976	
21020202	CONTRIBUTORY PENSION	489,124,464	
22	OTHER RECURRENT COSTS	143,001,955	
2202	OVERHEAD COST	143,001,955	
220201	TRAVEL & TRANSPORT - GENERAL	20,480,971	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,480,971	
220208	FUEL & LUBRICANTS - GENERAL	33,539,408	
22020803	PLANT / GENERATOR FUEL COST	33,539,408	
220210	MISCELLANEOUS	88,981,577	
22021010	DIRECT TEACHING & LABORATORY COST	88,981,577	
23	CAPITAL EXPENDITURE	773,889,979	
2301	FIXED ASSETS PURCHASED	25,655,184	
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,655,184	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	
2302	CONSTRUCTION / PROVISION	650,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	650,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	650,000,000	
2303	REHABILITATION / REPAIRS	98,234,795	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	98,234,795	
23030113	REHABILITATION / REPAIRS - ROADS	40,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	58,234,795	
	TOTAL PERSONNEL	7,644,714,628	
	TOTAL OVERHEAD	143,001,955	
	TOTAL RECURRENT	7,787,716,584	
	TOTAL CAPITAL	773,889,979	
	TOTAL ALLOCATION	8,561,606,563	
	BAYERO UNIVERSITY+ KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUBAY001003621	PURCHASE OF TEACHING AND RESEARCH EQUIPMENTS (TRE)	NEW	25,655,184
EDUBAY002003622	CONSTRUCTION OF SENATE BUILDING	NEW	100,000,000
EDUBAY002003626	CONSTRUCTION OF FACULTY OF DENTISTRY	NEW	50,000,000
EDUBAY002003627	CONSTRUCTION/EQUIPPING UTRA MODERN LECTURE THEARTER	NEW	500,000,000
EDUBAY003003630	REHABILITATION OF ROADS & DRAINAGES ON BOTH CAMPUSES	NEW	40,000,000
EDUBAY004003635	REHABILITATION OF ACADEMIC BUILDINGS	NEW	58,234,795
0517021024	USMAN DAN FODIO UNIVERSITY+ SOKOTO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	7,355,921,843	
21	PERSONNEL COST	6,256,552,842	
2101	SALARY	4,647,135,832	
210101	SALARIES AND WAGES	4,647,135,832	
21010101	SALARY	4,647,135,832	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,609,417,010	
210201	ALLOWANCES	1,028,525,031	
21020101	NON REGULAR ALLOWANCES	1,028,525,031	
210202	SOCIAL CONTRIBUTIONS	580,891,979	
21020201	NHIS	232,356,792	
21020202	CONTRIBUTORY PENSION	348,535,187	
22	OTHER RECURRENT COSTS	105,479,021	
2202	OVERHEAD COST	105,479,021	
220202	UTILITIES - GENERAL	49,893,293	
22020201	ELECTRICITY CHARGES	49,893,293	
220203	MATERIALS & SUPPLIES - GENERAL	55,585,729	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	55,585,729	
23	CAPITAL EXPENDITURE	993,889,979	
2301	FIXED ASSETS PURCHASED	293,889,979	
230101	PURCHASE OF FIXED ASSETS - GENERAL	293,889,979	
23010101	PURCHASE / ACQUISITION OF LAND	130,000,000	
23010106	PURCHASE OF VANS	114,020,563	
23010121	PURCHASE OF RESIDENTIAL FURNITURE	10,074,232	
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	14,140,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,655,184	



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2302	CONSTRUCTION / PROVISION	700,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	700,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	700,000,000	
	TOTAL PERSONNEL	6,256,552,842	
	TOTAL OVERHEAD	105,479,021	
	TOTAL RECURRENT	6,362,031,864	
	TOTAL CAPITAL	993,889,979	
	TOTAL ALLOCATION	7,355,921,843	
USMAN DAN FODIO UNIVERSITY+ SOKOTO			
CODE	PROJECT NAME	TYPE	AMOUNT
USMAN UNI 01007334	COMPLETION OF CONSTRUCTION OF FACULTY OF AGRICULTURE PHASEI	NEW	45,000,000
USMAN UNI 01007343	COMPLETION OF CONSTRUCTION OF FACULTY OF VET. MEDICINE PHASEI	NEW	45,000,000
USMAN UNI 01007358	LAND COMPENSATION AND RESETTLEMENT OF VILLAGES ON THE MAIN CAMPUS	NEW	25,000,000
USMAN UNI 01007361	CAPACITY BUILDING	NEW	15,000,000
USMAN UNI 02007365	COMPLETION OF CONSTRUCTION OF TEACHING LABORATORIES AT THE MAIN CAMPUS	NEW	51,000,000
USMAN UNI 02007384	COMPLETION OF CONSTRUCTION OF LABORATORY BUILDING FOR COLLEGE OF HEALTH SCIENCES PHASEI	NEW	24,785,768
USMAN UNI 02007389	COMPLETION OF CONSTRUCTION OF UNIVERSITY HEALTH CENTRE	NEW	38,234,795
USMAN UNI 03007400	REHABILITATION PROJECTS	NEW	10,074,232
USMAN UNI 04007408	COMPLETION OF FURNISHING OF LABORATORY BUILDING FOR COLLEGE OF HEALTH SCIENCES	NEW	14,140,000
USMAN UNI 05007417	SUPPLY AND INSTALLATION OF TEACHING & RESEARCH EQUIPMENT	NEW	25,655,184
USMAN UNI 06007423	COMPLETION OF FACULTY OF VETERINARY SCIRNCE BUILDING	NEW	350,000,000
USMAN UNI 06007432	COMPLETION OF FACULTY OF AGRICULTURE BUILDING	NEW	350,000,000
0517021025	NATIONAL MATHEMATICAL CENTRE+ SHEDA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	986,565,318	
21	PERSONNEL COST	504,630,428	
2101	SALARY	448,560,381	
210101	SALARIES AND WAGES	448,560,381	
21010101	SALARY	448,560,381	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	56,070,048	
210202	SOCIAL CONTRIBUTIONS	56,070,048	
21020201	NHIS	22,428,019	
21020202	CONTRIBUTORY PENSION	33,642,029	
22	OTHER RECURRENT COSTS	107,067,810	
2202	OVERHEAD COST	107,067,810	
220201	TRAVEL& TRANSPORT - GENERAL	2,397,490	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,346,369	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	673,184	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	181,994	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	195,942	
220202	UTILITIES - GENERAL	4,322,466	
22020201	ELECTRICITY CHARGES	673,184	
22020202	TELEPHONE CHARGES	1,346,959	
22020203	INTERNET ACCESS CHARGES	269,274	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	673,184	
22020205	WATER RATES	821,316	
22020206	SEWERAGE CHARGES	269,274	
22020207	LEASED COMMUNICATION LINES(S)	269,274	
220203	MATERIALS & SUPPLIES - GENERAL	6,012,732	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	269,274	
22020302	BOOKS	195,942	
22020303	NEWSPAPERS	269,274	
22020304	MAGAZINES & PERIODICALS	403,911	
22020305	PRINTING OF NON SECURITY DOCUMENTS	403,911	
22020306	PRINTING OF SECURITY DOCUMENTS	1,314,106	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020307	DRUGS & MEDICAL SUPPLIES		403,911
22020308	FIELD & CAMPING MATERIALS SUPPLIES		821,316
22020309	UNIFORMS & OTHER CLOTHING		807,821
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		673,184
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		450,081
220204	MAINTENANCE SERVICES - GENERAL		6,458,702
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		673,184
22020402	MAINTENANCE OF OFFICE FURNITURE		450,246
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,971,159
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,463,949
22020405	MAINTENANCE OF PLANTS/GENERATORS		449,753
22020406	OTHER MAINTENANCE SERVICES		450,410
220205	TRAINING - GENERAL		1,079,458
22020501	LOCAL TRAINING		942,458
22020502	INTERNATIONAL TRAINING		136,999
220206	OTHER SERVICES - GENERAL		12,964,248
22020601	SECURITY SERVICES		8,088,710
22020603	OFFICE RENT		41,834
22020604	RESIDENTIAL RENT		352,838
22020606	CLEANING & FUMIGATION SERVICES		4,480,867
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,785,709
22020701	FINANCIAL CONSULTING		4,211,593
22020702	INFORMATION TECHNOLOGY CONSULTING		985,580
22020703	LEGAL SERVICES		403,431
22020704	ENGINEERING SERVICES		403,911
22020705	ARCHITECTURAL SERVICES		673,184
22020706	SURVEYING SERVICES		108,010
220208	FUEL & LUBRICANTS - GENERAL		66,314,067
22020801	MOTOR VEHICLE FUEL COST		673,184
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		64,983,789
22020803	PLANT / GENERATOR FUEL COST		385,309
22020806	COOKING GAS/FUEL COST		271,784
220209	FINANCIAL CHARGES - GENERAL		732,940
22020901	BANK CHARGES (OTHER THAN INTEREST)		457,727
22020902	INSURANCE PREMIUM		275,213
23	CAPITAL EXPENDITURE		374,867,079
2301	FIXED ASSETS PURCHASED		66,564,258
230101	PURCHASE OF FIXED ASSETS - GENERAL		66,564,258
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		66,564,258
2302	CONSTRUCTION / PROVISION		48,302,821
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		48,302,821
23020104	CONSTRUCTION / PROVISION OF HOUSING		25,152,981
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		23,149,840
2303	REHABILITATION / REPAIRS		5,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		5,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		5,000,000
2305	OTHER CAPITAL PROJECTS		255,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		255,000,000
23050101	RESEARCH AND DEVELOPMENT		255,000,000
	TOTAL PERSONNEL		504,630,428
	TOTAL OVERHEAD		107,067,810
	TOTAL RECURRENT		611,698,239
	TOTAL CAPITAL		374,867,079
	TOTAL ALLOCATION		986,565,318
	NATIONAL MATHEMATICAL CENTRE+ SHEDA		
CODE	PROJECT NAME	TYPE	AMOUNT
NMC01005488	TEACHING AND RESEARCH EQUIPMENT	NEW	16,564,258
	PRODUCTION OF TEXTBOOKS AND WORKSHOPS		50,000,000
NMC02005492	COMPLETION OF PARTICIPANT HOSTEL PHASE 2B	NEW	25,152,981
NMC03005495	COMPLETION OF SPORTS AND RECREATION CENTRE PHASE 2A	NEW	23,149,840
NMC04005500	RENOVATION OF BUILDINGS	NEW	5,000,000
NMC04005509	CAPACITY BUILDING FOR MATHS SCIENCE LECTURERS IN TERTIARY INSTITUTIONS	NEW	30,000,000



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CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
NMC05005506	PRODUCTION OF TEXTBOOKS AND WORKBOOKS FOR CORE COURSES IN MATHEMATICAL SCIENCE	NEW 20,000,000
NMC05005520	MATHEMATICAL SCIENCE OLYMPIAD	NEW 5,000,000
NMC06005527	DISTRIBUTION OF COMPLETE MATHEMATICS KITS TO 740 PRIMARY SCHOOLS AND TRAINING OF A MATHEMATICS TEACHERS PRIMARY SCHOOLS (MDGs)	NEW 200,000,000
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY+ LAGOS	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	731,957,538
21	PERSONNEL COST	514,538,785
2101	SALARY	451,231,810
210101	SALARIES AND WAGES	451,231,810
21010101	SALARY	451,231,810
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	63,306,975
210201	ALLOWANCES	6,902,999
21020101	NON REGULAR ALLOWANCES	6,902,999
210202	SOCIAL CONTRIBUTIONS	56,403,976
21020201	NHIS	22,561,590
21020202	CONTRIBUTORY PENSION	33,842,386
22	OTHER RECURRENT COSTS	67,520,276
2202	OVERHEAD COST	67,520,276
220201	TRAVEL & TRANSPORT - GENERAL	8,205,563
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,817,870
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	848,091
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	384,463
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	155,139
220202	UTILITIES - GENERAL	4,883,765
22020201	ELECTRICITY CHARGES	930,832
22020202	TELEPHONE CHARGES	901,873
22020203	INTERNET ACCESS CHARGES	1,396,248
22020204	SATELLITE BROADCASTING ACCESS CHARGES	103,426
22020205	WATER RATES	310,277
22020206	SEWERAGE CHARGES	1,241,109
220203	MATERIALS & SUPPLIES - GENERAL	7,762,105
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,585,644
22020302	BOOKS	1,034,258
22020303	NEWSPAPERS	361,990
22020304	MAGAZINES & PERIODICALS	279,250
22020305	PRINTING OF NON SECURITY DOCUMENTS	982,545
22020306	PRINTING OF SECURITY DOCUMENTS	1,070,457
22020307	DRUGS & MEDICAL SUPPLIES	672,268
22020309	UNIFORMS & OTHER CLOTHING	413,703
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	361,990
220204	MAINTENANCE SERVICES - GENERAL	5,521,902
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	928,763
22020402	MAINTENANCE OF OFFICE FURNITURE	366,127
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	465,416
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	294,763
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,102,773
22020406	OTHER MAINTENANCE SERVICES	364,059
220208	FUEL & LUBRICANTS - GENERAL	4,038,777
22020801	MOTOR VEHICLE FUEL COST	1,814,088
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	259,599
22020803	PLANT / GENERATOR FUEL COST	1,965,090
220209	FINANCIAL CHARGES - GENERAL	930,832
22020902	INSURANCE PREMIUM	930,832
220210	MISCELLANEOUS	36,177,332
22021002	HONORARIUM & SITTING ALLOWANCE	1,277,308
22021003	PUBLICITY & ADVERTISEMENTS	605,041
22021004	MEDICAL EXPENSES	453,005
22021006	POSTAGES & COURIER SERVICES	517,129
22021007	WELFARE PACKAGES	723,980
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	310,277



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021009	SPORTING ACTIVITIES	502,649	
22021010	DIRECT TEACHING & LABORATORY COST	31,270,813	
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	258,564	
22021034	INSPECTORATE	258,564	
23	CAPITAL EXPENDITURE	149,898,477	
2301	FIXED ASSETS PURCHASED	36,564,258	
230101	PURCHASE OF FIXED ASSETS - GENERAL	36,564,258	
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	16,564,258	
2302	CONSTRUCTION / PROVISION	95,184,379	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	95,184,379	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000	
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	30,184,379	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000	
2303	REHABILITATION / REPAIRS	18,149,840	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	18,149,840	
23030102	REHABILITATION / REPAIRS - ELECTRICITY	9,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	9,149,840	
	TOTAL PERSONNEL	514,538,785	
	TOTAL OVERHEAD	67,520,276	
	TOTAL RECURRENT	582,059,061	
	TOTAL CAPITAL	149,898,477	
	TOTAL ALLOCATION	731,957,538	
	FRENCH LANGUAGE VILLAGE BADAGARY+ LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
FRENVIL01005654	2 NOS OF PROJECT VEHICLES	NEW	20,000,000
FRENVIL02005659	PURCHASE OF TEACHING/ RESEARCH EQUIPMENT	NEW	16,564,258
FRENVIL03005660	COMPLETION OF CONSTRUCTION OF 1 NO BLOCK OF 12 OFFICES AND 6 WORKSHOPS	NEW	30,000,000
FRENVIL04005664	COMPLETION OF CONSTRUCTION AND FURNISHING OF CLINIC BLOCK	NEW	30,184,379
FRENVIL05005668	COMPLETION OF CONSTRUCTION OF 1 NO OF 6 CLASSROOMS+ COMPUTER CENTRE AND AN OFFICE	NEW	35,000,000
FRENVIL06005673	REHABILITATION OF 500 KVA GENERATOR (INCLUDING THE PURCHASE OF BRAND NEW ENGINE.)	NEW	9,000,000
FRENVIL07005676	REHABILITATION /REPAIRS/PAINTING OF BUILDINGS	NEW	9,149,840
0517021027	ARABIC LANGUAGE VILLAGE BORNO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	493,732,930	
21	PERSONNEL COST	292,942,647	
2101	SALARY	258,715,866	
210101	SALARIES AND WAGES	258,715,866	
21010101	SALARY	258,715,866	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,226,781	
210201	ALLOWANCES	1,887,298	
21020101	NON REGULAR ALLOWANCES	1,887,298	
210202	SOCIAL CONTRIBUTIONS	32,339,483	
21020201	NHIS	12,935,793	
21020202	CONTRIBUTORY PENSION	19,403,690	
22	OTHER RECURRENT COSTS	51,076,185	
2202	OVERHEAD COST	51,076,185	
220201	TRAVEL& TRANSPORT - GENERAL	1,554,317	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,554,317	
220202	UTILITIES - GENERAL	518,106	
22020203	INTERNET ACCESS CHARGES	518,106	
220203	MATERIALS & SUPPLIES - GENERAL	2,072,423	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	518,106	
22020306	PRINTING OF SECURITY DOCUMENTS	518,106	
22020307	DRUGS & MEDICAL SUPPLIES	518,106	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	518,106	
220204	MAINTENANCE SERVICES - GENERAL	3,411,927	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,036,211	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,072,423	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	828,969	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	518,106	
22020405	MAINTENANCE OF PLANTS/GENERATORS	821,399	
220205	TRAINING - GENERAL	518,106	
22020501	LOCAL TRAINING	518,106	
220206	OTHER SERVICES - GENERAL	9,533,145	
22020601	SECURITY SERVICES	8,289,691	
22020603	OFFICE RENT	518,106	
22020604	RESIDENTIAL RENT	518,106	
22020606	CLEANING & FUMIGATION SERVICES	207,242	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	518,106	
22020701	FINANCIAL CONSULTING	518,106	
220208	FUEL & LUBRICANTS - GENERAL	5,388,299	
22020801	MOTOR VEHICLE FUEL COST	1,243,454	
22020803	PLANT / GENERATOR FUEL COST	4,144,846	
220209	FINANCIAL CHARGES - GENERAL	253,872	
22020901	BANK CHARGES (OTHER THAN INTEREST)	253,872	
220210	MISCELLANEOUS	27,307,886	
22021001	REFRESHMENT & MEALS	518,106	
22021002	HONORARIUM & SITTING ALLOWANCE	4,144,846	
22021003	PUBLICITY & ADVERTISEMENTS	518,106	
22021006	POSTAGES & COURIER SERVICES	103,621	
22021010	DIRECT TEACHING & LABORATORY COST	22,023,208	
23	CAPITAL EXPENDITURE	149,714,098	
2301	FIXED ASSETS PURCHASED	27,662,458	
230101	PURCHASE OF FIXED ASSETS - GENERAL	27,662,458	
23010105	PURCHASE OF MOTOR VEHICLES	11,098,200	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	16,564,258	
2302	CONSTRUCTION / PROVISION	89,300,536	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	89,300,536	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	48,349,166	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,090,800	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,860,570	
2303	REHABILITATION / REPAIRS	20,631,742	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,631,742	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	20,631,742	
2305	OTHER CAPITAL PROJECTS	12,119,362	
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,119,362	
23050102	COMPUTER SOFTWARE ACQUISITION	12,119,362	
	TOTAL PERSONNEL	292,942,647	
	TOTAL OVERHEAD	51,076,185	
	TOTAL RECURRENT	344,018,832	
	TOTAL CAPITAL	149,714,098	
	TOTAL ALLOCATION	493,732,930	
	ARABIC LANGUAGE VILLAGE BORNO		
CODE	PROJECT NAME	TYPE	AMOUNT
ARABVIL01005589	PURCHASE OF VEHICLE (PROJECT VEHICLE)	NEW	11,098,200
ARABVIL02005598	TEACHING & RESEARCH EQUIPMENT PHASE II (LANG. LABS+ TRAINING EQUIPMENT ETC.)	NEW	16,564,258
ARABVIL03005606	CONSTRUCTION OF HOSTEL (100 BED SPACES MALE & FEMALE STUDENTS)	NEW	48,349,166
ARABVIL04005614	STAFF SCHOOL (CONSTRUCTION OF CLASSROOMS+)	NEW	20,090,800
ARABVIL05005618	CONSTRUCTION OF PERIMETER WALL FENCE TO ENHANCE CAMPUS SECURITY)	NEW	20,860,570
ARABVIL06005623	REHABILITATION OF EXISTING BUILDINGS (ROOFING SHEET+ CEILING+ ELECTRICAL & PAINTING)	NEW	20,631,742
ARABVIL07005630	PROCUREMENT AND INSTALLATION OF ACCOUNTING SOFTWARE AND ACCESSORIES	NEW	12,119,362
0517021029	FEDERAL UNIVERSITY OYE-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,370,292,412	
21	PERSONNEL COST	2,161,240,099	
2101	SALARY	1,913,742,912	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
210101	SALARIES AND WAGES		1,913,742,912
21010101	SALARY		1,913,742,912
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		247,497,186
210201	ALLOWANCES		8,279,322
21020101	NON REGULAR ALLOWANCES		8,279,322
210202	SOCIAL CONTRIBUTIONS		239,217,864
21020201	NHIS		95,687,146
21020202	CONTRIBUTORY PENSION		143,530,718
22	OTHER RECURRENT COSTS		113,321,301
2202	OVERHEAD COST		113,321,301
220201	TRAVEL & TRANSPORT - GENERAL		2,100,013
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		700,004
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		700,004
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		700,004
220202	UTILITIES - GENERAL		2,562,016
22020201	ELECTRICITY CHARGES		420,003
22020202	TELEPHONE CHARGES		42,000
22020203	INTERNET ACCESS CHARGES		2,100,013
220203	MATERIALS & SUPPLIES - GENERAL		10,500,065
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,100,013
22020302	BOOKS		700,004
22020303	NEWSPAPERS		700,004
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,100,013
22020306	PRINTING OF SECURITY DOCUMENTS		2,100,013
22020307	DRUGS & MEDICAL SUPPLIES		2,100,013
22020309	UNIFORMS & OTHER CLOTHING		700,004
220204	MAINTENANCE SERVICES - GENERAL		6,109,596
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,769,569
22020402	MAINTENANCE OF OFFICE FURNITURE		1,050,006
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,400,009
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,050,006
22020405	MAINTENANCE OF PLANTS/GENERATORS		700,004
22020406	OTHER MAINTENANCE SERVICES		140,001
220205	TRAINING - GENERAL		1,050,006
22020501	LOCAL TRAINING		1,050,006
220206	OTHER SERVICES - GENERAL		4,826,031
22020601	SECURITY SERVICES		4,126,027
22020606	CLEANING & FUMIGATION SERVICES		700,004
220208	FUEL & LUBRICANTS - GENERAL		5,268,634
22020801	MOTOR VEHICLE FUEL COST		3,798,625
22020803	PLANT / GENERATOR FUEL COST		1,400,009
22020806	COOKING GAS/FUEL COST		70,000
220209	FINANCIAL CHARGES - GENERAL		12,600,078
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,400,009
22020902	INSURANCE PREMIUM		11,200,069
220210	MISCELLANEOUS		68,304,862
22021001	REFRESHMENT & MEALS		420,003
22021002	HONORARIUM & SITTING ALLOWANCE		490,003
22021003	PUBLICITY & ADVERTISEMENTS		1,400,009
22021004	MEDICAL EXPENSES		1,400,009
22021006	POSTAGES & COURIER SERVICES		70,000
22021007	WELFARE PACKAGES		1,400,009
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,400,009
22021009	SPORTING ACTIVITIES		700,004
22021010	DIRECT TEACHING & LABORATORY COST		61,024,817
23	CAPITAL EXPENDITURE		95,731,012
2301	FIXED ASSETS PURCHASED		58,731,012
230101	PURCHASE OF FIXED ASSETS - GENERAL		58,731,012
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		20,900,601
23010114	PURCHASE OF COMPUTER PRINTERS		1,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,000,000
23010118	PURCHASE OF SCANNERS		2,000,000
23010119	PURCHASE OF POWER GENERATING SET		5,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5,000,000	
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,500,000	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,000,000	
23010128	PURCHASE OF SECURITY EQUIPMENT	1,000,000	
23010130	PURCHASE OF RECREATIONAL FACILITIES	1,000,000	
2302	CONSTRUCTION / PROVISION	25,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	
2303	REHABILITATION / REPAIRS	12,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,000,000	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,000,000	
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,000,000	
	TOTAL PERSONNEL	2,161,240,099	
	TOTAL OVERHEAD	113,321,301	
	TOTAL RECURRENT	2,274,561,400	
	TOTAL CAPITAL	95,731,012	
	TOTAL ALLOCATION	2,370,292,412	
	FEDERAL UNIVERSITY OYE-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
OYEEKITI 01005357	TO PROCURE OFFICE FURNITURE FOR USE	NEW	20,900,601
OYEEKITI 02005360	TO PROCURE COMPUTERS FOR DEPARTMENTS	NEW	1,500,000
OYEEKITI 03005363	TO PROCURE MACHINES FOR OFFICE USES	NEW	2,000,000
OYEEKITI 04005366	PROCURE SCANNERS FOR DOCUMENTS	NEW	2,000,000
OYEEKITI 05005367	TO PROCURE TWO POWER GENERATING SETS	NEW	5,000,000
OYEEKITI 06005370	TO PROCURE MEDICAL LAB EQUIPMENT	NEW	5,000,000
OYEEKITI 07005372	TO PROCURE AND INSTALL FIRE EQUIPMENT	NEW	2,000,000
OYEEKITI 08005376	TO PROCURE TEACHING LAB EQUIPMENT	NEW	13,830,411
OYEEKITI 10005386	TO PROCURE SPORTING EQUIPMENT	NEW	1,500,000
OYEEKITI 11005390	TO PROCURE AGRICULTURAL EQUIPMENT/IMPLEMENTS	NEW	3,000,000
OYEEKITI 12005392	TO PROCURE/INSTALL SECURITY GADGETS	NEW	1,000,000
OYEEKITI 13005397	TO PROCURE RECREATIONAL FACILITIES FOR STAFF AND STUDENTS	NEW	1,000,000
OYEEKITI 14005399	TO CONTINUE WITH CONSTRUCTION OF OFFICE BUILDING	NEW	10,000,000
OYEEKITI 15005404	CONSTRUCTION OF 2 Nos BOREHOLE AND OVERHEAD TANK	NEW	5,000,000
OYEEKITI 16005407	CONSTRUCTION OF INTERNAL ROAD NETWORK	NEW	10,000,000
OYEEKITI 17005410	TO REHABILITATE EXISTING BOREHOLES	NEW	1,000,000
OYEEKITI 18005413	TO REHABILITATE THE EXISTING SPORTING FACILITIES THROUGH THE ERECTION OF LANDSCAPING TO PROTECT FROM EOSION	NEW	5,000,000
OYEEKITI 19005416	TO UNDERTAKE REPAIRS AND REHABILITATE EXISTING STRUCTURES	NEW	6,000,000
0517021030	FEDERAL UNIVERSITY OTUOKE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,984,781,746	
21	PERSONNEL COST	1,775,729,432	
2101	SALARY	1,552,829,374	
210101	SALARIES AND WAGES	1,552,829,374	
21010101	SALARY	1,552,829,374	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	222,900,059	
210201	ALLOWANCES	28,796,387	
21020101	NON REGULAR ALLOWANCES	28,796,387	
210202	SOCIAL CONTRIBUTIONS	194,103,672	
21020201	NHIS	77,641,469	
21020202	CONTRIBUTORY PENSION	116,462,203	
22	OTHER RECURRENT COSTS	112,919,851	
2202	OVERHEAD COST	112,919,851	
220201	TRAVEL& TRANSPORT - GENERAL	7,029,822	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,192,727	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	837,095	
220202	UTILITIES - GENERAL	5,573,453	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020201	ELECTRICITY CHARGES	3,096,363	
22020202	TELEPHONE CHARGES	1,238,545	
22020203	INTERNET ACCESS CHARGES	1,238,545	
220203	MATERIALS & SUPPLIES - GENERAL	5,573,453	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,096,364	
22020302	BOOKS	1,238,545	
22020303	NEWSPAPERS	1,238,545	
220204	MAINTENANCE SERVICES - GENERAL	11,614,879	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,238,545	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,857,819	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,477,091	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,945,060	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,096,364	
220205	TRAINING - GENERAL	3,096,364	
22020501	LOCAL TRAINING	3,096,364	
220208	FUEL & LUBRICANTS - GENERAL	5,263,818	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,334,909	
22020803	PLANT / GENERATOR FUEL COST	928,909	
220210	MISCELLANEOUS	74,768,063	
22021001	REFRESHMENT & MEALS	2,477,091	
22021002	HONORARIUM & SITTING ALLOWANCE	1,238,545	
22021003	PUBLICITY & ADVERTISEMENTS	309,637	
22021006	POSTAGES & COURIER SERVICES	1,857,819	
22021007	WELFARE PACKAGES	3,096,364	
22021009	SPORTING ACTIVITIES	3,096,364	
22021010	DIRECT TEACHING & LABORATORY COST	62,692,244	
23	CAPITAL EXPENDITURE	96,132,462	
2301	FIXED ASSETS PURCHASED	55,447,976	
230101	PURCHASE OF FIXED ASSETS - GENERAL	55,447,976	
23010105	PURCHASE OF MOTOR VEHICLES	18,911,870	
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	22,705,695	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411	
2302	CONSTRUCTION / PROVISION	40,684,486	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,684,486	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,684,486	
	TOTAL PERSONNEL	1,775,729,432	
	TOTAL OVERHEAD	112,919,851	
	TOTAL RECURRENT	1,888,649,284	
	TOTAL CAPITAL	96,132,462	
	TOTAL ALLOCATION	1,984,781,746	
	FEDERAL UNIVERSITY OTUOKE		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIUOTUOKE01005329	PURCHASE OF MOTOR VEHICLES	NEW	18,911,870
UNIUOTUOKE02005331	PROCUREMENT OF LABORATORYEQUIPMENT	NEW	22,705,695
UNIUOTUOKE03005332	TEACHING AND RESEARCH EQUIPMENT	NEW	13,830,411
UNIUOTUOKE04005337	CONSTRUCTION OF WORKS DEPARTMENT BUILDING	NEW	40,684,486
0517021031	FEDERAL UNIVERSITY DUTSE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,522,178,886	
21	PERSONNEL COST	1,813,126,572	
2101	SALARY	1,611,668,064	
210101	SALARIES AND WAGES	1,611,668,064	
21010101	SALARY	1,611,668,064	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	201,458,508	
210202	SOCIAL CONTRIBUTIONS	201,458,508	
21020201	NHIS	80,583,403	
21020202	CONTRIBUTORY PENSION	120,875,105	
22	OTHER RECURRENT COSTS	112,960,996	
2202	OVERHEAD COST	112,960,996	
220201	TRAVEL& TRANSPORT - GENERAL	3,551,318	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,800,017	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	751,301	
220202	UTILITIES - GENERAL	7,812,610	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020201	ELECTRICITY CHARGES		2,800,017
22020202	TELEPHONE CHARGES		1,106,008
22020203	INTERNET ACCESS CHARGES		1,106,567
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,800,017
220203	MATERIALS & SUPPLIES - GENERAL		15,596,096
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,800,017
22020302	BOOKS		4,186,026
22020303	NEWSPAPERS		1,106,007
22020304	MAGAZINES & PERIODICALS		1,106,007
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,246,008
22020306	PRINTING OF SECURITY DOCUMENTS		1,106,007
22020307	DRUGS & MEDICAL SUPPLIES		1,246,008
22020309	UNIFORMS & OTHER CLOTHING		1,400,009
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,400,009
220204	MAINTENANCE SERVICES - GENERAL		9,436,058
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,106,007
22020402	MAINTENANCE OF OFFICE FURNITURE		1,400,009
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,610,010
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,800,017
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,520,016
220205	TRAINING - GENERAL		3,570,022
22020501	LOCAL TRAINING		3,570,022
220208	FUEL & LUBRICANTS - GENERAL		3,780,023
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,080,019
22020803	PLANT / GENERATOR FUEL COST		700,004
220210	MISCELLANEOUS		69,214,868
22021001	REFRESHMENT & MEALS		1,680,010
22021002	HONORARIUM & SITTING ALLOWANCE		630,004
22021003	PUBLICITY & ADVERTISEMENTS		280,002
22021006	POSTAGES & COURIER SERVICES		1,400,009
22021007	WELFARE PACKAGES		2,100,013
22021009	SPORTING ACTIVITIES		2,100,013
22021010	DIRECT TEACHING & LABORATORY COST		61,024,817
23	CAPITAL EXPENDITURE		596,091,318
2301	FIXED ASSETS PURCHASED		596,091,318
230101	PURCHASE OF FIXED ASSETS - GENERAL		596,091,318
23010102	PURCHASE OF OFFICE BUILDINGS		581,900,601
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		14,190,717
	TOTAL PERSONNEL		1,813,126,572
	TOTAL OVERHEAD		112,960,996
	TOTAL RECURRENT		1,926,087,568
	TOTAL CAPITAL		596,091,318
	TOTAL ALLOCATION		2,522,178,886
	FEDERAL UNIVERSITY DUTSE		
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.DUTSE001004671	PURCHASE OF OFFICE BUILDINGS	NEW	49,900,601
UNI.DUTSE001004691	PURCHASE OF OFFICE BUILDINGS	NEW	32,000,000
UNI.DUTSE001004692	CONSTRUCTION OF A MODERN STUDENTS HOSTEL	NEW	500,000,000
UNI.DUTSE002004699	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	14,190,717
0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,606,214,656
21	PERSONNEL COST		1,397,162,343
2101	SALARY		1,212,840,310
210101	SALARIES AND WAGES		1,212,840,310
21010101	SALARY		1,212,840,310
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		184,322,033
210201	ALLOWANCES		32,716,994
21020101	NON REGULAR ALLOWANCES		32,716,994
210202	SOCIAL CONTRIBUTIONS		151,605,039
21020201	NHIS		60,642,016
21020202	CONTRIBUTORY PENSION		90,963,023
22	OTHER RECURRENT COSTS		111,151,929



2014 APPROPRIATION ACT	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2014 APPROPRIATION ACT	CODE	LINE ITEM	AMOUNT (=N=)
	2202	OVERHEAD COST	111,151,929
	220201	TRAVEL & TRANSPORT - GENERAL	11,123,899
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,165,236
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,407,318
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,182
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,551,164
	220202	UTILITIES - GENERAL	812,485
	22020202	TELEPHONE CHARGES	812,485
	220203	MATERIALS & SUPPLIES - GENERAL	3,634,261
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,450,884
	22020303	NEWSPAPERS	229,851
	22020304	MAGAZINES & PERIODICALS	110,974
	22020306	PRINTING OF SECURITY DOCUMENTS	333,049
	22020307	DRUGS & MEDICAL SUPPLIES	1,065,481
	22020309	UNIFORMS & OTHER CLOTHING	444,022
	220204	MAINTENANCE SERVICES - GENERAL	3,447,002
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,048,835
	22020402	MAINTENANCE OF OFFICE FURNITURE	554,875
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	611,472
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	610,362
	22020405	MAINTENANCE OF PLANTS/GENERATORS	621,459
	220205	TRAINING - GENERAL	2,744,066
	22020501	LOCAL TRAINING	1,220,724
	22020502	INTERNATIONAL TRAINING	1,523,342
	220206	OTHER SERVICES - GENERAL	776,824
	22020606	CLEANING & FUMIGATION SERVICES	776,824
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,873,088
	22020701	FINANCIAL CONSULTING	1,442,674
	22020702	INFORMATION TECHNOLOGY CONSULTING	5,326,795
	22020703	LEGAL SERVICES	332,925
	22020704	ENGINEERING SERVICES	2,219,498
	22020705	ARCHITECTURAL SERVICES	1,775,598
	22020706	SURVEYING SERVICES	1,775,598
	220208	FUEL & LUBRICANTS - GENERAL	7,484,147
	22020801	MOTOR VEHICLE FUEL COST	1,598,039
	22020803	PLANT / GENERATOR FUEL COST	5,886,109
	220209	FINANCIAL CHARGES - GENERAL	1,132,157
	22020901	BANK CHARGES (OTHER THAN INTEREST)	22,408
	22020902	INSURANCE PREMIUM	1,109,749
	220210	MISCELLANEOUS	67,123,997
	22021002	HONORARIUM & SITTING ALLOWANCE	1,109,749
	22021003	PUBLICITY & ADVERTISEMENTS	2,219,498
	22021004	MEDICAL EXPENSES	554,875
	22021006	POSTAGES & COURIER SERVICES	106,536
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	532,680
	22021009	SPORTING ACTIVITIES	554,875
	22021010	DIRECT TEACHING & LABORATORY COST	62,045,786
	23	CAPITAL EXPENDITURE	97,900,384
	2301	FIXED ASSETS PURCHASED	70,371,012
	230101	PURCHASE OF FIXED ASSETS - GENERAL	70,371,012
	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	20,000,000
	23010104	PURCHASE MOTOR CYCLES	640,000
	23010105	PURCHASE OF MOTOR VEHICLES	5,000,000
	23010108	PURCHASE OF BUSES	5,000,000
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,400,601
	23010113	PURCHASE OF COMPUTERS	1,500,000
	23010114	PURCHASE OF COMPUTER PRINTERS	500,000
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,000,000
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	2,500,000
	2302	CONSTRUCTION / PROVISION	22,669,372



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	22,669,372	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,169,372	
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000	
2305	OTHER CAPITAL PROJECTS	4,360,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,360,000	
23050102	COMPUTER SOFTWARE ACQUISITION	4,360,000	
	TOTAL PERSONNEL	1,397,162,343	
	TOTAL OVERHEAD	111,151,929	
	TOTAL RECURRENT	1,508,314,272	
	TOTAL CAPITAL	97,900,384	
	TOTAL ALLOCATION	1,606,214,656	
	FEDERAL UNIVERISTY NDUFU ALIKE IKWO		
CODE	PROJECT NAME	TYPE	AMOUNT
NDUFU001005247	PURCHASE OF RESIDENTIAL BUILDING	NEW	20,000,000
NDUFU002005254	PURCHASE OF 4 NOS. MOTOR CYCLE SECURITY PERSONNEL	NEW	640,000
NDUFU003005258	PURCHASE OF MOTOR VEHICLES	NEW	5,000,000
NDUFU004005260	PURCHASE OF BUS	NEW	5,000,000
NDUFU005005265	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	10,400,601
NDUFU006005272	PURCHASE OF COMPUTERS	NEW	1,500,000
NDUFU007005275	PURCHASE OF COMPUTER PRINTERS	NEW	500,000
NDUFU008005277	PURCHASE OF PHOTOCOPYING MACHINES	NEW	3,000,000
NDUFU009005283	PROVISION OF FIRE FIGHTING EQUIPMENT	NEW	3,500,000
NDUFU010005287	PROVISION OF TEACHING AND RESEARCH EQUIPMENT	NEW	13,830,411
NDUFU011005293	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	NEW	5,000,000
NDUFU012005301	PROVISION OF SPORTING/GAMING EQUIPMENT	NEW	2,500,000
NDUFU013005303	CONSTRUCTION OF GATE HOUSE	NEW	12,169,372
NDUFU014005305	CONSRUCTION OF ROAD+ DRAINAGE AND WALKWAY (PHASE 1) 500 METERS	NEW	10,500,000
NDUFU015005307	WEBSITE DEVELOPMENT AND UPGRADING	NEW	4,360,000
0517021033	FEDERAL UNIVERSITY LAFIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,446,838,015	
21	PERSONNEL COST	1,237,785,701	
2101	SALARY	1,100,253,956	
210101	SALARIES AND WAGES	1,100,253,956	
21010101	SALARY	1,100,253,956	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	137,531,745	
210202	SOCIAL CONTRIBUTIONS	137,531,745	
21020201	NHIS	55,012,698	
21020202	CONTRIBUTORY PENSION	82,519,047	
22	OTHER RECURRENT COSTS	113,321,302	
2202	OVERHEAD COST	113,321,302	
220201	TRAVEL& TRANSPORT - GENERAL	19,600,121	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,086	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,600,035	
220202	UTILITIES - GENERAL	2,380,015	
22020201	ELECTRICITY CHARGES	1,050,006	
22020202	TELEPHONE CHARGES	350,002	
22020205	WATER RATES	980,006	
220203	MATERIALS & SUPPLIES - GENERAL	9,176,218	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,043	
22020303	NEWSPAPERS	566,165	
22020306	PRINTING OF SECURITY DOCUMENTS	1,050,006	
22020307	DRUGS & MEDICAL SUPPLIES	280,002	
22020309	UNIFORMS & OTHER CLOTHING	280,002	
220204	MAINTENANCE SERVICES - GENERAL	3,430,021	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,002	
22020402	MAINTENANCE OF OFFICE FURNITURE	700,004	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,004	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	280,002	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,400,009	
220205	TRAINING - GENERAL	1,400,009	
22020501	LOCAL TRAINING	1,400,009	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
220206	OTHER SERVICES - GENERAL		5,460,034
22020601	SECURITY SERVICES		4,760,030
22020606	CLEANING & FUMIGATION SERVICES		700,004
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		700,004
22020703	LEGAL SERVICES		700,004
220208	FUEL & LUBRICANTS - GENERAL		4,200,026
22020801	MOTOR VEHICLE FUEL COST		4,200,026
220209	FINANCIAL CHARGES - GENERAL		1,400,009
22020901	BANK CHARGES (OTHER THAN INTEREST)		700,004
22020902	INSURANCE PREMIUM		700,004
220210	MISCELLANEOUS		65,574,845
22021001	REFRESHMENT & MEALS		1,400,009
22021003	PUBLICITY & ADVERTISEMENTS		2,100,013
22021006	POSTAGES & COURIER SERVICES		700,004
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		350,002
22021010	DIRECT TEACHING & LABORATORY COST		61,024,817
23	CAPITAL EXPENDITURE		95,731,012
2301	FIXED ASSETS PURCHASED		73,703,012
230101	PURCHASE OF FIXED ASSETS - GENERAL		73,703,012
23010105	PURCHASE OF MOTOR VEHICLES		10,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		14,000,000
23010113	PURCHASE OF COMPUTERS		4,872,601
23010114	PURCHASE OF COMPUTER PRINTERS		2,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		3,000,000
23010117	PURCHASE OF SHREDDING MACHINES		1,000,000
23010118	PURCHASE OF SCANNERS		1,000,000
23010119	PURCHASE OF POWER GENERATING SET		10,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE		500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		13,830,411
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		12,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		1,000,000
2302	CONSTRUCTION / PROVISION		10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		10,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		5,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		5,000,000
2303	REHABILITATION / REPAIRS		2,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		2,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		1,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		1,000,000
2305	OTHER CAPITAL PROJECTS		10,028,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		10,028,000
23050102	COMPUTER SOFTWARE ACQUISITION		10,028,000
	TOTAL PERSONNEL		1,237,785,701
	TOTAL OVERHEAD		113,321,302
	TOTAL RECURRENT		1,351,107,003
	TOTAL CAPITAL		95,731,012
	TOTAL ALLOCATION		1,446,838,015
FEDERAL UNIVERSITY LAFIA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNILAFIA001005085	PURCHASE OF MOTOR VEHICLE	NEW	10,000,000
UNILAFIA002005097	PURCHASE OF OFFICE FURNITURES AND FITTINGS	NEW	10,000,000
UNILAFIA002005100	PURCHASE OF TELEPHONE EQUIPMENT AND FITTINGS	NEW	4,000,000
UNILAFIA003005104	PURCHASE OF COMPUTERS	NEW	4,872,601
UNILAFIA004005106	PURCHASE OF COMPUTER PRINTER	NEW	2,500,000
UNILAFIA005005109	PURCHASE OF PHOTOCOPYING MACHINES	NEW	3,000,000
UNILAFIA006005113	PURCHASING OF SHREDDING MACHINE	NEW	1,000,000
UNILAFIA007005115	PURCHASE OF SCANNERS	NEW	1,000,000
UNILAFIA008005117	PURCHASE OF POWER GENERATING SET	NEW	10,000,000
UNILAFIA009005119	PURCHASE OF RESIDENTIAL FURNITURE	NEW	500,000
UNILAFIA010005121	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	NEW	13,830,411
UNILAFIA011005124	LIBRARY BOOKS & JOURNALS	NEW	8,400,000
UNILAFIA011005126	LIBRARY EQUIPMENT	NEW	3,600,000
UNILAFIA012005134	PURCHASE OF SPORT EQUIPMENT	NEW	1,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
UNILAFIA013005137	PROVISION OF WATER SUPPLY INFRASTRUCTURE	NEW 5,000,000
UNILAFIA014005140	CONSTRUCTION OF ROADS+ CULVERT AND BRIDGES	NEW 5,000,000
UNILAFIA015005144	REPAIRS OF RESIDENTIAL BUILDING	NEW 1,000,000
UNILAFIA016005145	REPAIRS OF WATER FACILITIES	NEW 1,000,000
UNILAFIA017005148	ACQUISITION OF COMPUTER SOFTWARE	NEW 10,028,000
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	
2	EXPENDITURE	1,851,214,573
21	PERSONNEL COST	1,642,162,259
2101	SALARY	1,455,224,911
210101	SALARIES AND WAGES	1,455,224,911
21010101	SALARY	1,455,224,911
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	186,937,348
210201	ALLOWANCES	5,034,234
21020101	NON REGULAR ALLOWANCES	5,034,234
210202	SOCIAL CONTRIBUTIONS	181,903,114
21020201	NHIS	72,761,246
21020202	CONTRIBUTORY PENSION	109,141,868
22	OTHER RECURRENT COSTS	112,413,730
2202	OVERHEAD COST	112,413,730
220201	TRAVEL& TRANSPORT - GENERAL	7,492,481
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,800,017
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,400,009
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,892,446
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,400,009
220202	UTILITIES - GENERAL	5,676,196
22020201	ELECTRICITY CHARGES	1,120,007
22020203	INTERNET ACCESS CHARGES	3,856,185
22020205	WATER RATES	700,004
220203	MATERIALS & SUPPLIES - GENERAL	7,700,048
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,017
22020303	NEWSPAPERS	700,004
22020304	MAGAZINES & PERIODICALS	700,004
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,004
22020306	PRINTING OF SECURITY DOCUMENTS	1,400,009
22020309	UNIFORMS & OTHER CLOTHING	1,400,009
220204	MAINTENANCE SERVICES - GENERAL	2,380,015
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,004
22020402	MAINTENANCE OF OFFICE FURNITURE	280,002
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,120,007
22020405	MAINTENANCE OF PLANTS/GENERATORS	280,002
220206	OTHER SERVICES - GENERAL	420,003
22020606	CLEANING & FUMIGATION SERVICES	420,003
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,800,017
22020701	FINANCIAL CONSULTING	2,800,017
220208	FUEL & LUBRICANTS - GENERAL	7,000,043
22020801	MOTOR VEHICLE FUEL COST	1,400,009
22020803	PLANT / GENERATOR FUEL COST	5,600,035
220209	FINANCIAL CHARGES - GENERAL	3,500,022
22020901	BANK CHARGES (OTHER THAN INTEREST)	700,004
22020902	INSURANCE PREMIUM	2,800,017
220210	MISCELLANEOUS	75,444,906
22021002	HONORARIUM & SITTING ALLOWANCE	5,600,035
22021003	PUBLICITY & ADVERTISEMENTS	1,400,009
22021006	POSTAGES & COURIER SERVICES	700,004
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,800,017
22021009	SPORTING ACTIVITIES	1,400,009
22021010	DIRECT TEACHING & LABORATORY COST	62,424,826
22021031	CURRICULUM DEVELOPMENT	700,004
22021034	INSPECTORATE	420,003
23	CAPITAL EXPENDITURE	96,638,583
2301	FIXED ASSETS PURCHASED	13,830,411
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,830,411



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411	
2302	CONSTRUCTION / PROVISION	82,808,172	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	82,808,172	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	41,900,601	
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	40,907,571	
	TOTAL PERSONNEL	1,642,162,259	
	TOTAL OVERHEAD	112,413,730	
	TOTAL RECURRENT	1,754,575,990	
	TOTAL CAPITAL	96,638,583	
	TOTAL ALLOCATION	1,851,214,573	
FEDERAL UNIVERSITY DUTSIN-MA			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDUSMA001004421	TEACHING & RESEARCH EQUIPMENT	NEW	13,830,411
EDUDUSMA002004434	CONSTRUCTION OF FACULTY OF ENGINEERING & TECHNOLOGY BUILDING PHASE 1	NEW	41,900,601
EDUDUSMA003004443	INTEGRATED FISHERIES & POULTRY FARM (PHASE 2)	NEW	40,907,571
0517021035	FEDERAL UNIVERSITY KASHERE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,309,090,443	
21	PERSONNEL COST	1,020,038,130	
2101	SALARY	906,700,560	
210101	SALARIES AND WAGES	906,700,560	
21010101	SALARY	906,700,560	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	113,337,570	
210202	SOCIAL CONTRIBUTIONS	113,337,570	
21020201	NHIS	45,335,028	
21020202	CONTRIBUTORY PENSION	68,002,542	
22	OTHER RECURRENT COSTS	113,321,302	
2202	OVERHEAD COST	113,321,302	
220201	TRAVEL & TRANSPORT - GENERAL	8,400,052	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,900,030	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,022	
220202	UTILITIES - GENERAL	4,696,190	
22020201	ELECTRICITY CHARGES	2,100,013	
22020203	INTERNET ACCESS CHARGES	1,616,171	
22020205	WATER RATES	980,006	
220203	MATERIALS & SUPPLIES - GENERAL	2,800,017	
22020302	BOOKS	2,800,017	
220204	MAINTENANCE SERVICES - GENERAL	8,400,052	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,900,030	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,022	
220208	FUEL & LUBRICANTS - GENERAL	28,000,173	
22020801	MOTOR VEHICLE FUEL COST	7,000,043	
22020803	PLANT / GENERATOR FUEL COST	21,000,130	
220210	MISCELLANEOUS	61,024,817	
22021010	DIRECT TEACHING & LABORATORY COST	61,024,817	
23	CAPITAL EXPENDITURE	175,731,012	
2301	FIXED ASSETS PURCHASED	93,830,411	
230101	PURCHASE OF FIXED ASSETS - GENERAL	93,830,411	
23010112	PURCHASE OF MOTOR VEHICLES	80,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411	
2302	CONSTRUCTION / PROVISION	81,900,601	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	81,900,601	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,074,818	
23020114	CONSTRUCTION / PROVISION OF ROADS	31,825,783	
	TOTAL PERSONNEL	1,020,038,130	
	TOTAL OVERHEAD	113,321,302	
	TOTAL RECURRENT	1,133,359,431	
	TOTAL CAPITAL	175,731,012	
	TOTAL ALLOCATION	1,309,090,443	
FEDERAL UNIVERSITY KASHERE			
CODE	PROJECT NAME	TYPE	AMOUNT



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
EDUKASHERE001004455	TEACHING & RESEARCH EQUIPMENT	NEW 13,830,411
EDUKASHERE001004456	PURCHASE OF LUXURIUS BUSES	80,000,000
EDUKASHERE002004546	CONSTRUCTION OF I NO STUDENT HOSTEL	NEW 50,074,818
EDUKASHERE003004573	UNIVERSITY ROADS & LANDSCAPING	NEW 31,825,783
0517021036	FEDERAL UNIVERSITY LOKOJA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,768,127,221
21	PERSONNEL COST	1,559,074,907
2101	SALARY	1,415,095,099
210101	SALARIES AND WAGES	1,415,095,099
21010101	SALARY	1,415,095,099
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	143,979,808
210201	ALLOWANCES	17,092,921
21020101	NON REGULAR ALLOWANCES	17,092,921
210202	SOCIAL CONTRIBUTIONS	126,886,887
21020201	NHIS	50,754,755
21020202	CONTRIBUTORY PENSION	76,132,132
22	OTHER RECURRENT COSTS	112,373,695
2202	OVERHEAD COST	112,373,695
220201	TRAVEL & TRANSPORT - GENERAL	6,525,077
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,549,150
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,975,927
220202	UTILITIES - GENERAL	4,362,044
22020201	ELECTRICITY CHARGES	2,066,908
22020202	TELEPHONE CHARGES	952,378
22020203	INTERNET ACCESS CHARGES	1,342,757
220203	MATERIALS & SUPPLIES - GENERAL	12,067,913
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,050,693
22020302	BOOKS	3,176,911
22020303	NEWSPAPERS	347,743
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,866,265
22020306	PRINTING OF SECURITY DOCUMENTS	594,920
22020307	DRUGS & MEDICAL SUPPLIES	2,607,898
22020309	UNIFORMS & OTHER CLOTHING	1,274,753
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	148,730
220204	MAINTENANCE SERVICES - GENERAL	5,959,385
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,105,725
22020402	MAINTENANCE OF OFFICE FURNITURE	157,535
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,978,504
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,153,042
22020405	MAINTENANCE OF PLANTS/GENERATORS	564,579
220205	TRAINING - GENERAL	3,227,443
22020501	LOCAL TRAINING	3,227,443
220208	FUEL & LUBRICANTS - GENERAL	10,620,765
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,463,897
22020803	PLANT / GENERATOR FUEL COST	7,156,867
220210	MISCELLANEOUS	69,611,068
22021001	REFRESHMENT & MEALS	1,841,812
22021002	HONORARIUM & SITTING ALLOWANCE	3,630,204
22021003	PUBLICITY & ADVERTISEMENTS	715,146
22021006	POSTAGES & COURIER SERVICES	174,682
22021007	WELFARE PACKAGES	1,305,255
22021009	SPORTING ACTIVITIES	919,152
22021010	DIRECT TEACHING & LABORATORY COST	61,024,817
23	CAPITAL EXPENDITURE	96,678,619
2301	FIXED ASSETS PURCHASED	13,830,411
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,830,411
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411
2302	CONSTRUCTION / PROVISION	82,848,208



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	82,848,208	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	82,848,208	
	TOTAL PERSONNEL	1,559,074,907	
	TOTAL OVERHEAD	112,373,695	
	TOTAL RECURRENT	1,671,448,602	
	TOTAL CAPITAL	96,678,619	
	TOTAL ALLOCATION	1,768,127,221	
FEDERAL UNIVERSITY LOKOJA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNILOKOJ001005166	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	13,830,411
UNILOKOJ002005171	CONSTRUCTION OF FACULTY OF SCIENCE BLOCK	NEW	82,848,208
0517021037	FEDERAL UNIVERSITY WUKARI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,564,963,693	
21	PERSONNEL COST	2,355,911,379	
2101	SALARY	2,075,780,910	
210101	SALARIES AND WAGES	2,075,780,910	
21010101	SALARY	2,075,780,910	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	280,130,470	
210201	ALLOWANCES	20,657,856	
21020101	NON REGULAR ALLOWANCES	20,657,856	
210202	SOCIAL CONTRIBUTIONS	259,472,614	
21020201	NHIS	103,789,045	
21020202	CONTRIBUTORY PENSION	155,683,568	
22	OTHER RECURRENT COSTS	113,321,302	
2202	OVERHEAD COST	113,321,302	
220201	TRAVEL& TRANSPORT - GENERAL	3,500,022	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,022	
220202	UTILITIES - GENERAL	7,700,048	
22020201	ELECTRICITY CHARGES	4,900,030	
22020202	TELEPHONE CHARGES	2,100,013	
22020205	WATER RATES	700,004	
220203	MATERIALS & SUPPLIES - GENERAL	16,800,104	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,026	
22020302	BOOKS	1,400,009	
22020303	NEWSPAPERS	700,004	
22020307	DRUGS & MEDICAL SUPPLIES	4,200,026	
22020309	UNIFORMS & OTHER CLOTHING	700,004	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,600,035	
220204	MAINTENANCE SERVICES - GENERAL	5,600,035	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,400,009	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,400,009	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,800,017	
220205	TRAINING - GENERAL	2,800,017	
22020501	LOCAL TRAINING	2,800,017	
220206	OTHER SERVICES - GENERAL	4,200,026	
22020601	SECURITY SERVICES	700,004	
22020606	CLEANING & FUMIGATION SERVICES	3,500,022	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,004	
22020703	LEGAL SERVICES	700,004	
220208	FUEL & LUBRICANTS - GENERAL	7,000,043	
22020801	MOTOR VEHICLE FUEL COST	4,200,026	
22020803	PLANT / GENERATOR FUEL COST	2,800,017	
220209	FINANCIAL CHARGES - GENERAL	3,996,186	
22020901	BANK CHARGES (OTHER THAN INTEREST)	420,003	
22020902	INSURANCE PREMIUM	3,576,183	
220210	MISCELLANEOUS	61,024,817	
22021010	DIRECT TEACHING & LABORATORY COST	61,024,817	
23	CAPITAL EXPENDITURE	95,731,012	
2301	FIXED ASSETS PURCHASED	13,830,411	
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,830,411	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	13,830,411	
2302	CONSTRUCTION / PROVISION	61,900,601	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	61,900,601	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	11,900,601	
23020114	CONSTRUCTION / PROVISION OF ROADS	20,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	
2303	REHABILITATION / REPAIRS	20,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	20,000,000	
	TOTAL PERSONNEL	2,355,911,379	
	TOTAL OVERHEAD	113,321,302	
	TOTAL RECURRENT	2,469,232,681	
	TOTAL CAPITAL	95,731,012	
	TOTAL ALLOCATION	95,731,012	
	FEDERAL UNIVERSITY WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUWUKARI001004603	SUPPLY OF TEACHING AND LABORATORY EQUIPMENT& RESEARCH CONSUMABLES	NEW	13,830,411
EDUWUKARI002004639	CONSTRUCTION OF SPORT GROUND AND EQUIPMENT	NEW	11,900,601
EDUWUKARI003004649	CONSTRUCTION OF ROADS AND PARKS	NEW	20,000,000
EDUWUKARI004004651	CONSTRUCTION OF PERIMETER FENCE AND GATE HOUSE	NEW	30,000,000
EDUWUKARI005004653	REHABILITATION / CONSTRUCTION OF STAFF QUARTERS	NEW	20,000,000
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,538,797,846	
21	PERSONNEL COST	928,797,846	
2101	SALARY	816,127,717	
210101	SALARIES AND WAGES	816,127,717	
21010101	SALARY	816,127,717	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	112,670,129	
210201	ALLOWANCES	10,654,164	
21020101	NON REGULAR ALLOWANCES	10,654,164	
210202	SOCIAL CONTRIBUTIONS	102,015,965	
21020201	NHIS	40,806,386	
21020202	CONTRIBUTORY PENSION	61,209,579	
22	OTHER RECURRENT COSTS	187,034,777	
2202	OVERHEAD COST	187,034,777	
220201	TRAVEL & TRANSPORT - GENERAL	67,034,777	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	27,034,777	
220202	UTILITIES - GENERAL	27,000,000	
22020201	ELECTRICITY CHARGES	20,000,000	
22020202	TELEPHONE CHARGES	1,000,000	
22020203	INTERNET ACCESS CHARGES	1,000,000	
22020205	WATER RATES	5,000,000	
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000	
22020302	BOOKS	2,000,000	
22020304	MAGAZINES & PERIODICALS	1,000,000	
22020307	DRUGS & MEDICAL SUPPLIES	2,000,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000	
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000	
22020406	OTHER MAINTENANCE SERVICES	1,000,000	
220206	OTHER SERVICES - GENERAL	500,000	
22020606	CLEANING & FUMIGATION SERVICES	500,000	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,000,000	
22020701	FINANCIAL CONSULTING	2,000,000	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000
22020706	SURVEYING SERVICES		10,000,000
220208	FUEL & LUBRICANTS - GENERAL		20,000,000
22020803	PLANT / GENERATOR FUEL COST		20,000,000
220210	MISCELLANEOUS		40,500,000
22021010	DIRECT TEACHING & LABORATORY COST		30,000,000
22021031	CURRICULUM DEVELOPMENT		10,000,000
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		500,000
23	CAPITAL EXPENDITURE		422,965,223
2301	FIXED ASSETS PURCHASED		86,800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		86,800,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		30,000,000
23010113	PURCHASE OF COMPUTERS		20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		1,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		3,000,000
23010117	PURCHASE OF SHREDDING MACHINES		300,000
23010118	PURCHASE OF SCANNERS		500,000
23010119	PURCHASE OF POWER GENERATING SET		10,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		20,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		2,000,000
2302	CONSTRUCTION / PROVISION		311,165,223
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		311,165,223
23020104	CONSTRUCTION / PROVISION OF HOUSING		260,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		51,165,223
2303	REHABILITATION / REPAIRS		25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		25,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		25,000,000
	TOTAL PERSONNEL		928,797,846
	TOTAL OVERHEAD		187,034,777
	TOTAL RECURRENT		1,115,832,622
	TOTAL CAPITAL		422,965,223
	TOTAL ALLOCATION		1,538,797,846
FEDERAL UNIVERSITY OF BERNIN KEBBI			
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.B/KEB010008998	CONSTRUCTION OF TEACHING LABORATORY	NEW	130,000,000
UNI.B/KEB010008999	CONSTRUCTION OF LECTURE THEATRES	NEW	130,000,000
UNI.B/KEB01008989	OFFICE FURNITURE & FITTINGS	NEW	30,000,000
UNI.B/KEB011009000	ICT INFRASTRUCTURE	NEW	51,165,223
UNI.B/KEB012009001	REHABILITATION OF PERMANENT SITE	NEW	25,000,000
UNI.B/KEB02008990	15 NO DESK TOP COMPUTERS	NEW	20,000,000
UNI.B/KEB03008991	12 NO OFFICE PRINTERS	NEW	1,000,000
UNI.B/KEB04008992	10 NO PHOTOCOPIERS	NEW	3,000,000
UNI.B/KEB05008993	4 NO SHREDDING MACHINES	NEW	300,000
UNI.B/KEB06008994	4 NO SCANNERS	NEW	500,000
UNI.B/KEB07009002	ONE NO INDUSTRIAL GENERATOR	NEW	10,000,000
UNI.B/KEB08008996	MEDICAL EQUIPMENTS SUPPLIES	NEW	20,000,000
UNI.B/KEB09008997	FIRE FIGHTING EQUIPMENTS	NEW	2,000,000
0517021039 FEDERAL UNIVERSITY OF GASHUA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,538,797,846
21	PERSONNEL COST		928,797,846
2101	SALARY		816,127,717
210101	SALARIES AND WAGES		816,127,717
21010101	SALARY		816,127,717
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		112,670,129
210201	ALLOWANCES		10,654,164
21020101	NON REGULAR ALLOWANCES		10,654,164
210202	SOCIAL CONTRIBUTIONS		102,015,965
21020201	NHIS		40,806,386
21020202	CONTRIBUTORY PENSION		61,209,579
22	OTHER RECURRENT COSTS		187,034,777
2202	OVERHEAD COST		187,034,777



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
220201	TRAVEL & TRANSPORT - GENERAL		67,034,777
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		40,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		27,034,777
220202	UTILITIES - GENERAL		27,000,000
22020201	ELECTRICITY CHARGES		20,000,000
22020202	TELEPHONE CHARGES		1,000,000
22020203	INTERNET ACCESS CHARGES		1,000,000
22020205	WATER RATES		5,000,000
220203	MATERIALS & SUPPLIES - GENERAL		10,000,000
22020302	BOOKS		2,000,000
22020304	MAGAZINES & PERIODICALS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		9,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
22020406	OTHER MAINTENANCE SERVICES		1,000,000
220206	OTHER SERVICES - GENERAL		500,000
22020606	CLEANING & FUMIGATION SERVICES		500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		13,000,000
22020701	FINANCIAL CONSULTING		2,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000
22020706	SURVEYING SERVICES		10,000,000
220208	FUEL & LUBRICANTS - GENERAL		20,000,000
22020803	PLANT / GENERATOR FUEL COST		20,000,000
220210	MISCELLANEOUS		40,500,000
22021010	DIRECT TEACHING & LABORATORY COST		30,000,000
22021031	CURRICULUM DEVELOPMENT		10,000,000
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		500,000
23	CAPITAL EXPENDITURE		422,965,223
2301	FIXED ASSETS PURCHASED		86,800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		86,800,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		30,000,000
23010113	PURCHASE OF COMPUTERS		20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		1,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		3,000,000
23010117	PURCHASE OF SHREDDING MACHINES		300,000
23010118	PURCHASE OF SCANNERS		500,000
23010119	PURCHASE OF POWER GENERATING SET		10,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		20,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		2,000,000
2302	CONSTRUCTION / PROVISION		311,165,223
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		311,165,223
23020104	CONSTRUCTION / PROVISION OF HOUSING		260,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		51,165,223
2303	REHABILITATION / REPAIRS		25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		25,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		25,000,000
	TOTAL PERSONNEL		928,797,846
	TOTAL OVERHEAD		187,034,777
	TOTAL RECURRENT		1,115,832,622
	TOTAL CAPITAL		422,965,223
	TOTAL ALLOCATION		1,538,797,846
FEDERAL UNIVERSITY OF GASHUA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.GSHUA01009003	OFFICE FURNITURE & FITTINGS	NEW	30,000,000
UNI.GSHUA02009004	15 NO DESK TOP COMPUTERS	NEW	20,000,000
UNI.GSHUA03009005	12 NO OFFICE PRINTERS	NEW	1,000,000
UNI.GSHUA04009006	10 NO PHOTOCOPIERS	NEW	3,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
UNI.GSHUA05009007	4 NO SHREDDING MACHINES	300,000
UNI.GSHUA06009008	4 NO SCANNERS	500,000
UNI.GSHUA07009009	ONE NO INDUSTRIAL GENERATOR	10,000,000
UNI.GSHUA08009011	MEDICAL EQUIPMENTS SUPPLIES	20,000,000
UNI.GSHUA09009010	FIRE FIGHTING EQUIPMENTS	2,000,000
UNI.GSHUA10009012	CONSTRUCTION OF TEACHING LABORATORY	130,000,000
UNI.GSHUA10009013	CONSTRUCTION OF LECTURE THEATRES	130,000,000
UNI.GSHUA11009014	ICT INFRASTRUCTURE	51,165,223
UNI.GSHUA12009015	REHABILITATION OF PERMANENT SITE	25,000,000
0517021040	FEDERAL UNIVERSITY OF GUSAU	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,538,797,846
21	PERSONNEL COST	928,797,846
2101	SALARY	816,127,717
210101	SALARIES AND WAGES	816,127,717
21010101	SALARY	816,127,717
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	112,670,129
210201	ALLOWANCES	10,654,164
21020101	NON REGULAR ALLOWANCES	10,654,164
210202	SOCIAL CONTRIBUTIONS	102,015,965
21020201	NHIS	40,806,386
21020202	CONTRIBUTORY PENSION	61,209,579
22	OTHER RECURRENT COSTS	187,034,777
2202	OVERHEAD COST	187,034,777
220201	TRAVEL & TRANSPORT - GENERAL	67,034,777
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	27,034,777
220202	UTILITIES - GENERAL	27,000,000
22020201	ELECTRICITY CHARGES	20,000,000
22020202	TELEPHONE CHARGES	1,000,000
22020203	INTERNET ACCESS CHARGES	1,000,000
22020205	WATER RATES	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000
22020302	BOOKS	2,000,000
22020304	MAGAZINES & PERIODICALS	1,000,000
22020307	DRUGS & MEDICAL SUPPLIES	2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	9,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000
220206	OTHER SERVICES - GENERAL	500,000
22020606	CLEANING & FUMIGATION SERVICES	500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,000,000
22020701	FINANCIAL CONSULTING	2,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000
22020706	SURVEYING SERVICES	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	20,000,000
22020803	PLANT / GENERATOR FUEL COST	20,000,000
220210	MISCELLANEOUS	40,500,000
22021010	DIRECT TEACHING & LABORATORY COST	30,000,000
22021031	CURRICULUM DEVELOPMENT	10,000,000
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	500,000
23	CAPITAL EXPENDITURE	422,965,223
2301	FIXED ASSETS PURCHASED	86,800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	86,800,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000
23010113	PURCHASE OF COMPUTERS	20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
23010115	PURCHASE OF PHOTOCOPYING MACHINES		3,000,000
23010117	PURCHASE OF SHREDDING MACHINES		300,000
23010118	PURCHASE OF SCANNERS		500,000
23010119	PURCHASE OF POWER GENERATING SET		10,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		20,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		2,000,000
2302	CONSTRUCTION / PROVISION		311,165,223
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		311,165,223
23020104	CONSTRUCTION / PROVISION OF HOUSING		260,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		51,165,223
2303	REHABILITATION / REPAIRS		25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		25,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		25,000,000
	TOTAL PERSONNEL		928,797,846
	TOTAL OVERHEAD		187,034,777
	TOTAL RECURRENT		1,115,832,622
	TOTAL CAPITAL		422,965,223
	TOTAL ALLOCATION		1,538,797,846
FEDERAL UNIVERSITY OF GUSAU			
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.GSHUA02009023	15 NO DESK TOP COMPUTERS	NEW	20,000,000
UNI.GSHUA03009024	12 NO OFFICE PRINTERS	NEW	1,000,000
UNI.GSHUA05009026	4 NO SHREDDING MACHINES	NEW	300,000
UNI.GSHUA07009030	ONE NO INDUSTRIAL GENERATOR	NEW	10,000,000
UNI.GSHUA08009031	MEDICAL EQUIPMENTS SUPPLIES	NEW	20,000,000
UNI.GUSAU01009022	OFFICE FURNITURE & FITTINGS	NEW	30,000,000
UNI.GUSAU04009025	10 NO PHOTOCOPIERS	NEW	3,000,000
UNI.GUSAU06009028	4 NO SCANNERS	NEW	500,000
UNI.GUSAU09009032	FIRE FIGHTING EQUIPMENTS	NEW	2,000,000
UNI.GUSAU10009033	CONSTRUCTION OF TEACHING LABORATORY	NEW	130,000,000
UNI.GUSAU10009034	CONSTRUCTION OF LECTURE THEATRES	NEW	130,000,000
UNI.GUSAU11009035	ICT INFRASTRUCTURE	NEW	51,165,223
UNI.GUSAU12009036	REHABILITATION OF PERMANENT SITE	NEW	25,000,000
0517022001 DIVISION OF AGRICULTURAL COLLEGE+ ABU ZARIA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,183,094,012
21	PERSONNEL COST		954,928,395
2101	SALARY		761,541,715
210101	SALARIES AND WAGES		761,541,715
21010101	SALARY		761,541,715
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		193,386,679
210201	ALLOWANCES		98,193,965
21020101	NON REGULAR ALLOWANCES		98,193,965
210202	SOCIAL CONTRIBUTIONS		95,192,714
21020201	NHIS		38,077,086
21020202	CONTRIBUTORY PENSION		57,115,629
22	OTHER RECURRENT COSTS		78,451,520
2202	OVERHEAD COST		78,451,520
220201	TRAVEL & TRANSPORT - GENERAL		17,396,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		16,762,574
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		633,468
220202	UTILITIES - GENERAL		2,271,937
22020201	ELECTRICITY CHARGES		791,835
22020202	TELEPHONE CHARGES		411,124
22020203	INTERNET ACCESS CHARGES		395,918
22020204	SATELLITE BROADCASTING ACCESS CHARGES		673,060
220203	MATERIALS & SUPPLIES - GENERAL		2,612,381
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		791,835
22020302	BOOKS		395,918
22020303	NEWSPAPERS		817,174
22020305	PRINTING OF NON SECURITY DOCUMENTS		395,918
22020306	PRINTING OF SECURITY DOCUMENTS		211,536
220204	MAINTENANCE SERVICES - GENERAL		4,112,728



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,187,753	
22020402	MAINTENANCE OF OFFICE FURNITURE	395,918	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,187,753	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	549,469	
22020405	MAINTENANCE OF PLANTS/GENERATORS	791,835	
220205	TRAINING - GENERAL	791,835	
22020501	LOCAL TRAINING	791,835	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,583,671	
22020701	FINANCIAL CONSULTING	791,835	
22020702	INFORMATION TECHNOLOGY CONSULTING	395,918	
22020703	LEGAL SERVICES	395,918	
220208	FUEL & LUBRICANTS - GENERAL	1,583,671	
22020801	MOTOR VEHICLE FUEL COST	1,187,753	
22020803	PLANT / GENERATOR FUEL COST	395,918	
220209	FINANCIAL CHARGES - GENERAL	1,029,386	
22020901	BANK CHARGES (OTHER THAN INTEREST)	237,551	
22020902	INSURANCE PREMIUM	791,835	
220210	MISCELLANEOUS	47,069,871	
22021001	REFRESHMENT & MEALS	1,187,753	
22021002	HONORARIUM & SITTING ALLOWANCE	791,835	
22021003	PUBLICITY & ADVERTISEMENTS	791,835	
22021004	MEDICAL EXPENSES	585,866	
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT	118,775	
22021006	POSTAGES & COURIER SERVICES	118,775	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,219,659	
22021009	SPORTING ACTIVITIES	585,866	
22021010	DIRECT TEACHING & LABORATORY COST	41,669,505	
23	CAPITAL EXPENDITURE	149,714,098	
2301	FIXED ASSETS PURCHASED	16,564,258	
230101	PURCHASE OF FIXED ASSETS - GENERAL	16,564,258	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	16,564,258	
2302	CONSTRUCTION / PROVISION	80,846,936	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,846,936	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	38,319,941	
23020114	CONSTRUCTION / PROVISION OF ROADS	8,680,168	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	33,846,828	
2303	REHABILITATION / REPAIRS	52,302,903	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	52,302,903	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	25,740,440	
23030110	REHABILITATION / REPAIRS - LIBRARIES	11,582,210	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,980,254	
	TOTAL PERSONNEL	954,928,395	
	TOTAL OVERHEAD	78,451,520	
	TOTAL RECURRENT	1,033,379,915	
	TOTAL CAPITAL	149,714,098	
	TOTAL ALLOCATION	1,183,094,012	
DIVISION OF AGRICULTURAL COLLEGE+ ABU ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDAC001003683	TEACHING AND RESEARCH EQUIPMENT AT CAAS MANDO KD	NEW	16,564,258
EDUDAC002003931	CONTR. OF NEW ACADEMIC BUILDINGS AT SAMARU COLLEGE OF AGRIC.	NEW	12,000,000
EDUDAC002003937	CONTR. OF NEW ACADEMIC BUILDINGS AT COLLEGE OF AGRIC. & ANIMAL SCIENCE MANDO KD	NEW	14,000,000
EDUDAC002003944	CONTR. OF NEW ACADEMIC BUILDINGS AT KABBA COLLEGE OF AGRIC.	NEW	12,319,941
EDUDAC003003699	CONTR. OF ROAD & DRAINAGES AT SCA	NEW	8,680,168
EDUDAC004003953	IMPROVEMENT OF INFRASTRUCTURAL FACILITIES AT KCA	NEW	10,489,990
EDUDAC004003958	CONTR. OF WIRE-FENCE AT DAC HQS	NEW	4,672,013
EDUDAC004003967	CONTR. OF PERIMETER - FENCE AT CAAS+ MANDO KAD.	NEW	4,433,140
EDUDAC004003972	CONTR. OF DRAINAGE AT KCA + KABBA + KOGI STATE	NEW	5,246,703
EDUDAC004003976	IMPROVEMENT OF INFRASTRUCTURAL FACILITIES AT SAMARU COLLEGE OF AGRIC.	NEW	3,001,661



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CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
EDUDAC004003984	IMPROVEMENT OF INFRASTRUCTURAL FACILITIES AT COLLEGE OF AGRIC. & ANIMAL SCIENCE MANDO KD	NEW 3,001,661
EDUDAC004003989	IMPROVEMENT OF INFRASTRUCTURAL FACILITIES AT KABBA COLLEGE OF AGRIC.	NEW 3,001,661
EDUDAC005003999	REH. OF BALEWA STUDENT HOSTEL AT CAAS MANDO+ KAD.	NEW 2,303,032
EDUDAC005004002	REH. OF RAMAT STUDENT HOSTEL AT CAAS MANDO KAD.	NEW 5,260,248
EDUDAC005004250	REH. OF FEMALE HOSTEL AT KCA + KABBA + KOGI STATE	NEW 3,071,017
EDUDAC005004255	REH. OF ACADEMIC BUILDING AT SAMARU COLLEGE OF AGRIC.	NEW 3,349,656
EDUDAC005004264	REH. OF ACADEMIC BUILDING AT KABBA COLLEGE OF AGRIC.	NEW 3,349,656
EDUDAC005008299	REH. OF TAIWO STUDENT HOSTEL AT KCA + KOGI STATE	NEW 5,057,174
EDUDAC005008301	REH. OF ACADEMIC BUILDING AT COLLEGE OF AGRIC. & ANIMAL SCIENCE MANDO KADUNA	NEW 3,349,656
EDUDAC006004271	REHABILITATION OF LIBRARY AT DAC HQS	NEW 6,630,846
EDUDAC006004276	REHABILITATION OF BLOCK OF CLASSROOM + STAFF OFFICES & LIBRARY AT SCA	NEW 4,951,363
EDUDAC007004278	REH. OF ACADEMIC BUILDING AT SAMARU COLLEGE OF AGRIC.	NEW 4,993,418
EDUDAC007004280	REH. OF ACADEMIC BUILDING AT COLLEGE OF AGRIC. & ANIMAL SCIENCE+ MANDO KD	NEW 4,993,418
EDUDAC007004285	REH. OF ACADEMIC BUILDING AT KABBA COLLEGE OF AGRIC.	NEW 4,993,418
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES+ EFFURUN	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,899,939,014
21	PERSONNEL COST	1,359,209,858
2101	SALARY	1,197,642,007
210101	SALARIES AND WAGES	1,197,642,007
21010101	SALARY	1,197,642,007
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	161,567,851
210201	ALLOWANCES	11,862,600
21020101	NON REGULAR ALLOWANCES	11,862,600
210202	SOCIAL CONTRIBUTIONS	149,705,251
21020201	NHIS	59,882,100
21020202	CONTRIBUTORY PENSION	89,823,151
22	OTHER RECURRENT COSTS	113,114,370
2202	OVERHEAD COST	113,114,370
220201	TRAVEL& TRANSPORT - GENERAL	6,399,520
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,064,361
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,238,617
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,096,542
220202	UTILITIES - GENERAL	5,470,558
22020201	ELECTRICITY CHARGES	1,032,181
22020202	TELEPHONE CHARGES	722,526
22020203	INTERNET ACCESS CHARGES	3,096,542
22020206	SEWERAGE CHARGES	619,308
220203	MATERIALS & SUPPLIES - GENERAL	10,370,048
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,064,361
22020303	NEWSPAPERS	564,331
22020304	MAGAZINES & PERIODICALS	516,090
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,096,542
22020307	DRUGS & MEDICAL SUPPLIES	1,032,181
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,096,542
220204	MAINTENANCE SERVICES - GENERAL	9,805,716
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,064,361
22020402	MAINTENANCE OF OFFICE FURNITURE	516,090
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	516,090
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,064,361
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,580,452
22020406	OTHER MAINTENANCE SERVICES	2,064,361
220205	TRAINING - GENERAL	1,032,181
22020501	LOCAL TRAINING	1,032,181
220206	OTHER SERVICES - GENERAL	6,709,174
22020601	SECURITY SERVICES	6,193,084
22020606	CLEANING & FUMIGATION SERVICES	516,090
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,806,316



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CODE	LINE ITEM		AMOUNT (=N=)
22020701	FINANCIAL CONSULTING		1,032,181
22020703	LEGAL SERVICES		774,135
220208	FUEL & LUBRICANTS - GENERAL		6,193,084
22020801	MOTOR VEHICLE FUEL COST		3,096,542
22020803	PLANT / GENERATOR FUEL COST		3,096,542
220209	FINANCIAL CHARGES - GENERAL		1,548,271
22020902	INSURANCE PREMIUM		1,548,271
220210	MISCELLANEOUS		63,779,502
22021001	REFRESHMENT & MEALS		1,032,181
22021002	HONORARIUM & SITTING ALLOWANCE		2,064,361
22021003	PUBLICITY & ADVERTISEMENTS		1,032,181
22021006	POSTAGES & COURIER SERVICES		619,308
22021010	DIRECT TEACHING & LABORATORY COST		55,934,929
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		516,090
22021031	CURRICULUM DEVELOPMENT		516,090
22021034	INSPECTORATE		2,064,361
23	CAPITAL EXPENDITURE		427,614,786
2301	FIXED ASSETS PURCHASED		67,614,786
230101	PURCHASE OF FIXED ASSETS - GENERAL		67,614,786
23010105	PURCHASE OF MOTOR VEHICLES		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		35,602,598
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		22,012,188
2302	CONSTRUCTION / PROVISION		360,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		360,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		260,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		50,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		50,000,000
	TOTAL PERSONNEL		1,359,209,858
	TOTAL OVERHEAD		113,114,370
	TOTAL RECURRENT		1,472,324,228
	TOTAL CAPITAL		427,614,786
	TOTAL ALLOCATION		1,899,939,014
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES+ EFFURUN			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUPRE001004319	UTILITY VEHICLE	NEW	10,000,000
EDUFUPRE002004320	TEACHING & RESEARCH EQUIPMENT	NEW	35,602,598
EDUFUPRE003004321	LIBRARY BOOKS	NEW	22,012,188
EDUFUPRE004004322	CONSTRUCTION OF COLLEGE OF SCIENCES 11	NEW	130,000,000
EDUFUPRE004004323	CONSTRUCTION OF COLLEGE OF TECHNOLOGY 11	NEW	130,000,000
EDUFUPRE005004325	PROVISION OF ELECTRICITY IN THE SCHOOL	NEW	50,000,000
EDUFUPRE006004326	MEDICAL CENTRE 11	NEW	50,000,000
0517024001 NATIONAL OPEN UNIVERSITY			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,026,872,255
21	PERSONNEL COST		3,220,666,219
2101	SALARY		2,862,814,417
210101	SALARIES AND WAGES		2,862,814,417
21010101	SALARY		2,862,814,417
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		357,851,802
210202	SOCIAL CONTRIBUTIONS		357,851,802
21020201	NHIS		143,140,721
21020202	CONTRIBUTORY PENSION		214,711,081
22	OTHER RECURRENT COSTS		620,421,068
2202	OVERHEAD COST		620,421,068
220201	TRAVEL & TRANSPORT - GENERAL		79,555,671
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		48,652,729
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,326,364
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		6,576,578
220202	UTILITIES - GENERAL		43,787,456
22020201	ELECTRICITY CHARGES		24,326,364
22020202	TELEPHONE CHARGES		9,730,546
22020203	INTERNET ACCESS CHARGES		9,730,546
220203	MATERIALS & SUPPLIES - GENERAL		102,170,730



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CODE	LINE ITEM		AMOUNT (=N=)
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		24,326,364
22020302	BOOKS		9,730,546
22020303	NEWSPAPERS		9,730,546
22020304	MAGAZINES & PERIODICALS		9,730,546
22020305	PRINTING OF NON SECURITY DOCUMENTS		9,730,546
22020307	DRUGS & MEDICAL SUPPLIES		9,730,546
22020309	UNIFORMS & OTHER CLOTHING		14,595,819
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		14,595,819
220204	MAINTENANCE SERVICES - GENERAL		97,305,457
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		9,730,546
22020402	MAINTENANCE OF OFFICE FURNITURE		14,595,819
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		19,461,091
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		29,191,637
22020405	MAINTENANCE OF PLANTS/GENERATORS		24,326,364
220205	TRAINING - GENERAL		24,326,364
22020501	LOCAL TRAINING		24,326,364
220208	FUEL & LUBRICANTS - GENERAL		41,354,819
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		34,056,910
22020803	PLANT / GENERATOR FUEL COST		7,297,909
220210	MISCELLANEOUS		231,920,569
22021001	REFRESHMENT & MEALS		19,461,091
22021002	HONORARIUM & SITTING ALLOWANCE		9,730,546
22021003	PUBLICITY & ADVERTISEMENTS		2,432,636
22021006	POSTAGES & COURIER SERVICES		14,595,819
22021007	WELFARE PACKAGES		24,326,364
22021009	SPORTING ACTIVITIES		24,326,364
22021010	DIRECT TEACHING & LABORATORY COST		137,047,748
23	CAPITAL EXPENDITURE		185,784,968
2301	FIXED ASSETS PURCHASED		156,766,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		156,766,000
23010105	PURCHASE OF MOTOR VEHICLES		15,207,591
23010106	PURCHASE OF VANS		15,980,650
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		26,246,385
23010114	PURCHASE OF COMPUTER PRINTERS		99,331,374
2302	CONSTRUCTION / PROVISION		29,018,968
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		29,018,968
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		29,018,968
	TOTAL PERSONNEL		3,220,666,219
	TOTAL OVERHEAD		620,421,068
	TOTAL RECURRENT		3,841,087,287
	TOTAL CAPITAL		185,784,968
	TOTAL ALLOCATION		4,026,872,255
	NATIONAL OPEN UNIVERSITY		
CODE	PROJECT NAME	TYPE	AMOUNT
NOUN01008337	ACQUISITION OF 3 PROJECT MONITORING AND EXAMS SUPERVISION VEHICLES AT NOUN HQTRS	NEW	15,207,591
NOUN02008338	ACQUISITION OF 3 PICK UP VANS FOR NEW STUDY CENTRES (GULAK+ IYARA +SOBI)	NEW	15,980,650
NOUN03008340	PROVISION OF OFFICE EQUIPMENT FOR 3 STUDY CENTRES (ENUGU+ ILORIN AND KADUNA)	NEW	10,345,600
NOUN03008343	PROVISION OF FITTINGS AND FURNITURE FOR STUDY CENTRES	NEW	15,900,785
NOUN04008344	ACQUISITION AND INSTALLATION OF DOCUTECH PRINTING STATION AT NOUN HQTRS	NEW	8,400,000
NOUN04008347	PRODUCTION AND PRINTING OF 500+000 UNITS OF COURSE MATERIALS FOR 800 COURSES REQUIRED	NEW	60,781,214
NOUN04008351	COMPLETION OF COURSE MATERIAL DEVELOPMENT AND DOCUMENTATION UNIT AT THE HQTRS	NEW	30,150,160
NOUN05008353	COMPLETION OF MODEL CENTRE AT ABUJA	NEW	15,070,000
NOUN05008355	DEVELOPMENT OF COMMUNITY SPECIAL STUDY CENTRES AT (AWA IJEBU+ OGORI AND OTUKPO)	NEW	13,948,968
0517026001	F.S.C. SOKOTO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		389,039,533



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CODE	LINE ITEM		AMOUNT (=N=)
21	PERSONNEL COST		117,426,811
2101	SALARY		104,379,387
210101	SALARIES AND WAGES		104,379,387
21010101	SALARY		104,379,387
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,047,423
210202	SOCIAL CONTRIBUTIONS		13,047,423
21020201	NHIS		5,218,969
21020202	CONTRIBUTORY PENSION		7,828,454
22	OTHER RECURRENT COSTS		150,638,069
2202	OVERHEAD COST		20,722,695
220201	TRAVEL& TRANSPORT - GENERAL		2,943,451
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		571,614
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		797,161
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		911,931
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		662,745
220202	UTILITIES - GENERAL		2,213,218
22020201	ELECTRICITY CHARGES		1,810,814
22020202	TELEPHONE CHARGES		402,403
220203	MATERIALS & SUPPLIES - GENERAL		5,443,047
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		603,726
22020302	BOOKS		804,806
22020303	NEWSPAPERS		201,202
22020304	MAGAZINES & PERIODICALS		201,202
22020307	DRUGS & MEDICAL SUPPLIES		1,408,411
22020309	UNIFORMS & OTHER CLOTHING		905,407
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,318,293
220204	MAINTENANCE SERVICES - GENERAL		4,437,401
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		946,553
22020402	MAINTENANCE OF OFFICE FURNITURE		955,708
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,327,931
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		603,605
22020405	MAINTENANCE OF PLANTS/GENERATORS		603,605
220205	TRAINING - GENERAL		955,708
22020501	LOCAL TRAINING		955,708
220208	FUEL & LUBRICANTS - GENERAL		1,750,776
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		442,965
22020803	PLANT / GENERATOR FUEL COST		1,307,810
220210	MISCELLANEOUS		2,979,096
22021001	REFRESHMENT & MEALS		321,923
22021002	HONORARIUM & SITTING ALLOWANCE		352,103
22021003	PUBLICITY & ADVERTISEMENTS		251,693
22021006	POSTAGES & COURIER SERVICES		653,905
22021007	WELFARE PACKAGES		322,239
22021009	SPORTING ACTIVITIES		503,004
22021010	DIRECT TEACHING & LABORATORY COST		574,229
2205	SUBSIDIES		129,915,374
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		129,915,374
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		129,915,374
23	CAPITAL EXPENDITURE		120,974,653
2302	CONSTRUCTION / PROVISION		120,974,653
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		120,974,653
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		120,974,653
	TOTAL PERSONNEL		117,426,811
	TOTAL OVERHEAD		150,638,069
	TOTAL RECURRENT		268,064,880
	TOTAL CAPITAL		120,974,653
	TOTAL ALLOCATION		389,039,533
	F.S.C. SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
FSCSKT001007776	CONSTRUCTION OF FENCING	NEW	20,437,340
FSCSKT001007779	RENOVATION OF CLASS ROOM/PROVISION OF TOILET	NEW	71,000,000
FSCSKT001007782	RENOVATION OF STAFF QUARTERS	NEW	18,000,000
FSCSKT001007787	CONSTRUCTION OF ADMIN BLOCK	NEW	11,537,313



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517026002	FGC AZARE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	406,059,946	
21	PERSONNEL COST	257,083,734	
2101	SALARY	228,518,874	
210101	SALARIES AND WAGES	228,518,874	
21010101	SALARY	228,518,874	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,564,859	
210202	SOCIAL CONTRIBUTIONS	28,564,859	
21020201	NHIS	11,425,944	
21020202	CONTRIBUTORY PENSION	17,138,916	
22	OTHER RECURRENT COSTS	79,438,900	
2202	OVERHEAD COST	30,886,669	
220201	TRAVEL& TRANSPORT - GENERAL	7,173,264	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,123,760	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,049,504	
220202	UTILITIES - GENERAL	7,173,264	
22020201	ELECTRICITY CHARGES	4,099,008	
22020202	TELEPHONE CHARGES	512,376	
22020203	INTERNET ACCESS CHARGES	512,376	
22020206	SEWERAGE CHARGES	2,049,504	
220203	MATERIALS & SUPPLIES - GENERAL	7,173,264	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,024,752	
22020302	BOOKS	1,024,752	
22020307	DRUGS & MEDICAL SUPPLIES	1,024,752	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,049,504	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,049,504	
220204	MAINTENANCE SERVICES - GENERAL	5,123,760	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,049,504	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,024,752	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,049,504	
220205	TRAINING - GENERAL	1,024,752	
22020501	LOCAL TRAINING	1,024,752	
220208	FUEL & LUBRICANTS - GENERAL	2,049,504	
22020801	MOTOR VEHICLE FUEL COST	1,024,752	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,024,752	
220210	MISCELLANEOUS	1,168,861	
22021009	SPORTING ACTIVITIES	1,024,752	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	144,109	
2205	SUBSIDIES	48,552,230	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	48,552,230	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	48,552,230	
23	CAPITAL EXPENDITURE	69,537,313	
2302	CONSTRUCTION / PROVISION	44,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	44,537,313	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	24,537,313	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,500,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,500,000	
2303	REHABILITATION / REPAIRS	25,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000	
	TOTAL PERSONNEL	257,083,734	
	TOTAL OVERHEAD	79,438,900	
	TOTAL RECURRENT	336,522,633	
	TOTAL CAPITAL	69,537,313	
	TOTAL ALLOCATION	406,059,946	
CODE	PROJECT NAME	TYPE	AMOUNT
FGCAZARE001003898	CONSTRUCTION OF TWO BLOCK OF ONE BEDROOM TERRACE OF TEN FLATS EACH	NEW	24,537,313



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCAZARE002004146	PROVISION OF TWO PVC WATER CONDUCT LINES RETICULATIOB FROM THREE BOREHOLE TO THE MAIN OVER HEAD TANK	NEW 6,500,000
FGCAZARE003004156	CONSTRUCTION OF 500M PERIMETER FENCING	NEW 6,500,000
FGCAZARE003004171	CONSTRUCTION OF FENCE AND GATE HOUSE FOR PRINCIPALS NEW HOUSE	NEW 7,000,000
FGCAZARE004004178	RENOVATION OF STUDENTS DINNING HALL AND PROVISION OF DINNING HALL FURNITURE (TABLES AND BENCHES)	NEW 5,000,000
FGCAZARE005004179	RENOVATION OF TWO BLOCKS OF TWO HOSTELS EACH	NEW 20,000,000
0517026003	FGC BANI-YADI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	260,922,879
21	PERSONNEL COST	59,980,850
2101	SALARY	53,316,311
210101	SALARIES AND WAGES	53,316,311
21010101	SALARY	53,316,311
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,664,539
210202	SOCIAL CONTRIBUTIONS	6,664,539
21020201	NHIS	2,665,816
21020202	CONTRIBUTORY PENSION	3,998,723
22	OTHER RECURRENT COSTS	80,260,970
2202	OVERHEAD COST	20,408,325
220201	TRAVEL& TRANSPORT - GENERAL	3,473,390
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,115,770
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,057,886
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	299,734
220202	UTILITIES - GENERAL	1,501,365
22020201	ELECTRICITY CHARGES	1,057,886
22020202	TELEPHONE CHARGES	443,480
220203	MATERIALS & SUPPLIES - GENERAL	4,504,096
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,057,886
22020302	BOOKS	443,480
22020303	NEWSPAPERS	443,480
22020304	MAGAZINES & PERIODICALS	443,480
22020305	PRINTING OF NON SECURITY DOCUMENTS	443,480
22020309	UNIFORMS & OTHER CLOTHING	614,406
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	614,406
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	443,480
220204	MAINTENANCE SERVICES - GENERAL	4,231,541
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	443,480
22020402	MAINTENANCE OF OFFICE FURNITURE	614,406
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	886,959
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,228,811
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,057,886
220205	TRAINING - GENERAL	1,057,886
22020501	LOCAL TRAINING	1,057,886
220208	FUEL & LUBRICANTS - GENERAL	1,605,313
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,298,110
22020803	PLANT / GENERATOR FUEL COST	307,203
220210	MISCELLANEOUS	4,034,734
22021001	REFRESHMENT & MEALS	815,820
22021002	HONORARIUM & SITTING ALLOWANCE	341,853
22021003	PUBLICITY & ADVERTISEMENTS	109,914
22021006	POSTAGES & COURIER SERVICES	411,151
22021007	WELFARE PACKAGES	1,057,886
22021009	SPORTING ACTIVITIES	1,057,886
22021010	DIRECT TEACHING & LABORATORY COST	240,225
2205	SUBSIDIES	59,852,646
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	59,852,646
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	59,852,646
23	CAPITAL EXPENDITURE	120,681,058
2302	CONSTRUCTION / PROVISION	71,143,745
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	71,143,745
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,143,745



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		53,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		8,000,000
2303	REHABILITATION / REPAIRS		49,537,313
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		49,537,313
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		25,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES		9,000,000
23030113	REHABILITATION / REPAIRS - ROADS		15,537,313
	TOTAL PERSONNEL		59,980,850
	TOTAL OVERHEAD		80,260,970
	TOTAL RECURRENT		140,241,821
	TOTAL CAPITAL		120,681,058
	TOTAL ALLOCATION		260,922,879
	FGC BANI-YADI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBANIYADI001004194	RENOVATION OF OLD ADMIN BLOCK & EQUIPING	NEW	10,143,745
FGCBANIYADI002004200	RENOVATION OF 3 NOS STUDENT HOSTELS	NEW	8,000,000
FGCBANIYADI002004201	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	45,000,000
FGCBANIYADI003004202	COMPLETION OF SICK BAY	NEW	8,000,000
FGCBANIYADI004004206	CONSTRUCTION OF PERIMETER FENCING	NEW	10,000,000
FGCBANIYADI004004208	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	NEW	15,000,000
FGCBANIYADI005004211	RENOVATION & EQUIPPING OF LIBRARY	NEW	9,000,000
FGCBANIYADI006004214	RENOVATION & EQUIPPING OF LIBRARY	NEW	15,537,313
0517026004	FGC BIRIN YAURI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		182,731,956
21	PERSONNEL COST		72,108,371
2101	SALARY		64,096,329
210101	SALARIES AND WAGES		64,096,329
21010101	SALARY		64,096,329
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,012,041
210202	SOCIAL CONTRIBUTIONS		8,012,041
21020201	NHIS		3,204,816
21020202	CONTRIBUTORY PENSION		4,807,225
22	OTHER RECURRENT COSTS		65,524,889
2202	OVERHEAD COST		15,355,048
220201	TRAVEL & TRANSPORT - GENERAL		3,484,223
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,979,234
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		994,692
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		205,801
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		304,497
220202	UTILITIES - GENERAL		1,065,741
22020201	ELECTRICITY CHARGES		761,244
22020202	TELEPHONE CHARGES		304,497
220203	MATERIALS & SUPPLIES - GENERAL		2,647,640
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		659,745
22020302	BOOKS		304,497
22020303	NEWSPAPERS		353,759
22020304	MAGAZINES & PERIODICALS		304,497
22020307	DRUGS & MEDICAL SUPPLIES		304,497
22020309	UNIFORMS & OTHER CLOTHING		309,572
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		411,072
220204	MAINTENANCE SERVICES - GENERAL		2,877,501
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		304,497



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020402	MAINTENANCE OF OFFICE FURNITURE		456,746
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		659,745
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		796,768
22020405	MAINTENANCE OF PLANTS/GENERATORS		659,745
220206	OTHER SERVICES - GENERAL		1,014,992
22020601	SECURITY SERVICES		1,014,992
220208	FUEL & LUBRICANTS - GENERAL		1,203,374
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		913,492
22020803	PLANT / GENERATOR FUEL COST		289,882
220210	MISCELLANEOUS		3,061,577
22021001	REFRESHMENT & MEALS		508,003
22021003	PUBLICITY & ADVERTISEMENTS		365,658
22021007	WELFARE PACKAGES		863,352
22021009	SPORTING ACTIVITIES		918,567
22021010	DIRECT TEACHING & LABORATORY COST		405,997
2205	SUBSIDIES		50,169,841
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		50,169,841
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		50,169,841
23	CAPITAL EXPENDITURE		45,098,697
2302	CONSTRUCTION / PROVISION		20,098,697
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,098,697
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		20,098,697
2303	REHABILITATION / REPAIRS		25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		25,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		25,000,000
	TOTAL PERSONNEL		72,108,371
	TOTAL OVERHEAD		65,524,889
	TOTAL RECURRENT		137,633,259
	TOTAL CAPITAL		45,098,697
	TOTAL ALLOCATION		182,731,956
	FGC BIRIN YAURI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC BYAURI001006018	RENOVATION OF SPORTS PAVILLION	NEW	20,098,697
FGC BYAURI002006023	RENOVATION OF DINING HALL & KITCHEN	NEW	25,000,000
0517026005	FGC DAURA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		294,039,472
21	PERSONNEL COST		154,191,969
2101	SALARY		136,952,861
210101	SALARIES AND WAGES		136,952,861
21010101	SALARY		136,952,861
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,239,108
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		17,119,108
21020201	NHIS		6,847,643
21020202	CONTRIBUTORY PENSION		10,271,465
22	OTHER RECURRENT COSTS		94,847,504
2202	OVERHEAD COST		20,641,602
220201	TRAVEL & TRANSPORT - GENERAL		3,819,143
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,791,434
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,027,709
220202	UTILITIES - GENERAL		1,551,197
22020201	ELECTRICITY CHARGES		1,094,963
22020202	TELEPHONE CHARGES		202,771
22020203	INTERNET ACCESS CHARGES		253,464
220203	MATERIALS & SUPPLIES - GENERAL		5,119,965
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,534,636
22020302	BOOKS		405,542
22020303	NEWSPAPERS		202,771
22020304	MAGAZINES & PERIODICALS		202,771
22020305	PRINTING OF NON SECURITY DOCUMENTS		253,464
22020306	PRINTING OF SECURITY DOCUMENTS		506,927



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020307	DRUGS & MEDICAL SUPPLIES		506,927
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		506,927
220204	MAINTENANCE SERVICES - GENERAL		3,447,105
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,013,854
22020402	MAINTENANCE OF OFFICE FURNITURE		202,771
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,013,854
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		202,771
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,013,854
220205	TRAINING - GENERAL		304,156
22020501	LOCAL TRAINING		304,156
220206	OTHER SERVICES - GENERAL		101,385
22020606	CLEANING & FUMIGATION SERVICES		101,385
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		405,542
22020708	BUDGET PREPARATION		405,542
220208	FUEL & LUBRICANTS - GENERAL		1,926,324
22020801	MOTOR VEHICLE FUEL COST		1,216,625
22020803	PLANT / GENERATOR FUEL COST		709,698
220210	MISCELLANEOUS		3,966,784
22021001	REFRESHMENT & MEALS		456,235
22021003	PUBLICITY & ADVERTISEMENTS		506,927
22021004	MEDICAL EXPENSES		304,156
22021006	POSTAGES & COURIER SERVICES		405,542
22021007	WELFARE PACKAGES		63,444
22021009	SPORTING ACTIVITIES		2,027,709
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		202,771
2205	SUBSIDIES		74,205,902
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		74,205,902
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		74,205,902
23	CAPITAL EXPENDITURE		45,000,000
2302	CONSTRUCTION / PROVISION		25,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		25,000,000
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		154,191,969
	TOTAL OVERHEAD		94,847,504
	TOTAL RECURRENT		249,039,472
	TOTAL CAPITAL		45,000,000
	TOTAL ALLOCATION		294,039,472
	FGC DAURA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCDAURA001004813	COMPLETION OF MULTIPURPOSE HALL	NEW	15,000,000
FGCDAURA001004821	CONSTRUCTION OF VIP TOILETS BOYS HOSTEL	NEW	5,000,000
FGCDAURA001004829	CONSTRUCTION OF VIP TOILETS GIRLS HOSTEL	NEW	5,000,000
FGCDAURA002004848	REHABILITATION OF BLOCK OF BOYS OLD HOSTEL	NEW	10,000,000
FGCDAURA002004852	REHABILITATION OF BLOCK OF GIRLS HOSTEL	NEW	10,000,000
0517026006	FGC GANYE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		252,604,349
21	PERSONNEL COST		129,330,220
2101	SALARY		114,960,195
210101	SALARIES AND WAGES		114,960,195
21010101	SALARY		114,960,195
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,370,024
210202	SOCIAL CONTRIBUTIONS		14,370,024
21020201	NHIS		5,748,010
21020202	CONTRIBUTORY PENSION		8,622,015
22	OTHER RECURRENT COSTS		78,274,129
2202	OVERHEAD COST		15,819,118
220201	TRAVEL & TRANSPORT - GENERAL		1,792,123
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,792,123
220202	UTILITIES - GENERAL		1,298,232



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020201	ELECTRICITY CHARGES	1,095,384	
22020202	TELEPHONE CHARGES	202,849	
220203	MATERIALS & SUPPLIES - GENERAL	3,144,157	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,521,366	
22020302	BOOKS	405,698	
22020303	NEWSPAPERS	202,849	
22020306	PRINTING OF SECURITY DOCUMENTS	507,122	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	507,122	
220204	MAINTENANCE SERVICES - GENERAL	3,448,430	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,014,244	
22020402	MAINTENANCE OF OFFICE FURNITURE	202,849	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,014,244	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	202,849	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,014,244	
220205	TRAINING - GENERAL	304,273	
22020501	LOCAL TRAINING	304,273	
220206	OTHER SERVICES - GENERAL	101,424	
22020606	CLEANING & FUMIGATION SERVICES	101,424	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	405,698	
22020708	BUDGET PREPARATION	405,698	
220208	FUEL & LUBRICANTS - GENERAL	1,927,064	
22020801	MOTOR VEHICLE FUEL COST	1,217,093	
22020803	PLANT / GENERATOR FUEL COST	709,971	
220210	MISCELLANEOUS	3,397,718	
22021001	REFRESHMENT & MEALS	456,410	
22021004	MEDICAL EXPENSES	304,273	
22021006	POSTAGES & COURIER SERVICES	405,698	
22021009	SPORTING ACTIVITIES	2,028,488	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	202,849	
2205	SUBSIDIES	62,455,011	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,455,011	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,455,011	
23	CAPITAL EXPENDITURE	45,000,000	
2301	FIXED ASSETS PURCHASED	1,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,000,000	
2302	CONSTRUCTION / PROVISION	16,600,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	16,600,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,600,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000	
2303	REHABILITATION / REPAIRS	26,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	26,000,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	9,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	17,000,000	
2304	PRESERVATION OF THE ENVIRONMENT	1,400,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,400,000	
23040101	TREE PLANTING	1,400,000	
	TOTAL PERSONNEL	129,330,220	
	TOTAL OVERHEAD	78,274,129	
	TOTAL RECURRENT	207,604,349	
	TOTAL CAPITAL	45,000,000	
	TOTAL ALLOCATION	252,604,349	
	FGC GANYE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCGANYE001005158	PROCUREMENT OF EQUIPMENT FOR MATHEMATICS	NEW	1,000,000
FGCGANYE002005172	PROCUREMENT OF EQUIPMENT FOR WATER	NEW	1,600,000
FGCGANYE003005181	CONSTRUCTION OF 2KM INTERNAL ROAD	NEW	10,000,000
FGCGANYE004005189	COMPLETION OF 700M PERIMETER WALL FENCE	NEW	5,000,000
FGCGANYE005005219	REHABILITATION OF 35 STAFF QUARTERS PHASE 5	NEW	9,000,000
FGCGANYE006005227	REHABILITATION OF 2 NO BLOCK SOF 2 CLASSROOMS	NEW	7,000,000
FGCGANYE006005231	REBABILITATION OF 8 NO BLOCKS OF BOYS HOSTEL	NEW	10,000,000
FGCGANYE007005240	TREE PLANTING AND LANDSCAPING	NEW	1,400,000



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
0517026007	FGC GARKI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		462,306,557
21	PERSONNEL COST		285,626,464
2101	SALARY		253,783,524
210101	SALARIES AND WAGES		253,783,524
21010101	SALARY		253,783,524
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,842,940
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		31,722,940
21020201	NHIS		12,689,176
21020202	CONTRIBUTORY PENSION		19,033,764
22	OTHER RECURRENT COSTS		81,597,893
2202	OVERHEAD COST		18,401,153
220201	TRAVEL & TRANSPORT - GENERAL		2,595,831
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		811,525
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,359,304
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		171,401
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		253,601
220202	UTILITIES - GENERAL		2,179,623
22020201	ELECTRICITY CHARGES		912,975
22020202	TELEPHONE CHARGES		253,601
22020203	INTERNET ACCESS CHARGES		215,054
22020204	SATELLITE BROADCASTING ACCESS CHARGES		152,161
22020205	WATER RATES		118,178
22020206	SEWERAGE CHARGES		426,213
22020207	LEASED COMMUNICATION LINES(S)		101,441
220203	MATERIALS & SUPPLIES - GENERAL		4,115,952
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		912,965
22020302	BOOKS		223,169
22020303	NEWSPAPERS		223,169
22020304	MAGAZINES & PERIODICALS		218,097
22020305	PRINTING OF NON SECURITY DOCUMENTS		324,610
22020306	PRINTING OF SECURITY DOCUMENTS		152,161
22020307	DRUGS & MEDICAL SUPPLIES		722,764
22020308	FIELD & CAMPING MATERIALS SUPPLIES		121,729
22020309	UNIFORMS & OTHER CLOTHING		304,322
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		304,322
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		608,643
220204	MAINTENANCE SERVICES - GENERAL		2,881,689
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		253,601
22020402	MAINTENANCE OF OFFICE FURNITURE		219,112
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		223,692
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		864,400
22020405	MAINTENANCE OF PLANTS/GENERATORS		864,403
22020406	OTHER MAINTENANCE SERVICES		456,483
220205	TRAINING - GENERAL		304,322
22020501	LOCAL TRAINING		304,322
220206	OTHER SERVICES - GENERAL		1,181,377
22020601	SECURITY SERVICES		355,042
22020606	CLEANING & FUMIGATION SERVICES		826,335
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		405,762
22020702	INFORMATION TECHNOLOGY CONSULTING		304,322
22020708	BUDGET PREPARATION		101,441
220208	FUEL & LUBRICANTS - GENERAL		1,726,297
22020801	MOTOR VEHICLE FUEL COST		926,558
22020803	PLANT / GENERATOR FUEL COST		495,417
22020806	COOKING GAS/FUEL COST		304,322
220209	FINANCIAL CHARGES - GENERAL		220,684
22020901	BANK CHARGES (OTHER THAN INTEREST)		220,684
220210	MISCELLANEOUS		2,789,616
22021001	REFRESHMENT & MEALS		405,762



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021002	HONORARIUM & SITTING ALLOWANCE	101,441	
22021003	PUBLICITY & ADVERTISEMENTS	101,441	
22021004	MEDICAL EXPENSES	101,441	
22021006	POSTAGES & COURIER SERVICES	253,601	
22021007	WELFARE PACKAGES	405,762	
22021009	SPORTING ACTIVITIES	355,042	
22021010	DIRECT TEACHING & LABORATORY COST	253,601	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	811,525	
2205	SUBSIDIES	63,196,739	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	63,196,739	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	63,196,739	
23	CAPITAL EXPENDITURE	95,082,200	
2301	FIXED ASSETS PURCHASED	5,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	
2302	CONSTRUCTION / PROVISION	75,082,200	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	75,082,200	
23020104	CONSTRUCTION / PROVISION OF HOUSING	45,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,082,200	
2303	REHABILITATION / REPAIRS	15,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	15,000,000	
	TOTAL PERSONNEL	285,626,464	
	TOTAL OVERHEAD	81,597,893	
	TOTAL RECURRENT	367,224,357	
	TOTAL CAPITAL	95,082,200	
	TOTAL ALLOCATION	462,306,557	
	FGC GARKI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC GARKI 01008254	PURCHASE OF BEDS+CLASSROOM DESKS+ CHAIRS+ OFFICE TABLES & CHAIRS	NEW	5,000,000
FGC GARKI 02008256	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	45,000,000
FGC GARKI 03008257	CONSTRUCTION OF 5NOS. SNR STAFF QUARTERS	NEW	7,000,000
FGC GARKI 03008260	CONSTRUCTION OF 2 NOS HOSTEL BLOCKS (STOREY BUILDING)	NEW	8,000,000
FGC GARKI 03008262	CONSTRUCTION OF DINING HALL/KITCHEN/STORE	NEW	8,082,200
FGC GARKI 03008266	CONSTRUCTION OF DINING HALL/KITCHEN/STORE	NEW	7,000,000
FGC GARKI 04008264	REHABILITATION/EXTENSION OF CLASSROOMS (3NOS FOR JS 1-3)	NEW	8,000,000
FGC GARKI 04008265	RENOVATION/EXPANSION OF EXISTING HOSTEL	NEW	7,000,000
0517026008	FGC IJANIKIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	617,151,500	
21	PERSONNEL COST	427,013,726	
2101	SALARY	379,567,757	
210101	SALARIES AND WAGES	379,567,757	
21010101	SALARY	379,567,757	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	47,445,970	
210202	SOCIAL CONTRIBUTIONS	47,445,970	
21020201	NHIS	18,978,388	
21020202	CONTRIBUTORY PENSION	28,467,582	
22	OTHER RECURRENT COSTS	119,600,461	
2202	OVERHEAD COST	23,447,650	
220201	TRAVEL& TRANSPORT - GENERAL	3,543,682	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,518,721	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,024,961	
220202	UTILITIES - GENERAL	2,227,458	
22020201	ELECTRICITY CHARGES	1,518,721	
22020202	TELEPHONE CHARGES	253,120	
22020203	INTERNET ACCESS CHARGES	253,120	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	101,248	



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CODE	LINE ITEM		AMOUNT (=N=)
22020206	SEWERAGE CHARGES		101,248
220203	MATERIALS & SUPPLIES - GENERAL		2,743,823
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,518,721
22020303	NEWSPAPERS		506,240
22020304	MAGAZINES & PERIODICALS		10,125
22020305	PRINTING OF NON SECURITY DOCUMENTS		50,624
22020306	PRINTING OF SECURITY DOCUMENTS		50,624
22020307	DRUGS & MEDICAL SUPPLIES		101,248
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		506,240
220204	MAINTENANCE SERVICES - GENERAL		3,796,803
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,024,961
22020402	MAINTENANCE OF OFFICE FURNITURE		506,240
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		506,240
22020405	MAINTENANCE OF PLANTS/GENERATORS		506,240
22020406	OTHER MAINTENANCE SERVICES		253,120
220205	TRAINING - GENERAL		506,240
22020501	LOCAL TRAINING		506,240
220206	OTHER SERVICES - GENERAL		759,361
22020601	SECURITY SERVICES		253,120
22020606	CLEANING & FUMIGATION SERVICES		506,240
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		354,368
22020702	INFORMATION TECHNOLOGY CONSULTING		253,120
22020703	LEGAL SERVICES		101,248
220208	FUEL & LUBRICANTS - GENERAL		5,669,892
22020801	MOTOR VEHICLE FUEL COST		2,531,202
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,012,481
22020803	PLANT / GENERATOR FUEL COST		2,024,961
22020806	COOKING GAS/FUEL COST		101,248
220209	FINANCIAL CHARGES - GENERAL		506
22020901	BANK CHARGES (OTHER THAN INTEREST)		506
220210	MISCELLANEOUS		3,845,517
22021001	REFRESHMENT & MEALS		253,120
22021002	HONORARIUM & SITTING ALLOWANCE		506,240
22021003	PUBLICITY & ADVERTISEMENTS		253,120
22021004	MEDICAL EXPENSES		101,248
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		50,624
22021006	POSTAGES & COURIER SERVICES		101,248
22021007	WELFARE PACKAGES		1,012,481
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		253,120
22021009	SPORTING ACTIVITIES		253,120
22021010	DIRECT TEACHING & LABORATORY COST		554,955
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		253,120
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		253,120
2205	SUBSIDIES		96,152,811
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		96,152,811
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		96,152,811
23	CAPITAL EXPENDITURE		70,537,313
2301	FIXED ASSETS PURCHASED		6,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		6,000,000
23010105	PURCHASE OF MOTOR VEHICLES		6,000,000
2302	CONSTRUCTION / PROVISION		64,537,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		64,537,313
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		3,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		61,537,313
	TOTAL PERSONNEL		427,013,726
	TOTAL OVERHEAD		119,600,461
	TOTAL RECURRENT		546,614,187
	TOTAL CAPITAL		70,537,313
	TOTAL ALLOCATION		617,151,500
	FGC IJANIKIN		
CODE	PROJECT NAME	TYPE	AMOUNT



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CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCIJANIKIN001005319	UTILITY VEHICLE	NEW 6,000,000
FGCIJANIKIN002005322	WATER TREATMENT PLANT	NEW 3,000,000
FGCIJANIKIN003005324	COMPLETION OF MULTIPURPOSE HALL	NEW 8,000,000
FGCIJANIKIN003005326	COMPLETION OF HOME ECONOMICS LAB	NEW 19,537,313
FGCIJANIKIN003005328	RE-ROOFING OF 4 BLOCKS 5 CLASSROOM EACH	NEW 23,400,000
FGCIJANIKIN003005330	PERIMETER FENCING	NEW 10,600,000
0517026009	FGC IKET NISE	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	300,933,972
21	PERSONNEL COST	174,441,370
2101	SALARY	154,845,662
210101	SALARIES AND WAGES	154,845,662
21010101	SALARY	154,845,662
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,595,708
210201	ALLOWANCES	240,000
21020101	NON REGULAR ALLOWANCES	240,000
210202	SOCIAL CONTRIBUTIONS	19,355,708
21020201	NHIS	7,742,283
21020202	CONTRIBUTORY PENSION	11,613,425
22	OTHER RECURRENT COSTS	81,492,602
2202	OVERHEAD COST	18,177,917
220201	TRAVEL & TRANSPORT - GENERAL	5,071,002
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,042,601
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,028,401
220202	UTILITIES - GENERAL	1,088,642
22020201	ELECTRICITY CHARGES	530,427
22020202	TELEPHONE CHARGES	202,840
22020203	INTERNET ACCESS CHARGES	101,420
22020204	SATELLITE BROADCASTING ACCESS CHARGES	152,130
22020205	WATER RATES	101,825
220203	MATERIALS & SUPPLIES - GENERAL	1,876,271
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	405,680
22020302	BOOKS	202,840
22020303	NEWSPAPERS	202,840
22020304	MAGAZINES & PERIODICALS	152,130
22020305	PRINTING OF NON SECURITY DOCUMENTS	202,840
22020306	PRINTING OF SECURITY DOCUMENTS	101,420
22020307	DRUGS & MEDICAL SUPPLIES	202,840
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	202,840
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	202,840
220204	MAINTENANCE SERVICES - GENERAL	5,375,262
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,014,200
22020402	MAINTENANCE OF OFFICE FURNITURE	507,100
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,014,200
22020405	MAINTENANCE OF PLANTS/GENERATORS	811,360
22020406	OTHER MAINTENANCE SERVICES	1,521,301
22020410	MAINTENANCE OF ROADS AND BRIDGES	507,100
220206	OTHER SERVICES - GENERAL	507,100
22020606	CLEANING & FUMIGATION SERVICES	507,100
220208	FUEL & LUBRICANTS - GENERAL	3,955,381
22020801	MOTOR VEHICLE FUEL COST	1,521,301
22020803	PLANT / GENERATOR FUEL COST	1,825,561
22020806	COOKING GAS/FUEL COST	608,520
220209	FINANCIAL CHARGES - GENERAL	304,260
22020901	BANK CHARGES (OTHER THAN INTEREST)	304,260
2205	SUBSIDIES	63,314,684
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	63,314,684



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	63,314,684	
23	CAPITAL EXPENDITURE	45,000,000	
2301	FIXED ASSETS PURCHASED	45,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,000,000	
23010101	PURCHASE / ACQUISITION OF LAND	37,000,000	
23010119	PURCHASE OF POWER GENERATING SET	8,000,000	
	TOTAL PERSONNEL	174,441,370	
	TOTAL OVERHEAD	81,492,602	
	TOTAL RECURRENT	255,933,972	
	TOTAL CAPITAL	45,000,000	
	TOTAL ALLOCATION	300,933,972	
	FGC IKET NISE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC IK.NISE01008242	CONSTRUCTION OF ONE BOYS AND ONE GIRLS HOSTEL	NEW	10,000,000
FGC IK.NISE01008243	EXPANSION OF DINING HALL AND KITCHEN	NEW	10,000,000
FGC IK.NISE01008244	CONSTRUCTION OF 2 NO SCIENCE LABORATORY BLOCKS	NEW	7,000,000
FGC IK.NISE01008245	CONSTRUCTION OF 2 KLM ASPHALT ROAD WITH DRAINAGES AND STREET LIGHT	NEW	6,000,000
FGC IK.NISE01008246	1 NO WATER TREATMENT PLANT WITH 5000 LITERS OVERHEAD TANK AND WATER RETICULATION	NEW	4,000,000
FGC IK.NISE02008247	PURCHASE OF 250 KVA GENERATOR SET	NEW	8,000,000
0517026010	FGC IKET VANDAKYA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	277,275,651	
21	PERSONNEL COST	128,818,339	
2101	SALARY	114,505,190	
210101	SALARIES AND WAGES	114,505,190	
21010101	SALARY	114,505,190	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,313,149	
210202	SOCIAL CONTRIBUTIONS	14,313,149	
21020201	NHIS	5,725,260	
21020202	CONTRIBUTORY PENSION	8,587,889	
22	OTHER RECURRENT COSTS	77,920,000	
2202	OVERHEAD COST	14,539,126	
220201	TRAVEL & TRANSPORT - GENERAL	2,582,887	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,582,887	
220202	UTILITIES - GENERAL	1,239,786	
22020201	ELECTRICITY CHARGES	1,033,155	
22020203	INTERNET ACCESS CHARGES	206,631	
220203	MATERIALS & SUPPLIES - GENERAL	3,884,661	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,033,155	
22020303	NEWSPAPERS	61,989	
22020305	PRINTING OF NON SECURITY DOCUMENTS	516,577	
22020307	DRUGS & MEDICAL SUPPLIES	1,446,416	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	826,524	
220204	MAINTENANCE SERVICES - GENERAL	2,169,625	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,033,155	
22020402	MAINTENANCE OF OFFICE FURNITURE	309,946	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	309,946	
22020405	MAINTENANCE OF PLANTS/GENERATORS	413,262	
22020406	OTHER MAINTENANCE SERVICES	103,315	
220205	TRAINING - GENERAL	516,577	
22020501	LOCAL TRAINING	516,577	
220206	OTHER SERVICES - GENERAL	1,188,128	
22020604	RESIDENTIAL RENT	878,181	
22020606	CLEANING & FUMIGATION SERVICES	309,946	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	743,871	
22020702	INFORMATION TECHNOLOGY CONSULTING	227,294	
22020706	SURVEYING SERVICES	516,577	
220208	FUEL & LUBRICANTS - GENERAL	1,697,014	
22020801	MOTOR VEHICLE FUEL COST	1,077,122	
22020803	PLANT / GENERATOR FUEL COST	619,893	
220210	MISCELLANEOUS	516,577	



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CODE	LINE ITEM		AMOUNT (=N=)
22021007	WELFARE PACKAGES		516,577
2205	SUBSIDIES		63,380,874
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		63,380,874
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		63,380,874
23	CAPITAL EXPENDITURE		70,537,313
2302	CONSTRUCTION / PROVISION		70,537,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,537,313
23020104	CONSTRUCTION / PROVISION OF HOUSING		70,537,313
	TOTAL PERSONNEL		128,818,339
	TOTAL OVERHEAD		77,920,000
	TOTAL RECURRENT		206,738,338
	TOTAL CAPITAL		70,537,313
	TOTAL ALLOCATION		277,275,651
	FGC IKET VANDAKYA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIK.VAN01008237	COMPLETION OF PHASE II LIBRARY COMPLEX	NEW	15,000,000
FGCIK.VAN01008238	PERIMETER WALL FENCING	NEW	10,000,000
FGCIK.VAN01008239	RENOVATION OF BOYS HOSTEL AND WATER RETICULATION	NEW	15,000,000
FGCIK.VAN01008240	RENOVATION OF GIRLS HOSTEL & WATER RETICULATION	NEW	15,000,000
FGCIK.VAN01008241	COMPLETION OF INTRO TECH W/SHOP	NEW	15,537,313
0517026011	FGC IKOM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		292,452,853
21	PERSONNEL COST		140,934,453
2101	SALARY		125,275,069
210101	SALARIES AND WAGES		125,275,069
21010101	SALARY		125,275,069
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,659,384
210202	SOCIAL CONTRIBUTIONS		15,659,384
21020201	NHIS		6,263,753
21020202	CONTRIBUTORY PENSION		9,395,630
22	OTHER RECURRENT COSTS		92,981,087
2202	OVERHEAD COST		15,336,060
220201	TRAVEL & TRANSPORT - GENERAL		2,646,511
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		619,107
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,027,404
220202	UTILITIES - GENERAL		4,844,337
22020201	ELECTRICITY CHARGES		1,212,600
22020202	TELEPHONE CHARGES		363,780
22020203	INTERNET ACCESS CHARGES		34,357
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,212,600
22020205	WATER RATES		303,150
22020206	SEWERAGE CHARGES		505,250
22020207	LEASED COMMUNICATION LINES(S)		1,212,600
220203	MATERIALS & SUPPLIES - GENERAL		6,329,462
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		606,300
22020302	BOOKS		404,200
22020303	NEWSPAPERS		454,725
22020304	MAGAZINES & PERIODICALS		404,200
22020305	PRINTING OF NON SECURITY DOCUMENTS		505,250
22020306	PRINTING OF SECURITY DOCUMENTS		614,074
22020307	DRUGS & MEDICAL SUPPLIES		208,163
22020308	FIELD & CAMPING MATERIALS SUPPLIES		606,300
22020309	UNIFORMS & OTHER CLOTHING		505,250
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,010,500
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,010,500
220204	MAINTENANCE SERVICES - GENERAL		1,515,750
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		505,250
22020402	MAINTENANCE OF OFFICE FURNITURE		50,525
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		101,050
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		50,525
22020405	MAINTENANCE OF PLANTS/GENERATORS		808,400
2205	SUBSIDIES		77,645,027



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	77,645,027	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	77,645,027	
23	CAPITAL EXPENDITURE	58,537,313	
2302	CONSTRUCTION / PROVISION	58,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	58,537,313	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	58,537,313	
	TOTAL PERSONNEL	140,934,453	
	TOTAL OVERHEAD	92,981,087	
	TOTAL RECURRENT	233,915,540	
	TOTAL CAPITAL	58,537,313	
	TOTAL ALLOCATION	292,452,853	
	FGC IKOM		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKOM01008037	CONSTRUCTION OF 500M FENCE	NEW	5,000,000
FGCIKOM01008043	REHABILITATION OF 2NO OF BOYS HOSTELS	NEW	9,000,000
FGCIKOM01008048	REHABILITATION OF 2NO OF GIRLS HOSTELS	NEW	11,537,313
FGCIKOM01008053	REHABILITATION OF 2 NO OF ADMIN BLOCK	NEW	10,000,000
FGCIKOM01008059	REHABILITATION OF 1 NO OF SCIENCE BLOCK	NEW	10,000,000
FGCIKOM01008066	REHABILITATION OF 2 NO STAFF QUARTERS	NEW	13,000,000
0517026012	FGC IKOT EKPENE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	337,090,807	
21	PERSONNEL COST	203,693,767	
2101	SALARY	180,741,127	
210101	SALARIES AND WAGES	180,741,127	
21010101	SALARY	180,741,127	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,952,641	
210201	ALLOWANCES	360,000	
21020101	NON REGULAR ALLOWANCES	360,000	
210202	SOCIAL CONTRIBUTIONS	22,592,641	
21020201	NHIS	9,037,056	
21020202	CONTRIBUTORY PENSION	13,555,584	
22	OTHER RECURRENT COSTS	88,397,039	
2202	OVERHEAD COST	13,485,863	
220204	MAINTENANCE SERVICES - GENERAL	4,299,315	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,553,969	
22020402	MAINTENANCE OF OFFICE FURNITURE	647,487	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	906,482	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	453,241	
22020405	MAINTENANCE OF PLANTS/GENERATORS	738,135	
220205	TRAINING - GENERAL	867,633	
22020501	LOCAL TRAINING	867,633	
220208	FUEL & LUBRICANTS - GENERAL	2,071,959	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,294,974	
22020803	PLANT / GENERATOR FUEL COST	776,985	
220210	MISCELLANEOUS	6,246,956	
22021001	REFRESHMENT & MEALS	668,207	
22021002	HONORARIUM & SITTING ALLOWANCE	528,350	
22021003	PUBLICITY & ADVERTISEMENTS	388,492	
22021006	POSTAGES & COURIER SERVICES	517,990	
22021007	WELFARE PACKAGES	1,294,974	
22021009	SPORTING ACTIVITIES	1,294,974	
22021010	DIRECT TEACHING & LABORATORY COST	1,553,969	
2205	SUBSIDIES	74,911,176	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	74,911,176	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	74,911,176	
23	CAPITAL EXPENDITURE	45,000,000	
2302	CONSTRUCTION / PROVISION	45,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	45,000,000	
	TOTAL PERSONNEL	203,693,767	
	TOTAL OVERHEAD	88,397,039	
	TOTAL RECURRENT	292,090,807	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL CAPITAL	45,000,000	
	TOTAL ALLOCATION	337,090,807	
	FGC IKOT EKPENE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCEKPENE001007927	REHABILITATION OF 2NOS STAFF QUARTERS	NEW	5,000,000
FGCEKPENE001007932	WATER RETICULATION	NEW	4,000,000
FGCEKPENE001007936	PERIMETER FENCING 3KM POUROUS BOUNDARY OF SCHOOL COMPOUND	NEW	15,000,000
FGCEKPENE001007940	REHABILITATION OF KITCHEN / DINING HALL	NEW	5,000,000
FGCEKPENE001007946	REHABILITATION OF 2.5KM INTERNAL ROAD NETWORK	NEW	6,000,000
FGCEKPENE001007953	REHABILITATION OF OF ADMIN BLOCK	NEW	10,000,000
0517026013	FGC IKURIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	390,168,136	
21	PERSONNEL COST	229,498,212	
2101	SALARY	203,998,411	
210101	SALARIES AND WAGES	203,998,411	
21010101	SALARY	203,998,411	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,499,801	
210202	SOCIAL CONTRIBUTIONS	25,499,801	
21020201	NHIS	10,199,921	
21020202	CONTRIBUTORY PENSION	15,299,881	
22	OTHER RECURRENT COSTS	90,132,611	
2202	OVERHEAD COST	23,107,862	
220201	TRAVEL & TRANSPORT - GENERAL	4,844,756	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,795,793	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,048,963	
220202	UTILITIES - GENERAL	2,571,292	
22020201	ELECTRICITY CHARGES	2,113,948	
22020202	TELEPHONE CHARGES	203,264	
22020203	INTERNET ACCESS CHARGES	254,080	
220203	MATERIALS & SUPPLIES - GENERAL	5,132,422	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,540,803	
22020302	BOOKS	406,528	
22020303	NEWSPAPERS	203,264	
22020304	MAGAZINES & PERIODICALS	203,264	
22020305	PRINTING OF NON SECURITY DOCUMENTS	254,080	
22020306	PRINTING OF SECURITY DOCUMENTS	508,161	
22020307	DRUGS & MEDICAL SUPPLIES	508,161	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	508,161	
220204	MAINTENANCE SERVICES - GENERAL	3,455,492	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,016,321	
22020402	MAINTENANCE OF OFFICE FURNITURE	203,264	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,016,321	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	203,264	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,016,321	
220205	TRAINING - GENERAL	304,896	
22020501	LOCAL TRAINING	304,896	
220206	OTHER SERVICES - GENERAL	101,632	
22020606	CLEANING & FUMIGATION SERVICES	101,632	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	406,528	
22020708	BUDGET PREPARATION	406,528	
220208	FUEL & LUBRICANTS - GENERAL	1,931,010	
22020801	MOTOR VEHICLE FUEL COST	1,219,585	
22020803	PLANT / GENERATOR FUEL COST	711,425	
220210	MISCELLANEOUS	4,359,833	
22021001	REFRESHMENT & MEALS	457,345	
22021002	HONORARIUM & SITTING ALLOWANCE	383,398	
22021003	PUBLICITY & ADVERTISEMENTS	508,161	
22021004	MEDICAL EXPENSES	304,896	
22021006	POSTAGES & COURIER SERVICES	406,528	
22021007	WELFARE PACKAGES	63,598	
22021009	SPORTING ACTIVITIES	2,032,642	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		203,264
2205	SUBSIDIES		67,024,748
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		67,024,748
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		67,024,748
23	CAPITAL EXPENDITURE		70,537,313
2301	FIXED ASSETS PURCHASED		8,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		8,000,000
23010108	PURCHASE OF BUSES		8,000,000
2302	CONSTRUCTION / PROVISION		45,537,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,537,313
23020104	CONSTRUCTION / PROVISION OF HOUSING		28,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		7,537,313
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		10,000,000
2303	REHABILITATION / REPAIRS		17,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		17,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		17,000,000
	TOTAL PERSONNEL		229,498,212
	TOTAL OVERHEAD		90,132,611
	TOTAL RECURRENT		319,630,823
	TOTAL CAPITAL		70,537,313
	TOTAL ALLOCATION		390,168,136
	FGC IKURIN		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIKIRUN01008145	PURCHASE OF 1 NO 30 SEATER COASTER BUS	NEW	8,000,000
FGCIKIRUN02008148	CONSTRUCTION OF 5NOS 3BEDROOM FLAT	NEW	28,000,000
FGCIKIRUN03008156	CONSTRUCTION OF WATER TREATMENT PLANT	NEW	7,537,313
FGCIKIRUN04008164	CONSTRUCTION OF NEW GIRLS HOSTEL	NEW	10,000,000
FGCIKIRUN05008170	RENOVATION/REHABILITATION OF OLD DINING HALL/KITCHEN	NEW	5,000,000
FGCIKIRUN05008175	RENOVATION/REHABILITATION OD ADMIN BLOCK	NEW	5,000,000
FGCIKIRUN05008183	CONSTRUCTION/EQUIPMENT OF 1 NO BLOCK OF FINE ART STUDIO	NEW	7,000,000
0517026014	FGC JOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		409,974,973
21	PERSONNEL COST		286,609,135
2101	SALARY		254,550,342
210101	SALARIES AND WAGES		254,550,342
21010101	SALARY		254,550,342
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,058,793
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		31,818,793
21020201	NHIS		12,727,517
21020202	CONTRIBUTORY PENSION		19,091,276
22	OTHER RECURRENT COSTS		78,299,957
2202	OVERHEAD COST		19,965,800
220201	TRAVEL & TRANSPORT - GENERAL		4,710,601
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,626,037
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,642,309
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		137,374
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		304,882
220202	UTILITIES - GENERAL		1,626,037
22020201	ELECTRICITY CHARGES		1,321,155
22020202	TELEPHONE CHARGES		304,882
220203	MATERIALS & SUPPLIES - GENERAL		2,642,309
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		508,136
22020302	BOOKS		508,136
22020303	NEWSPAPERS		203,255
22020304	MAGAZINES & PERIODICALS		304,882
22020307	DRUGS & MEDICAL SUPPLIES		304,882
22020309	UNIFORMS & OTHER CLOTHING		304,882
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		508,136
220204	MAINTENANCE SERVICES - GENERAL		4,065,091



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	508,136	
22020402	MAINTENANCE OF OFFICE FURNITURE	406,509	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,018	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,016,273	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,321,155	
220205	TRAINING - GENERAL	1,016,273	
22020501	LOCAL TRAINING	1,016,273	
220208	FUEL & LUBRICANTS - GENERAL	2,032,546	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,524,409	
22020803	PLANT / GENERATOR FUEL COST	508,136	
220210	MISCELLANEOUS	3,872,943	
22021001	REFRESHMENT & MEALS	813,018	
22021002	HONORARIUM & SITTING ALLOWANCE	304,882	
22021003	PUBLICITY & ADVERTISEMENTS	112,733	
22021006	POSTAGES & COURIER SERVICES	406,509	
22021007	WELFARE PACKAGES	1,016,273	
22021009	SPORTING ACTIVITIES	1,016,273	
22021010	DIRECT TEACHING & LABORATORY COST	203,255	
2205	SUBSIDIES	58,334,158	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	58,334,158	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	58,334,158	
23	CAPITAL EXPENDITURE	45,065,881	
2302	CONSTRUCTION / PROVISION	45,065,881	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,065,881	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	45,065,881	
	TOTAL PERSONNEL	286,609,135	
	TOTAL OVERHEAD	78,299,957	
	TOTAL RECURRENT	364,909,092	
	TOTAL CAPITAL	45,065,881	
	TOTAL ALLOCATION	409,974,973	
	FGC JOS		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCJOS001007611	RENOVATION OF STAFF QUARTERS	NEW	15,065,881
FGCJOS001007615	PROCUREMENT OF CLASS ROOM/OFFICE FURNITURE	NEW	10,000,000
FGCJOS001007620	CONSTRUCTION OF SPORTING PAVILLION	NEW	20,000,000
0517026015	FGC KADUNA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	517,158,715	
21	PERSONNEL COST	318,316,364	
2101	SALARY	282,521,213	
210101	SALARIES AND WAGES	282,521,213	
21010101	SALARY	282,521,213	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,795,152	
210201	ALLOWANCES	480,000	
21020101	NON REGULAR ALLOWANCES	480,000	
210202	SOCIAL CONTRIBUTIONS	35,315,152	
21020201	NHIS	14,126,061	
21020202	CONTRIBUTORY PENSION	21,189,091	
22	OTHER RECURRENT COSTS	128,142,654	
2202	OVERHEAD COST	18,726,144	
220201	TRAVEL& TRANSPORT - GENERAL	4,596,968	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,504,922	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,252,461	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	338,600	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,985	
220202	UTILITIES - GENERAL	1,252,461	
22020201	ELECTRICITY CHARGES	1,252,461	
220203	MATERIALS & SUPPLIES - GENERAL	2,755,411	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,252,461	
22020302	BOOKS	1,001,355	
22020307	DRUGS & MEDICAL SUPPLIES	501,594	
220204	MAINTENANCE SERVICES - GENERAL	5,009,843	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,985	



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CODE	LINE ITEM		AMOUNT (=N=)
22020402	MAINTENANCE OF OFFICE FURNITURE		751,476
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,001,968
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,502,953
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,252,461
220205	TRAINING - GENERAL		1,252,461
22020501	LOCAL TRAINING		1,252,461
220208	FUEL & LUBRICANTS - GENERAL		2,129,184
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,753,446
22020803	PLANT / GENERATOR FUEL COST		375,739
220210	MISCELLANEOUS		1,729,817
22021007	WELFARE PACKAGES		477,356
22021009	SPORTING ACTIVITIES		1,252,461
2205	SUBSIDIES		109,416,510
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		109,416,510
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		109,416,510
23	CAPITAL EXPENDITURE		70,699,697
2301	FIXED ASSETS PURCHASED		33,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		33,000,000
2303	REHABILITATION / REPAIRS		32,537,313
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		32,537,313
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		32,537,313
2305	OTHER CAPITAL PROJECTS		5,162,384
230501	ACQUISITION OF NON TANGIBLE ASSETS		5,162,384
23050101	RESEARCH AND DEVELOPMENT		5,162,384
	TOTAL PERSONNEL		318,316,364
	TOTAL OVERHEAD		128,142,654
	TOTAL RECURRENT		446,459,018
	TOTAL CAPITAL		70,699,697
	TOTAL ALLOCATION		517,158,715
	FGC KADUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKADUNA01007963	PURCHASE OF TRADE+ VOCATIONAL & ENTERP SUBJECTS AND EQUIPMENT	NEW	15,000,000
FGCKADUNA01007973	PURCHASE OF SCEINCE LABORATORY FURNITURE AND EQUIPMENT WITH MATERIALS	NEW	5,000,000
FGCKADUNA01007983	PURCHASE OF PHYSICS+ CHEMIST AND BILOGY LABORATORY FURNITURES+ EQUIPMENT AND MATERIALS	NEW	10,000,000
FGCKADUNA01007997	SOLAR HIGHWAY STREET LIGHTS	NEW	3,000,000
FGCKADUNA02008004	HOSTEL REHABILITATION	NEW	15,000,000
FGCKADUNA02008012	STAFF QUARTERS REHABILITATION	NEW	17,537,313
FGCKADUNA03008019	SECURITY OUT-POST	NEW	5,162,384
0517026016	FGC KANO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		373,381,232
21	PERSONNEL COST		230,610,473
2101	SALARY		204,987,087
210101	SALARIES AND WAGES		204,987,087
21010101	SALARY		204,987,087
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,623,386
210202	SOCIAL CONTRIBUTIONS		25,623,386
21020201	NHIS		10,249,354
21020202	CONTRIBUTORY PENSION		15,374,032
22	OTHER RECURRENT COSTS		97,634,701
2202	OVERHEAD COST		19,508,815
220201	TRAVEL& TRANSPORT - GENERAL		3,741,734
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,019,230
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,019,031
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		283,707
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		419,766
220202	UTILITIES - GENERAL		1,438,797
22020201	ELECTRICITY CHARGES		1,019,031
22020202	TELEPHONE CHARGES		419,766



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CODE	LINE ITEM		AMOUNT (=N=)
220203	MATERIALS & SUPPLIES - GENERAL		3,815,601
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,019,031
22020302	BOOKS		419,766
22020303	NEWSPAPERS		419,766
22020304	MAGAZINES & PERIODICALS		419,766
22020307	DRUGS & MEDICAL SUPPLIES		419,766
22020309	UNIFORMS & OTHER CLOTHING		558,754
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		558,754
220204	MAINTENANCE SERVICES - GENERAL		4,219,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		419,766
22020402	MAINTENANCE OF OFFICE FURNITURE		558,754
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		962,152
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,259,298
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,019,031
220205	TRAINING - GENERAL		1,019,031
22020501	LOCAL TRAINING		1,019,031
220208	FUEL & LUBRICANTS - GENERAL		1,708,045
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,317,262
22020803	PLANT / GENERATOR FUEL COST		390,783
220210	MISCELLANEOUS		3,566,608
22021001	REFRESHMENT & MEALS		419,766
22021002	HONORARIUM & SITTING ALLOWANCE		130,261
22021006	POSTAGES & COURIER SERVICES		558,754
22021007	WELFARE PACKAGES		1,019,031
22021009	SPORTING ACTIVITIES		1,019,031
22021010	DIRECT TEACHING & LABORATORY COST		419,766
2205	SUBSIDIES		78,125,886
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		78,125,886
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		78,125,886
23	CAPITAL EXPENDITURE		45,136,059
2301	FIXED ASSETS PURCHASED		33,481,945
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,481,945
23010102	PURCHASE OF OFFICE BUILDINGS		33,481,945
2302	CONSTRUCTION / PROVISION		1,869,536
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,869,536
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		1,869,536
2303	REHABILITATION / REPAIRS		9,784,578
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		9,784,578
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		9,784,578
	TOTAL PERSONNEL		230,610,473
	TOTAL OVERHEAD		97,634,701
	TOTAL RECURRENT		328,245,174
	TOTAL CAPITAL		45,136,059
	TOTAL ALLOCATION		373,381,232
	FGC KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKANO001006026	CONSTRUCTION OF HOSTEL	NEW	33,481,945
FGCKANO002006032	WATER RETICULATION	NEW	1,869,536
FGCKANO003006036	RENOVATION AND FURNISHIN GO DINING HALL	NEW	5,326,225
FGCKANO003006038	CONSTRUCTION OF GUIDANCE & COUNSELLING BLOCK	NEW	4,458,353
0517026017	FGC KEFFI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		409,159,306
21	PERSONNEL COST		227,927,264
2101	SALARY		202,495,346
210101	SALARIES AND WAGES		202,495,346
21010101	SALARY		202,495,346
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,431,918
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		25,311,918
21020201	NHIS		10,124,767
21020202	CONTRIBUTORY PENSION		15,187,151



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22	OTHER RECURRENT COSTS	85,864,395	
2202	OVERHEAD COST	19,444,430	
220201	TRAVEL & TRANSPORT - GENERAL	2,738,945	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	539,007	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,110,774	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	766,609	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	322,555	
220202	UTILITIES - GENERAL	1,534,792	
22020201	ELECTRICITY CHARGES	1,110,774	
22020202	TELEPHONE CHARGES	424,017	
220203	MATERIALS & SUPPLIES - GENERAL	4,128,563	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	999,165	
22020302	BOOKS	525,480	
22020303	NEWSPAPERS	585,294	
22020304	MAGAZINES & PERIODICALS	322,555	
22020307	DRUGS & MEDICAL SUPPLIES	525,480	
22020309	UNIFORMS & OTHER CLOTHING	585,294	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	585,294	
220204	MAINTENANCE SERVICES - GENERAL	3,834,320	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	424,017	
22020402	MAINTENANCE OF OFFICE FURNITURE	585,294	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	848,034	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	866,201	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,110,774	
220205	TRAINING - GENERAL	1,110,774	
22020501	LOCAL TRAINING	1,110,774	
220208	FUEL & LUBRICANTS - GENERAL	2,172,993	
22020801	MOTOR VEHICLE FUEL COST	589,644	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,239,970	
22020803	PLANT / GENERATOR FUEL COST	343,379	
220210	MISCELLANEOUS	3,924,043	
22021001	REFRESHMENT & MEALS	848,034	
22021002	HONORARIUM & SITTING ALLOWANCE	322,555	
22021003	PUBLICITY & ADVERTISEMENTS	131,370	
22021006	POSTAGES & COURIER SERVICES	585,294	
22021007	WELFARE PACKAGES	806,386	
22021009	SPORTING ACTIVITIES	806,386	
22021010	DIRECT TEACHING & LABORATORY COST	424,017	
2205	SUBSIDIES	66,419,965	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	66,419,965	
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	66,419,965	
23	CAPITAL EXPENDITURE	95,367,647	
2302	CONSTRUCTION / PROVISION	95,367,647	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	95,367,647	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,367,647	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
	TOTAL PERSONNEL	227,927,264	
	TOTAL OVERHEAD	85,864,395	
	TOTAL RECURRENT	313,791,659	
	TOTAL CAPITAL	95,367,647	
	TOTAL ALLOCATION	409,159,306	
	FGC KEFFI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKEFFI001006234	CONSTRUCTION OF 1200 CAPACITY DINING HALL	NEW	43,000,000
FGCKEFFI001006236	RENOVATION OF 1 BLOCK OF FEMALE HOSTEL	NEW	7,367,647
FGCKEFFI002006240	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	45,000,000
0517026018	FGC KIYAWA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	197,828,759	
21	PERSONNEL COST	75,271,779	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT (=N=)	
2101	SALARY		66,908,248
210101	SALARIES AND WAGES		66,908,248
21010101	SALARY		66,908,248
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,363,531
210202	SOCIAL CONTRIBUTIONS		8,363,531
21020201	NHIS		3,345,412
21020202	CONTRIBUTORY PENSION		5,018,119
22	OTHER RECURRENT COSTS		77,391,489
2202	OVERHEAD COST		19,084,423
220201	TRAVEL & TRANSPORT - GENERAL		3,669,117
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,537,046
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,276,424
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		345,078
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		510,569
220202	UTILITIES - GENERAL		1,786,993
22020201	ELECTRICITY CHARGES		1,276,424
22020202	TELEPHONE CHARGES		510,569
220203	MATERIALS & SUPPLIES - GENERAL		3,834,607
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,276,424
22020302	BOOKS		408,989
22020303	NEWSPAPERS		408,989
22020304	MAGAZINES & PERIODICALS		510,569
22020307	DRUGS & MEDICAL SUPPLIES		510,569
22020309	UNIFORMS & OTHER CLOTHING		359,534
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		359,534
220204	MAINTENANCE SERVICES - GENERAL		4,861,085
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		510,569
22020402	MAINTENANCE OF OFFICE FURNITURE		765,854
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		513,238
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,023,807
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,276,424
22020406	OTHER MAINTENANCE SERVICES		771,192
220205	TRAINING - GENERAL		260,623
22020501	LOCAL TRAINING		260,623
220206	OTHER SERVICES - GENERAL		507,900
22020606	CLEANING & FUMIGATION SERVICES		507,900
220208	FUEL & LUBRICANTS - GENERAL		1,148,783
22020801	MOTOR VEHICLE FUEL COST		765,854
22020803	PLANT / GENERATOR FUEL COST		382,929
220210	MISCELLANEOUS		3,015,315
22021001	REFRESHMENT & MEALS		513,238
22021002	HONORARIUM & SITTING ALLOWANCE		510,569
22021003	PUBLICITY & ADVERTISEMENTS		127,642
22021007	WELFARE PACKAGES		768,523
22021009	SPORTING ACTIVITIES		584,773
22021010	DIRECT TEACHING & LABORATORY COST		510,569
2205	SUBSIDIES		58,307,066
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		58,307,066
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,307,066
23	CAPITAL EXPENDITURE		45,165,491
2302	CONSTRUCTION / PROVISION		41,665,491
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		39,665,491
23020104	CONSTRUCTION / PROVISION OF HOUSING		24,318,615
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		6,646,876
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		5,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		3,200,000
2303	REHABILITATION / REPAIRS		5,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		5,500,000
23030113	REHABILITATION / REPAIRS - ROADS		5,500,000
	TOTAL PERSONNEL		75,271,779
	TOTAL OVERHEAD		77,391,489
	TOTAL RECURRENT		152,663,268
	TOTAL CAPITAL		45,165,491



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
	TOTAL ALLOCATION		197,828,759
FGC KIYAWA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKIYAWA001006467	CONSTRUCTION OF 1 NO. GIRLS HOSTELS	NEW	3,581,491
FGCKIYAWA001006469	CONSTRUCTION OF SPORTS COMPLEX	NEW	5,184,000
FGCKIYAWA001006475	CONSTRUCTION OF MULTIPURPOSE HALL	NEW	8,053,124
FGCKIYAWA001006713	RENOVATION OF BOYS HOSTEL	NEW	7,500,000
FGCKIYAWA001006720	RETICULATION OF WATERS TO BOYS AND GIRLS HOSTEL	NEW	6,646,876
FGCKIYAWA003006727	CONSTRUCTION OF CLINIC MEDICAL CENTRE	NEW	5,500,000
FGCKIYAWA004006738	CONSTRUCTION OF TOILET TO BOYS HOSTEL AND CLASSROOMS	NEW	3,200,000
FGCKIYAWA005006791	CONSTRUCTION OF INTERNAL ROAD/DRINAGE	NEW	5,500,000
0517026019 FGC KWALI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		493,911,148
21	PERSONNEL COST		316,720,580
2101	SALARY		281,529,404
210101	SALARIES AND WAGES		281,529,404
21010101	SALARY		281,529,404
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		35,191,176
210202	SOCIAL CONTRIBUTIONS		35,191,176
21020201	NHIS		14,076,470
21020202	CONTRIBUTORY PENSION		21,114,705
22	OTHER RECURRENT COSTS		106,260,876
2202	OVERHEAD COST		13,250,046
220201	TRAVEL & TRANSPORT - GENERAL		1,952,203
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,513,200
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		302,640
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		136,363
220202	UTILITIES - GENERAL		2,017,599
22020201	ELECTRICITY CHARGES		1,008,800
22020202	TELEPHONE CHARGES		151,320
22020203	INTERNET ACCESS CHARGES		100,880
22020207	LEASED COMMUNICATION LINES(S)		756,600
220203	MATERIALS & SUPPLIES - GENERAL		3,278,599
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		504,400
22020302	BOOKS		252,200
22020303	NEWSPAPERS		100,880
22020304	MAGAZINES & PERIODICALS		201,760
22020305	PRINTING OF NON SECURITY DOCUMENTS		605,280
22020306	PRINTING OF SECURITY DOCUMENTS		857,480
22020308	FIELD & CAMPING MATERIALS SUPPLIES		100,880
22020309	UNIFORMS & OTHER CLOTHING		151,320
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		504,400
220204	MAINTENANCE SERVICES - GENERAL		1,815,840
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		302,640
22020402	MAINTENANCE OF OFFICE FURNITURE		403,520
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		403,520
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		302,640
22020405	MAINTENANCE OF PLANTS/GENERATORS		403,520
220205	TRAINING - GENERAL		681,817
22020502	INTERNATIONAL TRAINING		681,817
220206	OTHER SERVICES - GENERAL		100,880
22020606	CLEANING & FUMIGATION SERVICES		100,880
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		655,720
22020701	FINANCIAL CONSULTING		151,320



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020706	SURVEYING SERVICES	504,400	
220208	FUEL & LUBRICANTS - GENERAL	1,311,440	
22020801	MOTOR VEHICLE FUEL COST	100,880	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,008,800	
22020806	COOKING GAS/FUEL COST	201,760	
220209	FINANCIAL CHARGES - GENERAL	100,880	
22020904	OTHER CRF BANK CHARGES	100,880	
220210	MISCELLANEOUS	1,335,069	
22021006	POSTAGES & COURIER SERVICES	100,880	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	679,349	
22021009	SPORTING ACTIVITIES	554,840	
2205	SUBSIDIES	93,010,830	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	93,010,830	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	93,010,830	
23	CAPITAL EXPENDITURE	70,929,692	
2302	CONSTRUCTION / PROVISION	70,929,692	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,929,692	
23020104	CONSTRUCTION / PROVISION OF HOUSING	70,929,692	
	TOTAL PERSONNEL	316,720,580	
	TOTAL OVERHEAD	106,260,876	
	TOTAL RECURRENT	422,981,456	
	TOTAL CAPITAL	70,929,692	
	TOTAL ALLOCATION	493,911,148	
	FGC KWALI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKWALI01007921	CONSTRUCTION OF COLLEGE HALL	NEW	10,392,379
FGCKWALI01007925	RENOVATION OF BLOCK OF 6 CLASSROOM AGRIC DEPT	NEW	18,000,000
FGCKWALI01007930	RENOVATION OF BLOCK OF 6 CLASSROOM ECONOMICS DEPT	NEW	13,000,000
FGCKWALI01007934	RENOVATION OF BLOCK OF 6 CLASSROOM VOC & TECH DEPT	NEW	18,000,000
FGCKWALI01007941	RENOVATION OF BLOCK OF 4 BLOCKS OF STUDENTS HOSTEL (BOYS & GIRLS)	NEW	11,537,313
0517026020	FGC MAIDUGURI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	327,525,597	
21	PERSONNEL COST	167,603,063	
2101	SALARY	148,980,500	
210101	SALARIES AND WAGES	148,980,500	
21010101	SALARY	148,980,500	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,622,563	
210202	SOCIAL CONTRIBUTIONS	18,622,563	
21020201	NHIS	7,449,025	
21020202	CONTRIBUTORY PENSION	11,173,538	
22	OTHER RECURRENT COSTS	88,671,667	
2202	OVERHEAD COST	88,671,667	
220201	TRAVEL& TRANSPORT - GENERAL	16,362,859	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,746,579	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,926,956	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,487,885	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,201,439	
220202	UTILITIES - GENERAL	8,128,395	
22020201	ELECTRICITY CHARGES	5,926,956	
22020202	TELEPHONE CHARGES	2,201,439	
220203	MATERIALS & SUPPLIES - GENERAL	17,611,511	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,402,878	
22020302	BOOKS	2,201,439	
22020303	NEWSPAPERS	2,201,439	
22020304	MAGAZINES & PERIODICALS	2,201,439	
22020307	DRUGS & MEDICAL SUPPLIES	2,201,439	
22020309	UNIFORMS & OTHER CLOTHING	2,201,439	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,201,439	
220204	MAINTENANCE SERVICES - GENERAL	13,928,339	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,820,425	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,201,439	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,302,158
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,302,158
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,302,158
220205	TRAINING - GENERAL		4,402,878
22020501	LOCAL TRAINING		4,402,878
220208	FUEL & LUBRICANTS - GENERAL		8,932,762
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		7,154,676
22020803	PLANT / GENERATOR FUEL COST		1,778,086
220210	MISCELLANEOUS		19,304,924
22021001	REFRESHMENT & MEALS		3,302,158
22021002	HONORARIUM & SITTING ALLOWANCE		2,201,439
22021003	PUBLICITY & ADVERTISEMENTS		592,693
22021006	POSTAGES & COURIER SERVICES		2,201,439
22021007	WELFARE PACKAGES		3,302,158
22021009	SPORTING ACTIVITIES		5,503,597
22021010	DIRECT TEACHING & LABORATORY COST		2,201,439
23	CAPITAL EXPENDITURE		71,250,867
2301	FIXED ASSETS PURCHASED		16,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		16,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		4,000,000
23010119	PURCHASE OF POWER GENERATING SET		7,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		55,250,867
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		55,250,867
23020104	CONSTRUCTION / PROVISION OF HOUSING		55,250,867
	TOTAL PERSONNEL		167,603,063
	TOTAL OVERHEAD		88,671,667
	TOTAL RECURRENT		256,274,730
	TOTAL CAPITAL		71,250,867
	TOTAL ALLOCATION		327,525,597
	FGC MAIDUGURI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC MAID 01008284	OFFICE / CLASSROOM FURNITURE	NEW	4,000,000
FGC MAID 02008286	PURCHASE OF POWER GENERATING SET	NEW	7,000,000
FGC MAID 03008288	BEDS / MEDICAL EQUIPMENT	NEW	5,000,000
FGC MAID 04008290	SPORTING MATERIALS BALL+ BOOKS+ TRACK SUITS NET ETC	NEW	3,000,000
FGC MAID 04008292	ADMINISTRATIVE BLOCKS	NEW	10,000,000
FGC MAID 04008294	2KM ACCESS ROAD	NEW	10,000,000
FGC MAID 04008295	RENOVATION OF STAFF QUARTERS	NEW	8,000,000
FGC MAID 04008296	RENOVATION OF DINING HALL	NEW	8,000,000
FGC MAID 04008297	RENOVATION OF ADMINISTRATIVE BLOCK	NEW	8,713,554
FGC MAID 04008298	800M PERIMETER FENCING	NEW	7,537,313
0517026021	FGC MINJIBIR		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		268,754,141
21	PERSONNEL COST		115,035,738
2101	SALARY		102,253,990
210101	SALARIES AND WAGES		102,253,990
21010101	SALARY		102,253,990
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,781,749
210202	SOCIAL CONTRIBUTIONS		12,781,749
21020201	NHIS		5,112,699
21020202	CONTRIBUTORY PENSION		7,669,049
22	OTHER RECURRENT COSTS		82,998,008
2202	OVERHEAD COST		21,112,978
220201	TRAVEL& TRANSPORT - GENERAL		4,552,004
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,480,770
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,124,635
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		381,758
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		564,840
220202	UTILITIES - GENERAL		1,684,863
22020201	ELECTRICITY CHARGES		1,412,099
22020202	TELEPHONE CHARGES		272,763



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220203	MATERIALS & SUPPLIES - GENERAL	3,345,048	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,124,315	
22020302	BOOKS	272,763	
22020303	NEWSPAPERS	272,763	
22020304	MAGAZINES & PERIODICALS	272,763	
22020307	DRUGS & MEDICAL SUPPLIES	564,840	
22020309	UNIFORMS & OTHER CLOTHING	272,763	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	564,840	
220204	MAINTENANCE SERVICES - GENERAL	3,953,558	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	564,840	
22020402	MAINTENANCE OF OFFICE FURNITURE	287,464	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,129,680	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	847,259	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,124,315	
220205	TRAINING - GENERAL	1,124,315	
22020501	LOCAL TRAINING	1,124,315	
220208	FUEL & LUBRICANTS - GENERAL	1,386,770	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	963,141	
22020803	PLANT / GENERATOR FUEL COST	423,630	
220210	MISCELLANEOUS	5,066,421	
22021001	REFRESHMENT & MEALS	698,569	
22021002	HONORARIUM & SITTING ALLOWANCE	564,840	
22021003	PUBLICITY & ADVERTISEMENTS	141,210	
22021004	MEDICAL EXPENSES	564,840	
22021006	POSTAGES & COURIER SERVICES	272,763	
22021007	WELFARE PACKAGES	1,412,099	
22021009	SPORTING ACTIVITIES	847,259	
22021010	DIRECT TEACHING & LABORATORY COST	564,840	
2205	SUBSIDIES	61,885,030	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	61,885,030	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	61,885,030	
23	CAPITAL EXPENDITURE	70,720,395	
2302	CONSTRUCTION / PROVISION	60,720,395	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,720,395	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	22,537,313	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,183,082	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,000,000	
2303	REHABILITATION / REPAIRS	10,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	
23030102	REHABILITATION / REPAIRS - ELECTRICITY	10,000,000	
	TOTAL PERSONNEL	115,035,738	
	TOTAL OVERHEAD	82,998,008	
	TOTAL RECURRENT	198,033,746	
	TOTAL CAPITAL	70,720,395	
	TOTAL ALLOCATION	268,754,141	
	FGC MINJIBIR		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINJIBIR001006792	CONSTRUCTION OF 2BLOCKS OF HOSTEL	NEW	12,537,313
FGCMINJIBIR001006793	CONSTRUCTION OF 5KM ROAD NETWORK	NEW	10,000,000
FGCMINJIBIR002006794	CONSTRUCTION OF SPORTS PAVILLION	NEW	10,183,082
FGCMINJIBIR003006798	FURNISHING OF 2BLOCKS OF CLASSROOMS	NEW	5,000,000
FGCMINJIBIR003006802	CONSTRUCTION OF ADMIN BLOCK	NEW	12,000,000
FGCMINJIBIR003006807	CONSTRUCTION OF MULTI PURPOSE HALL	NEW	11,000,000
FGCMINJIBIR004006834	PROVISION OF 250KVA GENERATOR	NEW	10,000,000
0517026022	FGC MINNA		
CODE	LINE ITEM	AMOUNT	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2	EXPENDITURE	515,112,047	
21	PERSONNEL COST	278,704,227	
2101	SALARY	247,737,091	
210101	SALARIES AND WAGES	247,737,091	
21010101	SALARY	247,737,091	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,967,136	
210202	SOCIAL CONTRIBUTIONS	30,967,136	
21020201	NHIS	12,386,855	
21020202	CONTRIBUTORY PENSION	18,580,282	
22	OTHER RECURRENT COSTS	135,870,507	
2202	OVERHEAD COST	49,288,270	
220201	TRAVEL & TRANSPORT - GENERAL	28,173,705	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,065,139	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,108,566	
220202	UTILITIES - GENERAL	7,662,849	
22020201	ELECTRICITY CHARGES	7,151,992	
22020203	INTERNET ACCESS CHARGES	510,857	
220203	MATERIALS & SUPPLIES - GENERAL	3,030,243	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,043,426	
22020302	BOOKS	51,086	
22020303	NEWSPAPERS	102,171	
22020309	UNIFORMS & OTHER CLOTHING	51,086	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	782,474	
220204	MAINTENANCE SERVICES - GENERAL	7,151,992	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,108,566	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,043,426	
220206	OTHER SERVICES - GENERAL	1,532,570	
22020601	SECURITY SERVICES	1,532,570	
220208	FUEL & LUBRICANTS - GENERAL	1,123,884	
22020801	MOTOR VEHICLE FUEL COST	613,028	
22020803	PLANT / GENERATOR FUEL COST	510,857	
220210	MISCELLANEOUS	613,028	
22021001	REFRESHMENT & MEALS	510,857	
22021002	HONORARIUM & SITTING ALLOWANCE	102,171	
2205	SUBSIDIES	86,582,237	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	86,582,237	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	86,582,237	
23	CAPITAL EXPENDITURE	100,537,313	
2301	FIXED ASSETS PURCHASED	7,476,626	
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,476,626	
23010106	PURCHASE OF VANS	7,476,626	
2302	CONSTRUCTION / PROVISION	52,860,687	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	52,860,687	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,513,374	
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	6,900,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	35,447,313	
2303	REHABILITATION / REPAIRS	32,700,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32,700,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	32,700,000	
2304	PRESERVATION OF THE ENVIRONMENT	7,500,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	7,500,000	
23040105	WATER POLLUTION PREVENTION & CONTROL	7,500,000	
	TOTAL PERSONNEL	278,704,227	
	TOTAL OVERHEAD	135,870,507	
	TOTAL RECURRENT	414,574,734	
	TOTAL CAPITAL	100,537,313	
	TOTAL ALLOCATION	515,112,047	
	FGC MINNA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINNA001006848	PURCHASE OF 1 TOYOTA HILUX VAN	NEW	7,476,626
FGCMINNA002006863	COMPLETION OF 1 NO ADMIN BLOCK	NEW	2,513,374
FGCMINNA002006869	450 METRE PERIMETER FENCING	NEW	8,000,000
FGCMINNA003006897	COMPLETION OF 1 NO SCHOOL CLINIC	NEW	6,900,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCMINNA004006913	COMPLETION OF 13 NO CLASSROOMS	NEW 3,230,000
FGCMINNA004006916	COMPLETION OF 1 NO DINING HALL	NEW 5,680,000
FGCMINNA004006920	RENOVATION OF 2 NO GIRLS HOSTEL	NEW 7,000,000
FGCMINNA004006924	RENOVATION OF TECHNOLOGY W/SHOPS	NEW 6,537,313
FGCMINNA004006929	RENOVATION OF BLOCK OF 13 NO CLASSROOMS	NEW 7,000,000
FGCMINNA004006932	RENOVATION OF BLOCK OF INT/SC LAB&12 CL/ROOMS	NEW 6,000,000
FGCMINNA005006944	PROCUREMENT OF HOME ECONOMIC EQUIPMENT	NEW 2,700,000
	PURCHASE OF POWER GENERATING SET	NEW 10,000,000
	REHABILITATION AND EQUIPING OF INTRODUCTORY TECHNOLOGY LAB.	NEW 20,000,000
FGCMINNA006006950	CONSTRUCTION OF 800 METER DRAINAGE	NEW 7,500,000
0517026023	FGC ODIKOLOGUNA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	213,425,751
21	PERSONNEL COST	75,892,539
2101	SALARY	67,406,701
210101	SALARIES AND WAGES	67,406,701
21010101	SALARY	67,406,701
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,485,838
210201	ALLOWANCES	60,000
21020101	NON REGULAR ALLOWANCES	60,000
210202	SOCIAL CONTRIBUTIONS	8,425,838
21020201	NHIS	3,370,335
21020202	CONTRIBUTORY PENSION	5,055,503
22	OTHER RECURRENT COSTS	77,533,213
2202	OVERHEAD COST	15,973,785
220201	TRAVEL& TRANSPORT - GENERAL	4,769,141
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,216,144
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,552,997
220202	UTILITIES - GENERAL	1,896,107
22020201	ELECTRICITY CHARGES	760,242
22020202	TELEPHONE CHARGES	292,790
22020203	INTERNET ACCESS CHARGES	346,648
22020206	SEWERAGE CHARGES	496,427
220203	MATERIALS & SUPPLIES - GENERAL	2,491,960
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	517,196
22020303	NEWSPAPERS	374,498
22020304	MAGAZINES & PERIODICALS	162,099
22020305	PRINTING OF NON SECURITY DOCUMENTS	96,145
22020306	PRINTING OF SECURITY DOCUMENTS	281,646
22020307	DRUGS & MEDICAL SUPPLIES	526,820
22020309	UNIFORMS & OTHER CLOTHING	86,115
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	325,868
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	121,574
220204	MAINTENANCE SERVICES - GENERAL	1,245,119
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	314,978
22020402	MAINTENANCE OF OFFICE FURNITURE	162,099
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	293,804
22020405	MAINTENANCE OF PLANTS/GENERATORS	474,239
220206	OTHER SERVICES - GENERAL	430,574
22020606	CLEANING & FUMIGATION SERVICES	430,574
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	212,754
22020708	BUDGET PREPARATION	212,754
220208	FUEL & LUBRICANTS - GENERAL	2,143,641
22020801	MOTOR VEHICLE FUEL COST	992,853
22020803	PLANT / GENERATOR FUEL COST	1,150,788
220210	MISCELLANEOUS	2,784,488
22021001	REFRESHMENT & MEALS	729,443
22021002	HONORARIUM & SITTING ALLOWANCE	337,368
22021003	PUBLICITY & ADVERTISEMENTS	222,936
22021006	POSTAGES & COURIER SERVICES	196,544
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	182,361
22021009	SPORTING ACTIVITIES	540,497



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021010	DIRECT TEACHING & LABORATORY COST	575,338	
2205	SUBSIDIES	61,559,428	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	61,559,428	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	61,559,428	
23	CAPITAL EXPENDITURE	60,000,000	
2302	CONSTRUCTION / PROVISION	35,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	35,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	23,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	6,000,000	
2303	REHABILITATION / REPAIRS	25,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	21,000,000	
	TOTAL PERSONNEL	75,892,539	
	TOTAL OVERHEAD	77,533,213	
	TOTAL RECURRENT	153,425,751	
	TOTAL CAPITAL	60,000,000	
	TOTAL ALLOCATION	213,425,751	
	FGC ODIKOLOGUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
XODI007396	COMPLETION OF ADMIN BLOCK	NEW	6,000,000
XODI1007407	CONSTRUCTION OF 1 NO.BLOCK OF 6 CLASSROOMS	NEW	9,000,000
XODI1007413	COMPLETION OF COMPUTER LABORATORY	NEW	9,000,000
XODI1007418	CONSTRUCTION OF BOYS HOSTEL	NEW	5,000,000
XODI2007422	CONSTRUCTION / PROVISION OF ROADS	NEW	6,000,000
XODI3007429	WATER TREATMENT PLANT	NEW	4,000,000
XODI4007434	REHABILITATION / EXPANSION OF DINNING HALL/KITCHEN	NEW	21,000,000
0517026024	FGC ODOGBOLU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	381,313,314	
21	PERSONNEL COST	253,536,795	
2101	SALARY	225,312,707	
210101	SALARIES AND WAGES	225,312,707	
21010101	SALARY	225,312,707	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,224,088	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	28,164,088	
21020201	NHIS	11,265,635	
21020202	CONTRIBUTORY PENSION	16,898,453	
22	OTHER RECURRENT COSTS	82,776,519	
2202	OVERHEAD COST	15,195,743	
220201	TRAVEL& TRANSPORT - GENERAL	3,394,314	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,214,024	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,180,290	
220202	UTILITIES - GENERAL	1,092,622	
22020201	ELECTRICITY CHARGES	1,092,622	
220203	MATERIALS & SUPPLIES - GENERAL	4,046,746	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	910,518	
22020303	NEWSPAPERS	910,518	
22020306	PRINTING OF SECURITY DOCUMENTS	1,011,687	
22020307	DRUGS & MEDICAL SUPPLIES	1,214,024	
220204	MAINTENANCE SERVICES - GENERAL	3,475,249	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,654,213	
22020402	MAINTENANCE OF OFFICE FURNITURE	809,349	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	505,843	
22020405	MAINTENANCE OF PLANTS/GENERATORS	505,843	
220208	FUEL & LUBRICANTS - GENERAL	1,719,867	
22020801	MOTOR VEHICLE FUEL COST	809,349	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	910,518	
220210	MISCELLANEOUS	1,466,946	
22021004	MEDICAL EXPENSES	861,102	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22021006	POSTAGES & COURIER SERVICES		505,843
2205	SUBSIDIES		67,580,776
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		67,580,776
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		67,580,776
23	CAPITAL EXPENDITURE		45,000,000
2302	CONSTRUCTION / PROVISION		46,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		10,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		31,000,000
2303	REHABILITATION / REPAIRS		4,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		4,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		4,000,000
	TOTAL PERSONNEL		253,536,795
	TOTAL OVERHEAD		82,776,519
	TOTAL RECURRENT		336,313,314
	TOTAL CAPITAL		45,000,000
	TOTAL ALLOCATION		381,313,314
FGC ODOGBOLU			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCODOG001006957	WATER TREATMENT FACILITIES	NEW	10,000,000
FGCODOG002006961	RENOVATION 4NOS 6 CLASSROOM BLOCK	NEW	3,000,000
FGCODOG002006965	1NO CLASSROOM BLOCK	NEW	8,000,000
FGCODOG002006966	RENOVATION KITCHEN AND DINING HALL	NEW	2,000,000
FGCODOG002006967	FINE ART STUDIO	NEW	5,000,000
FGCODOG002006968	RENOVATION / DECORATION OF LIBRARY	NEW	2,000,000
FGCODOG002006969	RENOVATION OF 2NOS LABORATORY (AGRIC & HOME ECONOMICS)	NEW	11,000,000
FGCODOG003006970	RENOVATION 6NOS STAFF QUARTERS	NEW	4,000,000
0517026025 FGC OGBOMOSHMO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		438,333,346
21	PERSONNEL COST		274,333,960
2101	SALARY		243,105,742
210101	SALARIES AND WAGES		243,105,742
21010101	SALARY		243,105,742
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,228,218
210201	ALLOWANCES		840,000
21020101	NON REGULAR ALLOWANCES		840,000
210202	SOCIAL CONTRIBUTIONS		30,388,218
21020201	NHIS		12,155,287
21020202	CONTRIBUTORY PENSION		18,232,931
22	OTHER RECURRENT COSTS		76,499,386
2202	OVERHEAD COST		14,853,811
220201	TRAVEL& TRANSPORT - GENERAL		4,533,903
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,969,478
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,564,425
220202	UTILITIES - GENERAL		1,600,201
22020201	ELECTRICITY CHARGES		984,739
22020203	INTERNET ACCESS CHARGES		615,462
220203	MATERIALS & SUPPLIES - GENERAL		3,500,973
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		769,327
22020302	BOOKS		410,308
22020303	NEWSPAPERS		256,442
22020304	MAGAZINES & PERIODICALS		205,154
22020305	PRINTING OF NON SECURITY DOCUMENTS		218,509
22020307	DRUGS & MEDICAL SUPPLIES		615,462
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,025,770
220204	MAINTENANCE SERVICES - GENERAL		1,238,747
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		294,396
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		256,442
22020405	MAINTENANCE OF PLANTS/GENERATORS		359,019
22020406	OTHER MAINTENANCE SERVICES		328,890
220205	TRAINING - GENERAL		307,731



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0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT (=N=)	
22020501	LOCAL TRAINING	307,731	
220206	OTHER SERVICES - GENERAL	256,442	
22020603	OFFICE RENT	256,442	
220208	FUEL & LUBRICANTS - GENERAL	871,904	
22020801	MOTOR VEHICLE FUEL COST	256,442	
22020803	PLANT / GENERATOR FUEL COST	615,462	
220210	MISCELLANEOUS	2,543,909	
22021001	REFRESHMENT & MEALS	512,885	
22021002	HONORARIUM & SITTING ALLOWANCE	666,750	
22021007	WELFARE PACKAGES	1,364,274	
2205	SUBSIDIES	61,645,575	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	61,645,575	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	61,645,575	
23	CAPITAL EXPENDITURE	87,500,000	
2301	FIXED ASSETS PURCHASED	42,500,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	42,500,000	
23010102	PURCHASE OF OFFICE BUILDINGS	42,500,000	
2302	CONSTRUCTION / PROVISION	45,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
	TOTAL PERSONNEL	274,333,960	
	TOTAL OVERHEAD	76,499,386	
	TOTAL RECURRENT	350,833,346	
	TOTAL CAPITAL	87,500,000	
	TOTAL ALLOCATION	438,333,346	
	FGC OGBOMOSHMO		
CODE	PROJECT NAME	TYPE	AMOUNT
XGBSH008003	RENOVATION OF OSUN GIRLS HOSTEL	NEW	7,500,000
XGBSH008010	RENOVATION OF UNITY JUNIOR BOYS HOSTEL	NEW	7,500,000
XGBSH008018	RENOVATION OF MUSIC/BUSINESS DEPARTMENT BLOCK	NEW	7,500,000
XGBSH008026	COMPLETE RENOVATION OF ADMIN BLOCK	NEW	20,000,000
XGBSH1008031	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	45,000,000
0517026026	FGC OGOJA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	233,567,711	
21	PERSONNEL COST	113,688,092	
2101	SALARY	101,056,082	
210101	SALARIES AND WAGES	101,056,082	
21010101	SALARY	101,056,082	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,632,010	
210202	SOCIAL CONTRIBUTIONS	12,632,010	
21020201	NHIS	5,052,804	
21020202	CONTRIBUTORY PENSION	7,579,206	
22	OTHER RECURRENT COSTS	74,725,469	
2202	OVERHEAD COST	17,776,443	
220201	TRAVEL & TRANSPORT - GENERAL	3,044,023	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,058,071	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,188,945	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	321,429	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	475,578	
220202	UTILITIES - GENERAL	1,278,553	
22020201	ELECTRICITY CHARGES	802,974	
22020202	TELEPHONE CHARGES	475,578	
220203	MATERIALS & SUPPLIES - GENERAL	4,131,965	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	802,974	
22020302	BOOKS	475,522	
22020303	NEWSPAPERS	475,578	
22020304	MAGAZINES & PERIODICALS	475,578	
22020307	DRUGS & MEDICAL SUPPLIES	475,578	
22020309	UNIFORMS & OTHER CLOTHING	713,367	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		713,367
220204	MAINTENANCE SERVICES - GENERAL		3,537,485
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		475,578
22020402	MAINTENANCE OF OFFICE FURNITURE		713,367
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		545,057
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,020,636
22020405	MAINTENANCE OF PLANTS/GENERATORS		782,847
220205	TRAINING - GENERAL		782,847
22020501	LOCAL TRAINING		782,847
220208	FUEL & LUBRICANTS - GENERAL		1,178,562
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		821,879
22020803	PLANT / GENERATOR FUEL COST		356,683
220210	MISCELLANEOUS		3,823,009
22021001	REFRESHMENT & MEALS		951,155
22021002	HONORARIUM & SITTING ALLOWANCE		475,578
22021003	PUBLICITY & ADVERTISEMENTS		118,894
22021006	POSTAGES & COURIER SERVICES		713,367
22021007	WELFARE PACKAGES		579,705
22021009	SPORTING ACTIVITIES		508,731
22021010	DIRECT TEACHING & LABORATORY COST		475,578
2205	SUBSIDIES		56,949,026
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,949,026
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,949,026
23	CAPITAL EXPENDITURE		45,154,149
2302	CONSTRUCTION / PROVISION		45,154,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,154,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		45,154,149
	TOTAL PERSONNEL		113,688,092
	TOTAL OVERHEAD		74,725,469
	TOTAL RECURRENT		188,413,561
	TOTAL CAPITAL		45,154,149
	TOTAL ALLOCATION		233,567,711
	FGC OGOJA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOGOJA001007072	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	4,154,149
FGCOGOJA001007076	CONSTRUCTION OF 1N0 FEMALE HOSTEL	NEW	20,000,000
FGCOGOJA001007079	CONSTRUCTION 1N0 MALE HOSTEL	NEW	15,000,000
FGCOGOJA001007081	CONSTRUCTION OF 1N0 VIP TOILET FOR STUDENTS	NEW	6,000,000
0517026027	FGC OHAFIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		294,510,431
21	PERSONNEL COST		117,957,443
2101	SALARY		104,637,727
210101	SALARIES AND WAGES		104,637,727
21010101	SALARY		104,637,727
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,319,716
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		13,079,716
21020201	NHIS		5,231,886
21020202	CONTRIBUTORY PENSION		7,847,830
22	OTHER RECURRENT COSTS		105,617,573
2202	OVERHEAD COST		38,759,923
220201	TRAVEL & TRANSPORT - GENERAL		5,333,575
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,251,731
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,023,514
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		830,114
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		1,228,217
220202	UTILITIES - GENERAL		2,558,785



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020201	ELECTRICITY CHARGES		1,535,271
22020202	TELEPHONE CHARGES		1,023,514
220203	MATERIALS & SUPPLIES - GENERAL		9,020,659
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,070,542
22020303	NEWSPAPERS		116,088
22020304	MAGAZINES & PERIODICALS		511,757
22020307	DRUGS & MEDICAL SUPPLIES		2,047,028
22020309	UNIFORMS & OTHER CLOTHING		2,251,731
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,023,514
220204	MAINTENANCE SERVICES - GENERAL		7,517,710
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,865,839
22020402	MAINTENANCE OF OFFICE FURNITURE		1,228,217
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		864,869
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,023,514
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,535,271
220205	TRAINING - GENERAL		1,535,271
22020501	LOCAL TRAINING		1,535,271
220208	FUEL & LUBRICANTS - GENERAL		3,377,596
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,558,785
22020803	PLANT / GENERATOR FUEL COST		818,811
220210	MISCELLANEOUS		9,416,328
22021001	REFRESHMENT & MEALS		1,023,514
22021002	HONORARIUM & SITTING ALLOWANCE		1,535,271
22021003	PUBLICITY & ADVERTISEMENTS		1,023,514
22021006	POSTAGES & COURIER SERVICES		511,757
22021007	WELFARE PACKAGES		1,023,514
22021009	SPORTING ACTIVITIES		3,070,542
22021010	DIRECT TEACHING & LABORATORY COST		1,228,217
2205	SUBSIDIES		66,857,650
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		66,857,650
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		66,857,650
23	CAPITAL EXPENDITURE		70,935,416
2302	CONSTRUCTION / PROVISION		55,935,416
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		55,935,416
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		7,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		38,935,416
23020114	CONSTRUCTION / PROVISION OF ROADS		5,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		5,000,000
2303	REHABILITATION / REPAIRS		15,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		15,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		5,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		10,000,000
	TOTAL PERSONNEL		117,957,443
	TOTAL OVERHEAD		105,617,573
	TOTAL RECURRENT		223,575,015
	TOTAL CAPITAL		70,935,416
	TOTAL ALLOCATION		294,510,431
	FGC OHAFIA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOHAFIA001007099	STAFF QUARTERS PHASE 1	NEW	7,000,000
FGCOHAFIA002007101	2NO BLOCKS OF CLASSROOM+ 1NO NEW HOSTEL PHASE LLL	NEW	10,537,313
FGCOHAFIA002007105	STAFF QUARTERS PHASE 1	NEW	10,000,000
FGCOHAFIA002007110	STAFF QUARTERS PHASE 1	NEW	10,398,103
FGCOHAFIA002007116	1 NO COLLEGE STORE BUILDING	NEW	8,000,000
FGCOHAFIA003007138	ROAD NETWORK	NEW	5,000,000
FGCOHAFIA004007141	CONSTRUCTION OF PERRIMETER FENCING	NEW	5,000,000
FGCOHAFIA005007145	REHABILITATION / REPAIRS - HOUSING	NEW	5,000,000
FGCOHAFIA006007147	RE-ROOFING/PAINTING OF ASSEMBLY HALL	NEW	10,000,000
0517026028	FGC OKIGWE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		406,408,306
21	PERSONNEL COST		229,857,135
2101	SALARY		204,264,120



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
210101	SALARIES AND WAGES		204,264,120
21010101	SALARY		204,264,120
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,593,015
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		25,533,015
21020201	NHIS		10,213,206
21020202	CONTRIBUTORY PENSION		15,319,809
22	OTHER RECURRENT COSTS		81,551,171
2202	OVERHEAD COST		18,811,142
220201	TRAVEL& TRANSPORT - GENERAL		4,096,754
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,763,730
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,333,024
220202	UTILITIES - GENERAL		1,093,288
22020201	ELECTRICITY CHARGES		612,598
22020202	TELEPHONE CHARGES		480,690
220203	MATERIALS & SUPPLIES - GENERAL		2,962,734
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		938,022
22020303	NEWSPAPERS		582,158
22020307	DRUGS & MEDICAL SUPPLIES		725,950
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		716,604
220204	MAINTENANCE SERVICES - GENERAL		4,595,122
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		725,950
22020402	MAINTENANCE OF OFFICE FURNITURE		975,416
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,419,409
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,474,348
220205	TRAINING - GENERAL		1,474,348
22020501	LOCAL TRAINING		1,474,348
220208	FUEL & LUBRICANTS - GENERAL		601,278
22020803	PLANT / GENERATOR FUEL COST		601,278
220210	MISCELLANEOUS		3,987,619
22021001	REFRESHMENT & MEALS		1,014,842
22021002	HONORARIUM & SITTING ALLOWANCE		725,950
22021006	POSTAGES & COURIER SERVICES		772,479
22021009	SPORTING ACTIVITIES		1,474,348
2205	SUBSIDIES		62,740,029
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		62,740,029
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		62,740,029
23	CAPITAL EXPENDITURE		95,000,000
2302	CONSTRUCTION / PROVISION		45,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,000,000
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		50,000,000
	TOTAL PERSONNEL		229,857,135
	TOTAL OVERHEAD		81,551,171
	TOTAL RECURRENT		311,408,306
	TOTAL CAPITAL		95,000,000
	TOTAL ALLOCATION		406,408,306
FGC OKIGWE			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKIGWE001007159	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	45,000,000
FGCOKIGWE002007163	RENOVATION OF HOSTELS	NEW	18,000,000
FGCOKIGWE002007167	RENOVATION OF 6CLASSROM BLOCK	NEW	14,000,000
FGCOKIGWE002007171	RENOVATION OF STAFF QUARTERS	NEW	18,000,000
0517026029	FGC OKPOSI		



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2	EXPENDITURE	294,183,812	
21	PERSONNEL COST	108,905,670	
2101	SALARY	96,805,040	
210101	SALARIES AND WAGES	96,805,040	
21010101	SALARY	96,805,040	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,100,630	
210202	SOCIAL CONTRIBUTIONS	12,100,630	
21020201	NHIS	4,840,252	
21020202	CONTRIBUTORY PENSION	7,260,378	
22	OTHER RECURRENT COSTS	114,508,985	
2202	OVERHEAD COST	38,433,158	
220201	TRAVEL & TRANSPORT - GENERAL	7,023,771	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,087,325	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,942,093	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	483,437	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	510,916	
220202	UTILITIES - GENERAL	2,044,173	
22020201	ELECTRICITY CHARGES	1,635,441	
22020202	TELEPHONE CHARGES	408,732	
220203	MATERIALS & SUPPLIES - GENERAL	2,506,041	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	817,823	
22020302	BOOKS	510,916	
22020303	NEWSPAPERS	153,275	
22020304	MAGAZINES & PERIODICALS	102,183	
22020307	DRUGS & MEDICAL SUPPLIES	756,308	
22020309	UNIFORMS & OTHER CLOTHING	122,620	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	42,917	
220204	MAINTENANCE SERVICES - GENERAL	7,989,728	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	85,834	
22020402	MAINTENANCE OF OFFICE FURNITURE	204,366	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,053,207	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,079,811	
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,566,510	
220205	TRAINING - GENERAL	2,566,510	
22020501	LOCAL TRAINING	2,566,510	
220208	FUEL & LUBRICANTS - GENERAL	3,340,880	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,570,927	
22020803	PLANT / GENERATOR FUEL COST	769,953	
220210	MISCELLANEOUS	12,962,055	
22021001	REFRESHMENT & MEALS	2,053,207	
22021002	HONORARIUM & SITTING ALLOWANCE	1,026,604	
22021003	PUBLICITY & ADVERTISEMENTS	256,651	
22021006	POSTAGES & COURIER SERVICES	1,539,906	
22021007	WELFARE PACKAGES	144,078	
22021009	SPORTING ACTIVITIES	2,566,510	
22021010	DIRECT TEACHING & LABORATORY COST	5,375,099	
2205	SUBSIDIES	76,075,827	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	76,075,827	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	76,075,827	
23	CAPITAL EXPENDITURE	70,769,158	
2302	CONSTRUCTION / PROVISION	70,769,158	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,769,158	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	23,231,845	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	35,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	12,537,313	
	TOTAL PERSONNEL	108,905,670	
	TOTAL OVERHEAD	114,508,985	
	TOTAL RECURRENT	223,414,655	
	TOTAL CAPITAL	70,769,158	
	TOTAL ALLOCATION	294,183,812	
	FGC OKPOSI		
CODE	PROJECT NAME	TYPE	AMOUNT



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCOKPOSI001007180	COMPLETION OF 2NOS CLASSROOM BLOCK	NEW 9,000,000
FGCOKPOSI001007187	RENOVATION OF ADMIN BLOCK	NEW 9,000,000
FGCOKPOSI001007196	COMPLETION OF LIBRARY COMPLEX	NEW 5,231,845
FGCOKPOSI002007206	WATER TREATMENT FACILITIES/RETICULATION	NEW 10,000,000
FGCOKPOSI002007215	RENOVATION OF 2BLOCKS CLASSROOMS	NEW 10,000,000
FGCOKPOSI002007219	LATERITE FILLING/TARING OF ROAD NETWORK AND DRAINAGE	NEW 8,000,000
FGCOKPOSI002007228	COMPLETION OF PERIMETER FENCE	NEW 7,000,000
FGCOKPOSI003007240	RENOVATION OF STAFF QUARTERS	NEW 7,537,313
FGCOKPOSI003007245	PURCHASE OF OFFICIAL VEHICLE FOR PRINCIPAL	NEW 5,000,000
0517026030	FGC ONITSHA	
2	EXPENDITURE	370,507,853
21	PERSONNEL COST	180,815,749
2101	SALARY	160,725,110
210101	SALARIES AND WAGES	160,725,110
21010101	SALARY	160,725,110
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,090,639
210202	SOCIAL CONTRIBUTIONS	20,090,639
21020201	NHIS	8,036,256
21020202	CONTRIBUTORY PENSION	12,054,383
22	OTHER RECURRENT COSTS	112,154,791
2202	OVERHEAD COST	31,720,547
220201	TRAVEL & TRANSPORT - GENERAL	10,195,890
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,132,877
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,063,013
220202	UTILITIES - GENERAL	3,002,123
22020201	ELECTRICITY CHARGES	2,605,616
22020202	TELEPHONE CHARGES	283,219
22020203	INTERNET ACCESS CHARGES	113,288
220203	MATERIALS & SUPPLIES - GENERAL	3,489,260
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,359,452
22020302	BOOKS	226,575
22020303	NEWSPAPERS	169,932
22020304	MAGAZINES & PERIODICALS	56,644
22020305	PRINTING OF NON SECURITY DOCUMENTS	566,438
22020306	PRINTING OF SECURITY DOCUMENTS	169,932
22020307	DRUGS & MEDICAL SUPPLIES	339,863
22020309	UNIFORMS & OTHER CLOTHING	90,630
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	339,863
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	169,932
220204	MAINTENANCE SERVICES - GENERAL	3,874,438
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,132,877
22020402	MAINTENANCE OF OFFICE FURNITURE	249,233
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	169,932
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	203,918
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,812,603
22020406	OTHER MAINTENANCE SERVICES	305,877
220205	TRAINING - GENERAL	566,438
22020501	LOCAL TRAINING	566,438
220206	OTHER SERVICES - GENERAL	1,450,082
22020601	SECURITY SERVICES	317,205
22020606	CLEANING & FUMIGATION SERVICES	1,132,877
220208	FUEL & LUBRICANTS - GENERAL	6,610,335
22020801	MOTOR VEHICLE FUEL COST	2,832,192



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020803	PLANT / GENERATOR FUEL COST	3,398,630	
22020806	COOKING GAS/FUEL COST	379,514	
220209	FINANCIAL CHARGES - GENERAL	135,945	
22020901	BANK CHARGES (OTHER THAN INTEREST)	135,945	
220210	MISCELLANEOUS	2,396,034	
22021001	REFRESHMENT & MEALS	226,575	
22021002	HONORARIUM & SITTING ALLOWANCE	600,425	
22021003	PUBLICITY & ADVERTISEMENTS	56,644	
22021004	MEDICAL EXPENSES	56,644	
22021006	POSTAGES & COURIER SERVICES	90,630	
22021007	WELFARE PACKAGES	453,151	
22021009	SPORTING ACTIVITIES	226,575	
22021010	DIRECT TEACHING & LABORATORY COST	226,575	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	458,815	
2205	SUBSIDIES	80,434,244	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	80,434,244	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	80,434,244	
23	CAPITAL EXPENDITURE	77,537,313	
2301	FIXED ASSETS PURCHASED	4,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,000,000	
23010119	PURCHASE OF POWER GENERATING SET	4,000,000	
2302	CONSTRUCTION / PROVISION	38,037,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	38,037,313	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	23,037,313	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	6,500,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,500,000	
2303	REHABILITATION / REPAIRS	35,500,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,500,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	35,500,000	
	TOTAL PERSONNEL	180,815,749	
	TOTAL OVERHEAD	112,154,791	
	TOTAL RECURRENT	292,970,540	
	TOTAL CAPITAL	77,537,313	
	TOTAL ALLOCATION	370,507,853	
	FGC ONITSHA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCONIT001007283	PURCHASE 1 NO 50KVA GENERATOR	NEW	4,000,000
FGCONIT002007309	COMPLETION OF ASSEMBLY HALL	NEW	23,037,313
FGCONIT003007313	CONSTRUCTION OF 1 NO STAFF QUARTERS	NEW	6,500,000
FGCONIT004007317	CONSTRUCTION OF 1 NO STAFF QUARTERS	NEW	8,500,000
FGCONIT005007320	RENOVATION OF 10 BLOCKS OF 4 CLASSROOMS	NEW	22,000,000
FGCONIT005007326	RENOVATION OF 10 NO HOSTEL BLOCKS	NEW	13,500,000
0517026031	FGC PORT HARCOURT		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	504,232,145	
21	PERSONNEL COST	292,496,119	
2101	SALARY	259,516,551	
210101	SALARIES AND WAGES	259,516,551	
21010101	SALARY	259,516,551	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,979,569	
210201	ALLOWANCES	540,000	
21020101	NON REGULAR ALLOWANCES	540,000	
210202	SOCIAL CONTRIBUTIONS	32,439,569	
21020201	NHIS	12,975,828	
21020202	CONTRIBUTORY PENSION	19,463,741	
22	OTHER RECURRENT COSTS	116,401,442	
2202	OVERHEAD COST	38,584,050	
220201	TRAVEL & TRANSPORT - GENERAL	7,429,315	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,140,010	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,559,394	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	697,664	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,032,247	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	2,591,641	
22020201	ELECTRICITY CHARGES	1,559,394	
22020202	TELEPHONE CHARGES	1,032,247	
220203	MATERIALS & SUPPLIES - GENERAL	8,785,123	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,559,394	
22020302	BOOKS	1,032,247	
22020303	NEWSPAPERS	1,032,247	
22020304	MAGAZINES & PERIODICALS	1,032,247	
22020307	DRUGS & MEDICAL SUPPLIES	1,032,247	
22020309	UNIFORMS & OTHER CLOTHING	1,548,371	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,548,371	
220204	MAINTENANCE SERVICES - GENERAL	7,258,795	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,032,247	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,548,371	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,043,267	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,075,517	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,559,394	
220205	TRAINING - GENERAL	1,559,394	
22020501	LOCAL TRAINING	1,559,394	
220208	FUEL & LUBRICANTS - GENERAL	3,634,910	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,591,640	
22020803	PLANT / GENERATOR FUEL COST	1,043,270	
220210	MISCELLANEOUS	7,324,874	
22021001	REFRESHMENT & MEALS	774,185	
22021002	HONORARIUM & SITTING ALLOWANCE	1,032,247	
22021003	PUBLICITY & ADVERTISEMENTS	258,163	
22021006	POSTAGES & COURIER SERVICES	1,548,371	
22021007	WELFARE PACKAGES	1,120,267	
22021009	SPORTING ACTIVITIES	1,559,394	
22021010	DIRECT TEACHING & LABORATORY COST	1,032,247	
2205	SUBSIDIES	77,817,392	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	77,817,392	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	77,817,392	
23	CAPITAL EXPENDITURE	95,334,583	
2301	FIXED ASSETS PURCHASED	50,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000	
23010101	PURCHASE / ACQUISITION OF LAND	50,000,000	
2302	CONSTRUCTION / PROVISION	45,334,583	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,334,583	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,334,583	
	TOTAL PERSONNEL	292,496,119	
	TOTAL OVERHEAD	116,401,442	
	TOTAL RECURRENT	408,897,562	
	TOTAL CAPITAL	95,334,583	
	TOTAL ALLOCATION	504,232,145	
	FGC PORT HARCOURT		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCPH001007333	CONSTRUCTION OF 2 NOS 6 CLASS ROOM BLOCKS	NEW	15,000,000
FGCPH001007336	RENOVATION OF KITCHEN/DINING HALL	NEW	10,000,000
FGCPH001007339	CONSTRUCTION OF 1 NO GIRLS HOSTEL	NEW	20,000,000
FGCPH001007341	WATER TREATMENT AND RETICULATION	NEW	5,000,000
FGCPH002007346	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	45,334,583
0517026032	FGC POTISKUM		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	288,240,125	
21	PERSONNEL COST	137,483,017	
2101	SALARY	122,207,127	
210101	SALARIES AND WAGES	122,207,127	
21010101	SALARY	122,207,127	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,275,891	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
210202	SOCIAL CONTRIBUTIONS		15,275,891
21020201	NHIS		6,110,356
21020202	CONTRIBUTORY PENSION		9,165,534
22	OTHER RECURRENT COSTS		79,386,515
2202	OVERHEAD COST		34,859,949
220201	TRAVEL& TRANSPORT - GENERAL		14,077,440
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,084,976
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,141,627
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		1,737,534
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		4,113,302
220202	UTILITIES - GENERAL		10,797,417
22020201	ELECTRICITY CHARGES		2,056,651
22020202	TELEPHONE CHARGES		1,542,488
22020203	INTERNET ACCESS CHARGES		5,141,627
22020205	WATER RATES		2,056,651
220203	MATERIALS & SUPPLIES - GENERAL		8,740,766
22020302	BOOKS		5,141,627
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,599,139
220204	MAINTENANCE SERVICES - GENERAL		1,244,325
22020402	MAINTENANCE OF OFFICE FURNITURE		1,244,325
2205	SUBSIDIES		44,526,567
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,526,567
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,526,567
23	CAPITAL EXPENDITURE		71,370,592
2302	CONSTRUCTION / PROVISION		71,370,592
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		71,370,592
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		71,370,592
	TOTAL PERSONNEL		137,483,017
	TOTAL OVERHEAD		79,386,515
	TOTAL RECURRENT		216,869,533
	TOTAL CAPITAL		71,370,592
	TOTAL ALLOCATION		288,240,125
	FGC POTISKUM		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCPOTISKUM001007518	RENOVATION OF 2 NOS OF HOSTELS	NEW	13,000,000
FGCPOTISKUM001007520	RENOVATION OF ADMIN BLOCK	NEW	14,937,313
FGCPOTISKUM001007523	RENOVATION OF 1 NOS BLOCK OF 6 CLASS ROOMS	NEW	20,000,000
FGCPOTISKUM001007525	COMPLETION OF MULTIPURPOSE HALL	NEW	9,000,000
FGCPOTISKUM001007528	REPLACEMENT OF DAMAGED STUDENTS DESKS LOCKS AND CHAIRS FOR CLASSROOM	NEW	5,833,279
FGCPOTISKUM001007530	COMPLETION OF 2 NOS OF JUNIOR STAFF EXTENTION	NEW	8,600,000
0517026033	FGC RUBBOCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		289,269,317
21	PERSONNEL COST		91,058,677
2101	SALARY		79,025,845
210101	SALARIES AND WAGES		79,025,845
21010101	SALARY		79,025,845
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,032,833
210201	ALLOWANCES		2,154,602
21020101	NON REGULAR ALLOWANCES		2,154,602
210202	SOCIAL CONTRIBUTIONS		9,878,231
21020201	NHIS		3,951,292
21020202	CONTRIBUTORY PENSION		5,926,938
22	OTHER RECURRENT COSTS		77,673,326
2202	OVERHEAD COST		19,993,663
220201	TRAVEL& TRANSPORT - GENERAL		5,081,934
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,081,934



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	1,524,580	
22020205	WATER RATES	1,524,580	
220203	MATERIALS & SUPPLIES - GENERAL	3,557,354	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,016,387	
22020307	DRUGS & MEDICAL SUPPLIES	2,032,774	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	508,193	
220204	MAINTENANCE SERVICES - GENERAL	3,426,559	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,016,387	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	682,315	
22020405	MAINTENANCE OF PLANTS/GENERATORS	711,471	
22020406	OTHER MAINTENANCE SERVICES	1,016,387	
220208	FUEL & LUBRICANTS - GENERAL	4,878,656	
22020801	MOTOR VEHICLE FUEL COST	1,321,303	
22020803	PLANT / GENERATOR FUEL COST	3,049,160	
22020806	COOKING GAS/FUEL COST	508,193	
220210	MISCELLANEOUS	1,524,580	
22021007	WELFARE PACKAGES	508,193	
22021009	SPORTING ACTIVITIES	1,016,387	
2205	SUBSIDIES	57,679,663	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,679,663	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,679,663	
23	CAPITAL EXPENDITURE	120,537,313	
2301	FIXED ASSETS PURCHASED	17,537,313	
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,537,313	
23010107	PURCHASE OF TRUCKS	17,537,313	
2302	CONSTRUCTION / PROVISION	88,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	88,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	24,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	4,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	8,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	8,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	8,000,000	
2304	PRESERVATION OF THE ENVIRONMENT	7,000,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	7,000,000	
23040105	WATER POLLUTION PREVENTION & CONTROL	7,000,000	
	TOTAL PERSONNEL	91,058,677	
	TOTAL OVERHEAD	77,673,326	
	TOTAL RECURRENT	168,732,004	
	TOTAL CAPITAL	120,537,313	
	TOTAL ALLOCATION	289,269,317	
	FGC RUBBOCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
XRBC007474	PROCUREMENT OF WATER TANKER MER.911(10+000 LITERS CAPACITY)	NEW	17,537,313
XRBC1007477	COMPLETION OF PRINCIPAL'S QUATER	NEW	9,000,000
XRBC1007479	CONSTRUCTION OF 1 BLK OF 2 BEDROOM OF 5 UNITS STAFF QUATER	NEW	15,000,000
XRBC2007489	CONSTRUCTION AND EQUIPING OF G/C AND DINING HALL	NEW	3,000,000
XRBC2007490	COMPLETION OF BOYS HOSTEL PHASE V	NEW	10,000,000
XRBC2007491	COMLETION OF 2 NO. BASED LABORATORY	NEW	2,000,000
XRBC3007492	INTERNAL ROAD CONST./DRAINAGES	NEW	4,000,000
XRBC4007493	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	NEW	45,000,000
XRBC5007494	RENOVATION OF JNR. AND SNR. BOYS HOSTEL	NEW	8,000,000
XRBC6007495	ESTABLISHMENT OF WATER TREATMENT FACILITIES	NEW	7,000,000
0517026034	FGC SOKOTO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	343,474,148	
21	PERSONNEL COST	136,182,123	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
2101	SALARY		121,050,776
210101	SALARIES AND WAGES		121,050,776
21010101	SALARY		121,050,776
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,131,347
210202	SOCIAL CONTRIBUTIONS		15,131,347
21020201	NHIS		6,052,539
21020202	CONTRIBUTORY PENSION		9,078,808
22	OTHER RECURRENT COSTS		111,992,304
2202	OVERHEAD COST		34,563,796
220201	TRAVEL & TRANSPORT - GENERAL		6,342,558
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,263,248
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,529,647
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		624,971
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		924,692
220202	UTILITIES - GENERAL		2,821,613
22020201	ELECTRICITY CHARGES		2,311,731
22020202	TELEPHONE CHARGES		509,882
220203	MATERIALS & SUPPLIES - GENERAL		6,030,421
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,529,647
22020302	BOOKS		924,692
22020303	NEWSPAPERS		407,906
22020304	MAGAZINES & PERIODICALS		305,929
22020307	DRUGS & MEDICAL SUPPLIES		924,692
22020309	UNIFORMS & OTHER CLOTHING		815,812
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,121,741
220204	MAINTENANCE SERVICES - GENERAL		6,934,401
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		713,835
22020402	MAINTENANCE OF OFFICE FURNITURE		1,325,694
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,529,647
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,631,624
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,733,600
220205	TRAINING - GENERAL		1,529,647
22020501	LOCAL TRAINING		1,529,647
220208	FUEL & LUBRICANTS - GENERAL		3,161,271
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,549,412
22020803	PLANT / GENERATOR FUEL COST		611,859
220210	MISCELLANEOUS		7,743,884
22021001	REFRESHMENT & MEALS		917,788
22021002	HONORARIUM & SITTING ALLOWANCE		611,859
22021003	PUBLICITY & ADVERTISEMENTS		231,173
22021006	POSTAGES & COURIER SERVICES		815,812
22021007	WELFARE PACKAGES		2,311,731
22021009	SPORTING ACTIVITIES		2,311,731
22021010	DIRECT TEACHING & LABORATORY COST		543,791
2205	SUBSIDIES		77,428,508
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		77,428,508
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		77,428,508
23	CAPITAL EXPENDITURE		95,299,721
2301	FIXED ASSETS PURCHASED		50,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,000,000
23010101	PURCHASE / ACQUISITION OF LAND		50,000,000
2302	CONSTRUCTION / PROVISION		45,299,721
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,299,721
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,299,721
	TOTAL PERSONNEL		136,182,123
	TOTAL OVERHEAD		111,992,304
	TOTAL RECURRENT		248,174,427
	TOTAL CAPITAL		95,299,721
	TOTAL ALLOCATION		343,474,148
	FGC SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCSOKOTO001007552	RENOVATION OF DOMITORY BOYS	NEW	11,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCSOKOTO001007553	RENOVATION OF DOMITORY GIRLS	NEW 11,000,000
FGCSOKOTO001007554	WATER RACTIFICATION	NEW 20,000,000
FGCSOKOTO001007555	RENOVATION OF BLOCK OF CLASS ROOM	NEW 8,000,000
FGCSOKOTO002007556	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 45,299,721
0517026035	FGC UGWOLAWO	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	266,231,046
21	PERSONNEL COST	121,791,746
2101	SALARY	108,259,330
210101	SALARIES AND WAGES	108,259,330
21010101	SALARY	108,259,330
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,532,416
210202	SOCIAL CONTRIBUTIONS	13,532,416
21020201	NHIS	5,412,967
21020202	CONTRIBUTORY PENSION	8,119,450
22	OTHER RECURRENT COSTS	73,901,986
2202	OVERHEAD COST	16,829,751
220201	TRAVEL & TRANSPORT - GENERAL	3,550,741
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,231,895
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,318,847
220202	UTILITIES - GENERAL	2,130,445
22020201	ELECTRICITY CHARGES	1,217,397
22020202	TELEPHONE CHARGES	405,799
22020203	INTERNET ACCESS CHARGES	507,249
220203	MATERIALS & SUPPLIES - GENERAL	2,709,471
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	507,249
22020302	BOOKS	304,349
22020303	NEWSPAPERS	202,900
22020304	MAGAZINES & PERIODICALS	304,349
22020306	PRINTING OF SECURITY DOCUMENTS	253,624
22020307	DRUGS & MEDICAL SUPPLIES	223,952
22020309	UNIFORMS & OTHER CLOTHING	405,799
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	507,249
220204	MAINTENANCE SERVICES - GENERAL	3,043,493
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	811,598
22020402	MAINTENANCE OF OFFICE FURNITURE	507,249
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	405,799
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	507,249
22020405	MAINTENANCE OF PLANTS/GENERATORS	811,598
220206	OTHER SERVICES - GENERAL	424,563
22020606	CLEANING & FUMIGATION SERVICES	424,563
220208	FUEL & LUBRICANTS - GENERAL	2,028,995
22020801	MOTOR VEHICLE FUEL COST	304,349
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	710,148
22020803	PLANT / GENERATOR FUEL COST	1,014,498
220210	MISCELLANEOUS	2,942,043
22021001	REFRESHMENT & MEALS	507,249
22021002	HONORARIUM & SITTING ALLOWANCE	710,148
22021003	PUBLICITY & ADVERTISEMENTS	202,900
22021006	POSTAGES & COURIER SERVICES	202,900
22021007	WELFARE PACKAGES	405,799
22021009	SPORTING ACTIVITIES	608,699
22021010	DIRECT TEACHING & LABORATORY COST	304,349
2205	SUBSIDIES	57,072,235
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,072,235
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,072,235
23	CAPITAL EXPENDITURE	70,537,313



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2302	CONSTRUCTION / PROVISION	70,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,537,313	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70,537,313	
	TOTAL PERSONNEL	121,791,746	
	TOTAL OVERHEAD	73,901,986	
	TOTAL RECURRENT	195,693,733	
	TOTAL CAPITAL	70,537,313	
	TOTAL ALLOCATION	266,231,046	
	FGC UGWOLAWO		
CODE	PROJECT NAME	TYPE	AMOUNT
XUGW007496	REHABILITATION OF 1 BLOCK OF HOTEL	NEW	10,000,000
XUGW007497	CONSTRUCTION OF AUDITORIUM	NEW	11,000,000
XUGW007499	COMPLETION OF LIBRARY COMPLEX	NEW	13,000,000
XUGW007501	CONSTRUCTION OF DINNING/KITCHEN/ASSEMBLY HALL	NEW	10,000,000
XUGW007503	REHABILITATION OF 1 BLOCK OF 6 CLASSROOMS	NEW	10,000,000
XUGW007505	RENOVATION OF 3 BLOCKS STAFF QUARTERS	NEW	6,000,000
XUGW007508	PERIMETER FENCING	NEW	10,537,313
0517026036	FGC WARRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		359,657,110
21	PERSONNEL COST		237,252,295
2101	SALARY		210,890,929
210101	SALARIES AND WAGES		210,890,929
21010101	SALARY		210,890,929
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,361,366
210202	SOCIAL CONTRIBUTIONS		26,361,366
21020201	NHIS		10,544,546
21020202	CONTRIBUTORY PENSION		15,816,820
22	OTHER RECURRENT COSTS		79,867,501
2202	OVERHEAD COST		16,811,547
220201	TRAVEL & TRANSPORT - GENERAL		4,053,601
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,013,400
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,040,201
220202	UTILITIES - GENERAL		8,816,581
22020201	ELECTRICITY CHARGES		8,816,581
220203	MATERIALS & SUPPLIES - GENERAL		1,002,504
22020303	NEWSPAPERS		243,216
22020305	PRINTING OF NON SECURITY DOCUMENTS		505,938
22020306	PRINTING OF SECURITY DOCUMENTS		253,350
220204	MAINTENANCE SERVICES - GENERAL		304,020
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		304,020
220206	OTHER SERVICES - GENERAL		202,680
22020606	CLEANING & FUMIGATION SERVICES		202,680
220208	FUEL & LUBRICANTS - GENERAL		861,390
22020801	MOTOR VEHICLE FUEL COST		557,370
22020803	PLANT / GENERATOR FUEL COST		304,020
220210	MISCELLANEOUS		1,570,770
22021001	REFRESHMENT & MEALS		152,010
22021002	HONORARIUM & SITTING ALLOWANCE		253,350
22021003	PUBLICITY & ADVERTISEMENTS		253,350
22021006	POSTAGES & COURIER SERVICES		152,010
22021007	WELFARE PACKAGES		253,350
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		506,700
2205	SUBSIDIES		63,055,955
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		63,055,955
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		63,055,955
23	CAPITAL EXPENDITURE		42,537,313
2301	FIXED ASSETS PURCHASED		42,537,313
230101	PURCHASE OF FIXED ASSETS - GENERAL		42,537,313
23010101	PURCHASE / ACQUISITION OF LAND		42,537,313
	TOTAL PERSONNEL		237,252,295
	TOTAL OVERHEAD		79,867,501



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL RECURRENT	317,119,797	
	TOTAL CAPITAL	42,537,313	
	TOTAL ALLOCATION	359,657,110	
	FGC WARRI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCWARRI001007557	CONSTRUCTION OF GIRLS HOSTEL	NEW	14,537,313
FGCWARRI001007558	CONSTRUCTION OF TOILETS FACILITIES	NEW	5,000,000
FGCWARRI001007559	RENOVATION OF ASSEMBLY HALL	NEW	13,000,000
FGCWARRI001007562	RENOVATION OF STAFF QUARTERS	NEW	10,000,000
0517026037	FGC ZARIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	382,049,753	
21	PERSONNEL COST	153,747,720	
2101	SALARY	136,526,837	
210101	SALARIES AND WAGES	136,526,837	
21010101	SALARY	136,526,837	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,220,883	
210201	ALLOWANCES	155,028	
21020101	NON REGULAR ALLOWANCES	155,028	
210202	SOCIAL CONTRIBUTIONS	17,065,855	
21020201	NHIS	6,826,342	
21020202	CONTRIBUTORY PENSION	10,239,513	
22	OTHER RECURRENT COSTS	107,566,665	
2202	OVERHEAD COST	30,938,372	
220201	TRAVEL & TRANSPORT - GENERAL	4,995,751	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,527,590	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,055,181	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	412,981	
220202	UTILITIES - GENERAL	3,360,699	
22020201	ELECTRICITY CHARGES	2,036,787	
22020202	TELEPHONE CHARGES	305,518	
22020203	INTERNET ACCESS CHARGES	305,518	
22020205	WATER RATES	407,357	
22020206	SEWERAGE CHARGES	305,518	
220203	MATERIALS & SUPPLIES - GENERAL	6,212,200	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,018,394	
22020302	BOOKS	509,197	
22020303	NEWSPAPERS	203,679	
22020304	MAGAZINES & PERIODICALS	203,679	
22020305	PRINTING OF NON SECURITY DOCUMENTS	509,197	
22020306	PRINTING OF SECURITY DOCUMENTS	509,197	
22020307	DRUGS & MEDICAL SUPPLIES	1,018,394	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	203,679	
22020309	UNIFORMS & OTHER CLOTHING	509,197	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,018,394	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	509,197	
220204	MAINTENANCE SERVICES - GENERAL	4,379,092	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	712,875	
22020402	MAINTENANCE OF OFFICE FURNITURE	509,197	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,018,394	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	611,036	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,018,394	
22020406	OTHER MAINTENANCE SERVICES	509,197	
220205	TRAINING - GENERAL	1,018,394	
22020501	LOCAL TRAINING	1,018,394	
220206	OTHER SERVICES - GENERAL	2,545,984	
22020601	SECURITY SERVICES	509,197	
22020606	CLEANING & FUMIGATION SERVICES	2,036,787	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	916,554	
22020702	INFORMATION TECHNOLOGY CONSULTING	509,197	
22020704	ENGINEERING SERVICES	203,679	
22020705	ARCHITECTURAL SERVICES	203,679	
220208	FUEL & LUBRICANTS - GENERAL	2,545,984	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020801	MOTOR VEHICLE FUEL COST	611,036	
22020803	PLANT / GENERATOR FUEL COST	1,527,590	
22020806	COOKING GAS/FUEL COST	407,357	
220209	FINANCIAL CHARGES - GENERAL	203,679	
22020901	BANK CHARGES (OTHER THAN INTEREST)	203,679	
220210	MISCELLANEOUS	4,760,035	
22021001	REFRESHMENT & MEALS	1,018,394	
22021002	HONORARIUM & SITTING ALLOWANCE	1,018,394	
22021003	PUBLICITY & ADVERTISEMENTS	763,795	
22021006	POSTAGES & COURIER SERVICES	203,679	
22021007	WELFARE PACKAGES	1,018,394	
22021009	SPORTING ACTIVITIES	737,381	
2205	SUBSIDIES	76,628,293	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	76,628,293	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	76,628,293	
23	CAPITAL EXPENDITURE	120,735,368	
2301	FIXED ASSETS PURCHASED	5,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000,000	
2302	CONSTRUCTION / PROVISION	89,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	89,537,313	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,537,313	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	26,198,055	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	26,198,055	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	26,198,055	
	TOTAL PERSONNEL	153,747,720	
	TOTAL OVERHEAD	107,566,665	
	TOTAL RECURRENT	261,314,385	
	TOTAL CAPITAL	120,735,368	
	TOTAL ALLOCATION	382,049,753	
	FGC ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCZARIA001007712	PROCUREMENT OF INSTRUCTIONAL/TEACHING EQUIPMENTS	NEW	5,000,000
FGCZARIA002007715	STEP DOWN (INTALLATION) OF 1 NO. 200KVA TRANSFORMER	NEW	4,000,000
FGCZARIA003007718	CONSTRUCTION OF 1 NO. 2 STOREY BLOCK OF 21 CLASSROOMS	NEW	40,537,313
FGCZARIA004007722	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	NEW	45,000,000
FGCZARIA005007723	RENOVATION OF 3 NO. STUDENTS' HOSTEL	NEW	26,198,055
0517026038	FGC+ BILLIRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	303,892,988	
21	PERSONNEL COST	109,931,167	
2101	SALARY	97,556,593	
210101	SALARIES AND WAGES	97,556,593	
21010101	SALARY	97,556,593	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,374,574	
210201	ALLOWANCES	180,000	
21020101	NON REGULAR ALLOWANCES	180,000	
210202	SOCIAL CONTRIBUTIONS	12,194,574	
21020201	NHIS	4,877,830	
21020202	CONTRIBUTORY PENSION	7,316,744	
22	OTHER RECURRENT COSTS	73,376,405	
2202	OVERHEAD COST	17,034,025	
220201	TRAVEL & TRANSPORT - GENERAL	5,016,646	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,605,633	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,162,303	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,303	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	148,406	
220202	UTILITIES - GENERAL	1,281,311	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020201	ELECTRICITY CHARGES	1,132,682	
22020202	TELEPHONE CHARGES	148,629	
220203	MATERIALS & SUPPLIES - GENERAL	2,084,950	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	523,796	
22020302	BOOKS	250,110	
22020303	NEWSPAPERS	97,280	
22020304	MAGAZINES & PERIODICALS	97,280	
22020307	DRUGS & MEDICAL SUPPLIES	453,072	
22020309	UNIFORMS & OTHER CLOTHING	323,918	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	339,494	
220204	MAINTENANCE SERVICES - GENERAL	3,362,681	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	351,591	
22020402	MAINTENANCE OF OFFICE FURNITURE	324,426	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	448,974	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,206,489	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,031,201	
220205	TRAINING - GENERAL	1,132,682	
22020501	LOCAL TRAINING	1,132,682	
220208	FUEL & LUBRICANTS - GENERAL	1,366,905	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,027,101	
22020803	PLANT / GENERATOR FUEL COST	339,804	
220210	MISCELLANEOUS	2,788,851	
22021001	REFRESHMENT & MEALS	347,492	
22021002	HONORARIUM & SITTING ALLOWANCE	351,591	
22021003	PUBLICITY & ADVERTISEMENTS	113,268	
22021006	POSTAGES & COURIER SERVICES	121,159	
22021007	WELFARE PACKAGES	1,132,682	
22021009	SPORTING ACTIVITIES	574,029	
22021010	DIRECT TEACHING & LABORATORY COST	148,629	
2205	SUBSIDIES	56,342,380	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,342,380	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,342,380	
23	CAPITAL EXPENDITURE	120,585,416	
2301	FIXED ASSETS PURCHASED	75,537,313	
230101	PURCHASE OF FIXED ASSETS - GENERAL	75,537,313	
23010102	PURCHASE OF OFFICE BUILDINGS	37,300,000	
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	26,437,313	
23010104	PURCHASE MOTOR CYCLES	11,800,000	
2302	CONSTRUCTION / PROVISION	45,048,103	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,048,103	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,048,103	
	TOTAL PERSONNEL	109,931,167	
	TOTAL OVERHEAD	73,376,405	
	TOTAL RECURRENT	183,307,572	
	TOTAL CAPITAL	120,585,416	
	TOTAL ALLOCATION	303,892,988	
	FGC+ BILLIRI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBILIRI001004262	CONSTRUCTION OF 1 NO BOYS HOSTEL	NEW	7,000,000
FGCBILIRI001004273	CONSTRUCTION OF OF KITCHEN/DINING HALL	NEW	7,000,000
FGCBILIRI001004303	CONSTRUCTION OF 3 BEDROOM BUNGALOW FOR PRINCIPAL	NEW	7,000,000
FGCBILIRI001004306	CONSTRUCTION OF PERIMETER FENCING	NEW	1,000,000
FGCBILIRI001004310	CONSTRUCTION OF 1 NO BOREHOLE AND RETICULATION OF WATER TO THE BOYS HOSTEL	NEW	3,600,000
FGCBILIRI001004314	PROVISION OF 2 NO WATER TREATMENT FACILITIES	NEW	1,700,000
FGCBILIRI001004315	PROCUREMENT OF LABORATORY EQUIPMENT	NEW	5,000,000
FGCBILIRI001004317	CONSTRUCTION OF GULLY EROSION	NEW	5,000,000
FGCBILIRI002004430	CONSTRUCTION AND FURNISHING OF 3 BLOCKS OF 3 CLASSROOM EACH	NEW	10,437,313
FGCBILIRI002004436	CONSTRUCTION OF 1 NO CLINIC COMPLEX	NEW	8,000,000
FGCBILIRI002004445	CONSTRUCTION OF 1 NO TECHINCAL WORKSHOP	NEW	8,000,000
FGCBILIRI003004467	CONSTRUCTION OF 1 NO GIRLS HOSTEL	NEW	5,900,000
FGCBILIRI003004480	RENOVATION OF 3 NO BOYS HOSTEL AND 3 NO GORLS HOSTEL	NEW	5,900,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCBILIRI004004494	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 45,048,103
0517026039	FGC+ IDO-ANI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	297,250,478
21	PERSONNEL COST	174,182,934
2101	SALARY	154,455,941
210101	SALARIES AND WAGES	154,455,941
21010101	SALARY	154,455,941
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,726,993
210201	ALLOWANCES	420,000
21020101	NON REGULAR ALLOWANCES	420,000
210202	SOCIAL CONTRIBUTIONS	19,306,993
21020201	NHIS	7,722,797
21020202	CONTRIBUTORY PENSION	11,584,196
22	OTHER RECURRENT COSTS	77,804,681
2202	OVERHEAD COST	19,163,074
220201	TRAVEL& TRANSPORT - GENERAL	4,785,754
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,152,951
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	273,706
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	548,117
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	810,980
220202	UTILITIES - GENERAL	1,348,255
22020201	ELECTRICITY CHARGES	1,287,431
22020202	TELEPHONE CHARGES	60,824
220203	MATERIALS & SUPPLIES - GENERAL	2,472,127
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,014,390
22020302	BOOKS	202,745
22020303	NEWSPAPERS	58,796
22020304	MAGAZINES & PERIODICALS	101,373
22020307	DRUGS & MEDICAL SUPPLIES	729,882
22020309	UNIFORMS & OTHER CLOTHING	121,647
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	243,294
220204	MAINTENANCE SERVICES - GENERAL	3,365,569
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,216,471
22020402	MAINTENANCE OF OFFICE FURNITURE	506,863
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	709,608
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	354,804
22020405	MAINTENANCE OF PLANTS/GENERATORS	577,824
220205	TRAINING - GENERAL	679,196
22020501	LOCAL TRAINING	679,196
220208	FUEL & LUBRICANTS - GENERAL	1,621,961
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,013,726
22020803	PLANT / GENERATOR FUEL COST	608,235
220210	MISCELLANEOUS	4,890,212
22021001	REFRESHMENT & MEALS	523,082
22021002	HONORARIUM & SITTING ALLOWANCE	413,600
22021003	PUBLICITY & ADVERTISEMENTS	304,118
22021006	POSTAGES & COURIER SERVICES	405,490
22021007	WELFARE PACKAGES	1,013,726
22021009	SPORTING ACTIVITIES	1,013,726
22021010	DIRECT TEACHING & LABORATORY COST	1,216,471
2205	SUBSIDIES	58,641,606
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	58,641,606
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	58,641,606
23	CAPITAL EXPENDITURE	45,262,864
2301	FIXED ASSETS PURCHASED	2,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,500,000
2302	CONSTRUCTION / PROVISION	42,762,864
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	42,762,864



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,262,864	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	12,500,000	
	TOTAL PERSONNEL	174,182,934	
	TOTAL OVERHEAD	77,804,681	
	TOTAL RECURRENT	251,987,615	
	TOTAL CAPITAL	45,262,864	
	TOTAL ALLOCATION	297,250,478	
	FGC+ IDO-ANI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIDO001007574	LABORATORY EQUIPMENT	NEW	2,500,000
FGCIDO002007576	CONSTRUCTION OF 2900M PERIMETER FENCE	NEW	5,262,864
FGCIDO002007584	RENOVATION OF 4 BLOCKS OF GIRLS HOSTEL	NEW	5,000,000
FGCIDO002007589	RENOVATION OF VICE PRINCIPALS QUARTERS	NEW	5,000,000
FGCIDO002007594	CONSTRUCTION OF 2BLOCKS OF 6 CLASSROOMS	NEW	15,000,000
FGCIDO003007601	CONSTRUCTION OF NEW DINING HALL/KITCHEN	NEW	10,000,000
FGCIDO003007604	CONSTRUCTION OF DRAINAGE PATTERN TO AREST EROSION	NEW	2,500,000
0517026040	FGC+ IKOLE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		329,452,101
21	PERSONNEL COST		135,886,335
2101	SALARY		120,787,853
210101	SALARIES AND WAGES		120,787,853
21010101	SALARY		120,787,853
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,098,482
210202	SOCIAL CONTRIBUTIONS		15,098,482
21020201	NHIS		6,039,393
21020202	CONTRIBUTORY PENSION		9,059,089
22	OTHER RECURRENT COSTS		73,028,453
2202	OVERHEAD COST		15,134,567
220201	TRAVEL& TRANSPORT - GENERAL		2,424,436
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		864,178
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,560,258
220202	UTILITIES - GENERAL		1,566,827
22020201	ELECTRICITY CHARGES		869,243
22020202	TELEPHONE CHARGES		347,697
22020203	INTERNET ACCESS CHARGES		349,887
220203	MATERIALS & SUPPLIES - GENERAL		3,303,122
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		869,243
22020302	BOOKS		347,697
22020303	NEWSPAPERS		347,697
22020304	MAGAZINES & PERIODICALS		347,697
22020307	DRUGS & MEDICAL SUPPLIES		347,697
22020309	UNIFORMS & OTHER CLOTHING		521,545
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		521,545
220204	MAINTENANCE SERVICES - GENERAL		2,440,447
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		347,697
22020402	MAINTENANCE OF OFFICE FURNITURE		521,545
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		522,641
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		697,583
22020405	MAINTENANCE OF PLANTS/GENERATORS		350,981
220205	TRAINING - GENERAL		523,735
22020501	LOCAL TRAINING		523,735
220206	OTHER SERVICES - GENERAL		518,261
22020606	CLEANING & FUMIGATION SERVICES		518,261
220208	FUEL & LUBRICANTS - GENERAL		1,477,712
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,216,940
22020803	PLANT / GENERATOR FUEL COST		260,773
220210	MISCELLANEOUS		2,880,026
22021001	REFRESHMENT & MEALS		349,887
22021002	HONORARIUM & SITTING ALLOWANCE		347,697
22021003	PUBLICITY & ADVERTISEMENTS		86,925
22021006	POSTAGES & COURIER SERVICES		348,792
22021007	WELFARE PACKAGES		529,787



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021009	SPORTING ACTIVITIES	869,242	
22021010	DIRECT TEACHING & LABORATORY COST	347,697	
2205	SUBSIDIES	57,893,887	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,893,887	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,893,887	
23	CAPITAL EXPENDITURE	120,537,313	
2301	FIXED ASSETS PURCHASED	34,300,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	34,300,000	
23010101	PURCHASE / ACQUISITION OF LAND	4,800,000	
23010105	PURCHASE OF MOTOR VEHICLES	6,000,000	
23010119	PURCHASE OF POWER GENERATING SET	8,000,000	
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,500,000	
2302	CONSTRUCTION / PROVISION	86,237,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	86,237,313	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,700,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	7,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,537,313	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	9,000,000	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	7,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
	TOTAL PERSONNEL	135,886,335	
	TOTAL OVERHEAD	73,028,453	
	TOTAL RECURRENT	208,914,788	
	TOTAL CAPITAL	120,537,313	
	TOTAL ALLOCATION	329,452,101	
	FGC+ IKOLE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIKOLE001005514	PERIMETER FENCE	NEW	4,800,000
FGGCIKOLE002005538	PURCHASE OF HILUX 4 WHEEL DRIVE	NEW	6,000,000
FGGCIKOLE003005666	PURCHASE OF POWER GENERATING SET 250KVA	NEW	8,000,000
FGGCIKOLE004005693	CONSTRUCTION AND EQUIPMENT OF DINING HALL/KITCHEN	NEW	10,000,000
FGGCIKOLE005005725	PURCHASE OF CHEMICALS LABORATORY AND INSTRUCTIONAL MATERIALS	NEW	5,500,000
FGGCIKOLE006005738	CONSTRUCTION OF ADMIN BLOCK	NEW	5,000,000
FGGCIKOLE007005994	1 NO BLOCK 4 BEDROOM BUNGALOW	NEW	4,700,000
FGGCIKOLE008005996	CONSTRUCTION OF HOSTEL	NEW	7,000,000
FGGCIKOLE009006001	WATER TREATMENT PLANT	NEW	8,537,313
FGGCIKOLE010006005	CONSTRUCTION OF 1 NO BLOCK 6 CLASSROOMS	NEW	9,000,000
FGGCIKOLE011006006	SPORT PAVILLION	NEW	7,000,000
FGGCIKOLE012006012	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	45,000,000
0517026041	FGGC ABAJI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	279,565,090	
21	PERSONNEL COST	157,319,711	
2101	SALARY	139,839,743	
210101	SALARIES AND WAGES	139,839,743	
21010101	SALARY	139,839,743	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,479,968	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT (=N=)
210202	SOCIAL CONTRIBUTIONS	17,479,968
21020201	NHIS	6,991,987
21020202	CONTRIBUTORY PENSION	10,487,981
22	OTHER RECURRENT COSTS	77,245,379
2202	OVERHEAD COST	19,413,521
220201	TRAVEL & TRANSPORT - GENERAL	3,319,271
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,031,999
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,287,272
220202	UTILITIES - GENERAL	2,317,088
22020201	ELECTRICITY CHARGES	514,909
22020202	TELEPHONE CHARGES	514,909
22020203	INTERNET ACCESS CHARGES	643,636
22020206	SEWERAGE CHARGES	643,636
220203	MATERIALS & SUPPLIES - GENERAL	4,140,199
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,084,072
22020302	BOOKS	514,909
22020303	NEWSPAPERS	311,709
22020305	PRINTING OF NON SECURITY DOCUMENTS	406,400
22020307	DRUGS & MEDICAL SUPPLIES	812,800
22020309	UNIFORMS & OTHER CLOTHING	237,744
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	772,566
220204	MAINTENANCE SERVICES - GENERAL	4,844,084
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	514,909
22020402	MAINTENANCE OF OFFICE FURNITURE	772,363
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,029,818
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,544,523
22020405	MAINTENANCE OF PLANTS/GENERATORS	406,400
22020406	OTHER MAINTENANCE SERVICES	576,072
220205	TRAINING - GENERAL	566,114
22020501	LOCAL TRAINING	566,114
220206	OTHER SERVICES - GENERAL	1,015,999
22020601	SECURITY SERVICES	508,000
22020606	CLEANING & FUMIGATION SERVICES	508,000
220208	FUEL & LUBRICANTS - GENERAL	690,981
22020801	MOTOR VEHICLE FUEL COST	304,800
22020803	PLANT / GENERATOR FUEL COST	386,181
220210	MISCELLANEOUS	2,519,784
22021001	REFRESHMENT & MEALS	203,200
22021002	HONORARIUM & SITTING ALLOWANCE	386,185
22021003	PUBLICITY & ADVERTISEMENTS	406,400
22021006	POSTAGES & COURIER SERVICES	203,200
22021007	WELFARE PACKAGES	812,800
22021009	SPORTING ACTIVITIES	508,000
2205	SUBSIDIES	57,831,858
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	57,831,858
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	57,831,858
23	CAPITAL EXPENDITURE	45,000,000
2301	FIXED ASSETS PURCHASED	20,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000
2302	CONSTRUCTION / PROVISION	10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,000,000
2303	REHABILITATION / REPAIRS	15,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	15,000,000
	TOTAL PERSONNEL	157,319,711
	TOTAL OVERHEAD	77,245,379
	TOTAL RECURRENT	234,565,090
	TOTAL CAPITAL	45,000,000
	TOTAL ALLOCATION	279,565,090
NATIONAL ASSEMBLY	FGGC ABAJI	2014 APPROPRIATION ACT



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
CODE	PROJECT NAME	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
XBJI007586	PURCHASE OF COMPUTER AND PRINTERS	10,000,000
XBJI1007592	LABORATORY EQUIPMENT	10,000,000
XBJI2007599	COMPLETION OF 1BEDROOM (5UNITS) STAFF QUARTERS	10,000,000
XBJI3007605	RENOVATION OF HOSTEL	5,000,000
XBJI3007608	RENOVATION OF 2BLOCKS OF LABORATORIES (PHYSICS AND BIOLOGY)	10,000,000
0517026042	FGGC ABULOMA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	389,773,539
21	PERSONNEL COST	242,363,353
2101	SALARY	215,434,092
210101	SALARIES AND WAGES	215,434,092
21010101	SALARY	215,434,092
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,929,261
210202	SOCIAL CONTRIBUTIONS	26,929,261
21020201	NHIS	10,771,705
21020202	CONTRIBUTORY PENSION	16,157,557
22	OTHER RECURRENT COSTS	102,410,186
2202	OVERHEAD COST	18,834,045
220201	TRAVEL& TRANSPORT - GENERAL	3,254,216
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	622,532
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,631,685
220202	UTILITIES - GENERAL	4,454,283
22020201	ELECTRICITY CHARGES	2,429,609
22020207	LEASED COMMUNICATION LINES(S)	2,024,674
220203	MATERIALS & SUPPLIES - GENERAL	2,206,856
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	506,169
22020306	PRINTING OF SECURITY DOCUMENTS	506,169
22020308	FIELD & CAMPING MATERIALS SUPPLIES	789,584
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	404,935
220204	MAINTENANCE SERVICES - GENERAL	3,239,479
22020402	MAINTENANCE OF OFFICE FURNITURE	506,169
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,518,506
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,214,804
220205	TRAINING - GENERAL	1,012,337
22020501	LOCAL TRAINING	1,012,337
220208	FUEL & LUBRICANTS - GENERAL	2,024,674
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,518,506
22020803	PLANT / GENERATOR FUEL COST	506,169
220210	MISCELLANEOUS	2,642,200
22021001	REFRESHMENT & MEALS	394,811
22021002	HONORARIUM & SITTING ALLOWANCE	516,292
22021003	PUBLICITY & ADVERTISEMENTS	131,604
22021006	POSTAGES & COURIER SERVICES	283,454
22021009	SPORTING ACTIVITIES	1,316,038
2205	SUBSIDIES	83,576,141
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	83,576,141
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	83,576,141
23	CAPITAL EXPENDITURE	45,000,000
2301	FIXED ASSETS PURCHASED	5,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,500,000
23010119	PURCHASE OF POWER GENERATING SET	5,500,000
2302	CONSTRUCTION / PROVISION	25,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	25,000,000
2303	REHABILITATION / REPAIRS	14,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,500,000
23030103	REHABILITATION / REPAIRS - HOUSING	14,500,000
	TOTAL PERSONNEL	242,363,353
	TOTAL OVERHEAD	102,410,186
	TOTAL RECURRENT	344,773,539
	TOTAL CAPITAL	45,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL ALLOCATION	389,773,539	
	FGGC ABULOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCABULOMA001008045	PURCHASE OF POWER GENERATING SET	NEW	5,500,000
FGCABULOMA002008049	CONSTRUCTION AND FURNISHING OF 1NO BLK OF 6 CLASSROOM	NEW	25,000,000
FGCABULOMA003008057	RENOVATION OF 2NO STUDENTS HOSTEL	NEW	14,500,000
0517026043	FGGC AKURE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	390,940,335	
21	PERSONNEL COST	210,305,912	
2101	SALARY	186,938,588	
210101	SALARIES AND WAGES	186,938,588	
21010101	SALARY	186,938,588	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,367,324	
210202	SOCIAL CONTRIBUTIONS	23,367,324	
21020201	NHIS	9,346,929	
21020202	CONTRIBUTORY PENSION	14,020,394	
22	OTHER RECURRENT COSTS	85,634,424	
2202	OVERHEAD COST	16,988,666	
220201	TRAVEL & TRANSPORT - GENERAL	2,659,261	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,659,261	
220202	UTILITIES - GENERAL	2,535,503	
22020201	ELECTRICITY CHARGES	1,841,027	
22020206	SEWERAGE CHARGES	80,801	
22020207	LEASED COMMUNICATION LINES(S)	613,676	
220203	MATERIALS & SUPPLIES - GENERAL	558,445	
22020303	NEWSPAPERS	47,048	
22020307	DRUGS & MEDICAL SUPPLIES	51,140	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	460,257	
220204	MAINTENANCE SERVICES - GENERAL	567,650	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	127,849	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	255,698	
22020405	MAINTENANCE OF PLANTS/GENERATORS	184,103	
220206	OTHER SERVICES - GENERAL	153,419	
22020606	CLEANING & FUMIGATION SERVICES	153,419	
220208	FUEL & LUBRICANTS - GENERAL	7,732,392	
22020801	MOTOR VEHICLE FUEL COST	1,227,431	
22020803	PLANT / GENERATOR FUEL COST	4,663,935	
22020806	COOKING GAS/FUEL COST	1,841,027	
220210	MISCELLANEOUS	2,781,996	
22021001	REFRESHMENT & MEALS	122,735	
22021007	WELFARE PACKAGES	664,815	
22021009	SPORTING ACTIVITIES	1,994,446	
2205	SUBSIDIES	68,645,758	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	68,645,758	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	68,645,758	
23	CAPITAL EXPENDITURE	95,000,000	
2302	CONSTRUCTION / PROVISION	95,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	95,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	95,000,000	
	TOTAL PERSONNEL	210,305,912	
	TOTAL OVERHEAD	85,634,424	
	TOTAL RECURRENT	295,940,335	
	TOTAL CAPITAL	95,000,000	
	TOTAL ALLOCATION	390,940,335	
	FGGC AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCAKURE001006998	GENERAL RENOVATION AND RE-ROOFING OF MULTI - PURPOSE HALL	NEW	11,500,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCAKURE001006999	PLASTERING OF 410 PERIMETER WALL FENCE	NEW 8,000,000
FGGCAKURE001007000	CONSTRUCTION OF ROAD NETWORK WITH STREET LIGFHTS	NEW 14,000,000
FGGCAKURE001007001	GENERAL RENOVATION AND RE-ROOFING OF DINING HALL	NEW 16,500,000
FGGCAKURE001007002	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 45,000,000
0517026044	FGGC ANKA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	188,034,507
21	PERSONNEL COST	65,180,219
2101	SALARY	57,937,972
210101	SALARIES AND WAGES	57,937,972
21010101	SALARY	57,937,972
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,242,247
210202	SOCIAL CONTRIBUTIONS	7,242,247
21020201	NHIS	2,896,899
21020202	CONTRIBUTORY PENSION	4,345,348
22	OTHER RECURRENT COSTS	77,775,938
2202	OVERHEAD COST	17,539,264
220201	TRAVEL & TRANSPORT - GENERAL	2,474,245
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	773,514
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,295,635
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	163,373
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	241,723
220202	UTILITIES - GENERAL	2,077,532
22020201	ELECTRICITY CHARGES	870,213
22020202	TELEPHONE CHARGES	241,723
22020203	INTERNET ACCESS CHARGES	204,981
22020204	SATELLITE BROADCASTING ACCESS CHARGES	145,034
22020205	WATER RATES	112,643
22020206	SEWERAGE CHARGES	406,249
22020207	LEASED COMMUNICATION LINES(S)	96,689
220203	MATERIALS & SUPPLIES - GENERAL	3,923,165
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	870,203
22020302	BOOKS	212,716
22020303	NEWSPAPERS	212,716
22020304	MAGAZINES & PERIODICALS	207,882
22020305	PRINTING OF NON SECURITY DOCUMENTS	309,405
22020306	PRINTING OF SECURITY DOCUMENTS	145,034
22020307	DRUGS & MEDICAL SUPPLIES	688,911
22020308	FIELD & CAMPING MATERIALS SUPPLIES	116,027
22020309	UNIFORMS & OTHER CLOTHING	290,068
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	290,068
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	580,135
220204	MAINTENANCE SERVICES - GENERAL	2,746,714
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	241,723
22020402	MAINTENANCE OF OFFICE FURNITURE	208,849
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	213,214
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	823,912
22020405	MAINTENANCE OF PLANTS/GENERATORS	823,915
22020406	OTHER MAINTENANCE SERVICES	435,101
220205	TRAINING - GENERAL	290,068
22020501	LOCAL TRAINING	290,068
220206	OTHER SERVICES - GENERAL	1,126,043
22020601	SECURITY SERVICES	338,412
22020606	CLEANING & FUMIGATION SERVICES	787,630
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	386,757
22020702	INFORMATION TECHNOLOGY CONSULTING	290,068
22020708	BUDGET PREPARATION	96,689



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220208	FUEL & LUBRICANTS - GENERAL	1,645,439	
22020801	MOTOR VEHICLE FUEL COST	883,159	
22020803	PLANT / GENERATOR FUEL COST	472,212	
22020806	COOKING GAS/FUEL COST	290,068	
220209	FINANCIAL CHARGES - GENERAL	210,347	
22020901	BANK CHARGES (OTHER THAN INTEREST)	210,347	
220210	MISCELLANEOUS	2,658,953	
22021001	REFRESHMENT & MEALS	386,757	
22021002	HONORARIUM & SITTING ALLOWANCE	96,689	
22021003	PUBLICITY & ADVERTISEMENTS	96,689	
22021004	MEDICAL EXPENSES	96,689	
22021006	POSTAGES & COURIER SERVICES	241,723	
22021007	WELFARE PACKAGES	386,757	
22021009	SPORTING ACTIVITIES	338,412	
22021010	DIRECT TEACHING & LABORATORY COST	241,723	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	773,514	
2205	SUBSIDIES	60,236,674	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	60,236,674	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	60,236,674	
23	CAPITAL EXPENDITURE	45,078,350	
2302	CONSTRUCTION / PROVISION	45,078,350	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,078,350	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	45,078,350	
	TOTAL PERSONNEL	65,180,219	
	TOTAL OVERHEAD	77,775,938	
	TOTAL RECURRENT	142,956,157	
	TOTAL CAPITAL	45,078,350	
	TOTAL ALLOCATION	188,034,507	
	FGGC ANKA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC ANKA01008248	COMPLETION OF DINING HALL/KITCHEN+ ASSEMBLY & FURNISHING	NEW	5,078,350
FGC ANKA01008249	COMPLETION OF 1 NO HOSTEL WITH MATRON APARTMENT/FENCING	NEW	15,000,000
FGC ANKA01008250	MOTORISED BOREHOLE WITH 10+000 GALLON (45 CUBIC METRE) STEEL ELEVATED OVERHEAD TANK & WATER RETICULATION	NEW	11,000,000
FGC ANKA01008251	CONSTRUCTION OF SICK-BAY/FURNISHING AND EQUIPMENT	NEW	14,000,000
0517026045	FGGC BAJOGA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	287,765,280	
21	PERSONNEL COST	88,055,830	
2101	SALARY	78,271,849	
210101	SALARIES AND WAGES	78,271,849	
21010101	SALARY	78,271,849	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,783,981	
210202	SOCIAL CONTRIBUTIONS	9,783,981	
21020201	NHIS	3,913,592	
21020202	CONTRIBUTORY PENSION	5,870,389	
22	OTHER RECURRENT COSTS	69,106,396	
2202	OVERHEAD COST	15,254,615	
220201	TRAVEL& TRANSPORT - GENERAL	4,396,299	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,014,100	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,042,299	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	137,080	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	202,820	
220202	UTILITIES - GENERAL	1,642,842	
22020201	ELECTRICITY CHARGES	1,216,920	
22020202	TELEPHONE CHARGES	202,820	
22020203	INTERNET ACCESS CHARGES	101,410	
22020205	WATER RATES	60,846	
22020206	SEWERAGE CHARGES	60,846	
220203	MATERIALS & SUPPLIES - GENERAL	2,649,179	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	507,050	
22020302	BOOKS	304,230	
22020303	NEWSPAPERS	101,410	
22020304	MAGAZINES & PERIODICALS	101,410	
22020305	PRINTING OF NON SECURITY DOCUMENTS	507,050	
22020306	PRINTING OF SECURITY DOCUMENTS	253,525	
22020307	DRUGS & MEDICAL SUPPLIES	405,640	
22020309	UNIFORMS & OTHER CLOTHING	101,410	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	304,230	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	63,225	
220204	MAINTENANCE SERVICES - GENERAL	1,571,855	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	101,410	
22020402	MAINTENANCE OF OFFICE FURNITURE	101,410	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	253,525	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	507,050	
22020405	MAINTENANCE OF PLANTS/GENERATORS	507,050	
22020406	OTHER MAINTENANCE SERVICES	101,410	
220205	TRAINING - GENERAL	507,050	
22020501	LOCAL TRAINING	507,050	
220206	OTHER SERVICES - GENERAL	202,820	
22020601	SECURITY SERVICES	101,410	
22020606	CLEANING & FUMIGATION SERVICES	101,410	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	405,640	
22020705	ARCHITECTURAL SERVICES	101,410	
22020706	SURVEYING SERVICES	101,410	
22020708	BUDGET PREPARATION	202,820	
220208	FUEL & LUBRICANTS - GENERAL	760,575	
22020801	MOTOR VEHICLE FUEL COST	253,525	
22020803	PLANT / GENERATOR FUEL COST	507,050	
220209	FINANCIAL CHARGES - GENERAL	25,352	
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,352	
220210	MISCELLANEOUS	3,093,004	
22021001	REFRESHMENT & MEALS	507,050	
22021002	HONORARIUM & SITTING ALLOWANCE	101,410	
22021003	PUBLICITY & ADVERTISEMENTS	253,525	
22021004	MEDICAL EXPENSES	101,410	
22021006	POSTAGES & COURIER SERVICES	50,705	
22021007	WELFARE PACKAGES	507,050	
22021009	SPORTING ACTIVITIES	760,575	
22021010	DIRECT TEACHING & LABORATORY COST	253,525	
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP	50,705	
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT	507,050	
2205	SUBSIDIES	53,851,781	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	53,851,781	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	53,851,781	
23	CAPITAL EXPENDITURE	130,603,053	
2301	FIXED ASSETS PURCHASED	130,603,053	
230101	PURCHASE OF FIXED ASSETS - GENERAL	130,603,053	
23010102	PURCHASE OF OFFICE BUILDINGS	35,065,740	
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	95,537,313	
	TOTAL PERSONNEL	88,055,830	
	TOTAL OVERHEAD	69,106,396	
	TOTAL RECURRENT	157,162,227	
	TOTAL CAPITAL	130,603,053	
	TOTAL ALLOCATION	287,765,280	
	FGGC BAJOGA		
CODE	PROJECT NAME	TYPE	AMOUNT
BAJOGA001008185	CONSTRUCTION OF ASSEMBLY HALL	NEW	5,065,740
BAJOGA002008193	CONSTRUCTION OF 1 NOS. GIRL'S HOSTEL	NEW	5,000,000
BAJOGA003008252	COMPLETION OF COLLEGE STORE	NEW	5,000,000
BAJOGA004008253	CONSTRUCTION OF KITCHEN AND EXPANSION OF DINNING HALL	NEW	5,000,000
BAJOGA005008255	RENOVATION OF GIRL'S HOSTEL	NEW	5,000,000
BAJOGA006008258	RENOVATION OF CLASS ROOMS	NEW	5,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
BAJOGA007008261	CONSTRUCTION OF ADMIN BLOCK	NEW 5,000,000
BAJOGA008008263	CONSTRUCTION OF STANDARD STAFF HALL+FURNISHING FITTINGS AND PLASTERING	NEW 5,000,000
BAJOGA008008264	COMPLETION OF 8 MAN BLOCK	60,000,000
BAJOGA009008267	CONSTRUCTION OF 3BEDROOMS OF 3 UNITS	NEW 5,000,000
BAJOGA010008268	EXPANSION OF COLLEGE LIBRARY AND EQUIPMENT	NEW 5,000,000
BAJOGA010009063	CONSTRUCTION OF 5NOS 3BEDROOM FLAT	NEW 20,537,313
0517026046	FGGC BAKORI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	288,477,586
21	PERSONNEL COST	156,770,155
2101	SALARY	139,351,249
210101	SALARIES AND WAGES	139,351,249
21010101	SALARY	139,351,249
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,418,906
210202	SOCIAL CONTRIBUTIONS	17,418,906
21020201	NHIS	6,967,562
21020202	CONTRIBUTORY PENSION	10,451,344
22	OTHER RECURRENT COSTS	77,788,206
2202	OVERHEAD COST	21,063,026
220201	TRAVEL& TRANSPORT - GENERAL	3,083,447
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,094,126
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,989,321
220202	UTILITIES - GENERAL	2,153,637
22020201	ELECTRICITY CHARGES	696,262
22020202	TELEPHONE CHARGES	99,466
22020203	INTERNET ACCESS CHARGES	348,131
22020205	WATER RATES	646,529
22020206	SEWERAGE CHARGES	363,248
220203	MATERIALS & SUPPLIES - GENERAL	4,426,239
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,044,393
22020302	BOOKS	696,262
22020303	NEWSPAPERS	248,665
22020304	MAGAZINES & PERIODICALS	99,466
22020305	PRINTING OF NON SECURITY DOCUMENTS	248,665
22020306	PRINTING OF SECURITY DOCUMENTS	248,665
22020307	DRUGS & MEDICAL SUPPLIES	1,193,592
22020309	UNIFORMS & OTHER CLOTHING	298,398
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	248,665
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	99,466
220204	MAINTENANCE SERVICES - GENERAL	3,729,976
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,094,126
22020402	MAINTENANCE OF OFFICE FURNITURE	397,864
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	497,330
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	596,796
22020405	MAINTENANCE OF PLANTS/GENERATORS	745,995
22020406	OTHER MAINTENANCE SERVICES	397,864
220205	TRAINING - GENERAL	696,262
22020501	LOCAL TRAINING	696,262
220206	OTHER SERVICES - GENERAL	1,392,524
22020601	SECURITY SERVICES	994,660
22020606	CLEANING & FUMIGATION SERVICES	397,864
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	198,932
22020702	INFORMATION TECHNOLOGY CONSULTING	198,932
220208	FUEL & LUBRICANTS - GENERAL	1,144,755
22020801	MOTOR VEHICLE FUEL COST	497,330
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	647,424
220209	FINANCIAL CHARGES - GENERAL	547,063
22020901	BANK CHARGES (OTHER THAN INTEREST)	298,398
22020904	OTHER CRF BANK CHARGES	248,665
220210	MISCELLANEOUS	3,690,190
22021001	REFRESHMENT & MEALS	298,398
22021002	HONORARIUM & SITTING ALLOWANCE	348,131



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22021003	PUBLICITY & ADVERTISEMENTS		198,932
22021009	SPORTING ACTIVITIES		1,193,592
22021013	PROMOTION (SERVICE WIDE)		1,312,952
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		338,185
2205	SUBSIDIES		56,725,180
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,725,180
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,725,180
23	CAPITAL EXPENDITURE		53,919,225
2301	FIXED ASSETS PURCHASED		18,600,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		18,600,000
23010105	PURCHASE OF MOTOR VEHICLES		11,600,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		7,000,000
2302	CONSTRUCTION / PROVISION		9,319,225
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		9,319,225
23020104	CONSTRUCTION / PROVISION OF HOUSING		9,319,225
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		
2303	REHABILITATION / REPAIRS		26,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		26,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		8,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		7,000,000
23030113	REHABILITATION / REPAIRS - ROADS		11,000,000
	TOTAL PERSONNEL		156,770,155
	TOTAL OVERHEAD		77,788,206
	TOTAL RECURRENT		234,558,361
	TOTAL CAPITAL		53,919,225
	TOTAL ALLOCATION		288,477,586
	FGGC BAKORI		
CODE	PROJECT NAME	TYPE	AMOUNT
XBKR007613	ACQUISITION OF 1NO. WATER TANKER VEHICLE	NEW	11,600,000
XBKR1007616	SUPPLY OF (45NO.) AND BENCHES (90NO.)	NEW	7,000,000
XBKR2007621	PEREMETER WALL FENCING 456M	NEW	9,319,225
XBKR4007628	RENOVATION /REHABILITATION OF 35NO. SENIOR AND JUNIOR STAFF QUARTERS	NEW	8,000,000
XBKR5007636	LAYING OF TERRAZOR AT THE 2500 SEATS AUDITORIUM	NEW	7,000,000
XBKR6007639	REHABILITATION / REPAIRS -3km ROADS NETWORK	NEW	11,000,000
0517026047	FGGC BAUCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		345,364,751
21	PERSONNEL COST		163,548,983
2101	SALARY		145,376,873
210101	SALARIES AND WAGES		145,376,873
21010101	SALARY		145,376,873
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,172,109
210202	SOCIAL CONTRIBUTIONS		18,172,109
21020201	NHIS		7,268,844
21020202	CONTRIBUTORY PENSION		10,903,266
22	OTHER RECURRENT COSTS		86,638,077
2202	OVERHEAD COST		20,491,318
220201	TRAVEL& TRANSPORT - GENERAL		3,202,888
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,421,219
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		862,943
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		370,518
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		548,209
220202	UTILITIES - GENERAL		1,807,027
22020201	ELECTRICITY CHARGES		548,209
22020202	TELEPHONE CHARGES		142,146
22020203	INTERNET ACCESS CHARGES		304,547
22020205	WATER RATES		406,063
22020206	SEWERAGE CHARGES		406,063
220203	MATERIALS & SUPPLIES - GENERAL		5,426,413
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		862,943
22020302	BOOKS		548,209
22020303	NEWSPAPERS		548,392



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020304	MAGAZINES & PERIODICALS		548,392
22020305	PRINTING OF NON SECURITY DOCUMENTS		304,547
22020307	DRUGS & MEDICAL SUPPLIES		548,209
22020309	UNIFORMS & OTHER CLOTHING		822,312
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		822,312
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		421,098
220204	MAINTENANCE SERVICES - GENERAL		4,050,798
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		548,209
22020402	MAINTENANCE OF OFFICE FURNITURE		822,312
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		588,838
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		629,469
22020405	MAINTENANCE OF PLANTS/GENERATORS		862,943
22020406	OTHER MAINTENANCE SERVICES		599,026
220205	TRAINING - GENERAL		456,880
22020501	LOCAL TRAINING		456,880
220206	OTHER SERVICES - GENERAL		406,063
22020601	SECURITY SERVICES		203,031
22020606	CLEANING & FUMIGATION SERVICES		203,031
220208	FUEL & LUBRICANTS - GENERAL		507,578
22020801	MOTOR VEHICLE FUEL COST		507,578
220210	MISCELLANEOUS		4,633,672
22021001	REFRESHMENT & MEALS		1,096,417
22021002	HONORARIUM & SITTING ALLOWANCE		548,209
22021003	PUBLICITY & ADVERTISEMENTS		137,052
22021006	POSTAGES & COURIER SERVICES		416,250
22021007	WELFARE PACKAGES		1,370,521
22021009	SPORTING ACTIVITIES		517,015
22021010	DIRECT TEACHING & LABORATORY COST		548,209
2205	SUBSIDIES		66,146,759
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		66,146,759
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		66,146,759
23	CAPITAL EXPENDITURE		95,177,691
2302	CONSTRUCTION / PROVISION		95,177,691
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		95,177,691
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		50,177,691
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,000,000
	TOTAL PERSONNEL		163,548,983
	TOTAL OVERHEAD		86,638,077
	TOTAL RECURRENT		250,187,060
	TOTAL CAPITAL		95,177,691
	TOTAL ALLOCATION		345,364,751
FGGC BAUCHI			
CODE	PROJECT NAME	TYPE	AMOUNT
XBAU007644	CONSTRUCTION OF PERIMETER FENCE	NEW	10,177,691
XBAU007648	RENOVATION OF STAFF QUARTERS	NEW	10,000,000
XBAU007650	CONSTRUCTION OF ROAD AND DRAINAGES	NEW	30,000,000
XBAU1007655	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	NEW	45,000,000
0517026048	FGGC BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		366,361,525
21	PERSONNEL COST		236,375,567
2101	SALARY		210,111,615
210101	SALARIES AND WAGES		210,111,615
21010101	SALARY		210,111,615
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,263,952
210202	SOCIAL CONTRIBUTIONS		26,263,952
21020201	NHIS		10,505,581
21020202	CONTRIBUTORY PENSION		15,758,371
22	OTHER RECURRENT COSTS		84,985,958
2202	OVERHEAD COST		84,985,958



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220201	TRAVEL & TRANSPORT - GENERAL	23,566,849	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,882,416	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,684,433	
220202	UTILITIES - GENERAL	2,561,478	
22020201	ELECTRICITY CHARGES	2,561,478	
220203	MATERIALS & SUPPLIES - GENERAL	15,573,784	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,122,955	
22020302	BOOKS	2,561,478	
22020303	NEWSPAPERS	1,024,591	
22020304	MAGAZINES & PERIODICALS	2,254,100	
22020307	DRUGS & MEDICAL SUPPLIES	1,024,591	
22020309	UNIFORMS & OTHER CLOTHING	2,561,478	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,024,591	
220204	MAINTENANCE SERVICES - GENERAL	15,983,620	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,536,887	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,536,887	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,024,591	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,762,301	
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,122,955	
220205	TRAINING - GENERAL	2,561,478	
22020501	LOCAL TRAINING	2,561,478	
220208	FUEL & LUBRICANTS - GENERAL	6,659,842	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,122,955	
22020803	PLANT / GENERATOR FUEL COST	1,536,887	
220210	MISCELLANEOUS	18,078,909	
22021001	REFRESHMENT & MEALS	1,536,887	
22021002	HONORARIUM & SITTING ALLOWANCE	2,049,182	
22021003	PUBLICITY & ADVERTISEMENTS	2,197,748	
22021006	POSTAGES & COURIER SERVICES	2,049,182	
22021007	WELFARE PACKAGES	2,561,478	
22021009	SPORTING ACTIVITIES	5,122,955	
22021010	DIRECT TEACHING & LABORATORY COST	2,561,478	
23	CAPITAL EXPENDITURE	45,000,000	
2301	FIXED ASSETS PURCHASED	7,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,000,000	
23010106	PURCHASE OF VANS	7,000,000	
2302	CONSTRUCTION / PROVISION	38,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	38,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,000,000	
	TOTAL PERSONNEL	236,375,567	
	TOTAL OVERHEAD	84,985,958	
	TOTAL RECURRENT	321,361,525	
	TOTAL CAPITAL	45,000,000	
	TOTAL ALLOCATION	366,361,525	
	FGGC BENIN		
CODE	PROJECT NAME	TYPE	AMOUNT
BENIN001008271	PURCHASE OF HILUX VAN	NEW	7,000,000
BENIN003008274	CONSTRUCTION OF 800M ACCESS ROAD + DRAINAGE AND STREET LIGHT	NEW	10,000,000
BENIN004008275	REHABILITATION OF COLLEGE KITCHEN COMPLEX	NEW	5,000,000
BENIN002008276	REHABILITATION OF ADMINISTRATIVE BLOCK	NEW	8,000,000
BENIN005008277	CONSTRUCTION OF SPORTS FACILITIES	NEW	5,000,000
BENIN006008278	PURCHASE OF LABORATORY EQUIPMENT	NEW	10,000,000
0517026049	FGGC BIDA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	266,624,799	
21	PERSONNEL COST	121,784,394	
2101	SALARY	108,252,795	
210101	SALARIES AND WAGES	108,252,795	
21010101	SALARY	108,252,795	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,531,599	
210202	SOCIAL CONTRIBUTIONS	13,531,599	



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CODE	LINE ITEM		AMOUNT (=N=)
21020201	NHIS		5,412,640
21020202	CONTRIBUTORY PENSION		8,118,960
22	OTHER RECURRENT COSTS		74,163,062
2202	OVERHEAD COST		16,148,527
220201	TRAVEL & TRANSPORT - GENERAL		2,884,124
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,080,061
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,080,061
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		291,986
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		432,015
220202	UTILITIES - GENERAL		2,679,854
22020201	ELECTRICITY CHARGES		951,794
22020202	TELEPHONE CHARGES		432,015
22020203	INTERNET ACCESS CHARGES		432,015
22020204	SATELLITE BROADCASTING ACCESS CHARGES		432,015
22020207	LEASED COMMUNICATION LINES(S)		432,015
220203	MATERIALS & SUPPLIES - GENERAL		3,456,150
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		432,015
22020302	BOOKS		432,015
22020303	NEWSPAPERS		432,015
22020304	MAGAZINES & PERIODICALS		432,015
22020307	DRUGS & MEDICAL SUPPLIES		432,015
22020309	UNIFORMS & OTHER CLOTHING		648,037
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		648,037
220204	MAINTENANCE SERVICES - GENERAL		4,104,235
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		648,037
22020402	MAINTENANCE OF OFFICE FURNITURE		648,037
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		648,037
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,080,061
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,080,061
220208	FUEL & LUBRICANTS - GENERAL		1,944,112
22020801	MOTOR VEHICLE FUEL COST		648,037
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		648,037
22020803	PLANT / GENERATOR FUEL COST		648,037
220210	MISCELLANEOUS		1,080,052
22021009	SPORTING ACTIVITIES		648,037
22021010	DIRECT TEACHING & LABORATORY COST		432,015
2205	SUBSIDIES		58,014,536
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		58,014,536
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,014,536
23	CAPITAL EXPENDITURE		70,677,342
2301	FIXED ASSETS PURCHASED		20,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		20,000,000
23010106	PURCHASE OF VANS		10,000,000
23010119	PURCHASE OF POWER GENERATING SET		10,000,000
2302	CONSTRUCTION / PROVISION		40,677,342
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,677,342
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		20,140,029
23020114	CONSTRUCTION / PROVISION OF ROADS		10,537,313
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		10,000,000
2304	PRESERVATION OF THE ENVIRONMENT		10,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		10,000,000
23040102	EROSION & FLOOD CONTROL		10,000,000
	TOTAL PERSONNEL		121,784,394
	TOTAL OVERHEAD		74,163,062
	TOTAL RECURRENT		195,947,456
	TOTAL CAPITAL		70,677,342
	TOTAL ALLOCATION		266,624,799
	FGGC BIDA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBIDA001007761	PURCHASE OF UTILITY VEHICLE	NEW	10,000,000
FGGCBIDA002007762	PURCHASE OF 500KVA GENERATOR	NEW	10,000,000
FGGCBIDA003007764	CONSTRUCTION OF ASSEMBLY HALL	NEW	10,000,000
FGGCBIDA003007766	CONSTRUCTION OF PERIMETER FENCE	NEW	10,140,029



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CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCBIDA004007768	CONSTRUCTION OF 350M ASPHAT ACCESS ROAD	NEW 10,537,313
FGGCBIDA005007770	CONSTRUCTION OF EROSION CONTROL	NEW 10,000,000
FGGCBIDA006007771	EROSION AND FLOOD CONTROL	NEW 10,000,000
0517026050	FGGC BWARI	
2	EXPENDITURE	478,119,150
21	PERSONNEL COST	320,355,146
2101	SALARY	284,440,130
210101	SALARIES AND WAGES	284,440,130
21010101	SALARY	284,440,130
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,915,016
210201	ALLOWANCES	360,000
21020101	NON REGULAR ALLOWANCES	360,000
210202	SOCIAL CONTRIBUTIONS	35,555,016
21020201	NHIS	14,222,006
21020202	CONTRIBUTORY PENSION	21,333,010
22	OTHER RECURRENT COSTS	112,764,004
2202	OVERHEAD COST	27,772,067
220201	TRAVEL& TRANSPORT - GENERAL	2,638,346
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,249,743
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,388,603
220202	UTILITIES - GENERAL	4,110,266
22020201	ELECTRICITY CHARGES	1,388,603
22020202	TELEPHONE CHARGES	277,721
22020203	INTERNET ACCESS CHARGES	138,860
22020204	SATELLITE BROADCASTING ACCESS CHARGES	83,316
22020205	WATER RATES	2,221,765
220203	MATERIALS & SUPPLIES - GENERAL	5,665,502
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,415,964
22020302	BOOKS	208,291
22020303	NEWSPAPERS	55,544
22020304	MAGAZINES & PERIODICALS	27,772
22020305	PRINTING OF NON SECURITY DOCUMENTS	83,316
22020307	DRUGS & MEDICAL SUPPLIES	69,430
22020309	UNIFORMS & OTHER CLOTHING	138,860
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,110,883
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	555,441
220204	MAINTENANCE SERVICES - GENERAL	2,305,082
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,388,603
22020402	MAINTENANCE OF OFFICE FURNITURE	111,088
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	111,088
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	277,721
22020405	MAINTENANCE OF PLANTS/GENERATORS	277,721
22020406	OTHER MAINTENANCE SERVICES	138,860
220205	TRAINING - GENERAL	555,441
22020501	LOCAL TRAINING	555,441
220206	OTHER SERVICES - GENERAL	2,499,486
22020601	SECURITY SERVICES	1,110,883
22020606	CLEANING & FUMIGATION SERVICES	1,388,603
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	277,721
22020708	BUDGET PREPARATION	277,721
220208	FUEL & LUBRICANTS - GENERAL	3,332,648
22020801	MOTOR VEHICLE FUEL COST	1,110,883
22020803	PLANT / GENERATOR FUEL COST	2,221,765
220210	MISCELLANEOUS	6,387,575
22021001	REFRESHMENT & MEALS	555,441
22021002	HONORARIUM & SITTING ALLOWANCE	1,110,883
22021003	PUBLICITY & ADVERTISEMENTS	277,721
22021004	MEDICAL EXPENSES	277,721
22021007	WELFARE PACKAGES	1,388,603
22021009	SPORTING ACTIVITIES	1,944,045
22021010	DIRECT TEACHING & LABORATORY COST	555,441



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CODE	LINE ITEM		AMOUNT (=N=)
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		277,721
2205	SUBSIDIES		84,991,937
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		84,991,937
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		84,991,937
23	CAPITAL EXPENDITURE		45,000,000
2301	FIXED ASSETS PURCHASED		800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		800,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		800,000
2302	CONSTRUCTION / PROVISION		36,200,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,200,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		9,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		14,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		9,700,000
23020114	CONSTRUCTION / PROVISION OF ROADS		2,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,500,000
2303	REHABILITATION / REPAIRS		8,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		8,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		8,000,000
	TOTAL PERSONNEL		320,355,146
	TOTAL OVERHEAD		112,764,004
	TOTAL RECURRENT		433,119,150
	TOTAL CAPITAL		45,000,000
	TOTAL ALLOCATION		478,119,150
FGGC BWARI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBWARIO01007010	PROCUREMENT AND INSTALLATION OF HAMMER MILL FOR GRINDING CEREALS AND GRAINS	NEW	800,000
FGGCBWARIO02007018	CONSTRUCTION AND EQUIPPING OF LIBRARY COMPLEX	NEW	2,000,000
FGGCBWARIO02007019	CONSTRUCTION AND EQUIPPING OF KITCHEN/DINNING HALL	NEW	7,000,000
FGGCBWARIO03007021	CONSTRUCTION OF 3 BLOCKS OF 6 CLASSROOMS	NEW	6,000,000
FGGCBWARIO03007024	CONSTRUCTION OF 2 NEW STUDENTS HOSTELS	NEW	8,000,000
FGGCBWARIO04007026	CONSTRUCTION OF SPORTS PAVILLION WITH GRASSING OF FIELD	NEW	5,000,000
FGGCBWARIO04007028	CONSTRUCTION OF SPORTING FACILITIES COMPRISING OF H/BALL COURT+ ETC.	NEW	4,700,000
FGGCBWARIO05007031	CONSTRUCTION OF DRAINAGES AND EROSION MAINTENANCE	NEW	2,000,000
FGGCBWARIO06007034	CONSTRUCTION OF WEATHER STATION	NEW	1,500,000
FGGCBWARIO07007036	RENOVATION OF CLASSROOM BLOOCKS	NEW	4,000,000
FGGCBWARIO07007038	RENOVATION OF HOSTEL BLOCKS	NEW	4,000,000
0517026051 FGGC CALABAR			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		342,640,938
21	PERSONNEL COST		182,063,043
2101	SALARY		161,727,149
210101	SALARIES AND WAGES		161,727,149
21010101	SALARY		161,727,149
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,335,894
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		20,215,894
21020201	NHIS		8,086,357
21020202	CONTRIBUTORY PENSION		12,129,536
22	OTHER RECURRENT COSTS		89,856,291
2202	OVERHEAD COST		21,252,478



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
220201	TRAVEL & TRANSPORT - GENERAL		3,321,861
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,474,011
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		894,997
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		384,281
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		568,572
220202	UTILITIES - GENERAL		1,874,150
22020201	ELECTRICITY CHARGES		568,572
22020202	TELEPHONE CHARGES		147,426
22020203	INTERNET ACCESS CHARGES		315,859
22020205	WATER RATES		421,146
22020206	SEWERAGE CHARGES		421,146
220203	MATERIALS & SUPPLIES - GENERAL		5,627,979
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		894,997
22020302	BOOKS		568,572
22020303	NEWSPAPERS		568,762
22020304	MAGAZINES & PERIODICALS		568,762
22020305	PRINTING OF NON SECURITY DOCUMENTS		315,859
22020307	DRUGS & MEDICAL SUPPLIES		568,572
22020309	UNIFORMS & OTHER CLOTHING		852,857
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		852,857
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		436,740
220204	MAINTENANCE SERVICES - GENERAL		4,201,266
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		568,572
22020402	MAINTENANCE OF OFFICE FURNITURE		852,857
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		610,711
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		652,851
22020405	MAINTENANCE OF PLANTS/GENERATORS		894,997
22020406	OTHER MAINTENANCE SERVICES		621,278
220205	TRAINING - GENERAL		473,851
22020501	LOCAL TRAINING		473,851
220206	OTHER SERVICES - GENERAL		421,146
22020601	SECURITY SERVICES		210,573
22020606	CLEANING & FUMIGATION SERVICES		210,573
220208	FUEL & LUBRICANTS - GENERAL		526,432
22020801	MOTOR VEHICLE FUEL COST		526,432
220210	MISCELLANEOUS		4,805,792
22021001	REFRESHMENT & MEALS		1,137,143
22021002	HONORARIUM & SITTING ALLOWANCE		568,572
22021003	PUBLICITY & ADVERTISEMENTS		142,143
22021006	POSTAGES & COURIER SERVICES		431,711
22021007	WELFARE PACKAGES		1,421,430
22021009	SPORTING ACTIVITIES		536,220
22021010	DIRECT TEACHING & LABORATORY COST		568,572
2205	SUBSIDIES		68,603,813
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		68,603,813
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		68,603,813
23	CAPITAL EXPENDITURE		70,721,605
2301	FIXED ASSETS PURCHASED		5,262,102
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,262,102
23010115	PURCHASE OF PHOTOCOPYING MACHINES		5,262,102
2302	CONSTRUCTION / PROVISION		45,459,503
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,459,503
23020104	CONSTRUCTION / PROVISION OF HOUSING		45,459,503
2304	PRESERVATION OF THE ENVIRONMENT		20,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		20,000,000
23040102	EROSION & FLOOD CONTROL		20,000,000
	TOTAL PERSONNEL		182,063,043
	TOTAL OVERHEAD		89,856,291
	TOTAL RECURRENT		271,919,333
	TOTAL CAPITAL		70,721,605
	TOTAL ALLOCATION		342,640,938
	FGGC CALABAR		
CODE	PROJECT NAME	TYPE	AMOUNT



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCCALAB001008093	PURCHASE OF 2 NOS PHOTOCOPYING MACHINES	NEW 5,262,102
FGCCALAB002008099	REHABILITATION OF 5 NOS HOSTEL BLOCKS	NEW 19,922,190
FGCCALAB002008104	2 NOS BLOCKS OF 6 CLASS ROOMS	NEW 25,537,313
FGCCALAB003008110	SOIL AND EROSION CONTRONL (LAND SCAPPING)	NEW 20,000,000
0517026052	FGGC EFON ALAYE	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	262,782,114
21	PERSONNEL COST	136,393,384
2101	SALARY	121,131,897
210101	SALARIES AND WAGES	121,131,897
21010101	SALARY	121,131,897
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,261,487
210201	ALLOWANCES	120,000
21020101	NON REGULAR ALLOWANCES	120,000
210202	SOCIAL CONTRIBUTIONS	15,141,487
21020201	NHIS	6,056,595
21020202	CONTRIBUTORY PENSION	9,084,892
22	OTHER RECURRENT COSTS	55,851,416
2202	OVERHEAD COST	18,266,564
220201	TRAVEL& TRANSPORT - GENERAL	5,104,104
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,020,821
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,083,283
220202	UTILITIES - GENERAL	1,020,821
22020201	ELECTRICITY CHARGES	408,328
22020202	TELEPHONE CHARGES	612,492
220203	MATERIALS & SUPPLIES - GENERAL	4,644,734
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,837,477
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,327,067
22020306	PRINTING OF SECURITY DOCUMENTS	204,164
22020307	DRUGS & MEDICAL SUPPLIES	255,205
22020309	UNIFORMS & OTHER CLOTHING	1,020,821
220204	MAINTENANCE SERVICES - GENERAL	918,739
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	408,328
22020405	MAINTENANCE OF PLANTS/GENERATORS	510,410
220205	TRAINING - GENERAL	306,246
22020501	LOCAL TRAINING	306,246
220206	OTHER SERVICES - GENERAL	2,756,216
22020601	SECURITY SERVICES	1,224,985
22020606	CLEANING & FUMIGATION SERVICES	1,531,231
220208	FUEL & LUBRICANTS - GENERAL	2,392,802
22020801	MOTOR VEHICLE FUEL COST	2,041,641
22020803	PLANT / GENERATOR FUEL COST	351,160
220210	MISCELLANEOUS	1,122,903
22021001	REFRESHMENT & MEALS	408,328
22021002	HONORARIUM & SITTING ALLOWANCE	255,205
22021007	WELFARE PACKAGES	153,123
22021009	SPORTING ACTIVITIES	306,246
2205	SUBSIDIES	37,584,853
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	37,584,853
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	37,584,853
23	CAPITAL EXPENDITURE	70,537,313
2302	CONSTRUCTION / PROVISION	70,537,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,537,313
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	25,437,313
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	29,600,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,000,000
	TOTAL PERSONNEL	136,393,384
	TOTAL OVERHEAD	55,851,416
	TOTAL RECURRENT	192,244,801
	TOTAL CAPITAL	70,537,313
	TOTAL ALLOCATION	262,782,114
NATIONAL ASSEMBLY	FGGC EFON ALAYE	210



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
CODE	PROJECT NAME	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
XEFON008908	BUILDING OF 3 BLOCKS OF 4CLASSROOMS	15,437,313
XEFON008909	CONSTRUCTION OF VOCATIONAL WORKSHOP	10,000,000
XEFON1007673	BUILDING OF 2NOS. 3BEDROOM STAFF QUARTERS	14,500,000
XEFON1007679	CONSTRUCTION OF 2BLOCKS OF HOSTEL	15,100,000
XEFON2007688	CONSTRUCTION OF PERIMETER FENCING	13,000,000
XEFON3007682	CONSTRUCTION / PROVISION OF WATER FACILITIES(BOREHOLE AND WATER RETICULATION)	2,500,000
0517026053	FGGC EFON IMNRINGI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	252,812,395
21	PERSONNEL COST	81,001,483
2101	SALARY	72,001,318
210101	SALARIES AND WAGES	72,001,318
21010101	SALARY	72,001,318
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,000,165
210202	SOCIAL CONTRIBUTIONS	9,000,165
21020201	NHIS	3,600,066
21020202	CONTRIBUTORY PENSION	5,400,099
22	OTHER RECURRENT COSTS	76,810,912
2202	OVERHEAD COST	15,749,360
220201	TRAVEL& TRANSPORT - GENERAL	4,052,380
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	506,548
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,545,833
220202	UTILITIES - GENERAL	1,772,916
22020201	ELECTRICITY CHARGES	202,619
22020202	TELEPHONE CHARGES	253,274
22020203	INTERNET ACCESS CHARGES	405,238
22020205	WATER RATES	405,238
22020206	SEWERAGE CHARGES	506,548
220203	MATERIALS & SUPPLIES - GENERAL	2,883,054
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	881,393
22020302	BOOKS	101,310
22020303	NEWSPAPERS	97,042
22020304	MAGAZINES & PERIODICALS	303,929
22020305	PRINTING OF NON SECURITY DOCUMENTS	202,619
22020306	PRINTING OF SECURITY DOCUMENTS	303,929
22020307	DRUGS & MEDICAL SUPPLIES	506,548
22020309	UNIFORMS & OTHER CLOTHING	50,655
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	405,238
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	30,393
220204	MAINTENANCE SERVICES - GENERAL	2,228,809
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	506,548
22020402	MAINTENANCE OF OFFICE FURNITURE	253,274
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	506,548
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	303,929
22020405	MAINTENANCE OF PLANTS/GENERATORS	506,548
22020406	OTHER MAINTENANCE SERVICES	151,964
220205	TRAINING - GENERAL	202,619
22020501	LOCAL TRAINING	202,619
220206	OTHER SERVICES - GENERAL	405,238
22020606	CLEANING & FUMIGATION SERVICES	405,238
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	101,310
22020706	SURVEYING SERVICES	101,310
220208	FUEL & LUBRICANTS - GENERAL	2,127,500
22020801	MOTOR VEHICLE FUEL COST	1,013,095
22020803	PLANT / GENERATOR FUEL COST	1,013,095
22020806	COOKING GAS/FUEL COST	101,310
220209	FINANCIAL CHARGES - GENERAL	101,310
22020901	BANK CHARGES (OTHER THAN INTEREST)	101,310
220210	MISCELLANEOUS	1,874,226
22021001	REFRESHMENT & MEALS	151,964
22021002	HONORARIUM & SITTING ALLOWANCE	101,310



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22021004	MEDICAL EXPENSES		50,655
22021006	POSTAGES & COURIER SERVICES		50,655
22021007	WELFARE PACKAGES		202,619
22021009	SPORTING ACTIVITIES		202,619
22021010	DIRECT TEACHING & LABORATORY COST		101,310
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT		506,548
22021031	CURRICULUM DEVELOPMENT		50,655
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		455,893
2205	SUBSIDIES		61,061,552
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		61,061,552
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		61,061,552
23	CAPITAL EXPENDITURE		95,000,000
2302	CONSTRUCTION / PROVISION		84,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		84,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		39,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,000,000
2303	REHABILITATION / REPAIRS		10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		10,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		5,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		5,000,000
2304	PRESERVATION OF THE ENVIRONMENT		1,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		1,000,000
23040102	EROSION & FLOOD CONTROL		1,000,000
	TOTAL PERSONNEL		81,001,483
	TOTAL OVERHEAD		76,810,912
	TOTAL RECURRENT		157,812,395
	TOTAL CAPITAL		95,000,000
	TOTAL ALLOCATION		252,812,395
	FGGC EFON IMNRINGI		
CODE	PROJECT NAME	TYPE	AMOUNT
XMNR007708	CONSTRUCTION OF 4 BEDROOM BUNGALOW WITH BOYS QUARTERS FOR PRINCIPAL PHASE 2	NEW	5,000,000
XMNR007709	CONSTRUCTION OF 1 NO. COUTYARD DORMETORIES	NEW	5,000,000
XMNR007711	CONSTRUCTION OF ONE BLOCK OF SCIENCE CLASSROOMS	NEW	3,000,000
XMNR007714	CONSTRUCTION OF 1 NO.DINNING HALL/KITCHEN PHASE 1	NEW	15,000,000
XMNR007717	CONSTRUCTION OF ONE BLOCK OF WAGON STAFF QUARTERS PHASE ONE	NEW	5,000,000
XMNR007719	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	6,000,000
XMNR1007721	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER	NEW	45,000,000
XMNR2007725	REHABILITATION OF OLD PRINCIPALS QUARTER AND VICE PRINCIPAL QUARTERS	NEW	5,000,000
XMNR3007728	CONSTRCUION OF 1 NO BOREHOLE WATER TREATMENT /RETICULATION/STANCHION/TANK	NEW	5,000,000
XMNR4007732	SAND FILLING	NEW	1,000,000
0517026054	FGGC ENUGU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		616,921,374
21	PERSONNEL COST		389,449,339
2101	SALARY		346,177,190
210101	SALARIES AND WAGES		346,177,190
21010101	SALARY		346,177,190
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,272,149
210202	SOCIAL CONTRIBUTIONS		43,272,149
21020201	NHIS		17,308,859
21020202	CONTRIBUTORY PENSION		25,963,289
22	OTHER RECURRENT COSTS		132,472,036
2202	OVERHEAD COST		14,382,436
220201	TRAVEL& TRANSPORT - GENERAL		604,632
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		604,632



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
220202	UTILITIES - GENERAL		11,084,928
22020201	ELECTRICITY CHARGES		9,069,487
22020205	WATER RATES		2,015,442
220203	MATERIALS & SUPPLIES - GENERAL		806,177
22020302	BOOKS		100,772
22020303	NEWSPAPERS		50,386
22020304	MAGAZINES & PERIODICALS		50,386
22020307	DRUGS & MEDICAL SUPPLIES		604,632
220204	MAINTENANCE SERVICES - GENERAL		1,108,493
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		302,316
22020402	MAINTENANCE OF OFFICE FURNITURE		201,544
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		201,544
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		201,544
22020405	MAINTENANCE OF PLANTS/GENERATORS		201,544
220208	FUEL & LUBRICANTS - GENERAL		677,433
22020801	MOTOR VEHICLE FUEL COST		201,544
22020803	PLANT / GENERATOR FUEL COST		201,544
22020806	COOKING GAS/FUEL COST		274,345
220209	FINANCIAL CHARGES - GENERAL		50,386
22020901	BANK CHARGES (OTHER THAN INTEREST)		50,386
220210	MISCELLANEOUS		50,386
22021002	HONORARIUM & SITTING ALLOWANCE		50,386
2205	SUBSIDIES		118,089,600
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		118,089,600
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		118,089,600
23	CAPITAL EXPENDITURE		95,000,000
2302	CONSTRUCTION / PROVISION		47,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		47,000,000
2303	REHABILITATION / REPAIRS		48,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		48,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		48,000,000
	TOTAL PERSONNEL		389,449,339
	TOTAL OVERHEAD		132,472,036
	TOTAL RECURRENT		521,921,374
	TOTAL CAPITAL		95,000,000
	TOTAL ALLOCATION		616,921,374
	FGGC ENUGU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC ENU. 01008481	CONSTRUCTION OF 3 BEDROOM	NEW	8,000,000
FGGC ENU. 01008482	CONST.OF 3 BEDROOM	NEW	12,000,000
FGGC ENU. 01008483	CONST.OF 3 BEDROOM BUNGALOW	NEW	12,000,000
FGGC ENU. 01008484	3 BEDROOM ONE STOREY BUILDING SEMI DETACHED	NEW	15,000,000
FGGC ENU. 02008487	RENOVATION OF G&C OFFICE BUILDING	NEW	3,000,000
FGGC ENU. 02008489	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	45,000,000
0517026055	FGGC EZZAMGBO ABAKALIKI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		311,120,570
21	PERSONNEL COST		107,601,968
2101	SALARY		95,492,320
210101	SALARIES AND WAGES		95,492,320
21010101	SALARY		95,492,320
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,109,648
210201	ALLOWANCES		173,108
21020101	NON REGULAR ALLOWANCES		173,108
210202	SOCIAL CONTRIBUTIONS		11,936,540
21020201	NHIS		4,774,616
21020202	CONTRIBUTORY PENSION		7,161,924
22	OTHER RECURRENT COSTS		82,981,288
2202	OVERHEAD COST		15,969,765



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220201	TRAVEL & TRANSPORT - GENERAL	3,441,655	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	911,026	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,530,629	
220202	UTILITIES - GENERAL	1,162,065	
22020201	ELECTRICITY CHARGES	939,369	
22020202	TELEPHONE CHARGES	121,470	
22020206	SEWERAGE CHARGES	101,225	
220203	MATERIALS & SUPPLIES - GENERAL	1,975,388	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	404,901	
22020303	NEWSPAPERS	40,490	
22020305	PRINTING OF NON SECURITY DOCUMENTS	161,960	
22020306	PRINTING OF SECURITY DOCUMENTS	608,848	
22020307	DRUGS & MEDICAL SUPPLIES	303,675	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	455,513	
220204	MAINTENANCE SERVICES - GENERAL	2,244,162	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	389,717	
22020402	MAINTENANCE OF OFFICE FURNITURE	323,920	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	404,901	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	323,920	
22020405	MAINTENANCE OF PLANTS/GENERATORS	425,146	
22020406	OTHER MAINTENANCE SERVICES	376,558	
220206	OTHER SERVICES - GENERAL	1,356,417	
22020601	SECURITY SERVICES	425,146	
22020606	CLEANING & FUMIGATION SERVICES	931,271	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	465,636	
22020706	SURVEYING SERVICES	465,636	
220208	FUEL & LUBRICANTS - GENERAL	2,631,854	
22020801	MOTOR VEHICLE FUEL COST	809,801	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	607,351	
22020803	PLANT / GENERATOR FUEL COST	1,214,702	
220210	MISCELLANEOUS	2,692,589	
22021001	REFRESHMENT & MEALS	607,351	
22021002	HONORARIUM & SITTING ALLOWANCE	708,576	
22021003	PUBLICITY & ADVERTISEMENTS	182,205	
22021006	POSTAGES & COURIER SERVICES	80,980	
22021009	SPORTING ACTIVITIES	303,675	
22021010	DIRECT TEACHING & LABORATORY COST	809,801	
2205	SUBSIDIES	67,011,523	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	67,011,523	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	67,011,523	
23	CAPITAL EXPENDITURE	120,537,313	
2302	CONSTRUCTION / PROVISION	90,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	90,537,313	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	6,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,537,313	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	30,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000	
	TOTAL PERSONNEL	107,601,968	
	TOTAL OVERHEAD	82,981,288	
	TOTAL RECURRENT	190,583,257	
	TOTAL CAPITAL	120,537,313	
	TOTAL ALLOCATION	311,120,570	
	FGGC EZZAMGBO ABAKALIKI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAK001007050	CONSTRUCTION OF 3 BEDROOM STAFF QUARTERS	NEW	6,000,000
FGGCABAK002007056	CONSTRUCTION OF WATER TREATMENT PLANT	NEW	4,000,000
FGGCABAK003007059	CONSTRUCTION OF 1 STOREY HOSTEL BLOCK	NEW	16,000,000
FGGCABAK003007062	CONSTRUCTION OF DINING HALL WITH KITCHEN	NEW	19,537,313



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCABAK004007063	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 45,000,000
FGGCABAK005007066	RENOVATION OF LABORATORY	NEW 10,000,000
FGGCABAK005007068	RENOVATION OF CLASSROOM BLOCKS	NEW 20,000,000
0517026056	FGGC GBOKO	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	384,800,662
21	PERSONNEL COST	175,355,294
2101	SALARY	155,391,372
210101	SALARIES AND WAGES	155,391,372
21010101	SALARY	155,391,372
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,963,922
210201	ALLOWANCES	540,000
21020101	NON REGULAR ALLOWANCES	540,000
210202	SOCIAL CONTRIBUTIONS	19,423,922
21020201	NHIS	7,769,569
21020202	CONTRIBUTORY PENSION	11,654,353
22	OTHER RECURRENT COSTS	69,445,368
2202	OVERHEAD COST	15,174,288
220201	TRAVEL & TRANSPORT - GENERAL	5,576,507
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,534,776
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,041,731
220202	UTILITIES - GENERAL	4,933,793
22020201	ELECTRICITY CHARGES	3,615,710
22020205	WATER RATES	1,318,083
220203	MATERIALS & SUPPLIES - GENERAL	3,954,250
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,419,474
22020303	NEWSPAPERS	506,955
22020306	PRINTING OF SECURITY DOCUMENTS	506,955
22020307	DRUGS & MEDICAL SUPPLIES	506,955
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,013,910
220206	OTHER SERVICES - GENERAL	506,955
22020606	CLEANING & FUMIGATION SERVICES	506,955
220209	FINANCIAL CHARGES - GENERAL	101,391
22020904	OTHER CRF BANK CHARGES	101,391
220210	MISCELLANEOUS	101,391
22021006	POSTAGES & COURIER SERVICES	101,391
2205	SUBSIDIES	54,271,081
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,271,081
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,271,081
23	CAPITAL EXPENDITURE	140,000,000
2301	FIXED ASSETS PURCHASED	54,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	54,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,500,000
23010113	PURCHASE OF MOTOR VEHICLES	45,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	2,000,000
2302	CONSTRUCTION / PROVISION	45,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000
2303	REHABILITATION / REPAIRS	25,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,500,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	13,000,000
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	7,500,000
2305	OTHER CAPITAL PROJECTS	15,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000
	TOTAL PERSONNEL	175,355,294
	TOTAL OVERHEAD	69,445,368
	TOTAL RECURRENT	244,800,662
	TOTAL CAPITAL	140,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL ALLOCATION	384,800,662	
	FGGC GBOKO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGBOKO001007190	FURNISHING OF ADMINISTRATIVE BLOCK	NEW	7,500,000
FGGCGBOKO002007197	PURCHASE OF LAWN MOWERS MACHINES	NEW	2,000,000
FGGCGBOKO003007204	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	45,000,000
FGGCGBOKO004007208	BORE-HOLE AND WATER RETICULATION TO ADMINISTRATION BLOCK	NEW	5,000,000
FGGCGBOKO005007213	RENOVATION AND FURNISHING OF G & C BLOCK	NEW	5,000,000
FGGCGBOKO005007221	RENOVATION & FURNISHING OF TECHNICAL DRAWING BLOCK	NEW	8,000,000
FGGCGBOKO006007246	RENOVATION OF STUDENTS' RECREATION CENTRE	NEW	7,500,000
FGGCGBOKO006007247	RENOVATION OF HOSTEL BLOCKS AND DINNING HALL		45,000,000
FGGCGBOKO007007289	COMPUTERIZATION OF BURSARY DEPARTMENT-ONLINE TRANSACTION	NEW	7,500,000
FGGCGBOKO007007293	COMPUTERIZATION OF STUDENTS' ACADEMIC RECORDS-ONLINE REPORTS	NEW	7,500,000
0517026057	FGGC GUSAU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		321,582,743
21	PERSONNEL COST		112,099,102
2101	SALARY		99,376,979
210101	SALARIES AND WAGES		99,376,979
21010101	SALARY		99,376,979
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,722,122
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		12,422,122
21020201	NHIS		4,968,849
21020202	CONTRIBUTORY PENSION		7,453,273
22	OTHER RECURRENT COSTS		88,786,110
2202	OVERHEAD COST		19,909,945
220201	TRAVEL & TRANSPORT - GENERAL		3,674,044
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,514,847
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,330,813
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		334,083
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		494,301
220202	UTILITIES - GENERAL		1,825,114
22020201	ELECTRICITY CHARGES		1,330,813
22020202	TELEPHONE CHARGES		494,301
220203	MATERIALS & SUPPLIES - GENERAL		3,954,411
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		988,603
22020302	BOOKS		494,301
22020303	NEWSPAPERS		494,301
22020304	MAGAZINES & PERIODICALS		494,301
22020307	DRUGS & MEDICAL SUPPLIES		494,301
22020309	UNIFORMS & OTHER CLOTHING		494,301
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		494,301
220204	MAINTENANCE SERVICES - GENERAL		3,127,408
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		408,750
22020402	MAINTENANCE OF OFFICE FURNITURE		494,301
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		741,452
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		741,452
22020405	MAINTENANCE OF PLANTS/GENERATORS		741,452
220205	TRAINING - GENERAL		988,603



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020501	LOCAL TRAINING	988,603	
220208	FUEL & LUBRICANTS - GENERAL	2,005,723	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,606,479	
22020803	PLANT / GENERATOR FUEL COST	399,244	
220210	MISCELLANEOUS	4,334,643	
22021001	REFRESHMENT & MEALS	741,452	
22021002	HONORARIUM & SITTING ALLOWANCE	494,301	
22021003	PUBLICITY & ADVERTISEMENTS	133,081	
22021006	POSTAGES & COURIER SERVICES	494,301	
22021007	WELFARE PACKAGES	741,452	
22021009	SPORTING ACTIVITIES	1,235,753	
22021010	DIRECT TEACHING & LABORATORY COST	494,301	
2205	SUBSIDIES	68,876,165	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	68,876,165	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	68,876,165	
23	CAPITAL EXPENDITURE	120,697,531	
2301	FIXED ASSETS PURCHASED	21,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	21,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	11,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,000,000	
2302	CONSTRUCTION / PROVISION	67,697,531	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	67,697,531	
23020104	CONSTRUCTION / PROVISION OF HOUSING	22,697,531	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	32,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	32,000,000	
	TOTAL PERSONNEL	112,099,102	
	TOTAL OVERHEAD	88,786,110	
	TOTAL RECURRENT	200,885,212	
	TOTAL CAPITAL	120,697,531	
	TOTAL ALLOCATION	321,582,743	
	FGGC GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGSUA01008524	PURCHASE OF SCIENCE / TECHNICAL EQUIPMENT	NEW	11,000,000
FGGCGSUA03008525	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	NEW	10,000,000
FGGCGSUA03008526	CONSTRUCTION / RENOVATION OF MULTIPURPOSE HALL	NEW	17,537,313
FGGCGSUA03008527	CONSTRUCTION OF INDUSTRIAL BOREHOLE AND RETICULATION	NEW	5,160,218
FGGCGSUA04008528	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	45,000,000
FGGCGSUA05008529	RENOVATION / REPAIRS OF CLASSROOM	NEW	5,000,000
FGGCGSUA05008530	REHABILITATION / REPAIRS OF 8BLOCK OF VOCATIONAL CENTRE	NEW	7,000,000
FGGCGSUA05008531	REHABILITATION / REPAIRS OF ADMINISTRATIVE BLOCK	NEW	20,000,000
0517026058	FGGC GWANDU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		240,845,075
21	PERSONNEL COST		87,615,266
2101	SALARY		77,880,236
210101	SALARIES AND WAGES		77,880,236
21010101	SALARY		77,880,236
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,735,030
210202	SOCIAL CONTRIBUTIONS		9,735,030
21020201	NHIS		3,894,012
21020202	CONTRIBUTORY PENSION		5,841,018
22	OTHER RECURRENT COSTS		82,505,486
2202	OVERHEAD COST		15,032,688
220201	TRAVEL& TRANSPORT - GENERAL		2,273,206
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		516,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		789,811
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		389,949
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		576,959



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	1,546,966	
22020201	ELECTRICITY CHARGES	866,831	
22020202	TELEPHONE CHARGES	680,135	
220203	MATERIALS & SUPPLIES - GENERAL	3,777,524	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	618,126	
22020302	BOOKS	576,959	
22020303	NEWSPAPERS	576,959	
22020304	MAGAZINES & PERIODICALS	576,959	
22020307	DRUGS & MEDICAL SUPPLIES	576,959	
22020309	UNIFORMS & OTHER CLOTHING	423,227	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	428,334	
220204	MAINTENANCE SERVICES - GENERAL	2,825,903	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	576,959	
22020402	MAINTENANCE OF OFFICE FURNITURE	660,511	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	361,322	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	576,959	
22020405	MAINTENANCE OF PLANTS/GENERATORS	650,152	
220205	TRAINING - GENERAL	650,152	
22020501	LOCAL TRAINING	650,152	
220208	FUEL & LUBRICANTS - GENERAL	990,043	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	403,108	
22020803	PLANT / GENERATOR FUEL COST	586,935	
220210	MISCELLANEOUS	2,968,894	
22021001	REFRESHMENT & MEALS	329,306	
22021002	HONORARIUM & SITTING ALLOWANCE	576,959	
22021003	PUBLICITY & ADVERTISEMENTS	196,024	
22021006	POSTAGES & COURIER SERVICES	268,515	
22021007	WELFARE PACKAGES	361,528	
22021009	SPORTING ACTIVITIES	618,229	
22021010	DIRECT TEACHING & LABORATORY COST	618,333	
2205	SUBSIDIES	67,472,798	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	67,472,798	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	67,472,798	
23	CAPITAL EXPENDITURE	70,724,323	
2302	CONSTRUCTION / PROVISION	57,724,323	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	57,724,323	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	42,537,313	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	15,187,010	
2303	REHABILITATION / REPAIRS	13,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	13,000,000	
	TOTAL PERSONNEL	87,615,266	
	TOTAL OVERHEAD	82,505,486	
	TOTAL RECURRENT	170,120,752	
	TOTAL CAPITAL	70,724,323	
	TOTAL ALLOCATION	240,845,075	
	FGGC GWANDU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGWANDU00100729 9	CONSTRUCTION OF HOSTEL	NEW	17,537,313
FGGCGWANDU00100730 1	CONSTRUCTION OF CLASS ROOM	NEW	10,000,000
FGGCGWANDU00100730 2	COMPLETION OF PERIMETER WALL FENCING	NEW	15,000,000
FGGCGWANDU00200730 3	COMPLETION OF MULTI-PURPOSE HALL	NEW	10,000,000
FGGCGWANDU00200730 4	COMPLETION OF SPORT PAVILION	NEW	5,187,010
FGGCGWANDU00300730 6	RENOVATION OF STAFF QUARTERS AND CLASS ROOM	NEW	13,000,000
0517026059	FGGC IBILLO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	316,831,301	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
21	PERSONNEL COST		133,069,735
2101	SALARY		118,284,209
210101	SALARIES AND WAGES		118,284,209
21010101	SALARY		118,284,209
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,785,526
210202	SOCIAL CONTRIBUTIONS		14,785,526
21020201	NHIS		5,914,210
21020202	CONTRIBUTORY PENSION		8,871,316
22	OTHER RECURRENT COSTS		63,103,289
2202	OVERHEAD COST		15,844,527
220201	TRAVEL & TRANSPORT - GENERAL		2,528,268
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		992,145
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		910,698
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		252,231
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		373,194
220202	UTILITIES - GENERAL		1,283,893
22020201	ELECTRICITY CHARGES		910,698
22020202	TELEPHONE CHARGES		373,194
220203	MATERIALS & SUPPLIES - GENERAL		3,126,131
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		701,320
22020302	BOOKS		627,213
22020307	DRUGS & MEDICAL SUPPLIES		864,614
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		932,985
220204	MAINTENANCE SERVICES - GENERAL		3,539,513
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,072,976
22020402	MAINTENANCE OF OFFICE FURNITURE		688,405
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		406,430
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		406,430
22020405	MAINTENANCE OF PLANTS/GENERATORS		965,272
220206	OTHER SERVICES - GENERAL		914,468
22020601	SECURITY SERVICES		355,627
22020606	CLEANING & FUMIGATION SERVICES		558,842
220208	FUEL & LUBRICANTS - GENERAL		2,106,219
22020801	MOTOR VEHICLE FUEL COST		1,093,753
22020803	PLANT / GENERATOR FUEL COST		1,012,467
220210	MISCELLANEOUS		2,346,034
22021001	REFRESHMENT & MEALS		203,215
22021004	MEDICAL EXPENSES		992,145
22021009	SPORTING ACTIVITIES		744,243
22021010	DIRECT TEACHING & LABORATORY COST		406,430
2205	SUBSIDIES		47,258,762
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,258,762
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,258,762
23	CAPITAL EXPENDITURE		120,658,277
2302	CONSTRUCTION / PROVISION		90,658,277
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		90,658,277
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		6,120,964
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		84,537,313
2303	REHABILITATION / REPAIRS		24,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		24,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		24,000,000
2304	PRESERVATION OF THE ENVIRONMENT		6,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		6,000,000
23040102	EROSION & FLOOD CONTROL		6,000,000
	TOTAL PERSONNEL		133,069,735
	TOTAL OVERHEAD		63,103,289
	TOTAL RECURRENT		196,173,024
	TOTAL CAPITAL		120,658,277
	TOTAL ALLOCATION		316,831,301
	FGGC IBILLO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIBILLO001005289	CONSTRUCTION/PROVISION OF WATER RETICULATION/TREATMENT	NEW	6,120,964



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCIBILLO002005295	CONSTRUCTION OF EXAMINATION HALL	NEW 15,537,313
FGGCIBILLO002005297	CONSTRUCTION OF 2 TOILET FACILITIES	NEW 24,000,000
FGGCIBILLO002005300	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 45,000,000
FGGCIBILLO003005302	RENOVATION OF 12 CLASSROOMS	NEW 24,000,000
FGGCIBILLO004005304	SURVEY	NEW 6,000,000
0517026060	FGGC IBUSA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	293,279,479
21	PERSONNEL COST	170,517,270
2101	SALARY	151,570,906
210101	SALARIES AND WAGES	151,570,906
21010101	SALARY	151,570,906
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,946,363
210202	SOCIAL CONTRIBUTIONS	18,946,363
21020201	NHIS	7,578,545
21020202	CONTRIBUTORY PENSION	11,367,818
22	OTHER RECURRENT COSTS	77,762,209
2202	OVERHEAD COST	15,118,711
220201	TRAVEL & TRANSPORT - GENERAL	3,089,417
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,059,611
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,029,805
220202	UTILITIES - GENERAL	1,436,472
22020201	ELECTRICITY CHARGES	1,029,805
22020206	SEWERAGE CHARGES	406,667
220203	MATERIALS & SUPPLIES - GENERAL	2,483,326
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,029,805
22020303	NEWSPAPERS	106,519
22020304	MAGAZINES & PERIODICALS	106,519
22020307	DRUGS & MEDICAL SUPPLIES	411,922
22020309	UNIFORMS & OTHER CLOTHING	210,679
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	617,883
220204	MAINTENANCE SERVICES - GENERAL	3,712,016
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	411,922
22020402	MAINTENANCE OF OFFICE FURNITURE	210,679
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	823,844
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,235,766
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,029,805
220205	TRAINING - GENERAL	622,601
22020501	LOCAL TRAINING	622,601
220206	OTHER SERVICES - GENERAL	527,022
22020604	RESIDENTIAL RENT	221,618
22020606	CLEANING & FUMIGATION SERVICES	305,403
220208	FUEL & LUBRICANTS - GENERAL	2,056,073
22020801	MOTOR VEHICLE FUEL COST	423,716
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,018,012
22020803	PLANT / GENERATOR FUEL COST	308,942
22020806	COOKING GAS/FUEL COST	305,403
220210	MISCELLANEOUS	1,191,785
22021001	REFRESHMENT & MEALS	205,266
22021009	SPORTING ACTIVITIES	593,666
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	392,854
2205	SUBSIDIES	62,643,498
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,643,498
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,643,498
23	CAPITAL EXPENDITURE	45,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2302	CONSTRUCTION / PROVISION	35,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	35,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	15,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	10,000,000	
23040102	EROSION & FLOOD CONTROL	10,000,000	
	TOTAL PERSONNEL	170,517,270	
	TOTAL OVERHEAD	77,762,209	
	TOTAL RECURRENT	248,279,479	
	TOTAL CAPITAL	45,000,000	
	TOTAL ALLOCATION	293,279,479	
	FGGC IBUSA		
CODE	PROJECT NAME	TYPE	AMOUNT
XIBUS007695	CONSTRUCTION OF 4 UNITS GIRLS HOSTEL	NEW	15,000,000
XIBUS1007696	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	10,000,000
XIBUS1007699	CONSTRUCTION OF 10 CLASSROOMS (A STORY BUILDING)	NEW	10,000,000
XIBUS2007705	EROSION CONTROL	NEW	10,000,000
0517026061	FGGC IKOT-OBIO-ITONG		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	360,013,830	
21	PERSONNEL COST	159,000,651	
2101	SALARY	141,280,578	
210101	SALARIES AND WAGES	141,280,578	
21010101	SALARY	141,280,578	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,720,072	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	17,660,072	
21020201	NHIS	7,064,029	
21020202	CONTRIBUTORY PENSION	10,596,043	
22	OTHER RECURRENT COSTS	80,475,867	
2202	OVERHEAD COST	17,735,625	
220201	TRAVEL & TRANSPORT - GENERAL	2,565,738	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,642,207	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	923,531	
220202	UTILITIES - GENERAL	2,078,761	
22020201	ELECTRICITY CHARGES	1,014,030	
22020203	INTERNET ACCESS CHARGES	253,507	
22020206	SEWERAGE CHARGES	811,224	
220203	MATERIALS & SUPPLIES - GENERAL	4,694,958	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	912,627	
22020303	NEWSPAPERS	456,313	
22020304	MAGAZINES & PERIODICALS	456,313	
22020305	PRINTING OF NON SECURITY DOCUMENTS	436,033	
22020306	PRINTING OF SECURITY DOCUMENTS	709,821	
22020307	DRUGS & MEDICAL SUPPLIES	811,224	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	608,418	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	304,209	
220204	MAINTENANCE SERVICES - GENERAL	3,782,331	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	466,454	
22020402	MAINTENANCE OF OFFICE FURNITURE	304,209	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	831,504	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	659,119	
22020405	MAINTENANCE OF PLANTS/GENERATORS	709,821	
22020406	OTHER MAINTENANCE SERVICES	811,224	
220206	OTHER SERVICES - GENERAL	456,313	
22020601	SECURITY SERVICES	456,313	
220208	FUEL & LUBRICANTS - GENERAL	1,673,149	
22020801	MOTOR VEHICLE FUEL COST	456,313	
22020803	PLANT / GENERATOR FUEL COST	912,627	
22020806	COOKING GAS/FUEL COST	304,209	
220209	FINANCIAL CHARGES - GENERAL	405,612	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020901	BANK CHARGES (OTHER THAN INTEREST)	405,612	
220210	MISCELLANEOUS	2,078,761	
22021001	REFRESHMENT & MEALS	152,104	
22021003	PUBLICITY & ADVERTISEMENTS	152,104	
22021006	POSTAGES & COURIER SERVICES	50,701	
22021007	WELFARE PACKAGES	709,821	
22021009	SPORTING ACTIVITIES	709,821	
22021010	DIRECT TEACHING & LABORATORY COST	304,209	
2205	SUBSIDIES	62,740,242	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,740,242	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,740,242	
23	CAPITAL EXPENDITURE	120,537,313	
2302	CONSTRUCTION / PROVISION	99,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	99,537,313	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	44,537,313	
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	21,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	21,000,000	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	11,000,000	
	TOTAL PERSONNEL	159,000,651	
	TOTAL OVERHEAD	80,475,867	
	TOTAL RECURRENT	239,476,517	
	TOTAL CAPITAL	120,537,313	
	TOTAL ALLOCATION	360,013,830	
	FGGC IKOT-OBIO-ITONG		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIOI001007364	CONSTRUCTION OF 1 NO. EXAMINATION / MULTI PURPOSE HALL	NEW	12,000,000
FGGCIOI001007368	CONSTRUCTION OF 3 NO OF 6 CLASS ROOM BLOCKS	NEW	10,000,000
FGGCIOI001007375	CONSTRUCTION OF PERIMETER FENCE	NEW	15,000,000
FGGCIOI001007382	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	7,537,313
FGGCIOI002007387	TARRING OF COLLEGE ROAD	NEW	10,000,000
FGGCIOI003007390	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	45,000,000
FGGCIOI004007402	WATER RETICULATION	NEW	10,000,000
FGGCIOI005007410	REHABILITATION OF 4 NOS OF (200 CAPACITY EACH) DOEMIRARY	NEW	11,000,000
0517026062	FGGC ILORIN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	359,136,961	
21	PERSONNEL COST	214,453,881	
2101	SALARY	190,625,672	
210101	SALARIES AND WAGES	190,625,672	
21010101	SALARY	190,625,672	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,828,209	
210202	SOCIAL CONTRIBUTIONS	23,828,209	
21020201	NHIS	9,531,284	
21020202	CONTRIBUTORY PENSION	14,296,925	
22	OTHER RECURRENT COSTS	74,036,034	
2202	OVERHEAD COST	16,817,494	
220201	TRAVEL & TRANSPORT - GENERAL	2,006,171	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	507,817	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,270	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	228,812	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	169,272	
220202	UTILITIES - GENERAL	2,369,812	
22020201	ELECTRICITY CHARGES	846,361	
22020202	TELEPHONE CHARGES	677,089	
22020203	INTERNET ACCESS CHARGES	169,272	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	677,089	
220203	MATERIALS & SUPPLIES - GENERAL	5,162,804	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,100,270
22020302	BOOKS		338,545
22020303	NEWSPAPERS		84,636
22020304	MAGAZINES & PERIODICALS		338,545
22020305	PRINTING OF NON SECURITY DOCUMENTS		761,725
22020307	DRUGS & MEDICAL SUPPLIES		846,361
22020309	UNIFORMS & OTHER CLOTHING		846,361
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,361
220204	MAINTENANCE SERVICES - GENERAL		3,216,173
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,015,634
22020402	MAINTENANCE OF OFFICE FURNITURE		677,089
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		677,089
22020406	OTHER MAINTENANCE SERVICES		846,361
220205	TRAINING - GENERAL		338,545
22020501	LOCAL TRAINING		338,545
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		677,089
22020708	BUDGET PREPARATION		677,089
220208	FUEL & LUBRICANTS - GENERAL		1,184,906
22020801	MOTOR VEHICLE FUEL COST		846,361
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		338,545
220210	MISCELLANEOUS		1,861,995
22021001	REFRESHMENT & MEALS		338,545
22021006	POSTAGES & COURIER SERVICES		846,361
22021009	SPORTING ACTIVITIES		677,089
2205	SUBSIDIES		57,218,540
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		57,218,540
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		57,218,540
23	CAPITAL EXPENDITURE		70,647,046
2301	FIXED ASSETS PURCHASED		70,647,046
230101	PURCHASE OF FIXED ASSETS - GENERAL		70,647,046
23010101	PURCHASE / ACQUISITION OF LAND		70,647,046
	TOTAL PERSONNEL		214,453,881
	TOTAL OVERHEAD		74,036,034
	TOTAL RECURRENT		288,489,915
	TOTAL CAPITAL		70,647,046
	TOTAL ALLOCATION		359,136,961
	FGGC ILORIN		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCILORIN001007707	COMPLETE TARRING OF INTERNAL ROAD NETWORK OF THE COLLEGE	NEW	20,537,313
FGCILORIN001007710	DRAINAGES	NEW	15,000,000
FGCILORIN001007713	STREET LIGHTS	NEW	10,109,733
FGCILORIN001007716	RENOVATION OF 2NOS 1 STOREY BUILDING	NEW	25,000,000
0517026063	FGGC IPETUMODU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		359,875,515
21	PERSONNEL COST		159,807,978
2101	SALARY		142,051,536
210101	SALARIES AND WAGES		142,051,536
21010101	SALARY		142,051,536
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,756,442
210202	SOCIAL CONTRIBUTIONS		17,756,442
21020201	NHIS		7,102,577
21020202	CONTRIBUTORY PENSION		10,653,865
22	OTHER RECURRENT COSTS		71,933,833
2202	OVERHEAD COST		15,411,104
220201	TRAVEL & TRANSPORT - GENERAL		2,769,801
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,047,759
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,030,745
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		278,796
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		412,501
220202	UTILITIES - GENERAL		3,002,045
22020201	ELECTRICITY CHARGES		878,870



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020202	TELEPHONE CHARGES		342,803
22020203	INTERNET ACCESS CHARGES		1,030,745
22020205	WATER RATES		337,329
22020206	SEWERAGE CHARGES		412,298
220203	MATERIALS & SUPPLIES - GENERAL		4,507,871
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		412,298
22020302	BOOKS		342,803
22020303	NEWSPAPERS		618,447
22020304	MAGAZINES & PERIODICALS		618,447
22020305	PRINTING OF NON SECURITY DOCUMENTS		342,803
22020306	PRINTING OF SECURITY DOCUMENTS		618,447
22020307	DRUGS & MEDICAL SUPPLIES		824,597
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		730,029
220204	MAINTENANCE SERVICES - GENERAL		2,075,066
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		412,298
22020402	MAINTENANCE OF OFFICE FURNITURE		412,298
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		941,247
22020405	MAINTENANCE OF PLANTS/GENERATORS		309,224
220206	OTHER SERVICES - GENERAL		824,597
22020606	CLEANING & FUMIGATION SERVICES		824,597
220208	FUEL & LUBRICANTS - GENERAL		342,803
22020801	MOTOR VEHICLE FUEL COST		342,803
220210	MISCELLANEOUS		1,888,920
22021001	REFRESHMENT & MEALS		412,298
22021002	HONORARIUM & SITTING ALLOWANCE		412,298
22021006	POSTAGES & COURIER SERVICES		342,803
22021009	SPORTING ACTIVITIES		103,074
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		618,447
2205	SUBSIDIES		56,522,729
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,522,729
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,522,729
23	CAPITAL EXPENDITURE		128,133,704
2301	FIXED ASSETS PURCHASED		3,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		3,500,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		3,500,000
2302	CONSTRUCTION / PROVISION		124,633,704
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		124,633,704
23020104	CONSTRUCTION / PROVISION OF HOUSING		79,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,133,704
	TOTAL PERSONNEL		159,807,978
	TOTAL OVERHEAD		71,933,833
	TOTAL RECURRENT		231,741,811
	TOTAL CAPITAL		128,133,704
	TOTAL ALLOCATION		359,875,515
	FGGC IPETUMODU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIPETU001008136	PROCUREMENT OF SCIENCE EQUIPMENT AND CHEMICALS	NEW	3,500,000
FGCIPETU002008147	COMPLETION OF 1 NO MULTI-PURPOSE/ASSEMBLY HALL	NEW	19,000,000
FGCIPETU002008155	RENOVATION OF HOSTELS (SLAB FELTING OF 3 NOS. HOSTELS)	NEW	6,000,000
FGCIPETU002008163	CONSTRUCTION OF ADDITIONAL 10 NOS TOILETS IN EACH OF 5 HOSTELS	NEW	6,000,000
FGCIPETU002008171	PERIMETER FENCING OF 350 METERS LENGTH	NEW	8,000,000
FGCIPETU002008179	RENOVATION OF 10 NOS BLOCKS OF 4 CLASSROOMS EACH	NEW	25,000,000
FGCIPETU002008184	RENOVATION OF 1NO BLOCK OF 4 LABORATORIES	NEW	11,500,000
FGCIPETU002008188	CONSTRUCTION OF 1 NO .SOLAR POWERED BOREHOLE	NEW	4,000,000
FGCIPETU003008194	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	NEW	45,133,704
0517026064	FGGC JALINGO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		314,731,919



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
21	PERSONNEL COST	107,929,853	
2101	SALARY	95,937,647	
210101	SALARIES AND WAGES	95,937,647	
21010101	SALARY	95,937,647	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,992,206	
210202	SOCIAL CONTRIBUTIONS	11,992,206	
21020201	NHIS	4,796,882	
21020202	CONTRIBUTORY PENSION	7,195,324	
22	OTHER RECURRENT COSTS	86,264,753	
2202	OVERHEAD COST	17,822,490	
220201	TRAVEL & TRANSPORT - GENERAL	9,167,994	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,437,998	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,729,996	
220202	UTILITIES - GENERAL	3,879,207	
22020201	ELECTRICITY CHARGES	2,750,398	
22020202	TELEPHONE CHARGES	229,200	
22020203	INTERNET ACCESS CHARGES	229,200	
22020205	WATER RATES	412,560	
22020206	SEWERAGE CHARGES	257,850	
220203	MATERIALS & SUPPLIES - GENERAL	2,406,598	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,145,999	
22020303	NEWSPAPERS	57,300	
22020305	PRINTING OF NON SECURITY DOCUMENTS	57,300	
22020307	DRUGS & MEDICAL SUPPLIES	1,145,999	
220204	MAINTENANCE SERVICES - GENERAL	1,718,999	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,145,999	
22020405	MAINTENANCE OF PLANTS/GENERATORS	573,000	
220208	FUEL & LUBRICANTS - GENERAL	649,691	
22020801	MOTOR VEHICLE FUEL COST	649,691	
2205	SUBSIDIES	68,442,263	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	68,442,263	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	68,442,263	
23	CAPITAL EXPENDITURE	120,537,313	
2301	FIXED ASSETS PURCHASED	18,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,000,000	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	
23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000	
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5,000,000	
2302	CONSTRUCTION / PROVISION	60,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,537,313	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,000,000	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	7,537,313	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	42,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	42,000,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	42,000,000	
	TOTAL PERSONNEL	107,929,853	
	TOTAL OVERHEAD	86,264,753	
	TOTAL RECURRENT	194,194,606	
	TOTAL CAPITAL	120,537,313	
	TOTAL ALLOCATION	314,731,919	
	FGGC JALINGO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCJAL001007575	PURCHASE OF OFFICE FURNITURE AND FITTINGS FOR ADMIN BLOCK	NEW	10,000,000
FGGCJAL002007577	PURCHASE OF COMPUTER PRINTERS	NEW	1,500,000
FGGCJAL003007579	PURCHASE OF PHOTOCOPYING MACHINES (4)	NEW	1,500,000
FGGCJAL004007583	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (SICK BAY)	NEW	5,000,000
FGGCJAL005007587	COMPLETION OF PERIMETER FENCHING PHASE 6	NEW	8,000,000
FGGCJAL006007591	COMPLETION OF 1 BLOCK OF LIBRARY COMPLX PHASE II	NEW	7,537,313



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CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCJAL007007597	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	NEW 45,000,000
FGGCJAL008007602	RENOVATION OF DILAPIDATED HOSTEL (HADEJA)	NEW 8,000,000
FGGCJAL008007606	RENOVATION OF 2 BLOCKS OF CLASS ROOMS	NEW 5,000,000
FGGCJAL008007609	RENOVATION OF DILAPIDATED BASIC TECHNOLOGY WORKSHOP/LABORATORY	NEW 10,000,000
FGGCJAL008007614	RENOVATION OF 1 BLOCK OF AGRIC LABORATORY	NEW 5,000,000
FGGCJAL008007619	RENOVATION OF DILAPIDATED HOSTEL (GONGOLA)	NEW 10,000,000
FGGCJAL008007622	RENOVATION OF DINNING HALL	NEW 4,000,000
0517026065	FGGC KABBA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	347,697,404
21	PERSONNEL COST	110,477,815
2101	SALARY	98,149,169
210101	SALARIES AND WAGES	98,149,169
21010101	SALARY	98,149,169
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,328,646
210201	ALLOWANCES	60,000
21020101	NON REGULAR ALLOWANCES	60,000
210202	SOCIAL CONTRIBUTIONS	12,268,646
21020201	NHIS	4,907,458
21020202	CONTRIBUTORY PENSION	7,361,188
22	OTHER RECURRENT COSTS	66,579,104
2202	OVERHEAD COST	16,216,872
220201	TRAVEL & TRANSPORT - GENERAL	2,981,363
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,596,582
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	851,340
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	215,134
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	318,307
220202	UTILITIES - GENERAL	1,114,074
22020201	ELECTRICITY CHARGES	795,767
22020202	TELEPHONE CHARGES	318,307
220203	MATERIALS & SUPPLIES - GENERAL	3,036,649
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	795,767
22020302	BOOKS	318,307
22020303	NEWSPAPERS	318,307
22020304	MAGAZINES & PERIODICALS	318,307
22020307	DRUGS & MEDICAL SUPPLIES	318,307
22020309	UNIFORMS & OTHER CLOTHING	483,827
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	483,827
220204	MAINTENANCE SERVICES - GENERAL	3,189,436
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	318,307
22020402	MAINTENANCE OF OFFICE FURNITURE	483,827
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	636,614
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	954,921
22020405	MAINTENANCE OF PLANTS/GENERATORS	795,767
220205	TRAINING - GENERAL	795,767
22020501	LOCAL TRAINING	795,767
220208	FUEL & LUBRICANTS - GENERAL	1,352,805
22020801	MOTOR VEHICLE FUEL COST	1,114,074
22020803	PLANT / GENERATOR FUEL COST	238,730
220210	MISCELLANEOUS	3,746,777
22021001	REFRESHMENT & MEALS	636,614
22021002	HONORARIUM & SITTING ALLOWANCE	318,307
22021003	PUBLICITY & ADVERTISEMENTS	79,578
22021004	MEDICAL EXPENSES	318,307
22021006	POSTAGES & COURIER SERVICES	483,827
22021007	WELFARE PACKAGES	795,767
22021009	SPORTING ACTIVITIES	796,071
22021010	DIRECT TEACHING & LABORATORY COST	318,307
2205	SUBSIDIES	50,362,232



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	50,362,232	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	50,362,232	
23	CAPITAL EXPENDITURE	170,640,486	
2301	FIXED ASSETS PURCHASED	8,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,000,000	
23010106	PURCHASE OF VANS	8,000,000	
2302	CONSTRUCTION / PROVISION	145,403,173	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,403,173	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	14,769,752	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,430,248	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	42,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	87,203,173	
2303	REHABILITATION / REPAIRS	17,237,313	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	17,237,313	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	9,637,313	
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	2,600,000	
	TOTAL PERSONNEL	110,477,815	
	TOTAL OVERHEAD	66,579,104	
	TOTAL RECURRENT	177,056,918	
	TOTAL CAPITAL	170,640,486	
	TOTAL ALLOCATION	347,697,404	
	FGGC KABBA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCKAB001007658	PURCHASE OF VAN (HILUX)	NEW	8,000,000
FGGCKAB002007664	CONSTRUCTION/PROVISION OF WATER RETICULATION	NEW	8,769,752
FGGCKAB002007671	CONSTRUCTION OF WATER TREATMENT PLANT	NEW	6,000,000
FGGCKAB003007675	CONSTRUCTION/PROVISION OF LIBRARY	NEW	1,430,248
FGGCKAB004007681	CONSTRUCTION OF FIELD AND PAVALION	NEW	42,000,000
FGGCKAB005007686	CONSTRUCTION OF MULTIPURPOSE HALL	NEW	10,000,000
FGGCKAB005007689	PERIMETER FENCING	NEW	30,300,000
FGGCKAB005007692	CONSTRUCTION OF 4 BLOCKS OF 4 CLASSROOMS EACH	NEW	6,800,000
FGGCKAB005007693	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	NEW	40,103,173
FGGCKAB006007694	RENOVATION OF DORMITORIES	NEW	9,637,313
FGGCKAB007007697	REHABILITATION OF PRINCIPAL QUARTERS	NEW	5,000,000
FGGCKAB008007701	RENOVATION OF DINING HALL	NEW	2,600,000
0517026066	FGGC KAZAURE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	326,848,624	
21	PERSONNEL COST	131,245,478	
2101	SALARY	116,662,648	
210101	SALARIES AND WAGES	116,662,648	
21010101	SALARY	116,662,648	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,582,831	
210202	SOCIAL CONTRIBUTIONS	14,582,831	
21020201	NHIS	5,833,132	
21020202	CONTRIBUTORY PENSION	8,749,699	
22	OTHER RECURRENT COSTS	74,900,220	
2202	OVERHEAD COST	19,336,129	
220201	TRAVEL & TRANSPORT - GENERAL	3,671,806	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,538,172	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,277,359	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	345,331	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	510,943	
220202	UTILITIES - GENERAL	1,788,303	
22020201	ELECTRICITY CHARGES	1,277,359	
22020202	TELEPHONE CHARGES	510,943	
220203	MATERIALS & SUPPLIES - GENERAL	3,837,417	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,277,359	
22020302	BOOKS	409,289	



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CODE	LINE ITEM		AMOUNT (=N=)
22020303	NEWSPAPERS		409,289
22020304	MAGAZINES & PERIODICALS		510,943
22020307	DRUGS & MEDICAL SUPPLIES		510,943
22020309	UNIFORMS & OTHER CLOTHING		359,797
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		359,797
220204	MAINTENANCE SERVICES - GENERAL		4,864,647
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		510,943
22020402	MAINTENANCE OF OFFICE FURNITURE		766,415
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		513,615
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,024,558
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,277,359
22020406	OTHER MAINTENANCE SERVICES		771,757
220205	TRAINING - GENERAL		260,814
22020501	LOCAL TRAINING		260,814
220206	OTHER SERVICES - GENERAL		745,992
22020606	CLEANING & FUMIGATION SERVICES		745,992
220208	FUEL & LUBRICANTS - GENERAL		1,149,625
22020801	MOTOR VEHICLE FUEL COST		766,415
22020803	PLANT / GENERATOR FUEL COST		383,210
220210	MISCELLANEOUS		3,017,525
22021001	REFRESHMENT & MEALS		513,615
22021002	HONORARIUM & SITTING ALLOWANCE		510,943
22021003	PUBLICITY & ADVERTISEMENTS		127,736
22021007	WELFARE PACKAGES		769,087
22021009	SPORTING ACTIVITIES		585,202
22021010	DIRECT TEACHING & LABORATORY COST		510,943
2205	SUBSIDIES		55,564,091
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,564,091
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,564,091
23	CAPITAL EXPENDITURE		120,702,925
2302	CONSTRUCTION / PROVISION		120,702,925
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		120,702,925
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		15,300,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		3,300,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		102,102,925
	TOTAL PERSONNEL		131,245,478
	TOTAL OVERHEAD		74,900,220
	TOTAL RECURRENT		206,145,699
	TOTAL CAPITAL		120,702,925
	TOTAL ALLOCATION		326,848,624
	FGGC KAZAURE		
CODE	PROJECT NAME	TYPE	AMOUNT
XKZR007744	RENOVATION/FURNISHING OF ADMIN.BLOCK	NEW	15,300,000
XKZR1007747	PROVISION AND INSTALLATION OF WATER TREATMENT FACILITIES (WATER FILTERS)	NEW	3,300,000
XKZR2007750	PROVISION OF 1020 PERIMETER WALL FENCE	NEW	19,000,000
XKZR2007752	RENOVATION OF 2 NOS. HOSTELS (KAZAURE AND KUTI HOSTEL)	NEW	18,437,313
XKZR2007754	RENOVATION OF SCIENCE LABORATORY	NEW	15,500,000
XKZR2007757	PROVISION OF WORKSHOP TABLE FOR BADIC TECH. LABORATORY	NEW	4,165,612
XKZR2007758	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	45,000,000
0517026067	FGGC KEANA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		249,452,466
21	PERSONNEL COST		107,369,781
2101	SALARY		95,439,805
210101	SALARIES AND WAGES		95,439,805
21010101	SALARY		95,439,805
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		11,929,976
210202	SOCIAL CONTRIBUTIONS		11,929,976



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CODE	LINE ITEM		AMOUNT (=N=)
21020201	NHIS		4,771,990
21020202	CONTRIBUTORY PENSION		7,157,985
22	OTHER RECURRENT COSTS		71,407,319
2202	OVERHEAD COST		15,693,835
220201	TRAVEL & TRANSPORT - GENERAL		3,863,135
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,099,569
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,049,785
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		287,864
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		425,917
220202	UTILITIES - GENERAL		1,181,473
22020201	ELECTRICITY CHARGES		861,975
22020202	TELEPHONE CHARGES		319,499
220203	MATERIALS & SUPPLIES - GENERAL		3,452,543
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		917,750
22020302	BOOKS		419,914
22020303	NEWSPAPERS		182,536
22020304	MAGAZINES & PERIODICALS		182,536
22020307	DRUGS & MEDICAL SUPPLIES		385,435
22020309	UNIFORMS & OTHER CLOTHING		427,053
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		517,307
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		420,015
220204	MAINTENANCE SERVICES - GENERAL		3,088,721
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		537,700
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		689,722
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,014,332
22020405	MAINTENANCE OF PLANTS/GENERATORS		846,967
220205	TRAINING - GENERAL		821,533
22020501	LOCAL TRAINING		821,533
220208	FUEL & LUBRICANTS - GENERAL		659,958
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		446,432
22020803	PLANT / GENERATOR FUEL COST		213,526
220210	MISCELLANEOUS		2,626,472
22021001	REFRESHMENT & MEALS		547,861
22021002	HONORARIUM & SITTING ALLOWANCE		213,040
22021003	PUBLICITY & ADVERTISEMENTS		61,373
22021006	POSTAGES & COURIER SERVICES		426,221
22021007	WELFARE PACKAGES		629,039
22021009	SPORTING ACTIVITIES		517,185
22021010	DIRECT TEACHING & LABORATORY COST		231,754
2205	SUBSIDIES		55,713,484
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,713,484
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,713,484
23	CAPITAL EXPENDITURE		70,675,366
2301	FIXED ASSETS PURCHASED		14,240,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		14,240,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		9,240,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		23,175,366
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		23,175,366
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		23,175,366
2303	REHABILITATION / REPAIRS		33,260,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,260,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		24,260,000
23030103	REHABILITATION / REPAIRS - HOUSING		4,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		5,000,000
	TOTAL PERSONNEL		107,369,781
	TOTAL OVERHEAD		71,407,319
	TOTAL RECURRENT		178,777,100
	TOTAL CAPITAL		70,675,366
	TOTAL ALLOCATION		249,452,466
	FGGC KEANA		
CODE	PROJECT NAME	TYPE	AMOUNT
XKEAN007781	PURCHASE OF LIBRARY BOOKS AND EQUIPMENTS	NEW	5,000,000



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CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
XKEAN007786	FURNISHING OF LIBRARY COMPLEX	NEW 4,240,000
XKEAN1007794	FURNISHING OF COLLEGE CLINIC	NEW 5,000,000
XKEAN2007798	CONSTRUCTION OF 300M WALL FENCING	NEW 6,427,313
XKEAN2007801	RENOVATION OF 2NOS HOSTEL	NEW 4,000,000
XKEAN2007803	CONSTRUCTION OF 1BLOCK OF 6CLASSROOMS	NEW 6,638,053
XKEAN2007808	RENOVATION OF 2BLOCKS OF 4CLASSROOMS	NEW 6,110,000
XKEAN3007812	COMPLETION AND FURNISHING OF TECHNICAL DRAWING STUDIO	NEW 6,500,000
XKEAN3007822	RENOVATION OF COLLEGE DINING HALL	NEW 6,100,000
XKEAN3007827	RENOVATION OF 18NOS STUDENTS TOILET	NEW 4,500,000
XKEAN3007829	CONSTRUCTION OF 12 NOS STUDENTS TOILET	NEW 7,160,000
XKEAN4007835	RENOVATION OF 1N0 BLOCK OF 6CLASSROOMS	NEW 4,000,000
XKEAN6007840	CONSTRUTION OF 2NOS BOREHOLE AND WATER RETICULATION	NEW 5,000,000
0517026068	FGGC LANGTANG	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	311,639,354
21	PERSONNEL COST	152,224,180
2101	SALARY	135,043,715
210101	SALARIES AND WAGES	135,043,715
21010101	SALARY	135,043,715
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,180,464
210201	ALLOWANCES	300,000
21020101	NON REGULAR ALLOWANCES	300,000
210202	SOCIAL CONTRIBUTIONS	16,880,464
21020201	NHIS	6,752,186
21020202	CONTRIBUTORY PENSION	10,128,279
22	OTHER RECURRENT COSTS	88,877,861
2202	OVERHEAD COST	18,773,156
220201	TRAVEL& TRANSPORT - GENERAL	4,053,787
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,216,136
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,837,651
220202	UTILITIES - GENERAL	1,966,087
22020201	ELECTRICITY CHARGES	962,774
22020202	TELEPHONE CHARGES	587,799
22020203	INTERNET ACCESS CHARGES	182,420
22020204	SATELLITE BROADCASTING ACCESS CHARGES	233,093
220203	MATERIALS & SUPPLIES - GENERAL	2,685,634
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	861,430
22020302	BOOKS	253,362
22020303	NEWSPAPERS	152,017
22020304	MAGAZINES & PERIODICALS	91,210
22020305	PRINTING OF NON SECURITY DOCUMENTS	81,076
22020307	DRUGS & MEDICAL SUPPLIES	202,689
22020309	UNIFORMS & OTHER CLOTHING	162,151
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	557,396
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	324,303
220204	MAINTENANCE SERVICES - GENERAL	3,774,145
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	354,706
22020402	MAINTENANCE OF OFFICE FURNITURE	760,085
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	506,723
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	851,295
22020405	MAINTENANCE OF PLANTS/GENERATORS	916,225
22020406	OTHER MAINTENANCE SERVICES	385,110
220205	TRAINING - GENERAL	425,648
22020501	LOCAL TRAINING	425,648
220206	OTHER SERVICES - GENERAL	861,430
22020601	SECURITY SERVICES	557,396
22020606	CLEANING & FUMIGATION SERVICES	304,034
220208	FUEL & LUBRICANTS - GENERAL	1,874,876
22020801	MOTOR VEHICLE FUEL COST	760,085
22020803	PLANT / GENERATOR FUEL COST	1,114,791
220209	FINANCIAL CHARGES - GENERAL	202,689
22020901	BANK CHARGES (OTHER THAN INTEREST)	202,689



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CODE	LINE ITEM		AMOUNT (=N=)
220210	MISCELLANEOUS		2,928,861
22021001	REFRESHMENT & MEALS		790,488
22021002	HONORARIUM & SITTING ALLOWANCE		526,992
22021003	PUBLICITY & ADVERTISEMENTS		253,362
22021004	MEDICAL EXPENSES		152,017
22021006	POSTAGES & COURIER SERVICES		121,614
22021007	WELFARE PACKAGES		729,682
22021010	DIRECT TEACHING & LABORATORY COST		354,706
2205	SUBSIDIES		70,104,705
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		70,104,705
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		70,104,705
23	CAPITAL EXPENDITURE		70,537,313
2302	CONSTRUCTION / PROVISION		25,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		25,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		25,000,000
2303	REHABILITATION / REPAIRS		45,537,313
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		45,537,313
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		45,537,313
	TOTAL PERSONNEL		152,224,180
	TOTAL OVERHEAD		88,877,861
	TOTAL RECURRENT		241,102,041
	TOTAL CAPITAL		70,537,313
	TOTAL ALLOCATION		311,639,354
	FGGC LANGTANG		
CODE	PROJECT NAME	TYPE	AMOUNT
XLNG007849	PERIMETER FENCING	NEW	13,000,000
XLNG007851	COMPLETION OF VOCATIONAL WORKSHOP	NEW	12,000,000
XLNG1007855	ADMINISTRATION BLOCK	NEW	27,537,313
XLNG1007856	HOSTELS	NEW	18,000,000
0517026069	FGGC LEJJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		281,022,570
21	PERSONNEL COST		126,111,722
2101	SALARY		111,885,975
210101	SALARIES AND WAGES		111,885,975
21010101	SALARY		111,885,975
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,225,747
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		13,985,747
21020201	NHIS		5,594,299
21020202	CONTRIBUTORY PENSION		8,391,448
22	OTHER RECURRENT COSTS		109,910,849
2202	OVERHEAD COST		23,215,832
220201	TRAVEL & TRANSPORT - GENERAL		5,013,117
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,503,935
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,509,182
220202	UTILITIES - GENERAL		2,431,362
22020201	ELECTRICITY CHARGES		1,190,615
22020202	TELEPHONE CHARGES		726,902
22020203	INTERNET ACCESS CHARGES		225,590
22020204	SATELLITE BROADCASTING ACCESS CHARGES		288,254
220203	MATERIALS & SUPPLIES - GENERAL		3,321,190
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,065,287
22020302	BOOKS		313,320
22020303	NEWSPAPERS		187,992
22020304	MAGAZINES & PERIODICALS		112,795
22020305	PRINTING OF NON SECURITY DOCUMENTS		100,262
22020307	DRUGS & MEDICAL SUPPLIES		250,656
22020309	UNIFORMS & OTHER CLOTHING		200,525
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		689,304
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		401,049
220204	MAINTENANCE SERVICES - GENERAL		4,667,298



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CODE	LINE ITEM		AMOUNT (=N=)
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		438,648
22020402	MAINTENANCE OF OFFICE FURNITURE		939,960
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		626,640
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,052,755
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,133,050
22020406	OTHER MAINTENANCE SERVICES		476,246
220205	TRAINING - GENERAL		526,377
22020501	LOCAL TRAINING		526,377
220206	OTHER SERVICES - GENERAL		1,065,287
22020601	SECURITY SERVICES		689,304
22020606	CLEANING & FUMIGATION SERVICES		375,984
220208	FUEL & LUBRICANTS - GENERAL		2,318,567
22020801	MOTOR VEHICLE FUEL COST		939,960
22020803	PLANT / GENERATOR FUEL COST		1,378,607
220209	FINANCIAL CHARGES - GENERAL		250,656
22020901	BANK CHARGES (OTHER THAN INTEREST)		250,656
220210	MISCELLANEOUS		3,621,977
22021001	REFRESHMENT & MEALS		977,558
22021002	HONORARIUM & SITTING ALLOWANCE		651,705
22021003	PUBLICITY & ADVERTISEMENTS		313,320
22021004	MEDICAL EXPENSES		187,992
22021006	POSTAGES & COURIER SERVICES		150,394
22021007	WELFARE PACKAGES		902,361
22021010	DIRECT TEACHING & LABORATORY COST		438,648
2205	SUBSIDIES		86,695,016
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		86,695,016
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		86,695,016
23	CAPITAL EXPENDITURE		45,000,000
2301	FIXED ASSETS PURCHASED		11,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		11,000,000
23010108	PURCHASE OF BUSES		2,000,000
23010113	PURCHASE OF COMPUTERS		2,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		4,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		3,000,000
2302	CONSTRUCTION / PROVISION		34,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		34,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		31,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		
23020114	CONSTRUCTION / PROVISION OF ROADS		3,000,000
	TOTAL PERSONNEL		126,111,722
	TOTAL OVERHEAD		109,910,849
	TOTAL RECURRENT		236,022,570
	TOTAL CAPITAL		45,000,000
	TOTAL ALLOCATION		281,022,570
	FGGC LEJJA		
CODE	PROJECT NAME	TYPE	AMOUNT
XLEJJ007868	PURCHASE OF COASTER BUS	NEW	2,000,000
XLEJJ1007878	PURCHASE OF COMPUTER LAPTOPS	NEW	2,000,000
XLEJJ2007889	EQUIPPING OF SICKBAY	NEW	4,000,000
XLEJJ4007903	PURCHASE OF PROJECTORS	NEW	1,000,000
XLEJJ4007908	PURCHASE OF LABORATORY EQUIPMENT	NEW	2,000,000
XLEJJ6007916	CONSTRUCTION OF ASSEMBLY HALL	NEW	6,000,000
XLEJJ6007919	CONSTRUCTION OF 6 CLASSROOM BLOCK A	NEW	4,000,000
XLEJJ6007923	CONSTRUCTION OF 2 NO. HOSTEL BLOCK	NEW	5,000,000
XLEJJ6007929	CONSTRUCTION OF PERIMETER FENCING	NEW	2,000,000
XLEJJ6007933	CONSTRUCTION OF COMPUTER BLOCK	NEW	4,000,000
XLEJJ6007938	CONSTRUCTION OF KITCHEN AND DINING HALL	NEW	4,000,000
XLEJJ6007944	CONSTRUCTION OF VIP TOILETS	NEW	2,000,000
XLEJJ6007949	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	4,000,000
XLEJJ8007966	CONSTRUCTION OF ACCESS ROAD	NEW	3,000,000
0517026070	FGGC MONGUNO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		212,309,771



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CODE	LINE ITEM		AMOUNT (=N=)
21	PERSONNEL COST		67,087,626
2101	SALARY		59,633,446
210101	SALARIES AND WAGES		59,633,446
21010101	SALARY		59,633,446
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,454,181
210202	SOCIAL CONTRIBUTIONS		7,454,181
21020201	NHIS		2,981,672
21020202	CONTRIBUTORY PENSION		4,472,508
22	OTHER RECURRENT COSTS		74,520,102
2202	OVERHEAD COST		18,996,539
220201	TRAVEL& TRANSPORT - GENERAL		4,154,790
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,032,666
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,416
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		343,489
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		508,218
220202	UTILITIES - GENERAL		1,321,285
22020201	ELECTRICITY CHARGES		813,066
22020202	TELEPHONE CHARGES		508,218
220203	MATERIALS & SUPPLIES - GENERAL		4,218,014
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		914,700
22020302	BOOKS		1,016,333
22020303	NEWSPAPERS		508,218
22020304	MAGAZINES & PERIODICALS		508,218
22020307	DRUGS & MEDICAL SUPPLIES		508,218
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		762,327
220204	MAINTENANCE SERVICES - GENERAL		3,280,355
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		508,218
22020402	MAINTENANCE OF OFFICE FURNITURE		409,072
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		813,066
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		813,066
22020405	MAINTENANCE OF PLANTS/GENERATORS		736,932
220205	TRAINING - GENERAL		508,166
22020501	LOCAL TRAINING		508,166
220208	FUEL & LUBRICANTS - GENERAL		1,016,333
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,016,333
220210	MISCELLANEOUS		4,497,596
22021001	REFRESHMENT & MEALS		609,800
22021002	HONORARIUM & SITTING ALLOWANCE		508,218
22021003	PUBLICITY & ADVERTISEMENTS		127,055
22021006	POSTAGES & COURIER SERVICES		762,327
22021007	WELFARE PACKAGES		711,433
22021009	SPORTING ACTIVITIES		1,270,545
22021010	DIRECT TEACHING & LABORATORY COST		508,218
2205	SUBSIDIES		55,523,563
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,523,563
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,523,563
23	CAPITAL EXPENDITURE		70,702,042
2302	CONSTRUCTION / PROVISION		70,702,042
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,702,042
23020104	CONSTRUCTION / PROVISION OF HOUSING		70,702,042
	TOTAL PERSONNEL		67,087,626
	TOTAL OVERHEAD		74,520,102
	TOTAL RECURRENT		141,607,729
	TOTAL CAPITAL		70,702,042
	TOTAL ALLOCATION		212,309,771
	FGGC MONGUNO		
CODE	PROJECT NAME	TYPE	AMOUNT
XMGNO007977	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	40,537,313
XMGNO007982	COMPLETION OF HOSTELS AND CLASSROOMS	NEW	30,164,729
0517026071	FGGC NEW BUSA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		273,350,465
21	PERSONNEL COST		129,801,815



2014 APPROPRIATION ACT	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517001001	CODE	LINE ITEM	AMOUNT (=N=)
	2101	SALARY	115,379,391
	210101	SALARIES AND WAGES	115,379,391
	21010101	SALARY	115,379,391
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,422,424
	210202	SOCIAL CONTRIBUTIONS	14,422,424
	21020201	NHIS	5,768,970
	21020202	CONTRIBUTORY PENSION	8,653,454
	22	OTHER RECURRENT COSTS	72,879,823
	2202	OVERHEAD COST	16,343,021
	220201	TRAVEL & TRANSPORT - GENERAL	3,015,829
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,243,458
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,092,394
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	274,231
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	405,746
	220202	UTILITIES - GENERAL	1,498,140
	22020201	ELECTRICITY CHARGES	1,092,394
	22020202	TELEPHONE CHARGES	405,746
	220203	MATERIALS & SUPPLIES - GENERAL	3,245,967
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	811,492
	22020302	BOOKS	405,746
	22020303	NEWSPAPERS	405,746
	22020304	MAGAZINES & PERIODICALS	405,746
	22020307	DRUGS & MEDICAL SUPPLIES	405,746
	22020309	UNIFORMS & OTHER CLOTHING	405,746
	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	405,746
	220204	MAINTENANCE SERVICES - GENERAL	2,567,124
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	335,521
	22020402	MAINTENANCE OF OFFICE FURNITURE	405,746
	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	608,619
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	608,619
	22020405	MAINTENANCE OF PLANTS/GENERATORS	608,619
	220205	TRAINING - GENERAL	811,492
	22020501	LOCAL TRAINING	811,492
	220208	FUEL & LUBRICANTS - GENERAL	1,646,392
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,318,674
	22020803	PLANT / GENERATOR FUEL COST	327,718
	220210	MISCELLANEOUS	3,558,079
	22021001	REFRESHMENT & MEALS	608,619
	22021002	HONORARIUM & SITTING ALLOWANCE	405,746
	22021003	PUBLICITY & ADVERTISEMENTS	109,239
	22021006	POSTAGES & COURIER SERVICES	405,746
	22021007	WELFARE PACKAGES	608,619
	22021009	SPORTING ACTIVITIES	1,014,365
	22021010	DIRECT TEACHING & LABORATORY COST	405,746
	2205	SUBSIDIES	56,536,802
	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,536,802
	22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,536,802
	23	CAPITAL EXPENDITURE	70,668,827
	2302	CONSTRUCTION / PROVISION	20,131,515
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,131,515
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,131,515
	2303	REHABILITATION / REPAIRS	50,537,312
	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,537,312
	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	20,537,312
	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000
		TOTAL PERSONNEL	129,801,815
		TOTAL OVERHEAD	72,879,823
		TOTAL RECURRENT	202,681,638
		TOTAL CAPITAL	70,668,827
		TOTAL ALLOCATION	273,350,465
		FGGC NEW BUSA	
	CODE	PROJECT NAME	TYPE AMOUNT



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGCNEWBUSA001007989	CONSTRUCTION OF PERIMETER FENCE ON WATER LOCK AREA	NEW 20,131,515
FGCNEWBUSA002008006	RENOVATION AND WATER RETICULATION OF 4 BLOCKS OF 8 ROOMS HOTELS WITH BATHROOMS AND TOILET EACH	NEW 20,537,312
FGCNEWBUSA003008014	RENOVATION AND COMPLETION OF DINNING HALL AND KITCHEN	NEW 20,000,000
FGCNEWBUSA003008023	RENOVATION OF 4 BLOCKS OF LABORATORIES	NEW 10,000,000
0517026072	FGGC OMU-ARAN	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	284,210,621
21	PERSONNEL COST	144,878,603
2101	SALARY	128,780,981
210101	SALARIES AND WAGES	128,780,981
21010101	SALARY	128,780,981
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,097,623
210202	SOCIAL CONTRIBUTIONS	16,097,623
21020201	NHIS	6,439,049
21020202	CONTRIBUTORY PENSION	9,658,574
22	OTHER RECURRENT COSTS	68,794,705
2202	OVERHEAD COST	15,289,355
220201	TRAVEL & TRANSPORT - GENERAL	2,433,614
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,521,223
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	912,392
220202	UTILITIES - GENERAL	1,541,866
22020201	ELECTRICITY CHARGES	1,013,807
22020202	TELEPHONE CHARGES	71,966
22020204	SATELLITE BROADCASTING ACCESS CHARGES	202,693
22020205	WATER RATES	202,693
22020206	SEWERAGE CHARGES	50,707
220203	MATERIALS & SUPPLIES - GENERAL	2,382,633
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,013,807
22020302	BOOKS	304,245
22020303	NEWSPAPERS	101,415
22020304	MAGAZINES & PERIODICALS	152,122
22020305	PRINTING OF NON SECURITY DOCUMENTS	101,415
22020306	PRINTING OF SECURITY DOCUMENTS	202,693
22020307	DRUGS & MEDICAL SUPPLIES	304,108
22020309	UNIFORMS & OTHER CLOTHING	101,415
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	101,415
220204	MAINTENANCE SERVICES - GENERAL	2,037,424
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	253,537
22020402	MAINTENANCE OF OFFICE FURNITURE	201,816
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	152,122
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	507,074
22020405	MAINTENANCE OF PLANTS/GENERATORS	922,875
220205	TRAINING - GENERAL	1,013,807
22020501	LOCAL TRAINING	1,013,807
220206	OTHER SERVICES - GENERAL	304,142
22020606	CLEANING & FUMIGATION SERVICES	304,142
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	608,047
22020702	INFORMATION TECHNOLOGY CONSULTING	304,142
22020704	ENGINEERING SERVICES	101,415
22020706	SURVEYING SERVICES	202,490
220208	FUEL & LUBRICANTS - GENERAL	912,597
22020801	MOTOR VEHICLE FUEL COST	405,522
22020803	PLANT / GENERATOR FUEL COST	507,074
220210	MISCELLANEOUS	4,055,225
22021001	REFRESHMENT & MEALS	811,045
22021002	HONORARIUM & SITTING ALLOWANCE	405,522
22021003	PUBLICITY & ADVERTISEMENTS	101,380
22021004	MEDICAL EXPENSES	304,142
22021007	WELFARE PACKAGES	1,013,807



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021009	SPORTING ACTIVITIES	1,013,807	
22021010	DIRECT TEACHING & LABORATORY COST	405,522	
2205	SUBSIDIES	53,505,350	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	53,505,350	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	53,505,350	
23	CAPITAL EXPENDITURE	70,537,313	
2301	FIXED ASSETS PURCHASED	14,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000	
23010119	PURCHASE OF POWER GENERATING SET	7,000,000	
2302	CONSTRUCTION / PROVISION	54,037,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	54,037,313	
23020104	CONSTRUCTION / PROVISION OF HOUSING	54,037,313	
2304	PRESERVATION OF THE ENVIRONMENT	2,500,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,500,000	
23040102	EROSION & FLOOD CONTROL	2,500,000	
	TOTAL PERSONNEL	144,878,603	
	TOTAL OVERHEAD	68,794,705	
	TOTAL RECURRENT	213,673,308	
	TOTAL CAPITAL	70,537,313	
	TOTAL ALLOCATION	284,210,621	
	FGGC OMU-ARAN		
CODE	PROJECT NAME	TYPE	AMOUNT
OMUARAN002008011	PURCHASE OF 240KVA PERKINS GENERATOR	NEW	7,000,000
OMUARAN003008028	CONSTRUCTION OF 1NO ASSEMBLY HALL	NEW	14,537,313
OMUARAN004008039	PERIMETER FENCING (PHASE 2) 5200M	NEW	10,000,000
OMUARAN005008047	RENOVATION AND REROOFING OF 3NOS BLOCK OF 4 CLASSROOMS	NEW	14,000,000
OMUARAN006008058	RENOVATION AND REROOFING OF 3NOS BLOCK OF HOSTELS	NEW	13,000,000
OMUARAN007008070	REPAIR OF 4NOS BOREHOLES	NEW	2,500,000
OMUARAN007995	PURCHASE OF TOYTA HILUX PICK UP VAN	NEW	7,000,000
OMUARAN008008082	PROVISION OF DRAINAGES TO CONTROL EROSION	NEW	2,500,000
0517026073	FGGC OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	479,482,012	
21	PERSONNEL COST	321,825,033	
2101	SALARY	285,906,696	
210101	SALARIES AND WAGES	285,906,696	
21010101	SALARY	285,906,696	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,918,337	
210201	ALLOWANCES	180,000	
21020101	NON REGULAR ALLOWANCES	180,000	
210202	SOCIAL CONTRIBUTIONS	35,738,337	
21020201	NHIS	14,295,335	
21020202	CONTRIBUTORY PENSION	21,443,002	
22	OTHER RECURRENT COSTS	112,426,397	
2202	OVERHEAD COST	26,590,676	
220201	TRAVEL & TRANSPORT - GENERAL	4,156,246	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,844,253	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,119,803	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	480,804	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	711,386	
220202	UTILITIES - GENERAL	2,344,899	
22020201	ELECTRICITY CHARGES	711,386	
22020202	TELEPHONE CHARGES	184,457	
22020203	INTERNET ACCESS CHARGES	395,197	
22020205	WATER RATES	526,929	
22020206	SEWERAGE CHARGES	526,929	
220203	MATERIALS & SUPPLIES - GENERAL	7,041,615	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,119,803	
22020302	BOOKS	711,386	
22020303	NEWSPAPERS	711,623	
22020304	MAGAZINES & PERIODICALS	711,623	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020305	PRINTING OF NON SECURITY DOCUMENTS		395,197
22020307	DRUGS & MEDICAL SUPPLIES		711,386
22020309	UNIFORMS & OTHER CLOTHING		1,067,078
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,067,078
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		546,440
220204	MAINTENANCE SERVICES - GENERAL		5,256,541
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		711,386
22020402	MAINTENANCE OF OFFICE FURNITURE		1,067,078
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		764,110
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		816,834
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,119,803
22020406	OTHER MAINTENANCE SERVICES		777,330
220205	TRAINING - GENERAL		592,873
22020501	LOCAL TRAINING		592,873
220206	OTHER SERVICES - GENERAL		526,929
22020601	SECURITY SERVICES		263,465
22020606	CLEANING & FUMIGATION SERVICES		263,465
220208	FUEL & LUBRICANTS - GENERAL		658,662
22020801	MOTOR VEHICLE FUEL COST		658,662
220210	MISCELLANEOUS		6,012,911
22021001	REFRESHMENT & MEALS		1,422,771
22021002	HONORARIUM & SITTING ALLOWANCE		711,386
22021003	PUBLICITY & ADVERTISEMENTS		177,847
22021006	POSTAGES & COURIER SERVICES		540,149
22021007	WELFARE PACKAGES		1,778,464
22021009	SPORTING ACTIVITIES		670,908
22021010	DIRECT TEACHING & LABORATORY COST		711,386
2205	SUBSIDIES		85,835,721
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		85,835,721
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		85,835,721
23	CAPITAL EXPENDITURE		45,230,582
2301	FIXED ASSETS PURCHASED		5,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,500,000
23010105	PURCHASE OF MOTOR VEHICLES		5,500,000
2302	CONSTRUCTION / PROVISION		12,730,582
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		12,730,582
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		3,730,582
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		9,000,000
2303	REHABILITATION / REPAIRS		21,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		21,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		21,000,000
2304	PRESERVATION OF THE ENVIRONMENT		6,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		6,000,000
23040102	EROSION & FLOOD CONTROL		6,000,000
	TOTAL PERSONNEL		321,825,033
	TOTAL OVERHEAD		112,426,397
	TOTAL RECURRENT		434,251,430
	TOTAL CAPITAL		45,230,582
	TOTAL ALLOCATION		479,482,012
	FGGC OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
XWRR008044	PURCHASE OF UTILITY VEHICLE	NEW	5,500,000
XWRR1008052	PROVISION OF WATER TREATMENT PLANT	NEW	3,730,582
XWRR2008063	CONSTRUCTION OF ACCESS ROAD NETWORK IN THE COLLEGE	NEW	9,000,000
XWRR3008072	RENOAVATION+ REROOFING AND REFLOORING OF 7NOS. DORMITORIES	NEW	7,500,000
XWRR3008079	RENOVATION+ REROOFING AND REFLOORING OF 8NOS. BLOCKS OF CLASSROOMS	NEW	7,500,000
XWRR3008086	RENOVATION+ REROOFING AND EQUIPING OF STUDENTS DINNING HALL	NEW	6,000,000
XWRR4008089	EROSION AND FLOOD CONTROL	NEW	6,000,000
0517026074	FGGC OYO		
CODE	LINE ITEM		AMOUNT



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2	EXPENDITURE	409,129,211	
21	PERSONNEL COST	253,414,076	
2101	SALARY	225,256,956	
210101	SALARIES AND WAGES	225,256,956	
21010101	SALARY	225,256,956	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,157,120	
210202	SOCIAL CONTRIBUTIONS	28,157,120	
21020201	NHIS	11,262,848	
21020202	CONTRIBUTORY PENSION	16,894,272	
22	OTHER RECURRENT COSTS	85,177,822	
2202	OVERHEAD COST	22,113,372	
220201	TRAVEL & TRANSPORT - GENERAL	7,623,955	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,033,055	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,590,900	
220202	UTILITIES - GENERAL	1,982,228	
22020201	ELECTRICITY CHARGES	1,219,833	
22020202	TELEPHONE CHARGES	508,264	
22020203	INTERNET ACCESS CHARGES	254,132	
220203	MATERIALS & SUPPLIES - GENERAL	2,998,755	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,287,186	
22020303	NEWSPAPERS	203,305	
22020307	DRUGS & MEDICAL SUPPLIES	508,264	
220204	MAINTENANCE SERVICES - GENERAL	5,082,636	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,524,791	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,728,096	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	508,264	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	813,222	
22020405	MAINTENANCE OF PLANTS/GENERATORS	508,264	
220206	OTHER SERVICES - GENERAL	763,249	
22020604	RESIDENTIAL RENT	254,986	
22020606	CLEANING & FUMIGATION SERVICES	508,264	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	304,958	
22020708	BUDGET PREPARATION	304,958	
220208	FUEL & LUBRICANTS - GENERAL	2,338,013	
22020801	MOTOR VEHICLE FUEL COST	1,524,791	
22020803	PLANT / GENERATOR FUEL COST	813,222	
220209	FINANCIAL CHARGES - GENERAL	104,702	
22020901	BANK CHARGES (OTHER THAN INTEREST)	104,702	
220210	MISCELLANEOUS	914,875	
22021001	REFRESHMENT & MEALS	406,611	
22021009	SPORTING ACTIVITIES	508,264	
2205	SUBSIDIES	63,064,451	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	63,064,451	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	63,064,451	
23	CAPITAL EXPENDITURE	70,537,313	
2302	CONSTRUCTION / PROVISION	70,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,537,313	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70,537,313	
	TOTAL PERSONNEL	253,414,076	
	TOTAL OVERHEAD	85,177,822	
	TOTAL RECURRENT	338,591,898	
	TOTAL CAPITAL	70,537,313	
	TOTAL ALLOCATION	409,129,211	
	FGGC OYO		
CODE	PROJECT NAME	TYPE	AMOUNT
XOYO008101	RENOVATION AND FENCING OF 10 NOS BLOCKS OF STUDENTS HOSTELS	NEW	12,537,313
XOYO008106	RENOVATION OF 5 BLOCKS OF 30 CLASSROOMS	NEW	13,000,000
XOYO008109	COMPLETION OF PRIMETER FENCE AND LANDSCAPING OF FRONT 2 ENTRANCE OF THE SCHOOL PREMISES	NEW	5,000,000
XOYO008113	PROCUREMENT OF TRACTORS AND ACCESSORIES	NEW	8,000,000
XOYO008115	CONSTRUCTION OF SPORT PAVILION+VOLLEYBALL AND HANDBALL COURT	NEW	10,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
XOYO008116	PROCUREMENT OF 30 SEATER BUS FOR STUDENTS	NEW 10,000,000
XOYO008118	FENCING OF 10 NOS BLOCKS OF STUDENT HOSTEL	NEW 12,000,000
0517026075	FGGC SHAGAMU	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	401,877,644
21	PERSONNEL COST	265,741,369
2101	SALARY	236,214,551
210101	SALARIES AND WAGES	236,214,551
21010101	SALARY	236,214,551
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,526,819
210202	SOCIAL CONTRIBUTIONS	29,526,819
21020201	NHIS	11,810,728
21020202	CONTRIBUTORY PENSION	17,716,091
22	OTHER RECURRENT COSTS	90,949,740
2202	OVERHEAD COST	21,511,097
220201	TRAVEL & TRANSPORT - GENERAL	3,362,284
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,491,948
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	905,888
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	388,957
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	575,491
220202	UTILITIES - GENERAL	1,896,956
22020201	ELECTRICITY CHARGES	575,491
22020202	TELEPHONE CHARGES	149,220
22020203	INTERNET ACCESS CHARGES	319,703
22020205	WATER RATES	426,271
22020206	SEWERAGE CHARGES	426,271
220203	MATERIALS & SUPPLIES - GENERAL	5,696,465
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	905,888
22020302	BOOKS	575,491
22020303	NEWSPAPERS	575,683
22020304	MAGAZINES & PERIODICALS	575,683
22020305	PRINTING OF NON SECURITY DOCUMENTS	319,703
22020307	DRUGS & MEDICAL SUPPLIES	575,491
22020309	UNIFORMS & OTHER CLOTHING	863,236
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	863,236
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	442,055
220204	MAINTENANCE SERVICES - GENERAL	4,252,391
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	575,491
22020402	MAINTENANCE OF OFFICE FURNITURE	863,236
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	618,143
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	660,795
22020405	MAINTENANCE OF PLANTS/GENERATORS	905,888
22020406	OTHER MAINTENANCE SERVICES	628,838
220205	TRAINING - GENERAL	479,618
22020501	LOCAL TRAINING	479,618
220206	OTHER SERVICES - GENERAL	426,271
22020601	SECURITY SERVICES	213,135
22020606	CLEANING & FUMIGATION SERVICES	213,135
220208	FUEL & LUBRICANTS - GENERAL	532,838
22020801	MOTOR VEHICLE FUEL COST	532,838
220210	MISCELLANEOUS	4,864,273
22021001	REFRESHMENT & MEALS	1,150,981
22021002	HONORARIUM & SITTING ALLOWANCE	575,491
22021003	PUBLICITY & ADVERTISEMENTS	143,873
22021006	POSTAGES & COURIER SERVICES	436,965
22021007	WELFARE PACKAGES	1,438,727
22021009	SPORTING ACTIVITIES	542,745
22021010	DIRECT TEACHING & LABORATORY COST	575,491
2205	SUBSIDIES	69,438,643
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	69,438,643
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	69,438,643
23	CAPITAL EXPENDITURE	45,186,534
2302	CONSTRUCTION / PROVISION	45,186,534



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	45,186,534	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,686,534	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	24,500,000	
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	10,000,000	
	TOTAL PERSONNEL	265,741,369	
	TOTAL OVERHEAD	90,949,740	
	TOTAL RECURRENT	356,691,110	
	TOTAL CAPITAL	45,186,534	
	TOTAL ALLOCATION	401,877,644	
FGGC SHAGAMU			
CODE	PROJECT NAME	TYPE	AMOUNT
XSHG008123	INSULATION OF UNDERGROUND AMOURED CABLE TO HOSTEL/CLASSROOMS	NEW	10,686,534
XSHG1008131	COMPLETION OF SPORT COMPLEX	NEW	24,500,000
XSHG2008137	WATER TREATMENT/RETICULATION OF BOREHOLE	NEW	10,000,000
0517026076	FGGC GUMI TAMBAWAL		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	594,431,219	
21	PERSONNEL COST	64,390,791	
2101	SALARY	57,236,258	
210101	SALARIES AND WAGES	57,236,258	
21010101	SALARY	57,236,258	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,154,532	
210202	SOCIAL CONTRIBUTIONS	7,154,532	
21020201	NHIS	2,861,813	
21020202	CONTRIBUTORY PENSION	4,292,719	
22	OTHER RECURRENT COSTS	80,040,429	
2202	OVERHEAD COST	20,694,642	
220201	TRAVEL& TRANSPORT - GENERAL	4,065,839	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,016,460	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,049,379	
220202	UTILITIES - GENERAL	1,046,953	
22020201	ELECTRICITY CHARGES	1,016,460	
22020206	SEWERAGE CHARGES	30,494	
220203	MATERIALS & SUPPLIES - GENERAL	5,184,484	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,032,919	
22020302	BOOKS	203,292	
22020303	NEWSPAPERS	50,823	
22020306	PRINTING OF SECURITY DOCUMENTS	153,009	
22020307	DRUGS & MEDICAL SUPPLIES	762,345	
22020309	UNIFORMS & OTHER CLOTHING	813,168	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	152,469	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,016,460	
220204	MAINTENANCE SERVICES - GENERAL	1,473,867	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	254,115	
22020402	MAINTENANCE OF OFFICE FURNITURE	304,938	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	508,230	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	406,584	
220205	TRAINING - GENERAL	152,469	
22020501	LOCAL TRAINING	152,469	
220206	OTHER SERVICES - GENERAL	559,053	
22020606	CLEANING & FUMIGATION SERVICES	559,053	
220208	FUEL & LUBRICANTS - GENERAL	4,167,485	
22020801	MOTOR VEHICLE FUEL COST	1,524,690	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	304,938	
22020803	PLANT / GENERATOR FUEL COST	1,829,627	
22020806	COOKING GAS/FUEL COST	508,230	
220209	FINANCIAL CHARGES - GENERAL	101,646	
22020901	BANK CHARGES (OTHER THAN INTEREST)	101,646	
220210	MISCELLANEOUS	3,942,847	
22021001	REFRESHMENT & MEALS	508,230	
22021002	HONORARIUM & SITTING ALLOWANCE	304,938	
22021003	PUBLICITY & ADVERTISEMENTS	893,468	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021006	POSTAGES & COURIER SERVICES	50,823	
22021007	WELFARE PACKAGES	508,230	
22021009	SPORTING ACTIVITIES	304,938	
22021010	DIRECT TEACHING & LABORATORY COST	813,168	
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT	508,230	
22021031	CURRICULUM DEVELOPMENT	50,823	
2205	SUBSIDIES	59,345,786	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	59,345,786	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	59,345,786	
23	CAPITAL EXPENDITURE	450,000,000	
2302	CONSTRUCTION / PROVISION	450,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	450,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	450,000,000	
	TOTAL PERSONNEL	64,390,791	
	TOTAL OVERHEAD	80,040,429	
	TOTAL RECURRENT	144,431,219	
	TOTAL CAPITAL	450,000,000	
	TOTAL ALLOCATION	594,431,219	
	FGGC GUMI TAMBAWAL		
CODE	PROJECT NAME	TYPE	AMOUNT
TAMBUWA001008108	COMPLETION OF DINING HALL/KITCHEN+ ASSEMBLY & FURNISHING	NEW	25,000,000
TAMBUWA002008117	COMPLETION OF 1 NO HOSTEL WITH MATRON APARTMENT/FENCING	NEW	35,000,000
TAMBUWA003008133	COMPLETION OF ONGOING PROJECT AT FGGC TAMBWA	NEW	195,000,000
	COMPLETION OF STAFF ROOM/FURNISHING	NEW	10,000,000
	COMPLETION OF MODERN LIBRARY	NEW	20,000,000
	MOVEMENT TO PERMANENT SITE	NEW	20,000,000
	COMPLETION OF SPORTS PAVILION/FURNISHING	NEW	40,000,000
TAMBUWA004008146	MOTORISED BOREHOLE WITH 10+000 GALLON (45 CUBIC METRE) STEEL ELEVATED OVERHEAD TANK & WATER RETICULATION	NEW	55,000,000
TAMBUWA005008157	CONSTRUCTION OF SICK-BAY/FURNISHING AND EQUIPMENT	NEW	50,000,000
0517026077	FGGC UMUAHIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	472,832,974	
21	PERSONNEL COST	182,263,437	
2101	SALARY	162,011,944	
210101	SALARIES AND WAGES	162,011,944	
21010101	SALARY	162,011,944	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,251,493	
210202	SOCIAL CONTRIBUTIONS	20,251,493	
21020201	NHIS	8,100,597	
21020202	CONTRIBUTORY PENSION	12,150,896	
22	OTHER RECURRENT COSTS	97,569,537	
2202	OVERHEAD COST	23,663,643	
220201	TRAVEL& TRANSPORT - GENERAL	5,928,114	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,859,402	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,068,713	
220202	UTILITIES - GENERAL	2,644,663	
22020201	ELECTRICITY CHARGES	2,034,356	
22020202	TELEPHONE CHARGES	508,589	
22020203	INTERNET ACCESS CHARGES	101,718	
220203	MATERIALS & SUPPLIES - GENERAL	6,184,443	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,525,767	
22020305	PRINTING OF NON SECURITY DOCUMENTS	81,374	
22020307	DRUGS & MEDICAL SUPPLIES	2,542,945	
22020309	UNIFORMS & OTHER CLOTHING	254,295	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,271,473	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	508,589	
220204	MAINTENANCE SERVICES - GENERAL	5,614,824	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,542,945	
22020402	MAINTENANCE OF OFFICE FURNITURE	630,650	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,525,767	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	203,436	
22020405	MAINTENANCE OF PLANTS/GENERATORS	508,589	
22020406	OTHER MAINTENANCE SERVICES	203,436	
220206	OTHER SERVICES - GENERAL	488,246	
22020601	SECURITY SERVICES	488,246	
220208	FUEL & LUBRICANTS - GENERAL	1,267,414	
22020801	MOTOR VEHICLE FUEL COST	392,636	
22020803	PLANT / GENERATOR FUEL COST	874,778	
220209	FINANCIAL CHARGES - GENERAL	254,295	
22020901	BANK CHARGES (OTHER THAN INTEREST)	254,295	
220210	MISCELLANEOUS	1,281,644	
22021001	REFRESHMENT & MEALS	518,761	
22021009	SPORTING ACTIVITIES	762,884	
2205	SUBSIDIES	73,905,894	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	73,905,894	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	73,905,894	
23	CAPITAL EXPENDITURE	193,000,000	
2301	FIXED ASSETS PURCHASED	143,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	143,000,000	
23010101	PURCHASE / ACQUISITION OF LAND	5,000,000	
23010102	PURCHASE OF OFFICE BUILDINGS	60,000,000	
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	78,000,000	
2302	CONSTRUCTION / PROVISION	50,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000	
	TOTAL PERSONNEL	182,263,437	
	TOTAL OVERHEAD	97,569,537	
	TOTAL RECURRENT	279,832,974	
	TOTAL CAPITAL	193,000,000	
	TOTAL ALLOCATION	472,832,974	
	FGGC UMUAHIA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCUMU001006921	EROSION CONTROL AND DRAINAGE IN THE COMPOUND	NEW	5,000,000
FGGCUMU002006925	CONSTRUCTION 1 NO ASSEMBLY EXAMS	NEW	10,000,000
FGGCUMU002006928	CONSTRUCTION OF 1 NO KITCHEN AND DINNING HALL	NEW	50,000,000
	COMPLETION OF PRINCIPAL'S HOUSE	NEW	3,000,000
	RENOVATION OF 6 BLOCK STAFF QUARTERS	NEW	60,000,000
FGGCUMU003006931	CONSTRUCTION OF 1 NO DORMITORY OF ONE STOREY BUILDING	NEW	15,000,000
FGGCUMU004006934	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	50,000,000
0517026078	FGGC WUKARI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	348,455,166	
21	PERSONNEL COST	171,630,471	
2101	SALARY	152,560,419	
210101	SALARIES AND WAGES	152,560,419	
21010101	SALARY	152,560,419	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,070,052	
210202	SOCIAL CONTRIBUTIONS	19,070,052	
21020201	NHIS	7,628,021	
21020202	CONTRIBUTORY PENSION	11,442,031	
22	OTHER RECURRENT COSTS	106,287,382	
2202	OVERHEAD COST	18,713,619	
220201	TRAVEL & TRANSPORT - GENERAL	1,866,400	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,379,331	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	364,046	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	123,024	
220202	UTILITIES - GENERAL	2,831,465	
22020201	ELECTRICITY CHARGES	1,213,485	
22020202	TELEPHONE CHARGES	202,248	



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020203	INTERNET ACCESS CHARGES		202,248
22020205	WATER RATES		808,990
22020206	SEWERAGE CHARGES		404,495
220203	MATERIALS & SUPPLIES - GENERAL		4,975,289
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,011,238
22020302	BOOKS		303,371
22020303	NEWSPAPERS		70,787
22020304	MAGAZINES & PERIODICALS		101,124
22020305	PRINTING OF NON SECURITY DOCUMENTS		252,809
22020306	PRINTING OF SECURITY DOCUMENTS		303,371
22020307	DRUGS & MEDICAL SUPPLIES		1,011,238
22020308	FIELD & CAMPING MATERIALS SUPPLIES		202,248
22020309	UNIFORMS & OTHER CLOTHING		606,743
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,112,361
220204	MAINTENANCE SERVICES - GENERAL		4,044,951
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,314,609
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		808,990
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		505,619
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,011,238
22020406	OTHER MAINTENANCE SERVICES		404,495
220205	TRAINING - GENERAL		404,495
22020501	LOCAL TRAINING		404,495
220206	OTHER SERVICES - GENERAL		960,676
22020601	SECURITY SERVICES		505,619
22020604	RESIDENTIAL RENT		252,809
22020606	CLEANING & FUMIGATION SERVICES		202,248
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		182,023
22020708	BUDGET PREPARATION		182,023
220208	FUEL & LUBRICANTS - GENERAL		606,743
22020801	MOTOR VEHICLE FUEL COST		303,371
22020803	PLANT / GENERATOR FUEL COST		303,371
220209	FINANCIAL CHARGES - GENERAL		50,562
22020901	BANK CHARGES (OTHER THAN INTEREST)		50,562
220210	MISCELLANEOUS		2,791,016
22021001	REFRESHMENT & MEALS		151,686
22021002	HONORARIUM & SITTING ALLOWANCE		252,809
22021003	PUBLICITY & ADVERTISEMENTS		303,371
22021006	POSTAGES & COURIER SERVICES		121,349
22021007	WELFARE PACKAGES		252,809
22021009	SPORTING ACTIVITIES		505,619
22021010	DIRECT TEACHING & LABORATORY COST		101,124
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT		900,001
22021031	CURRICULUM DEVELOPMENT		202,248
2205	SUBSIDIES		87,573,763
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		87,573,763
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		87,573,763
23	CAPITAL EXPENDITURE		70,537,313
2302	CONSTRUCTION / PROVISION		11,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		11,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		11,000,000
2303	REHABILITATION / REPAIRS		46,037,313
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		46,037,313
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		46,037,313
2304	PRESERVATION OF THE ENVIRONMENT		13,500,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		13,500,000
23040102	EROSION & FLOOD CONTROL		13,500,000
	TOTAL PERSONNEL		171,630,471
	TOTAL OVERHEAD		106,287,382
	TOTAL RECURRENT		277,917,853
	TOTAL CAPITAL		70,537,313
	TOTAL ALLOCATION		348,455,166
	FGGC WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT



2014 APPROPRIATION ACT			
CODE	LINE ITEM		AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
FGGCWUKARI001007565	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	11,000,000
FGGCWUKARI002007567	RENOVATION OF 2 HOSTEL BLOCKS	NEW	9,400,000
FGGCWUKARI002007568	RENOVATION OF DINNING HALL/KITCHEN	NEW	13,000,000
FGGCWUKARI002007569	RE-ROOFING OF 2 CLASSROOM BLOCKS	NEW	11,100,000
FGGCWUKARI002007570	RENOVATION OF ADMINISTRATIVE BLOCK	NEW	12,537,313
FGGCWUKARI003007572	CONTROL OF EROSION ON THE COMPOUND	NEW	13,500,000
0517026079	FGGC+ YOLA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		314,316,354
21	PERSONNEL COST		144,353,475
2101	SALARY		128,314,200
210101	SALARIES AND WAGES		128,314,200
21010101	SALARY		128,314,200
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,039,275
210202	SOCIAL CONTRIBUTIONS		16,039,275
21020201	NHIS		6,415,710
21020202	CONTRIBUTORY PENSION		9,623,565
22	OTHER RECURRENT COSTS		94,811,231
2202	OVERHEAD COST		17,336,459
220201	TRAVEL& TRANSPORT - GENERAL		3,635,498
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,339,315
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		663,754
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		316,215
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		316,215
220202	UTILITIES - GENERAL		1,131,617
22020201	ELECTRICITY CHARGES		663,754
22020202	TELEPHONE CHARGES		467,863
220203	MATERIALS & SUPPLIES - GENERAL		4,039,976
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		663,754
22020302	BOOKS		467,863
22020303	NEWSPAPERS		467,863
22020304	MAGAZINES & PERIODICALS		467,863
22020305	PRINTING OF NON SECURITY DOCUMENTS		708,264
22020307	DRUGS & MEDICAL SUPPLIES		467,863
22020309	UNIFORMS & OTHER CLOTHING		94,710
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		701,794
220204	MAINTENANCE SERVICES - GENERAL		4,205,260
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		467,863
22020402	MAINTENANCE OF OFFICE FURNITURE		701,794
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		430,834
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		897,686
22020405	MAINTENANCE OF PLANTS/GENERATORS		663,754
22020406	OTHER MAINTENANCE SERVICES		1,043,328
220206	OTHER SERVICES - GENERAL		774,250
22020601	SECURITY SERVICES		774,250
220210	MISCELLANEOUS		3,549,857
22021001	REFRESHMENT & MEALS		935,726
22021002	HONORARIUM & SITTING ALLOWANCE		467,863
22021003	PUBLICITY & ADVERTISEMENTS		116,966
22021006	POSTAGES & COURIER SERVICES		701,794
22021007	WELFARE PACKAGES		663,754
22021009	SPORTING ACTIVITIES		663,754
2205	SUBSIDIES		77,474,772
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		77,474,772
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		77,474,772
23	CAPITAL EXPENDITURE		75,151,649
2301	FIXED ASSETS PURCHASED		3,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,000,000	
2302	CONSTRUCTION / PROVISION	72,151,649	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	72,151,649	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	32,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,151,649	
	TOTAL PERSONNEL	144,353,475	
	TOTAL OVERHEAD	94,811,231	
	TOTAL RECURRENT	239,164,705	
	TOTAL CAPITAL	75,151,649	
	TOTAL ALLOCATION	314,316,354	
	FGGC+ YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCYOLA001006989	CAPACITY BUILDING (TRAINING OF STAFF IN BASIC SUBJECTS)	NEW	3,000,000
FGGCYOLA002006991	CONSTRUCTION OF 10NOS 3BEDROOM STAFF QUARTERS	NEW	15,000,000
FGGCYOLA002006992	COMPLETION OF PRINCIPALS HOUSE	NEW	8,000,000
FGGCYOLA002006993	CONSTRUCTION OF 1BLOCK OF 6 CLASSROOMS	NEW	9,000,000
FGGCYOLA003006994	CONSTRUCTION/REHABILITATION OF ACCESS ROAD AND CONSTRUCTION OF DRAINAGES	NEW	10,151,649
FGGCYOLA003006995	COMPLETION OF RENOVATION OF GIRLS HOSTEL		30,000,000
0517026080	FSTC AHOADA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	239,563,415	
21	PERSONNEL COST	85,710,734	
2101	SALARY	76,187,319	
210101	SALARIES AND WAGES	76,187,319	
21010101	SALARY	76,187,319	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,523,415	
210202	SOCIAL CONTRIBUTIONS	9,523,415	
21020201	NHIS	3,809,366	
21020202	CONTRIBUTORY PENSION	5,714,049	
22	OTHER RECURRENT COSTS	76,315,368	
2202	OVERHEAD COST	14,239,717	
220201	TRAVEL & TRANSPORT - GENERAL	2,529,696	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,529,696	
220202	UTILITIES - GENERAL	1,214,254	
22020201	ELECTRICITY CHARGES	1,011,879	
22020203	INTERNET ACCESS CHARGES	202,376	
220203	MATERIALS & SUPPLIES - GENERAL	3,804,663	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,011,879	
22020303	NEWSPAPERS	60,713	
22020305	PRINTING OF NON SECURITY DOCUMENTS	505,939	
22020307	DRUGS & MEDICAL SUPPLIES	1,416,630	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	809,503	
220204	MAINTENANCE SERVICES - GENERAL	2,124,945	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,011,879	
22020402	MAINTENANCE OF OFFICE FURNITURE	303,564	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	303,564	
22020405	MAINTENANCE OF PLANTS/GENERATORS	404,751	
22020406	OTHER MAINTENANCE SERVICES	101,188	
220205	TRAINING - GENERAL	505,939	
22020501	LOCAL TRAINING	505,939	
220206	OTHER SERVICES - GENERAL	1,163,660	
22020604	RESIDENTIAL RENT	860,097	
22020606	CLEANING & FUMIGATION SERVICES	303,564	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	728,553	
22020702	INFORMATION TECHNOLOGY CONSULTING	222,613	
22020706	SURVEYING SERVICES	505,939	
220208	FUEL & LUBRICANTS - GENERAL	1,662,067	
22020801	MOTOR VEHICLE FUEL COST	1,054,940	
22020803	PLANT / GENERATOR FUEL COST	607,127	
220210	MISCELLANEOUS	505,939	
22021007	WELFARE PACKAGES	505,939	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2205	SUBSIDIES	62,075,651	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	62,075,651	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,075,651	
23	CAPITAL EXPENDITURE	77,537,313	
2301	FIXED ASSETS PURCHASED	27,608,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	27,608,000	
23010108	PURCHASE OF BUSES	16,008,000	
23010113	PURCHASE OF COMPUTERS	10,000,000	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,600,000	
2302	CONSTRUCTION / PROVISION	49,929,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	49,929,313	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	39,929,313	
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	
	TOTAL PERSONNEL	85,710,734	
	TOTAL OVERHEAD	76,315,368	
	TOTAL RECURRENT	162,026,102	
	TOTAL CAPITAL	77,537,313	
	TOTAL ALLOCATION	239,563,415	
	FSTC AHOADA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCAHO001007377	PROCUREMENT OF 1 NO TOYOTA CIVILIAN {50 SEATER}	NEW	16,008,000
FSTCAHO002007388	COMPUTER SKILL EQUIPMENT-PROCUREMENT OF 50 COMPUTERS+1 INTERNET SERVER+ 10 PHOTOCOPIERS+ 25 SCANNERS 10 PRINTERS+50 UPS AND CAPACITY BUILDING 5 TEACHERS	NEW	10,000,000
FSTCAHO003007415	PROCUREMENT OF 1 NO BIZHUB C220 MULTIPURPOSE PRINTER/PHOTOCOPYING MACHINE	NEW	1,600,000
FSTCAHO004007425	COMPLETION OF 1 NO GIRLS HOSTEL	NEW	17,537,313
FSTCAHO004007427	CONSTRUCTION OF 1 NO STOREY BUILDING OF 12 CLASSROOMS	NEW	22,392,000
FSTCAHO005007437	CONSTRUCTION OF 5KM INTERLOCKING PAVEMENT WALKWAY	NEW	10,000,000
0517026081	FSTC AWKA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	406,369,479	
21	PERSONNEL COST	186,355,521	
2101	SALARY	165,542,686	
210101	SALARIES AND WAGES	165,542,686	
21010101	SALARY	165,542,686	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,812,836	
210201	ALLOWANCES	120,000	
21020101	NON REGULAR ALLOWANCES	120,000	
210202	SOCIAL CONTRIBUTIONS	20,692,836	
21020201	NHIS	8,277,134	
21020202	CONTRIBUTORY PENSION	12,415,701	
22	OTHER RECURRENT COSTS	92,312,449	
2202	OVERHEAD COST	18,935,079	
220201	TRAVEL& TRANSPORT - GENERAL	5,227,188	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,532,870	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,823,666	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	342,378	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	528,274	
220202	UTILITIES - GENERAL	1,924,981	
22020201	ELECTRICITY CHARGES	1,013,148	
22020202	TELEPHONE CHARGES	658,546	
22020206	SEWERAGE CHARGES	253,287	
220203	MATERIALS & SUPPLIES - GENERAL	4,467,982	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,013,148	
22020302	BOOKS	607,889	
22020303	NEWSPAPERS	466,048	
22020304	MAGAZINES & PERIODICALS	405,259	
22020305	PRINTING OF NON SECURITY DOCUMENTS	405,259	
22020307	DRUGS & MEDICAL SUPPLIES	455,917	
22020309	UNIFORMS & OTHER CLOTHING		



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	658,546	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	253,287	
220204	MAINTENANCE SERVICES - GENERAL	3,140,759	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	658,546	
22020402	MAINTENANCE OF OFFICE FURNITURE	303,944	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	455,917	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	810,518	
22020405	MAINTENANCE OF PLANTS/GENERATORS	911,833	
220205	TRAINING - GENERAL	1,114,463	
22020501	LOCAL TRAINING	1,114,463	
220206	OTHER SERVICES - GENERAL	151,972	
22020606	CLEANING & FUMIGATION SERVICES	151,972	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	151,972	
22020705	ARCHITECTURAL SERVICES	151,972	
220208	FUEL & LUBRICANTS - GENERAL	536,968	
22020801	MOTOR VEHICLE FUEL COST	233,024	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	151,972	
22020803	PLANT / GENERATOR FUEL COST	151,972	
220210	MISCELLANEOUS	2,218,794	
22021001	REFRESHMENT & MEALS	354,602	
22021002	HONORARIUM & SITTING ALLOWANCE	405,259	
22021003	PUBLICITY & ADVERTISEMENTS	121,578	
22021007	WELFARE PACKAGES	121,578	
22021009	SPORTING ACTIVITIES	1,215,778	
2205	SUBSIDIES	73,377,370	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	73,377,370	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	73,377,370	
23	CAPITAL EXPENDITURE	127,701,509	
2301	FIXED ASSETS PURCHASED	10,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	
23010108	PURCHASE OF BUSES	10,000,000	
2302	CONSTRUCTION / PROVISION	81,701,509	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	81,701,509	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	27,701,509	
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	6,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	45,000,000	
2303	REHABILITATION / REPAIRS	30,500,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,500,000	
23030102	REHABILITATION / REPAIRS - ELECTRICITY	2,500,000	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	28,000,000	
2304	PRESERVATION OF THE ENVIRONMENT	2,500,000	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,500,000	
23040102	EROSION & FLOOD CONTROL	2,500,000	
2305	OTHER CAPITAL PROJECTS	3,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,000,000	
23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000	
	TOTAL PERSONNEL	186,355,521	
	TOTAL OVERHEAD	92,312,449	
	TOTAL RECURRENT	278,667,970	
	TOTAL CAPITAL	127,701,509	
	TOTAL ALLOCATION	406,369,479	
	FSTC AWKA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCAWKA01007624	PURCHASE OF 1 NO 30 SEATER TOYOTA COASTER BUS	NEW	10,000,000
FSTCAWKA02007627	PROVISION OF WATER TREATMENT FACILITIES	NEW	3,000,000
FSTCAWKA03007633	CONSTRUCTION OF ONE BLOCK OF 2 STOREY 18 CLASSROOM	NEW	10,000,000
FSTCAWKA03007637	COMPLETION AND EQUIPING OF DINNING/ASSEMBLY HALL	NEW	7,164,196
FSTCAWKA03007641	CONSTRUCTION OF A DUPLEX AND 2 STOREY OF 3 FLATS	NEW	10,537,313
FSTCAWKA04007646	COMPLETION OF SPORTS PAVILLION	NEW	6,000,000



2014 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT (=N=)
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FSTCAWKA05007654	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 45,000,000
FSTCAWKA06007775	REHABILITATION/REPAIRS OF STREET LIGHT/ELECTRICITY SYSTEM	NEW 2,500,000
FSTCAWKA07007780	REHABILITATION OF 2 BLOCKS OF CLASSROOM	NEW 10,000,000
FSTCAWKA07007784	REHABILITATION OF SCHOOL MULTI-PURPOSE HALL	NEW 18,000,000
FSTCAWKA08007789	CONSTRUCTION OF DRAINAGE SYSTEM/EROSION CONTROL	NEW 2,500,000
FSTCAWKA09007795	PROCUREMENT OF HARDWARES AND SOFTWARES	NEW 3,000,000
0517026082	FSTC JUBU-IMUSHIN	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	352,864,574
21	PERSONNEL COST	211,432,941
2101	SALARY	187,940,392
210101	SALARIES AND WAGES	187,940,392
21010101	SALARY	187,940,392
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,492,549
210202	SOCIAL CONTRIBUTIONS	23,492,549
21020201	NHIS	9,397,020
21020202	CONTRIBUTORY PENSION	14,095,529
22	OTHER RECURRENT COSTS	70,828,630
2202	OVERHEAD COST	14,761,512
220201	TRAVEL & TRANSPORT - GENERAL	2,872,922
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,519,972
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,215,977
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	136,974
220202	UTILITIES - GENERAL	2,249,558
22020201	ELECTRICITY CHARGES	709,320
22020202	TELEPHONE CHARGES	486,391
22020203	INTERNET ACCESS CHARGES	506,657
22020204	SATELLITE BROADCASTING ACCESS CHARGES	303,994
22020206	SEWERAGE CHARGES	243,195
220203	MATERIALS & SUPPLIES - GENERAL	2,462,354
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	506,657
22020302	BOOKS	303,994
22020303	NEWSPAPERS	121,598
22020304	MAGAZINES & PERIODICALS	101,331
22020305	PRINTING OF NON SECURITY DOCUMENTS	101,331
22020306	PRINTING OF SECURITY DOCUMENTS	202,663
22020307	DRUGS & MEDICAL SUPPLIES	364,793
22020309	UNIFORMS & OTHER CLOTHING	303,994
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	455,991
220204	MAINTENANCE SERVICES - GENERAL	2,665,017
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	486,391
22020402	MAINTENANCE OF OFFICE FURNITURE	405,326
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	506,657
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	709,320
22020405	MAINTENANCE OF PLANTS/GENERATORS	303,994
22020406	OTHER MAINTENANCE SERVICES	253,329
220205	TRAINING - GENERAL	506,657
22020501	LOCAL TRAINING	506,657
220208	FUEL & LUBRICANTS - GENERAL	1,643,981
22020801	MOTOR VEHICLE FUEL COST	506,657
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	205,075
22020803	PLANT / GENERATOR FUEL COST	810,651
22020806	COOKING GAS/FUEL COST	121,598
220209	FINANCIAL CHARGES - GENERAL	182,397
22020901	BANK CHARGES (OTHER THAN INTEREST)	182,397
220210	MISCELLANEOUS	2,178,626
22021001	REFRESHMENT & MEALS	253,329
22021002	HONORARIUM & SITTING ALLOWANCE	303,994
22021003	PUBLICITY & ADVERTISEMENTS	303,994
22021006	POSTAGES & COURIER SERVICES	202,663



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021007	WELFARE PACKAGES	506,657	
22021009	SPORTING ACTIVITIES	303,994	
22021010	DIRECT TEACHING & LABORATORY COST	303,994	
2205	SUBSIDIES	56,067,119	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,067,119	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,067,119	
23	CAPITAL EXPENDITURE	70,603,002	
2301	FIXED ASSETS PURCHASED	6,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	6,000,000	
2302	CONSTRUCTION / PROVISION	64,603,002	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,603,002	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	23,205,450	
23020104	CONSTRUCTION / PROVISION OF HOUSING	41,397,552	
	TOTAL PERSONNEL	211,432,941	
	TOTAL OVERHEAD	70,828,630	
	TOTAL RECURRENT	282,261,572	
	TOTAL CAPITAL	70,603,002	
	TOTAL ALLOCATION	352,864,574	
	FSTC JUBU-IMUSHIN		
CODE	PROJECT NAME	TYPE	AMOUNT
IJ. MUSHIN 01008450	PURCHASE OF MOTOR VEHICLE	NEW	6,000,000
IJ. MUSHIN 02008451	CONSTRUCTION OF HOSTEL	NEW	10,086,297
IJ. MUSHIN 02008453	CONSTRUCTION OF 4 UNITS OF BUNGALOW	NEW	7,002,565
IJ. MUSHIN 02008454	CONSTRUCTION OF STAFF QUARTERS	NEW	6,116,588
IJ. MUSHIN 03008455	CONSTRUCTION OF PERIMETER FENCE	NEW	9,000,000
IJ. MUSHIN 03008456	CONSTRUCTION OF 4 BLOCKS OF 6 CLASSROOMS	NEW	7,388,716
IJ. MUSHIN 03008457	CONSTRUCTION OF MULTIPURPOSE HALL	NEW	10,605,880
IJ. MUSHIN 03008458	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	9,402,956
IJ. MUSHIN 03008459	CONSTRUCTION / PROVISION OF WATER FACILITIES	NEW	5,000,000
0517026083	FSTC MICHIKA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	255,936,971	
21	PERSONNEL COST	62,808,599	
2101	SALARY	55,776,532	
210101	SALARIES AND WAGES	55,776,532	
21010101	SALARY	55,776,532	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,032,067	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	6,972,067	
21020201	NHIS	2,788,827	
21020202	CONTRIBUTORY PENSION	4,183,240	
22	OTHER RECURRENT COSTS	65,591,059	
2202	OVERHEAD COST	17,296,478	
220201	TRAVEL & TRANSPORT - GENERAL	4,067,150	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,067,150	
220202	UTILITIES - GENERAL	2,745,326	
22020201	ELECTRICITY CHARGES	1,220,145	
22020205	WATER RATES	1,525,181	
220203	MATERIALS & SUPPLIES - GENERAL	2,287,772	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,016,787	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,270,984	
220204	MAINTENANCE SERVICES - GENERAL	2,602,976	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,779,378	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	305,036	
22020405	MAINTENANCE OF PLANTS/GENERATORS	518,562	
220206	OTHER SERVICES - GENERAL	1,780,300	
22020601	SECURITY SERVICES	1,016,787	
22020606	CLEANING & FUMIGATION SERVICES	763,513	
220208	FUEL & LUBRICANTS - GENERAL	3,812,953	
22020801	MOTOR VEHICLE FUEL COST	1,525,181	
22020803	PLANT / GENERATOR FUEL COST	1,016,787	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020806	COOKING GAS/FUEL COST		1,270,984
2205	SUBSIDIES		48,294,581
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		48,294,581
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		48,294,581
23	CAPITAL EXPENDITURE		127,537,313
2302	CONSTRUCTION / PROVISION		127,537,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		127,537,313
23020104	CONSTRUCTION / PROVISION OF HOUSING		127,537,313
	TOTAL PERSONNEL		62,808,599
	TOTAL OVERHEAD		65,591,059
	TOTAL RECURRENT		128,399,658
	TOTAL CAPITAL		127,537,313
	TOTAL ALLOCATION		255,936,971
	FSTC MICHIKA		
CODE	PROJECT NAME	TYPE	AMOUNT
MICHIKA001008279	ELECTRICAL WORKSHOP	NEW	22,000,000
MICHIKA002008280	3 NOS OF 2 BEDROOM STAFF QUARTERS	NEW	20,000,000
MICHIKA003008281	LIBRARY COMPLEX	NEW	10,000,000
MICHIKA004008282	FABRICATION AND WELDING WORKSHOP	NEW	12,000,000
MICHIKA005008283	FURNITURE AND CRAFT WORKSHOP	NEW	18,537,313
MICHIKA006008285	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	45,000,000
0517026084	FSTC TUNGBO - YENAGOA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		236,328,450
21	PERSONNEL COST		88,636,819
2101	SALARY		78,788,283
210101	SALARIES AND WAGES		78,788,283
21010101	SALARY		78,788,283
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,848,535
210202	SOCIAL CONTRIBUTIONS		9,848,535
21020201	NHIS		3,939,414
21020202	CONTRIBUTORY PENSION		5,909,121
22	OTHER RECURRENT COSTS		70,154,318
2202	OVERHEAD COST		15,284,508
220201	TRAVEL& TRANSPORT - GENERAL		3,040,456
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,026,971
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,013,485
220202	UTILITIES - GENERAL		1,501,108
22020201	ELECTRICITY CHARGES		1,013,485
22020202	TELEPHONE CHARGES		487,622
220203	MATERIALS & SUPPLIES - GENERAL		4,053,941
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,013,485
22020302	BOOKS		405,394
22020303	NEWSPAPERS		405,394
22020304	MAGAZINES & PERIODICALS		405,394
22020307	DRUGS & MEDICAL SUPPLIES		608,091
22020309	UNIFORMS & OTHER CLOTHING		608,091
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		608,091
220204	MAINTENANCE SERVICES - GENERAL		2,837,759
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,013,485
22020402	MAINTENANCE OF OFFICE FURNITURE		608,091
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,216,182
220208	FUEL & LUBRICANTS - GENERAL		1,520,228
22020803	PLANT / GENERATOR FUEL COST		1,520,228
220210	MISCELLANEOUS		2,331,016
22021003	PUBLICITY & ADVERTISEMENTS		405,394
22021006	POSTAGES & COURIER SERVICES		405,394
22021009	SPORTING ACTIVITIES		1,013,485
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		506,743



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2205	SUBSIDIES	54,869,810	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,869,810	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,869,810	
23	CAPITAL EXPENDITURE	77,537,313	
2301	FIXED ASSETS PURCHASED	77,537,313	
230101	PURCHASE OF FIXED ASSETS - GENERAL	77,537,313	
23010101	PURCHASE / ACQUISITION OF LAND	77,537,313	
	TOTAL PERSONNEL	88,636,819	
	TOTAL OVERHEAD	70,154,318	
	TOTAL RECURRENT	158,791,137	
	TOTAL CAPITAL	77,537,313	
	TOTAL ALLOCATION	236,328,450	
	FSTC TUNGBO - YENAGOA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCTUNGB001008015	COMPLETION OF 1NO BLOCK OF 6 CLASSROOMS	NEW	10,000,000
FSTCTUNGB001008024	COMPLETION AND FURNISHING OF LIBRARY	NEW	10,000,000
FSTCTUNGB001008032	COMPLETION OF ICT WORKSHOP	NEW	10,000,000
FSTCTUNGB001008036	CONSTRUCTION OF PERIMETER FENCING	NEW	8,000,000
FSTCTUNGB001008038	CONSTRUCTION OF 2 BLOCK QUADRANGLE DORMITRY	NEW	12,537,313
FSTCTUNGB001008042	REHABILITATION OF TECHNICAL WORKSHOP	NEW	10,000,000
FSTCTUNGB001008046	CONSTRUCTION OF CATERING CRAFT WORKSHOP	NEW	12,000,000
FSTCTUNGB001008051	PROCUREMENT OF CONSUMABLE MATERIALS FOR VOCATIONAL AND TECHNICAL TRADES	NEW	5,000,000
0517026085	FSTC USI-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	304,041,652	
21	PERSONNEL COST	95,155,088	
2101	SALARY	84,528,967	
210101	SALARIES AND WAGES	84,528,967	
21010101	SALARY	84,528,967	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,626,121	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	10,566,121	
21020201	NHIS	4,226,448	
21020202	CONTRIBUTORY PENSION	6,339,673	
22	OTHER RECURRENT COSTS	71,886,564	
2202	OVERHEAD COST	17,623,730	
220201	TRAVEL& TRANSPORT - GENERAL	3,046,821	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,523,411	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,523,411	
220202	UTILITIES - GENERAL	5,078,036	
22020201	ELECTRICITY CHARGES	1,523,411	
22020202	TELEPHONE CHARGES	1,523,411	
22020203	INTERNET ACCESS CHARGES	1,523,411	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	507,804	
220203	MATERIALS & SUPPLIES - GENERAL	2,031,214	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,015,607	
22020303	NEWSPAPERS	203,121	
22020305	PRINTING OF NON SECURITY DOCUMENTS	304,682	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	507,804	
220204	MAINTENANCE SERVICES - GENERAL	2,437,457	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,015,607	
22020402	MAINTENANCE OF OFFICE FURNITURE	507,804	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	507,804	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	203,121	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020405	MAINTENANCE OF PLANTS/GENERATORS	203,121	
220205	TRAINING - GENERAL	914,046	
22020501	LOCAL TRAINING	914,046	
220206	OTHER SERVICES - GENERAL	1,475,577	
22020601	SECURITY SERVICES	967,773	
22020606	CLEANING & FUMIGATION SERVICES	507,804	
220208	FUEL & LUBRICANTS - GENERAL	1,015,607	
22020801	MOTOR VEHICLE FUEL COST	507,804	
22020803	PLANT / GENERATOR FUEL COST	507,804	
220210	MISCELLANEOUS	1,624,971	
22021001	REFRESHMENT & MEALS	304,682	
22021009	SPORTING ACTIVITIES	812,486	
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE	507,804	
2205	SUBSIDIES	54,262,834	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,262,834	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,262,834	
23	CAPITAL EXPENDITURE	137,000,000	
2301	FIXED ASSETS PURCHASED	5,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000,000	
2302	CONSTRUCTION / PROVISION	112,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	112,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	20,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	82,000,000	
2303	REHABILITATION / REPAIRS	20,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000	
23030103	REHABILITATION / REPAIRS - HOUSING	20,000,000	
	TOTAL PERSONNEL	95,155,088	
	TOTAL OVERHEAD	71,886,564	
	TOTAL RECURRENT	167,041,652	
	TOTAL CAPITAL	137,000,000	
	TOTAL ALLOCATION	304,041,652	
	FSTC USI-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCEKITI01008119	PURCHASE OF CHEMICALS LABORATORY AND INSTRUCTURAL MATERIAL	NEW	5,000,000
FSTCEKITI02008121	COMPLETION OF 1 BLOCK OF 3 BEDROOM	NEW	5,000,000
FSTCEKITI02008124	COMPLETION OF 1 BLOCK OF 2 BEDROOM	NEW	5,000,000
FSTCEKITI02008130	CONSTRUCTION OF 1 BLOCK OF 6 CLASSROOMS	NEW	10,000,000
FSTCEKITI03008140	WATER RETICULATION	NEW	10,000,000
FSTCEKITI04008144	CONSRUCTION AND EQUIPPING OF ELECTRICAL INSTALLATION AND MAINTENANCE WORKSHOP	NEW	37,000,000
FSTCEKITI04008149	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	NEW	45,000,000
FSTCEKITI05008153	RENOVATION OF HOSTELS	NEW	20,000,000
0517026086	FTC IKARE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		267,784,966
21	PERSONNEL COST		125,325,982
2101	SALARY		111,240,873
210101	SALARIES AND WAGES		111,240,873
21010101	SALARY		111,240,873
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,085,109
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		13,905,109
21020201	NHIS		5,562,044
21020202	CONTRIBUTORY PENSION		8,343,065
22	OTHER RECURRENT COSTS		75,921,671



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2202	OVERHEAD COST	19,439,278	
220201	TRAVEL & TRANSPORT - GENERAL	1,834,339	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	545,360	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,288,979	
220202	UTILITIES - GENERAL	2,305,279	
22020201	ELECTRICITY CHARGES	2,305,279	
220203	MATERIALS & SUPPLIES - GENERAL	3,138,104	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,288,979	
22020302	BOOKS	515,592	
22020303	NEWSPAPERS	102,580	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,230,952	
220204	MAINTENANCE SERVICES - GENERAL	6,672,927	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,032,600	
22020402	MAINTENANCE OF OFFICE FURNITURE	773,388	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,031,184	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,546,776	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,288,979	
220206	OTHER SERVICES - GENERAL	215,456	
22020606	CLEANING & FUMIGATION SERVICES	215,456	
220208	FUEL & LUBRICANTS - GENERAL	1,016,300	
22020801	MOTOR VEHICLE FUEL COST	1,016,300	
220210	MISCELLANEOUS	4,256,873	
22021004	MEDICAL EXPENSES	1,524,969	
22021006	POSTAGES & COURIER SERVICES	554,900	
22021009	SPORTING ACTIVITIES	1,037,627	
22021010	DIRECT TEACHING & LABORATORY COST	1,139,377	
2205	SUBSIDIES	56,482,393	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	56,482,393	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	56,482,393	
23	CAPITAL EXPENDITURE	66,537,313	
2301	FIXED ASSETS PURCHASED	9,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,000,000	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	9,000,000	
2302	CONSTRUCTION / PROVISION	46,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,537,313	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,537,313	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	21,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	
2303	REHABILITATION / REPAIRS	11,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,000,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,000,000	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,000,000	
	TOTAL PERSONNEL	125,325,982	
	TOTAL OVERHEAD	75,921,671	
	TOTAL RECURRENT	201,247,653	
	TOTAL CAPITAL	66,537,313	
	TOTAL ALLOCATION	267,784,966	
	FTC IKARE		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCIKARE01007873	PROCUREMENT OF LABORATORIES/WORKSHOP'S CONSUMMABLES	NEW	9,000,000
FTCIKARE02007885	COMPLETION OF ASSEMBLY HALL	NEW	10,537,313
FTCIKARE03007900	COMPLETION OF 1 NO. 2 BEDROOM FLAT	NEW	10,000,000
FTCIKARE03007906	CONSTRUCTION OF 1 NO. GIRLS HOSTEL	NEW	11,000,000
FTCIKARE04007911	WATER TREATMENT	NEW	5,000,000
FTCIKARE05007913	CONSTRUCTION OF PERIMETER FENCING	NEW	10,000,000
FTCIKARE06007917	REHABILITATION/REPAIR OF 2 NOS BOYS HOSTEL	NEW	5,000,000
FTCIKARE07007922	REHABILITATION/REPAIR OF ADMIN BLOCK	NEW	6,000,000
0517026087	FTC ILESA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	375,302,211	
21	PERSONNEL COST	225,424,310	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT (=N=)	
2101	SALARY		200,377,164
210101	SALARIES AND WAGES		200,377,164
21010101	SALARY		200,377,164
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,047,146
210202	SOCIAL CONTRIBUTIONS		25,047,146
21020201	NHIS		10,018,858
21020202	CONTRIBUTORY PENSION		15,028,287
22	OTHER RECURRENT COSTS		72,190,779
2202	OVERHEAD COST		17,275,852
220201	TRAVEL & TRANSPORT - GENERAL		3,757,625
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,030,670
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		952,394
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		312,376
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		462,184
220202	UTILITIES - GENERAL		1,313,045
22020201	ELECTRICITY CHARGES		749,327
22020202	TELEPHONE CHARGES		360,651
22020203	INTERNET ACCESS CHARGES		203,067
220203	MATERIALS & SUPPLIES - GENERAL		3,575,538
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		546,260
22020302	BOOKS		360,651
22020303	NEWSPAPERS		462,184
22020304	MAGAZINES & PERIODICALS		338,615
22020305	PRINTING OF NON SECURITY DOCUMENTS		304,600
22020307	DRUGS & MEDICAL SUPPLIES		462,184
22020309	UNIFORMS & OTHER CLOTHING		509,299
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		591,743
220204	MAINTENANCE SERVICES - GENERAL		2,992,232
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		462,184
22020402	MAINTENANCE OF OFFICE FURNITURE		591,743
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		619,769
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		670,742
22020405	MAINTENANCE OF PLANTS/GENERATORS		647,794
220205	TRAINING - GENERAL		749,327
22020501	LOCAL TRAINING		749,327
220208	FUEL & LUBRICANTS - GENERAL		1,253,549
22020801	MOTOR VEHICLE FUEL COST		203,067
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		805,377
22020803	PLANT / GENERATOR FUEL COST		245,105
220210	MISCELLANEOUS		3,634,535
22021001	REFRESHMENT & MEALS		518,235
22021002	HONORARIUM & SITTING ALLOWANCE		462,184
22021006	POSTAGES & COURIER SERVICES		490,210
22021007	WELFARE PACKAGES		850,861
22021009	SPORTING ACTIVITIES		850,861
22021010	DIRECT TEACHING & LABORATORY COST		462,184
2205	SUBSIDIES		54,914,927
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,914,927
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,914,927
23	CAPITAL EXPENDITURE		77,687,122
2301	FIXED ASSETS PURCHASED		13,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		13,000,000
23010108	PURCHASE OF BUSES		13,000,000
2302	CONSTRUCTION / PROVISION		41,687,122
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		41,687,122
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		41,687,122
2303	REHABILITATION / REPAIRS		23,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		23,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		5,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,000,000
	TOTAL PERSONNEL		225,424,310
	TOTAL OVERHEAD		72,190,779
	TOTAL RECURRENT		297,615,089



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL CAPITAL	77,687,122	
	TOTAL ALLOCATION	375,302,211	
	FTC ILESA		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCILESA01007943	PURCHASE OF SCHOOL BUS (35-SEATER)	NEW	13,000,000
FTCILESA02007950	ICT MAINTENANCE	NEW	3,149,808
FTCILESA02007952	CONSTRUCTION OF SCHOOL FENCE	NEW	13,537,313
FTCILESA02007957	CONSTRUCTION OF 1 NO BLOCK OF 6 CLASSROOMS	NEW	11,000,000
FTCILESA02007964	CONSTRUCTION OF ELECTRONICS W/SHOP	NEW	11,000,000
FTCILESA02007969	SCIENCE LABORATORY	NEW	3,000,000
FTCILESA03007981	RENOVATION OF STAFF QUARTERS	NEW	5,000,000
FTCILESA04007988	CAPACITY BUILDING/TRAINING	NEW	3,000,000
FTCILESA04007992	RENOVATION OF BOYS HOSTELS	NEW	5,000,000
FTCILESA04007996	RENOVATION OF GIRLS HOSTELS	NEW	5,000,000
FTCILESA04008000	RENOVATION OF CLASSROOMS	NEW	5,000,000
0517026088	FTC JALINGO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		317,130,394
21	PERSONNEL COST		132,096,448
2101	SALARY		117,259,065
210101	SALARIES AND WAGES		117,259,065
21010101	SALARY		117,259,065
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,837,383
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		14,657,383
21020201	NHIS		5,862,953
21020202	CONTRIBUTORY PENSION		8,794,430
22	OTHER RECURRENT COSTS		114,496,634
2202	OVERHEAD COST		24,531,450
220201	TRAVEL & TRANSPORT - GENERAL		6,080,433
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,026,811
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,053,622
220202	UTILITIES - GENERAL		2,780,785
22020201	ELECTRICITY CHARGES		1,824,130
22020203	INTERNET ACCESS CHARGES		405,362
22020205	WATER RATES		145,930
22020206	SEWERAGE CHARGES		405,362
220203	MATERIALS & SUPPLIES - GENERAL		6,899,265
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,053,622
22020302	BOOKS		608,043
22020303	NEWSPAPERS		210,788
22020304	MAGAZINES & PERIODICALS		202,681
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,013,405
22020307	DRUGS & MEDICAL SUPPLIES		608,043
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		202,681
220204	MAINTENANCE SERVICES - GENERAL		1,976,084
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		354,692
22020402	MAINTENANCE OF OFFICE FURNITURE		151,954
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		506,703
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		354,692
22020405	MAINTENANCE OF PLANTS/GENERATORS		304,022
22020406	OTHER MAINTENANCE SERVICES		304,022
220205	TRAINING - GENERAL		304,022
22020501	LOCAL TRAINING		304,022
220206	OTHER SERVICES - GENERAL		506,703
22020601	SECURITY SERVICES		202,681
22020606	CLEANING & FUMIGATION SERVICES		304,022
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		101,341
22020708	BUDGET PREPARATION		101,341
220208	FUEL & LUBRICANTS - GENERAL		4,616,062
22020801	MOTOR VEHICLE FUEL COST		684,049
22020803	PLANT / GENERATOR FUEL COST		3,830,673



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020806	COOKING GAS/FUEL COST	101,341	
220209	FINANCIAL CHARGES - GENERAL	50,670	
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,670	
220210	MISCELLANEOUS	1,216,087	
22021001	REFRESHMENT & MEALS	101,341	
22021003	PUBLICITY & ADVERTISEMENTS	50,670	
22021006	POSTAGES & COURIER SERVICES	50,670	
22021009	SPORTING ACTIVITIES	1,013,405	
2205	SUBSIDIES	89,965,184	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	89,965,184	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	89,965,184	
23	CAPITAL EXPENDITURE	70,537,313	
2302	CONSTRUCTION / PROVISION	70,537,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,537,313	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,500,000	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	48,037,313	
	TOTAL PERSONNEL	132,096,448	
	TOTAL OVERHEAD	114,496,634	
	TOTAL RECURRENT	246,593,081	
	TOTAL CAPITAL	70,537,313	
	TOTAL ALLOCATION	317,130,394	
	FTC JALINGO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCJAL001007814	COMPLETION OF 1NO. ADMINSTRATIVE BLOCK	NEW	9,500,000
FTCJAL002007820	PROVISION OF ELECTRICITY AT PERMANENT SITE (PHASE 1)	NEW	13,000,000
FTCJAL004007830	COMPLETION OF 1NO BLOCK OF 6 CLASSROOMS	NEW	10,537,313
FTCJAL004007834	COMPLETION OF 1NO BLOCK OF HOSTEL (BOYS)	NEW	15,000,000
FTCJAL004007837	COMPLETION OF 1NO BLOCK OF HOSTEL (GIRL)	NEW	12,000,000
FTCJAL004007842	PERIMETER FENCE 800M	NEW	10,500,000
0517026089	FTC KAFANCHAN		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	307,867,952	
21	PERSONNEL COST	153,091,544	
2101	SALARY	136,081,372	
210101	SALARIES AND WAGES	136,081,372	
21010101	SALARY	136,081,372	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,010,172	
210202	SOCIAL CONTRIBUTIONS	17,010,172	
21020201	NHIS	6,804,069	
21020202	CONTRIBUTORY PENSION	10,206,103	
22	OTHER RECURRENT COSTS	83,781,405	
2202	OVERHEAD COST	83,781,405	
220201	TRAVEL& TRANSPORT - GENERAL	14,474,448	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,877,294	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,230,731	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	954,366	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,412,057	
220202	UTILITIES - GENERAL	5,648,229	
22020201	ELECTRICITY CHARGES	4,236,172	
22020202	TELEPHONE CHARGES	1,412,057	
220203	MATERIALS & SUPPLIES - GENERAL	18,000,907	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,236,172	
22020302	BOOKS	1,885,567	
22020303	NEWSPAPERS	1,885,567	
22020304	MAGAZINES & PERIODICALS	1,885,567	
22020307	DRUGS & MEDICAL SUPPLIES	1,885,567	
22020309	UNIFORMS & OTHER CLOTHING	3,351,283	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,871,183	
220204	MAINTENANCE SERVICES - GENERAL	18,168,471	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,765,486	
22020402	MAINTENANCE OF OFFICE FURNITURE	3,577,212	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,412,057	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,648,229	
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,765,486	
220205	TRAINING - GENERAL	3,765,486	
22020501	LOCAL TRAINING	3,765,486	
220208	FUEL & LUBRICANTS - GENERAL	6,309,072	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,897,015	
22020803	PLANT / GENERATOR FUEL COST	1,412,057	
220210	MISCELLANEOUS	17,414,790	
22021001	REFRESHMENT & MEALS	3,294,800	
22021002	HONORARIUM & SITTING ALLOWANCE	1,412,057	
22021003	PUBLICITY & ADVERTISEMENTS	470,686	
22021006	POSTAGES & COURIER SERVICES	2,353,429	
22021007	WELFARE PACKAGES	4,236,172	
22021009	SPORTING ACTIVITIES	4,236,172	
22021010	DIRECT TEACHING & LABORATORY COST	1,411,474	
23	CAPITAL EXPENDITURE	70,995,004	
2301	FIXED ASSETS PURCHASED	52,995,004	
230101	PURCHASE OF FIXED ASSETS - GENERAL	52,995,004	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000	
23010113	PURCHASE OF COMPUTERS	5,000,000	
23010119	PURCHASE OF POWER GENERATING SET	5,000,000	
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	2,000,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	8,000,000	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	8,000,000	
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000	
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,995,004	
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,000,000	
2302	CONSTRUCTION / PROVISION	13,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,000,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	8,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,000,000	
2303	REHABILITATION / REPAIRS	3,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,000,000	
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,000,000	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,000,000	
2305	OTHER CAPITAL PROJECTS	2,000,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,000,000	
23050103	MONITORING AND EVALUATION	2,000,000	
	TOTAL PERSONNEL	153,091,544	
	TOTAL OVERHEAD	83,781,405	
	TOTAL RECURRENT	236,872,948	
	TOTAL CAPITAL	70,995,004	
	TOTAL ALLOCATION	307,867,952	
	FTC KAFANCHAN		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCKAF001007858	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	7,000,000
FTCKAF002007861	PURCHASE OF COMPUTERS	NEW	5,000,000
FTCKAF003007877	PURCHASE OF POWER GENERATING SET	NEW	5,000,000
FTCKAF004007888	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	NEW	2,000,000
FTCKAF005007894	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	5,000,000
FTCKAF006007898	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	NEW	8,000,000
FTCKAF007007904	PURCHASE OF AGRICULTURAL EQUIPMENT	NEW	8,000,000
FTCKAF008007909	PURCHASE OF SECURITY EQUIPMENT	NEW	5,000,000
FTCKAF009007912	PURCHASE OF INDUSTRIAL EQUIPMENT	NEW	5,995,004
FTCKAF010007915	PURCHASE OF RECREATIONAL FACILITIES	NEW	2,000,000
FTCKAF011007918	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	NEW	8,000,000
FTCKAF012007920	CONSTRUCTION / PROVISION OF HOUSING	NEW	5,000,000
FTCKAF013007924	REHABILITATION / REPAIRS - ELECTRICITY	NEW	1,000,000
FTCKAF014007926	REHABILITATION / REPAIRS - WATER FACILITIES	NEW	2,000,000
FTCKAF015007928	RESEARCH AND DEVELOPMENT	NEW	2,000,000
0517026090	FTC LASSA		
CODE	LINE ITEM	AMOUNT	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT (=N=)	
2	EXPENDITURE		193,945,750
21	PERSONNEL COST		81,276,489
2101	SALARY		72,245,768
210101	SALARIES AND WAGES		72,245,768
21010101	SALARY		72,245,768
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,030,721
210202	SOCIAL CONTRIBUTIONS		9,030,721
21020201	NHIS		3,612,288
21020202	CONTRIBUTORY PENSION		5,418,433
22	OTHER RECURRENT COSTS		67,530,758
2202	OVERHEAD COST		15,972,126
220201	TRAVEL & TRANSPORT - GENERAL		2,496,517
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,107,781
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		672,628
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		288,803
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		427,306
220202	UTILITIES - GENERAL		1,408,502
22020201	ELECTRICITY CHARGES		427,306
22020202	TELEPHONE CHARGES		110,797
22020203	INTERNET ACCESS CHARGES		237,382
22020205	WATER RATES		316,509
22020206	SEWERAGE CHARGES		316,509
220203	MATERIALS & SUPPLIES - GENERAL		4,229,662
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		672,628
22020302	BOOKS		427,306
22020303	NEWSPAPERS		427,448
22020304	MAGAZINES & PERIODICALS		427,448
22020305	PRINTING OF NON SECURITY DOCUMENTS		237,382
22020307	DRUGS & MEDICAL SUPPLIES		427,306
22020309	UNIFORMS & OTHER CLOTHING		640,958
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		640,958
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		328,228
220204	MAINTENANCE SERVICES - GENERAL		3,157,427
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		427,306
22020402	MAINTENANCE OF OFFICE FURNITURE		640,958
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		458,975
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		490,645
22020405	MAINTENANCE OF PLANTS/GENERATORS		672,628
22020406	OTHER MAINTENANCE SERVICES		466,916
220205	TRAINING - GENERAL		356,119
22020501	LOCAL TRAINING		356,119
220206	OTHER SERVICES - GENERAL		316,509
22020601	SECURITY SERVICES		158,254
22020606	CLEANING & FUMIGATION SERVICES		158,254
220208	FUEL & LUBRICANTS - GENERAL		395,636
22020801	MOTOR VEHICLE FUEL COST		395,636
220210	MISCELLANEOUS		3,611,754
22021001	REFRESHMENT & MEALS		854,611
22021002	HONORARIUM & SITTING ALLOWANCE		427,306
22021003	PUBLICITY & ADVERTISEMENTS		106,826
22021006	POSTAGES & COURIER SERVICES		324,449
22021007	WELFARE PACKAGES		1,068,264
22021009	SPORTING ACTIVITIES		402,992
22021010	DIRECT TEACHING & LABORATORY COST		427,306
2205	SUBSIDIES		51,558,633
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		51,558,633
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		51,558,633
23	CAPITAL EXPENDITURE		45,138,503
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010119	PURCHASE OF POWER GENERATING SET		8,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		2,000,000
2302	CONSTRUCTION / PROVISION		10,138,503



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CODE	LINE ITEM		AMOUNT (=N=)
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		10,138,503
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		10,138,503
2303	REHABILITATION / REPAIRS		25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		25,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		25,000,000
	TOTAL PERSONNEL		81,276,489
	TOTAL OVERHEAD		67,530,758
	TOTAL RECURRENT		148,807,247
	TOTAL CAPITAL		45,138,503
	TOTAL ALLOCATION		193,945,750
	FTC LASSA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCLASSA01008199	250KVA	NEW	8,000,000
FSTCLASSA02008200	BOOKS AND INSTRUCTIONAL MATERIALS	NEW	2,000,000
FSTCLASSA03008202	WATER RETICULATION	NEW	10,138,503
FSTCLASSA04008205	1200M PERIMETER FENCING	NEW	15,000,000
FSTCLASSA04008214	RENOVATION OF DINNING HALL AND KITCHEN	NEW	10,000,000
0517026091	FTC OHANSO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		301,126,604
21	PERSONNEL COST		140,468,117
2101	SALARY		124,700,548
210101	SALARIES AND WAGES		124,700,548
21010101	SALARY		124,700,548
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,767,569
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		15,587,569
21020201	NHIS		6,235,027
21020202	CONTRIBUTORY PENSION		9,352,541
22	OTHER RECURRENT COSTS		82,121,174
2202	OVERHEAD COST		17,913,937
220201	TRAVEL& TRANSPORT - GENERAL		3,563,513
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,375,675
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,187,838
220202	UTILITIES - GENERAL		1,662,973
22020201	ELECTRICITY CHARGES		1,187,838
22020202	TELEPHONE CHARGES		475,135
220203	MATERIALS & SUPPLIES - GENERAL		2,947,181
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,187,838
22020302	BOOKS		475,135
22020303	NEWSPAPERS		96,370
22020307	DRUGS & MEDICAL SUPPLIES		475,135
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		712,703
220204	MAINTENANCE SERVICES - GENERAL		4,751,351
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		475,135
22020402	MAINTENANCE OF OFFICE FURNITURE		712,703
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		950,270
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,425,405
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,187,838
220205	TRAINING - GENERAL		1,187,838
22020501	LOCAL TRAINING		1,187,838
220208	FUEL & LUBRICANTS - GENERAL		356,351
22020803	PLANT / GENERATOR FUEL COST		356,351
220210	MISCELLANEOUS		3,444,730
22021001	REFRESHMENT & MEALS		950,270
22021003	PUBLICITY & ADVERTISEMENTS		118,784
22021006	POSTAGES & COURIER SERVICES		712,703
22021009	SPORTING ACTIVITIES		1,187,838
22021010	DIRECT TEACHING & LABORATORY COST		475,135
2205	SUBSIDIES		64,207,237
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		64,207,237
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		64,207,237



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CODE	LINE ITEM		AMOUNT (=N=)
23	CAPITAL EXPENDITURE		78,537,313
2302	CONSTRUCTION / PROVISION		78,537,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		78,537,313
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		23,537,313
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		18,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		37,000,000
	TOTAL PERSONNEL		140,468,117
	TOTAL OVERHEAD		82,121,174
	TOTAL RECURRENT		222,589,291
	TOTAL CAPITAL		78,537,313
	TOTAL ALLOCATION		301,126,604
	FTC OHANSO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCOHN001007947	PERIMETER FENCING	NEW	5,000,000
FTCOHN001007954	DINING HALL/KITCHEN COMPLEX	NEW	5,537,313
FTCOHN001007959	MECHANICAL WORKSHOP	NEW	5,000,000
FTCOHN001007967	RENOVATION OF CLASS ROOM AND HOSTEL	NEW	8,000,000
FTCOHN002007971	EQUIPING OF RADIO AND TELEVISION W/SHOP	NEW	8,000,000
FTCOHN002007990	COMPUTER SKILL TRAINING	NEW	5,000,000
FTCOHN002007994	REFURBISHING AND SERVICING OF LATHE MACHINE IN MECH CRAFT W/SHOP	NEW	5,000,000
FTCOHN003008005	EQUIPING FABRICATION AND WELDING W/SHOP	NEW	8,000,000
FTCOHN003008016	EQUIPING OF ELECTRICAL INSTALLATION W/SHOP	NEW	9,000,000
FTCOHN003008022	EQUIPING OF PLUMBING AND PIPING W/SHOP	NEW	10,000,000
FTCOHN003008029	CONSTRUCTION AND EQUIPING OF BRICKLAYING AND CONCRETING W/SHOP	NEW	10,000,000
0517026092	FTC OROZO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		520,863,674
21	PERSONNEL COST		362,369,002
2101	SALARY		322,105,779
210101	SALARIES AND WAGES		322,105,779
21010101	SALARY		322,105,779
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		40,263,222
210202	SOCIAL CONTRIBUTIONS		40,263,222
21020201	NHIS		16,105,289
21020202	CONTRIBUTORY PENSION		24,157,933
22	OTHER RECURRENT COSTS		87,924,543
2202	OVERHEAD COST		17,525,996
220201	TRAVEL & TRANSPORT - GENERAL		1,080,853
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		506,213
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		202,485
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		68,427
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		303,728
220202	UTILITIES - GENERAL		1,316,154
22020201	ELECTRICITY CHARGES		1,214,911
22020202	TELEPHONE CHARGES		101,243
220203	MATERIALS & SUPPLIES - GENERAL		2,118,303
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		708,698
22020302	BOOKS		202,485
22020303	NEWSPAPERS		101,243
22020304	MAGAZINES & PERIODICALS		151,864
22020307	DRUGS & MEDICAL SUPPLIES		549,043
22020309	UNIFORMS & OTHER CLOTHING		202,485
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		202,485
220204	MAINTENANCE SERVICES - GENERAL		5,831,574
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,022,550
22020402	MAINTENANCE OF OFFICE FURNITURE		708,698
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,214,911
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,721,124
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,164,290
220205	TRAINING - GENERAL		1,113,669
22020501	LOCAL TRAINING		1,113,669



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220208	FUEL & LUBRICANTS - GENERAL	1,721,124	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	708,698	
22020803	PLANT / GENERATOR FUEL COST	1,012,426	
220210	MISCELLANEOUS	4,344,320	
22021001	REFRESHMENT & MEALS	404,970	
22021002	HONORARIUM & SITTING ALLOWANCE	1,113,669	
22021003	PUBLICITY & ADVERTISEMENTS	303,728	
22021006	POSTAGES & COURIER SERVICES	101,243	
22021007	WELFARE PACKAGES	1,104,557	
22021009	SPORTING ACTIVITIES	1,214,911	
22021010	DIRECT TEACHING & LABORATORY COST	101,243	
2205	SUBSIDIES	70,398,547	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	70,398,547	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	70,398,547	
23	CAPITAL EXPENDITURE	70,570,129	
2301	FIXED ASSETS PURCHASED	10,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000	
2302	CONSTRUCTION / PROVISION	50,132,816	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,132,816	
23020104	CONSTRUCTION / PROVISION OF HOUSING	42,032,816	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	6,100,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,000,000	
2303	REHABILITATION / REPAIRS	10,437,313	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,437,313	
23030103	REHABILITATION / REPAIRS - HOUSING	10,437,313	
	TOTAL PERSONNEL	362,369,002	
	TOTAL OVERHEAD	87,924,543	
	TOTAL RECURRENT	450,293,545	
	TOTAL CAPITAL	70,570,129	
	TOTAL ALLOCATION	520,863,674	
	FTC OROZO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCOROZO 1008460	PROCUREMENT OF ASSORTED INSTRUCTIONAL MATERIALS & CONSUMABLES FOR TRAINING STUDENTS.	NEW	10,000,000
FTCOROZO 2008461	CONSTRUCTION OF GENERAL W/SHOP FOR INDUSTRIAL PROJECT UNIT.	NEW	5,000,000
FTCOROZO 2008462	CONSTRUCTION OF 1NO. PLUMBING & FITTING W/SHOP .	NEW	4,032,816
FTCOROZO 2008463	CONSTRUCTION OF REFRIGERATION & AIR CONDITIONING W/SHOP.	NEW	10,000,000
FTCOROZO 2008464	CONSTRUCTION OF 1NO. STOREY 12 CLASSROOM.	NEW	13,000,000
FTCOROZO 2008465	CONSTRUCTION OF W/SHOP & EQUIPMENT (INSTRUMENT MECHANIC)	NEW	10,000,000
FTCOROZO 3008466	CONSTRUCTION OF LIBRARY COMPLEX.	NEW	6,100,000
FTCOROZO 4008467	CONSTRUCTION OF GENERAL W/SHOP FOR INDUSTRIAL PROJECT UNIT.	NEW	2,000,000
FTCOROZO 5008468	RENOVATION/REHABILITATION OF CLASSROOMS 6 BLOCKS.	NEW	10,437,313
0517026093	FTC OTOBI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	231,876,812	
21	PERSONNEL COST	106,149,708	
2101	SALARY	94,355,296	
210101	SALARIES AND WAGES	94,355,296	
21010101	SALARY	94,355,296	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,794,412	
210202	SOCIAL CONTRIBUTIONS	11,794,412	
21020201	NHIS	4,717,765	
21020202	CONTRIBUTORY PENSION	7,076,647	
22	OTHER RECURRENT COSTS	84,660,855	
2202	OVERHEAD COST	18,040,875	
220201	TRAVEL& TRANSPORT - GENERAL	5,527,203	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,527,203	
220202	UTILITIES - GENERAL	2,077,168	



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CODE	LINE ITEM		AMOUNT (=N=)
22020201	ELECTRICITY CHARGES		1,215,903
22020203	INTERNET ACCESS CHARGES		303,976
22020205	WATER RATES		303,976
22020206	SEWERAGE CHARGES		253,313
220203	MATERIALS & SUPPLIES - GENERAL		3,931,421
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,114,578
22020302	BOOKS		30,398
22020303	NEWSPAPERS		202,651
22020304	MAGAZINES & PERIODICALS		303,976
22020305	PRINTING OF NON SECURITY DOCUMENTS		202,651
22020306	PRINTING OF SECURITY DOCUMENTS		253,313
22020307	DRUGS & MEDICAL SUPPLIES		1,519,879
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		303,976
220204	MAINTENANCE SERVICES - GENERAL		2,634,457
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,215,903
22020402	MAINTENANCE OF OFFICE FURNITURE		506,626
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		303,976
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		303,976
22020405	MAINTENANCE OF PLANTS/GENERATORS		303,976
220205	TRAINING - GENERAL		506,626
22020501	LOCAL TRAINING		506,626
220206	OTHER SERVICES - GENERAL		405,301
22020601	SECURITY SERVICES		202,651
22020606	CLEANING & FUMIGATION SERVICES		202,651
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		202,651
22020706	SURVEYING SERVICES		202,651
220208	FUEL & LUBRICANTS - GENERAL		1,114,578
22020801	MOTOR VEHICLE FUEL COST		506,626
22020803	PLANT / GENERATOR FUEL COST		607,952
220209	FINANCIAL CHARGES - GENERAL		101,325
22020901	BANK CHARGES (OTHER THAN INTEREST)		101,325
220210	MISCELLANEOUS		1,540,144
22021001	REFRESHMENT & MEALS		253,313
22021002	HONORARIUM & SITTING ALLOWANCE		303,976
22021003	PUBLICITY & ADVERTISEMENTS		202,651
22021006	POSTAGES & COURIER SERVICES		20,265
22021007	WELFARE PACKAGES		253,313
22021009	SPORTING ACTIVITIES		506,626
2205	SUBSIDIES		66,619,980
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		66,619,980
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		66,619,980
23	CAPITAL EXPENDITURE		41,066,250
2302	CONSTRUCTION / PROVISION		38,605,355
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		38,605,355
23020104	CONSTRUCTION / PROVISION OF HOUSING		28,210,355
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		10,395,000
2303	REHABILITATION / REPAIRS		2,460,895
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		2,460,895
23030102	REHABILITATION / REPAIRS - ELECTRICITY		2,460,895
	TOTAL PERSONNEL		106,149,708
	TOTAL OVERHEAD		84,660,855
	TOTAL RECURRENT		190,810,562
	TOTAL CAPITAL		41,066,250
	TOTAL ALLOCATION		231,876,812
	FTC OTOBI		
CODE	PROJECT NAME	TYPE	AMOUNT
XOTO007448	COMPLETION OF 3000 CAPACITY ASSEMBLY HALL	NEW	13,210,355
XOTO007451	COMPLETION OF 1 BLOCK OF VOCATIONAL SUBJECTS LABORATORIES FOR H/ECONS+ VISUAL/FINE ART AND INTRO. TECH	NEW	15,000,000
XOTO1007466	COMPLETION OF PERIMETER FENCE	NEW	10,395,000
XOTO2007469	REHABILITATION OF STREET LIGHT	NEW	2,460,895
0517026094	FTC OTUPKO		



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		308,087,403
21	PERSONNEL COST		166,427,268
2101	SALARY		147,562,016
210101	SALARIES AND WAGES		147,562,016
21010101	SALARY		147,562,016
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,865,252
210201	ALLOWANCES		420,000
21020101	NON REGULAR ALLOWANCES		420,000
210202	SOCIAL CONTRIBUTIONS		18,445,252
21020201	NHIS		7,378,101
21020202	CONTRIBUTORY PENSION		11,067,151
22	OTHER RECURRENT COSTS		70,941,325
2202	OVERHEAD COST		16,778,780
220201	TRAVEL & TRANSPORT - GENERAL		2,622,601
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,163,728
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		706,598
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		303,389
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		448,886
220202	UTILITIES - GENERAL		1,479,637
22020201	ELECTRICITY CHARGES		448,886
22020202	TELEPHONE CHARGES		116,393
22020203	INTERNET ACCESS CHARGES		249,370
22020205	WATER RATES		332,494
22020206	SEWERAGE CHARGES		332,494
220203	MATERIALS & SUPPLIES - GENERAL		4,443,276
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		706,598
22020302	BOOKS		448,886
22020303	NEWSPAPERS		449,036
22020304	MAGAZINES & PERIODICALS		449,036
22020305	PRINTING OF NON SECURITY DOCUMENTS		249,370
22020307	DRUGS & MEDICAL SUPPLIES		448,886
22020309	UNIFORMS & OTHER CLOTHING		673,329
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		673,329
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		344,805
220204	MAINTENANCE SERVICES - GENERAL		3,316,890
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		448,886
22020402	MAINTENANCE OF OFFICE FURNITURE		673,329
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		482,155
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		515,424
22020405	MAINTENANCE OF PLANTS/GENERATORS		706,598
22020406	OTHER MAINTENANCE SERVICES		490,497
220205	TRAINING - GENERAL		374,104
22020501	LOCAL TRAINING		374,104
220206	OTHER SERVICES - GENERAL		332,494
22020601	SECURITY SERVICES		166,247
22020606	CLEANING & FUMIGATION SERVICES		166,247
220208	FUEL & LUBRICANTS - GENERAL		415,617
22020801	MOTOR VEHICLE FUEL COST		415,617
220210	MISCELLANEOUS		3,794,161
22021001	REFRESHMENT & MEALS		897,772
22021002	HONORARIUM & SITTING ALLOWANCE		448,886
22021003	PUBLICITY & ADVERTISEMENTS		112,222
22021006	POSTAGES & COURIER SERVICES		340,835
22021007	WELFARE PACKAGES		1,122,215
22021009	SPORTING ACTIVITIES		423,344
22021010	DIRECT TEACHING & LABORATORY COST		448,886
2205	SUBSIDIES		54,162,545
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,162,545
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,162,545
23	CAPITAL EXPENDITURE		70,718,811
2302	CONSTRUCTION / PROVISION		70,718,811
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,718,811



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020104	CONSTRUCTION / PROVISION OF HOUSING	70,718,811	
	TOTAL PERSONNEL	166,427,268	
	TOTAL OVERHEAD	70,941,325	
	TOTAL RECURRENT	237,368,593	
	TOTAL CAPITAL	70,718,811	
	TOTAL ALLOCATION	308,087,403	
	FTC OTUPKO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTC OTKPO007859	CONSTRUCTION OF PERIMETER FENCING	NEW	13,000,000
FTC OTKPO007864	EQUIPPING OF MOTOR VEHICLE WORKSHOP	NEW	10,000,000
FTC OTKPO007867	CONSTRUCTION OF AND EQUIPPING OF CATERING CRAFT WORKSHOP	NEW	8,761,904
FTC OTKPO007874	EQUIPPING OF BASIC BOOK KEEPING SHOP	NEW	10,000,000
FTC OTKPO007884	CONSTRUCTION OF SINGLE	NEW	11,000,000
FTC OTKPO007895	EQUIPPING OF ELECTRICAL INSTALLATION WORKSHOP	NEW	12,573,313
FTC OTKPO007902	NETWORKING OF BURSARY	NEW	5,383,594
0517026095	FTC SHIRORO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		307,890,575
21	PERSONNEL COST		143,915,552
2101	SALARY		127,711,602
210101	SALARIES AND WAGES		127,711,602
21010101	SALARY		127,711,602
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,203,950
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		15,963,950
21020201	NHIS		6,385,580
21020202	CONTRIBUTORY PENSION		9,578,370
22	OTHER RECURRENT COSTS		93,437,709
2202	OVERHEAD COST		16,356,825
220201	TRAVEL & TRANSPORT - GENERAL		5,055,721
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,033,433
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,022,288
220202	UTILITIES - GENERAL		2,730,089
22020201	ELECTRICITY CHARGES		2,527,861
22020205	WATER RATES		101,114
22020206	SEWERAGE CHARGES		101,114
220203	MATERIALS & SUPPLIES - GENERAL		1,765,003
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,011,144
22020302	BOOKS		101,114
22020303	NEWSPAPERS		46,058
22020304	MAGAZINES & PERIODICALS		50,557
22020307	DRUGS & MEDICAL SUPPLIES		202,229
22020309	UNIFORMS & OTHER CLOTHING		101,114
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		252,786
220204	MAINTENANCE SERVICES - GENERAL		1,850,394
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		505,572
22020402	MAINTENANCE OF OFFICE FURNITURE		182,006
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		353,900
22020405	MAINTENANCE OF PLANTS/GENERATORS		455,015
22020406	OTHER MAINTENANCE SERVICES		353,900
220205	TRAINING - GENERAL		1,820,060
22020501	LOCAL TRAINING		1,820,060
220208	FUEL & LUBRICANTS - GENERAL		2,578,418
22020801	MOTOR VEHICLE FUEL COST		859,473
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		505,572
22020803	PLANT / GENERATOR FUEL COST		1,213,373
220210	MISCELLANEOUS		557,140
22021002	HONORARIUM & SITTING ALLOWANCE		252,786
22021003	PUBLICITY & ADVERTISEMENTS		80,892
22021006	POSTAGES & COURIER SERVICES		60,669
22021007	WELFARE PACKAGES		101,114



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22021009	SPORTING ACTIVITIES		61,680
2205	SUBSIDIES		77,080,884
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		77,080,884
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		75,080,884
23	CAPITAL EXPENDITURE		70,537,313
2301	FIXED ASSETS PURCHASED		9,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		9,000,000
23010105	PURCHASE OF MOTOR VEHICLES		9,000,000
2302	CONSTRUCTION / PROVISION		55,237,313
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		55,237,313
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		55,237,313
2303	REHABILITATION / REPAIRS		6,300,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		6,300,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		6,300,000
	TOTAL PERSONNEL		143,915,552
	TOTAL OVERHEAD		93,437,709
	TOTAL RECURRENT		237,353,262
	TOTAL CAPITAL		70,537,313
	TOTAL ALLOCATION		307,890,575
	FTC SHIRORO		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCSHIRORO01008222	PURCHASE OF TOYOTA HILUX UTILITY VEHICLE PICK UP	NEW	9,000,000
FSTCSHIRORO02008223	CONSTRUCTION/COMPLETION OF 1 BLK OF 6 CLASSROOM	NEW	8,000,000
FSTCSHIRORO02008225	CONSTRUCTION/COMPLETION OF 1NO. GIRLS HOSTEL	NEW	20,000,000
FSTCSHIRORO02008229	CONST. OF PERIMETER FENCING	NEW	6,700,000
FSTCSHIRORO02008232	CONST. OF ASSEMBLY/EXAM HALL/FTC KUTA-SHIRORO	NEW	12,537,313
FSTCSHIRORO02008235	FENCING OF GIRLS' HOSTELS	NEW	8,000,000
FSTCSHIRORO03008236	REHABILITATION AND FENCING OF PRINCIPAL QUARTERS	NEW	6,300,000
0517026096	FTC UROMI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		315,704,877
21	PERSONNEL COST		162,619,305
2101	SALARY		144,550,493
210101	SALARIES AND WAGES		144,550,493
21010101	SALARY		144,550,493
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,068,812
210202	SOCIAL CONTRIBUTIONS		18,068,812
21020201	NHIS		7,227,525
21020202	CONTRIBUTORY PENSION		10,841,287
22	OTHER RECURRENT COSTS		75,515,355
2202	OVERHEAD COST		17,933,278
220201	TRAVEL & TRANSPORT - GENERAL		4,230,681
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,537,848
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,624,223
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		68,610
220202	UTILITIES - GENERAL		2,642,655
22020201	ELECTRICITY CHARGES		1,015,139
22020202	TELEPHONE CHARGES		307,835
22020203	INTERNET ACCESS CHARGES		152,271
22020204	SATELLITE BROADCASTING ACCESS CHARGES		101,514
22020205	WATER RATES		609,084
22020206	SEWERAGE CHARGES		456,813
220203	MATERIALS & SUPPLIES - GENERAL		2,497,243
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		203,028
22020302	BOOKS		456,813
22020303	NEWSPAPERS		203,028



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020304	MAGAZINES & PERIODICALS		111,665
22020305	PRINTING OF NON SECURITY DOCUMENTS		101,514
22020306	PRINTING OF SECURITY DOCUMENTS		101,514
22020307	DRUGS & MEDICAL SUPPLIES		710,597
22020309	UNIFORMS & OTHER CLOTHING		50,757
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		355,299
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		203,028
220204	MAINTENANCE SERVICES - GENERAL		2,152,095
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		406,056
22020402	MAINTENANCE OF OFFICE FURNITURE		152,271
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		812,111
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		203,028
22020405	MAINTENANCE OF PLANTS/GENERATORS		355,299
22020406	OTHER MAINTENANCE SERVICES		121,817
22020410	MAINTENANCE OF ROADS AND BRIDGES		101,514
220205	TRAINING - GENERAL		253,785
22020501	LOCAL TRAINING		253,785
220206	OTHER SERVICES - GENERAL		710,597
22020601	SECURITY SERVICES		304,542
22020606	CLEANING & FUMIGATION SERVICES		406,056
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,674,980
22020701	FINANCIAL CONSULTING		1,015,139
22020702	INFORMATION TECHNOLOGY CONSULTING		203,028
22020704	ENGINEERING SERVICES		50,757
22020705	ARCHITECTURAL SERVICES		203,028
22020706	SURVEYING SERVICES		101,514
22020708	BUDGET PREPARATION		101,514
220208	FUEL & LUBRICANTS - GENERAL		913,625
22020801	MOTOR VEHICLE FUEL COST		406,056
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		152,271
22020803	PLANT / GENERATOR FUEL COST		304,542
22020806	COOKING GAS/FUEL COST		50,757
220209	FINANCIAL CHARGES - GENERAL		45,681
22020901	BANK CHARGES (OTHER THAN INTEREST)		25,378
22020904	OTHER CRF BANK CHARGES		20,303
220210	MISCELLANEOUS		2,811,936
22021001	REFRESHMENT & MEALS		50,757
22021002	HONORARIUM & SITTING ALLOWANCE		507,570
22021003	PUBLICITY & ADVERTISEMENTS		101,514
22021004	MEDICAL EXPENSES		203,028
22021006	POSTAGES & COURIER SERVICES		203,028
22021007	WELFARE PACKAGES		253,785
22021009	SPORTING ACTIVITIES		507,570
22021010	DIRECT TEACHING & LABORATORY COST		406,056
22021013	PROMOTION (SERVICE WIDE)		50,757
22021030	PROMOTION+ RECRUITMENT & APPOINTMENT		20,303
22021031	CURRICULUM DEVELOPMENT		101,514
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		406,056
2205	SUBSIDIES		57,582,077
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		57,582,077
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		57,582,077
23	CAPITAL EXPENDITURE		77,570,217
2301	FIXED ASSETS PURCHASED		6,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		6,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		6,000,000
2302	CONSTRUCTION / PROVISION		63,570,217
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		63,570,217
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		22,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		41,570,217
2303	REHABILITATION / REPAIRS		8,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		8,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		8,000,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL PERSONNEL	162,619,305	
	TOTAL OVERHEAD	75,515,355	
	TOTAL RECURRENT	238,134,660	
	TOTAL CAPITAL	77,570,217	
	TOTAL ALLOCATION	315,704,877	
	FTC UROMI		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCUROMI01008073	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	NEW	6,000,000
FSTCUROMI02008080	COMPLETION OF 1No OF HOSTELS	NEW	15,000,000
FSTCUROMI02008085	COMPLETION OF 2No OF STAFF QUARTERS	NEW	7,000,000
FSTCUROMI03008090	COMPLETION OF 1No BLOCK OF CLASSROOM	NEW	9,532,904
FSTCUROMI03008095	COMPLTION OF DINNING HALL/ KITCHEN	NEW	10,537,313
FSTCUROMI03008100	COMPLETION OF 1No ADMINISTRATIVE BUILDING	NEW	10,000,000
FSTCUROMI03008103	COMPLETION OF ASSEMBLY HALL	NEW	11,500,000
FSTCUROMI04008111	RENOVATION OF 2NOS BLOCK OF CLASSROOM	NEW	8,000,000
0517026097	FTC UYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		377,534,021
21	PERSONNEL COST		218,615,522
2101	SALARY		194,324,908
210101	SALARIES AND WAGES		194,324,908
21010101	SALARY		194,324,908
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		24,290,614
210202	SOCIAL CONTRIBUTIONS		24,290,614
21020201	NHIS		9,716,245
21020202	CONTRIBUTORY PENSION		14,574,368
22	OTHER RECURRENT COSTS		75,881,186
2202	OVERHEAD COST		18,342,710
220201	TRAVEL& TRANSPORT - GENERAL		6,015,569
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,255,390
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,350,759
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		165,117
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		244,303
220202	UTILITIES - GENERAL		367,118
22020201	ELECTRICITY CHARGES		122,814
22020202	TELEPHONE CHARGES		244,303
220203	MATERIALS & SUPPLIES - GENERAL		3,502,685
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,221,519
22020302	BOOKS		488,608
22020303	NEWSPAPERS		244,303
22020304	MAGAZINES & PERIODICALS		244,303
22020307	DRUGS & MEDICAL SUPPLIES		244,303
22020309	UNIFORMS & OTHER CLOTHING		529,824
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		529,824
220204	MAINTENANCE SERVICES - GENERAL		5,356,127
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		736,289
22020402	MAINTENANCE OF OFFICE FURNITURE		732,911
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		812,351
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,262,735
22020405	MAINTENANCE OF PLANTS/GENERATORS		977,204
22020406	OTHER MAINTENANCE SERVICES		834,637
220208	FUEL & LUBRICANTS - GENERAL		335,993
22020803	PLANT / GENERATOR FUEL COST		335,993
220210	MISCELLANEOUS		2,765,218
22021001	REFRESHMENT & MEALS		304,632
22021002	HONORARIUM & SITTING ALLOWANCE		244,303
22021003	PUBLICITY & ADVERTISEMENTS		122,085
22021006	POSTAGES & COURIER SERVICES		631,367
22021007	WELFARE PACKAGES		609,263
22021009	SPORTING ACTIVITIES		609,263
22021010	DIRECT TEACHING & LABORATORY COST		244,303
2205	SUBSIDIES		57,538,477
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		57,538,477



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	57,538,477	
23	CAPITAL EXPENDITURE	83,037,313	
2302	CONSTRUCTION / PROVISION	18,037,313	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	18,037,313	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	18,037,313	
2303	REHABILITATION / REPAIRS	65,000,000	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	65,000,000	
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	65,000,000	
	TOTAL PERSONNEL	218,615,522	
	TOTAL OVERHEAD	75,881,186	
	TOTAL RECURRENT	294,496,708	
	TOTAL CAPITAL	83,037,313	
	TOTAL ALLOCATION	377,534,021	
	FTC UYO		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCUYO001008056	CONSTRUCTION OF 1600M PERIMETER GATE HOUSE	NEW	18,037,313
FTCUYO002008060	COMPLETION OF 1N0. ADMIN BLOCK	NEW	13,500,000
FTCUYO002008065	COMPLETION OF 1N0. GIRLS HOSTEL FOR 200 STUDENTS	NEW	16,500,000
FTCUYO002008071	COMPLETION OF 1N0 KITCHEN	NEW	20,000,000
FTCUYO002008077	RENOVATION OF 1N0 CLASSROOMS BLOCK	NEW	15,000,000
0517026098	FTC YABA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	643,081,611	
21	PERSONNEL COST	474,626,712	
2101	SALARY	421,570,411	
210101	SALARIES AND WAGES	421,570,411	
21010101	SALARY	421,570,411	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	53,056,301	
210201	ALLOWANCES	360,000	
21020101	NON REGULAR ALLOWANCES	360,000	
210202	SOCIAL CONTRIBUTIONS	52,696,301	
21020201	NHIS	21,078,521	
21020202	CONTRIBUTORY PENSION	31,617,781	
22	OTHER RECURRENT COSTS	97,753,188	
2202	OVERHEAD COST	22,424,699	
220201	TRAVEL& TRANSPORT - GENERAL	8,965,133	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,014,392	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,521,588	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	342,798	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,086,354	
220202	UTILITIES - GENERAL	9,129,531	
22020201	ELECTRICITY CHARGES	4,869,083	
22020202	TELEPHONE CHARGES	202,878	
22020203	INTERNET ACCESS CHARGES	2,028,785	
22020205	WATER RATES	2,028,785	
220203	MATERIALS & SUPPLIES - GENERAL	3,721,401	
22020303	NEWSPAPERS	2,535,981	
22020307	DRUGS & MEDICAL SUPPLIES	912,953	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	272,467	
220210	MISCELLANEOUS	608,635	
22021001	REFRESHMENT & MEALS	608,635	
2205	SUBSIDIES	75,328,489	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	75,328,489	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	75,328,489	
23	CAPITAL EXPENDITURE	70,701,711	
2302	CONSTRUCTION / PROVISION	70,701,711	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,701,711	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,701,711	
	TOTAL PERSONNEL	474,626,712	
	TOTAL OVERHEAD	97,753,188	
	TOTAL RECURRENT	572,379,901	
	TOTAL CAPITAL	70,701,711	
	TOTAL ALLOCATION	643,081,611	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	FTC YABA		
CODE	PROJECT NAME	TYPE	AMOUNT
FTCYABA001008096	CONSTRUCTION OF 12NO CLASSROOM	NEW	15,000,000
FTCYABA001008107	CONSTRUCTION OF DINING HALL	NEW	20,000,000
FTCYABA001008112	LABORATRIES EQUIPMENT	NEW	20,537,313
FTCYABA001008114	1NO 30 SEATER COASTER BUS	NEW	15,164,398
0517026099	FTC ZURU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		273,751,841
21	PERSONNEL COST		97,632,006
2101	SALARY		86,624,005
210101	SALARIES AND WAGES		86,624,005
21010101	SALARY		86,624,005
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		11,008,001
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		10,828,001
21020201	NHIS		4,331,200
21020202	CONTRIBUTORY PENSION		6,496,800
22	OTHER RECURRENT COSTS		105,440,180
2202	OVERHEAD COST		22,090,686
220201	TRAVEL& TRANSPORT - GENERAL		5,277,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		975,437
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,565,626
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		296,808
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		439,149
220202	UTILITIES - GENERAL		1,512,343
22020201	ELECTRICITY CHARGES		487,816
22020202	TELEPHONE CHARGES		341,831
22020205	WATER RATES		243,820
22020206	SEWERAGE CHARGES		438,876
220203	MATERIALS & SUPPLIES - GENERAL		4,130,798
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,300,339
22020302	BOOKS		390,717
22020303	NEWSPAPERS		341,348
22020304	MAGAZINES & PERIODICALS		390,716
22020306	PRINTING OF SECURITY DOCUMENTS		146,292
22020307	DRUGS & MEDICAL SUPPLIES		438,876
22020309	UNIFORMS & OTHER CLOTHING		488,109
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		634,401
220204	MAINTENANCE SERVICES - GENERAL		4,224,750
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		536,980
22020402	MAINTENANCE OF OFFICE FURNITURE		634,303
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,111,996
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		439,052
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,209,836
22020406	OTHER MAINTENANCE SERVICES		292,584
220205	TRAINING - GENERAL		409,618
22020501	LOCAL TRAINING		409,618
220206	OTHER SERVICES - GENERAL		828,989
22020601	SECURITY SERVICES		828,989
220208	FUEL & LUBRICANTS - GENERAL		2,340,674
22020801	MOTOR VEHICLE FUEL COST		487,640
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		292,584
22020803	PLANT / GENERATOR FUEL COST		1,560,449
220210	MISCELLANEOUS		3,366,494
22021001	REFRESHMENT & MEALS		488,274
22021002	HONORARIUM & SITTING ALLOWANCE		536,990
22021003	PUBLICITY & ADVERTISEMENTS		243,996
22021007	WELFARE PACKAGES		585,168
22021009	SPORTING ACTIVITIES		634,176
22021010	DIRECT TEACHING & LABORATORY COST		877,889
2205	SUBSIDIES		83,349,494



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	83,349,494	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	83,349,494	
23	CAPITAL EXPENDITURE	70,679,655	
2302	CONSTRUCTION / PROVISION	70,679,655	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,679,655	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,000,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	50,537,313	
23020114	CONSTRUCTION / PROVISION OF ROADS	5,000,000	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,142,342	
	TOTAL PERSONNEL	97,632,006	
	TOTAL OVERHEAD	105,440,180	
	TOTAL RECURRENT	203,072,186	
	TOTAL CAPITAL	70,679,655	
	TOTAL ALLOCATION	273,751,841	
	FTC ZURU		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCZURU01008169	COMPLETION OF ADMIN COMPLEX	NEW	5,000,000
FSTCZURU02008174	PROVISION OF ELECTRICITY IN THE PERMANENT SITE	NEW	5,000,000
FSTCZURU03008180	COMPLETION OF 2BLOCKS OF MALE HOSTEL	NEW	10,537,313
FSTCZURU03008186	COMPLETION OF 2BLOCKS OF FEMALE HOSTEL	NEW	15,000,000
FSTCZURU03008189	COMPLETION OF DINING HALL	NEW	15,000,000
FSTCZURU03008192	CONSTRUCTION OF SPORTS PAVILLION & PITCHES	NEW	10,000,000
FSTCZURU04008197	CONSTRUCTION OF ROAD NETWORK & DRAINAGE	NEW	5,000,000
FSTCZURU05008198	DEVELOPMENT OF PERMENANENT SITE	NEW	5,142,342
0517026100	KING'S COLLEGE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	655,033,233	
21	PERSONNEL COST	430,812,394	
2101	SALARY	382,517,683	
210101	SALARIES AND WAGES	382,517,683	
21010101	SALARY	382,517,683	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	48,294,710	
210201	ALLOWANCES	480,000	
21020101	NON REGULAR ALLOWANCES	480,000	
210202	SOCIAL CONTRIBUTIONS	47,814,710	
21020201	NHIS	19,125,884	
21020202	CONTRIBUTORY PENSION	28,688,826	
22	OTHER RECURRENT COSTS	153,527,696	
2202	OVERHEAD COST	33,054,437	
220201	TRAVEL & TRANSPORT - GENERAL	4,309,124	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,301,514	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,201,912	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	324,934	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	480,764	
220202	UTILITIES - GENERAL	1,989,609	
22020201	ELECTRICITY CHARGES	1,201,912	
22020202	TELEPHONE CHARGES	480,764	
22020205	WATER RATES	306,932	
220203	MATERIALS & SUPPLIES - GENERAL	9,053,070	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,403,825	
22020302	BOOKS	961,530	
22020303	NEWSPAPERS	961,530	
22020304	MAGAZINES & PERIODICALS	306,932	
22020305	PRINTING OF NON SECURITY DOCUMENTS	460,398	
22020306	PRINTING OF SECURITY DOCUMENTS	1,074,263	
22020309	UNIFORMS & OTHER CLOTHING	1,442,295	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,442,295	
220204	MAINTENANCE SERVICES - GENERAL	4,153,052	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	961,530	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,373,036	
22020405	MAINTENANCE OF PLANTS/GENERATORS	818,486	
220205	TRAINING - GENERAL	2,017,568	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020501	LOCAL TRAINING		2,017,568
220206	OTHER SERVICES - GENERAL		2,762,391
22020601	SECURITY SERVICES		1,227,729
22020606	CLEANING & FUMIGATION SERVICES		1,534,662
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,534,662
22020702	INFORMATION TECHNOLOGY CONSULTING		1,534,662
220208	FUEL & LUBRICANTS - GENERAL		2,546,869
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,342,248
22020803	PLANT / GENERATOR FUEL COST		204,622
220209	FINANCIAL CHARGES - GENERAL		1,748,016
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,748,016
220210	MISCELLANEOUS		2,940,076
22021001	REFRESHMENT & MEALS		122,773
22021003	PUBLICITY & ADVERTISEMENTS		240,382
22021006	POSTAGES & COURIER SERVICES		204,622
22021007	WELFARE PACKAGES		1,170,387
22021009	SPORTING ACTIVITIES		1,201,912
2205	SUBSIDIES		120,473,259
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		120,473,259
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		120,473,259
23	CAPITAL EXPENDITURE		70,693,143
2302	CONSTRUCTION / PROVISION		20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		20,000,000
2303	REHABILITATION / REPAIRS		40,556,344
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		40,556,344
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		40,556,344
2304	PRESERVATION OF THE ENVIRONMENT		10,136,799
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		10,136,799
23040105	WATER POLLUTION PREVENTION & CONTROL		10,136,799
	TOTAL PERSONNEL		430,812,394
	TOTAL OVERHEAD		153,527,696
	TOTAL RECURRENT		584,340,090
	TOTAL CAPITAL		70,693,143
	TOTAL ALLOCATION		655,033,233
	KING'S COLLEGE		
CODE	PROJECT NAME	TYPE	AMOUNT
KCOL001008127	WATER TREATMENT FACILITY (MAIN & ANNEX CAMPUS	NEW	20,000,000
KCOL002008134	COMPLETION OF 2 NOS OF STUDENT HOSTEL (HIGH RISE BUILDING) AT ANNEX	NEW	10,019,031
KCOL002008139	CONSTRUCTION OF CLASS ROOM AT ANNEX	NEW	20,537,313
KCOL002008158	RENOVATION OF 1 NO STOREY BUILDING AT ANNEX	NEW	10,000,000
KCOL003008141	CONSTRUCTION OF BORE HOLE AT ANNEX	NEW	10,136,799
0517026101	QUEEN'S COLLEGE LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		662,868,606
21	PERSONNEL COST		440,049,676
2101	SALARY		390,835,268
210101	SALARIES AND WAGES		390,835,268
21010101	SALARY		390,835,268
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		49,214,408
210201	ALLOWANCES		360,000
21020101	NON REGULAR ALLOWANCES		360,000
210202	SOCIAL CONTRIBUTIONS		48,854,408
21020201	NHIS		19,541,763
21020202	CONTRIBUTORY PENSION		29,312,645
22	OTHER RECURRENT COSTS		152,281,617
2202	OVERHEAD COST		28,095,367
220201	TRAVEL & TRANSPORT - GENERAL		2,030,330
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		283,156
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,387,466
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		76,551
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		283,156



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CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220202	UTILITIES - GENERAL	1,472,413	
22020201	ELECTRICITY CHARGES	849,469	
22020202	TELEPHONE CHARGES	56,631	
22020203	INTERNET ACCESS CHARGES	566,313	
220203	MATERIALS & SUPPLIES - GENERAL	9,344,161	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,265,251	
22020302	BOOKS	849,469	
22020303	NEWSPAPERS	849,469	
22020304	MAGAZINES & PERIODICALS	283,156	
22020307	DRUGS & MEDICAL SUPPLIES	1,982,095	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	707,891	
22020309	UNIFORMS & OTHER CLOTHING	849,469	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,557,360	
220204	MAINTENANCE SERVICES - GENERAL	4,077,452	
22020402	MAINTENANCE OF OFFICE FURNITURE	906,100	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	792,838	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,415,782	
22020405	MAINTENANCE OF PLANTS/GENERATORS	962,732	
220205	TRAINING - GENERAL	1,034,013	
22020501	LOCAL TRAINING	651,260	
22020502	INTERNATIONAL TRAINING	382,753	
220208	FUEL & LUBRICANTS - GENERAL	1,698,938	
22020803	PLANT / GENERATOR FUEL COST	1,698,938	
220210	MISCELLANEOUS	8,438,060	
22021001	REFRESHMENT & MEALS	2,548,407	
22021002	HONORARIUM & SITTING ALLOWANCE	1,840,516	
22021007	WELFARE PACKAGES	2,491,776	
22021009	SPORTING ACTIVITIES	1,557,360	
2205	SUBSIDIES	124,186,251	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	124,186,251	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	124,186,251	
23	CAPITAL EXPENDITURE	70,537,313	
2303	REHABILITATION / REPAIRS	70,537,313	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,537,313	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70,537,313	
	TOTAL PERSONNEL	440,049,676	
	TOTAL OVERHEAD	152,281,617	
	TOTAL RECURRENT	592,331,293	
	TOTAL CAPITAL	70,537,313	
	TOTAL ALLOCATION	662,868,606	
	QUEEN'S COLLEGE LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
QCOL001008168	RENOVATION+ REHABILITATION AND EQUIPMENT OF THE COLLEGE KITCHEN AND DINNING HALL	NEW	10,000,000
QCOL001008173	RENOVATION+ /REPAIR OF 3 NOS CLASSROOM BLOCKS	NEW	3,000,000
QCOL001008182	RENOVATION /REPAIR OF 6 NOS OF HOSTEL	NEW	8,537,313
QCOL001008187	RENOVATION/REPAIR OF (2 NOS) HIGH RISE STAFF QUARTERS	NEW	5,000,000
QCOL001008190	RENOVATION/REPAIR OF 2 NOS LECTURE THEARTER	NEW	2,000,000
QCOL001008191	PROVISION OF 2 NOS BOREHOLE	NEW	2,000,000
QCOL001008195	PURCHASE OF VEHICLE(UTILITY BUS)	NEW	11,000,000
QCOL001008196	REPAIR/RENOVATION OF COLLEGE GYMN.	NEW	5,000,000
QCOL001008289	RENOVATION OF SCHOOL HALL	NEW	10,000,000
QCOL001008291	PROVISION OF 50 NOS DESKTOP COMPUTERS WITH INTERNET FACILITIES	NEW	5,000,000
QCOL001008293	EXPSNSION/RENOVATION OF COLLEGE SICKBAY	NEW	9,000,000
0517026102	SULEJA ACADEMY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	524,327,998	
21	PERSONNEL COST	211,638,969	
2101	SALARY	188,016,862	
210101	SALARIES AND WAGES	188,016,862	
21010101	SALARY	188,016,862	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,622,108	



2014 APPROPRIATION ACT	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT (=N=)
0517001001			
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		23,502,108
21020201	NHIS		9,400,843
21020202	CONTRIBUTORY PENSION		14,101,265
22	OTHER RECURRENT COSTS		237,689,029
2202	OVERHEAD COST		80,404,104
220201	TRAVEL & TRANSPORT - GENERAL		10,141,281
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,141,281
220202	UTILITIES - GENERAL		13,695,378
22020201	ELECTRICITY CHARGES		10,271,533
22020202	TELEPHONE CHARGES		570,641
22020203	INTERNET ACCESS CHARGES		2,853,204
220203	MATERIALS & SUPPLIES - GENERAL		12,439,968
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,853,204
22020302	BOOKS		6,847,689
22020303	NEWSPAPERS		228,256
22020307	DRUGS & MEDICAL SUPPLIES		2,282,563
22020308	FIELD & CAMPING MATERIALS SUPPLIES		228,256
220204	MAINTENANCE SERVICES - GENERAL		11,869,327
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,282,563
22020402	MAINTENANCE OF OFFICE FURNITURE		2,282,563
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,027,153
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,423,844
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,711,922
22020406	OTHER MAINTENANCE SERVICES		570,641
22020410	MAINTENANCE OF ROADS AND BRIDGES		570,641
220205	TRAINING - GENERAL		10,711,922
22020501	LOCAL TRAINING		10,711,922
220206	OTHER SERVICES - GENERAL		4,565,126
22020601	SECURITY SERVICES		2,853,204
22020606	CLEANING & FUMIGATION SERVICES		1,711,922
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		660,777
22020702	INFORMATION TECHNOLOGY CONSULTING		228,256
22020703	LEGAL SERVICES		204,264
22020708	BUDGET PREPARATION		228,256
220208	FUEL & LUBRICANTS - GENERAL		3,994,485
22020801	MOTOR VEHICLE FUEL COST		1,711,922
22020803	PLANT / GENERATOR FUEL COST		2,282,563
220210	MISCELLANEOUS		12,325,840
22021001	REFRESHMENT & MEALS		228,256
22021002	HONORARIUM & SITTING ALLOWANCE		570,641
22021003	PUBLICITY & ADVERTISEMENTS		2,853,204
22021004	MEDICAL EXPENSES		1,141,281
22021006	POSTAGES & COURIER SERVICES		342,384
22021007	WELFARE PACKAGES		798,897
22021009	SPORTING ACTIVITIES		1,141,281
22021010	DIRECT TEACHING & LABORATORY COST		228,256
22021013	PROMOTION (SERVICE WIDE)		1,711,922
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,027,153
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		2,282,563
2205	SUBSIDIES		157,284,924
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		157,284,924
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		157,284,924
23	CAPITAL EXPENDITURE		75,000,000
2302	CONSTRUCTION / PROVISION		20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		20,000,000
2305	OTHER CAPITAL PROJECTS		25,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		25,000,000
23050101	RESEARCH AND DEVELOPMENT		25,000,000
	TOTAL PERSONNEL		211,638,969



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL OVERHEAD	237,689,029	
	TOTAL RECURRENT	449,327,998	
	TOTAL CAPITAL	75,000,000	
	TOTAL ALLOCATION	524,327,998	
	SULEJA ACADEMY		
CODE	PROJECT NAME	TYPE	AMOUNT
SULEJA 01008269	COMPLETION OF 2 NOS. BLOCK OF CLASSROOM	NEW	10,000,000
SULEJA 01008270	COMPLETION OF 1 NO. BLOCK OF GIRLS' HOSTEL	NEW	10,000,000
SULEJA 01008271	CONSTRUCTION OF ROAD/DRAINAGES AND CULVETS	NEW	30,000,000
SULEJA 02008272	IDENTIFICATION AND SCREENING OF 2000 GIFTED CANDIDATES IN THE SIX ZONES	NEW	10,000,000
SULEJA 02008273	PROVISION OF SCHOLARSHIP MATERIALS FOR 640 GIFTED & TALENTED STUDENTS	NEW	15,000,000
0517026103	FSTC+DOMA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	180,825,663	
21	PERSONNEL COST	65,194,885	
2101	SALARY	57,951,009	
210101	SALARIES AND WAGES	57,951,009	
21010101	SALARY	57,951,009	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,243,876	
210202	SOCIAL CONTRIBUTIONS	7,243,876	
21020201	NHIS	2,897,550	
21020202	CONTRIBUTORY PENSION	4,346,326	
22	OTHER RECURRENT COSTS	48,693,465	
2202	OVERHEAD COST	15,672,331	
220201	TRAVEL & TRANSPORT - GENERAL	3,117,603	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,078,402	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,039,201	
220202	UTILITIES - GENERAL	408,196	
22020201	ELECTRICITY CHARGES	204,098	
22020203	INTERNET ACCESS CHARGES	102,049	
22020206	SEWERAGE CHARGES	102,049	
220203	MATERIALS & SUPPLIES - GENERAL	2,040,979	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	204,098	
22020302	BOOKS	204,098	
22020303	NEWSPAPERS	102,049	
22020304	MAGAZINES & PERIODICALS	102,049	
22020305	PRINTING OF NON SECURITY DOCUMENTS	102,049	
22020306	PRINTING OF SECURITY DOCUMENTS	102,049	
22020307	DRUGS & MEDICAL SUPPLIES	408,196	
22020309	UNIFORMS & OTHER CLOTHING	408,196	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	204,098	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	204,098	
220204	MAINTENANCE SERVICES - GENERAL	3,778,516	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,125,243	
22020402	MAINTENANCE OF OFFICE FURNITURE	204,098	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,020,490	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	204,098	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,020,490	
22020406	OTHER MAINTENANCE SERVICES	204,098	
220205	TRAINING - GENERAL	816,392	
22020501	LOCAL TRAINING	816,392	
220206	OTHER SERVICES - GENERAL	816,392	
22020601	SECURITY SERVICES	306,147	
22020606	CLEANING & FUMIGATION SERVICES	510,245	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	510,245	
22020701	FINANCIAL CONSULTING	204,098	
22020702	INFORMATION TECHNOLOGY CONSULTING	204,098	
22020703	LEGAL SERVICES	102,049	
220208	FUEL & LUBRICANTS - GENERAL	3,265,567	
22020801	MOTOR VEHICLE FUEL COST	1,020,490	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,020,490	



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020803	PLANT / GENERATOR FUEL COST	1,020,490	
22020806	COOKING GAS/FUEL COST	204,098	
220210	MISCELLANEOUS	918,441	
22021001	REFRESHMENT & MEALS	102,049	
22021002	HONORARIUM & SITTING ALLOWANCE	102,049	
22021003	PUBLICITY & ADVERTISEMENTS	102,049	
22021004	MEDICAL EXPENSES	102,049	
22021006	POSTAGES & COURIER SERVICES	102,049	
22021007	WELFARE PACKAGES	204,098	
22021009	SPORTING ACTIVITIES	204,098	
2205	SUBSIDIES	33,021,134	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	33,021,134	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	33,021,134	
23	CAPITAL EXPENDITURE	66,937,313	
2301	FIXED ASSETS PURCHASED	24,421,520	
230101	PURCHASE OF FIXED ASSETS - GENERAL	24,421,520	
23010113	PURCHASE OF COMPUTERS	5,221,520	
23010119	PURCHASE OF POWER GENERATING SET	2,300,000	
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	5,600,000	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,300,000	
2302	CONSTRUCTION / PROVISION	42,515,793	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	42,515,793	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,078,480	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	15,500,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,000,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,037,313	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	400,000	
	TOTAL PERSONNEL	65,194,885	
	TOTAL OVERHEAD	48,693,465	
	TOTAL RECURRENT	113,888,350	
	TOTAL CAPITAL	66,937,313	
	TOTAL ALLOCATION	180,825,663	
	FSTC+DOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDOMA001007631	PROCUREMENT OF COMPUTER SYSTEM AND INTERNET SOLAR	NEW	5,221,520
FSTCDOMA002007638	PROCUREMENT OF 1NO 500KVA TRANSFORMER	NEW	2,300,000
FSTCDOMA003007645	PROCUREMENT OF CATERING AND CRAFT PRACTICE EQUIPMENT	NEW	5,600,000
FSTCDOMA004007653	PROCUREMENT OF CHEMISTRY/PHYSICS AND BIOLOGY TEACHING EQUIPMENT	NEW	10,000,000
FSTCDOMA005007662	PROCUREMENT OF LIBRARIES AND BOOKS	NEW	1,300,000
FSTCDOMA006007669	CONSTRUCTION OF 2NOS BOYS HOSTEL	NEW	5,078,480
FSTCDOMA007007674	PROCUREMENT OF ELECTRICAL EQUIPMENT+ TELEVISION+ GENERATOR.	NEW	7,500,000
FSTCDOMA007007677	CONSTRUCTION OF NEW ELECTRICAL WORKSHOP	NEW	8,000,000
FSTCDOMA008007685	COMPLETION OF 60METRES PERIMETER FENCE	NEW	5,000,000
FSTCDOMA009007691	CONSTRUCTION OF 1NO BOREHOLE	NEW	2,500,000
FSTCDOMA010007700	COMPLETION OF GIRLS HOSTEL	NEW	5,000,000
FSTCDOMA010007703	CONSTRUCTION 1BLOCK OF 4CLASSROOM	NEW	5,537,313
FSTCDOMA010007704	CONSTRUCTION OF 20NOS VIP TOILETS	NEW	3,500,000
FSTCDOMA011007706	CONSTRUCTION OF RADIO AND TELEVISION WORKSHOP	NEW	400,000
0517026104	FSTC DAYI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	230,061,644	
21	PERSONNEL COST	35,857,853	
2101	SALARY	31,873,647	
210101	SALARIES AND WAGES	31,873,647	
21010101	SALARY	31,873,647	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,984,206	
210202	SOCIAL CONTRIBUTIONS	3,984,206	
21020201	NHIS	1,593,682	
21020202	CONTRIBUTORY PENSION	2,390,524	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22	OTHER RECURRENT COSTS		66,203,791
2202	OVERHEAD COST		19,879,925
220201	TRAVEL& TRANSPORT - GENERAL		1,528,675
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,019,116
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		509,558
220202	UTILITIES - GENERAL		2,147,301
22020201	ELECTRICITY CHARGES		509,558
22020202	TELEPHONE CHARGES		203,823
22020203	INTERNET ACCESS CHARGES		414,803
22020205	WATER RATES		611,470
22020206	SEWERAGE CHARGES		407,647
220203	MATERIALS & SUPPLIES - GENERAL		3,566,907
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		713,381
22020302	BOOKS		407,647
22020303	NEWSPAPERS		509,558
22020304	MAGAZINES & PERIODICALS		509,558
22020305	PRINTING OF NON SECURITY DOCUMENTS		509,558
22020306	PRINTING OF SECURITY DOCUMENTS		407,647
22020307	DRUGS & MEDICAL SUPPLIES		509,558
220204	MAINTENANCE SERVICES - GENERAL		3,566,907
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		713,381
22020402	MAINTENANCE OF OFFICE FURNITURE		611,470
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		509,558
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		509,558
22020405	MAINTENANCE OF PLANTS/GENERATORS		815,293
22020406	OTHER MAINTENANCE SERVICES		407,647
220205	TRAINING - GENERAL		509,558
22020501	LOCAL TRAINING		509,558
220206	OTHER SERVICES - GENERAL		1,324,851
22020601	SECURITY SERVICES		509,558
22020604	RESIDENTIAL RENT		407,647
22020606	CLEANING & FUMIGATION SERVICES		407,647
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,038,233
22020702	INFORMATION TECHNOLOGY CONSULTING		509,558
22020703	LEGAL SERVICES		509,558
22020705	ARCHITECTURAL SERVICES		509,558
22020706	SURVEYING SERVICES		509,558
220208	FUEL & LUBRICANTS - GENERAL		1,732,498
22020801	MOTOR VEHICLE FUEL COST		611,470
22020803	PLANT / GENERATOR FUEL COST		713,381
22020806	COOKING GAS/FUEL COST		407,647
220209	FINANCIAL CHARGES - GENERAL		1,019,116
22020901	BANK CHARGES (OTHER THAN INTEREST)		509,558
22020904	OTHER CRF BANK CHARGES		509,558
220210	MISCELLANEOUS		2,445,879
22021001	REFRESHMENT & MEALS		509,558
22021002	HONORARIUM & SITTING ALLOWANCE		407,647
22021003	PUBLICITY & ADVERTISEMENTS		407,647
22021004	MEDICAL EXPENSES		407,647
22021006	POSTAGES & COURIER SERVICES		203,823
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		101,912
22021009	SPORTING ACTIVITIES		203,823
22021010	DIRECT TEACHING & LABORATORY COST		203,823
2205	SUBSIDIES		46,323,866
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		46,323,866
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		46,323,866
23	CAPITAL EXPENDITURE		128,000,000
2302	CONSTRUCTION / PROVISION		126,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		126,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		30,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		4,506,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		91,994,000
2305	OTHER CAPITAL PROJECTS		1,500,000



2014 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT (=N=)	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,500,000	
23050102	COMPUTER SOFTWARE ACQUISITION	1,500,000	
	TOTAL PERSONNEL	35,857,853	
	TOTAL OVERHEAD	66,203,791	
	TOTAL RECURRENT	102,061,644	
	TOTAL CAPITAL	128,000,000	
	TOTAL ALLOCATION	230,061,644	
FSTC DAYI			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDAYI01007818	CONSTRUCTION OF 3 JUNIOR STAFF QUARTERS	NEW	10,000,000
FSTCDAYI01007824	CONSTRUCTION OF 2 NOS. ADDITIONAL HOSTEL BLOCKS	NEW	20,000,000
FSTCDAYI02007832	COMPLETION OF LIBRARY	NEW	4,506,000
FSTCDAYI03007836	COMPLETION OF 4 BLOCKS OF CLASSROOMS	NEW	4,094,000
FSTCDAYI03007839	COMPLETION OF ICT BLOCK	NEW	2,500,000
FSTCDAYI03007843	COMPLETION OF INDUSTRIAL PRODUCTION SHOWROOM	NEW	3,400,000
FSTCDAYI03007848	COMPLETION OF ELECTRICAL WORKSHOP	NEW	4,000,000
FSTCDAYI03007850	CONSTRUCTION OF MODERN DINING HALL	NEW	33,000,000
FSTCDAYI03007852	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	45,000,000
FSTCDAYI04007854	COMPLETION OF ICT EQUIPMENT	NEW	1,500,000
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	231,270,943	
21	PERSONNEL COST	155,769,638	
2101	SALARY	139,692,315	
210101	SALARIES AND WAGES	139,692,315	
21010101	SALARY	139,692,315	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,077,324	
210202	SOCIAL CONTRIBUTIONS	16,077,324	
21020201	NHIS	6,430,930	
21020202	CONTRIBUTORY PENSION	9,646,394	
22	OTHER RECURRENT COSTS	24,777,298	
2202	OVERHEAD COST	24,777,298	
220201	TRAVEL & TRANSPORT - GENERAL	9,646,687	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,871,884	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,659,152	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,509,681	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,605,969	
220202	UTILITIES - GENERAL	8,956,025	
22020201	ELECTRICITY CHARGES	1,063,661	
22020202	TELEPHONE CHARGES	1,914,590	
22020203	INTERNET ACCESS CHARGES	2,659,152	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,595,491	
22020205	WATER RATES	159,549	
22020206	SEWERAGE CHARGES	159,549	
22020207	LEASED COMMUNICATION LINES(S)	1,404,032	
220203	MATERIALS & SUPPLIES - GENERAL	6,174,587	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,297,349	
22020302	BOOKS	1,866,760	
22020303	NEWSPAPERS	1,010,478	
23	CAPITAL EXPENDITURE	50,724,007	
2301	FIXED ASSETS PURCHASED	14,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,000,000	
23010105	PURCHASE OF MOTOR VEHICLES	14,000,000	
2302	CONSTRUCTION / PROVISION	20,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,500,000	
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	20,500,000	
2305	OTHER CAPITAL PROJECTS	16,224,007	
230501	ACQUISITION OF NON TANGIBLE ASSETS	16,224,007	
23050101	RESEARCH AND DEVELOPMENT	9,224,007	
23050103	MONITORING AND EVALUATION	7,000,000	



2014 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT (=N=)
	TOTAL PERSONNEL		155,769,638
	TOTAL OVERHEAD		24,777,298
	TOTAL RECURRENT		180,546,937
	TOTAL CAPITAL		50,724,007
	TOTAL ALLOCATION		231,270,943
	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
LRCN01006815	MONITORING & EVALUATION PROJECT VEHICLES (2 UNITS)	NEW	14,000,000
LRCN02006819	PRISON LIBRARY OUTREACH (TO TAKE LIBRARY TO A DISADVANTAGED GROUP FOR TRANSFORMATION AND REFORMATION) IN KUJE+ ABUJA+ FCT.	NEW	7,000,000
LRCN02006833	ESTABLISHMENT OF E-LIBRARY FOR LRCN	NEW	7,000,000
LRCN02006837	ESTABLISHMENT OF E-RESOURCES (E-BOOKS+ E-JOURNALS+ ETC)	NEW	4,000,000
LRCN02006842	ESTABLISHMENT AND INSTALLATION OF WEB BASED FACILITIES FOR DATABASE MIGRATION	NEW	2,500,000
LRCN03006849	READERSHIP CAMPAIGN AND FORMATION OF BOOK CLUB IN NIGERIAN SCHOOLS	NEW	5,000,000
LRCN03006853	DEVELOPMENT OF FACILITIES IN LIBRARY AND INFORMATION SCIENCE (LIS) PROGRAMMES	NEW	4,224,007
LRCN04006862	QUALITY ASSURANCE FOR NIGERIAN SCHOOL LIBRARIES IN FCT PLUS 2 STATES. DEVELOPMENT OF MINIMUM STANDARDS AND BENCHMARKS.	NEW	7,000,000
0517028001	UNESCO PARIS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		516,865,877
21	PERSONNEL COST		288,738,833
2101	SALARY		288,738,833
210101	SALARIES AND WAGES		288,738,833
21010101	SALARY		288,738,833
22	OTHER RECURRENT COSTS		217,384,044
2202	OVERHEAD COST		217,384,044
220204	MAINTENANCE SERVICES - GENERAL		217,384,044
22020406	OTHER MAINTENANCE SERVICES		217,384,044
23	CAPITAL EXPENDITURE		10,743,000
2301	FIXED ASSETS PURCHASED		10,743,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,743,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,743,000
	TOTAL PERSONNEL		288,738,833
	TOTAL OVERHEAD		217,384,044
	TOTAL RECURRENT		506,122,877
	TOTAL CAPITAL		10,743,000
	TOTAL ALLOCATION		516,865,877
	UNESCO PARIS		
CODE	PROJECT NAME	TYPE	AMOUNT
UNESCO 01008361	PURCHASE OF OFFICE FURNITURE	NEW	10,743,000
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,372,875,268
21	PERSONNEL COST		962,474,052
2101	SALARY		851,570,276
210101	SALARIES AND WAGES		851,570,276
21010101	SALARY		851,570,276
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		110,903,776
210201	ALLOWANCES		5,722,158
21020101	NON REGULAR ALLOWANCES		5,722,158
210202	SOCIAL CONTRIBUTIONS		105,181,618
21020201	NHIS		42,578,514
21020202	CONTRIBUTORY PENSION		62,603,104
22	OTHER RECURRENT COSTS		289,650,305
2202	OVERHEAD COST		289,650,305
220201	TRAVEL& TRANSPORT - GENERAL		43,941,058
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		16,877,527
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,751,944



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		7,435,615
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		6,875,972
220202	UTILITIES - GENERAL		12,583,029
22020201	ELECTRICITY CHARGES		9,626,361
22020202	TELEPHONE CHARGES		68,760
22020203	INTERNET ACCESS CHARGES		1,375,194
22020204	SATELLITE BROADCASTING ACCESS CHARGES		687,597
22020205	WATER RATES		275,039
22020206	SEWERAGE CHARGES		550,078
220203	MATERIALS & SUPPLIES - GENERAL		9,564,243
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,875,972
22020302	BOOKS		1,375,194
22020303	NEWSPAPERS		195,278
22020304	MAGAZINES & PERIODICALS		13,752
22020305	PRINTING OF NON SECURITY DOCUMENTS		687,597
22020306	PRINTING OF SECURITY DOCUMENTS		687,597
22020307	DRUGS & MEDICAL SUPPLIES		41,256
22020309	UNIFORMS & OTHER CLOTHING		687,597
220204	MAINTENANCE SERVICES - GENERAL		19,902,955
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		12,751,944
22020402	MAINTENANCE OF OFFICE FURNITURE		687,597



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2014 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT (=N=)
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		687,597
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		275,039
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,375,194
22020406	OTHER MAINTENANCE SERVICES		1,375,194
22020410	MAINTENANCE OF ROADS AND BRIDGES		2,750,389
220205	TRAINING - GENERAL		9,218,585
22020501	LOCAL TRAINING		5,500,778
22020502	INTERNATIONAL TRAINING		3,717,807
220206	OTHER SERVICES - GENERAL		46,772,059
22020601	SECURITY SERVICES		42,646,475
22020603	OFFICE RENT		687,597
22020606	CLEANING & FUMIGATION SERVICES		3,437,986
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,151,011
22020701	FINANCIAL CONSULTING		5,500,778
22020702	INFORMATION TECHNOLOGY CONSULTING		68,760
22020703	LEGAL SERVICES		1,375,194
22020704	ENGINEERING SERVICES		68,760
22020705	ARCHITECTURAL SERVICES		68,760
22020706	SURVEYING SERVICES		68,760
220208	FUEL & LUBRICANTS - GENERAL		16,639,852
22020801	MOTOR VEHICLE FUEL COST		13,751,944
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,750,389
22020806	COOKING GAS/FUEL COST		137,519
220209	FINANCIAL CHARGES - GENERAL		13,751,944
22020902	INSURANCE PREMIUM		13,751,944
220210	MISCELLANEOUS		110,125,568
22021001	REFRESHMENT & MEALS		6,875,972
22021002	HONORARIUM & SITTING ALLOWANCE		13,751,944
22021003	PUBLICITY & ADVERTISEMENTS		5,500,778
22021004	MEDICAL EXPENSES		41,256
22021006	POSTAGES & COURIER SERVICES		687,597
22021007	WELFARE PACKAGES		1,375,194
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,750,389
22021009	SPORTING ACTIVITIES		2,750,389
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		687,597
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		68,760
22021032	CORPS MEMBERS KITTING+ TRANSPORT AND FEEDING ALLOWANCE		75,635,693
23	CAPITAL EXPENDITURE		120,750,911
2301	FIXED ASSETS PURCHASED		30,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		30,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		30,000,000
2302	CONSTRUCTION / PROVISION		40,202,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,202,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,202,000
2305	OTHER CAPITAL PROJECTS		50,548,911
230501	ACQUISITION OF NON TANGIBLE ASSETS		50,548,911
23050101	RESEARCH AND DEVELOPMENT		50,548,911
	TOTAL PERSONNEL		962,474,052
	TOTAL OVERHEAD		289,650,305
	TOTAL RECURRENT		1,252,124,357
	TOTAL CAPITAL		120,750,911
	TOTAL ALLOCATION		1,372,875,268
NATIONAL BOARD FOR TECHNICAL EDUCATION			
CODE	PROJECT NAME	TYPE	AMOUNT
YNBTE006676	FURNISHING OF OFFICE BUILDING	NEW	30,000,000
YNBTE1006681	COMPLETION OF OFFICE BUILDING	NEW	40,202,000
YNBTE1006683	RENOVATION AND UPGRADING OF SECRETARIAT BUILDING KADUNA	NEW	200,000
YNBTE2006688	PRODUCTION AND DISTRIBUTION OF ALREADY DEVELOPED CURRICULA (MDGs)	NEW	20,348,911
YNBTE2006692	CONTINUATION OF CAPACITY BUILDING FOR TVE TEACHERS ON THE REVISED CURRICULA (MDGs)	NEW	30,000,000