

FEDERAL GOVERNMENT OF NIGERIA		2009 APPROPRIATIONS
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	2.24677E+11
0320000	MINISTRY OF EDUCATION	
	TOTAL ALLOCATION:	7546477494
Classification No.	EXPENDITURE ITEMS	
032000007000001	TOTAL PERSONNEL COST	2090000819
032000007000010	SALARY & WAGES - GENERAL	1,861,574,502
032000007000011	CONSOLIDATED SALARY	1,861,574,502
032000007000030	SOCIAL CONTRIBUTION	228,426,317
032000007000031	NHIS	91,370,527
032000007000032	PENSION	137,055,790
032000007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	759,500,000
032000002050700	TRAVELS & TRANSPORT - GENERAL	120,500,000
032000002050111	LOCAL TRAVELS & TRANSPORT	48750000
032000002050112	INTERNATIONAL TRAVELS & TRANSPORT	71,750,000
032000002060700	TRAVELS & TRANSPORT (TRAINING) - GENERAL	135,000,000
032000002060121	LOCAL TRAVELS & TRANSPORT	50,000,000
032000002060122	INTERNATIONAL TRAVELS & TRANSPORT	85,000,000
032000002100200	UTILITIES - GENERAL	56,500,000
032000002100201	ELECTRICITY CHARGES	30,500,000
032000002100202	TELEPHONE CHARGES	18,000,000
032000002100205	WATER RATES	8,000,000
032000002150300	MATERIALS & SUPPLIES - GENERAL	146,000,000
032000002150301	OFFICE MATERIALS & SUPPLIES	90,000,000
032000002150302	LIBRARY BOOKS & PERIODICALS	5,000,000
032000002150303	COMPUTER MATERIALS & SUPPLIES	45,000,000
032000002150304	PRINTING OF NON SECURITY DOCUMENTS	6,000,000

0'03200000215030 5	PRINTING OF SECURITY DOCUMENTS	0
0'03200000215030 6	DRUGS & MEDICAL SUPPLIES	0
0'03200000215030 7	FIELD MATERIALS & SUPPLIES	0
0'03200000215030 8	UNIFORMS & OTHER CLOTHING	0
0'03200000215030 9	FOOD STUFF SUPPLIES	0
0'03200000215031 0	TEACHING AIDS MATERIALS	0
0'03200000215039 9	OTHER MATERIALS & SUPPLIES	0
032000002200400	MAINTENANCE SERVICES - GENERAL	62,000,000
032000002200401	MAINTENANCE OF MOTOR VEHICLES	20,000,000
0'03200000220040 2	MAINTENANCE OF SEA BOATS	0
0'03200000220040 3	MAINTENANCE OF AIR CRAFTS	0
0'03200000220040 4	MAINTENANCE OF RAILWAY VEHICLES	0
032000002200405	MAINTENANCE OF OFFICE FURNITURE	15,000,000
032000002200406	MAINTENANCE OF BUILDING - OFFICE	18,000,000
0'03200000220040 7	MAINTENANCE OF BUILDING - RESIDENTIAL	0
0'03200000220040 8	MAINTENANCE OF OTHER INFRASTRUCTURES	0
0'03200000220040 9	MAINTENANCE OF OFFICE EQUIPMENTS	0
032000002200410	MAINTENANCE OF COMPUTERS & IT EQUIPMENTS	9,000,000
0'03200000220041	MAINTENANCE OF PLANTS/GENERATORS	0

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0'03200000220049 9	OTHER MAINTENANCE SERVICES	0
032000002250500	TRAINING - GENERAL	60,000,000
032000002250501	LOCAL TRAINING	50,000,000
032000002250502	INT'L TRAINING	10,000,000
032000002300600	OTHER SERVICES - GENERAL	8,000,000
032000002300601	SECURITY SERVICES	8,000,000
0'03200000230060 2	CLEANING & FUMIGATION SERVICES	0
0'03200000230060 3	OFFICE ACCOMMODATION RENT	0
0'03200000230060 4	RESIDENTIAL ACCOMMODATION RENT	0
0'03200000230060 5	SECURITY VOTE (INCLUDING OPERATIONS)	0
0'03200000235070 0	CONSULTING AND PROFESSIONAL SERVICES - GENERAL	0
0'03200000235070 1	FINANCIAL CONSULTING	0
0'03200000235070 2	INFORMATION TECHNOLOGY CONSULTING	0
0'03200000235070 3	LEGAL SERVICES	0
0'03200000235070 4	ENGINEERING SERVICES	0
0'03200000235070 5	ARCHITECTURAL SERVICES	0
0'03200000235070 6	SURVEYING SERVICES	0
0'03200000235079 9	OTHER PROFESSIONAL SERVICES	0

0'03200000240080 0	FINANCIAL - GENERAL	0
0'03200000240080 1	BANK CHARGES	0
0'03200000240080 2	INTEREST ON LOANS & OVER DRAFT	0
0'03200000240080 3	INSURANCE CHARGES / PREMIUM	0
032000002450900	FUEL & LUBRICANTS - GENERAL	15,000,000
032000002450901	MOTOR VEHICLE FUEL COST	15,000,000
0'03200000245090 2	AIRCRAFT FUEL COST	0
0'03200000245090 3	SEA BOAT FUEL COST	0
0'03200000245090 4	LOCOMOTIVE FUEL COST	0
0'03200000245090 5	GENERATOR FUEL COST	0
0'03200000245090 6	COOKING GAS/FUEL COST	0
0'03200000245090 7	LUBRICANTS COST	0
0'03200000245099 9	OTHER FUEL COST	0
032000002501000	MISCELLANEOUS	99,500,000
032000002501001	REFRESHMENT & MEALS	10,000,000
032000002501002	HONORARIUM & SITTING ALLOWANCE PAYMENTS	5,000,000
032000002501003	PUBLICITY & ADVERTISEMENTS	20,000,000
0'03200000250100 4	MEDICAL EXPENDITURE	0
0'03200000250100 5	FOREIGN SERVICE SCHOOL FEES PAYMENTS	0

032000002501006	POSTAGES & COURIER SERVICES	10,000,000
032000002501007	WELFARE PACKAGES	24,500,000
0'032000002501008	SUBSCRIPTIONS TO PROFESSIONAL BODIES	0
032000002501009	SPORTING ACTIVITIES	30,000,000
032000002501099	OTHER MISCELLANEOUS EXPENSES	0
0'032000003007000	LOANS & ADVANCES - GENERAL	0
0'032000003007001	MOTOR VEHICLE ADVANCES	0
0'032000003007002	BICYCLE ADVANCES	0
0'032000003007003	REFURBISHING LOAN	0
0'032000003007004	FURNITURE LOAN	0
0'032000003007005	HOUSING LOAN	0
032000004007000	GRANTS & CONTRIBUTION - GENERAL	57,000,000
0'032000004007001	CONTRIBUTION TO LOCAL ORGANIZATIONS	0
032000004007002	CONTRIBUTION TO FOREIGN ORGANIZATIONS	57,000,000
0'032000004007003	GRANTS TO GOVT. OWNED COMPANIES	0
0'032000004007004	INSTITUTIONAL GRANTS	0
0'032000004007005	SCHOLARSHIP AWARD / GRANTS	0
	TOTAL CAPITAL PROJECT	4,696,976,676
032000010000000	ONGOING PROJECTS (OTHERS)	2,239,570,176
	POLICY, PLANNING, MANAGMENT & RESEARCH DEPARMENT	
	TOTAL FOR CAPITAL PROJECTS	313,945,495

032000010110000	PROCUREMENT OF 100 CONFERENCE MOBILE MICROPHONES AND NETWORKING WITH GADGETS @ N20,500 PER MOBILE MICROPHONE GADGETS = N2,050,000.	0
032000010120000	PROCUREMENT OF ONE MOVEABLE SOUND PROOF AND DEDICATED 10KVA GENERATOR @ N1,250,000	0
032000010130000	NIGERIA STATUTORY SUBVENTION TO COMMONWEALTH OF LEARNING (COL).(N86,242,000.00)	86,242,000
032000010150000	COMMITMENT TO COMMONWEALTH DAY OBSERVANCE AND COMMONWEALTH YOUTH CLUBS	6,500,000
	PROCUREMENT OF 2 NOS. EXPERTS TO DEVELOP AND PRODUCE PPP FRAMEWORK IN EDUCATION (INCLUDING TRAINING) @ N2.5M PER EXPERT FOR 30 DAYS.	0
032000010240000	OUTSTANDING COMMITMENT AND ANNUAL SUBSCRIPTION TO ADEA AT \$2,500 PER ANNUM FOR 3 YEARS= US7,500 (2005-2007) AND 2008= \$2,500 =US \$10,000 @N120PER US \$.(INCLUDING CBN CHARGES.)	1,200,000
032000010250000	UNESCO 35TH GEN. CONFERENCE: A) PROCUREMENT OF 1 NOS. RISSO-200 HIGH VOLUME PHOTOCOPIER @N1,342,500 AND 2HP SCANNERS @N50,000 EACH (N100,000) TALLING N1,442,500 B) ENGAGEMENT OF 50 RESOURCE PERSONS ACROSS THE 5 UNESCO FIELDS OF COMPETENCE @ N150, 000	18,442,000
032000010270000	OUTSTANDING PAYMENT OF STATUTORY CONTRIBUTIONS TO THE ISLAMIC EDUCATIONAL, SCIENTIFIC & CULTURAL ORGANIZATION (ISESCO) (2ND INSTALMENT) (ON-GOING) 2002-2008 (N30,000,000.00)	30,000,000

032000010290000	PURCHASE OF COMPUTER HARDWARES FOR NATCOM LIBRARY, (HARDWARES: 1 NO HP 390T SERVER N1.3M; 8NOS. HP DESKTOP PC &FLAT SCREEN N185,000 (N1,480,000); 2 NOS. HP DIGITAL CAMERA @N100,000; 1NO. CAMCODER CAMERAN180,000; 1 NO. HP LASER JET COLOUR PRINTER@N85,000; 1 NO. NETWORKING WIRELESS RAFTER SWITCH @N180,000 AND 8 NO. WIRELESS NETWORK CARD) @N30,000 EACH, DATA CONVERSION/INPUTING N495,000,	
032000010'0320000	PROCUREMENT OF 36 TITLES OF REFERENCE BOOKS & JOURNALS FOR NATCOM LIBRARY @ AN AVERAGE OF N82,051 PER TITLE.	2953836
032000010330000	PROCUREMENT OF 36 UNITS OF STEEL BOOK SHELVES @ N105,500 EACH FOR NATCOM UNESCO DEPOSITORY LIBRARY	3,798,000
032000010340000	CONTINUATION OF SCHOOL MAPPING FROM 2007 (N2M)	2,000,000
032000010350000	PROCUREMENT OF AWARD ITEMS COMPUTERS ETC FOR PRESIDENTS' TEACHERS AND SCHOOL EXCELLENCE AWARDS.	6,000,000
032000010360000	PROCUREMENT OF AWARD ITEMS FOR MINISTERIAL ANNUAL MERIT AWARD.	2,000,000
032000010370000	PROCUREMENTS: (A) BOOKS ON EDUCATION (PLANNING, MANAGEMENT, RESEARCH, POLICY, ETC) 300 COPIES @N2,000 EACH (B) REFERENCE BOOKS (ENCYLOPAEDIA, DICTONARIES, GAZZETTES,GOVT. PUBLICATIONS ETC) 300 COPIES N2,000 EACH NO.6M (C). NIGERIAN LAW - LAWS OF THE FEDERATION COMPANY LAW ETC) 50 COPIES N10,000 (D) AGRICULTURE AND ENVIROMENTAL ISSUES, 200 COPIES @N2,500 EACH N500,000 (E). ECONOMICS -100 COPIES @ N300.00EACH 300,000 (F) HUMAN RIGHT - 100, COPIES@N300.00 300,000 (G). PUBLIC SECTOR MANAGEMENT - 50 COPIES @6,000 N300,000. TAX POLICY / TORURISM 100 COPIES @N5,000 EACH N500,000, HEALTH 200 COPIES @N2,500 EACH, GENDER MAIN STREAMING 50 COPIES @N4,000	4,000,000

032000010380000	FME COMMITMNET TO NATIONAL ACTION COMMITTEE ON READ CAMPAIGN (NAC) - 5 HP 3.0 SYSTEM WITH 17" FLAT SCREEN@N150,000 EACH, 5 MERCURY UPS@N10,000 EACH, 5 MODEL 120 COMPUTER TABLES @ N20,000 EACH, 5 MODEL 225 COMPUTER CHAIRS@ N15,000 EACH,5 HP LAPTOPS@N150,000 EACH,,2 HP 2600N LASERJET PRINTERS@ N70,000 2 HP 24,000 SCANNER @N15,000 EACH, 1 PANASONIC SPLIT A/C 2HP UN- PC 18 HKF NON-IONISER @ N140,000	1,000,000
032000010390000	PUCHASE OF EQUIPMENT FOR PRODUCTION OF FME NEWSLETTER 4 HP 3.0 SYSTEM WITH 17" FLAT SCREEN@N150,000 EACH, 4MERCURY UPS@N10,000 EACH, 5 MODEL 120 COMPUTER TABLES @ N20,000 EACH, 5 MODEL 225 COMPUTER CHAIRS@ N15,000 EACH,5 HP LAPTOPS@N150,000 EACH, 8 PORTABLE TAPE RECORDERS@10,000 EACH,2 HP 2600N LASERJET PRINTERS@ N70,000 2 HP 24,000 SCANNER @N15,000 EACH,1SHARP PHOTOCOPIER MODEL 5320@ N200,000 2 PANASONIC SPLIT A/C 2HP - UN PC 18 HKF NON IONISER @ N100,000 EACH 4 SOFTWARE FOR DEV. DES.& PROD. OF PUBLICATIONS @ N80,000EACH, 4 SOFTWARE FOR TRACKING PUBLICATIONS NATIONALLY AND INTERNATIONALLY @ N120,000 EACH. PRINTING & PUBLICATION 2,000 COPIES FME NEWLETTER @N500 EACH = N1M, PRODUCTION OF 300 COPIES OF CALENDAR OF FORTCOMING EVENT @N200 EACH = N60,000	4,000,000
032000010410000	ENGAGEMENT OF 4 RESOURCE PERSONS (4 RESOURCE PERSONS) FOR TECHNICAL SUPPORT IN ASSESSMENT OF LEARNING ACHIEVEMENT FOR THE COMPLETION OF THE ON-GOING MLA. PRODUCTION AND PRINTING OF 125,000 INSTRUMENT @ N40, 500. EACH	5,062,500
032000010420000	COMMITMENT TO THE IMPLEMENTATION OF NAPEP/NEPAD APRM/ EDUCATION ACTION PLANS	3,500,000

032000010430000	PRODUCTION OF 5000 COPIES OF GUIDELINES / MODULES ON ESTABLISHMENT OF SBMCS FOR SENSITIZATION/ADVOCACY ON BASIC EDUCATION & SENIOR SECONDARY SCHOOLS NATIONWIDE @ N700 PER COPY = N3,500,500.00 - BUILD DATABASE FOR SBMCS: COORDINATE, MANAGE & MONITOR PERFORMANCE	3,500,000
032000010440000	ONGOING CAPITAL LIABILITIES	133,747,159
	ADMINISTRATIVE DEPARTMENT	
	TOTAL FOR CAPITAL PROJECTS	10,000,000
032000010460000	PROCUREMENT OF 10 NOS OF RACKS @ N 500,000.00 EACH FOR SAFE-KEEPING OF ALL OFFICIAL RECORDS IN THE REGISTRY	5,000,000
032000010470000	PROCUREMENT OF: 2 NOS PUBLIC ADDRESS SYSTEM @ N 180,000.00 2 NOS DIGITAL VISUAL PRESENTER @ N 700,000.00, 2 NOS PROJECTORS @ N 50,000.00, 2 NOS DIGITAL VIDEO CAMERAS @ N 450,000.00, 1 NO. DIGITAL CAMERA @ N 130,000.00, 2 NOS 42" LCD TELEVISION @ N 630,000.00, FOR USE IN THE MINISTRY'S TRAINING ROOMS WHICH WERE DEMARCATED IN 2008	5,000,000
	FINANCE & ACCOUNTS	
	TOTAL FOR CAPITAL PROJECTS	12,934,405
032000010480000	ON-GOING	12,934,405
032000010490000	ONGOING CAPITAL LIABILITIES	12,934,405
	BASIC & SECONDARY EDUCATION DEPARTMENT	
	TOTAL FOR CAPITAL PROJECTS	59,520,500

03200001050000	PROCUREMENT OF MATERIALS FOR THE ESTABLISHMENT AND RUNNING OF CRECHE/DAY CARE. MODEL CENTRE AT THE FEDERAL MINISTRY OF EDUCATION HQ ACCOMMODATION PARTITIONING, TOILET FITTINGS FURNITURE, 50 COTS AND MATTRESSES AT N20,000 PER SET, TOYS AT 5,000 PER SET N20 SETS, OUTDOOR SWINGS, SLIDES AT N50,000 X 8 EACH, INDOOR INSTRUCTIONAL MATERIALS, BOOKS, POSTERS COLOURING MATERIALS AT N50,000 PER SET FOR 60 SETS, PUBLICITY ON ELECTRONIC MEDIA/FLYERS AT 100,000 X 10 SLOTS, PROCUREMENT OF THE UNDERLISTED ITEMS 1 TELEVISION AT N50,000 PER SET, 2 DEEP FREEZER AT N150,000 EACH, 2 MICRO WAVE AT N50,000 EACH, 3NOS FRIDGE @ N120,000	9,810,000
032000010551000	SPECIAL NEEDS EDUCATION & SERVICES BRANCH IMPLEMENTATION OF 2008 CAPITAL PROJECTS (PROCUREMENTS) A. 5 NO. PERKINS BRAILLE MACHINE AT 250,000, B. 1 NO. PRINTING EMBOSSER, C. 2 NO. PETIUM 4 COMPUTER WITH JAWS SOFT WARES FOR THE BLIND @ 250,000 = N2.5M, D. 500 NOS. SIGN LANGUAGE CDS/DVDS (JOY OF SIGNING N20,000, E. 1 NO. TELEVISION (21), F. 1 NO. DVD PLAYER, G. 2 NO. WHEEL CHAIRS AT 250,000 = NO.5M, H. 2NO. PORTABLE TYPEWRITERS 50,000 = 0.1M, I. 2 NO. PAIRS OF AUXILIARY CRUTCHES AT 15,000 = N30,000, J. 10 NOS WHITE CANE AT N5,000 = N50,000, K. 10 NOS WRITING FRAMES @N10,000 = NO.1M, L. 10 REAMS BRAILLE PAPERS @N10,000 EACH = NO.1M	5,750,000
032000010520000	RE-BRANDING OF TVE IN NIGERIA THROUGH PRINT AND ELECTRONIC MEDIA @ THE FOLLOWING PRODUCTION COSTS (A) NTA: N1,100,000 X 24 =N26.4M, (B) FRCN: N70,000 PER SLOT PER WEEK FOR 24 WEEKS N70,000 X 30 = N2.1M, (C) 2 NO NATIONAL DALIES N110,000 PER PAGE PER WEEK FOR 24 WEEKS (N110,000 X 24) X 2 =N5.28M	0

032000010530000	PROCUREMENT OF ADVOCACY MATERIALS TO MEETING NIGERIAN COMMITMENT FOR ATTAINMENT OF EFA GOALS BY 2015, PRODUCTION OF 2,000 COPIES OF EFA REPORT CARD @ N750 =N1.5M, PROCUREMENT OF 2,000 COPIES OF ADVOCACY MATERIALS AT N600 EACH = N1.2M	2,700,000
032000010540000	PRODUCTION OF 10,000 COPIES OF A NATIONAL MASTER PLAN WITH BLUE PRINT (2011 - 2020) AT N2000 PER COPY 10,000 X N12,000,000	12,000,000
032000010550000	PRODUCTION OF 15 DRAFT COPIES OF ADVOCACY AND MONITORING AND EVALUATION MATERIALS AT N1,100 PER COPY = N16,500	16,500
032000010560000	PRODUCTION OF 1649 COPIES OF ADVOCACY MATERIALS AT N1,500 PER COPY	2472000
032000010570000	PRODUCTION OF 1648 COPIES OF MONITORING AND EVALUATION MATERIALS AT N1,500 PER COPY	2472000
032000010580000	ENGAGEMENT OF THE FOLLOWING RESOURCE MATERIALS 1500 COPIES OF TRAINING MANUALS OF FLHE AT N2,000 EACH	3,000,000
032000010590000	GUIDANCE AND COUNSELLING : PRODUCTION OF 10,500 COPIES OF PSYCHOLOGICAL TEST INSTRUMENTS AND 10,500 TEST MANUALS PRINTING AND DISEMINATION OF 10,500 COPIES OF PSYCHOLOGICAL TEST INSTRUMENTS @ N300 PER COPY = N3.15M, PRINTING AND DISEMINATION OF 10,500 COPIES OF PSYCHOLOGICAL TEST INSTRUMENTS MANUAL AT N300 PER COPY= N3.15M	6,300,000

03200001060000	PROCUREMENT OF TEACHING AIDS AS NFLP FME INTERVENTION IN DEVELOPING THE LEARNING OF FRENCH LANGAUAGE IN THE 6-GEO-POLITICAL ZONES:4 AIRCONDITIONERS @ N25,000 EACH X 2 ZONES NO.2M, 2NOS OF 60 SETS OF FURNITURE @ N10,000 EACH =N120,000, 2NOS TV5 @ N200,000 EACH = NO.4M, 2 FLAT SCREEN TV@ N200,000 EACH NO.8M, 2NOS MULTIMEDIA PROJECT/SCREEN N150,000X2 =NO.6M, 2NOS DVD PLAYER@N20,000X2 = N40,000 , 2NOS SATELLITTE DISH @N75,000 = NO.3M, 2NOS COMPUTER SET @NO.2MX2 = NO.4M, CD/ROM N30,000 EACH X2 = N60,000, LIBRARY BOOKS,JOURNALS N3MX2=N6M, 250KVA GENERATOR @N5M	15,000,000
	TERTIARY EDUCATION DEPARTMENT	
	TOTAL FOR CAPITAL PROJECTS	1,195,133,184
032000010610000	PRINTING OF THE REPORT OF THE (WHITE PAPER) ON THE OUTCOMES OF THE QUALITY ASSURANCE EXERCISE AND THE DISSEMINATION OF THE RECOMMENDATIONS TO TERTIARY INSTITUTIONS FOR IMPLEMENTATIONS (300 COPIES X 69 TI AT N425 EACH) TO DOCUMENT AND DISSEMINATE FINDINGS, RECOMMENDATIONS, THE VISITORS VIEWS AND DIRECTIVES.	8,797,500
032000010620000	WORLD TEACHERS DAY PREPARATION: PROCUREMENT OF A) 2000 T. SHIRTS AT N500 EACH =N1M B) 2000 CAPS AT N250 EACH = NO.5M C) 3 TROPHIES AT N50,000 = N150,000 D) 2000 PROGRAMMES AT N200 EACH = NO.4M E) 2000 INVITATION CARDS AT N100 EACH = NO.2M F) 6 DESKTOP COMPUTERS WITH PRINTERS AND UPS AT N150,000 PER SET FOR THE BEST 3 OUTSTANDING STATES. TO SENSITIZE THE TEACHERS FOR THE ENHANCEMENT OF THE QUALITY ASSURANCE IN THE TEACHING PROFESSION NO.9M	6,240,000

032000010630000	PROCUREMENT OF REFERENCE MATERIALS E.G., MANUALS, FINANCIAL REGULATION, PUBLIC SERVICE RULES, SCHEMES OF SERVICE, CONDITIONS OF SERVICE, CONSTITUTION @ N8,000 PER PACK FOR 160 PACKS FOR ENHANCED PERFORMANCE AND BUILD CAPACITY OF FME & REGULATORY AGENCIES, REPRESENTATIVES IN GOVERNING COUNCILS OF FEDERAL TERTIARY INSTITUTIONS/PARASTATALS OF FME	1,280,000
032000010640000	PROCUREMENT OF THREE (3) SHARP PHOTOCOPIER MODEL MZ 1485 AT N800,000 EACH =N2.4M; 7 NOS SHARP PHOTOCOPIER MODEL 1200 AT N300,000 EACH = N2.1M; 6 NOS. HP LASER JET COLOUR PRINTER AT N450,000 EACH = N2.7M; 10 NOS. HP LASER JET COLOUR PRINTER AT N200,000 EACH FOR IMPROVED PERFORMANCE =N2M	9,200,000
032000010650000	PRINTING OF 10,000 COPIES OF CERTIFICATE AUTHENTICATION FORMS AT N70.00 EACH, FOR STUDENTS TRAVELLING OVERSEAS FOR FURTHER STUDIES AND TO ENSURE THAT FAKE CERTIFICATES WERE NOT AUTHENTICATED	700,000
032000010660000	PRODUCTION OF 1000 COPIES OF FME POLICY GUIDELINES ON IEIS AT N1000.00 EACH =N1.1M, 1000 COPIES OF BLUE PRINT ON INNOVATION ENTERPRISE INSTITUTIONS AT N1,500.00 EACH =N1.5M TO SERVE AS FME REFERENCE DOCUMENT TO GUIDE IEIS IMPLEMENTATION AND OPERATIONS.	2,500,000
032000010670000	COMMONWEALTH SCHOLARSHIPS FROM DONOR COUNTRIES (NO OF CANDIDATES = 10,000, UNIT COST FOR ADMIN AND PROCESSING PER CANDIDATE @N1,420EACH N14.2M, ENGAGEMENT OF 36 PROFESSORS (MEMBERS OF THE 9 PANELS) @ N300,000 PER PROFFESSOR N10.8M, RECIPROCAL AWARD TO MEMBER COUNTRIES BY NIGERIA NO OF CANDIDATES 100; UNIT COST = N800,000 PER SCHOLAR = (N80M). TO EXPOSE BRIGHT NIGERIAN STUDENTS TO INTERNATIONAL AND QUALITATIVE EDUCATION THROUGH COMMONWEALTH SCHOLARSHIPS AND FELLOWSHIP PLAN PROGRAMME AND TO HONOUR INTERNATIONAL EDUCATIONAL COMMITMENTS	105,000,000

032000010680000	PROCUREMENT OF 10 NOS LAPTOPS @ N150,000 EACH FOR THE ZONAL AND NATIONAL WINNERS AT THE NATIONAL BUDDING ENGINEERS, SCIENTISTS AND TECHNOLOGISTS (BEST) COMPETITIONS FOR STUDENTS IN TERTIARY INSTITUTIONS TO ENCOURAGE THEM TO PRODUCE CREATIVE AND INDEPENDENT RESEARCH PROJECTS THAT ADDRESS THE NATIONAL NEED.	1,500,000
032000010690000	PRINTING OF 1000 COPIES OF SECOND VOLUME OF THE HANDBOOK AND MANUAL FOR FME REPS. IN GOVERNING COUNCILS OF TERTIARY INSTITUTIONS AT N1,500 PER COPY TO APPRISE AND STRENGTHEN THE KNOWLEDGE AND SKILLS IN AFFECTIVE INSTITUTIONAL LEADERSHIP AND GOVERNANCE	1,500,000
032000010700000	PRINTING AND BINDING OF 2,000 COPIES OF NATIONAL TEACHERS EDUCATION POLICY (NTEP) AT N1,000 EACH FOR DISTRIBUTION TO: I) 36 STATES MOE PLUS FCT II) ALL TERTIARY INSTITUTIONS (STATE, FEDERAL AND PRIVATE). III) ALL PARASTATALS OF FME PURPOSE: TO ENSURE THAT COMPETENT TEACHERS ARE RECRUITED AND TRAINED.	2,000,000
032000010710000	DEVELOPING & UPDATING EVALUATION & ACCREDITATION DATABASE OF FOREIGN QUALIFICATIONS AND THEIR NIGERIAN EQUIVALENCE (5 CONTINENTS) TO ENHANCE EFFECTIVE DELIVERY OF EVALUATION SERVICES @ N2,293,444 PER CONTINENTS	11,467,220
032000010720000	PROCUREMENT OF DATABASE MANAGEMENT SOFTWARE (DBMS) FOXPRO VERSION @ N1,693,446 FOR EVALUATION AND ACCREDITATION DATABASE ON WORLD TERTIARY INSTITUTIONS, AND PRINTING OF 400 COPIES OF EVALUATION MANUALS AT N1,500 EACH = N600,000	2,293,446

032000010730000	PROCUREMENT OF REFERENCE MATERIALS ON EVALUATION PROCEDURE AND WORLD LIST OF ACCREDITED TERTIARY INSTITUTIONS E.G. 5NOS THE EUROPA WORLD OF LEARNING 2009 ED. (HARDCOVER BOOK) @ 263,200 EACH, 5 NOS WORLD LIST OF UNIVERSITIES (HARDCOVER) 2009 ED. @ 35520 EACH. 5NOS BRITISH VOCATIONAL QUALIFICATIONS @ 8570 EACH, 5NOS2000 – 2001 ACCREDITED INSTITUTIONS OF POST-SECONDARY EDUCATION PROGRAMMES (AIPEP) @ 84500 EACH. 5NOS COMMONWEALTH UNIVERSITIES YEAR BOOK VOLUMES 1 – 6 (2008) @ 450000 EACH, 5 NOS UNIVERSITIES HANDBOOK, INDIAN ASSOCIATION OF INDIAN UNIVERSITIES @ 75,000 EACH, 5NOS GUIDE TO HIGHER EDUCATION IN AFRICA 4TH EDITION @ 15250 EACH PLUS DELIVERY & CONTRACT CHARGES OF 35%.	4,660,200
032000010740000	PROCUREMENT OF MATERIALS FOR CAPACITY BUILDING FOR 454 PRINCIPAL OFFICERS IN FEDERAL TERTIARY INSTITUTIONS AND REGULATORY AGENCIES, 6 PER 69 INSTITUTIONS, 4 PER 10 REGULATORY AGENCIES PLUS 69 FME REPS. THE PURPOSE IS TO PROVIDE INFORMATION ON GOVT PROCEDURES, REGULATION ETC FOR GOOD GOVERNANCE @N40,000 PER PACK	18,124,351
032000010750000	PRODUCTION OF 1000 COPIES OF IEIS HANDBOOK CONTAINING FME POLICY/GUIDELINES AT N1,000.00 EACH, 3000 COPIES OF IEIS FLIERS AT N400.00 EACH TO PROVIDE INFORMATION AND EDUCATE PROSPECTIVE OPERATORS ON ESTABLISHMENT AND OPERATIONS OF IEIS.	1,300,000
032000010760000	DIGITIZATION OF EVALUATION ANTECEDENTS FROM 1985-2008 TO ENSURE UNIFORMITY IN EVALUATION PROCEDURE AND TO CHECK CERTIFICATE FORGERY 23 PACKS @N411,324 PER PACK.	9,460,467

032000010770000	PURCHASE OF PUBLICATIONS OF TERTIARY INSTITUTIONS AND REGULATORY AGENCIES (NUC, NBTE, NCCE) TO ENRICH HQ'S REFERENCE MATERIALS ON TERTIARY EDUCATION FOR EASE OF REFERENCE AMONG STAFF AND GENERAL PUBLIC AS WELL AS ENCOURAGE PUBLICATIONS IN TERTIARY INSTITUTIONS. 52 NUC JOURNALS @ N35,000, 69 NBTE JOURNALS AT 35,000, 10 WORLD PUBLICATIONS @ 263,000, 15 LIBRARY SHELVES @ 50,000	7,615,000	
032000010780000	NATIONAL CAREER DEVELOPMENT CENTRE, FME. PROCUREMENT OF 4 COMPUTERS SET WITH PRINTERS @150,000, 5 TABLES @20,000 EACH, 10 CHAIRS @ 5,000EACH, 1 PHOTOCOPIER @150,000, 1 AIR CONDITIONER @ 70,000, 50 PROFESSIONAL BOOKS @ 5,000 EACH, 10 PSYCHOLOGICAL TEST MATERIALS @ 5,000, 1 FILE CABINET @35,000, 1 TV SET 50,000, 1 FRIDGE @ 50,000, 2 BOOKS SHELVES @ 20,000, EDUCATIONAL JOURNALS & AUDIO VISUAL @ 50,000	1,495,000	
032000010790000	MOVEMENT OF FEDERAL TECHNICAL COLLEGE, AKPEGEDE OTOBI, BENUE STATE TO PERMANENT SITE		
032083810050000	RELOCATION OF FTC OTUKPO TO PERMANENT SITE	1000000000	
	SCHOLARSHIP BOARD		
	TOTAL FOR CAPITAL PROJECTS	330,000,000	
032000010790000	AWARD OF FED. GOVT. SCHOLARSHIPS TO 2,000 UNIVERSITY STUDENTS @ N150,000 PER SCHOLAR =N30M; AND 1,320 POLYTECHNICS AND COLLEGES OF EDUCATION STUDENTS @ N100,000 PER SCHOLAR N132M. UNIT COST FOR ADMIN AND PROCESSING OF 2400 SCHOLARS @ 14,457 =N34,696,800PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC POTENTIALS	176,696,800	

032000010800000	BILATERAL EDUCATIONAL AGREEMENT (BEA) AWARDS TO 170 NIGERIANS TO STUDY IN TEN NON-ENGLISH SPEAKING BEA COUNTRIES I.E. CUBA, RUSSIA, JAPAN, MOROCCO ETC AT N841,975 PER SCHOLAR ANNUALLY. PURPOSE: TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC POTENTIALS AND TO EXPOSE BRIGHT NIGERIAN STUDENTS TO INTERNATIONAL AND QUALITATIVE EDUCATION UNDER THE BEA	143,135,750	
032000010810000	RECIPROCAL SCHOLARSHIP TO 9 FOREIGN STUDENTS WILLING TO STUDY IN NIGERIAN UNIVERSITIES @N841,975 PER STUDENT	7,577,775	
032000010820000	FSB HEADQUARTER/6 ZONAL OFFICES ICT CONNECTIVITY	2,589,675	
	FEDERAL INSPECTORATE SERVICES DEPARTMENT		
	TOTAL FOR CAPITAL PROJECTS	144,990,320	
032000010830000	FURNISHING OF DFI'S OFFICE EXECUTIVE TABLE = N400,000.00, 2) EXECUTIVE CHAIR = N180,000.00, 3) 1 SET OF EXECUTIVE SETEE = N750,000.00, 4) 1,500M2 VENETIAN RUG @ N1,200.00 PER METRE = N60,000.00, 5) 1 COLOUR PRINTER = N250,000.00, 8) SCANNING MACHINE = N100,000.00, 9) WATER DISPENSER = N50,000.00, 11) 1 SHARP PHOTOCOPIER 2414 = N440,000.00, 12)	0	
032000010840000	INSPECTION OF 40 NO FEDERAL UNITY COLLEGES, NATIONWIDE AT N750,000.00 PER COLLEGE: 1) PRODUCTION OF 333 NOS INSPECTION QUESTIONNAIRES AT N150.00 = N12,500, 2) PRODUCTION OF 700 COPIES INSPECTION REPORT AT N500.00 EACH = N150,000, 3) DISSEMINATION OF 700 COPIES INSPECTION REPORT AT N500.00 EACH = N150,000	30000000	
032000010850000	PROCUREMENT OF INSPECTION VEHICLES 1) 1 NO PRADO JEEP AT N9.0M, 2) 2 NO. 307 STATION WAGON PEUGEOT CARS AT N5.0M EACH =N10.0M		

032000010860000	REVAMPING OF FIS; 1.) PRODUCTION OF INDUCTION KITS FOR 200 NO NEW INSPECTORS AT N30,000.00 PER KIT PER INSPECTOR = N6.0M, 2) PRODUCTION OF 500 COPIES OF STATE OF EDUCATION REPORT IN NIGERIA, BELOW TERTIARY LEVEL AT N5,000 PER COPY = 3) MEDIA SENSITIZATION, ADVOCACY AND PUBLICATION OF BEST PRACTICES METHODOLOGY OF TEACHING ENGLISH LANGUAGE MATHEMATICS AND SOCIAL STUDIES IN JUNIOR SECONDARY SCHOOLS. = N20,383, 343	28883343.25	
032000010870000	PROCUREMENT OF 30 NOS HP LAPTOP COMPUTERS FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH		
032000010880000	PROCUREMENT OF 10 NOS DESKTOP COMPUTERS AT N150,000.00 EACH		
	ASPHALT OVERLAY OF 2KM OF ACCESS ROAD TO FEDERAL COLLEGE UROMI, ESAN NORTH EAST, EDO STATE	40000000	
	SUB-TOTAL	98,883,343	
	FIS NORTH-WEST ZONAL OFFICE, KADUNA		
032000010890000	REHABILITATION OF OFFICE	1093023.25	
032000010900000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR ZONAL DIRECTORS AT N200,000		
032000010910000	PROCUREMENT OF 1 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS SOUTH-SOUTH ZONAL OFFICE, BENIN		
032000010920000	REHABILITATION OF OFFICE	1093023.25	
032000010930000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR ZONAL DIRECTORS AT N200,000		
032000010940000	PROCUREMENT OF 1 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS NORTH-CENTRAL ZONAL OFFICE, JOS		
032000010950000	REHABILITATION OF OFFICE	1093023.25	

032000010960000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR ZONAL DIRECTORS AT N200		
032000010970000	PROCUREMENT OF 1 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS SOUTH-WEST ZONAL OFFICE, IBADAN		
032000010980000	REHABILITATION OF OFFICE	1093023.25	
032000010990000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR ZONAL DIRECTORS AT N200,000		
032000011000000	PROCUREMENT OF 1 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS JOS		
032000011010000	REHABILITATION OF OFFICE	1093023.25	
032000011020000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011030000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS MINNA		
032000011040000	REHABILITATION OF OFFICE	1093023.25	
032000011050000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011060000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS LAFIA		
032000011070000	REHABILITATION OF OFFICE	1093023.25	
032000011080000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011090000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		

	SUB-TOTAL	1,093,023	
	FIS ILORIN		
032000011100000	REHABILITATION OF OFFICE	1093023.25	
032000011110000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011120000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS LOKOJA		
032000011130000	REHABILITATION OF OFFICE	1093023.25	
032000011140000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011150000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011160000	RENOVATION AND PURCHASE OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS FCT		
032000011170000	REHABILITATION OF OFFICE	1093023.25	
032000011180000	PROCUREMENT OF 3NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011190000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS GUSAU		
032000011200000	REHABILITATION OF OFFICE	1093023.25	
032000011210000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011220000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011230000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		

	SUB-TOTAL	1,093,023	
	FIS BIRNI-KEBBI		
032000011240000	REHABILITATION OF OFFICE	1093023.25	
032000011250000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00	200000	
032000011260000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011270000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,293,023	
	FIS SOKOTO		
032000011280000	REHABILITATION OF OFFICE	1093023.25	
032000011290000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011300000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011310000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS GOMBE		
032000011320000	REHABILITATION OF OFFICE	1093023.25	
032000011330000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011340000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011350000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS BAUCHI		
032000011360000	REHABILITATION OF OFFICE	1093023.25	
032000011370000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		

032000011380000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS KATSINA		
032000011390000	REHABILITATION OF OFFICE	1093023.25	
032000011400000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011410000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS KANO		
032000011420000	REHABILITATION OF OFFICE	1093023.25	
032000011430000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011440000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS KADUNA		
032000011440000	REHABILITATION OF OFFICE	1093023.25	
032000011450000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011460000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS ADO-EKITI		
032000011470000	REHABILITATION OF OFFICE	1093023.25	
032000011480000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011490000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011500000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		

	SUB-TOTAL	1,093,023	
	FIS LAGOS		
032000011510000	REHABILITATION OF OFFICE	1093023.25	
032000011520000	PROCUREMENT OF 4 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011530000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS OSOGBO		
032000011540000	REHABILITATION OF OFFICE	1093023.25	
032000011550000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011560000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
032000011570000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS AKURE		
032000011580000	REHABILITATION OF OFFICE	1093023.25	
032000011590000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011600000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS ABEOKUTA		
032000011610000	REHABILITATION OF OFFICE	1093023.25	
032000011620000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011630000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS IBADAN		

032000011640000	REHABILITATION OF OFFICE	1093023.25	
032000011650000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011660000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS PORT-HARCOURT		
032000011670000	REHABILITATION OF OFFICE	1093023.25	
032000011680000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011690000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH.		
	SUB-TOTAL	1,093,023	
	FIS UYO		
032000011700000	REHABILITATION OF OFFICE	1093023.25	
032000011710000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH		
032000011720000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
	SUB-TOTAL	1,093,023	
	FIS CALABAR		
032000011730000	REHABILITATION OF OFFICE	1093023.25	
032000011740000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011750000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
	SUB-TOTAL	1,093,023	
	FIS BENIN		
032000011760000	REHABILITATION OF OFFICE	1093023.25	
032000011770000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		

032000011780000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
	SUB-TOTAL	1,093,023	
	FIS ASABA		
032000011790000	REHABILITATION OF OFFICE	1093023.25	
032000011800000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00	0	
032000011810000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH	0	
	SUB-TOTAL	1,093,023	
	FIS YENOGOA		
032000011820000	REHABILITATION OF OFFICE	1093023.25	
032000011830000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011840000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
032000011850000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS DAMATURU		
032000011860000	REHABILITATION OF OFFICE	1093023.25	
032000011870000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011880000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS DUTSE		
032000011890000	REHABILITATION OF OFFICE	1093023.25	
032000011900000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00	0	
032000011910000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH	0	

	SUB-TOTAL	1,093,023	
	FIS JALINGO		
032000011920000	REHABILITATION OF OFFICE	1093023.25	
032000011930000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000011940000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
032000011950000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS MAIDUGURI		
032000011960000	REHABILITATION OF OFFICE	1093023.25	
032000011970000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000011980000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
	SUB-TOTAL	1,093,023	
	FIS AWKA		
032000011990000	REHABILITATION OF OFFICE	1093023.25	
032000012000000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000012010000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
032000012020000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS OWERRI		
032000012030000	REHABILITATION OF OFFICE	1093023.25	
032000012040000	PROCUREMENT OF 4 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000012050000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		

	SUB-TOTAL	1,093,023	
	FIS UMUAHIA		
032000012060000	REHABILITATION OF OFFICE	1093023.25	
032000012070000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000012080000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
032000012090000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS ABAKALIKI		
032000012100000	REHABILITATION OF OFFICE	1093023.25	
032000012110000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000012120000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
032000012130000	RENOVATION AND FURNISHING OF NEWLY PURCHASED OFFICE ACCOMMODATION BUILDING		
	SUB-TOTAL	1,093,023	
	FIS ENUGU		
032000012130000	REHABILITATION OF OFFICE	1093023.25	
032000012140000	PROCUREMENT OF 4 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000012150000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS SOUTH-EAST ZONAL ENUGU		
032000012160000	REHABILITATION OF OFFICE	1093023.25	
032000012170000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH		
032000012180000	PROCUREMENT OF 1 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		

	SUB-TOTAL	1,093,023	
	FIS NORTH-EAST ZONAL MAIDUGURI		
032000012190000	REHABILITATION OF OFFICE	1093023.25	
032000012200000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000012210000	PROCUREMENT OF 1 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS YOLA		
032000012220000	REHABILITATION OF OFFICE	1093023.25	
032000012230000	PROCUREMENT OF 2 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00 EACH.		
032000012240000	PROCUREMENT OF 3 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00		
	SUB-TOTAL	1,093,023	
	FIS MAKURDI		
032000012250000	REHABILITATION OF OFFICE	1093023.25	
032000012260000	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00		
032000012270000	PROCUREMENT OF 2 NO. HP DESKTOP COMPUTER FOR INSPECTORS AT N150,000.00 EACH		
	SUB-TOTAL	1,093,023	
	PROCUREMENT DEPARTMENT		
	TOTAL FOR CAPITAL PROJECTS	0	
032000012280000	PROCUREMENT OF 3 NOS OF VEHICLES (I) TWO TOYOTA LAND CRUISER V8 JEEP AT 15 MILLION = 30 MILLION (II) ONE PEUGEOT 407 PREMIUM V6 AT N10 MILLION		

032000012290000	PARTITIONING, FURNISHING AND PURCHASE OF OFFICE EQUIPMENT. (I) FURNISHING OF MINISTRY'S NEW CONFERENCE CENTRE - PROCUREMENT OF 250 CONFERENCE CHAIR AT N7,000 = N1,750,000 (II) PROCUREMENT OF 10 NOS THERMOCOOL STANDING A/C 3 HP AT N500,000 = 5 MILLION (III) PROCUREMENT OF CONFERENCE PUBLIC ADDRESS SYSTEM FOR 100 PEOPLE AHUJA CM-3000 AT N2,250,000 (IV) PROCUREMENT OF 50 WINDOW A/C 2HP PANASONIC AT N86,800 = N4,340,000. (V) PROCUREMENT OF 15 T250 THERNOCOOL REFRIGERATOR AT N67,200 = N1,008,000. (VI) PROCUREMENT OF 100 KDK STANDING FAN AT N20,000 = N2,000,000 (VII) PROCUREMENT OF 5 IBM ELECTRICAL TYPEWRITER AT N430,400 = N2,152,000 (VIII) PROCUREMENT OF 40 NOS - 4DRAWER STEEL CABINET AT N37,500 EACH. = 1,500,000 (IX) PROCUREMENT OF I. D. CARD MACHINE FERGO DTC 550 LC AT 5 MILLION. (X) PROCUREMENT OF TEN DIGITAL PANASONIC PHOTOCOPY MACHINE DP 8020 AT N500,000 = 5 MILLION.	0	
	ICT UNIT		
	TOTAL FOR CAPITAL PROJECTS	121,811,337	
032000012290000	CONVERGED EDUCATION SECTOR DATABASE FOR PAYMENT OF LICENCE TO FACILITATE LINKAGES TO EDUCATION PORTALS OF TERTIARY INSTITUTIONS	40,000,000	
032000012300000	ICT SKILLS/EQUIPMENT ACQUISITION PROGRAMMES FOR 313 NON-ICT STAFF IN FME HQ AT N80,000 EAH AND 21 ICT PROFESSIONAL STAFF OF FME HQ AND UNITY SCHOOLS AT N750,000 EACH	40,790,000	
032000012310000	RENEWAL OF ANNUAL BANDWIDTH SUBSCRIPTION FOR FME HQ AT N6M AND FOR 102 UNITY SCHOOLS AT N1.15M EACH		
032000012320000	PROVISION OF 50 DESKTOP COMPUTERS AND ACCESSORIES (PRINTERS, UPS) AND 50 LAPTOPS FOR FME HQ AT N200,000 EACH		

032000012330000	PROVISION OF 12 DESKTOP COMPUTERS AND ACCESSORIES (UPS AND FURNITURE) AT N160,000 EACH (12COMPUTERS & ACCESSORIES X N160,000 X 12 UNITY SCHOOLS) AND 12 PRINTERS AT N80,000 EACH (12 PRINTERS X N80,000) IN COMPUTER LABORATORIES FOR 12 UNITY SCHOOLS		
032000012340000	PROVISION OF SOLAR PANELS FOR 6 UNITY SCHOOLS AT N4M EACH FOR ICT LABORATORIES IN UNITY SCHOOLS	24,000,000	
032000012350000	ESTABLISHMENT OF MIROSOFT ACADEMY AND ANNUAL REGIONAL ACADEMY CHARGE FOR CISCO NETWORK ACADEMY IN FME HQ	5,001,337	
032000012360000	DEVELOPMENT AND HOSTING OF WEBSITE AND E-MAIL FACILITIES FOR 6 UNITY SCHOOLS LEVERAGING THE CONTENT SERVER OF FME HQ AT N2M EACH		
032000012370000	PROVISION OF ANTI-VIRUS SOFTWARE FOR FME HQ AND 102 UNITY SCHOOLS FOR 4,808 USERS AT N2,500 PER USER	12,020,000	
032000012380000	ICT INFRASTRUCTURE AND EQUIPMENT AUDITINTING IN FME HQ AND 102 UNITY SCHOOLS AT N100,000 EACH		
	LEGAL UNIT		
	TOTAL FOR CAPITAL PROJECTS	5,975,256	
032000012390000	ONGOING CAPITAL LIABILITIES	5,975,256	
032000012400000	NIGERIAN SUPEREME COURT MONTHLY LAW REPORT 48 COPIES @N2,000 EACH		
032000012410000	NIGERIAN LAW REPORT 2009 SERIES 108 COPIES @N2,000 EACH		
032000012420000	DEVELOPMENT AND PROCUREMENT OF TITLE DEEDS FOR UNITY SCHOOLS AT N500,000.00 EACH (4 SCHOOLS IN 2009) 21 CASES OF ENCROACHMENT/LIITIGATION		
032000012430000	PREPARATION OF BILLS. 3 PROPOSED BILLS IN 2009 @N665,000 EACH		
	FEDERAL SCIENCE & EQUIPMENT CENTRE		
	TOTAL FOR CAPITAL PROJECTS	45,259,679	

032000012440000	PRODUCTION OF SCHOOL SCIENCE EQUIPMENT TO TRAIN TEACHERS OF SCIENCE, TECHNOLOGY AND MATHEMATICS (STM) ON USE, MAINTENANCE, BASIC REPAIRS, AND IMPROVISATION OF SCHOOLS SCIENCE EDUCATION DELIVERY:	18,100,000	
032000012450000	PRODUCTION OF SCIENCE EQUIPMENT TO TRAIN LABORATORY TECHNICIANS FOR 12 WEEKS (AS PART OF A 3 YEAR PROGRAMME) ON FABRICATION, USE, MAINTENANCE, BASIC REPAIRS AND IMPROVISATION OF SCHOOL SCIENCE TO BE ABLE TO ASSIST, TEACHERS EFFECTIVELY:	16,600,000	
032000012460000	PRODUCTION OF INSTRUCTIONAL MATERIALS FOR TRAINING OF PRIMARY SCHOOL TEACHERS NATIONWIDE ON SOURCING OF INSTRUCTIONAL MATERIALS USING RESOURCES FROM THE ENVIRONMENT AND MULTIMEDIA FACILITIES FOR TEACHING SCIENCE AT THE PRIMARY SCHOOL LEVEL ON ZONAL BASIS. NORTH EAST ZONE.	5,600,000	
032000012470000	TRAINING OF STAFF OF CENTRE THROUGH PARTICIPATION IN PROFESSIONAL CONFERENCES, WORKSHOPS, ATTACHMENT TO INSTITUTES, IN-HOUSE TRAININGS TO UPDATE THEIR KNOWLEDGE AND SKILL FOR EFFECTIVE AND EFFICIENT PERFORMANCE OF THEIR DUTIES		
032000012480000	PROCUREMENT OF MATERIALS FOR FABRICATION OF SCIENCE EQUIPMENT SUCH AS TEST TUBES, BEAKERS, RETORT STANDS, POTENTIOMETERS, TEACHING ITEMS IN CHEMISTRY, PHYSICS, BIOLOGY, MATHEMATICS, INTEGRATED SCIENCE, PRIMARY SCIENCE AND STOOLS FOR SCHOOLS AND ICASE 2009.	2,500,000	
032000012490000	CONNECTING THE CENTRE TO THE INTERNET TO UTILIZE INTERNET SERVICES IN THE PERFORMANCE OF DUTIES AND TO UPDATE KNOWLEDGE AND SKILL IN JOB PERFORMANCE.	0	
032000012500000	REFURBISHING OF EXISTING EQUIPMENT/LATHE MACHINES MILLING MACHINES ETC TO MAKE THEM AVAILABLE FOR USE IN FABRICATION, TEACHING AND LEARNING.	1,000,000	

032000012510000	PROCUREMENT OF CABINET/STNDING AIR-CONDITIONER (1) FOR COMPUTER / AUDIO VISUAL ROOM. VICTAR LAWN MOVERS (2NOS) GRINDING AND DRILLING MACHINES.	159,679	
032000012520000	ONGOING CAPITAL LIABILITY	1,300,000	
	SPECCIAL CONSTITUENCY PROJECTS MDG	2357406500	
	NORTH CENTRAL		
	KOGI		
3.2E+13	FOUR (4) CLASSROOM BLOCKS WITH HEADMASTER'S OFFICE WITH THREE (3) TOILETS AT CMML/LGEA PRIMARY SCHOOL OLOWA ETIAJA -KOGI		7000000
032000012540000	FOUR (4) CLASSROOM BLOCKS WITH HEADMASTER'S OFFICE WITH THREE (3) TOILETS AT LGEA PRIMARY SCHOOL AJEYIGEBE - KOGI		7000000
032000012550000	FOUR (4) CLASSROOM BLOCKS WITH HEADMASTER'S OFFICE WITH THREE (3) TOILETS AT LGEA PRIMARY SCHOOL SHERIA - KOGI		7000000
032000012560000	FOUR (4) CLASSROOM BLOCKS WITH HEADMASTER'S OFFICE WITH THREE (3) TOILETS AT LGEA PRIMARY SCHOOL ODENYI - KOGI		7000000
032000012570000	FOUR (4) CLASSROOM BLOCKS WITH HEADMASTER'S OFFICE WITH THREE (3) TOILETS AT LGEA PRIMARY SCHOOL EGBOJE - KOGI		7000000
032000012580000	FOUR (4) CLASSROOM BLOCKS WITH HEADMASTER'S OFFICE WITH THREE (3) TOILETS AT LGEA PRIMARY SCHOOL MOZUM - KOGI		7000000
032000012590000	CONSTRUCTION OF FOUR CLASSROOM BLOCKS WITH HEADMASTERS OFFICE WITH 3 TOILETS AT THE FOLLOWING LOCATIONS: LEA PRIMARY SCHOOL ADAMU IGAH WARD IV, LEA PRIMARY SCH. AGULA IGAH WARD IV, LEA PRI. SCH. IGAH OCHEBA WARD IV, LEA PRI. SCH. IVELE UGO WARD V, LEA PRI. SCH. AGARIGA IMARE WARD II, AND COMMUNITY SECONDARY SCHOOL OKPO ALL IN OLAMABORO LGA - KOGI		42000000
032000012600000	LEA PRI. SCH. ECHA, ABEJU KOLO WARD III AND LEA PRI SCH ELECHU, IBADO-AKPACHA WARD IN OMALA LGA - KOGI		14000000
032000012610000	LEA PRI. SCH. OGODO ANKPA, LEA PRI. SCH. IKA ANKPA, AND LEA PRI. SCH. ANKPA CENTRAL SCHOOL - KOGI		21000000
032000012620000	SUPPLY OF SCHOOL FURNITURE TO ST. BONIFACE CATHOLIC PRIMARY SCHOOL, IDAH - IDAH LGA - KOGI		2733000
032000012630000	1 BLOCK OF 2 CLASSROOMS AT THE FOLLOWING LOCATIONS: YWLGEA PRI. SCH, ODO ERI, YWLGEA PRI. SCH, OMI, YWLGEA PRI. SCH, OKOLOKE, YWLGEA PRI. SCH, OKE ERE, YWLGEA PRI. SCH, ODOLE, ODO ERI, YWLGEA PRI. SCH, OGGA, YWLGEA PRI. SCH, OGBE, YWLGEA PRI. SCH, ODO ERE, YWLGEA PRI. SCH1, OKE EGBE, SALVATION ARMY PRI. SCH, EGBE, YWLGEA PRI. SCH, EGBE AND YWLGEA PRI. SCH2, ODO EGBE (YAGBA WEST LGA) - KOGI		42000000
032000012640000	1 BLOCK OF 2 CLASSROOMS AT THE FOLLOWING LOCATIONS: YWLGEA/AFRICAN CHURCH PRI. SCH, MOPO, YWLGEA/ST. JOSEPH PRI. SCH, AMURO, YWLGEA PRI. SCH, ODOGBE, YWLGEA ST. JOSEPH PRI. SCH, ITEDO OBA,		27500000

	YWLGEA PRI. SCH, IFE OLUKOTUN, YWLGEA PONYAN PRI. SCH, YWLGEA PRI. SCH, AGINMI, YWLGEA PRI. SCH, ADO AMU. (YAGBA EAST LGA)- KOGI	
032000012650000	1 BLOCK OF 2 CLASSROOMS AT THE FOLLOWING LOCATIONS: YWLGEA/AFRICAN CHURCH PRI. SCH, MOPO, YWLGEA/ST. JOSEPH PRI. SCH, AMURO, YWLGEA PRI. SCH, ODOGBE, YWLGEA ST. JOSEPH PRI. SCH, ITEDO OBA, YWLGEA PRI. SCH, IFE OLUKOTUN, YWLGEA PONYAN PRI. SCH, YWLGEA PRI. SCH, AGINMI, YWLGEA PRI. SCH, ADO AMU. (YAGBA EAST LGA) - KOGI	27500000
032000012660000	1 BLOCK OF 2 CLASSROOMS AT LGEA PRIMARY SCHOOL, EFAKPA, OLAMABORO LGA, KOGI STATE	3,140,000
032000012670000	2 BLOCKS OF 2 CLASSROOMS @ N3,500,000.00 EACH AT ARMY TRANSFERRED SCHOOL ALI KAZAURE, JNLGA; MISTA ALI VILLAGE GURUM A WARD, BASSA LGA; FURAKA VILLAGE JNLGA-PLATEAU	21,000,000
032000012680000	CONSTRUCTION OF CLASSROOM GUNG - PANKSHIN LGA-PLATEAU	7000000
032000012690000	COMPUTER CENTRE @ N17,622,000.00 EACH AT BAAP, QUAAN-PAN, LGA; TUNKUS, MIKANG LGA; SHENDAM, SHENDAM LGA- AND SUPPLY OF FURNITURE @ N2,250,000.00- PLATEAU	59616000
032000012700000	FURNISHING OF 1 CLASSROOM BLOCK IN BET COMMUNITY SECONDARY SCHOOL- PLATEAU	800000
032000012710000	CONSTRUCTION OF 2 NO 2 CLASSROOM BLOCKS WITH OFFICES @ N7,000,000.00 EACH AT GAJI; GUDUS; KADARKO; W/TOFA & 1 NO 2 CLASSROOM BLOCK WITH OFFICES AT UNGUWAR MADAKI - PLATEAU	35000000
032000012720000	FURNISHING CLASSROOM AT UNGUWAN MALLAM ADAMA SCHOOL -PLATEAU	900000
032000012730000	CONSTRUCTION OF CLASSROOMS AT FOLLOWING LOCATIONS: PRIMARY SCHOOL, BWARAT, PRIMARY SCHOOL KELLER, PRIMARY SCHOOL ZAMKO (LANGTANG NORTH LGA)-PLATEAU	13500000
032000012740000	CONSTRUCTION OF CLASSROOMS AT FOLLOWING LOCATIONS:PRIMARY SCHOOL MABUDI, PRIMARY SCHOOL KARKASHI (LANGTANG SOUTH LGA)-PLATEAU	9000000
032000012750000	CONSTRUCTION OF CLASSROOMS AT FOLLOWING LOCATIONS:PRIMARY SCHOOL KUKA, PRIMARY SCHOOL DUANKWAN (SHENDAM LGA)-PLATEAU	9000000
032000012760000	CONSTRUCTION OF CLASSROOMS AT FOLLOWING LOCATIONS:PRIMARY SCHOOL KWALLA YITLAAR, PRIMARY SCHOOL KWANDE, RCM PRIMARY SCHOOL KWALLA MOEDA (QUA'AN LGA)-PLATEAU	13500000
032000012770000	CONSTRUCTION OF CLASSROOM BLOCKS AT GSS WASE-PLATEAU	6000000
032000012780000	CONSTRUCTION OF CLASSROOMS AT FOLLOWING LOCATIONS: PRIMARY SCHOOL, MUGAN LEA, PRIMARY SCHOOL, GARKAWA RCM, PRIMARY SCHOOL LEA LUHAM (MIKANG LGA)-PLATEAU	13500000
032000012790000	CONSTRUCTION OF CLASSROOMS AT FOLLOWING LOCATIONS: PRIMARY SCHOOL, BASHAR, PRIMARY SCHOOL MAVO (WASE LGA)-PLATEAU	9000000

032000012800000	CONSTRUCTION OF BLOCKS OF CALSSROOMS AT THE FOLLOWING JAGSS GWARZO (GWARZO LGA), CHIROMAWA PRI. SCH. (BICHI LGA), MAKODA CENTRAL (MAKODA LGA), HARBAU SEC. SCH. (TSANYAWA LGA), KARMAMI PRI. SCH. (GABASAWA LGA), ZAKIRAI CENTRAL (GABASAWA LGA), DAWAKIN TOFA PRI. SCH. (DAWAKINTOFA LGA)	119,000,000	
032000012810000	FARINRUWA PRIMARY SCHOOL, SHANONO L.G.A KANO STATE.	5000000	
032000012820000	1 BLOCK OF COMMUNITY LIBRARY-EMURE EKITI L.G.A--EKITI	11,000,000	
032000012830000	1 BLOCK OF COMMUNITY LIBRARY-EKITI EAST L.G.A --EKITI	11,000,000	
032000012840000	1 BLOCK OF COMMUNITY LIBRARY-GBOYIN L.G.A--EKITI	11000000	
032000012850000	1 BLOCK OF TWO CLASSROOMS METHODIST PRIMARY SCHOOL-EMURE--EKITI		4000000
032000012860000	3 BLOCKS OF CLASSROOM AT IGBAYE ADO -EKITI	5000000	
032000012870000	3 BLOCKS OF CLASSROOM AT ODOURU -IYIN - EKITI	5000000	
032000012880000	1 UNIT 3 CLASSROOM BLOCK IN ODC PRI SCHOOL SANGO OTA-OGUN		6000000
032000012890000	1 BLOCK OF 3 CLASSROOMS AT IGBESA PRI. SCH. IGBESA-OGUN		6000000
032000012900000	1 BLOCK OF 3 CLASSROOMS AT IJU PRI. SCH. IGBESA-OGUN		6000000
032000012910000	4 BLOCKS OF 2 CLASSROOMS AT YEWA NORTH/IMEKO-AFON FED. CONS.-OGUN		20000000
032000012920000	CONSTRUCTION OF 20 UNITS OF BLOCKS OF THREE (3) CLASS ROOMS AT 5 MILLION EACH AT OGUN EAST SENATORIAL DISTRICT-OGUN		100000000
032000012940000	1 BLOCK OF 3 CLASSROOMS AND OFFICE AT AMULOKO, ONA ARA LGA-OYO		5000000
032000012950000	1 BLOCK OF 2 CLASSROOMS WITH OFFICE OGBOMOSHO NORTH- OYO		4105000
032000012960000	1 BLOCK OF 2 CLASSROOMS WITH OFFICE AT OGBOMOSHO NORTH-OYO		4105000
032000012970000	1 BLOCK OF 2 CLASSROOMS WITH OFFICE AT OGBOMOSHO SOUTH- OYO		4105000
032000012980000	1 BLOCK OF 2 CLASSROOMS WITH OFFICE AT OGBOMOSHO SOUTH- OYO		4105000
032000012990000	1 BLOCK OF 2 CLASSROOMS WITH OFFICE AT ORIRE- OYO		4105000
032000013000000	1 NO. BLOCK OF 2 CLASSROOMS WITH OFFICE AT IREWOLE PRIMARY SCHOOL, PEGBA (WARD 3)-OYO		4105000
032000013010000	1 NO. BLOCK OF 2 CLASSROOMS WITH OFFICE AT COMMUNITY SEC. SCH., OLOMI (WARD 7)-OYO		4105000
032000013020000	1 NOS. BLOK OF COMPUTER LABORATORY WITH ACCESSORIES AT ABAMILA (PROSPECT HIGH SCH.) (WARD 5)-OYO		4317500
032000013030000	1 NO. BLOCK OF 2 CLASSROOMS WITH OFFICE AT ST. MATHEW PRY. SCH. ODO-ONA KEKERE (WARD 5)-OYO		4105000
032000013040000	BLOCKS OF CLASSROOMS AT ABOGUNDE -OYO	15000000	

032000013050000	BLOCKS OF CLASSROOMS AT IBAPON OWOLAAKE SHAMSIDEEN-OYO		15000000
032000013060000	BLOCKS OF CLASSROOMS AT ST. JAMES SCHOOL ODUKUODO OLUYOLE LGA-OYO		15000000
032000013070000	1 NOS. BLOK OF COMPUTER LABORATORY WITH ACCESSORIES AT COMMUNITY SEC. SCH. OLUNDE, OLUNDE (WARD 7)-OY		4317500
032000013080000	1 BLOCK OF COMPUTER LABORATORY WITH ACCESSORIES AT METHODIST GRAMMA SCH, IGBOORA-OYO		4317500
032000013090000	1 BLOCK OF HOME ECONOMICS LABORATORY AT IGBOORA HIGH SCH., IGBOORA-OYO		3500000
032000013100000	BLOCKS OF 3 CLASSROOMS WITH VIP TOILETS AT THE FOLLOWING LOCATIONS : AHOYAYA, ABOGUNDE, IGBOILE, ONIKEKE,ADUDU - -OYO		50000000
032000013110000	1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT ST. PAUL PRIMARY SCH., MOFOLUKE - OYO		11250000
032000013120000	1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT TEMIDARE PRIMARY SCH., SHOGUNLE - OYO		11250000
032000013130000	1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT EWU - TUTUN PRIMARY SCH., EWUTUTUN - OYO		11250000
032000013140000	1 BLOCK OF 3 CLASSROOMS WITH VIP TOILETS AT METHODIST PRIMARY SCH., OSHODI - OYO		11250000
032000013150000	BUIDLING OF BLOCK OF CLASSROOMS WITH OFFICE -IBADAN SOUTH EAST--OYO		10000000
032000013160000	BUIDLING OF BLOCK OF CLASSROOMS WITH OFFICE -IBADAN SOUTH EAST--OYO		55000000
032000013170000	COMPUTER LABORATORY WITH ACCESSORIES-IBADAN SOUTH EAST--OYO		10000000
032000013180000	COMPUTER LABORATORY WITH ACCESSORIES-IBADAN NORTH EAST--OYO		10000000
032000013190000	10 BLOCKS OF 3 CLASSROOMS WITH OFFICE AT VARIOUS LOCATION IN OGO OLUWA /SURULERE FED. CONSTITUENCY---OYO		50000000
032000013200000	BLOCKS OF CLASSROOM AND OFFICES AT SAKI WEST LGA-OYO		15000000
032000013210000	CONSTRUCTION OF A BLOCK OF 3 CLASSROOM AT THE FOLLOWING LOCATION: IKUN - AKOKO, AJAGBOKIN HIGH SCHOOL - IKUN - AKOKO, HOLY TRINITY PRIMARY SCHOOL IKUN - AKOKO, Z.I PRIMARY SCHOOL, IKUN AKOKO AND CAC PRI. SCHOOL, IKUN AKOKO -ONDO STATE	20,525,000	
032000013230000	CONSTRUCTION OF 1 BLCOK OF 3 CLASSROOMS WITH VIP TOILET AT ST. FABIAN PRI. SCH., NDUKPO - ISE, NSIT UBIUM LGA-AKWA IBOM		8,000,000
032000013240000	CONSTRUCTION OF 1 BLCOK OF 3 CLASSROOMS WITH VIP TOILET AT LUTHERAN PRI. SCH., AFAHA OFIONG, NSIT UBIUM LGA		8,000,000
032000013250000	CONSTRUCTION OF 1 BLOCK OF 3 CLASSROOMS WITH VIP TOILET AT SALVATION ARMY PRI. SCH., EKOM IMAN, ETINAN LGA-AKWA IBOM	8,000,000	

032000013260000	REHABILITATION OF CLASSROOM BLOCKS IN SENIOR SCIENCE SCHOOL, ORON - ORON LGA-AKWA IBOM	50,000,000	
032000013270000	REHABILITATION OF CLASSROOM BLOCKS AT COMPREHENSIVE SECONDARY SCHOOL, OKOBO - OKOBO LGA-AKWA IBOM	50,000,000	
032000013280000	CONSTRUCTION OF 1 NO 6 BLOCK OF CLASSROOMS AT UKO UYUKIM PRIMARY SCH. ORON LGA-AKWA IBOM	10,000,000	
032000013290000	CONSTRUCTION OF 1 NO 6 BLOCK OF CLASSROOMS AT IDUA ORON AME ZION PRI. SCH. PRIMARY SCH. ORON LGA-AKWA IBOM	10,000,000	
032000013300000	CONSTRUCTION OF 1 NO 6 BLOCK OF CLASSROOMS AT ST. PAUL'S AFRICAN SCHOOL, IBAKA - MBO LGA-AKWA IBOM	10,000,000	
032000013310000	CONSTRUCTION OF 1 NO 6 BLOCK OF CLASSROOMS AT METHODIST PRIMARY SCHOOL, EWANG, MBO LGA-AKWA IBOM	10,000,000	
032000013320000	CONSTRUCTION OF 1 NO 6 BLOCK OF CLASSROOMS AT ST. MICHAEL PRIMARY SCHOOL, UDUNG UKO - UDUNG UKO LGA-AKWA IBOM	10,000,000	
032000013330000	CONSTRUCTION OF 1 NO 6 BLOCK OF CLASSROOMS AT MBAWA TECHNICAL COLLEGE - OKOBO LGA -AKWA IBOM	10,000,000	
032000013340000	REHABILITATION OF UNION GIRLS SECONDARY SCHOOL, IBIAKU, IBIONO LGA-AKWA IBOM	45,000,000	
032000013350000	BUILDING OF BLOCKS OF CLASSROOMS/HOSTEL WITH OFFICE AT IKOT UNEKE SECONDARY SCHOOL - IKOT UNEKE - IBIONO-AKWA IBOM	20,000,000	
032000013360000	CONSTRUCTION OF 4 CLASSROOM BLOCK WITH TOILET AT SEC. SCH. OKOYO, UKANAFUN LGA - AKWA IBOM	40,000,000	
032000013370000	CONSTRUCTION OF HEALTH CARE CENTRE AT WARD 6, UKANAFUN LGA - AKWA IBOM	40,000,000	
032000013380000	CONSTRUCTION OF WATER PROJECT AT IKOT NTUK, ORUK ANAM LGA - AKWA IBOM STATE	40,000,000	
032000013400000	CONSTRUCTION OF ONE BLOCK OF SIX CLASSROOMS WITH OFFICE AND TOILETS AT OKWAGBE PRI. SCH. OKWAGBE, UGHELI SOUTH LGA-DELTA	25000000	

032000013410000	CONSTRUCTION OF ONE BLOCK OF SIX CLASSROOMS WITH HEAD MASTER'S OFFICE AND TOILETS AT EGBEREKA PRI. SCH-DELTA	25000000	
032000013420000	CONSTRUCTION OF ONE BLOCK OF SIX CLASSROOMS WITH HEAD MASTER'S OFFICE AND TOILETS AT OROGUN GRAMMAR SCH., OROGUN, UGHELLI NORTH LGA-DELTA	25000000	
032000013430000	CONSTRUCTION OF BLOCK OF SIX CLASSROOMS AT BURUTU GRAMMAR SCHOOL -DELTA	16000000	
032000013440000	CONSTRUCTION OF BLOCK OF SIX CLASSROOMS AT TAMIGBE GRAMMAR SCHOOL, TAMIGBE GRAMMAR SCH. TAMIGBE-DELTA	16000000	
032000013450000	RENOVATION OF ONE BLOCK OF SIX CLASSROOM AT AYAKOROMO GRAMMAR SCHOOL, AYAKOROMO-DELTA	8000000	
032000013460000	CONSTRUCTION OF MODERN LIBRARY AT AKUGBENE - BOMADI LGA-DELTA	35000000	
032000013470000	RENOVATION OF EDJERHE GRAMMAR SCHOOL/PROCUREMENT OF SCINECE EQUIPMENT FOR LABORATORY AT JESSE-DELTA	40000000	
032000013480000	CONSTRUCTION OF EKUKU - AGBOR GRAMMAR SCHOOL ROAD, EKUKU - AGBOR. IKA SLG 1KM-DELTA	45000000	
032000013490000	CONSTRUCTION OF 6 ROOMS CLASSROOM BLOCK AND SCIENCE LABORATORY BLOCK AT EKUKU - AGBOR GRAMMAR SCHOOL, EKUKU - AGBOR, IKA S.L.G.-DELTA	20000000	
032000013500000	CONSTRUCTION OF A BLOCK 4 CLASSROOMS WITH STORE AND 120 DUAL PUPIL DESKS AT ABBI GIRLS SEC. SCH. ABBI - NDOKWA WEST LGA-DELTA	18000000	
032000013510000	CONSTRUCTION OF A BLOCK 4 CLASSROOMS WITH STORE AND 120 DUAL PUPIL DESKS AT EZIKE PRI. SCH. UMUKWATA - UKWUANI LGA-DELTA	18000000	
032000013540000	CONSTRUCTION OF 6 CLASSROOMS BLOCK WITH PRINCIPAL OFFICE SCHOOL FURNITURE AND VIP TOILETS-EDO		25,000,000
032000013550000	CONSTRUCTION OF 6 CLASSROOMS BLOCK IN EWAN-EDO		12,000,000

032000013560000	CONSTRUCTION OF ACCESS ROAD TO EKUGBE GRAMMER SCHOOL FROM AIYEGUNLE INCLUDING A CONCRETE CEMENT CULVERT-EDO	30,000,000
032000013570000	CONSTRUCTION OF ONE BLOCK OF 5 CLASSROOMS AND 1 STAFF ROOM, FURNITURE AND PERIMETER FENCING AT EGUARE PRI. SCH., OPOJI - ESAN CENTRAL LGA - EDO STATE	15,000,000
032000013580000	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AND OFFICE AT EWU PRI. SCH., EWU - ESAN CENTRAL LGA - EDO STATE	7,000,000
032000013590000	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AND OFFICE AT UJABHOE SEC. SCH., UJABHOE - ESAN CENTRAL LGA - EDO STATE	7,000,000
032000013600000	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AND OFFICE AT OKPUJE PRI. SCH., IGUEBEN - LGA - EDO STATE	7,000,000
032000013610000	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AND OFFICE AT EKPON GRAMMER. SCH., EKPON - LGA - EDO STATE	7,000,000
032000013620000	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AT OGWA GRAMMER. SCH., ESAN WEST LGA - EDO STATE	7,000,000
032000013630000	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AND OFFICE AT AKUGBE SEC. SCH., ESAN WEST LGA - EDO STATE	7,000,000
032000013640000		
032000013650000	ABIA STATE	
032000013660000	CONSTRUCTION AND EQUIPING OF SCIENCE LAB. AT AFARA TECHNICAL SCH. UMUAHIA NORTH-ABIA	20,000,000
032000013670000	CONSTRUCTION AND EQUIPING OF SCIENCE LAB. AT WILLIAM MEMORIAL SEC. SCH. AFUGIRI-ABIA	15,000,000
032000013680000	CONSTRUCTION AND EQUIPING OF SCIENCE LAB. AT OHUHU COMMUNITY SEC. SCH.-ABIA	15,000,000
032000013690000	CONSTRUCTION OF 10 OS 3 CLASSROOM BLOCKS WITH VIP TOILETS AT THE FOLLOWING SCHOOLS: ABUA RUBBER COMMUNITY SCH., AKANU; AMAMBA COMMUNITY PRI. SCH, ABIRIBA; IBINIA PRI. SCH., IHENTA; ATAN COMMUNITY SCH., IHECHIOWA; UKWA PRI. SCH., NKPORO-ABIA	50,000,000
032000013700000	CONSTRUCTION OF 3 CLASSROOM BLOCKS AT ACHI UMUHU EZECHI PRI. SCH., AMAOKU/AMAKWO PRI. SCH., ALAYI CENTRAL SCH. BENDE; CENTRAL SCH. OZUITEM IGBERE SEC. SCH.-ABIA	50,000,000
032000013710000	CONSTRUCTION OF SIX CLASSROOM BLOCK AT OBUZO PRIMARY SCH. OSISIOMA NGWA; ST. SILAS PRIMARY CENTRAL SCH, UMUAPU ISIALA-NGWA; OKPUHIE PRI. SCH. ISIALA NGWA SOUTH-ABIA	36,000,000
032000013720000	CONSTRUCTION OF 6 CLASSROOM BLOCK AT ST. MARY'S PRI. SCH., ABAYI-OGBULIGBA, OSISIOMA-NGWA LGA-ABIA	

			15,000,000
032000013730000	CONSTRUCTION OF 10 OS 3 CLASSROOM BLOCKS AT EZIAMA;URATTA;OGOR1;OSUSU II;UMUOGOR;EZIUKWU;OHAZU I; MOSQUE AND ASA-ABIA		50,000,000
032000013740000	CONSTRUCTION OF 6 CLASSROOM BLOCK WITH VIP TOILETS AT ISUOCHI SEC. SCH. NKWOAGU UMMUNEOCHI LGA-ABIA		12,000,000
032000013750000	CONSTRUCTION OF 6 CLASSROOM BLOCK WITH VIP TOILETS AT HOPEVILLE REHABILITATION CENTRE, UTURU, ISUIKWUATO LGA-ABIA		11,000,000
032000013760000	CONSTRUCTION OF VOCATIONAL YOUTH CETRE AT NKWOAGU -ISUOCHI UMMUNNEOCHI LGA-ABIA		11,000,000
032000013770000	CONSTRUCTION OF 4 CLASSROOM BLOCK WITH VIP TOILET AT OSUSU COMMUNITY JUNIOR SEC., SCH.-ABIA		8,900,000
032000013780000			
032000013790000	CONSTRUCTION OF COMMUNITY LIBRARIES AT SAKWAYA, TAKAI TOWN, RIMI TOWN AND SINI TOWN-KANO		60000000
032000013800000	CONSTRUCTION OF 12 BLOCKS OF CLASSROOM IN THE FOLLOWING 10 LGA's OF KANO SOUTH SENETORIAL ZONE: GAYA, TAKAI, SUMAILA, WUDIL, BUNKURE, BEBEJI, DOGUWA, T/WADA, KARAYE, KIRU-KANO		80000000
032000013810000	CONSTRUCTION OF ONE BLOCK OF FOUR CLASSROOMS AT ST.FRANCIS PRIMARY SCHOOL, UGBOHA, ESAN SOUTH, EDO STATE	10,000,000	
032000013820000	CONSTRUCTION OF CLASSROOMS WITH VIP TOILETS AT KUKUWA OF GULANI LGA, MAISANDARI OF DAMATURU LGA, BUNI YADI OF GUJBA LGA-YOBE	36,000,000	
	MDG (MONITORING & TRACKING OF PROJECT)		
	TOTAL FOR CAPITAL PROJECTS	100,000,000	
032000353820000	MDG (MONITORING & TRACKING OF PROJECT)	100,000,000	
0320600	EDUCATION TAX FUND		
	TOTAL ALLOCATION:	231763446.6	
Classification No.	EXPENDITURE ITEMS		
032060007000001	TOTAL PERSONNEL COST	177063446.6	
032060007000010	SALARY & WAGES - GENERAL	132,427,708	
032060007000011	CONSOLIDATED SALARY	132,427,708	
032060007000020	BENEFITS AND ALLOWANCES - GENERAL	28,082,275	
032060007000021	NON-REGULAR ALLOWANCES	0	

032060007000022	RENT SUBSIDY	28,082,275	
032060007000030	SOCIAL CONTRIBUTION	16,553,464	
032060007000031	NHIS	6,621,385	
032060007000032	PENSION	9,932,078	
032060007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,700,000	
0320616	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		
	TOTAL ALLOCATION:	5,786,000,000	
Classification No.	EXPENDITURE ITEMS		
	TOTAL CAPITAL PROJECT	5,786,000,000	
032061630000000	MDGs ONGOING F/L MDAs PROJECTS	5,786,000,000	
	FEDERAL TEACHERS' SCHEME		
032061630010000	CAPACITY BUILDING 5 DAY FONICS FOR 11,000 ENGLISH TEACHERS	223,998,500	
032061630020000	MONTHLY ALLOWANCE FOR 39,050 FTS PARTICIPANTS AT N10,000.00 PER PARTICIPANT FOR 12 MONTHS	4,686,000,000	
032061630030000	IMPACT ASSESSMENT	63,345,500	
032061630040000	CAPACITY BUILDING OF 40,000 PARTICIPANTS IN ICT AND CORE SUBJETS THROUGH TRAINING BY NTI AND INTEL	812,656,000	
0320601	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
	TOTAL ALLOCATION:	861135565.9	
Classification No.	EXPENDITURE ITEMS		
032060107000001	TOTAL PERSONNEL COST	274308651.9	
032060107000010	SALARY & WAGES - GENERAL	70,829,388	
032060107000011	CONSOLIDATED SALARY	70,829,388	
032060107000020	BENEFITS AND ALLOWANCES - GENERAL	170,897,745	
032060107000021	NON-REGULAR ALLOWANCES	170,897,745	
032060107000022	RENT SUBSIDY	0	
032060107000030	SOCIAL CONTRIBUTION	32,581,518	
032060107000031	NHIS	14,874,171	
032060107000032	PENSION	17,707,347	
032060107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	538,296,108	
032060107001402	REGULAR OVERHEAD	68,296,108	

032060107001403	2009 STATUTORY CONTRIBUTION	470,000,000	
	TOTAL CAPITAL PROJECT	48,530,806	
032060110000000	ONGOING PROJECTS (OTHERS)	48,530,806	
032060110010000	CONSTRUCTION OF SEMINAR HALLS, TRAINING ROOMS AND RESEARCH CENTRES AND FURNISHING	48,530,806	
0320602	JOINT ADMISSIONS MATRICULATION BOARD		
	TOTAL ALLOCATION:	1462473408	
Classification No.	EXPENDITURE ITEMS		
032060207000001	TOTAL PERSONNEL COST	1171513829	
032060207000010	SALARY & WAGES - GENERAL	868,263,256	
032060207000011	CONSOLIDATED SALARY	868,263,256	
032060207000020	BENEFITS AND ALLOWANCES - GENERAL	194,717,666	
032060207000021	NON-REGULAR ALLOWANCES	0	
032060207000022	RENT SUBSIDY	194,717,666	
032060207000030	SOCIAL CONTRIBUTION	108,532,907	
032060207000031	NHIS	43,413,163	
032060207000032	PENSION	65,119,744	
032060207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	204,864,000	
	TOTAL CAPITAL PROJECT	86,095,579	
032060210000000	ONGOING PROJECTS (OTHERS)	86,095,579	
032060210010000	PROCUREMENT OF ADDITIONAL OMR SCANNERS@10M EACH	75,195,579	
032060210020000	10NOS. DIRECTORS' TABLE@350000, 30NOS. WOOD CABINET@150000, 30NOS. 3-SEATER SOFA@175000, 6NOS. MOBILE PEDESTAL RECEPTION TABLE@250000, 30NOS. 1.4M DESK+EXTENSION@120000, 40NOS. 1.4M DESK METAL LEG@100000, 40NOS. B7509 GUEST CHAIR@30000, 15NOS. B9306 LOW -BACK EXEC. CHAIR@125000, 20NOS. SWIVEL CHAIR MODEL 301@37500, 25NOS. 1.2M DESK METAL LEG@77,000	0	
032060210030000	10NOS. COPIERS@400,000, 14NOS. FIREPROOF SAFE@250,000, 28NOS. FILE CABINETS@25,000, 10NOS WU A/C@130,000, 10NOS. SU A/C@ 140,000.	10,900,000	
0320603	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		

	TOTAL ALLOCATION:	2544932605	
Classification No.	EXPENDITURE ITEMS		
032060307000001	TOTAL PERSONNEL COST	2375737605	
032060307000010	SALARY & WAGES - GENERAL	1,767,232,287	
032060307000011	CONSOLIDATED SALARY	1,767,232,287	
032060307000020	BENEFITS AND ALLOWANCES - GENERAL	387,601,282	
032060307000021	NON-REGULAR ALLOWANCES	80,000	
032060307000022	RENT SUBSIDY	387,521,282	
032060307000030	SOCIAL CONTRIBUTION	220,904,036	
032060307000031	NHIS	88,361,614	
032060307000032	PENSION	132,542,422	
032060307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	112,905,000	
	TOTAL CAPITAL PROJECT	56,290,000	
032060310000000	ONGOING PROJECTS (OTHERS)	56,290,000	
032060310010000	PURCHASE OF UTILITY VEHICLE		
032060310020000	PURCHASE OF GENERATORS	28,290,000	
032060310030000	PURCHASE OF SCANNERS	28,000,000	
0320604	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
	TOTAL ALLOCATION:	372057051	
Classification No.	EXPENDITURE ITEMS		
032060407000001	TOTAL PERSONNEL COST	109827610	
032060407000010	SALARY & WAGES - GENERAL	83,226,409	
032060407000011	CONSOLIDATED SALARY	83,226,409	
032060407000020	BENEFITS AND ALLOWANCES - GENERAL	16,197,900	
032060407000021	NON-REGULAR ALLOWANCES	0	
032060407000022	RENT SUBSIDY	16,197,900	
032060407000030	SOCIAL CONTRIBUTION	10,403,301	
032060407000031	NHIS	4,161,320	
032060407000032	PENSION	6,241,981	
032060407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	213,400,000	
	TOTAL CAPITAL PROJECT	48,829,441	

03206041000000	ONGOING PROJECTS (OTHERS)	48,829,441	
032060410010000	PLASTERING , FENCING AND FIXING OF WIRE BARB ON 3 FACILITATORS GUEST HOUSES	10,000,000	
032060410020000	COMPLETION OF LARGE 250 CAPACITY TRAINING AUDITORIUM	15,000,000	
032060410030000	DEVELOPMENT AND PRODUCTION OF TRAINING MANUALS, CRITIQUING, PRINTING AND ORGANIZATION OF TRAINING FOR PLANNERS OF FME/PARASTATALS AND STATE ON EDUCATION SECTOR STRATEGIC PLAN IN CONTRIBUTION TO THE UNICEF/UNESCO/IIEP SCHOOL EDUCATION SECTOR STRATEGIC PLAN	23,829,441	
0320605	NATIONAL LIBRARY OF NIGERIA		
	TOTAL ALLOCATION:	3762278116	
Classification No.	EXPENDITURE ITEMS		
032060507000001	TOTAL PERSONNEL COST	773522089	
032060507000010	SALARY & WAGES - GENERAL	603,966,006	
032060507000011	CONSOLIDATED SALARY	603,966,006	
032060507000020	BENEFITS AND ALLOWANCES - GENERAL	139,357,783	
032060507000021	NON-REGULAR ALLOWANCES	0	
032060507000022	RENT SUBSIDY	139,357,783	
032060507000030	SOCIAL CONTRIBUTION	30,198,300	
032060507000031	NHIS	30,198,300	
032060507000032	PENSION	45,297,450	
032060507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	240,600,000	
	TOTAL CAPITAL PROJECT	2,748,156,027	
032060510000000	ONGOING PROJECTS (OTHERS)	2,632,563,987	
032060510010000	COMPLETION OF HQTRS BUILDING , ABUJA	2,400,000,000	
032060510020000	COMPLETION OF STATE BRANCH BUILDINGS(YOLA N25M,MAKURDI N12M, OWERRI N5M AND BAUCHI N8M)	50,000,000	
032060510030000	PROCUREMENT OF BOOKS AND PERIODICALS	100,000,000	
032060510040000	PURCHASE OF 100KV PERKINS GENERATORS - MAKURDI,CALABAR AND ABEOKUTA-N5M PER BRANCH	15,000,000	
032060510050000	PURCHASE OF PROJECT VEHICLES (3NOS TOYOTA HILUX JEEPS)		

032060510060000	LOCAL CONTENT CREATION AND DEVELOPMENT OF NATIONAL VIRTUAL LIBRARY SYSTEM IN NIGERIA	67,563,987	
032060520000000	NEW PROJECTS (OTHERS)	115,592,040	
032060520010000	PURCHASE OF OFFICE EQUIPMENT FOR HQTRSN10M, MAKURDI, OWERRI AND BAUCHI N5M EACH		
032060520020000	PURCHASE OF OFFICE FURNITURE FOR HQTRSN15M,GOMBE, LAFIA, MAKURDI N10M EACH AND YOLA N5M		
032060520030000	PRESERVATION AND CONSERVATION OF MATERIALS (BINDING, FUMIGATION, ETC)	18,092,040	
032060520040000	PURCHASE OF LIBRARY EQUIPMENT (BAUCHI N25M, OWERRI N25M, MAKURDI N15M, YOLA N20, GOMBE N15, UMUAHIA N10M. LAGOS N10, CALABAR N10M, PORTHARCOURT N20, OSHOGBO N10M, JALINGO N10M)	85,000,000	
	READERSHIP PROMOSION DEVELOPMENT	12,500,000	
0320607	NATIONAL EXAMINATIONS COUNCIL		
	TOTAL ALLOCATION:	2825418477	
Classification No.	EXPENDITURE ITEMS		
032060707000001	TOTAL PERSONNEL COST	2346122477	
032060707000010	SALARY & WAGES - GENERAL	1,743,363,278	
032060707000011	CONSOLIDATED SALARY	1,743,363,278	
032060707000020	BENEFITS AND ALLOWANCES - GENERAL	384,838,789	
032060707000021	NON-REGULAR ALLOWANCES	0	
032060707000022	RENT SUBSIDY	384,838,789	
032060707000030	SOCIAL CONTRIBUTION	217,920,410	
032060707000031	NHIS	87,168,164	
032060707000032	PENSION	130,752,246	
032060707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	309,296,000	
	TOTAL CAPITAL PROJECT	170,000,000	
032060710000000	ONGOING PROJECTS (OTHERS)	170,000,000	
032060710010000	COMPLETION OF HQTRS OFFICE COMPLEX	85,000,000	

032060710020000	INFRASTRUCTURE IN THE HQTS E.G. WATER SUPPLY, ELECTRICITY, DRAINAGE, ROAD NETWORK, GATE HOUSE, FENCING, COMMUNICATION, LANDSCAPING, CAR PARKS, ETC.	25,000,000	
032060710030000	FURNISHING OF HEADQUARTERS OFFICE COMPLEX E.G.50 SPLIT UNIT ACS AND 200 WINDOW UNIT ACS, 250 EXECUTIVE CHAIRS AND TABLES, 250 FILE CABINETS, 250 REFEREGERATORS, 500 CEILING FANS, 500 SETS OF VISITORS' CHAIRS, AND 250 COMPUTER TABLES AND CHAIRS	25,000,000	
032060710040000	7 MERCEDES BENZ 1418 TRUCKS EACH FOR 2009, 2010, 2011 @ N12.8M EACH. 12 MITSHUBUSHI MINI TRUCKS EACH FOR 2009, 2010 AND 2011 AT N6.3M EACH. 6 TOYOTA HILUX PICK UP VANS EACH FOR 2009, 2010 AND 2011 @N5.6M EACH. 4 TOYOTA HILUX DOUBLE CABIN PICK UP CANS EACH FOR 2009, 2010 AND 2011 @N6.8M EACH. 10 504 PEUGEOT STATION WAGON BEST LINE CARS @3.2M EACH.		
032060710050000	PURCHASE AND INSTALLATION OF 50 NOS PRINTRONIX D7000 LINE PRINTERS, 1500 LINES PER MINUTE @ N4,000,000	10,000,000	
032060710060000	4 VSAT WITH DEDICATED BANDWIDTH		
032060710070000	PURCHASE OF SCANNERS	25,000,000	
0320608	MASS LITERACY COMMISSION		
	TOTAL ALLOCATION:	776321558.8	
Classification No.	EXPENDITURE ITEMS		
032060807000001	TOTAL PERSONNEL COST	120211056.8	
032060807000010	SALARY & WAGES - GENERAL	106,854,273	
032060807000011	CONSOLIDATED SALARY	106,854,273	
032060807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032060807000021	NON-REGULAR ALLOWANCES	0	
032060807000022	RENT SUBSIDY	0	
032060807000030	SOCIAL CONTRIBUTION	13,356,784	
032060807000031	NHIS	5,342,714	
032060807000032	PENSION	8,014,070	
032060807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	88,720,000	

	TOTAL CAPITAL PROJECT	567,390,502	
032060810000000	ONGOING PROJECTS (OTHERS)	67,390,502	
032060810010000	ADVOCACY THROUGH THE MEDIA HOUSES AND SPONSORING OF LITERACY PROGRAMMES ON NTA	20,000,000	
032060810020000	DEVELOPMENT AND PRODUCTION OF NEW BASIC LITERACY PRIMERS IN FULFULDE AND IJAW LANGUAGES	8,000,000	
032060810030000	INTERNATIONAL LITERACY DAY CELEBRATION AT HEADQUARTERS AND ZONAL OFFICES	19,390,502	
032060810040000	PURCHASE OF ONE (1) 18-SEATER TOYOTA BUS FOR ADVOCACY VISITS AND MEETINGS.		
032060810050000	PRODUCTION OF POST LITERACY PRIMERS IN IGBO, YORUBAL, HAUSA, AJAMI AND ENGLISH AT 200 COPIES PER RELEVANT LGAS	20,000,000	
032060810060000	PURCHASE OF THREE (3) TOYOTA HILUX 2.5DH PROJECT VEHICLES FOR THREE (3) OF THE COMMISSION'S ZONAL OFFICES @ N6M EACH		
0'03206082000000 0	NEW PROJECTS (OTHERS)	0	
0'03206082000000 0			
0'03206083000000 0	MDGs ONGOING F/L MDAs PROJECTS	500,000,000	
032060830010000	SUPPORT TO THE 6 STATES IN THE NORTH-EAST ZONE ON LESSON BROADCAST UNDER COLLABORATIVE LITERACY BY RADIO PROJECT AT N2,609,730.00 PER STATE	15,658,380	
032060830020000	ASSISTANCE FOR LESSON BROADCAST TO THE 7 STATES IN THE NORTH-WEST ZONE UNDER COLLABORATIVE LITERACY BY RADIO PROJECT AT N2,609,730 PER STATE	18,268,110	
032060830030000	LITERACY BY RADIO LESSON BROADCAST ASSISTANCE TO THE 7 STATES IN THE NORTH-CENTRAL ZONE AT N2,609,730 PER STATE	18,268,110	

032060830040000	FUND FOR COLLABORATIVE LESSON BROADCAST TO THE 5 STATES IN THE SOUTH-EAST ZONE FOR LITERACY BY RADIO PROJECT AT N2,609,730 PER STATE	13,048,650	
032060830050000	COLLABORATION WITH THE 6 STATES IN THE SOUTH-SOUTH ZONE FOR LESSON BROADCAST UNDER LITERACY BY RADIO AT N2609,730 PER STATE	15,658,380	
032060830060000	SUPPORT TO THE 6 STATES IN THE SOUTH-WEST ZONE FOR THE ON-GOING LITERACY BY RADIO LESSON BROADCAST AT N2,609,730 PER STATE	15,658,380	
032060830070000	PURCHASE OF 100 RADIO SETS PER LGA FOR 774 LGAS AT AN AVERAGE OF N2,000 PER RADIO	154,000,000	
032060830080000	TRAIN THE TRAINERS WORKSHOP AT 6 OFFICERS PER STATE AND FCT ABUJA AT AN AVERAGE OF N21,000 PER TRAINEE	4,662,000	
032060830090000	ADVOCACY AND SENSITIZATION VISITS TO GOVERNORS, LGA CHAIRMEN, STATE RADIO STATION MANAGERS AND OTHER STAKEHOLDERS FOR SUPPORT TO NON-FORMAL EDUCATION AND LITERACY BY RADIO PROJECT	20,292,930	
032060830100000	COMPREHENSIVE LITERACY SURVEY IN ALL THE 138 LGAS IN SOUTH-WEST AT N258,398 PER LGA.	35,658,924	
032060830110000	LITERACY SURVEY IN ALL THE 112 LGAS IN THE SOUTH-SOUTH ZONE AT N258,398 PER LGA	31,524,556	
032060830120000	CONDUCT OF LITERACY SURVEY IN ALL THE 96 LGAS IN THE SOUTH-EAST AT N258398 PER LGA	24,806,208	
032060830130000	COLLABORATIVE LITERACY SURVEY WITH THE NATIONAL BUREAU OF STATISTICS (NBS) IN ALL THE 121 LGAS IN THE NORTH-CENTRAL ZONE AT N258,398 PER LGA	31,266,158	
032060830140000	LITERACY SURVEY IN ALL THE 112 LGAS IN THE NORTH-EAST WITH NBS AT N258,398 PER LGA	28,940,576	
032060830150000	CONDUCT OF COMPREHENSIVE LITERACY SURVEY IN ALL THE 185 LGAS IN THE NORTH-WEST	47,803,638	
032060830160000	PURCHASE OF 78 ACER LAPTOPS FOR COMMISSION'S FIELD OFFICERS AT N300,000.00	23,400,000	

032060830170000	PURCHASE OF TWO (2) LASERJET 4250N PRINTER AT N542,500.00 EACH	1,085,000	
0320609	NATIONAL COMMISSION FOR NOMADIC EDUCATION		
	TOTAL ALLOCATION:	321946829.4	
Classification No.	EXPENDITURE ITEMS		
032060907000001	TOTAL PERSONNEL COST	136150581.1	
032060907000010	SALARY & WAGES - GENERAL	121,022,739	
032060907000011	CONSOLIDATED SALARY	121,022,739	
032060907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032060907000021	NON-REGULAR ALLOWANCES	0	
032060907000022	RENT SUBSIDY	0	
032060907000030	SOCIAL CONTRIBUTION	15,127,842	
032060907000031	NHIS	6,051,137	
032060907000032	PENSION	9,076,705	
032060907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	83,664,475	
	TOTAL CAPITAL PROJECT	102,131,773	
032060910000000	ONGOING PROJECTS (OTHERS)	102,131,773	
032060910010000	CONSTRUCTION AND EQUIPPING OF MODEL NOMADIC SCHOOLS IN GRAZING RESERVES - PROVISION OF BOREHOLES AND EARTH DAMS	8,502,159	
032060910020000	AWARENESS RAISING AND SENSITIZATION ON HIV/AIDS, AND OTHER STDs		
032060910030000	CONSTRUCTION OF CONCRETE WELLS	6,271,667	
032060910040000	CAPACITY BUILDING ON IRI		
032060910050000	CONSTRUCTION AND EQUIPPING OF MODEL NOMADIC SCHOOLS IN FISHING PORTS	40,800,000	
032060910060000	DEVELOPMENT AND PRODUCTION OF IRI MATERIALS	17,000,000	
032060910070000	PROVISION OF BOAT SCHOOLS, DUG-OUT CANOES AND FISHING MATERIALS	1,000,000	
032060910080000	WATER SUPPLY (5 NOS OF HAND PUMP BOREHOLES) EACH AT N2m	10,000,000	

032060910090000	REHABILITATION OF 5 Nos OF COMMUNITY-BASED NOMADIC SCHOOLS AT N2.7m EACH	13,522,447	
	ONGOING CAPITAL LIABILITY	5,035,500	
0320610	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
	TOTAL ALLOCATION:	1385556316	
Classification No.	EXPENDITURE ITEMS		
032061007000001	TOTAL PERSONNEL COST	608723102.1	
032061007000010	SALARY & WAGES - GENERAL	450,393,310	
032061007000011	CONSOLIDATED SALARY	450,393,310	
032061007000020	BENEFITS AND ALLOWANCES - GENERAL	102,030,629	
032061007000021	NON-REGULAR ALLOWANCES	1,256,000	
032061007000022	RENT SUBSIDY	100,774,629	
032061007000030	SOCIAL CONTRIBUTION	56,299,164	
032061007000031	NHIS	22,519,665	
032061007000032	PENSION	33,779,498	
032061007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	608,760,000	
032061007001402	OVERHEAD	239,504,000	
032061007001403	CURRICULUM DEVELOPMENT	369,256,000	
	TOTAL CAPITAL PROJECT	168,073,214	
032061010000000	ONGOING PROJECTS (OTHERS)	168,073,214	
032061010010000	CONSTRUCTION OF ACADEMIC BLOCK FOR RESEARCH AND DEVELOPMENT ACTIVITIES	45,000,000	
032061010020000	FURNISHING OF THE NEW ACADEMIC BLOCK FOR RESEARCH AND DEVELOPMENT ACTIVITIES.	95,000,000	
032061010030000	PRINTING AND DISSEMINATION OF 1003 SETS OF THE REVISED SSS CURRICULA		
032061010040000	SUSTENANCE OF BANDWIDTH FOR THE 9 ALREADY PROCURED AND INSTALLED INTEL-SAT 512 MB DUPLEX DEDICATED V-SAT C-BAND.		
	ONGOING CAPITAL LIABILITY	28,073,214	
0320611	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		
	TOTAL ALLOCATION:	784790257.2	

Classification No.	EXPENDITURE ITEMS		
032061107000001	TOTAL PERSONNEL COST	649609563.2	
032061107000010	SALARY & WAGES - GENERAL	480,380,521	
032061107000011	CONSOLIDATED SALARY	480,380,521	
032061107000020	BENEFITS AND ALLOWANCES - GENERAL	109,181,477	
032061107000021	NON-REGULAR ALLOWANCES	0	
032061107000022	RENT SUBSIDY	109,181,477	
032061107000030	SOCIAL CONTRIBUTION	60,047,565	
032061107000031	NHIS	24,019,026	
032061107000032	PENSION	36,028,539	
032061107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,700,000	
	TOTAL CAPITAL PROJECT	53,480,694	
032061110000000	ONGOING PROJECTS (OTHERS)	53,480,694	
032061110010000	CONSTRUCTION OF WORK-STATION FOR THE COMPUTER DEPARTMENT	0	
032061110020000	PROCUREMENT OF 3NOS. UTILITY VEHICLES (TOYOTA AVENSIS)		
032061110030000	PROCUREMENT OF RANK XEROX 4112	15,000,000	
032061110040000	COMPLETION OF LIBRARY COMPLEX	20,875,362	
032061110050000	COMPLETION OF CAFETERIA BUILDING	6,000,000	
032061110060000	MECH/ELECT WORK ON CAFETERIA BUILDING	5,000,000	
032061110070000	COMPLETION OF ACCESS ROAD	5,000,000	
032061110080000	RENOVATION & UPGRADING OF OLD BLOCKS A, B & C AND ABUJA OFFICE	1,605,332	
032061110090000	PROCUREMENT OF 2NOS. PROLIANT SERVER	0	
0320612	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
	TOTAL ALLOCATION:	353111666.1	
Classification No.	EXPENDITURE ITEMS		
032061207000001	TOTAL PERSONNEL COST	194711666.1	
032061207000010	SALARY & WAGES - GENERAL	173,077,037	
032061207000011	CONSOLIDATED SALARY	173,077,037	
032061207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032061207000021	NON-REGULAR ALLOWANCES	0	

032061207000022	RENT SUBSIDY	0	
032061207000030	SOCIAL CONTRIBUTION	21,634,630	
032061207000031	NHIS	8,653,852	
032061207000032	PENSION	12,980,778	
032061207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	113,400,000	
	TOTAL CAPITAL PROJECT	45,000,000	
032061210000000	ONGOING PROJECTS (OTHERS)	45,000,000	
032061210010000	ICT DEVELOPMENT	45,000,000	
032061210010000	CONSTRUCTION OF TRCN HEADQUARTERS BUILDING COMPLEX IN ABUJA		
032061210020000	2NOS. COROLA 1.8 CAPACITY 2008 MODEL FOR 2 NOS. ZONAL OFFICES AND FCT @ N3,200,000		
032061210030000	1 NO. LAND CRUISER JEEPS @ N13,500,000		
032061210040000	PROCUREMENT OF 1 NO. 18 SEATER HIGH ROOF HIACE BUS @ N4,700,000		
0320617	COMPUTER PROFESSIONAL REGISTRATION COUNCIL OF NIGERIA		
	TOTAL ALLOCATION:	166366049.1	
Classification No.	EXPENDITURE ITEMS		
032061707000001	TOTAL PERSONNEL COST	120866049.1	
032061707000010	SALARY & WAGES - GENERAL	90,028,898	
032061707000011	CONSOLIDATED SALARY	90,028,898	
032061707000020	BENEFITS AND ALLOWANCES - GENERAL	19,583,539	
032061707000021	NON-REGULAR ALLOWANCES	0	
032061707000022	RENT SUBSIDY	19,583,539	
032061707000030	SOCIAL CONTRIBUTION	11,253,612	
032061707000031	NHIS	4,501,445	
032061707000032	PENSION	6,752,167	
032061707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	34,500,000	
	TOTAL CAPITAL PROJECT	11,000,000	
032061710000000	ONGOING PROJECTS (OTHERS)	11,000,000	
032061710010000	CONSTRUCTION OF CPN HOUSE IN ABUJA AND SET UP CPN CENTRE OF EXCELLENCE		

032061710020000	PURCHASE 2 PERKINS DIESEL GENERATOR (UNIT PRICE N1,500,000 = N3M) AND INSTALLATION	3,000,000	
032061710030000	PURCHASE 3 TOYOTA HILLUX 2.7 VTI VEHICLES (UNIT PRICE N4.7M = N14.1M)		
032061710040000	PROVISION OF FURNITURES AT HEAD OFFICE AND ZONAL OFFICES (ABUJA, LAGOS, KADUNA, OWERRI, PORT-HARCOURT, JOS, GOMBE, YOLA & IBADAN) (TABLES-N7.35M, CHAIRS-N4.9M)		
032061710050000	DEVELOP DIGITAL LIBRARY AND E-LEARNING FACILITY (KNOWLEDGE BANK) SUBSCRIPTIONS=N5M, SOFTWARE=N2M	8,000,000	
0320613	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
	TOTAL ALLOCATION:	960154565.3	
Classification No.	EXPENDITURE ITEMS		
032061307000001	TOTAL PERSONNEL COST	281572182.3	
032061307000010	SALARY & WAGES - GENERAL	209,963,239	
032061307000011	CONSOLIDATED SALARY	209,963,239	
032061307000020	BENEFITS AND ALLOWANCES - GENERAL	45,363,539	
032061307000021	NON-REGULAR ALLOWANCES	0	
032061307000022	RENT SUBSIDY	45,363,539	
032061307000030	SOCIAL CONTRIBUTION	26,245,405	
032061307000031	NHIS	10,498,162	
032061307000032	PENSION	15,747,243	
032061307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	140,005,457	
	TOTAL CAPITAL PROJECT	538,576,926	
032061310000000	ONGOING PROJECTS (OTHERS)	506,076,926	
032061310010000	COMPLETION OF OFFICE TOWER/CONFERENCE HALL	20,000,000	
032061310020000	COMPLETION OF RAISED CAR PARKING	65,000,000	
032061310030000	CAPACITY BUILDING	30,000,000	
032061310040000	FINANCIAL MONITORING	0	
032061310050000	PROJECT MONITORING	0	
032061310060000	ACCREDITATION & REACCREDITATION OF NTI-NCE BY DISTANCE LEARNING	8,033,828	

032061310070000	COLLECTION, COLLATION & ANALYSIS OF STATISTICAL DATA FROM COES AND OTHER NCE AWARDING INSTITUTION	7,500,000	
032061310080000	PRODUCTION OF REVISED CONDITION OF SERVICES	5,000,000	
032061310090000	CONDITION SURVEY	0	
032061310100000	COUNTERPART FUNDING	10,000,000	
032061310110000	MONITORING & EVALUATION OF ACADEMIC STANDARD IN NCE AWARDING INSITUTION	5,000,000	
032061310120000	OUTSTANDING 2007 CAPITAL LIABILITIES	355,543,098	
032061320000000	NEW PROJECTS (OTHERS)	32,500,000	
032061320010000	MONITORING OF TEACHING PRACTICE IN NCE AWARDING INSTITUTIONS	7,500,000	
032061320020000	MONITORING OF REVISED SCHEME OF SERVICES	5,000,000	
032061320030000	DIGITALIZATION OF MINIMUM STANDARD	10,000,000	
032061320040000	DISSIMINATION OF QUALITY ASURRANCE TOOL KIT	5,000,000	
032061320050000	REVIEW & PRODUCTION OF FCES & NCCE ACCOUNTING MANUAL	5,000,000	
0320614	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT		
	TOTAL ALLOCATION:	1095472144	
Classification No.	EXPENDITURE ITEMS		
032061407000001	TOTAL PERSONNEL COST	569550687.6	
032061407000010	SALARY & WAGES - GENERAL	422,895,639	
032061407000011	CONSOLIDATED SALARY	422,895,639	
032061407000020	BENEFITS AND ALLOWANCES - GENERAL	93,793,094	
032061407000021	NON-REGULAR ALLOWANCES	2,044,596	
032061407000022	RENT SUBSIDY	91,748,498	
032061407000030	SOCIAL CONTRIBUTION	52,861,955	
032061407000031	NHIS	21,144,782	
032061407000032	PENSION	31,717,173	
032061407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	385,500,000	
032061407001402	OVERHEAD	57,500,000	
032061407001403	ACCREDITATION OF PROGRAMMES	320,000,000	

032061407001404	NIPOGA: COMPETITION AMONG POLYTECHNIC AND COLLEGES OF TECHNOLOGY.	8,000,000	
	TOTAL CAPITAL PROJECT	140,421,456	
032061410000000	ONGOING PROJECTS (OTHERS)	140,421,456	
032061410010000	COUNTERPART FUNDING PROVISION FOR PHASE II OF THE UNESCO/NIGERIA PROJECT FOR THE REVITALISATION OF TVE	19,005,556	
032061410020000	COMPLETION OF NEW OFFICE BULIDING TO CATER FOR EXISTING SPACE CONSTRAINTS.	100,000,000	
032061410030000	CREATION OF DATA BANK ON TVET FOR SYSTEMIC EVALUATION AND MONITORING OF LEARNING ARCHIEVEMENTS	10,000,000	
032061410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	11,415,900	
0320615	NATIONAL TEACHERS INSTITUTE		
	TOTAL ALLOCATION:	3918554915	
Classification No.	EXPENDITURE ITEMS		
032061507000001	TOTAL PERSONNEL COST	423683346.4	
032061507000010	SALARY & WAGES - GENERAL	376,607,419	
032061507000011	CONSOLIDATED SALARY	376,607,419	
032061507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032061507000021	NON-REGULAR ALLOWANCES	0	
032061507000022	RENT SUBSIDY	0	
032061507000030	SOCIAL CONTRIBUTION	47,075,927	
032061507000031	NHIS	18,830,371	
032061507000032	PENSION	28,245,556	
032061507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	248,860,000	
	TOTAL CAPITAL PROJECT	3,246,011,569	
032061510000000	ONGOING PROJECTS (OTHERS)	19,011,569	
032061510010000	CONSTRUCTION (COMPLETION) OF CROSS RIVER STATE	10,011,569	
032061510020000	CONSTRUCTION (COMPLETION) OF SOUTH EAST ZONAL OFFICE, ENUGU	9,000,000	
032061520000000	NEW PROJECTS (OTHERS)	27,000,000	
032061520010000	CONSTRUCTION OF ZAMFARA STATE OFFICE		

032061520020000	CONSTRUCTION OF A SCIENCE AND MATHEMATICS COMPLEX TO PROVIDE IN SERVICE TRAINING FOR SCIENCE, MATHEMATICS, TECHNICAL AND VOCATIONAL SUBJECTS TEACHERS	27,000,000	
032061520030000	RENEWAL OF DOMAIN NAME AND BANDWIDTH SUBSCRIPTIONS	0	
032061530000000	MDGs ONGOING F/L MDAs PROJECTS	3,200,000,000	
032061530010000	PRE-WORKSHOP ACTIVITIES I. IDENTIFICATION AND INSPECTION OF TRAINING CENTRES AND BRIEFING MEETINGS =26M II. DEVELOPMENT, REVIEW, PRODUCTION AND DISTRIBUTION OF TRAINING MANUALS =276M III. PROCUREMENT AND DISTRIBUTION OF STATIONERY = 48M IV. PROCUREMENT OF MONITORING VEHICLES =51M V. PUBLICITY AND VIDEO COVERAGE =15M	416000000	
032061530020000	CONDUCT OF WORKSHOPS IN 36 STATES (INCLUDING FCT): I. PAYMENT OF 145,000 PARTICIPANT AT N14,000 EACH. II. PAYMENT OF 3,500 RESOURCE PERSONS AT N90,000 EACH. III. PROVISION OF STATIONERY AND SNACKS	2445490000	
032061530030000	QUALITY ASSURANCE /MONITORING BY STAKEHOLDERS	48260000	
032061530040000	OTHERS (CONSULTANCYS, BANK CHARGES AND CONTINGENCIES)	90250000	
	SUPPLY OF DISTANCE LEARNING INSTRUCTIONAL MATERIALS TO STUDY CENTRES IN ALL THE LGA NATIONWIDE	200000000	
0320618	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
	TOTAL ALLOCATION:	27451420.76	
Classification No.	EXPENDITURE ITEMS		
032061807000001	TOTAL PERSONNEL COST	11906923.38	
032061807000010	SALARY & WAGES - GENERAL	1,695,043	
032061807000011	CONSOLIDATED SALARY	1,695,043	
032061807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032061807000021	NON-REGULAR ALLOWANCES	0	
032061807000022	RENT SUBSIDY	0	
032061807000030	SOCIAL CONTRIBUTION	10,211,880	

032061807000031	NHIS	4,084,752	
032061807000032	PENSION	6,127,128	
032061807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	10,000,000	
	TOTAL CAPITAL PROJECT	5,544,497	
032061820000000	NEW PROJECTS (OTHERS)	5,544,497	
032061820010000	PROCUREMENT OF OFFICE FURNITURE FOR HQTRS:20NOS TABLES&CHAIRS@N40,000EA,5NOS EXECUTIVE TABLS&CHAIRS FOR 5DIRECTORS@N100,000 ,WINDOW&ASSESSORIES AND RUG CARPETS N2M		
032061820020000	PROCUREMENT OF OFFICE EQUIPMENT FOR HQUARTRS:10NOS COMPUTERS & ASSESSORY@ N150,000=N1.5M, 5NOSLAPTOPS&ASSESSORIES@N200EA=N1M,1NOS SAFES@N350,000 ,10NO SSTEEL CABINETS@N33,000, 10NOS AIR CONDITIONERS@N60,000=N0.6M, 5NOS COLOUR TV SETS@N100,000=N0.5M,1NOS COPIERS@N500000, 5NOS FRIDGES@N80,000=N0.4M, 1NO MULTIMEDIA PROJECTORN0.35M,1NOS DIGITAL CAMARASN150,00 AND A SET OF PUBLIC ADDRESS SYSTEMN0.2M	0	
032061820030000	1NO HILUX (DOUBLE CABIN) N5M, 1NOS STATION WAGON(307) N4M		
032061820040000	PURCAHSE AND INSTALLATION OF 1NO 100KVA PERKINS GENERATOR AND ACCESSORIES	5,544,497	
032061820050000	PROCURMENT AND INSTALLATION OF VSAT AND ICT EQUIPMENT FOR INTERNATE CAFES AT HEADQUARTERS	0	
0320650	FEDERAL POLYTECHNIC ADO-EKITI		
	TOTAL ALLOCATION:	1400006570	
Classification No.	EXPENDITURE ITEMS		
032065007000001	TOTAL PERSONNEL COST	1217553595	
032065007000010	SALARY & WAGES - GENERAL	903,918,215	
032065007000011	CONSOLIDATED SALARY	903,918,215	
032065007000020	BENEFITS AND ALLOWANCES - GENERAL	200,645,603	
032065007000021	NON-REGULAR ALLOWANCES	3,764,000	

032065007000022	RENT SUBSIDY	196,881,603	
032065007000030	SOCIAL CONTRIBUTION	112,989,777	
032065007000031	NHIS	45,195,911	
032065007000032	PENSION	67,793,866	
032065007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	96,402,037	
032065007001402	OVERHEAD	40511965.2	
032065007001403	DIRECT TEACHING ALLOWANCE	55,890,072	
	TOTAL CAPITAL PROJECT	86,050,938	
032065010000000	ONGOING PROJECTS (OTHERS)	86,050,938	
032065010010000	ANNUAL TECHNOLOGY EXPOSITION:	7000000	
032065010020000	PURCHASE OF UTILITY VEHICLES		
032065010030000	AWARENESS CAMPAIGN AGAINST CULTISM AND OTHER VICES	973958	
032065010040000	MAINTENANCE OF DELAPIDATING INFRASTRUCTURES	5000000	
032065010050000	PROCUREMENT OF 200 UNITS OF COMPUTERS WITH COMPLETE ACCESSORIES LIKE PRINTERS, UPS, STABILIZERS AND SCANNERS @ #200,000 EACH FOR ICT CENTER	32445000	
032065010060000	PROCUREMENT OF 200 SETS OF COMPUTER TABLES AND CHAIRS SUITABLE FOR FOR ICT CENTER @ #50,000 EACH	5722500	
032065010070000	SUPPLY OF 20 SPLIT AIR-CONDITIONERS @ # 150,000 EACH TO ICT CENTER	500000	
032065010080000	ONGOING CAPITAL LIABILITY	7,973,958	
032065010090000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,435,522	
0320651	FEDERAL POLYTECHNIC BAUCHI		
	TOTAL ALLOCATION:	1102305924	
Classification No.	EXPENDITURE ITEMS		
032065107000001	TOTAL PERSONNEL COST	950932703.4	
032065107000010	SALARY & WAGES - GENERAL	702,219,088	
032065107000011	CONSOLIDATED SALARY	702,219,088	
032065107000020	BENEFITS AND ALLOWANCES - GENERAL	160,936,230	
032065107000021	NON-REGULAR ALLOWANCES	3,134,072	
032065107000022	RENT SUBSIDY	157,802,158	
032065107000030	SOCIAL CONTRIBUTION	87,777,386	

032065107000031	NHIS	35,110,954	
032065107000032	PENSION	52,666,432	
032065107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,373,816	
032065107001402	OVERHEAD	35123815.65	
032065107001403	DIRECT TEACHING ALLOWANCE	47,250,000	
	TOTAL CAPITAL PROJECT	68,999,405	
032065110000000	ONGOING PROJECTS (OTHERS)	68,999,405	
032065110010000	CONSTRUCTION OF CENTRAL ADMINISTRATION OFFICE (CONTINUATION OF 2008 CAPITAL PROJECT)	24000000	
032065110020000	PROCUREMENT OF LABORATORY EQUIPMENT FOR THE SCHOOL OF ENGINEERING (CONTINUATION OF 2007 CAPITAL PROJECT)	15341253	
032065110030000	PROCUREMENT OF POOL VEHICLES (3NO. TOYOTA COROLLA - N10M)		
032065110040000	ONGOING CAPITAL LIABILITY	4500000	
032065110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	25158152	
0320652	FEDERAL POLYTECHNIC BIDA		
	TOTAL ALLOCATION:	1575346524	
Classification No.	EXPENDITURE ITEMS		
032065207000001	TOTAL PERSONNEL COST	1360022205	
032065207000010	SALARY & WAGES - GENERAL	1,007,467,110	
032065207000011	CONSOLIDATED SALARY	1,007,467,110	
032065207000020	BENEFITS AND ALLOWANCES - GENERAL	226,621,706	
032065207000021	NON-REGULAR ALLOWANCES	3,696,000	
032065207000022	RENT SUBSIDY	222,925,706	
032065207000030	SOCIAL CONTRIBUTION	125,933,389	
032065207000031	NHIS	50,373,355	
032065207000032	PENSION	75,560,033	
032065207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	114,197,297	
032065207001402	OVERHEAD	41001796.5	
032065207001403	DIRECT TEACHING ALLOWANCE	73,195,500	
	TOTAL CAPITAL PROJECT	101,127,023	
032065210000000	ONGOING PROJECTS (OTHERS)	101,127,023	

032065210010000	COMPLETION OF OF THE LIBRARY COMPLEX-THIS INVOVES THE PROCUREMENT OF AND OTHER FURNISHING OF THE LIBRARY	10,491,531	
032065210020000	CAPACITY BUILDING - THIS INVOLVES THETRAINING OF STAFF FOR IMPROVED DEVELOPMENT IN LOCAL AND FOREIGN INSTITUTIONS IE 5NO IN EACH OF THE FOUR SHOOLS;SAAS,SBAM,SET,SES AND 1NO IN SPS,2NO IN RECTORY, 2NO EACH IN REGISTRY ,BURSARY,LIBRARY ,MEDICAAL CENTRE AND PP&M.		
032065210030000	PROCUREMENT OF COMPUTERS FOR ICT AT IBB COMPUTER CENTRE -THIS INVOLVES THE PROCUREMENT OF 20 NO OF HP COMPUTERS AND DESK TOP PRINTERS AT AN AVERAGE COST OF N250,000.00 EACH	7,494,913	
032065210040000	PROCUREMENT OF ACCREDITATION EQUIPMENTS IN THE DEPARTMENTAL WORKSHOPS AND LABORATORIES-THIS INVOLVES THEPROCUREMENT FOUR ACADEMIC DEPARTMENTS ;SURVEY &GEOINFORMATICS,SCIENCE LABORATORY DEPARTMENT (8 NO LABORATORIES AND ASSORTED EQUIPMENTS) ,COMPUTER SCIENCE DEPARTMENT,ARCHITECTURAL TECHNOLOGY,HOTEL & CATERING MANAGEMENT DEPARTMENT. (LIST OF EQUIPMENT WILL BE MADE TO MATCH THE BUDGET)	18,993,225	
032065210050000	PROCUREMENT OF FURNITURE -THIS INVOLVES PROCUREMENT OF100SETS OF JUNIOR EXECUTIVE CHAIRS AND TABLES AT AN AVERAGE COST OF N35,000EACH,AND 30 SET OF SENIOR EXECUTIVE TABLES AND CHAIRS AT ACOST OF N260,000 EACHAND CLASS ROOM TABLES AND CHAIRS AT AN AVERAGE COST OFN22,000.EACH	5,098,995	
032065210060000	PROCUREMENT OF TRANSFORMER - THIS INVOLVES THE PROCUREMENT OF 2-5 MVA TRANSFORMER	8,745,761	
032065210070000	MAINTENANCE OF WORKSHOP AND LABORATORY EQUIPMENTS - THIS INVOLVES THE UP GRADING OF THE EQUIPMENTS AND REPLACEMENTS OF OBSOLETE PARTS FOR CONTINUOS FUNCTIONING OF THE EQUIPMENTS	12,494,913	

032065210080000	WORKSHOP ON ENTERPRENEURSHIP DEVELOPMENT - THIS INVOLVES THE ORGANISATION OF WORKSHOP ON ENTERPRENEUR DEVELOPMENT FOR 20 PARTICIPANTS AT A COST OF AT AN AVERAGE COST OF N140,000.00 PER PARTICIPANT INCLUDING WORKSHOP MATERIAL AND ORGANISATION OF THE VENUE AND OTHER LOGISTICS		
032065210090000	ONGOING CAPITAL LIABILITY	8,296,950	
032065210100000	OUTSTANDING 2007 CAPITAL LIABILITIES	29,510,733	
0320653	FEDERAL POLYTECHNIC IDAH		
	TOTAL ALLOCATION:	1276609234	
Classification No.	EXPENDITURE ITEMS		
032065307000001	TOTAL PERSONNEL COST	1081526700	
032065307000010	SALARY & WAGES - GENERAL	801,975,608	
032065307000011	CONSOLIDATED SALARY	801,975,608	
032065307000020	BENEFITS AND ALLOWANCES - GENERAL	179,304,141	
032065307000021	NON-REGULAR ALLOWANCES	3,708,995	
032065307000022	RENT SUBSIDY	175,595,146	
032065307000030	SOCIAL CONTRIBUTION	100,246,951	
032065307000031	NHIS	40,098,780	
032065307000032	PENSION	60,148,171	
032065307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,578,841	
032065307001402	OVERHEAD	54144153.05	
032065307001403	DIRECT TEACHING ALLOWANCE	51,434,688	
	TOTAL CAPITAL PROJECT	89,503,693	
032065310000000	ONGOING PROJECTS (OTHERS)	89,503,693	
032065310010000	PROCUREMENT OF C-BAND INTERNET FACILITIES FOR THE CAMPUS WITH A BANDWIDTH COVERING 700 HECTRES OF THE CAMPUS AT N285, 721 PER HECTARE FOR INTERNET NEEDS OF STUDENTS AND STAFF..	0	
032065310020000	ESTABLISHMENT OF WOMEN ENTREPRENEURSHIP CENTRE. COMPRISING 3 WORKSHOPS, 1 CLASS ROOM, 1 EXHIBITION / CONFERENCE HALL 1 , 6 NUMBER OFFICES AND CONVENIENCES	20001397	

032065310030000	EXTENSION OF ELECTRICITY TO 4 BUILDINGS AT N750,000 EACH; CONNECTION OF LIGHT TO 2 BOREHOLES AT N500.000 EACH; PROVISION OF 83 STREET LIGHTS AT N120.000 EACH, PURCHASE OF 1NO. 2.5 MVA TRANSFORMER AT 10 MILLION NAIRA.	20000000	
032065310040000	ONGOING CAPITAL LIABILITY	5000000	
032065310050000	OUTSTANDING 2007 CAPITAL LIABILITIES	44502296	
0320655	FEDERAL POLYTECHNIC KAURA-NAMODA		
	TOTAL ALLOCATION:	1216331335	
Classification No.	EXPENDITURE ITEMS		
032065507000001	TOTAL PERSONNEL COST	965307256.3	
032065507000010	SALARY & WAGES - GENERAL	717,300,988	
032065507000011	CONSOLIDATED SALARY	717,300,988	
032065507000020	BENEFITS AND ALLOWANCES - GENERAL	158,343,645	
032065507000021	NON-REGULAR ALLOWANCES	2,852,000	
032065507000022	RENT SUBSIDY	155,491,645	
032065507000030	SOCIAL CONTRIBUTION	89,662,623	
032065507000031	NHIS	35,865,049	
032065507000032	PENSION	53,797,574	
032065507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	104,968,882	
032065507001402	OVERHEAD	66306845	
032065507001403	DIRECT TEACHING ALLOWANCE	38,662,037	
	TOTAL CAPITAL PROJECT	146,055,197	
032065510000000	ONGOING PROJECTS (OTHERS)	146,055,197	
032065510010000	COMPLETION OF ADMINISTRATIVE BLOCK (CONSIST OF RECTORY, REGISTRY, BURSARY DEPARTMENT AND COUNCIL CHAMBER)	20520966	
032065510020000	COMPLETION OF ARCHITECTURAL TECHNOLOGY DEPARTMENT (CONSIST OF, CLASSES, OFFICES, STUDIOS AND LABORATORIES	61000000	
032065510030000	OUTSTANDING 2007 CAPITAL LIABILITIES	64534231	
0320656	FEDERAL POLYTECHNIC MUBI		
	TOTAL ALLOCATION:	1250629240	
Classification No.	EXPENDITURE ITEMS		

032065607000001	TOTAL PERSONNEL COST	1103788974	
032065607000010	SALARY & WAGES - GENERAL	811,762,429	
032065607000011	CONSOLIDATED SALARY	811,762,429	
032065607000020	BENEFITS AND ALLOWANCES - GENERAL	190,556,242	
032065607000021	NON-REGULAR ALLOWANCES	9,675,724	
032065607000022	RENT SUBSIDY	180,880,518	
032065607000030	SOCIAL CONTRIBUTION	101,470,304	
032065607000031	NHIS	40,588,121	
032065607000032	PENSION	60,882,182	
032065607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,039,176	
032065607001402	OVERHEAD	58266176.4	
032065607001403	DIRECT TEACHING ALLOWANCE	41,773,000	
	TOTAL CAPITAL PROJECT	46,801,089	
032065610000000	ONGOING PROJECTS (OTHERS)	46,801,089	
032065610010000	CONSTRUCTION OF CLASSROOM BLOCK/OFFICES FOR ACADEMIC UNIT	19000000	
032065610020000	CONSTRUCTION OF A COMPLEX TO HOUSE 5 STUDIOS AND STAFF OFFICES	25000000	
032065610030000	PROVISION OF CLASSROOM FURNITURE	2801089	
0320657	FEDERAL POLYTECHNIC NASARAWA		
	TOTAL ALLOCATION:	1414205059	
Classification No.	EXPENDITURE ITEMS		
032065707000001	TOTAL PERSONNEL COST	1218108298	
032065707000010	SALARY & WAGES - GENERAL	757,998,205	
032065707000011	CONSOLIDATED SALARY	757,998,205	
032065707000020	BENEFITS AND ALLOWANCES - GENERAL	365,360,318	
032065707000021	NON-REGULAR ALLOWANCES	202,498,520	
032065707000022	RENT SUBSIDY	162,861,798	
032065707000030	SOCIAL CONTRIBUTION	94,749,776	
032065707000031	NHIS	37,899,910	
032065707000032	PENSION	56,849,865	
032065707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,343,493	

032065707001402	OVERHEAD	71694993.4	
032065707001403	DIRECT TEACHING ALLOWANCE	43,648,500	
	TOTAL CAPITAL PROJECT	80,753,267	
032065710000000	ONGOING PROJECTS (OTHERS)	80,753,267	
032065710010000	FENCING OF POLYTECHNIC BOUNDARY SAND SCREED BLOCK 230MM HOLLOW BLOCKS TOTAL COST PER KM = 4.47, THEREFORE 10M WILL OVER 2.23KM	10,000,000	
032065710020000	REHABILITATION OF ROAD NETWORK REHABILITATION OF 2KM ROAD AND SIDE DRAINAGES ALONG THE PERMANENT SITE ROAD @N19,000,000.00	19,000,000	
032065710030000	PURCHASE OF VEHICLES FOR COUNCIL — HONDA ACCORD 2008 MODEL @N5M (FOR CHAIRMAN OF COUNCIL — 10 SEATER BUS PEUGEOT FOR THE MEMBERS @N4.5M		
032065710040000	INTEGRATION/BOREHOLE NETWORK	30,000,000	
032065710050000	CONSTRUCTION OF MINI DEMONSTRATION RESTAURANT FOR CATERING DEPARTMENT @N4,221,171.00	4,221,171	
032065710060000	PURCHASE OF ICT EQUIPMENT FOR EXPANSION OF FACILITIES	7,600,000	
032065710070000	OUTSTANDING 2007 CAPITAL LIABILITIES	9,932,096	
0320658	FEDERAL POLYTECHNIC UWANA-AFIKPO		
	TOTAL ALLOCATION:	1338314980	
Classification No.	EXPENDITURE ITEMS		
032065807000001	TOTAL PERSONNEL COST	1185935407	
032065807000010	SALARY & WAGES - GENERAL	877,391,992	
032065807000011	CONSOLIDATED SALARY	877,391,992	
032065807000020	BENEFITS AND ALLOWANCES - GENERAL	198,869,416	
032065807000021	NON-REGULAR ALLOWANCES	4,831,833	
032065807000022	RENT SUBSIDY	194,037,583	
032065807000030	SOCIAL CONTRIBUTION	109,673,999	
032065807000031	NHIS	43,869,600	
032065807000032	PENSION	65,804,399	
032065807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	95,345,042	

032065707001402	OVERHEAD	51694993	
032065707001403	DIRECT TEACHING ALLOWANCE	43,650,049	
	TOTAL CAPITAL PROJECT	57,034,531	
032065810000000	ONGOING PROJECTS (OTHERS)	57,034,531	
032065810010000	CONSTRUCTION OF ONE NUMBER 10 CLASSROOM BLOCK FOR 1260 STUDENTS (2-FLOOR BUILDING).	17,193,830	
032065810020000	CONSTRUCTION OF LIBRARY COMPLEX - 3 FLOOR OF 3697 SQUARE METRE FLOOR AREA	17,229,370	
032065810030000	CONSTRUCTION OF MEDICAL CENTRE, 50 BED WARD, 6 OFFICES, THEATER, LABOUR ROOM, LAB, OPD ETC	10,300,470	
032065810040000	CONSTRUCTION OF INTERNAL WATER SUPPLY ON CAMPUS TO AID LEARNING	3,557,350	
032065810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	8,753,511	
0320659	FEDERAL POLYTECHNIC KADUNA		
	TOTAL ALLOCATION:	3926832053	
Classification No.	EXPENDITURE ITEMS		
032065907000001	TOTAL PERSONNEL COST	3549973970	
032065907000010	SALARY & WAGES - GENERAL	2,615,225,559	
032065907000011	CONSOLIDATED SALARY	2,615,225,559	
032065907000020	BENEFITS AND ALLOWANCES - GENERAL	607,845,216	
032065907000021	NON-REGULAR ALLOWANCES	26,086,800	
032065907000022	RENT SUBSIDY	581,758,416	
032065907000030	SOCIAL CONTRIBUTION	326,903,195	
032065907000031	NHIS	130,761,278	
032065907000032	PENSION	196,141,917	
032065907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	219,198,008	
032065707001402	OVERHEAD	100681507.6	
032065707001403	DIRECT TEACHING ALLOWANCE	118,516,500	
	TOTAL CAPITAL PROJECT	157,660,076	
032065910000000	ONGOING PROJECTS (OTHERS)	157,660,076	

032065910010000	PROCUREMENT OF 670 VOLUMES OF BOOKS AND SUBSCRIPTION OF 15 NO. JOURNALS FOR THE LIBRARIES. THIS IS TO PROVIDE STAFF AND STUDENTS WITH ACCESS TO UP TO DATE EDUCATIONAL MATERIAL	5,000,000	
032065910020000	REHABILITATION OF 2KM OF ROAD/PARKING SPACES WITHIN CAMPUSES AND STAFF QUARTERS TO MAKE THE ACADEMIC ENVIRONMENT SAFER MORE ACCESSABLE	25,000,000	
032065910030000	MAINTENANCE OF INFRASTRUCTURE: 2 BLOCKS OF 3-STOREY STUDENTS' HOSTEL TO CHECK THE CONTINUOUS DETERIORATION OF THE HOSTELS	30,000,000	
032065910040000	TRAINING OF 140 LECTURERS/INSTRUCTORS ON THE IMPLEMENTATION OF THE NEW CURRICULAR	7,000,000	
032065910050000	PROVIDE FELLOWSHIP/GRANTS TO 80 MEMBERS OF STAFF TO ACQUIRE HIGHER QUALIFICATION	8,000,000	
032065910060000	TRAIN 670 TEACHERS ON ENTREPRENUESHIP EDUCATION AND COMMUNITY EMPOWERMENT	13,700,000	
032065910070000	PROCUREMENT OF 50 NO. COMPUTERS AND ACCESSORIES FOR INSTRUCTIONAL PURPOSES IN THE DEPARTMENTS OF MATHS/COMPUTER, AND COMPUTER ENGINEERING. ALSO AS TEACHING AIDS AND RESEARCH TOOLS IN OTHER DEPARTMENTS AND THE LIBRARIES	10,882,569	
032065910080000	DEVELOPMENT OF 15 NO. OF PROTOTYPE/TECHNOLOGY EXPOSITION COMPONENTS. HANDS-ON TRAINING OF STUDENTS AND THE DEVELOPMENT OF ENTREPRENEURAL SKILLS	10,000,000	
032065910090000	ONGOING CAPITAL LIABILITY	10,501,611	
032065910100000	OUTSTANDING 2007 CAPITAL LIABILITIES	37,575,896	
0320660	FEDERAL POLYTECHNIC OFFA		
	TOTAL ALLOCATION:	1172763814	
Classification No.	EXPENDITURE ITEMS		
032066007000001	TOTAL PERSONNEL COST	1011509440	
032066007000010	SALARY & WAGES - GENERAL	747,667,427	
032066007000011	CONSOLIDATED SALARY	747,667,427	

032066007000020	BENEFITS AND ALLOWANCES - GENERAL	170,383,584	
032066007000021	NON-REGULAR ALLOWANCES	5,268,444	
032066007000022	RENT SUBSIDY	165,115,140	
032066007000030	SOCIAL CONTRIBUTION	93,458,429	
032066007000031	NHIS	37,383,372	
032066007000032	PENSION	56,075,057	
032066007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	76,980,063	
032065707001402	OVERHEAD	28669563.3	
032065707001403	DIRECT TEACHING ALLOWANCE	48,310,500	
	TOTAL CAPITAL PROJECT	84,274,311	
032066010000000	ONGOING PROJECTS (OTHERS)	84,274,311	
032066010010000	FURNISHING OF ONE NO. CLASSROOM	4561223	
032066010020000	FURNISHING OF ONE NO. HOSTEL BLOCK	8000000	
032066010030000	OFFICE FURNISHING FOR STAFF	10000000	
032066010040000	ELECTRIFICATION AND ELECTRICAL INSTALLATION OF PERMANENT SITE	10000000	
032066010050000	WATER RETICULATION AND WATER STORAGE AT PERMANENT SITE	10,000,000	
032066010060000	NETWORK OF ROADS	10,000,000	
032066010070000	OUTSTANDING 2007 CAPITAL LIABILITIES	31,713,088	
0320661	FEDERAL POLYTECHNIC EDE		
	TOTAL ALLOCATION:	1776484140	
Classification No.	EXPENDITURE ITEMS		
032066107000001	TOTAL PERSONNEL COST	864959541.3	
032066107000010	SALARY & WAGES - GENERAL	640,180,547	
032066107000011	CONSOLIDATED SALARY	640,180,547	
032066107000020	BENEFITS AND ALLOWANCES - GENERAL	144,756,426	
032066107000021	NON-REGULAR ALLOWANCES	2,828,000	
032066107000022	RENT SUBSIDY	141,928,426	
032066107000030	SOCIAL CONTRIBUTION	80,022,568	
032066107000031	NHIS	32,009,027	
032066107000032	PENSION	48,013,541	
032066107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	120,727,072	

032065707001402	OVERHEAD	85730572.35	
032065707001403	DIRECT TEACHING ALLOWANCE	34,996,500	
	TOTAL CAPITAL PROJECT	790,797,526	
032066110000000	ONGOING PROJECTS (OTHERS)	90,797,526	
032066110010000	COMPLETION OF ON-GOING ENTREPRENEURSHIP DEVELOPMENT BUILDING,CIVIL AND MECHANICAL ENGINEERING BUILDING PROJECTS	10,000,000	
032066110020000	PROCUREMENT OF 25 NOS OF VARIOUS ITEMS OF LABORATORY/,WORKSHOP EQUIPMENT FOR SCHOOL OF APPLIED SCIENCES ENGINEERING AND ENVIRONMENTAL TECHNOLOGY	7316886	
032066110030000	TVET WORKSHOP/SEMINAR		
032066110040000	PROVISION AND MAINTENANCE OF INFRASTRUCTURE: EXTENTION OF STREET LIGHT, LANDSCAPING/ DRAINAGE WORKS AND REHABILITATION OF BUILDING/ GENERATING SET	8658222.28	
032066110050000	SENSITIZATION WORKSHOP TO ENCOURAGE WOMEN AND GIRLS		
032066110060000	TECHNOLOGY EXPOSITION		
032066110070000	ONGOING CAPITAL LIABILITY	26,586,115	
032066110080000	OUTSTANDING 2007 CAPITAL LIABILITIES	38,236,303	
032066110000001	NEW PROJECTS	700000000	
032066110000002	ICT TECHNICAL TRAINING CENTRE AND COMPUTER FOR FEDERAL POLYTECHNIC EDE	200000000	
032066110000003	DEVELOPMENT OF PERMANENT SITE	400000000	
032066110000004	PROFESSIONAL/CONSULTANCY SERVICES FOR DEVELOPMENT OF PERMANENT SITE	100000000	
0320662	FEDERAL POLYTECHNIC AUCHI		
	TOTAL ALLOCATION:	2286383875	
Classification No.	EXPENDITURE ITEMS		
032066207000001	TOTAL PERSONNEL COST	2048320172	
032066207000010	SALARY & WAGES - GENERAL	1,502,333,006	
032066207000011	CONSOLIDATED SALARY	1,502,333,006	

032066207000020	BENEFITS AND ALLOWANCES - GENERAL	358,195,540	
032066207000021	NON-REGULAR ALLOWANCES	25,025,150	
032066207000022	RENT SUBSIDY	333,170,390	
032066207000030	SOCIAL CONTRIBUTION	187,791,626	
032066207000031	NHIS	75,116,650	
032066207000032	PENSION	112,674,975	
032066207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	118,885,388	
032066207001402	OVERHEAD	51892388	
032066207001403	DIRECT TEACHING ALLOWANCE	66993000	
	TOTAL CAPITAL PROJECT	119,178,315	
032066210000000	ONGOING PROJECTS (OTHERS)	119,178,315	
032066210010000	PROCUREMENT OF ACCREDITATION EQUIPMENT	20,000,000	
032066210020000	WATER DISTRIBUTION NETWORK (RETICULATION) FOR THE OLD STAFF QUARTERS	5000000	
032066210030000	LIBRARY BUILDING EXTENSION	10000000	
032066210040000	ENTREPRENEURSHIP DEVELOPMENT BUILDING	5000000	
032066210050000	FURNISHING OF CLASSROOMS (150 NO CHAIN LINK CHAIRS) @N20,000 EACH)	3000000	
032066210060000	CAPACITY BUILDING FOR TEACHERS ON IMPLEMENTATION OF REVISED CURRICULUM		
032066210070000	CAPACITY BUILDING FOR STAFF ON ICT		
032066210080000	ONGOING CAPITAL LIABILITY	10,361,242	
032066210090000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,817,073	
032066210100000	EROSION CONTROL	40,000,000	
0320663	FEDERAL POLYTECHNIC NEKEDE		
	TOTAL ALLOCATION:	1839895052	
Classification No.	EXPENDITURE ITEMS		
032066307000001	TOTAL PERSONNEL COST	1598207184	
032066307000010	SALARY & WAGES - GENERAL	1,184,680,592	
032066307000011	CONSOLIDATED SALARY	1,184,680,592	
032066307000020	BENEFITS AND ALLOWANCES - GENERAL	265,441,518	
032066307000021	NON-REGULAR ALLOWANCES	5,124,000	

032066307000022	RENT SUBSIDY	260,317,518	
032066307000030	SOCIAL CONTRIBUTION	148,085,074	
032066307000031	NHIS	59,234,030	
032066307000032	PENSION	88,851,044	
032066307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	107,836,143	
032066307001402	OVERHEAD	47083142.95	
032066307001403	DIRECT TEACHING ALLOWANCE	60,753,000	
	TOTAL CAPITAL PROJECT	133,851,725	
032066310000000	ONGOING PROJECTS (OTHERS)	133,851,725	
032066310010000	PROCUREMENT OF EQUIPMENT FOR ENGINEERING AND SCIENCE.	40,000,000	
032066310020000	CAPACITY BUILDING WORKSHOP FOR ENTREPRENEUSHIP DEVELOPMENT		
032066310030000	CAPACITY BUILDING WORKSHOP FOR STAFF FOR IMPLEMENTATION OF THE NEW CURRICULUM		
032066310040000	MAINTENANCE OF BUILDING	5,000,000	
032066310050000	ONGOING CAPITAL LIABILITY	12,961,234	
032066310060000	OUTSTANDING 2007 CAPITAL LIABILITIES	75,890,491	
0320664	FEDERAL POLYTECHNIC OKO		
	TOTAL ALLOCATION:	2083880189	
Classification No.	EXPENDITURE ITEMS		
032066407000001	TOTAL PERSONNEL COST	1908105600	
032066407000010	SALARY & WAGES - GENERAL	1,407,247,438	
032066407000011	CONSOLIDATED SALARY	1,407,247,438	
032066407000020	BENEFITS AND ALLOWANCES - GENERAL	324,952,232	
032066407000021	NON-REGULAR ALLOWANCES	6,402,883	
032066407000022	RENT SUBSIDY	318,549,349	
032066407000030	SOCIAL CONTRIBUTION	175,905,930	
032066407000031	NHIS	70,362,372	
032066407000032	PENSION	105,543,558	
032066407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	106,021,970	
032066407001402	OVERHEAD	39042470.25	

032066407001403	DIRECT TEACHING ALLOWANCE	66,979,500	
	TOTAL CAPITAL PROJECT	69,752,619	
032066410000000	ONGOING PROJECTS (OTHERS)	69,752,619	
032066410010000	PROVISION OF ACCREDITATION EQUIPMENT FOR ENGINEERING AND SCIENCE DEPARTMENT	29,281,520	
032066410020000	PROCUREMENT OF CLASSROOM FURNITURE AND SEATS 500 DESKS AND SEATS @ 20,000 EACH	10,000,000	
032066410030000	PURCHASE OF 2 NUMBERS 100KVA GENERATOR AND 2 NUMBERS 60 KVA GENERATORS	15,000,000	
032066410040000	PROCUREMENT OF 4 NEW TOYOTA CARS FOR POOL USE @4,000,000 EACH		
032066410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	15,471,099	
0320665	FEDERAL POLYTECHNIC DAMATURU		
	TOTAL ALLOCATION:	680524968.9	
Classification No.	EXPENDITURE ITEMS		
032066507000001	TOTAL PERSONNEL COST	394931944.8	
032066507000010	SALARY & WAGES - GENERAL	305,522,415	
032066507000011	CONSOLIDATED SALARY	305,522,415	
032066507000020	BENEFITS AND ALLOWANCES - GENERAL	57,469,228	
032066507000021	NON-REGULAR ALLOWANCES	1,420,000	
032066507000022	RENT SUBSIDY	56,049,228	
032066507000030	SOCIAL CONTRIBUTION	31,940,302	
032066507000031	NHIS	12,776,121	
032066507000032	PENSION	19,164,181	
032066507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	196,633,255	
032066407001402	OVERHEAD	171832255.2	
032066407001403	DIRECT TEACHING ALLOWANCE	24,801,000	
	TOTAL CAPITAL PROJECT	88,959,769	
032066510000000	ONGOING PROJECTS (OTHERS)	88,959,769	
032066510010000	CONSTRUCTION OF ADMIN COMPLEX (PHASE II)	25,880,998	
032066510020000	RECONSTRUCTION OF CENTRAL LIBRARY COMPLEX	17,000,000	
032066510030000	CONSTRUCTION OF PERIMETER FENCING (PHASE II)	8,000,000	

032066510040000	CAPACITY BUILDING FOR TVET TEACHERS		
032066510050000	ONGOING CAPITAL LIABILITY	2,000,000	
032066510060000	OUTSTANDING 2007 CAPITAL LIABILITIES	36,078,771	
0320614	HUSSAINI ADAMU FEDERAL POLYTECHNIC - KAZAURE		
	TOTAL ALLOCATION:	482058739.9	
Classification No.	EXPENDITURE ITEMS		
032061407000001	TOTAL PERSONNEL COST	340597925.9	
032061407000010	SALARY & WAGES - GENERAL	252,813,214	
032061407000011	CONSOLIDATED SALARY	252,813,214	
032061407000020	BENEFITS AND ALLOWANCES - GENERAL	56,183,060	
032061407000021	NON-REGULAR ALLOWANCES	1,048,000	
032061407000022	RENT SUBSIDY	55,135,060	
032061407000030	SOCIAL CONTRIBUTION	31,601,652	
032061407000031	NHIS	12,640,661	
032061407000032	PENSION	18,960,991	
032061407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	94,500,000	
032066407001402	OVERHEAD	42,050,000	
032066407001403	DIRECT TEACHING ALLOWANCE	52,450,000	
	TOTAL CAPITAL PROJECT	46,960,814	
032061410000000	ONGOING PROJECTS (OTHERS)	46,960,814	
032061410010000	COMPLETION OF THE CONSTRUCTION OF MODERN DIGITAL LIBRARY COMPLEX	46960814	
0320614	WAZIRI UMARU POLYTECHNIC - KEBBI		
	TOTAL ALLOCATION:	1328266447	
Classification No.	EXPENDITURE ITEMS		
032061407000001	TOTAL PERSONNEL COST	1116528398	
032061407000010	SALARY & WAGES - GENERAL	826,116,855	
032061407000011	CONSOLIDATED SALARY	826,116,855	
032061407000020	BENEFITS AND ALLOWANCES - GENERAL	187,146,936	
032061407000021	NON-REGULAR ALLOWANCES	3,063,694	
032061407000022	RENT SUBSIDY	184,083,242	
032061407000030	SOCIAL CONTRIBUTION	103,264,607	

032061407000031	NHIS	41,305,843	
032061407000032	PENSION	61,958,764	
032061407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	94,500,000	
032066407001402	OVERHEAD	52,500,000	
032066407001403	DIRECT TEACHING ALLOWANCE	42,000,000	
	TOTAL CAPITAL PROJECT	117,238,049	
032061410000000	ONGOING PROJECTS (OTHERS)	117,238,049	
032061410010000	COMPLETION OF THE CONSTRUCTION OF ADMINISTRATIVE BUILDING (PHASE I)	88921069	
032061410020000	OUTSTANDING 2007 CAPITAL LIABILITIES	28,316,980	
0320654	FEDERAL POLYTECHNIC ILARO		
	TOTAL ALLOCATION:	1201030226	
Classification No.	EXPENDITURE ITEMS		
032065407000001	TOTAL PERSONNEL COST	1081525705	
032065407000010	SALARY & WAGES - GENERAL	801,975,608	
032065407000011	CONSOLIDATED SALARY	801,975,608	
032065407000020	BENEFITS AND ALLOWANCES - GENERAL	179,303,146	
032065407000021	NON-REGULAR ALLOWANCES	3,708,000	
032065407000022	RENT SUBSIDY	175,595,146	
032065407000030	SOCIAL CONTRIBUTION	100,246,951	
032065407000031	NHIS	40,098,780	
032065407000032	PENSION	60,148,171	
032065407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,343,493	
032065407001402	OVERHEAD	31694993.4	
032065407001403	DIRECT TEACHING ALLOWANCE	43,648,500	
	TOTAL CAPITAL PROJECT	44,161,028	
032065410000000	ONGOING PROJECTS (OTHERS)	44,161,028	
032065410010000	REHABILITATION OF 2 NO ACADEMIC BUILDINGS	19,000,000	
032065410020000	COMPLETION OF A 4- STUDIO BUILDING COMPLEX FOR THE DEPARTMENT OF ARCHITECTURAL TECHNOLOGY WHOSE ND PROGRAMME IS DUE FOR INITIAL ACCREDITATION VISIT IN 2009/2010 ACADEMIC SESSION	20,000,000	

032065410030000	FURNISHING OF THE 4-STUDIO ARCHITECTURAL BUILDING COMPLEX	5,161,028	
0320666	YABA COLLEGE OF TECHNOLOGY		
	TOTAL ALLOCATION:	2687213605	
Classification No.	EXPENDITURE ITEMS		
032066607000001	TOTAL PERSONNEL COST	2465044861	
032066607000010	SALARY & WAGES - GENERAL	1,823,186,245	
032066607000011	CONSOLIDATED SALARY	1,823,186,245	
032066607000020	BENEFITS AND ALLOWANCES - GENERAL	413,960,335	
032066607000021	NON-REGULAR ALLOWANCES	6,800,000	
032066607000022	RENT SUBSIDY	407,160,335	
032066607000030	SOCIAL CONTRIBUTION	227,898,281	
032066607000031	NHIS	91,159,312	
032066607000032	PENSION	136,738,968	
032066607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	155,607,195	
032065407001402	OVERHEAD	54313695.45	
032065407001403	DIRECT TEACHING ALLOWANCE	101,293,500	
	TOTAL CAPITAL PROJECT	66,561,549	
032066610000000	ONGOING PROJECTS (OTHERS)	66,561,549	
032066610010000	COMPLETION OF (5) FLOOR CLASSROOMS/OFICE/WORKSHOP BLOCK.	49000549	
032066610020000	FURNISHING OF A NEW 5 FLOOR BUILDING (COMPLETED BY ETF):	11561000	
032066610030000	CONSULTANCY SERVICES FOR THE COMPLETION OF THE 5 FLOOR CLASSROOM/WORKSHOP	6,000,000	
0320666	FEDERAL POLYTECHNIC BALI		
	TOTAL ALLOCATION:	253652197	
Classification No.	EXPENDITURE ITEMS		
032066607000001	TOTAL PERSONNEL COST	157284797	
032066607000010	SALARY & WAGES - GENERAL	157,284,797	
032066607000011	CONSOLIDATED SALARY	157,284,797	

032066607000020	BENEFITS AND ALLOWANCES - GENERAL	-	
032066607000021	NON-REGULAR ALLOWANCES		
032066607000022	RENT SUBSIDY		
032066607000030	SOCIAL CONTRIBUTION	-	
032066607000031	NHIS		
032066607000032	PENSION		
032066607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	76,367,400	
032065407001402	OVERHEAD		
032065407001403	DIRECT TEACHING ALLOWANCE	76,367,400	
	TOTAL CAPITAL PROJECT	20,000,000	
0320666	FEDERAL POLYTECHNIC EKOWE		
	TOTAL ALLOCATION:	257652197	
Classification No.	EXPENDITURE ITEMS		
032066607000001	TOTAL PERSONNEL COST	157284797	
032066607000010	SALARY & WAGES - GENERAL	157,284,797	
032066607000011	CONSOLIDATED SALARY	157,284,797	
032066607000020	BENEFITS AND ALLOWANCES - GENERAL	-	
032066607000021	NON-REGULAR ALLOWANCES		
032066607000022	RENT SUBSIDY		
032066607000030	SOCIAL CONTRIBUTION	-	
032066607000031	NHIS		
032066607000032	PENSION		
032066607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL		

		80,367,400	
032065407001402	OVERHEAD		
032065407001403	DIRECT TEACHING ALLOWANCE	80,367,400	
	TOTAL CAPITAL PROJECT	20,000,000	
0320700	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
	TOTAL ALLOCATION:	944926598.8	
Classification No.	EXPENDITURE ITEMS		
032070007000001	TOTAL PERSONNEL COST	820420626.5	
032070007000010	SALARY & WAGES - GENERAL	606,970,162	
032070007000011	CONSOLIDATED SALARY	606,970,162	
032070007000020	BENEFITS AND ALLOWANCES - GENERAL	137,579,195	
032070007000021	NON-REGULAR ALLOWANCES	2,628,000	
032070007000022	RENT SUBSIDY	134,951,195	
032070007000030	SOCIAL CONTRIBUTION	75,871,270	
032070007000031	NHIS	30,348,508	
032070007000032	PENSION	45,522,762	
032070007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	66,874,152	
032065407001402	OVERHEAD	39608733.6	
032065407001403	DIRECT TEACHING ALLOWANCE	27,265,418	
	TOTAL CAPITAL PROJECT	57,631,820	
032070035000000	MDGs ONGOING F/DRG PROJECTS	57,631,820	
032070035010000	COMPLETION OF LECTURE THEATRE PHASE 'B'	5,631,820	
032070035020000	COMPLETION OF LECTURE THEATRE PHASE 'C'	20,000,000	
032070035030000	OUTSTANDING 2007 CAPITAL LIABILITIES	32,000,000	
0320701	FEDERAL COLLEGE OF EDUCATION AKOKA		
	TOTAL ALLOCATION:	877534081.8	
Classification No.	EXPENDITURE ITEMS		
032070107000001	TOTAL PERSONNEL COST	602687057.8	
032070107000010	SALARY & WAGES - GENERAL	445,992,150	
032070107000011	CONSOLIDATED SALARY	445,992,150	

032070107000020	BENEFITS AND ALLOWANCES - GENERAL	100,945,889	
032070107000021	NON-REGULAR ALLOWANCES	2,112,000	
032070107000022	RENT SUBSIDY	98,833,889	
032070107000030	SOCIAL CONTRIBUTION	55,749,019	
032070107000031	NHIS	22,299,607	
032070107000032	PENSION	33,449,411	
032070107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,617,641	
032065407001402	OVERHEAD	31896459	
032065407001403	DIRECT TEACHING ALLOWANCE	22,721,182	
	TOTAL CAPITAL PROJECT	220,229,383	
032070110000000	ONGOING PROJECTS (OTHERS)	220,229,383	
032070110010000	PURCHASE OF TOOLS FOR CET	22,687,713	
032070110020000	REROOFING OF SCHOOL OF TECHNICAL EDUCATION	3,928,740	
032070110030000	PURCHASE OF TOOLS FOR ELECTRICAL DEPARTMENT	3,750,000	
032070110040000	MONITORING ACTIVITIES	6,479,289	
032070110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	183,383,641	
0320702	FEDERAL COLLEGE OF EDUCATION ASABA		
	TOTAL ALLOCATION:	933777370.5	
Classification No.	EXPENDITURE ITEMS		
032070207000001	TOTAL PERSONNEL COST	575372567.5	
032070207000010	SALARY & WAGES - GENERAL	424,996,482	
032070207000011	CONSOLIDATED SALARY	424,996,482	
032070207000020	BENEFITS AND ALLOWANCES - GENERAL	97,251,525	
032070207000021	NON-REGULAR ALLOWANCES	2,660,000	
032070207000022	RENT SUBSIDY	94,591,525	
032070207000030	SOCIAL CONTRIBUTION	53,124,560	
032070207000031	NHIS	21,249,824	
032070207000032	PENSION	31,874,736	
032070207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	56,404,803	
032065407001402	OVERHEAD	30275443.8	
032065407001403	DIRECT TEACHING ALLOWANCE	26,129,359	
	TOTAL CAPITAL PROJECT	302,000,000	

03207021000000	ONGOING PROJECTS (OTHERS)	302,000,000	
032070210010000	FACILITIES FOR TAKE- OFF OF ADULT EDUCATION	3,000,000	
032070210020000	INSTITUTIONALIZATION OF RESEARCH AND DEVELOPMENT	2,000,000	
032070210030000	PROVISION OF LIBRARY BOOKS AND JOURNALS	2,000,000	
032070210040000	COMPUTERISATION OF ACCOUNTING RECORDS	2,000,000	
032070210050000	FURNISHING AND INSTALLATION OF FIXTURES IN 4 NO SCIENCE LABORATORIES SCIENCE LABORATORIES LOT I-PHYSICS	2,000,000	
032070210060000	LOT II- BIOLOGY	2,000,000	
032070210070000	LOT III- CHEMISTRY	3,000,000	
032070210080000	LOT IV- INTEGRATED SCIENCE	3,000,000	
032070210090000	PROVISION OF ICT FIXTURES FOR PROF. (OBI) CHIKE EDOZIEN CENTRE	3,000,000	
032070210100000	PROCUREMENT OF SCIENCE EQUIPMENT	3,000,000	
032070210110000	1 NO TRACTOR AND ACCESSORIES		
032070210120000	COMPUTERIZATION OF PERSONNEL RECORDS	3,000,000	
032070210130000	PROCUREMENT OF 1 NO AMBULANCE AND 2 NO POOL VEHICLES		
032070210140000	REHABILITATION OF BUILDINGS	3,000,000	
032070210150000	OUTSTANDING 2007 CAPITAL LIABILITIES	271,000,000	
0320703	FEDERAL COLLEGE OF EDUCATION BICHI		
	TOTAL ALLOCATION:	808026668.4	
Classification No.	EXPENDITURE ITEMS		
032070307000001	TOTAL PERSONNEL COST	605125323.2	
032070307000010	SALARY & WAGES - GENERAL	448,997,302	
032070307000011	CONSOLIDATED SALARY	448,997,302	
032070307000020	BENEFITS AND ALLOWANCES - GENERAL	100,003,359	
032070307000021	NON-REGULAR ALLOWANCES	2,176,000	
032070307000022	RENT SUBSIDY	97,827,359	
032070307000030	SOCIAL CONTRIBUTION	56,124,663	
032070307000031	NHIS	22,449,865	
032070307000032	PENSION	33,674,798	
032070307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	44,660,334	

032065407001402	OVERHEAD	21939153.23	
032065407001403	DIRECT TEACHING ALLOWANCE	22,721,181	
	TOTAL CAPITAL PROJECT	158,241,011	
032070310000000	ONGOING PROJECTS (OTHERS)	158,241,011	
032070310010000	ELECTRIFICATION OF SCIENCE COMPLEX	800,000	
032070310020000	CONSTRUCTION OF TECH COMPLEX PHASEII	12,500,000	
032070310030000	CONSTRUCTION OF TECH COMPLEX PHASEIII	46,739,879	
032070310040000	EXTERNAL ELECT. OF TECH COMPLEX	1,386,177	
032070310050000	EXTERNAL WATER SUPPLY TO TECH COMP	4,140,650	
032070310060000	PROVISION OF TOOLS & EQUIP. FOR TECH COMP	1,182,580	
032070310070000	VIRTUAL LIBRARY ICT	500,000	
032070310120000	CONSULTANCY FOR DESIGN ELECT WATER	2,043,337	
032070310130000	EXTERNAL WORKS TO TECH. COMPLEX	5,000,000	
032070310140000	VEHICLES		
032070310150000	ELECTRIFICATION/STREET LIGHT	5,553,119	
032070310160000	OUTSTANDING 2007 CAPITAL LIABILITIES	20,895,269	
032070310170000	SCIENCE COMPLEX PHASE	10,000,000	
032070310180000	COMPLETION OF FEMALE HOSTEL	10,000,000	
032070310190000	SUPPLY OF OFFICE FURNITURE	20,000,000	
032070310200000	SUPPLY OF CLASS ROOM FURNITURE FURNITURE	17,500,000	
0320719	FEDERAL COLLEGE OF EDUCATION GOMBE		
	TOTAL ALLOCATION:	829571008.4	
Classification No.	EXPENDITURE ITEMS		
032071907000001	TOTAL PERSONNEL COST	628173106.6	
032071907000010	SALARY & WAGES - GENERAL	464,760,320	
032071907000011	CONSOLIDATED SALARY	464,760,320	
032071907000020	BENEFITS AND ALLOWANCES - GENERAL	105,317,747	
032071907000021	NON-REGULAR ALLOWANCES	2,420,000	
032071907000022	RENT SUBSIDY	102,897,747	
032071907000030	SOCIAL CONTRIBUTION	58,095,040	
032071907000031	NHIS	23,238,016	
032071907000032	PENSION	34,857,024	

032071907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	39,550,160	
032071907001402	OVERHEAD	16828977.9	
032071907001403	DIRECT TEACHING ALLOWANCE	22,721,182	
	TOTAL CAPITAL PROJECT	161,847,742	
032071910000000	ONGOING PROJECTS (OTHERS)	161,847,742	
032071910010000	CONSTRUCTION OF LABORATORIES	6,000,000	
032071910020000	SCIENCE COMPLEX PHASE IV	100,847,742	
032071910030000	PERIMETER FENCING PHASE IV	5,000,000	
032071910040000	FEDERAL COLLEGE OF EDUCATION TECHNICAL	50000000	
0320705	FEDERAL COLLEGE OF EDUCATION GUSAU		
	TOTAL ALLOCATION:	650757874.6	
Classification No.	EXPENDITURE ITEMS		
032070507000001	TOTAL PERSONNEL COST	400268610.9	
032070507000010	SALARY & WAGES - GENERAL	295,935,531	
032070507000011	CONSOLIDATED SALARY	295,935,531	
032070507000020	BENEFITS AND ALLOWANCES - GENERAL	67,341,139	
032070507000021	NON-REGULAR ALLOWANCES	1,516,000	
032070507000022	RENT SUBSIDY	65,825,139	
032070507000030	SOCIAL CONTRIBUTION	36,991,941	
032070507000031	NHIS	14,796,777	
032070507000032	PENSION	22,195,165	
032070507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	47,668,314	
032070507001402	OVERHEAD	24947132.7	
032070507001403	DIRECT TEACHING ALLOWANCE	22,721,181	
	TOTAL CAPITAL PROJECT	202,820,950	
032070510000000	ONGOING PROJECTS (OTHERS)	193,975,950	
032070510010000	INTERNAL ROADS NETWORK	20,000,000	
032070510050000	LANDSCAPING	7,800,000	
032070510070000	REHABILITATION OF HOSTELS AND STAFF QUARTERS	7,675,950	
032070510080000	OUTSTANDING 2007 CAPITAL LIABILITIES	158,500,000	
032070520000000	NEW PROJECTS (OTHERS)	8,845,000	
032070520010000	UPGRADING OF ICT FACILITY	5,000,000	

032070520060000	ONGOING CAPITAL LIABILITY	3,845,000	
0320706	FEDERAL COLLEGE OF EDUCATION KANO		
	TOTAL ALLOCATION:	1061619032	
Classification No.	EXPENDITURE ITEMS		
032070607000001	TOTAL PERSONNEL COST	722837287	
032070607000010	SALARY & WAGES - GENERAL	535,222,926	
032070607000011	CONSOLIDATED SALARY	535,222,926	
032070607000020	BENEFITS AND ALLOWANCES - GENERAL	120,711,496	
032070607000021	NON-REGULAR ALLOWANCES	2,772,000	
032070607000022	RENT SUBSIDY	117,939,496	
032070607000030	SOCIAL CONTRIBUTION	66,902,866	
032070607000031	NHIS	26,761,146	
032070607000032	PENSION	40,141,719	
032070607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,914,668	
032070507001402	OVERHEAD	46202957.69	
032070507001403	DIRECT TEACHING ALLOWANCE	25,711,710	
	TOTAL CAPITAL PROJECT	266,867,077	
032070610000000	ONGOING PROJECTS (OTHERS)	266,867,077	
032070610010000	STUDENTS CENTRE FOR HIV/AIDS	59,484,754	
032070610020000	FURNITURE FOR SCHOOL OF ARTS & SOCIAL SCIENCE & LANGUAGES, LABORATORY & THEATRE	50,000,000	
032070610030000	OUTSTANDING 2007 CAPITAL LIABILITIES	157,382,323	
0320707	FEDERAL COLLEGE OF EDUCATION KATSINA		
	TOTAL ALLOCATION:	928146953.7	
Classification No.	EXPENDITURE ITEMS		
032070707000001	TOTAL PERSONNEL COST	488542485.5	
032070707000010	SALARY & WAGES - GENERAL	362,579,488	
032070707000011	CONSOLIDATED SALARY	362,579,488	
032070707000020	BENEFITS AND ALLOWANCES - GENERAL	80,640,562	
032070707000021	NON-REGULAR ALLOWANCES	1,656,000	
032070707000022	RENT SUBSIDY	78,984,562	
032070707000030	SOCIAL CONTRIBUTION	45,322,436	

032070707000031	NHIS	18,128,974	
032070707000032	PENSION	27,193,462	
032070707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	58,656,859	
032070507001402	OVERHEAD	32980484.25	
032070507001403	DIRECT TEACHING ALLOWANCE	25676374.5	
	TOTAL CAPITAL PROJECT	380,947,609	
032070710000000	ONGOING PROJECTS (OTHERS)	380,947,609	
032070710010000	COMPLETION OF PARAMETER	1,500,000	
032070710020000	COMPLETION OF ADMIN BLOCK	5,000,000	
032070710030000	CAPACITY BUILDING	2,500,000	
032070710040000	FURNISHING OF HOSTELS	1,631,820	
032070710050000	ICT/VIRTUAL LIBRARY EQUIPMENTS	2,500,000	
032070710060000	REHABILITATION OF OLD FABRICATED STRUCTURES	2,500,000	
032070710070000	INSURANCE OF COLLEGE FIXED ASSETS	10,000,000	
032070710080000	OUTSTANDING 2007 CAPITAL LIABILITIES	265,315,789	
032070710090000	REHABILITATION OF LECTURE HALL	50000000	
032070710100000	REHABILITATION OF INTERNAL ROADS	40000000	
0320708	FEDERAL COLLEGE OF EDUCATION KOTANGORA		
	TOTAL ALLOCATION:	728970225.4	
Classification No.	EXPENDITURE ITEMS		
032070807000001	TOTAL PERSONNEL COST	657695618.4	
032070807000010	SALARY & WAGES - GENERAL	486,092,923	
032070807000011	CONSOLIDATED SALARY	486,092,923	
032070807000020	BENEFITS AND ALLOWANCES - GENERAL	110,841,080	
032070807000021	NON-REGULAR ALLOWANCES	1,924,000	
032070807000022	RENT SUBSIDY	108,917,080	
032070807000030	SOCIAL CONTRIBUTION	60,761,615	
032070807000031	NHIS	24,304,646	
032070807000032	PENSION	36,456,969	
032070807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	45,642,786	
032070807001402	OVERHEAD	21785544.9	
032070807001403	DIRECT TEACHING ALLOWANCE	23,857,241	

	TOTAL CAPITAL PROJECT	25,631,821	
032070810000000	ONGOING PROJECTS (OTHERS)	25,631,821	
032070810010000	CONSTRUCTION OF LECTURE HALL	20,631,821	
032070810020000	ICT CENTRE/BANDWITH SUBSCRIPTION	5,000,000	
0320709	FEDERAL COLLEGE OF EDUCATION OBUDU		
	TOTAL ALLOCATION:	1174598483	
Classification No.	EXPENDITURE ITEMS		
032070907000001	TOTAL PERSONNEL COST	847342177.9	
032070907000010	SALARY & WAGES - GENERAL	626,747,628	
032070907000011	CONSOLIDATED SALARY	626,747,628	
032070907000020	BENEFITS AND ALLOWANCES - GENERAL	142,251,097	
032070907000021	NON-REGULAR ALLOWANCES	4,040,000	
032070907000022	RENT SUBSIDY	138,211,097	
032070907000030	SOCIAL CONTRIBUTION	78,343,453	
032070907000031	NHIS	31,337,381	
032070907000032	PENSION	47,006,072	
032070907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	56,204,485	
032070807001402	OVERHEAD	29513485.05	
032070807001403	DIRECT TEACHING ALLOWANCE	26,691,000	
	TOTAL CAPITAL PROJECT	271,051,820	
032070910000000	ONGOING PROJECTS (OTHERS)	262,420,000	
032070910010000	COMPLETION OF STUDENTS HOSTEL PHASE VI	9,000,000	
032070910020000	ICT VIRTUAL LIBRARY	8,000,000	
032070910030000	OUTSTANDING 2007 CAPITAL LIABILITIES	245,420,000	
032070920000000	NEW PROJECTS (OTHERS)	8,631,820	
032070920010000	FIVE CLASSROOM AT BEBI	8,631,820	
0320710	FEDERAL COLLEGE OF EDUCATION OKENE		
	TOTAL ALLOCATION:	966816728.8	
Classification No.	EXPENDITURE ITEMS		
032071007000001	TOTAL PERSONNEL COST	835525516.4	
032071007000010	SALARY & WAGES - GENERAL	618,068,761	
032071007000011	CONSOLIDATED SALARY	618,068,761	

032071007000020	BENEFITS AND ALLOWANCES - GENERAL	140,198,161	
032071007000021	NON-REGULAR ALLOWANCES	3,120,000	
032071007000022	RENT SUBSIDY	137,078,161	
032071007000030	SOCIAL CONTRIBUTION	77,258,595	
032071007000031	NHIS	30,903,438	
032071007000032	PENSION	46,355,157	
032071007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	77,976,892	
032070807001402	OVERHEAD	39075415.05	
032070807001403	DIRECT TEACHING ALLOWANCE	38,901,477	
	TOTAL CAPITAL PROJECT	53,314,320	
032071010000000	ONGOING PROJECTS (OTHERS)	53,314,320	
032071010010000	FEMALE HOSTEL LOT 2	45,631,820	
032071010020000	OUTSTANDING 2007 CAPITAL LIABILITIES	7,682,500	
0320711	FEDERAL COLLEGE OF EDUCATION OMKU		
	TOTAL ALLOCATION:	943538620.2	
Classification No.	EXPENDITURE ITEMS		
032071107000001	TOTAL PERSONNEL COST	849714241.6	
032071107000010	SALARY & WAGES - GENERAL	618,087,154	
032071107000011	CONSOLIDATED SALARY	618,087,154	
032071107000020	BENEFITS AND ALLOWANCES - GENERAL	139,366,194	
032071107000021	NON-REGULAR ALLOWANCES	3,268,000	
032071107000022	RENT SUBSIDY	136,098,194	
032071107000030	SOCIAL CONTRIBUTION	92,260,894	
032071107000031	NHIS	45,904,358	
032071107000032	PENSION	46,356,537	
032071107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	83,824,379	
032070807001402	OVERHEAD	57574378.55	
032070807001403	DIRECT TEACHING ALLOWANCE	26,250,000	
032071107001404	NON-REGULAR ALLOWANCES	10,000,000	
	TOTAL CAPITAL PROJECT	259,144,838	
032071110000000	ONGOING PROJECTS (OTHERS)	159,644,838	
032071110010000	RENOVATION/REHAB OF BUILDINGS	59,165,491	

032071110020000	PROCUREMENT OF POOL VEHICLES		
032071110030000	ONGOING CAPITAL LIABILITY	10,000,000	
032071110040000	OUTSTANDING 2007 CAPITAL LIABILITIES	90,479,347	
032071110000001	NEW PROJECTS	99,500,000	
032071110000002	CONSTRUCTION OF COLLEGE MEDICAL FACILITIES PHASE II	37,000,000	
032071110000003	CONSTRUCTION OF LECTURE THEATRE FOR SCHOOL OF VOCATIONAL EDUCATION	20,000,000	
032071110000004	CONSTRUCTION/FURNISHING OF 2NOS. BLOCK OF OFFICES FOR STAFF	17,500,000	
032071110000005	EXPANSION OF COLLEGE ICT FACILITIES	25,000,000	
0320712	FEDERAL COLLEGE OF EDUCATION ONDO		
	TOTAL ALLOCATION:	1234275176	
Classification No.	EXPENDITURE ITEMS		
032071207000001	TOTAL PERSONNEL COST	908023238.7	
032071207000010	SALARY & WAGES - GENERAL	671,677,451	
032071207000011	CONSOLIDATED SALARY	671,677,451	
032071207000020	BENEFITS AND ALLOWANCES - GENERAL	152,386,107	
032071207000021	NON-REGULAR ALLOWANCES	3,432,000	
032071207000022	RENT SUBSIDY	148,954,107	
032071207000030	SOCIAL CONTRIBUTION	83,959,681	
032071207000031	NHIS	33,583,873	
032071207000032	PENSION	50,375,809	
032071207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	68,370,116	
032071207001402	OVERHEAD	25767899.85	
032071207001403	DIRECT TEACHING ALLOWANCE	42,602,216	
	TOTAL CAPITAL PROJECT	257,881,821	
032071210000000	ONGOING PROJECTS (OTHERS)	56,850,321	
032071210010000	FURNISHING OF THE NEW ADMINISTRATIVE BUILDING	15,600,321	
032071210020000	OUTSTANDING 2007 CAPITAL LIABILITIES	41,250,000	
032071220000000	NEW PROJECTS (OTHERS)	201,031,500	
032071220000001	PURCHASE OF COMPUTERS	10,031,500	
032071220000002	CONSTRUCTION OF A 500 SEATER LECTURE THEATRE	16,000,000	

032071220000003	CONSTRUCTION OF HOME ECONOMICS BLOCK	40,000,000	
032071220000004	CONSTRUCTION OF FINE AND APPLIED ARTS BLOCK	40,000,000	
032071220000005	CONSTRUCTION OF PHYSICAL AND HEALTH EDUCATION	45,000,000	
032071220000006	CONSTRUCTION OF AGRICULTURAL SCIENCE BLOCK	50,000,000	
0320713	FEDERAL COLLEGE OF EDUCATION OYO		
	TOTAL ALLOCATION:	970763165.7	
Classification No.	EXPENDITURE ITEMS		
032071307000001	TOTAL PERSONNEL COST	849613480.2	
032071307000010	SALARY & WAGES - GENERAL	628,839,398	
032071307000011	CONSOLIDATED SALARY	628,839,398	
032071307000020	BENEFITS AND ALLOWANCES - GENERAL	142,169,158	
032071307000021	NON-REGULAR ALLOWANCES	2,924,000	
032071307000022	RENT SUBSIDY	139,245,158	
032071307000030	SOCIAL CONTRIBUTION	78,604,925	
032071307000031	NHIS	31,441,970	
032071307000032	PENSION	47,162,955	
032071307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	76,827,996	
032071307001402	OVERHEAD	38201987.25	
032071307001403	DIRECT TEACHING ALLOWANCE	38,626,009	
	TOTAL CAPITAL PROJECT	44,321,690	
032071310000000	ONGOING PROJECTS (OTHERS)	34,321,690	
032071310010000	ICT DEVELOPMENT PROJECT	5,000,000	
032071310020000	FURNISHING OF LECTURE THEATRE/HALL	10,000,000	
032071310030000	PROVISION OF LIBRARY BOOKS AND JOURNALS	12,000,000	
032071310040000	HIV/AIDS CAMPAIGN	2,321,690	
032071310050000	LANDSCAPING & CAMPUS BEAUTIFICATION	5,000,000	
032071'032000000 0	NEW PROJECTS (OTHERS)	0	
032071330000000	MDGs ONGOING F/L MDA's PROJECTS	10,000,000	
032071330010000	ROAD AND DRAINAGE	5,000,000	
032071330020000	PERIMETER FENCING	5,000,000	
0320714	FEDERAL COLLEGE OF EDUCATION PANKSHIN		

	TOTAL ALLOCATION:	990433354.4	
Classification No.	EXPENDITURE ITEMS		
032071407000001	TOTAL PERSONNEL COST	762705960.7	
032071407000010	SALARY & WAGES - GENERAL	564,523,126	
032071407000011	CONSOLIDATED SALARY	564,523,126	
032071407000020	BENEFITS AND ALLOWANCES - GENERAL	127,617,444	
032071407000021	NON-REGULAR ALLOWANCES	2,840,000	
032071407000022	RENT SUBSIDY	124,777,444	
032071407000030	SOCIAL CONTRIBUTION	70,565,391	
032071407000031	NHIS	28,226,156	
032071407000032	PENSION	42,339,234	
032071407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	107,396,639	
032071307001402	OVERHEAD	69450925.4	
032071307001403	DIRECT TEACHING ALLOWANCE	37,945,714	
	TOTAL CAPITAL PROJECT	120,330,754	
032071410000000	ONGOING PROJECTS (OTHERS)	120,330,754	
032071410010000	COMPLETION OF SCHOOL OF EDUCATION	25,631,820	
032071410020000	OUTSTANDING 2007 CAPITAL LIABILITIES	57,698,934	
032071410030000	CONSTRUCTION OF 1000 STUDENTS CAPACITY LECTURE THEATRE	25,000,000	
032071410040000	COMPLETION OF LIBRARY EST.PROJECT	12000000	
0320715	FEDERAL COLLEGE OF EDUCATION POTISKUM		
	TOTAL ALLOCATION:	751111425.7	
Classification No.	EXPENDITURE ITEMS		
032071507000001	TOTAL PERSONNEL COST	616928737	
032071507000010	SALARY & WAGES - GENERAL	458,315,384	
032071507000011	CONSOLIDATED SALARY	458,315,384	
032071507000020	BENEFITS AND ALLOWANCES - GENERAL	101,323,930	
032071507000021	NON-REGULAR ALLOWANCES	2,200,000	
032071507000022	RENT SUBSIDY	99,123,930	
032071507000030	SOCIAL CONTRIBUTION	57,289,423	
032071507000031	NHIS	22,915,769	
032071507000032	PENSION	34,373,654	

032071507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	36,861,522	
032071507001402	OVERHEAD	24813680.64	
032071507001403	DIRECT TEACHING ALLOWANCE	12,047,841	
	TOTAL CAPITAL PROJECT	97,321,167	
032071510000000	ONGOING PROJECTS (OTHERS)	60,475,425	
032071510010000	OUTSTANDING 2007 CAPITAL LIABILITIES	60,475,425	
032071535000000	MDGs ONGOING F/DRG PROJECTS	36,845,742	
032071535010000	CONSTRUCTION OF A BLOCK OF 12 CLASSROOMS AND 10 OFFICES	21,455,088	
032071535020000	FURNISHING OF BLOCK OF CLASSROOMS AND OFFICES	15,390,654	
0320716	FEDERAL COLLEGE OF EDUCATION UMUNZE		
	TOTAL ALLOCATION:	854282800.5	
Classification No.	EXPENDITURE ITEMS		
032071607000001	TOTAL PERSONNEL COST	625067564.5	
032071607000010	SALARY & WAGES - GENERAL	461,030,353	
032071607000011	CONSOLIDATED SALARY	461,030,353	
032071607000020	BENEFITS AND ALLOWANCES - GENERAL	106,408,418	
032071607000021	NON-REGULAR ALLOWANCES	3,116,000	
032071607000022	RENT SUBSIDY	103,292,418	
032071607000030	SOCIAL CONTRIBUTION	57,628,794	
032071607000031	NHIS	23,051,518	
032071607000032	PENSION	34,577,276	
032071607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,032,762	
032071507001402	OVERHEAD	40127811.91	
032071507001403	DIRECT TEACHING ALLOWANCE	34,904,950	
	TOTAL CAPITAL PROJECT	154,182,474	
032071610000000	ONGOING PROJECTS (OTHERS)	135,380,622	
032071610010000	COMPLETION OF LIBRARY COMPLEX I	1,043,889	
032071610020000	OUTSTANDING 2007 CAPITAL LIABILITIES	134,336,733	
032071620000000	NEW PROJECTS (OTHERS)	18,801,852	
	COMPLEX OF SCIENCE LABORATORY COMPLEX	3,381,111	
032071620010000	PROVISION OF WATER TANKER		

	MALE HOSTEL AT THE PERMANENT SITE	3,150,000	
	COMPLETION OF NEW STORE COMPLEX	2,425,000	
032071620020000	PROVISION OF 350 KVA PERKINS GENERATOR	5,000,000	
032071620030000	PROJECT VEHICLES (1N0)		
032071620040000	CAPACITY BUILDING WORKSHOP LOCAL/ INTERNATIONAL	4,845,741	
0320717	FEDERAL COLLEGE OF EDUCATION YOLA		
	TOTAL ALLOCATION:	812274170.6	
Classification No.	EXPENDITURE ITEMS		
032071707000001	TOTAL PERSONNEL COST	578,395,943	
032071707000010	SALARY & WAGES - GENERAL	368,016,640	
032071707000011	CONSOLIDATED SALARY	368,016,640	
032071707000020	BENEFITS AND ALLOWANCES - GENERAL	164,377,223	
032071707000021	NON-REGULAR ALLOWANCES	82,188,611	
032071707000022	RENT SUBSIDY	82,188,611	
032071707000030	SOCIAL CONTRIBUTION	46,002,080	
032071707000031	NHIS	18,400,832	
032071707000032	PENSION	27,601,248	
032071707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	51,079,948	
032071507001402	OVERHEAD	42929948.25	
032071507001403	DIRECT TEACHING ALLOWANCE	8,150,000	
	TOTAL CAPITAL PROJECT	182,798,279	
032071710000000	ONGOING PROJECTS (OTHERS)	182,798,279	
032071710010000	SCHOOL OF EDUCATION COMPLEX PHASE 3,2 & 1	25,631,820	
032071710020000	OUTSTANDING 2007 CAPITAL LIABILITIES	157,166,459	
0320718	FEDERAL COLLEGE OF EDUCATION ZARIA		
	TOTAL ALLOCATION:	1162189771	
Classification No.	EXPENDITURE ITEMS		
032071807000001	TOTAL PERSONNEL COST	952842474.7	
032071807000010	SALARY & WAGES - GENERAL	704,114,770	
032071807000011	CONSOLIDATED SALARY	704,114,770	
032071807000020	BENEFITS AND ALLOWANCES - GENERAL	160,713,359	
032071807000021	NON-REGULAR ALLOWANCES	3,108,000	

032071807000022	RENT SUBSIDY	157,605,359	
032071807000030	SOCIAL CONTRIBUTION	88,014,346	
032071807000031	NHIS	35,205,738	
032071807000032	PENSION	52,808,608	
032071807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,402,452	
032071507001402	OVERHEAD	30936294.9	
032071507001403	DIRECT TEACHING ALLOWANCE	41,466,157	
	TOTAL CAPITAL PROJECT	136,944,844	
032071810000000	ONGOING PROJECTS (OTHERS)	136,944,844	
032071810010000	COMPLETION OF HIV/AIDS COUNSELLING CENTRE	8,303,257	
032071810020000	COMPLETION OF STUDENT TWIN LECTURE THEATRE	8,195,965	
032071810030000	COMPLETION OF EXPANSION OF AGRIC FARM	1,434,802	
032071810040000	COMPLETION OF SUPPLY AND INSTALLATION OF 1NO. 500KVA GENERATOR SET	2,567,861	
032071810050000	COMPLETION OF CET/ICT CENTRE	4,369,936	
032071810060000	COMPLETION OF CONST OF BOREHOLE & OVERHEADTANK	500,000	
032071810070000	COMPLETION OF SUPPLY AND INSTALLATION OF PABX	260,000	
032071810080000	OUTSTANDING 2007 CAPITAL LIABILITIES	111,313,023	
0320719	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
	TOTAL ALLOCATION:	910554959.6	
Classification No.	EXPENDITURE ITEMS		
032071907000001	TOTAL PERSONNEL COST	560954147.4	
032071907000010	SALARY & WAGES - GENERAL	415,880,147	
032071907000011	CONSOLIDATED SALARY	415,880,147	
032071907000020	BENEFITS AND ALLOWANCES - GENERAL	93,088,982	
032071907000021	NON-REGULAR ALLOWANCES	1,880,000	
032071907000022	RENT SUBSIDY	91,208,982	
032071907000030	SOCIAL CONTRIBUTION	51,985,018	
032071907000031	NHIS	20,794,007	
032071907000032	PENSION	31,191,011	
032071907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	50,938,612	
032071507001402	OVERHEAD	24810355.5	

032071507001403	DIRECT TEACHING ALLOWANCE	26,128,257	
	TOTAL CAPITAL PROJECT	298,662,200	
032071910000000	ONGOING PROJECTS (OTHERS)	273,030,379	
032071910000000	OUTSTANDING 2007 CAPITAL LIABILITIES	273,030,379	
032071920000000	NEW PROJECTS (OTHERS)	0	
032071920000000			
032071930000000	MDGs ONGOING F/L MDAs PROJECTS	0	
032071930000000			
032071935000000	MDGs ONGOING F/DRG PROJECTS	0	
032071935000000			
032071940000000	MDGs NEW F/L MDAs PROJECTS	25,631,821	
032071940010000	FURNISHING MEDICAL CENTRE PHASE I & II	15,000,000	
032071940020000	COMPLETION OF STUDENTS CENTRE	10,631,821	
0320720	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		
	TOTAL ALLOCATION:	1377164544	
Classification No.	EXPENDITURE ITEMS		
032072007000001	TOTAL PERSONNEL COST	1196048214	
032072007000010	SALARY & WAGES - GENERAL	868,345,384	
032072007000011	CONSOLIDATED SALARY	868,345,384	
032072007000020	BENEFITS AND ALLOWANCES - GENERAL	219,159,658	
032072007000021	NON-REGULAR ALLOWANCES	19,960,000	
032072007000022	RENT SUBSIDY	199,199,658	
032072007000030	SOCIAL CONTRIBUTION	108,543,173	
032072007000031	NHIS	43,417,269	
032072007000032	PENSION	65,125,904	
032072007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,000,000	
032071507001402	OVERHEAD	30000000	
032071507001403	DIRECT TEACHING ALLOWANCE	40,000,000	

	TOTAL CAPITAL PROJECT	111,116,330	
032071930000000	ONGOING PROJECTS (OTHERS)	66,745,899	
032071930010000	OUTSTANDING 2007 CAPITAL LIABILITIES	66,745,899	
032071930000000	MDGs ONGOING F/L MDAs PROJECTS	44,370,431	
032071930010000	ICT MASTER PLAN/VIRTUAL LIBRARY	16,000,000	
032071930020000	REHABILITATION OF STUDENTS HOSTELS	12,370,431	
032071930030000	GYMNASIUM FOR PHE	16,000,000	
0320750	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
	TOTAL ALLOCATION:	1751808223	
Classification No.	EXPENDITURE ITEMS		
032075007000001	TOTAL PERSONNEL COST	754125618.6	
032075007000010	SALARY & WAGES - GENERAL	614,249,392	
032075007000011	CONSOLIDATED SALARY	614,249,392	
032075007000020	BENEFITS AND ALLOWANCES - GENERAL	78,321,423	
032075007000021	NON-REGULAR ALLOWANCES	3,027,984	
032075007000022	RENT SUBSIDY	75,293,439	
032075007000030	SOCIAL CONTRIBUTION	61,554,804	
032075007000031	NHIS	26,559,823	
032075007000032	PENSION	34,994,981	
032075007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	760,004,360	
	TOTAL CAPITAL PROJECT	237,678,245	
032075010000000	ONGOING PROJECTS (OTHERS)	237,678,245	
032075010010000	REHABILITATION OF THE SECRETARIAT	51,208,854	
032075010020000	PROCUREMENT OF ICT EQUIPMENT	45,085,192	
032075010030000	PROPOSED OFFICE EXTENSION IN NUC SECRETARIAT	41,384,199	
032075010040000	VOYAGE OF DISCOVERY	100,000,000	
0320751	UNIVERSITY OF IBADAN		
	TOTAL ALLOCATION:	7958253917	
Classification No.	EXPENDITURE ITEMS		
032075107000001	TOTAL PERSONNEL COST	6951154639	
032075107000010	SALARY & WAGES - GENERAL	4,932,600,416	
032075107000011	CONSOLIDATED SALARY	4,932,600,416	

032075107000020	BENEFITS AND ALLOWANCES - GENERAL	1,434,479,088	
032075107000021	NON-REGULAR ALLOWANCES	408,305,753	
032075107000022	RENT SUBSIDY	1,026,173,335	
032075107000030	SOCIAL CONTRIBUTION	584,075,135	
032075107000031	NHIS	233,630,054	
032075107000032	PENSION	350,445,081	
032075107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	95,596,407	
032075107001402	OVERHEAD	42801885.43	
032075107001403	DIRECT TEACHING/LABORATORY COST	52794521.85	
	TOTAL CAPITAL PROJECT	911,502,871	
032075110000000	ONGOING PROJECTS (OTHERS)	3,458,346	
032075110010000	OUTSTANDING 2007/2008 CAPITAL LIABILITIES	103,458,346	
032075120000000	NEW PROJECTS (OTHERS)	908,044,525	
032075120010000	TEACHING AND RESEARCH EQUIPMENT	47,193,147	
032075120020000	REHABILITATION OF ENGINE NO3 IN THE POWER HOUSE	49,000,000	
032075120030000	OVERHAULING OF ELECTRICAL SYSTEM OF GENERATOR NO3	11,000,000	
032075120040000	PURCHASE OF HT AND LT ELECTRICAL CABLES FOR ROUTINE MAINTENANCE	10,000,000	
032075120050000	PURCHASE OF 3 SETS OF RMU FOR ROUTINE MAINTENANCE	5,000,000	
032075120060000	PURCHASE OF 1NO 350KVA GENERATING SET FOR WATER TREATMENT PLANT	10,000,000	
032075120070000	REPLACEMENT OF 2NOS AIR BLOWER AT WATER TREATMENT PLANT	3,500,000	
032075120080000	REHABILITATION OF ELEVATED TANKS AT AMINA WAY AND KURUMI	4,500,000	
032075120090000	REHABILITATION OF DEPARTMENT OF PHYSICS BUILDING	11,851,378	
032075120100000	REHABILITATION OF OLD PSM BUILDING, COLLEGE OF MEDICINE	10,000,000	
032075120110000	AJIBODE EXTENSION	646,000,000	
032075120120000	INFRASTRUCTURES DEVELOPMENT	100,000,000	
0320752	UNIVERSITY OF LAGOS		
	TOTAL ALLOCATION:	6209070465	

Classification No.	EXPENDITURE ITEMS		
032075207000001	TOTAL PERSONNEL COST	5788314412	
032075207000010	SALARY & WAGES - GENERAL	4,373,767,460	
032075207000011	CONSOLIDATED SALARY	4,373,767,460	
032075207000020	BENEFITS AND ALLOWANCES - GENERAL	867,826,020	
032075207000021	NON-REGULAR ALLOWANCES	18,248,000	
032075207000022	RENT SUBSIDY	849,578,020	
032075207000030	SOCIAL CONTRIBUTION	546,720,932	
032075207000031	NHIS	218,688,373	
032075207000032	PENSION	328,032,559	
032075207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	157,281,016	
032075207001402	OVERHEAD	104486494.4	
032075207001403	DIRECT TEACHING/LABORATORY COST	52794521.85	
	TOTAL CAPITAL PROJECT	263,475,037	
032075210000000	ONGOING PROJECTS (OTHERS)	188,475,037	
032075210010000	REHABILITATION OF THE ROOF OF FACULTY OF ARTS	13,700,000	
032075210020000	REDECORATION OF ARTS BLOCK BUILDING	410,000	
032075210030000	REHABILITATION OF FACULTY OF EDUCATION	250,000	
032075210040000	REHABILITATION OF CHEMICAL ENGINEER DEPARTMENT	14,000,000	
032075210050000	CMUL FEMALE HOSTEL 1	12,200,000	
032075210060000	CMUL FEMALE HOSTEL 2	4,000,000	
032075210070000	REHAB OF DAN FODIO BOULEVARD	5,500,000	
032075210080000	LAND RECLAMATION AT LAGOON FRONT	26,500,000	
032075210090000	LAND RECLAMATION AT SOCIAL SCIENCES	9,650,000	
032075210100000	REPLACEMENT OF 500KVA GEN AT LIBRARY	340,000	
032075210110000	REHABILITATION OF POWER SUPPLY & DISTRIBUTION	76,000	
032075210120000	CONSTRUCTION OF OLYMPIC SIZE SWIMMING POOL	48,225,378	
032075210130000	TEACHING AND RESEARCH EQUIPMENT	47,192,150	
032075210140000	OUTSTANDING 2007 CAPITAL LIABILITIES	6,431,509	
032075210000000	NEW PROJECT	75,000,000	
032075210000001	INFRASTRUCTURES DEVELOPMENT	75,000,000	
0320753	UNIVERSITY OF NIGERIA, NNSUKA		

	TOTAL ALLOCATION:	7864356078	
Classification No.	EXPENDITURE ITEMS		
032075307000001	TOTAL PERSONNEL COST	7220593759	
032075307000010	SALARY & WAGES - GENERAL	5,421,765,320	
032075307000011	CONSOLIDATED SALARY	5,421,765,320	
032075307000020	BENEFITS AND ALLOWANCES - GENERAL	1,121,107,775	
032075307000021	NON-REGULAR ALLOWANCES	24,568,296	
032075307000022	RENT SUBSIDY	1,096,539,479	
032075307000030	SOCIAL CONTRIBUTION	677,720,665	
032075307000031	NHIS	271,088,266	
032075307000032	PENSION	406,632,399	
032075307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	204,522,279	
032075307001402	OVERHEAD	120522279.2	
032075307001403	DIRECT TEACHING/LABORATORY COST	84,000,000	
	TOTAL CAPITAL PROJECT	439,240,039	
032075310000000	ONGOING PROJECTS (OTHERS)	392,047,889	
032075310010000	BURNT ELECTRICAL ENGINEERING LAB BUILDING	25,000,000	
032075310020000	MULTI-ACTIVITY/ENTREPRENEURAL CENTRE	28,851,378	
032075310030000	REMODELING OF VICE-CHANCELLOR'S OFFICE BUILDING	20,000,000	
032075310040000	COMPLETION OF NEW LIBRARY	91,000,000	
032075310050000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,873,828	
032075310060000	FEC RECOMMENDED 2008 LIABILITIES	175,322,683	
032075'0320000000 0	NEW PROJECTS (OTHERS)	47,192,150	
032075320010000	TEACHING AND RESEARCH EQUIPMENT	47,192,150	
0320754	AHMADU BELLO UNIVERSITY, ZARIA		
	TOTAL ALLOCATION:	8284501340	
Classification No.	EXPENDITURE ITEMS		
032075407000001	TOTAL PERSONNEL COST	7782834113	
032075407000010	SALARY & WAGES - GENERAL	5,786,902,824	
032075407000011	CONSOLIDATED SALARY	5,786,902,824	
032075407000020	BENEFITS AND ALLOWANCES - GENERAL	1,272,568,437	

032075407000021	NON-REGULAR ALLOWANCES	106,285,452	
032075407000022	RENT SUBSIDY	1,166,282,985	
032075407000030	SOCIAL CONTRIBUTION	723,362,853	
032075407000031	NHIS	289,345,141	
032075407000032	PENSION	434,017,712	
032075407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	204,157,903	
032075307001402	OVERHEAD	104488031.6	
032075307001403	DIRECT TEACHING/LABORATORY COST	99,669,871	
	TOTAL CAPITAL PROJECT	297,509,324	
032075410000000	ONGOING PROJECTS (OTHERS)	297,509,324	
032075410010000	TEACHING & RESEARCH EQUIPMENT	47,192,150	
032075410020000	REHABILITATION OF BUILDINGS	51,450,000	
032075410030000	REHABILITATION OF ROADS AND DRAINAGES	30,000,000	
032075410040000	COMPLETION OF FACULTY OF ADMIN THEATRE	133,401,378	
032075410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	35,465,796	
0320775	OBAFEMI AWOLOWO UNIVERSITY		
	TOTAL ALLOCATION:	7507436169	
Classification No.	EXPENDITURE ITEMS		
032077507000001	TOTAL PERSONNEL COST	6439489460	
032077507000010	SALARY & WAGES - GENERAL	4,996,289,386	
032077507000011	CONSOLIDATED SALARY	4,996,289,386	
032077507000020	BENEFITS AND ALLOWANCES - GENERAL	912,413,900	
032077507000021	NON-REGULAR ALLOWANCES	82,574,756	
032077507000022	RENT SUBSIDY	829,839,144	
032077507000030	SOCIAL CONTRIBUTION	530,786,173	
032077507000031	NHIS	212,314,469	
032077507000032	PENSION	318,471,704	
032077507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	155,903,182	
032075307001402	OVERHEAD	103108659.9	
032075307001403	DIRECT TEACHING/LABORATORY COST	52794521.85	
	TOTAL CAPITAL PROJECT	912,043,528	
032077510000000	ONGOING PROJECTS (OTHERS)	312,043,528	

032077510010000	REHABILITATION OF ROADS AND CAR PARKS	13,633,057	
032077510020000	GENERAL REHABILITATION OF ACADEMIC BUILDINGS	16,000,000	
032077510030000	COMPLETION OF UNIVERSITY HALL EXTENSION PHASE II	44,606,968	
032077510040000	PROVISION OF INFRASTRUCTURAL AND SUPPORTING FACILITIES	40,611,354	
032077510050000	TEACHING & RESEARCH EQUIPMENT	47,192,150	
032077510060000	OUTSTANDING 2008 CAPITAL LIABILITIES	150,000,000	
032077510000000	NEW PROJECTS	600,000,000	
032077510000001	CONSTRUCTION OF TEACHING HOSPITAL - OAU LINK ROAD		250,000,000
032077510000002	COMPLETION OF EXT. TO AGRIC ENGR. DEPARTMENT	200,000,000	
032077510000003	INFRASTRUCTURES DEVELOPMENT	50,000,000	
032077510000004	COMPLETION OF 1000 SEATER LECTURE THEATRE	100000000	
0320756	UNIVERSITY OF BENIN		
	TOTAL ALLOCATION:	5214494311	
Classification No.	EXPENDITURE ITEMS		
032075607000001	TOTAL PERSONNEL COST	4843933786	
032075607000010	SALARY & WAGES - GENERAL	3,663,100,375	
032075607000011	CONSOLIDATED SALARY	3,663,100,375	
032075607000020	BENEFITS AND ALLOWANCES - GENERAL	722,945,864	
032075607000021	NON-REGULAR ALLOWANCES	31,262,572	
032075607000022	RENT SUBSIDY	691,683,292	
032075607000030	SOCIAL CONTRIBUTION	457,887,547	
032075607000031	NHIS	183,155,019	
032075607000032	PENSION	274,732,528	
032075607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	144,435,525	
032075307001402	OVERHEAD	91641002.8	
032075307001403	DIRECT TEACHING/LABORATORY COST	52794521.85	
	TOTAL CAPITAL PROJECT	226,125,000	
032075610000000	ONGOING PROJECTS (OTHERS)	226,125,000	
032075610010000	IKPOBA BRIDGE & ACCESS ROAD	24,000,000	

032075610020000	FACULTY OF AGRICULTURE BUILDING	30,000,000	
032075610030000	FACULTY OF PHARMACY BUILDING	30,000,000	
032075610040000	SENATE BUILDING	30,851,378	
032075610050000	TEACHING AND RESEARCH EQUIPMENT	47,192,150	
032075610060000	OUTSTANDING 2007 CAPITAL LIABILITIES	64,081,472	
0320757	UNIVERSITY OF JOS		
	TOTAL ALLOCATION:	3796715081	
Classification No.	EXPENDITURE ITEMS		
032075707000001	TOTAL PERSONNEL COST	3299941028	
032075707000010	SALARY & WAGES - GENERAL	2,440,473,687	
032075707000011	CONSOLIDATED SALARY	2,440,473,687	
032075707000020	BENEFITS AND ALLOWANCES - GENERAL	554,408,131	
032075707000021	NON-REGULAR ALLOWANCES	25,762,996	
032075707000022	RENT SUBSIDY	528,645,135	
032075707000030	SOCIAL CONTRIBUTION	305,059,211	
032075707000031	NHIS	122,023,684	
032075707000032	PENSION	183,035,527	
032075707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	130,831,141	
032075307001402	OVERHEAD	57331141.35	
032075307001403	DIRECT TEACHING/LABORATORY COST	73,500,000	
	TOTAL CAPITAL PROJECT	365,942,911	
032075710000000	ONGOING PROJECTS (OTHERS)	365,942,911	
032075710010000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCKS 54,55 &56	554,157	
032075710020000	EXTERNAL ELECTRIFICATION/ACCESS ROAD TO ENVIRONMENTAL SCIENCES	309,508	
032075710030000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 53	6,082,035	
032075710040000	CONSTRUCTION OF BLOCK 27, FACULTY OF EDUCATION	12,062,107	
032075710050000	CONSTRUCTION OF LECTURE THEATRES UNIT A	9,671,042	
032075710060000	CONSTRUCTION OF LECTURE THEATRES UNIT B	10,160,006	
032075710070000	COMPLETION OF FACULTY OF EDUCATION BLOCK 24	42,961,433	

032075710080000	COMPLETION OF FACULTY OF EDUCATION BLOCK 25	9,511,205	
032075710090000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 53	22,728,394	
032075710100000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 56	574,602	
032075710110000	FURNISHING OF FACULTY OF EDUCATION BLOCK 9 BIOLOGY LABORATORY	1,818,775	
032075710120000	FURNISHING OF FACULTY OF EDUCATION BLOCK 9 CHEMISTRY/PHYSICS LABORATORY	1,658,322	
032075710130000	FURNISHING OF FACULTY OF EDUCATION BLOCK 10 & 12	1,021,716	
032075710140000	FURNISHING OF LECTURE THEATRE UNIT A	1,583,243	
032075710150000	TEACHING AND RESEARCH EQUIPMENT	35,246,366	
032075710160000	OUTSTANDING 2007 CAPITAL LIABILITIES	0	
032075710170000	COMPLETION OF SENATE BUILDING	25,000,000	
032075710180000	CONSTRUCTION OF ADMIN BLOCK PERMANENT SITE	185,000,000	
0320758	UNIVERSITY OF CALABAR		
	TOTAL ALLOCATION:	5058727311	
Classification No.	EXPENDITURE ITEMS		
032075807000001	TOTAL PERSONNEL COST	4572734079	
032075807000010	SALARY & WAGES - GENERAL	3,360,908,627	
032075807000011	CONSOLIDATED SALARY	3,360,908,627	
032075807000020	BENEFITS AND ALLOWANCES - GENERAL	791,711,874	
032075807000021	NON-REGULAR ALLOWANCES	83,318,960	
032075807000022	RENT SUBSIDY	708,392,914	
032075807000030	SOCIAL CONTRIBUTION	420,113,578	
032075807000031	NHIS	168,045,431	
032075807000032	PENSION	252,068,147	
032075807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	173,573,985	
032075307001402	OVERHEAD	104,484,657	
032075307001403	DIRECT TEACHING/LABORATORY COST	69,089,328	
	TOTAL CAPITAL PROJECT	312,419,247	
032075810000000	ONGOING PROJECTS (OTHERS)	312,419,247	

032075810010000	TEACHING AND RESEARCH EQUIPMENT	35,246,366	
032075810020000	SENATE AND ADMINISTRATION BUILDING(VC'S OFFICE)	80,696,545	
032075810030000	COLLEGE OF MEDICINE LABORATORY	40,000,000	
032075810040000	OUTSTANDING 2007 CAPITAL LIABILITIES	83,983,784	
032075810050000	FEC RECOMMENDED 2008 LIABILITIES	72,492,552	
0320759	UNIVERSITY OF ILORIN		
	TOTAL ALLOCATION:	3863172920	
Classification No.	EXPENDITURE ITEMS		
032075907000001	TOTAL PERSONNEL COST	3565630445	
032075907000010	SALARY & WAGES - GENERAL	2,618,354,502	
032075907000011	CONSOLIDATED SALARY	2,618,354,502	
032075907000020	BENEFITS AND ALLOWANCES - GENERAL	619,981,631	
032075907000021	NON-REGULAR ALLOWANCES	46,574,080	
032075907000022	RENT SUBSIDY	573,407,551	
032075907000030	SOCIAL CONTRIBUTION	327,294,313	
032075907000031	NHIS	130,917,725	
032075907000032	PENSION	196,376,588	
032075907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	141,600,564	
032075307001402	OVERHEAD	62850563.72	
032075307001403	DIRECT TEACHING/LABORATORY COST	78,750,000	
	TOTAL CAPITAL PROJECT	155,941,911	
032075920000000	NEW PROJECTS (OTHERS)	155,941,911	
032075920010000	CENTRAL LABORATORY	120,695,545	
032075920020000	TEACHING & RESEARCH EQUIPMENT GRANT	35,246,366	
0320760	UNIVERSITY OF ABUJA		
	TOTAL ALLOCATION:	1913069709	
Classification No.	EXPENDITURE ITEMS		
032076007000001	TOTAL PERSONNEL COST	1546590136	
032076007000010	SALARY & WAGES - GENERAL	1,143,462,336	
032076007000011	CONSOLIDATED SALARY	1,143,462,336	
032076007000020	BENEFITS AND ALLOWANCES - GENERAL	260,195,008	
032076007000021	NON-REGULAR ALLOWANCES	10,997,448	

032076007000022	RENT SUBSIDY	249,197,560	
032076007000030	SOCIAL CONTRIBUTION	142,932,792	
032076007000031	NHIS	57,173,117	
032076007000032	PENSION	85,759,675	
032076007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	226,479,572	
032075307001402	OVERHEAD	37473452.15	
032075307001403	DIRECT TEACHING/LABORATORY COST	49,006,120	
032076007001404	HOSTING OF ASSOCIATION OF AFRICAN UNIVERSITIES CONFERENCE	140,000,000	
	TOTAL CAPITAL PROJECT	888,161,567	
032076010000000	ONGOING PROJECTS (OTHERS)	75,830,704	
032076010010000	FEC RECOMMENDED 2008 LIABILITIES	75,830,704	
032076020000000	NEW PROJECTS (OTHERS)	812,330,863	
032076020010000	TEACHING & RESEARCH EQMPT	75,246,366	
032076020020000	CENTRAL LIBRARY	61,522,542	
032076020030000	CENTRAL ADMINISTRATION	50,000,000	
032076020040000	ACADEMIC CORE ROAD	50,000,000	
032076020050000	FACULTY OF SCIENCE	60,000,000	
032076020060000	CONVOCATION SQUARE, LANDSCAPING AND WALKWAYS	60,000,000	
032076020070000	PRINCIPAL OFFICERS HOUSES	50,000,000	
032076020080000	FACULTY OF ENGINEERING BUILDING	60,000,000	
032076020090000	FACULTY OF VET MEDICINE	60,000,000	
032076020100000	FACULTY OF AGRICULTURE	60,000,000	
032076020110000	FACULTY OF SOCIAL SCIENCES	60,000,000	
032076020120000	CENTRE FOR DISTANCE LEARNING	60,000,000	
032076020130000	FACULTY OF MEDICINE	45,000,000	
032076020140000	FACULTY OF MANAGEMENT SCIENCE	60,561,955	
0320761	UNIVERSITY OF AGRICULTURE, ABEOKUTA		
	TOTAL ALLOCATION:	3229477981	
Classification No.	EXPENDITURE ITEMS		
032076107000001	TOTAL PERSONNEL COST	2993732960	
032076107000010	SALARY & WAGES - GENERAL	2,221,109,663	

032076107000011	CONSOLIDATED SALARY	2,221,109,663	
032076107000020	BENEFITS AND ALLOWANCES - GENERAL	494,984,589	
032076107000021	NON-REGULAR ALLOWANCES	24,999,376	
032076107000022	RENT SUBSIDY	469,985,213	
032076107000030	SOCIAL CONTRIBUTION	277,638,708	
032076107000031	NHIS	111,055,483	
032076107000032	PENSION	166,583,225	
032076107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,433,213	
032076107001402	OVERHEAD	80061088.64	
032076107001403	DIRECT TEACHING/LABORATORY COST	35372124.4	
	TOTAL CAPITAL PROJECT	120,311,808	
032076100000000	ONGOING PROJECTS (OTHERS)	120,311,808	
032076100010000	SPORTS COMPLEX (PHASE11)	35,413,462	
032076100020000	CONSTRUCTION OF CIVIL ENGINEERING BUILDING	50,000,000	
032076100030000	TEACHING AND RESEARCH EQUIPMENTS	34,898,346	
0320762	UNIVERSITY OF AGRICULTURE, MAKURDI		
	TOTAL ALLOCATION:	2459225790	
Classification No.	EXPENDITURE ITEMS		
032076207000001	TOTAL PERSONNEL COST	2268247614	
032076207000010	SALARY & WAGES - GENERAL	1,683,107,238	
032076207000011	CONSOLIDATED SALARY	1,683,107,238	
032076207000020	BENEFITS AND ALLOWANCES - GENERAL	374,751,971	
032076207000021	NON-REGULAR ALLOWANCES	10,667,311	
032076207000022	RENT SUBSIDY	364,084,660	
032076207000030	SOCIAL CONTRIBUTION	210,388,405	
032076207000031	NHIS	84,155,362	
032076207000032	PENSION	126,233,043	
032076207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,666,368	
032076107001402	OVERHEAD	45294243.91	
032076107001403	DIRECT TEACHING/LABORATORY COST	25372124.4	
	TOTAL CAPITAL PROJECT	120,311,808	
032076210000000	ONGOING PROJECTS (OTHERS)	120,311,808	

032076210010000	COMPLETION OF COOPERATIVE EXTENSION	22,413,463	
032076210020000	CONSTRUCTION OF FOOD TECHNOLOGY & STUDENTS HOSTEL	54,573,987	
032076210030000	GENERAL REHABILITATION OF LIBRARY PARKS & WORK WAY	2,409,666	
032076210040000	FUNISHING OF 3 NOS. CLASSROOMS AT THE COLLEGES OF ANIMAL SCIENCE AND FISHERIES	6,016,346	
032076210050000	TEACHING AND RESEARCH EQUIPMENTS	34,898,346	
0320763	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE		
	TOTAL ALLOCATION:	1818063837	
Classification No.	EXPENDITURE ITEMS		
032076307000001	TOTAL PERSONNEL COST	1632993605	
032076307000010	SALARY & WAGES - GENERAL	1,174,968,804	
032076307000011	CONSOLIDATED SALARY	1,174,968,804	
032076307000020	BENEFITS AND ALLOWANCES - GENERAL	311,153,701	
032076307000021	NON-REGULAR ALLOWANCES	57,552,812	
032076307000022	RENT SUBSIDY	253,600,889	
032076307000030	SOCIAL CONTRIBUTION	146,871,100	
032076307000031	NHIS	58,748,440	
032076307000032	PENSION	88,122,660	
032076307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	64,758,423	
032076107001402	OVERHEAD	39386299.05	
032076107001403	DIRECT TEACHING/LABORATORY COST	25372124.4	
	TOTAL CAPITAL PROJECT	120,311,809	
032076310000000	ONGOING PROJECTS (OTHERS)	120,311,809	
032076310010000	CONSTRUCTION OF LARGE LECTURE THEATRE	2,000,000	
032076310020000	CONSTRUCTION OF UNIVERSITY SECONDARY SCHOOL PHASE 1	3,660,037	
032076310030000	COMPLETION OF LIBRARY ANNEX	9,926,834	
032076310040000	CONSULANCY-LIBRARY PHASE 1(ELECT/MECH)	267,943	
032076310050000	CONSULTANCY-LIBRARY PHASE 1(STRUCTURAL ENGINEERING)	221,756	
032076310060000	CONSULTANCY- LIBRARY PHASE 1(Q/S)	314,770	
032076310070000	CONSULTANCY- LIBRARY PHASE 1(ARCHITECTURAL)	432,990	
032076310080000	REHABILITATION OF PROJECTS	3,843,910	
032076310090000	CONSTRUCTION OF LIBRARY PHASE 1	30,155,765	

03207631010000	CONSTRUCTION OF CEREMONIAL PAVILLION	11,216,638	
032076310110000	SUPPLY OF VEHICLE FOR THE POOL	4,171,750	
032076310120000	CONSTRUCTION OF STUDENT AFFAIRS BUILDING	11,943,707	
032076310130000	WATER RETICULATION & SANCHION BY SPORTS ARENA	962,935	
032076310140000	CONSTRUCTION OF PERIMETER FENCING	6,294,428	
032076310150000	TEACHING AND RESEARCH EQUIPMENT	34,898,346	
0320764	UNIVERSITY OF PORT HARCOURT		
	TOTAL ALLOCATION:	4828508083	
Classification No.	EXPENDITURE ITEMS		
032076407000001	TOTAL PERSONNEL COST	4294405720	
032076407000010	SALARY & WAGES - GENERAL	3,170,244,801	
032076407000011	CONSOLIDATED SALARY	3,170,244,801	
032076407000020	BENEFITS AND ALLOWANCES - GENERAL	727,880,319	
032076407000021	NON-REGULAR ALLOWANCES	43,762,188	
032076407000022	RENT SUBSIDY	684,118,131	
032076407000030	SOCIAL CONTRIBUTION	396,280,600	
032076407000031	NHIS	158,512,240	
032076407000032	PENSION	237,768,360	
032076407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	128,159,452	
032076107001402	OVERHEAD	58020644.85	
032076107001403	DIRECT TEACHING/LABORATORY COST	70,138,807	
	TOTAL CAPITAL PROJECT	405,942,911	
032076410000000	ONGOING PROJECTS (OTHERS)	405,942,911	
032076410010000	COMPLETION OF SENATE BUILDING	70,000,000	
032076410020000	CONSTRUCTION OF PHARMACY BUILDING	40,000,000	
032076410030000	GENERAL REHABILITATION OF FACILITIES	10,696,545	
032076410040000	TEACHING AND RESEARCH EQUIPMENT	35,246,366	
032076410050000	CONSTRUCTION OF FACULTY OF EDUCATION UNIVERSITY OF PORTHARCOURT PERMANENT SITE	50,000,000	
032076410060000	SUPPLY OF COMPUTERS AND ICT FACILITIES TO COMPUTER CENTRE	75,000,000	

032076410070000	CONSTRUCTION OF ADMINISTRATIVE BLOCK FACULTY OF ENGINEERING, UNIVERSITY OF PORT-HARCOURT	75000000	
032076410080000	CONSTRUCTION OF THEATRE DEPARTMENT BUILDING	50000000	
0320765	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
	TOTAL ALLOCATION:	1953459622	
Classification No.	EXPENDITURE ITEMS		
032076507000001	TOTAL PERSONNEL COST	1651927884	
032076507000010	SALARY & WAGES - GENERAL	1,222,604,691	
032076507000011	CONSOLIDATED SALARY	1,222,604,691	
032076507000020	BENEFITS AND ALLOWANCES - GENERAL	276,497,607	
032076507000021	NON-REGULAR ALLOWANCES	12,260,148	
032076507000022	RENT SUBSIDY	264,237,459	
032076507000030	SOCIAL CONTRIBUTION	152,825,586	
032076507000031	NHIS	61,130,235	
032076507000032	PENSION	91,695,352	
032076507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	65,867,599	
032076507001402	OVERHEAD	28170443.7	
032076507001403	DIRECT TEACHING/LABORATORY COST	37,697,155	
	TOTAL CAPITAL PROJECT	235,664,139	
032076510000000	ONGOING PROJECTS (OTHERS)	235,664,139	
032076510010000	SENATE BUILDING	80,000,000	
032076510020000	COMPLETION & FURNISHING OF SET PHASE II	25,000,000	
032076510030000	ELETRIFICATION OF GUBI CAMPUS	6,185,833	
032076510040000	TEACHING AND RESEARCH EQUIPMENT	36,812,455	
032076510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	87,665,851	
0320766	UNIVERSITY OF TECHNOLOGY, OWERRI		
	TOTAL ALLOCATION:	3822794448	
Classification No.	EXPENDITURE ITEMS		
032076607000001	TOTAL PERSONNEL COST	3378028639	
032076607000010	SALARY & WAGES - GENERAL	2,514,914,291	
032076607000011	CONSOLIDATED SALARY	2,514,914,291	
032076607000020	BENEFITS AND ALLOWANCES - GENERAL	548,750,061	

032076607000021	NON-REGULAR ALLOWANCES	16,210,712	
032076607000022	RENT SUBSIDY	532,539,349	
032076607000030	SOCIAL CONTRIBUTION	314,364,286	
032076607000031	NHIS	125,745,715	
032076607000032	PENSION	188,618,572	
032076607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	145,463,180	
032076507001402	OVERHEAD	18413180.1	
032076507001403	DIRECT TEACHING/LABORATORY COST	127,050,000	
	TOTAL CAPITAL PROJECT	299,302,629	
032076610000000	ONGOING PROJECTS (OTHERS)	299,302,629	
032076610010000	COMPLETION OF SENATE BUILDING (PHASE II)	26,185,883	
032076610020000	COMPLETION OF SENATE BUILDING (PHASE III)	45,000,000	
032076610030000	COMPLETION OF LIBRARY BLDING (PHASE 2A)	15,000,000	
032076610040000	COMPLETION OF GENERAL STUDIES BUILDING	25,000,000	
032076610050000	SUPPLY OF SCIENCE & LAB EQUIPMENT	36,812,455	
032076610060000	OUTSTANDING 2007 CAPITAL LIABILITIES	139,526,649	
032076610070000	FEC RECOMMENDED 2008 LIABILITIES	11,777,642	
0320767	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
	TOTAL ALLOCATION:	2358304591	
Classification No.	EXPENDITURE ITEMS		
032076707000001	TOTAL PERSONNEL COST	2016978943	
032076707000010	SALARY & WAGES - GENERAL	1,484,351,107	
032076707000011	CONSOLIDATED SALARY	1,484,351,107	
032076707000020	BENEFITS AND ALLOWANCES - GENERAL	347,083,948	
032076707000021	NON-REGULAR ALLOWANCES	30,618,489	
032076707000022	RENT SUBSIDY	316,465,459	
032076707000030	SOCIAL CONTRIBUTION	185,543,888	
032076707000031	NHIS	74,217,555	
032076707000032	PENSION	111,326,333	
032076707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	109,191,601	
032076507001402	OVERHEAD	31386601.05	
032076507001403	DIRECT TEACHING/LABORATORY COST	77,805,000	

	TOTAL CAPITAL PROJECT	232,134,047	
032076710000000	ONGOING PROJECTS (OTHERS)	182,134,047	
032076710010000	COMPLETION OF CENTRAL ADMIN BUDILDING EXTENSION 2006	50,000,000	
032076710020000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE SCHOOL OF ENGINEERING AND ENGINEERING TECHNOLOGY, 2006	6,196,492	
032076710030000	REHABILITATION OF SCHOOL OF SCIENCES BUILDING 2006	2,659,272	
032076710040000	REHABILITATION OF SCHOOL AGRIC AND AGRIC TECHNOLOGY,2006	1,279,481	
032076710050000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE SCHOOL OF ENGINEERING AND ENGINEERING TECHNOLOGY, LOT 7	13,821,303	
032076710060000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO SEMS, LOT 9	8,474,415	
032076710070000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE SCHOOL OF SCIENCES , LOT 10	7,393,050	
032076710080000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE UNIVERISITY LIB. AND SCHOOL OF PG , LOT 11	3,355,144	
032076710090000	REHABILITATION OF CAR PARK IN THE SCHOOL OF ENGINEERIN TECH. LOT 16	3,127,969	
032076710100000	LINKING OF USMAN DAN FODIO ROAD TO KACHALLAH QUARTERS LOT 18	9,030,384	
032076710110000	REHABILITATION OF USMAN DAN FODIO ROAD LOT 19	5,848,373	
032076710120000	TEACHING AND RESEARCH EQUIPMENT	36,812,455	
032076710130000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,135,709	
032076710000000	NEW PROJECT	50,000,000	
032076710000001	INFRASTRUCTURES DEVELOPMENT	50,000,000	
0320768	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
	TOTAL ALLOCATION:	2696299421	
Classification No.	EXPENDITURE ITEMS		
032076807000001	TOTAL PERSONNEL COST	2336671197	
032076807000010	SALARY & WAGES - GENERAL	1,766,699,828	

032076807000011	CONSOLIDATED SALARY	1,766,699,828	
032076807000020	BENEFITS AND ALLOWANCES - GENERAL	403,563,706	
032076807000021	NON-REGULAR ALLOWANCES	24,931,045	
032076807000022	RENT SUBSIDY	378,632,661	
032076807000030	SOCIAL CONTRIBUTION	166,407,663	
032076807000031	NHIS	73,490,496	
032076807000032	PENSION	92,917,167	
032076807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,913,180	
032076807001402	OVERHEAD	18413180.1	
032076807001403	DIRECT TEACHING/LABORATORY COST	52,500,000	
	TOTAL CAPITAL PROJECT	288,715,044	
032076810000000	ONGOING PROJECTS (OTHERS)	288,715,044	
032076810010000	TEACHING AND RESEARCH EQUIPMENT	47,330,000	
032076810020000	SCHOOL OF ENVIRONMENT TECHNICAL (SET) PHASE II	80,241,800	
032076810030000	I C T SCHOOL	20,426,538	
032076810040000	FEC RECOMMENDED 2008 LIABILITIES	140,716,706	
0320769	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		
	TOTAL ALLOCATION:	1871834622	
Classification No.	EXPENDITURE ITEMS		
032076907000001	TOTAL PERSONNEL COST	1472910357	
032076907000010	SALARY & WAGES - GENERAL	1,102,875,828	
032076907000011	CONSOLIDATED SALARY	1,102,875,828	
032076907000020	BENEFITS AND ALLOWANCES - GENERAL	232,175,051	
032076907000021	NON-REGULAR ALLOWANCES	1,947,086	
032076907000022	RENT SUBSIDY	230,227,965	
032076907000030	SOCIAL CONTRIBUTION	137,859,478	
032076907000031	NHIS	55,143,791	
032076907000032	PENSION	82,715,687	
032076907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	50,925,927	
032076807001402	OVERHEAD	19232128.65	
032076807001403	DIRECT TEACHING/LABORATORY COST	31693798.5	
	TOTAL CAPITAL PROJECT	347,998,338	

03207691000000	ONGOING PROJECTS (OTHERS)	347,998,338	
032076910010000	CONSTRUCTION OF CIVIL ENGINEERING PHASE II	33,000,000	
032076910020000	CONSTRUCTION OF TECHNICAL EDUCATION PHASE I	24,500,000	
032076910030000	REHABILITATION OF ROADS	31,685,883	
032076910040000	FURNISHING OF SENATE COMPLEX	22,000,000	
032076910050000	TEACHING AND RESEARCH EQUIPMENT	36,812,455	
	SUPPLY OF COMPUTERS AND ICT FACILITIES TO COMPUTER CENTRE	200000000	
0320770	UNIVERSITY OF UYO		
	TOTAL ALLOCATION:	4408313478	
Classification No.	EXPENDITURE ITEMS		
032077007000001	TOTAL PERSONNEL COST	3901776072	
032077007000010	SALARY & WAGES - GENERAL	2,818,156,642	
032077007000011	CONSOLIDATED SALARY	2,818,156,642	
032077007000020	BENEFITS AND ALLOWANCES - GENERAL	731,349,850	
032077007000021	NON-REGULAR ALLOWANCES	106,513,836	
032077007000022	RENT SUBSIDY	624,836,014	
032077007000030	SOCIAL CONTRIBUTION	352,269,580	
032077007000031	NHIS	140,907,832	
032077007000032	PENSION	211,361,748	
032077007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,484,215	
032077002050700	OVERHEAD	62112090.1	
032077002050111	DIRECT TEACHING/LABORATORY COST	25372124.4	
	TOTAL CAPITAL PROJECT	419,053,192	
032077010000000	ONGOING PROJECTS (OTHERS)	419,053,192	
032077010010000	FACULTY OF SCIENCE COMPLEX PHASE 1	40,000,000	
032077010020000	UNIVERSITY LIBRARY AT MAIN CAMPUS	5,696,545	
032077010030000	HEALTH CENTRE AT MAIN CAMPUS	20,000,000	
032077010040000	CENTRAL ADMINISTRATION AT MAIN CAMPUS	40,000,000	
032077010050000	FACULTY OF AGRICULTURE AT MAIN CAMPUS	15,000,000	
032077010060000	TEACHING AND RESEARCH EQUIPMENT	35,246,366	
032077010070000	FEC RECOMMENDED LIABILITIES	263,110,281	

0320771	UNIVERSITY OF MAIDUGURI		
	TOTAL ALLOCATION:	4791556387	
Classification No.	EXPENDITURE ITEMS		
032077107000001	TOTAL PERSONNEL COST	4309800276	
032077107000010	SALARY & WAGES - GENERAL	3,219,258,866	
032077107000011	CONSOLIDATED SALARY	3,219,258,866	
032077107000020	BENEFITS AND ALLOWANCES - GENERAL	688,134,052	
032077107000021	NON-REGULAR ALLOWANCES	12,042,000	
032077107000022	RENT SUBSIDY	676,092,052	
032077107000030	SOCIAL CONTRIBUTION	402,407,358	
032077107000031	NHIS	160,962,943	
032077107000032	PENSION	241,444,415	
032077107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	125,813,201	
032076807001402	OVERHEAD	110617600.7	
032076807001403	DIRECT TEACHING/LABORATORY COST	15,195,600	
	TOTAL CAPITAL PROJECT	355,942,911	
032077110000000	ONGOING PROJECTS (OTHERS)	355,942,911	
032077110010000	COMPLETION OF THE CONSTRUCTION OF OFFICES AND LECTURE HALLS FOR COLLEGE OF MEDICAL SCIENCES LOCATED AT THE TEACHING HOSPITAL BY MUIBE INT'L BIZ	17,652,060	
032077110020000	COMPLETION OF THE CONSTRUCTION OF OFFICES AND LECTURE ROOMS FOR FACULTY OF MANAGEMENT SCIENCES LOCATED AT THE THE NEW COMPLEX SITE BY KONSTROD NIG.LTD	22,000,000	
032077110030000	COMPLETION OF AGROVET (PHASE III) LOCATED AT THE AGROVET COMPLEX BY GAPCO UNITED NIG. LTD	23,000,000	
032077110040000	FURNISHING AND LABORATORY INSTALLATION OF THE AGROVATE COMPLEX	15,000,000	
032077110050000	REHABILITATION OF ROADS NETWORKS ON THE CAMPUS	10,000,000	
032077110060000	ESTABLISHMENT OF RADIO STATION FOR THE DEPARTMENT OF MASS COMMUNICATION	7,000,000	
032077110070000	REHABILITATION OF BUILDINGS ON THE CAMPUS	26,044,485	

032077110080000	TEACHING AND RESEARCH EQUIPMENTS	35,246,366	
032077110090000	SUPPLY OF COMPUTERS AND ICT FACILITIES TO COMPUTER CENTRE	200000000	
0320775	NNAMDI AZIKIWE UNIVERSITY, AWKA		
	TOTAL ALLOCATION:	4079254603	
Classification No.	EXPENDITURE ITEMS		
032077507000001	TOTAL PERSONNEL COST	3176871849	
032077507000010	SALARY & WAGES - GENERAL	2,420,125,547	
032077507000011	CONSOLIDATED SALARY	2,420,125,547	
032077507000020	BENEFITS AND ALLOWANCES - GENERAL	454,230,609	
032077507000021	NON-REGULAR ALLOWANCES	43,701,964	
032077507000022	RENT SUBSIDY	410,528,645	
032077507000030	SOCIAL CONTRIBUTION	302,515,693	
032077507000031	NHIS	121,006,277	
032077507000032	PENSION	181,509,416	
032077507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,743,298	
032076807001402	OVERHEAD	60381015.5	
032076807001403	DIRECT TEACHING/LABORATORY COST	45362282.7	
	TOTAL CAPITAL PROJECT	796,639,456	
032077510000000	ONGOING PROJECTS (OTHERS)	796,639,456	
032077510010000	STUDENTS HOSTEL PHASE IV	281,393,090	
032077510020000	ENGINEERING FACULTY BUILDING WING B	140,000,000	
032077510030000	MANAGEMENT SCIENCES FACULTY BUILDING WING A	220,000,000	
032077510040000	EDUCATION FACULTY BUILDING	120,000,000	
032077510050000	TEACHING AND RESEARCH EQUIPMENT	35,246,366	
0320773	BAYERO UNIVERSITY, KANO		
	TOTAL ALLOCATION:	3847176282	
Classification No.	EXPENDITURE ITEMS		
032077307000001	TOTAL PERSONNEL COST	2918421644	
032077307000010	SALARY & WAGES - GENERAL	2,156,049,978	
032077307000011	CONSOLIDATED SALARY	2,156,049,978	
032077307000020	BENEFITS AND ALLOWANCES - GENERAL	492,865,419	

032077307000021	NON-REGULAR ALLOWANCES	32,915,592	
032077307000022	RENT SUBSIDY	459,949,827	
032077307000030	SOCIAL CONTRIBUTION	269,506,247	
032077307000031	NHIS	107,802,499	
032077307000032	PENSION	161,703,748	
032077307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	174,917,080	
032076807001402	OVERHEAD	48917079.59	
032076807001403	DIRECT TEACHING/LABORATORY COST	126,000,000	
	TOTAL CAPITAL PROJECT	753,837,558	
032077310000000	ONGOING PROJECTS (OTHERS)	753,837,558	
032077310010000	TEACHING AND RESEARCH EQUIPMENT	35,246,366	
032077310020000	PAYMENT FOR THE PURCHASED 1000 KVA CARTARPILLAR GENERATOR	30,000,000	
032077310030000	COMPLETION OF OFFICE BLOCK AT AKTH FOR FACULTY OF MEDICINE	22,500,000	
032077310040000	REHABILITATION OF STAFF HOUSES ON ALL THE CAMPUSES	18,000,000	
032077310050000	REHABILITATION OF STUDENTS HOSTELS ON ALL THE CAMPUSES	15,000,000	
032077310060000	REHABILITATION AND RECONSTRUCTION OF CAMPUES ROAD NETWORK	20,196,545	
032077310070000	REHABILITATION OF FACULTY OF MEDICINE BUILDINGS	15,000,000	
032077310080000	OUTSTANDING 2007 CAPITAL LIABILITIES	97,894,647	
032077310090000	MINI STADIUM	300,000,000	
032077310100000	WEST AFRICAN UNIVERSITIES GAME	200,000,000	
0320774	USMAN DAN FODIO UNIVERSITY, SOKOTO		
	TOTAL ALLOCATION:	4766803754	
Classification No.	EXPENDITURE ITEMS		
032077407000001	TOTAL PERSONNEL COST	4490877900	
032077407000010	SALARY & WAGES - GENERAL	1,603,622,408	
032077407000011	CONSOLIDATED SALARY	1,603,622,408	
032077407000020	BENEFITS AND ALLOWANCES - GENERAL	2,686,802,691	
032077407000021	NON-REGULAR ALLOWANCES	2,333,348,288	
032077407000022	RENT SUBSIDY	353,454,403	

032077407000030	SOCIAL CONTRIBUTION	200,452,801	
032077407000031	NHIS	80,181,120	
032077407000032	PENSION	120,271,681	
032077407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,108,101	
032076807001402	OVERHEAD	30042355.35	
032076807001403	DIRECT TEACHING/LABORATORY COST	40065745.65	
	TOTAL CAPITAL PROJECT	205,817,753	
032077410000000	ONGOING PROJECTS (OTHERS)	205,817,753	
032077410010000	COMPLETION OF CENTRAL LIBRARY COMPLEX	16,000,000	
032077410020000	COMPLETION OF DEPARTMENT OF CIVIL ENGINEERING(PHASE I)	42,000,000	
032077410030000	COMPLETION OF FACULTY OF PHARMACEUTICAL SCIENCES(PHASE II)	20,196,545	
032077410040000	COMPLETION OF FACULTY OF PHARMACEUTICAL SCIENCES(PHASE III)	39,000,000	
032077410050000	REHABILITATION PROJECTS	3,500,000	
032077410060000	TEACHING AND RESEARCH EQUIPMET	35,246,366	
032077410070000	OUTSTANDING 2007 CAPITAL LIABILITIES	49,874,842	
0320775	NATIONAL MATHEMATICAL CENTRE, SHEDA		
	TOTAL ALLOCATION:	393469728	
Classification No.	EXPENDITURE ITEMS		
032077507000001	TOTAL PERSONNEL COST	199806272.2	
032077507000010	SALARY & WAGES - GENERAL	149,635,911	
032077507000011	CONSOLIDATED SALARY	149,635,911	
032077507000020	BENEFITS AND ALLOWANCES - GENERAL	31,465,873	
032077507000021	NON-REGULAR ALLOWANCES	548,000	
032077507000022	RENT SUBSIDY	30,917,873	
032077507000030	SOCIAL CONTRIBUTION	18,704,489	
032077507000031	NHIS	7,481,796	
032077507000032	PENSION	11,222,693	
032077507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	84,903,058	
032076807001402	OVERHEAD	27153057.8	
032076807001403	DIRECT TEACHING/LABORATORY COST	57,750,000	

	TOTAL CAPITAL PROJECT	108,760,398	
032077520000000	NEW PROJECTS (OTHERS)	108,760,398	
032077520010000	CONSTRUCTION OF RECREATIONAL CENTRE PHASE II	48,296,646	
032077520020000	TEACHING & RESEARCH EQUIPMENT	22,756,800	
032077520030000	LAND SCAPING & CAR PARK & STREET LIGHT	19,530,462	
032077520040000	GENERAL FURNISHING OF RESEARCH OFFICES	11,922,225	
032077520050000	GATE & GATE HOUSE	4,785,842	
032077520060000	CONSULTANCY FEES	1,468,423	
0320776	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
	TOTAL ALLOCATION:	351810689.1	
Classification No.	EXPENDITURE ITEMS		
032077607000001	TOTAL PERSONNEL COST	247412006.6	
032077607000010	SALARY & WAGES - GENERAL	182,359,030	
032077607000011	CONSOLIDATED SALARY	182,359,030	
032077607000020	BENEFITS AND ALLOWANCES - GENERAL	42,258,098	
032077607000021	NON-REGULAR ALLOWANCES	3,811,536	
032077607000022	RENT SUBSIDY	38,446,562	
032077607000030	SOCIAL CONTRIBUTION	22,794,879	
032077607000031	NHIS	9,117,951	
032077607000032	PENSION	13,676,927	
032077607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	10,931,774	
032076807001402	OVERHEAD	5206773.55	
032076807001403	DIRECT TEACHING/LABORATORY COST	5,725,000	
	TOTAL CAPITAL PROJECT	93,466,909	
032077610000000	ONGOING PROJECTS (OTHERS)	93,466,909	
032077610010000	TEACHING & RESEARCH EQUIPMENT	22,756,800	
032077610020000	EXTENSION OF CLASSROOM BLOCK	20,000,000	
032077610030000	IMPROVEMENT TO ROAD NETWORK & WALKWAYS	10,000,000	
032077610040000	EXPANSION OF CLINIC BLOCK	18,296,646	
032077610050000	OUTSTANDING 2007 CAPITAL LIABILITIES	22,413,463	
0320776	ARABIC LANGUAGE VILLAGE NGALA, BORNO		
	TOTAL ALLOCATION:	254847971.5	

Classification No.	EXPENDITURE ITEMS		
032077607000001	TOTAL PERSONNEL COST	152862752	
032077607000010	SALARY & WAGES - GENERAL	115,682,806	
032077607000011	CONSOLIDATED SALARY	115,682,806	
032077607000020	BENEFITS AND ALLOWANCES - GENERAL	22,719,596	
032077607000021	NON-REGULAR ALLOWANCES	112,000	
032077607000022	RENT SUBSIDY	22,607,596	
032077607000030	SOCIAL CONTRIBUTION	14,460,351	
032077607000031	NHIS	5,784,140	
032077607000032	PENSION	8,676,210	
032077607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	30,931,774	
032076807001402	OVERHEAD	25206773.55	
032076807001403	DIRECT TEACHING/LABORATORY COST	5,725,000	
	TOTAL CAPITAL PROJECT	71,053,446	
032077620000000	NEW PROJECTS (OTHERS)	71,053,446	
032077620010000	TEACHING & RESEARCH EQUIPMENT	22,756,800	
032077620020000	MASTER PLAN PROJECT	8,100,000	
032077620030000	CONSTRUCTION OF MALE HOSTEL	26,200,050	
032077620040000	REHABILITATION	4,606,296	
032077620050000	CONSTRUCTION OF STAFF SCHOOL	4,890,300	
032077620060000	PLANTS/VEHICLES (STUDENTS)	4,500,000	
0320777	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES		
	TOTAL ALLOCATION:	142700126	
Classification No.	EXPENDITURE ITEMS		
032077707000001	TOTAL PERSONNEL COST	122700126	
032077707000010	SALARY & WAGES - GENERAL	92,363,221	
032077707000011	CONSOLIDATED SALARY	92,363,221	
032077707000020	BENEFITS AND ALLOWANCES - GENERAL	20,584,990	
032077707000021	NON-REGULAR ALLOWANCES	436,000	
032077707000022	RENT SUBSIDY	20,148,990	
032077707000030	SOCIAL CONTRIBUTION	9,751,915	
032077707000031	NHIS	4,129,028	

032077707000032	PENSION	5,622,887	
032077707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	20,000,000	
0320778	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
	TOTAL ALLOCATION:	601934617	
Classification No.	EXPENDITURE ITEMS		
032077807000001	TOTAL PERSONNEL COST	453928173.6	
032077807000010	SALARY & WAGES - GENERAL	334,290,165	
032077807000011	CONSOLIDATED SALARY	334,290,165	
032077807000020	BENEFITS AND ALLOWANCES - GENERAL	77,851,738	
032077807000021	NON-REGULAR ALLOWANCES	2,596,000	
032077807000022	RENT SUBSIDY	75,255,738	
032077807000030	SOCIAL CONTRIBUTION	41,786,271	
032077807000031	NHIS	16,714,508	
032077807000032	PENSION	25,071,762	
032077807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	51,937,859	
032076807001402	OVERHEAD	7805653.8	
032076807001403	DIRECT TEACHING/LABORATORY COST	44,132,206	
	TOTAL CAPITAL PROJECT	96,068,584	
032077810000000	ONGOING PROJECTS (OTHERS)	96,068,584	
032077810010000	PROPOSED LABORATORY BUILDING AT CAAS, MANDO ROAD, KADUNA	5,528,981	
032077810020000	REHABILITATION OF ACADEMIC BUILDINGS AT CAAS, MANDO ROAD, KADUNA	4,081,999	
032077810030000	CONSTRUCTION OF PERIMETRE WALL FENCE AT CAAS, MANDO ROAD, KADUNA	6,512,000	
032077810040000	REHABILITATION OF ACADEMIC BUILDINGS AT KABBA COLLEGE OF AGRICULTURE	4,746,005	
032077810050000	CONSTRUCTION OF PERIMETRE WALL FENCE AT CAAS, MANDO ROAD, KADUNA	6,215,930	
032077810060000	REBABILITATION OF STUDENT HOSTEL AT SAMARU COLLEGE OF AGRIC	4,990,000	

032077810070000	PROPOSED MAIN OFFICE BUILDING AT DEPT. OF HORTICULTURE, SAMARU COLLEGE OF AGRIC.	9,411,006	
032077810080000	CONSTRUCTION OF WALL FENCE AT DOWN HOSTEL, SAMARU COLLEGE OF AGRIC	7,487,566	
032077810090000	CONSTRUCTION & REHABILITATION OF ROADS,/LANDSCAPING & DRAINAGES IN DAC HEADQUARTERS	10,134,943	
032077810100000	SUPPLY OF TEACHING & RESEARCH EQUIPMENT TO DAC HEADQUARTERS	2,182,753	
032077810110000	SUPPLY OF TEACHING & RESEARCH EQUIPMENT TO COLLEGE OF AGRIC., KABBA	4,435,634	
032077810120000	SUPPLY OF TEACHING & RESEARCH EQUIPMENT TO CAAS, MANDO ROAD, KADUNA	1,205,248	
032077810130000	CONSTRUCTION OF ROAD AT KABBA COLLEGE OF AGRIC.	4,121,381	
032077810140000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,015,138	
0320795	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
	TOTAL ALLOCATION:	1789216155	
Classification No.	EXPENDITURE ITEMS		
032079507000001	TOTAL PERSONNEL COST	967613072.5	
032079507000010	SALARY & WAGES - GENERAL	736,263,342	
032079507000011	CONSOLIDATED SALARY	736,263,342	
032079507000020	BENEFITS AND ALLOWANCES - GENERAL	164,501,414	
032079507000021	NON-REGULAR ALLOWANCES	9,153,696	
032079507000022	RENT SUBSIDY	155,347,718	
032079507000030	SOCIAL CONTRIBUTION	66,848,316	
032079507000031	NHIS	29,944,639	
032079507000032	PENSION	36,903,677	
032079507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	93,435,525	
032076807001402	OVERHEAD	50,641,003	
032076807001403	DIRECT TEACHING/LABORATORY COST	42,794,522	
	TOTAL CAPITAL PROJECT	728,167,558	
032079510000000	ONGOING PROJECTS (OTHERS)	450,167,558	
032079510010000	LAND ACQUISITION AND COMPENSATION	55,000,000	

032079510020000	PART PERIMETER WALL FENCING	25,000,000	
032079510030000	CONSTRUCTION OF MAIN ROAD AND GATE	30,754,941	
032079510040000	ELECTRICITY SUPPLY PROJECT (PHASE1)	45,500,000	
032079510050000	WATER SUPPLY PROJECT (PHASE 1)	40,000,000	
032079510060000	CONSTRUCTION OF COLLEGE OF SCIENCE	65,000,000	
032079510070000	CONSTRUCTION OF OFFICE BUILDING		
032079510080000	CONSTRUCTION OF MAIN AUDITORIUM BUILDING	80,000,000	
032079510090000	CONSTRUCTION OF STUDENT HOSTELS (MALE)	30,000,000	
032079510100000	CONSTRUCTION OF STUDENT HOSTELS (FEMALE)	30,000,000	
032079510110000	TEACHING AND RESEARCH EQUIPMENTS (T R E)	48,912,617	
032079510000000	NEW PROJECTS	278,000,000	
032079510000001	ENGINEERING COLLEGE BUILDING	200,000,000	
032079510000002	HEALTH CENTRE BUILDING	78,000,000	
0320780	NATIONAL OPEN UNIVERSITY		
	TOTAL ALLOCATION:	2670833015	
Classification No.	EXPENDITURE ITEMS		
032078007000001	TOTAL PERSONNEL COST	1623142013	
032078007000010	SALARY & WAGES - GENERAL	1,235,875,796	
032078007000011	CONSOLIDATED SALARY	1,235,875,796	
032078007000020	BENEFITS AND ALLOWANCES - GENERAL	267,821,691	
032078007000021	NON-REGULAR ALLOWANCES	3,592,000	
032078007000022	RENT SUBSIDY	264,229,691	
032078007000030	SOCIAL CONTRIBUTION	119,444,526	
032078007000031	NHIS	52,237,440	
032078007000032	PENSION	67,207,086	
032078007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	728,400,000	
032076807001402	OVERHEAD	602400000	
032076807001403	DIRECT TEACHING/LABORATORY COST	126000000	
	TOTAL CAPITAL PROJECT	319,291,002	
032078010000000	ONGOING PROJECTS (OTHERS)	319,291,002	
032078010010000	CONSTRUCTION & REHABILITATION OF SPECIAL STUDY CENTRES	30000000	

032078010020000	CONSTRUCTION OF 8 NEW STUDY CENTRES & REHABILITATION OF 9 STUDY CENTRES	10000000	
032078010030000	REHABILITATION & FURNISHING OF 3 FLOORS @ H/Q	10000000	
032078010040000	CONSTRUCTION OF SEWAGE TREATMENT PLANT IN LAGOS H/Q & WATER RETICULATION AT KADUNA CAMPUS	10000000	
032078010050000	ERROSION/DRAINAGE CONTROL AT LAFIA STUDY CENTRE	5000000	
032078010060000	PROVISION OF BOREHOLE/WATER TREATMENT PLANTS FOR 9 STUDDT CENTRES & ABUJA	11800000	
032078010070000	FURNISHING OF 16 STUDY CENTRES	12550000	
032078010080000	ACQUISITION OF 15 PROJECT MONITORING & EXAMINATION SUPRESION VEHECLES	20000000	
032078010090000	ACQUISITION OF 15 PICK-UP VANS FOR 6 ZONAL OFFICES		
032078010100000	ACQUISITION OF PUBLIC ADDRESS SYSTEMS FOR 9 STUDY CENTRES	5000000	
032078010110000	PROVISION OF OFFICE EQUIPMENTS FOR 25 STUDY CENTRES ACROSS THE COUNTRY	15000000	
032078010120000	PURCHASE OF TRACTORS/IMPLIMENTS FOR KADUNA CAMPUS & ABAKALIKI S/CENTRE	20000000	
032078010130000	ACQUISITION & INSTALLATION OF DOCUTECH PRINTING STATION IN LAGOS & KADUNA	20000000	
032078010140000	PROCUREMENT/INSTALLATION OF DVD/VCD EQUIPMENT IN AKURE & KADUNA CAMPUS	8000000	
032078010150000	UPGRADING OF E- LEARNING LABORATORY ELECTRONIC COURSE MATERIALS	5000000	
032078010160000	DEVELOPMENT OF IVR COURSE CENTRE INFRASTRUCTURE IN LAGOS	7500000	
032078010170000	INSTALLATION OF REPRODAHQ IN LAGOS H/Q	8500000	
032078010180000	ACQUISITION OF LIBRARY INSTRUCTIONAL & TEACHING MATERIALS IN LAGOS	5000000	
032078010190000	DEVELOPMENT OF VIRTUAL LIBRARY RESOURCE CENTRE IN LAGOS	5000000	
032078010200000	COMPLETION OF SCIENCE LABORATORY IN LAGOS	5000000	

032078010210000	UPGRADING OF LIBRARY FACILITIES IN LAGOS & ABUJA	5000000	
032078010220000	RENOVATION OF COMMONWEALTH OF LEARNING GUEST HOUSE IN LAGOS	3000000	
032078010230000	ESTABLISHMENT OF CENTRE FOR PREVENTION & CONTROL OF HIV IN ABUJA	10000000	
032078010240000	DEVELOPMENT OF GROUP VISITORS RECEPTION & TRAINING IN LAGOS	5000000	
032078010250000	DEVELOPMENT & COMPLETION OF ABUJA MODEL CENTRE	15500000	
032078010260000	PROVISION & INSTALLATION OF IT NETWORK & VIDEO CONFERENCING/INSTRUCTIONAL FACILITIES IN 10 STUDY CENTRES	15941002	
032078010270000	ACQUISITION OF HARDWARE ICT FOR YOLA, LOKOJA, KADUNA, KATSINA, ILLORIN, BENUE, ENUGU & IBADAN STUDY CENTRES	15000000	
032078010280000	INSTALLATION OF HARDWARE SERVER FOR LAGOS	8500000	
032078010290000	INSTALLATION OF HARDWARE SERVER FOR ABUJA SUB-H/Q	8500000	
032078010300000	CLEAN POWDER ICT FOR YOLA, LOKOJA, KADUNA, KATSINA, BENIN, ENUGU, IBADAN & ILORIN STUDY CENTRES	10000000	
032078010310000	6 STUDY CENTRES IN EACH OF THE 6 GEO-POLITICAL ZONES	9500000	
0320781	COMMITTEE OF VICE CHANCELLORS		
	TOTAL CAPITAL PROJECT	60,000,000	
032077620000000	NEW PROJECTS (OTHERS)	60,000,000	
032077620010000	BUILDING OF CVC SECRETARIAT	60000000	
0320800	FGC ODOGBOLU		
	TOTAL ALLOCATION:	348385990.1	
Classification No.	EXPENDITURE ITEMS		
032080007000001	TOTAL PERSONNEL COST	170557585.9	
032080007000010	SALARY & WAGES - GENERAL	151,606,743	
032080007000011	CONSOLIDATED SALARY	151,606,743	
032080007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080007000021	NON-REGULAR ALLOWANCES	0	
032080007000022	RENT SUBSIDY	0	

032080007000030	SOCIAL CONTRIBUTION	18,950,843	
032080007000031	NHIS	7,580,337	
032080007000032	PENSION	11,370,506	
032080007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	126,949,895	
032076807001402	OVERHEAD	46681655.38	
032076807001403	MEAL SUBSIDY	80,268,240	
	TOTAL CAPITAL PROJECT	50,878,509	
032080010000000	ONGOING PROJECTS (OTHERS)	50,878,509	
032080010040000	BLOCK WALL PERIMETER WALL FENCING	8,500,000	
032080010050000	OUTSTANDING 2007 CAPITAL LIABILITIES	42,378,509	
0320801	FGC IKURIN		
	TOTAL ALLOCATION:	280215836.1	
Classification No.	EXPENDITURE ITEMS		
032080107000001	TOTAL PERSONNEL COST	118693128.4	
032080107000010	SALARY & WAGES - GENERAL	105,505,003	
032080107000011	CONSOLIDATED SALARY	105,505,003	
032080107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080107000021	NON-REGULAR ALLOWANCES	0	
032080107000022	RENT SUBSIDY	0	
032080107000030	SOCIAL CONTRIBUTION	13,188,125	
032080107000031	NHIS	5,275,250	
032080107000032	PENSION	7,912,875	
032080107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	97,998,690	
032076807001402	OVERHEAD	26480669.75	
032076807001403	MEAL SUBSIDY	71,518,020	
	TOTAL CAPITAL PROJECT	63,524,018	
032080110000000	ONGOING PROJECTS (OTHERS)	63,524,018	
032080110010000	CONSTRUCTION OF MULTIPURPOSE HALL	20,000,000	
032080110020000	INDUSTRIAL BOREHOLE AND WATER RETICULATION.	7,500,000	
032080110030000	OUTSTANDING 2007 CAPITAL LIABILITIES	36,024,018	
0320802	FGC OGBOMOSHMO		
	TOTAL ALLOCATION:	303982537.3	

Classification No.	EXPENDITURE ITEMS		
032080207000001	TOTAL PERSONNEL COST	191382601.5	
032080207000010	SALARY & WAGES - GENERAL	170,117,868	
032080207000011	CONSOLIDATED SALARY	170,117,868	
032080207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080207000021	NON-REGULAR ALLOWANCES	0	
032080207000022	RENT SUBSIDY	0	
032080207000030	SOCIAL CONTRIBUTION	21,264,734	
032080207000031	NHIS	8,505,893	
032080207000032	PENSION	12,758,840	
032080207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	61,851,015	
032076807001402	OVERHEAD	30398655.38	
032076807001403	MEAL SUBSIDY	31,452,359	
	TOTAL CAPITAL PROJECT	50,748,921	
032080210000000	ONGOING PROJECTS (OTHERS)	50,748,921	
032080210010000	SINKING OF BOREHOLES	7,500,000	
032080210020000	REHABILITATION OF HOSTELS	11,000,000	
032080210030000	OUTSTANDING 2007 CAPITAL LIABILITIES	32,248,921	
0320803	FGC JOS		
	TOTAL ALLOCATION:	316667330.8	
Classification No.	EXPENDITURE ITEMS		
032080307000001	TOTAL PERSONNEL COST	157292131.5	
032080307000010	SALARY & WAGES - GENERAL	139,815,228	
032080307000011	CONSOLIDATED SALARY	139,815,228	
032080307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080307000021	NON-REGULAR ALLOWANCES	0	
032080307000022	RENT SUBSIDY	0	
032080307000030	SOCIAL CONTRIBUTION	17,476,904	
032080307000031	NHIS	6,990,761	
032080307000032	PENSION	10,486,142	
032080307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	112,205,690	
032076807001402	OVERHEAD	33,564,625	

032076807001403	MEAL SUBSIDY	78,641,066	
	TOTAL CAPITAL PROJECT	47,169,509	
032080310000000	ONGOING PROJECTS (OTHERS)	47,169,509	
032080310010000	RENOVATION OF BOYS HOSTEL	8,000,000	
032080310020000	SINKING OF BOREHOLES AND OVERHEAD TANK & WATER RETICUALTION	6,000,000	
032080310030000	COMPLETION OF KITCHEN/DINING HALL	13,500,000	
032080310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	19,669,509	
0320804	FGC PORT HARCOURT		
	TOTAL ALLOCATION:	369040907.7	
Classification No.	EXPENDITURE ITEMS		
032080407000001	TOTAL PERSONNEL COST	185322908.3	
032080407000010	SALARY & WAGES - GENERAL	164,731,474	
032080407000011	CONSOLIDATED SALARY	164,731,474	
032080407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080407000021	NON-REGULAR ALLOWANCES	0	
032080407000022	RENT SUBSIDY	0	
032080407000030	SOCIAL CONTRIBUTION	20,591,434	
032080407000031	NHIS	8,236,574	
032080407000032	PENSION	12,354,861	
032080407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	133,915,838	
032076807001402	OVERHEAD	34695046.47	
032076807001403	MEAL SUBSIDY	99,220,792	
	TOTAL CAPITAL PROJECT	49,802,161	
032080410000000	ONGOING PROJECTS (OTHERS)	49,802,161	
032080410010000	MULTIPURPOSE/ASSEMBLY HALL (ABANDONED)	17,500,000	
032080410020000	LINKAGE OF 200KVA TO STUDENTS HOSTEL/DINNING HALL	3,000,000	
032080410030000	REFURBISHING OF LIBRARY	4,000,000	
032080410040000	RENOVATION OF KITCHEN AND DINNING HALL	3,000,000	
032080410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	22,302,161	
0320805	FGC SOKOTO		
	TOTAL ALLOCATION:	289448815	

Classification No.	EXPENDITURE ITEMS		
032080507000001	TOTAL PERSONNEL COST	118494472.5	
032080507000010	SALARY & WAGES - GENERAL	105,328,420	
032080507000011	CONSOLIDATED SALARY	105,328,420	
032080507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080507000021	NON-REGULAR ALLOWANCES	0	
032080507000022	RENT SUBSIDY	0	
032080507000030	SOCIAL CONTRIBUTION	13,166,053	
032080507000031	NHIS	5,266,421	
032080507000032	PENSION	7,899,632	
032080507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	118,782,607	
032076807001402	OVERHEAD	32,147,982	
032076807001403	MEAL SUBSIDY	86,634,625	
	TOTAL CAPITAL PROJECT	52,171,736	
032080510000000	ONGOING PROJECTS (OTHERS)	52,171,736	
032080510010000	PERIMETER FENCING	8,500,000	
032080510020000	REHABILITATION OF CLASSROOM	8,000,000	
032080510030000	REHABILITATION OF WORKSHOP	3,000,000	
032080510040000	REHABILITATION OF DINNING HALL	3,000,000	
032080510050000	REHAB OF DORMOTORIES	5,000,000	
032080510060000	OUTSTANDING 2007 CAPITAL LIABILITIES	24,671,736	
0320806	FGC POTISKUM		
	TOTAL ALLOCATION:	261345593.1	
Classification No.	EXPENDITURE ITEMS		
032080607000001	TOTAL PERSONNEL COST	93806970.75	
032080607000010	SALARY & WAGES - GENERAL	83,383,974	
032080607000011	CONSOLIDATED SALARY	83,383,974	
032080607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080607000021	NON-REGULAR ALLOWANCES	0	
032080607000022	RENT SUBSIDY	0	
032080607000030	SOCIAL CONTRIBUTION	10,422,997	
032080607000031	NHIS	4,169,199	

032080607000032	PENSION	6,253,798	
032080607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	78,354,139	
032076807001402	OVERHEAD	26479074.38	
032076807001403	MEAL SUBSIDY	51,875,065	
	TOTAL CAPITAL PROJECT	89,184,483	
032080610000000	ONGOING PROJECTS (OTHERS)	89,184,483	
032080610010000	CONTRUCTION OF A BLOCK OF 12 CLASSROOMS AND 10 OFFICES	21,455,088	
032080610020000	FURNISHING OF BLOCK OF CLASSROOMS AND OFFICES	15,390,654	
032080610030000	OUTSTANDING 2007 CAPITAL LIABILITIES	52,338,741	
0320807	FGC BUNI-YADI		
	TOTAL ALLOCATION:	323532419.1	
Classification No.	EXPENDITURE ITEMS		
032080707000001	TOTAL PERSONNEL COST	55180679.63	
032080707000010	SALARY & WAGES - GENERAL	49,049,493	
032080707000011	CONSOLIDATED SALARY	49,049,493	
032080707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080707000021	NON-REGULAR ALLOWANCES	0	
032080707000022	RENT SUBSIDY	0	
032080707000030	SOCIAL CONTRIBUTION	6,131,187	
032080707000031	NHIS	2,452,475	
032080707000032	PENSION	3,678,712	
032080707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,016,715	
032076807001402	OVERHEAD	23159435.47	
032076807001403	MEAL SUBSIDY	57,857,280	
	TOTAL CAPITAL PROJECT	187,335,024	
032080710000000	ONGOING PROJECTS (OTHERS)	187,335,024	
032080710010000	REHAB OF SIX LABS	10,000,000	
032080710020000	RENOVATION AND FURNISHING	3,000,000	
032080710030000	CONSTRUCTION KITCHEN & STORE	14,500,000	
032080710040000	OUTSTANDING 2007 CAPITAL LIABILITIES	159,835,024	
0320808	FGC ODIKOLOKUNA		

	TOTAL ALLOCATION:	241386114.3	
Classification No.	EXPENDITURE ITEMS		
032080807000001	TOTAL PERSONNEL COST	42642216	
032080807000010	SALARY & WAGES - GENERAL	37,904,192	
032080807000011	CONSOLIDATED SALARY	37,904,192	
032080807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032080807000021	NON-REGULAR ALLOWANCES	0	
032080807000022	RENT SUBSIDY	0	
032080807000030	SOCIAL CONTRIBUTION	4,738,024	
032080807000031	NHIS	1,895,210	
032080807000032	PENSION	2,842,814	
032080807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	62,559,404	
032076807001402	OVERHEAD	28882731.47	
032076807001403	MEAL SUBSIDY	33676672.81	
	TOTAL CAPITAL PROJECT	136,184,494	
032080810000000	ONGOING PROJECTS (OTHERS)	136,184,494	
032080810010000	4KM ROAD NETWORK AND DRAINAGE	10,000,000	
032080810020000	18 KM PERIMETER FENCING	17,500,000	
032080810030000	OUTSTANDING 2007 CAPITAL LIABILITIES	108,684,494	
0320820	FGC KEFFI		
	TOTAL ALLOCATION:	231297964.8	
Classification No.	EXPENDITURE ITEMS		
032082007000001	TOTAL PERSONNEL COST	90130831.88	
032082007000010	SALARY & WAGES - GENERAL	80,116,295	
032082007000011	CONSOLIDATED SALARY	80,116,295	
032082007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082007000021	NON-REGULAR ALLOWANCES	0	
032082007000022	RENT SUBSIDY	0	
032082007000030	SOCIAL CONTRIBUTION	10,014,537	
032082007000031	NHIS	4,005,815	
032082007000032	PENSION	6,008,722	
032082007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	86,108,289	

032076807001402	OVERHEAD	27783351.88	
032076807001403	MEAL SUBSIDY	58,324,937	
	TOTAL CAPITAL PROJECT	55,058,844	
032082010000000	ONGOING PROJECTS (OTHERS)	55,058,844	
032082010010000	GENERATOR REHABILITATED	3,000,000	
032082010020000	COMPLETION OF ABANDONED PTA 6 CLASSROOM BLOCK.	5,000,000	
032082010030000	CONSTRUCTION OF 1 NO.OF BOREHOLE	8,000,000	
032082010040000	RENOVATION OF BENUE HOUSE (HOSTEL)	6,000,000	
032082010050000	RENOVATION OF COTTAGE HOSTEL (GIRLS)	5,500,000	
032082010060000	OUTSTANDING 2007 CAPITAL LIABILITIES	27,558,844	
0320810	FGC OHAFIA		
	TOTAL ALLOCATION:	215469771.6	
Classification No.	EXPENDITURE ITEMS		
032081007000001	TOTAL PERSONNEL COST	73831828.5	
032081007000010	SALARY & WAGES - GENERAL	65,628,292	
032081007000011	CONSOLIDATED SALARY	65,628,292	
032081007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081007000021	NON-REGULAR ALLOWANCES	0	
032081007000022	RENT SUBSIDY	0	
032081007000030	SOCIAL CONTRIBUTION	8,203,537	
032081007000031	NHIS	3,281,415	
032081007000032	PENSION	4,922,122	
032081007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,956,008	
032076807001402	OVERHEAD	22787241.11	
032076807001403	MEAL SUBSIDY	65,168,767	
	TOTAL CAPITAL PROJECT	53,681,935	
032081010000000	ONGOING PROJECTS (OTHERS)	53,681,935	
032081010010000	CONSTRUCTION OF 1 NO BLOCK OF HOSTEL FOR GIRLS	15,000,000	
032081010010000	SINKING OF BOREHOLE, WATER RETICULATION AND OVERHEAD TANK	4,500,000	
032081010010000	CONSTRUCTION OF 3 NOS BLOCK OF 6 TOILETS WITH WATER SYSTEM. 2 FOR BOYS AND 1 FOR GIRLS	8,000,000	

032081010011000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,181,935	
0320811	FGC, BILLIRI		
	TOTAL ALLOCATION:	207511759.5	
Classification No.	EXPENDITURE ITEMS		
032081107000001	TOTAL PERSONNEL COST	51414287.63	
032081107000010	SALARY & WAGES - GENERAL	45,701,589	
032081107000011	CONSOLIDATED SALARY	45,701,589	
032081107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081107000021	NON-REGULAR ALLOWANCES	0	
032081107000022	RENT SUBSIDY	0	
032081107000030	SOCIAL CONTRIBUTION	5,712,699	
032081107000031	NHIS	2,285,079	
032081107000032	PENSION	3,427,619	
032081107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,108,133	
032076807001402	OVERHEAD	19265019.34	
032076807001403	MEAL SUBSIDY	65,843,114	
	TOTAL CAPITAL PROJECT	70,989,339	
032081110000000	ONGOING PROJECTS (OTHERS)	70,989,339	
032081110010000	PERIMETER FENCING OF THE ENTIRE COLLEGE	9,000,000	
032081110020000	CONSTRUCTION OF 1BLOCK OF 4NOS CLASSROOM	5,000,000	
032081110030000	CONSTRUCTION AND FURSHING OF LIBRARY COMPLEX	13,500,000	
032081110040000	OUTSTANDING 2007 CAPITAL LIABILITIES	43,489,339	
0320813	FGC GARKI		
	TOTAL ALLOCATION:	363823587.2	
Classification No.	EXPENDITURE ITEMS		
032081307000001	TOTAL PERSONNEL COST	127067882.6	
032081307000010	SALARY & WAGES - GENERAL	112,949,229	
032081307000011	CONSOLIDATED SALARY	112,949,229	
032081307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081307000021	NON-REGULAR ALLOWANCES	0	
032081307000022	RENT SUBSIDY	0	
032081307000030	SOCIAL CONTRIBUTION	14,118,654	

032081307000031	NHIS	5,647,461	
032081307000032	PENSION	8,471,192	
032081307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	91,476,448	
032076807001402	OVERHEAD	29369897.57	
032076807001403	MEAL SUBSIDY	62,106,550	
	TOTAL CAPITAL PROJECT	145,279,257	
032081310000000	ONGOING PROJECTS (OTHERS)	145,279,257	
032081310010000	CONSTRUCTION OF 2NOS HOSTEL	20,000,000	
032081310020000	CONSTRUCTION OF 5 NO. BLOCKS OF 6 CLASSROOMS IN NEW SITE	7,500,000	
032081310030000	OUTSTANDING 2007 CAPITAL LIABILITIES	117,779,257	
0320814	FGC RUBBOCHI		
	TOTAL ALLOCATION:	292920549.3	
Classification No.	EXPENDITURE ITEMS		
032081407000001	TOTAL PERSONNEL COST	54398796.75	
032081407000010	SALARY & WAGES - GENERAL	48,354,486	
032081407000011	CONSOLIDATED SALARY	48,354,486	
032081407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081407000021	NON-REGULAR ALLOWANCES	0	
032081407000022	RENT SUBSIDY	0	
032081407000030	SOCIAL CONTRIBUTION	6,044,311	
032081407000031	NHIS	2,417,724	
032081407000032	PENSION	3,626,586	
032081407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	110,744,557	
032076807001402	OVERHEAD	50451116.52	
032076807001403	MEAL SUBSIDY	60,293,440	
	TOTAL CAPITAL PROJECT	127,777,196	
032081410000000	ONGOING PROJECTS (OTHERS)	127,777,196	
032081410010000	SINKING 3 NOS OF BOREHOLES, 1 OVERHEAD TANK AND 3 NOS OF RETICULATION	15,000,000	
032081410020000	PROCUREMENT OF 1 NO OF WATER TANKER	11,000,000	
032081410030000	CONSTRUCTION OF 1 NO OF LIBRARY	9,435,079	

032081410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	62,342,117	
032081410050000	CONSTRUCTION OF BOYS & GIRLS HOSTEL	20,000,000	
032081410060000	CONSTRUCTION OF LAB 3 BASE (PHASE 1)	10,000,000	
0320815	FGC OKPOSI		
	TOTAL ALLOCATION:	221698962.5	
Classification No.	EXPENDITURE ITEMS		
032081507000001	TOTAL PERSONNEL COST	76829400	
032081507000010	SALARY & WAGES - GENERAL	68,292,800	
032081507000011	CONSOLIDATED SALARY	68,292,800	
032081507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081507000021	NON-REGULAR ALLOWANCES	0	
032081507000022	RENT SUBSIDY	0	
032081507000030	SOCIAL CONTRIBUTION	8,536,600	
032081507000031	NHIS	3,414,640	
032081507000032	PENSION	5,121,960	
032081507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	117,369,562	
032081507001402	OVERHEAD	37243486.48	
032081507001403	MEAL SUBSIDY	80,126,076	
	TOTAL CAPITAL PROJECT	27,500,000	
032081510000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032081510010000	PERIMETER FENCING	10,000,000	
032081510020000	SINKING OF 2NOS BOREHOLES	4,500,000	
032081510030000	CONSTRUCTION OF LIBRARY BLOCK	4,500,000	
032081510040000	CONSTRUCTIN OF 10 NOS TOILER BUILDING	4,500,000	
032081510050000	RENOVATION OF DINNING HALL	4,000,000	
0320815	FGC KWALI		
	TOTAL ALLOCATION:	294888971.3	
Classification No.	EXPENDITURE ITEMS		
032081507000001	TOTAL PERSONNEL COST	163724105.3	
032081507000010	SALARY & WAGES - GENERAL	145,532,538	
032081507000011	CONSOLIDATED SALARY	145,532,538	
032081507000020	BENEFITS AND ALLOWANCES - GENERAL	0	

032081507000021	NON-REGULAR ALLOWANCES	0	
032081507000022	RENT SUBSIDY	0	
032081507000030	SOCIAL CONTRIBUTION	18,191,567	
032081507000031	NHIS	7,276,627	
032081507000032	PENSION	10,914,940	
032081507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	103,664,866	
032081507001402	OVERHEAD	23991749.83	
032081507001403	MEAL SUBSIDY	79,673,116	
	TOTAL CAPITAL PROJECT	27,500,000	
032081510000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032081510010000	PERIMETER FENCING	10,000,000	
032081510020000	SINKING OF 2NOS BOREHOLES	4,500,000	
032081510030000	CONSTRUCTION OF LIBRARY BLOCK	4,500,000	
032081510040000	CONSTRUCTIN OF 10 NOS TOILER BUILDING	4,500,000	
032081510050000	RENOVATION OF DINNING HALL	4,000,000	
0'0320000	FGC GANYE		
	TOTAL ALLOCATION:	191599597.2	
Classification No.	EXPENDITURE ITEMS		
0'032000070000001	TOTAL PERSONNEL COST	62886551.63	
0'032000070000010	SALARY & WAGES - GENERAL	55,899,157	
0'032000070000011	CONSOLIDATED SALARY	55,899,157	
0'032000070000020	BENEFITS AND ALLOWANCES - GENERAL	0	
0'032000070000021	NON-REGULAR ALLOWANCES	0	
0'032000070000022	RENT SUBSIDY	0	
0'032000070000030	SOCIAL CONTRIBUTION	6,987,395	
0'032000070000031	NHIS	2,794,958	
0'032000070000032	PENSION	4,192,437	
0'03200007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	101,213,046	
0'03200007001402	OVERHEAD	33536266.14	
0'03200007001403	MEAL SUBSIDY	67676779.4	
	TOTAL CAPITAL PROJECT	27,500,000	
032000100000000	ONGOING PROJECTS (OTHERS)	27,500,000	

03200010010000	REHAB/REFURB/DÉCOR OF 8NOS BLOCK OF BOYS HOSTELS. REHAB OF LEAKING ROOFS AND CEILING BOARDS.	4,000,000	
03200010020000	REHAB./REFURB./DECO OF D/HALL AND FOOD STORE. CONSTRUCTION OF 20NOS D/TABLES AND 40NOS D/BENCHES.	4,500,000	
03200010030000	COMPLETION OF 1NO ADMIN BLOCK.	8,000,000	
03200010040000	1 NO WATER TANKER	11,000,000	
0320818	FGGC, YOLA		
	TOTAL ALLOCATION:	238445424.2	
Classification No.	EXPENDITURE ITEMS		
032081807000001	TOTAL PERSONNEL COST	84097110.38	
032081807000010	SALARY & WAGES - GENERAL	74,752,987	
032081807000011	CONSOLIDATED SALARY	74,752,987	
032081807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081807000021	NON-REGULAR ALLOWANCES	0	
032081807000022	RENT SUBSIDY	0	
032081807000030	SOCIAL CONTRIBUTION	9,344,123	
032081807000031	NHIS	3,737,649	
032081807000032	PENSION	5,606,474	
032081807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	126,848,314	
032081807001402	OVERHEAD	46489883.58	
032081807001403	MEAL SUBSIDY	80,358,430	
	TOTAL CAPITAL PROJECT	27,500,000	
032081810000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032081810010000	CONSTRUCTION OF 8NOS ADDITIONAL TOILETS	6,500,000	
032081810020000	REHABILITATION OF VOCATIONAL COMPLEX	8,500,000	
032081810030000	RENOVATION OF 10 BLOWN OFF ROOFS IN STAFF QUARTERS	8,500,000	
032081810040000	RENOVATION OF 6 CLASSROOM BLOCKS	4,000,000	
0320819	FGC IKOT EKPENE		
	TOTAL ALLOCATION:	267589977.1	
Classification No.	EXPENDITURE ITEMS		
032081907000001	TOTAL PERSONNEL COST	129354634.1	
032081907000010	SALARY & WAGES - GENERAL	114,981,897	

032081907000011	CONSOLIDATED SALARY	114,981,897	
032081907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081907000021	NON-REGULAR ALLOWANCES	0	
032081907000022	RENT SUBSIDY	0	
032081907000030	SOCIAL CONTRIBUTION	14,372,737	
032081907000031	NHIS	5,749,095	
032081907000032	PENSION	8,623,642	
032081907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	108,738,461	
032081907001402	OVERHEAD	29515312.19	
032081907001403	MEAL SUBSIDY	79,223,149	
	TOTAL CAPITAL PROJECT	29,496,882	
032081910000000	ONGOING PROJECTS (OTHERS)	29,496,882	
032081910010000	5 NO SCIENCE LABORATORY BLOCK	10,000,000	
032081910020000	RENOVATION OF 1 NO OF 2 STOREY CLASSROOM BLOCK	6,500,000	
032081910030000	REHABILITATION OF 2 NO OF 6 CLASSROOM BLOCK	6,500,000	
032081910040000	RENOVATION/REHABILITATION OF NIGER/GONGOLA HOSTELS	4,500,000	
032081910050000	OUTSTANDING 2007 CAPITAL LIABILITIES	1,996,882	
0320820	FGC IKET NISE		
	TOTAL ALLOCATION:	212629269.8	
Classification No.	EXPENDITURE ITEMS		
032082007000001	TOTAL PERSONNEL COST	104309443.1	
032082007000010	SALARY & WAGES - GENERAL	92,719,505	
032082007000011	CONSOLIDATED SALARY	92,719,505	
032082007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082007000021	NON-REGULAR ALLOWANCES	0	
032082007000022	RENT SUBSIDY	0	
032082007000030	SOCIAL CONTRIBUTION	11,589,938	
032082007000031	NHIS	4,635,975	
032082007000032	PENSION	6,953,963	
032082007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,819,827	
032076807001402	OVERHEAD	18582663.63	
032076807001403	MEAL SUBSIDY	62,237,163	

	TOTAL CAPITAL PROJECT	27,500,000	
032082010000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032082010010000	COMPLETION OF ABANDONED PERIMETER FENCING	10,000,000	
032082010020000	COMPLETION OF 1 NO STAFF ON GOING QUARTERS	4,000,000	
032082010030000	CONSTRUCTION OF ASSEMBLY HALL	13,500,000	
0320822	FGC AZARE		
	TOTAL ALLOCATION:	178651924.6	
Classification No.	EXPENDITURE ITEMS		
032082207000001	TOTAL PERSONNEL COST	62792890.88	
032082207000010	SALARY & WAGES - GENERAL	55,815,903	
032082207000011	CONSOLIDATED SALARY	55,815,903	
032082207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082207000021	NON-REGULAR ALLOWANCES	0	
032082207000022	RENT SUBSIDY	0	
032082207000030	SOCIAL CONTRIBUTION	6,976,988	
032082207000031	NHIS	2,790,795	
032082207000032	PENSION	4,186,193	
032082207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	88,359,034	
032076807001402	OVERHEAD	24645741.11	
032076807001403	MEAL SUBSIDY	63,713,293	
	TOTAL CAPITAL PROJECT	27,500,000	
032082210000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032082210010000	1,500 CLASROOM FURNITURE	15,000,000	
032082210020000	PERIMETER FENCING	8,000,000	
032082210030000	300NOS EXAM HALL FURNITURE	4,500,000	
0320823	FGC IKET VANDAKYA		
	TOTAL ALLOCATION:	222782170.4	
Classification No.	EXPENDITURE ITEMS		
032082307000001	TOTAL PERSONNEL COST	88781554.13	
032082307000010	SALARY & WAGES - GENERAL	78,916,937	
032082307000011	CONSOLIDATED SALARY	78,916,937	
032082307000020	BENEFITS AND ALLOWANCES - GENERAL	0	

032082307000021	NON-REGULAR ALLOWANCES	0	
032082307000022	RENT SUBSIDY	0	
032082307000030	SOCIAL CONTRIBUTION	9,864,617	
032082307000031	NHIS	3,945,847	
032082307000032	PENSION	5,918,770	
032082307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	91,169,519	
032076807001402	OVERHEAD	24521675.08	
032076807001403	MEAL SUBSIDY	66,647,844	
	TOTAL CAPITAL PROJECT	42,831,097	
032082310000000	ONGOING PROJECTS (OTHERS)	42,831,097	
032082310010000	COMPLETION OF 3 BEDROOM FLAT WITH BOYS QUARTERS	15,000,000	
032082310020000	RENOVATION OF CLASSROOMS	6,500,000	
032082310030000	TRANSFORMER & ELECTRIFICATION WITH STREET LIGHTS	6,000,000	
032082310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	15,331,097	
0320824	FGC MAIDUGURI		
	TOTAL ALLOCATION:	220165276	
Classification No.	EXPENDITURE ITEMS		
032082407000001	TOTAL PERSONNEL COST	71857030.5	
032082407000010	SALARY & WAGES - GENERAL	63,872,916	
032082407000011	CONSOLIDATED SALARY	63,872,916	
032082407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082407000021	NON-REGULAR ALLOWANCES	0	
032082407000022	RENT SUBSIDY	0	
032082407000030	SOCIAL CONTRIBUTION	7,984,115	
032082407000031	NHIS	3,193,646	
032082407000032	PENSION	4,790,469	
032082407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	116,342,102	
032076807001402	OVERHEAD	44057421.53	
032076807001403	MEAL SUBSIDY	72,284,680	
	TOTAL CAPITAL PROJECT	31,966,144	
032082410000000	ONGOING PROJECTS (OTHERS)	31,966,144	
032082410010000	COMPLETION OF 3 NOS. BLOCKS OF TECHNICAL WORKSHOPS	6,000,000	

032082410020000	RENOVATION & REPAIRS OF BURNT COMPUTER ROOM	6,000,000	
032082410030000	CONSTRUCTION OF A GIANT SURFACE RESERVOIR	10,000,000	
032082410040000	COMPLETION OF FIREWOOD KITCHEN	2,000,000	
032082410050000	RENOVATION & REPAIRS OF BURNT COMPUTER ROOM	3,500,000	
032082410060000	OUTSTANDING 2007 CAPITAL LIABILITIES	4,466,144	
0320825	FGC IKOM		
	TOTAL ALLOCATION:	241683909.3	
Classification No.	EXPENDITURE ITEMS		
032082507000001	TOTAL PERSONNEL COST	106846845.8	
032082507000010	SALARY & WAGES - GENERAL	94,974,974	
032082507000011	CONSOLIDATED SALARY	94,974,974	
032082507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082507000021	NON-REGULAR ALLOWANCES	0	
032082507000022	RENT SUBSIDY	0	
032082507000030	SOCIAL CONTRIBUTION	11,871,872	
032082507000031	NHIS	4,748,749	
032082507000032	PENSION	7,123,123	
032082507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,990,116	
032076807001402	OVERHEAD	21955835.56	
032076807001403	MEAL SUBSIDY	60,034,280	
	TOTAL CAPITAL PROJECT	52,846,948	
032082510000000	ONGOING PROJECTS (OTHERS)	52,846,948	
032082510010000	CONSTRUCTION OF ADMIN BLOCK	20,500,000	
032082510020000	COMPLETION OF (3) HOSTEL BLOCKS FOR BOYS	7,000,000	
032082510030000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,346,948	
0320826	FGC OGOJA		
	TOTAL ALLOCATION:	179346230.5	
Classification No.	EXPENDITURE ITEMS		
032082607000001	TOTAL PERSONNEL COST	61248403.13	
032082607000010	SALARY & WAGES - GENERAL	54,443,025	
032082607000011	CONSOLIDATED SALARY	54,443,025	
032082607000020	BENEFITS AND ALLOWANCES - GENERAL	0	

032082607000021	NON-REGULAR ALLOWANCES	0	
032082607000022	RENT SUBSIDY	0	
032082607000030	SOCIAL CONTRIBUTION	6,805,378	
032082607000031	NHIS	2,722,151	
032082607000032	PENSION	4,083,227	
032082607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	88,260,629	
032076807001402	OVERHEAD	34978429.35	
032076807001403	MEAL SUBSIDY	53,282,200	
	TOTAL CAPITAL PROJECT	29,837,198	
032082610000000	ONGOING PROJECTS (OTHERS)	29,837,198	
032082610010000	REHABILITATION OF 6 NO. HOSTELS	8,000,000	
032082610020000	REHABILITATION OF 3 NO. CLASSROOM BLOCKS	3,500,000	
032082610030000	CONSTRUCTION OF PERIMETRE FENCING	8,000,000	
032082610040000	REHABILITATION OF INTERNAL ROAD NETWORK	8,000,000	
032082610050000	OUTSTANDING 2007 CAPITAL LIABILITIES	2,337,198	
0320827	FGC WARRI		
	TOTAL ALLOCATION:	318069635.9	
Classification No.	EXPENDITURE ITEMS		
032082707000001	TOTAL PERSONNEL COST	178426769.6	
032082707000010	SALARY & WAGES - GENERAL	158,601,573	
032082707000011	CONSOLIDATED SALARY	158,601,573	
032082707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082707000021	NON-REGULAR ALLOWANCES	0	
032082707000022	RENT SUBSIDY	0	
032082707000030	SOCIAL CONTRIBUTION	19,825,197	
032082707000031	NHIS	7,930,079	
032082707000032	PENSION	11,895,118	
032082707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	97,259,428	
032076807001402	OVERHEAD	26232288.66	
032076807001403	MEAL SUBSIDY	71027139.59	
	TOTAL CAPITAL PROJECT	42,383,438	
032082710000000	ONGOING PROJECTS (OTHERS)	42,383,438	

032082710010000	3NOS RENOVATION OF HOSTELS.	8,500,000	
032082710020000	3NOS RENOVATION OF CLASSROOMS.	6,000,000	
032082710030000	1NO RENOVATION OF TECHNICAL WORKSHOP.	4,000,000	
032082710040000	1NO RENOVATION OF HOME ECONOMICS BLOCK.	4,000,000	
032082710050000	REHABILITATION OF WATER DISTRIBUTION PIPES.	4,000,000	
032082710060000	4NOS DEEP FREEZERS.	1,000,000	
032082710070000	OUTSTANDING 2007 CAPITAL LIABILITIES	14,883,438	
0320828	FGC OKIGWE		
	TOTAL ALLOCATION:	287383952.5	
Classification No.	EXPENDITURE ITEMS		
032082807000001	TOTAL PERSONNEL COST	118517664.4	
032082807000010	SALARY & WAGES - GENERAL	105,349,035	
032082807000011	CONSOLIDATED SALARY	105,349,035	
032082807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082807000021	NON-REGULAR ALLOWANCES	0	
032082807000022	RENT SUBSIDY	0	
032082807000030	SOCIAL CONTRIBUTION	13,168,629	
032082807000031	NHIS	5,267,452	
032082807000032	PENSION	7,901,178	
032082807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,773,930	
032076807001402	OVERHEAD	34153866.14	
032076807001403	MEAL SUBSIDY	81,620,064	
	TOTAL CAPITAL PROJECT	53,092,358	
032082810000000	ONGOING PROJECTS (OTHERS)	53,092,358	
032082810010000	COMPLETION OF 1 NO HOSTEL	12,500,000	
032082810020000	PERIMETER WALL FENCING	10,000,000	
032082810030000	CONSTRUCTION OF THREE SCI. LABS: BIO,CHEM & PHY	5,000,000	
032082810040000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,592,358	
0320829	FGC KADUNA		
	TOTAL ALLOCATION:	386887127.5	
Classification No.	EXPENDITURE ITEMS		
032082907000001	TOTAL PERSONNEL COST	188022265.9	

032082907000010	SALARY & WAGES - GENERAL	167,130,903	
032082907000011	CONSOLIDATED SALARY	167,130,903	
032082907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082907000021	NON-REGULAR ALLOWANCES	0	
032082907000022	RENT SUBSIDY	0	
032082907000030	SOCIAL CONTRIBUTION	20,891,363	
032082907000031	NHIS	8,356,545	
032082907000032	PENSION	12,534,818	
032082907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	142,019,812	
032076807001402	OVERHEAD	59517632.2	
032076807001403	MEAL SUBSIDY	82,502,179	
	TOTAL CAPITAL PROJECT	56,845,050	
032082910000000	ONGOING PROJECTS (OTHERS)	56,845,050	
032082910010000	COMPLETION OF ASSEMBLY HALL	14,000,000	
032082910020000	TARRING THE RING ROAD	4,500,000	
032082910030000	REHABILITATION OF PERIMETER FENCING	9,000,000	
032082910040000	OUTSTANDING 2007 CAPITAL LIABILITIES	29,345,050	
0320830	FGC ZARIA		
	TOTAL ALLOCATION:	231070593.4	
Classification No.	EXPENDITURE ITEMS		
032083007000001	TOTAL PERSONNEL COST	112165857	
032083007000010	SALARY & WAGES - GENERAL	99,702,984	
032083007000011	CONSOLIDATED SALARY	99,702,984	
032083007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083007000021	NON-REGULAR ALLOWANCES	0	
032083007000022	RENT SUBSIDY	0	
032083007000030	SOCIAL CONTRIBUTION	12,462,873	
032083007000031	NHIS	4,985,149	
032083007000032	PENSION	7,477,724	
032083007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	91,404,736	
032076807001402	OVERHEAD	25706500.43	
032076807001403	MEAL SUBSIDY	65,698,236	

	TOTAL CAPITAL PROJECT	27,500,000	
032083010000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032083010010000	RENOVATN OF SCHOOL KITCHEN AND EQUIPMENT	4,000,000	
032083010020000	RENOVATION OF 3 NOS. STUDENT HOSTELS	7,500,000	
032083010030000	CONSTRUCTION OF SPORTS PAVILLON	12,000,000	
032083010040000	STUDENTS COMMON ROOM BUILDING AND FURNISHING	4,000,000	
0320831	FGC KANO		
	TOTAL ALLOCATION:	281968239.1	
Classification No.	EXPENDITURE ITEMS		
032083107000001	TOTAL PERSONNEL COST	129761916.8	
032083107000010	SALARY & WAGES - GENERAL	115,343,926	
032083107000011	CONSOLIDATED SALARY	115,343,926	
032083107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083107000021	NON-REGULAR ALLOWANCES	0	
032083107000022	RENT SUBSIDY	0	
032083107000030	SOCIAL CONTRIBUTION	14,417,991	
032083107000031	NHIS	5,767,196	
032083107000032	PENSION	8,650,794	
032083107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	116,398,655	
032076807001402	OVERHEAD	33542475.39	
032076807001403	MEAL SUBSIDY	82,856,180	
	TOTAL CAPITAL PROJECT	35,807,667	
032083110000000	ONGOING PROJECTS (OTHERS)	35,807,667	
032083110010000	REH OF DINNING HALL	2,000,000	
032083110020000	REOF ABADONED STUDENT HOSTEL	2,000,000	
032083110030000	REHAB OF CLASSROOM	3,000,000	
032083110040000	REHABILITATION OF WORKSHOP	5,000,000	
032083110050000	COMPLETION OF ASSEMBLY HALL	7,000,000	
032083110060000	REHABILITATION OF LAB	8,500,000	
032083110070000	OUTSTANDING 2007 CAPITAL LIABILITIES	8,307,667	
0320832	FGC UGWOLAWO		
	TOTAL ALLOCATION:	231263550.1	

Classification No.	EXPENDITURE ITEMS		
032083207000001	TOTAL PERSONNEL COST	91356300	
032083207000010	SALARY & WAGES - GENERAL	81,205,600	
032083207000011	CONSOLIDATED SALARY	81,205,600	
032083207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083207000021	NON-REGULAR ALLOWANCES	0	
032083207000022	RENT SUBSIDY	0	
032083207000030	SOCIAL CONTRIBUTION	10,150,700	
032083207000031	NHIS	4,060,280	
032083207000032	PENSION	6,090,420	
032083207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	73,642,405	
032076807001402	OVERHEAD	26504241.11	
032076807001403	MEAL SUBSIDY	47,138,164	
	TOTAL CAPITAL PROJECT	66,264,845	
032083210000000	ONGOING PROJECTS (OTHERS)	66,264,845	
032083210010000	CONSTRUCTION OF DINING HALL	9,000,000	
032083210020000	CONSTRUCTION OF AUDITORIUM	12,500,000	
032083210030000	CONSTRUCTION OF ACCESS ROAD & DRAINAGES	6,000,000	
032083210040000	OUTSTANDING 2007 CAPITAL LIABILITIES	38,764,845	
0320833	FGC DAURA		
	TOTAL ALLOCATION:	276659246.7	
Classification No.	EXPENDITURE ITEMS		
032083307000001	TOTAL PERSONNEL COST	98736931.13	
032083307000010	SALARY & WAGES - GENERAL	87,766,161	
032083307000011	CONSOLIDATED SALARY	87,766,161	
032083307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083307000021	NON-REGULAR ALLOWANCES	0	
032083307000022	RENT SUBSIDY	0	
032083307000030	SOCIAL CONTRIBUTION	10,970,770	
032083307000031	NHIS	4,388,308	
032083307000032	PENSION	6,582,462	
032083307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	98,624,539	

032076807001402	OVERHEAD	25481941.59	
032076807001403	MEAL SUBSIDY	73,142,597	
	TOTAL CAPITAL PROJECT	79,297,777	
032083310000000	ONGOING PROJECTS (OTHERS)	79,297,777	
032083310010000	REHAB OF HOME ECONS LAB AND PROVISION OF EQUIP	15,000,000	
032083310020000	REBILITATION OF EXISTING CLASSROOM	6,000,000	
032083310030000	CONSTRUCTION OF 2 NO BOYS HOSTEL AND 2 NO GIRLS HOSTEL	6,500,000	
032083310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,797,777	
0320834	FGC BIRIN YAURI		
	TOTAL ALLOCATION:	204690522.9	
Classification No.	EXPENDITURE ITEMS		
032083407000001	TOTAL PERSONNEL COST	44596948.5	
032083407000010	SALARY & WAGES - GENERAL	39,641,732	
032083407000011	CONSOLIDATED SALARY	39,641,732	
032083407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083407000021	NON-REGULAR ALLOWANCES	0	
032083407000022	RENT SUBSIDY	0	
032083407000030	SOCIAL CONTRIBUTION	4,955,217	
032083407000031	NHIS	1,982,087	
032083407000032	PENSION	2,973,130	
032083407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	52,022,726	
032076807001402	OVERHEAD	22,721,418	
032076807001403	MEAL SUBSIDY	29,301,308	
	TOTAL CAPITAL PROJECT	108,070,848	
032083410000000	ONGOING PROJECTS (OTHERS)	108,070,848	
032083410010000	PERIMETER FENCING (10,500M)	10,000,000	
032083410020000	COMPLETION OG TWO BLOWN CLASSROOMS	10,000,000	
032083410030000	REHABILITATION OF BURNT MALE HOSTELS	5,500,000	
032083410040000	COMPLETION & REHABILITATION OF FEMALE HOSTELS	2,000,000	
032083410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	80,570,848	
0320835	FGC IJANIKIN		

	TOTAL ALLOCATION:	520659048	
Classification No.	EXPENDITURE ITEMS		
032083507000001	TOTAL PERSONNEL COST	289426016.3	
032083507000010	SALARY & WAGES - GENERAL	257,267,570	
032083507000011	CONSOLIDATED SALARY	257,267,570	
032083507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083507000021	NON-REGULAR ALLOWANCES	0	
032083507000022	RENT SUBSIDY	0	
032083507000030	SOCIAL CONTRIBUTION	32,158,446	
032083507000031	NHIS	12,863,379	
032083507000032	PENSION	19,295,068	
032083507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	169,389,749	
032076807001402	OVERHEAD	53232312.19	
032076807001403	MEAL SUBSIDY	116157436.6	
	TOTAL CAPITAL PROJECT	61,843,283	
032083510000000	ONGOING PROJECTS (OTHERS)	61,843,283	
032083510010000	REHABILITATION OF SCIENCE LAB & DINING HALL	7,500,000	
032083510020000	CONSTRUCTION OF WATER SYSTEM	4,000,000	
032083510030000	CONSTRUCTION OF 1NO BLOCK O GIRLS HOSTEL	9,000,000	
032083510040000	1 BLOCK OF 4 CLASSROOMS	7,000,000	
032083510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,343,283	
0320836	FGC MINNA		
	TOTAL ALLOCATION:	350750654.1	
Classification No.	EXPENDITURE ITEMS		
032083607000001	TOTAL PERSONNEL COST	157761321.8	
032083607000010	SALARY & WAGES - GENERAL	140,232,286	
032083607000011	CONSOLIDATED SALARY	140,232,286	
032083607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083607000021	NON-REGULAR ALLOWANCES	0	
032083607000022	RENT SUBSIDY	0	
032083607000030	SOCIAL CONTRIBUTION	17,529,036	
032083607000031	NHIS	7,011,614	

032083607000032	PENSION	10,517,421	
032083607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,187,438	
032076807001402	OVERHEAD	34508698.39	
032076807001403	MEAL SUBSIDY	80,678,740	
	TOTAL CAPITAL PROJECT	77,801,894	
032083610000000	ONGOING PROJECTS (OTHERS)	77,801,894	
032083610010000	COMPLETION OF DINING HALL / KITCHEN	10,000,000	
032083610020000	CONSTRUCTION OF 2NOS STAFF QUARTER	7,000,000	
032083610030000	CONSTRUCTION OF 1 NO ADDITIONAL HOSTEL FOR GIRLS	10,500,000	
032083610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	50,301,894	
0320836	KING'S COLLEGE		
	TOTAL ALLOCATION:	525365276.1	
Classification No.	EXPENDITURE ITEMS		
032083607000001	TOTAL PERSONNEL COST	307265080.5	
032083607000010	SALARY & WAGES - GENERAL	273,124,516	
032083607000011	CONSOLIDATED SALARY	273,124,516	
032083607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083607000021	NON-REGULAR ALLOWANCES	0	
032083607000022	RENT SUBSIDY	0	
032083607000030	SOCIAL CONTRIBUTION	34,140,565	
032083607000031	NHIS	13,656,226	
032083607000032	PENSION	20,484,339	
032083607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	145,046,654	
032076807001402	OVERHEAD	42531019.58	
032076807001403	MEAL SUBSIDY	102,515,634	
	TOTAL CAPITAL PROJECT	73,053,542	
032083610000000	ONGOING PROJECTS (OTHERS)	73,053,542	
032083610010000	COMPLETION OF HOUSE MASTERS QUARTERS	16,000,000	
032083610020000	RENOVATION OF 2 NOS LECTURE THEATRES AT BOTH CAMPUSES	7,000,000	
032083610030000	GENERAL REHABILITATION OF CLASSROOMS AND OFFICE BLOCKS	4,500,000	
032083610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	45,553,542	

0320838	SULEJA ACADEMY		
	TOTAL ALLOCATION:	365872115.3	
Classification No.	EXPENDITURE ITEMS		
032083807000001	TOTAL PERSONNEL COST	132040146.4	
032083807000010	SALARY & WAGES - GENERAL	117,369,019	
032083807000011	CONSOLIDATED SALARY	117,369,019	
032083807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083807000021	NON-REGULAR ALLOWANCES	0	
032083807000022	RENT SUBSIDY	0	
032083807000030	SOCIAL CONTRIBUTION	14,671,127	
032083807000031	NHIS	5,868,451	
032083807000032	PENSION	8,802,676	
032083807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	130,669,844	
032076807001402	OVERHEAD	68318267.93	
032076807001403	MEAL SUBSIDY	62,351,576	
	TOTAL CAPITAL PROJECT	103,162,125	
032083810000000	ONGOING PROJECTS (OTHERS)	103,162,125	
032083810010000	SINKING OF 2NOS BOREHOLES	8,000,000	
032083810020000	BUILDING OF 3NOS 2BEDROOM FLAT	9,000,000	
032083810030000	BUILDING OF ADMINSTRATIVE BLOCK	6,500,000	
032083810040000	BUILDING OF STANDARD STAFF ROOM	4,000,000	
032083810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	75,662,125	
0320839	FSC SOKOTO		
	TOTAL ALLOCATION:	264206759.8	
Classification No.	EXPENDITURE ITEMS		
032083907000001	TOTAL PERSONNEL COST	66087739.13	
032083907000010	SALARY & WAGES - GENERAL	58,744,657	
032083907000011	CONSOLIDATED SALARY	58,744,657	
032083907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083907000021	NON-REGULAR ALLOWANCES	0	
032083907000022	RENT SUBSIDY	0	
032083907000030	SOCIAL CONTRIBUTION	7,343,082	

032083907000031	NHIS	2,937,233	
032083907000032	PENSION	4,405,849	
032083907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	135,006,649	
032076807001402	OVERHEAD	38,756,189	
032076807001403	MEAL SUBSIDY	96,250,460	
	TOTAL CAPITAL PROJECT	63,112,372	
032083910000000	ONGOING PROJECTS (OTHERS)	63,112,372	
032083910010000	PERIMETER WALL FENCING OF THE COLLEGE 2000M	12,500,000	
032083910020000	COMPLETE REHABILITATION OF DELAPIDATED ASSEMBLY HALL	7,000,000	
032083910030000	DRILLING OF BOREHOLE WITH OVERHEAD TANK, GENERATOR AND WATER RECTICULATION AND REPLACEMENT OF RUSTY WATER PIPES	8,000,000	
032083910040000	OUTSTANDING 2007 CAPITAL LIABILITIES	35,612,372	
0320840	FGGC NEW BUSA		
	TOTAL ALLOCATION:	221574071.6	
Classification No.	EXPENDITURE ITEMS		
032084007000001	TOTAL PERSONNEL COST	93601879.88	
032084007000010	SALARY & WAGES - GENERAL	83,201,671	
032084007000011	CONSOLIDATED SALARY	83,201,671	
032084007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084007000021	NON-REGULAR ALLOWANCES	0	
032084007000022	RENT SUBSIDY	0	
032084007000030	SOCIAL CONTRIBUTION	10,400,209	
032084007000031	NHIS	4,160,084	
032084007000032	PENSION	6,240,125	
032084007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,407,115	
032076807001402	OVERHEAD	22470870.51	
032076807001403	MEAL SUBSIDY	52936244.2	
	TOTAL CAPITAL PROJECT	52,565,077	
032084010000000	ONGOING PROJECTS (OTHERS)	52,565,077	
032084010010000	PERIMETER WALL FENCING OF THE COLLEGE 2000M	12,500,000	
032084010020000	COMPLETE REHABILITATION OF DELAPIDATED ASSEMBLY HALL	7,000,000	

032084010030000	DRILLING OF BOREHOLE WITH OVERHEAD TANK, GENERATOR AND WATER RECTICULATION AND REPLACEMENT OF RUSTY WATER PIPES	8,000,000	
032084010040000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,065,077	
0320841	FGGC SHAGAMU		
	TOTAL ALLOCATION:	321050972.9	
Classification No.	EXPENDITURE ITEMS		
032084107000001	TOTAL PERSONNEL COST	176521998.4	
032084107000010	SALARY & WAGES - GENERAL	156,908,443	
032084107000011	CONSOLIDATED SALARY	156,908,443	
032084107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084107000021	NON-REGULAR ALLOWANCES	0	
032084107000022	RENT SUBSIDY	0	
032084107000030	SOCIAL CONTRIBUTION	19,613,555	
032084107000031	NHIS	7,845,422	
032084107000032	PENSION	11,768,133	
032084107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	117,028,975	
032076807001402	OVERHEAD	26859073.36	
032076807001403	MEAL SUBSIDY	90,169,901	
	TOTAL CAPITAL PROJECT	27,500,000	
032084110000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032084110010000	CONTRUCTION OF STAFF QUARTER	5,500,000	
032084110020000	CONSTUCTION OF ONE BUNGALOW	5,000,000	
032084110030000	PROVISION OF STREET LIGHTS	15,000,000	
032084110040000	CONSTRUCTION OF NEW LIBRARY COMPLEX	1,000,000	
032084110050000	CONSTRUCTION OF 64 NO. BATHROOM AND TOILETS	1,000,000	
0320842	FGGC AKURE		
	TOTAL ALLOCATION:	297534699.8	
Classification No.	EXPENDITURE ITEMS		
032084207000001	TOTAL PERSONNEL COST	145665549	
032084207000010	SALARY & WAGES - GENERAL	129,480,488	
032084207000011	CONSOLIDATED SALARY	129,480,488	

032084207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084207000021	NON-REGULAR ALLOWANCES	0	
032084207000022	RENT SUBSIDY	0	
032084207000030	SOCIAL CONTRIBUTION	16,185,061	
032084207000031	NHIS	6,474,024	
032084207000032	PENSION	9,711,037	
032084207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,230,430	
032076807001402	OVERHEAD	36288561.83	
032076807001403	MEAL SUBSIDY	63,941,868	
	TOTAL CAPITAL PROJECT	51,638,721	
032084210000000	ONGOING PROJECTS (OTHERS)	51,638,721	
032084210010000	PERIMETER BLOCK WALL FENCE	0	
032084210020000	RENOVATING 3 BLOCKS OF 18 CLASSROOMS	1,000,000	
032084210030000	COMPLETING AND FURNISHING OF ABANDONED LIBRARY BUILDING	5,000,000	
032084210040000	REHABILITATING OF 8 STAFF QUARTERS	7,000,000	
032084210050000	REHABILITATING OF DINING HALL & KITCHEN	14,500,000	
032084210060000	OUTSTANDING 2007 CAPITAL LIABILITIES	24,138,721	
0320844	FGGC IPETUMODU		
	TOTAL ALLOCATION:	242992546	
Classification No.	EXPENDITURE ITEMS		
032084407000001	TOTAL PERSONNEL COST	118403476.9	
032084407000010	SALARY & WAGES - GENERAL	105,247,535	
032084407000011	CONSOLIDATED SALARY	105,247,535	
032084407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084407000021	NON-REGULAR ALLOWANCES	0	
032084407000022	RENT SUBSIDY	0	
032084407000030	SOCIAL CONTRIBUTION	13,155,942	
032084407000031	NHIS	5,262,377	
032084407000032	PENSION	7,893,565	
032084407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,044,497	
032076807001402	OVERHEAD	26566274.12	

032076807001403	MEAL SUBSIDY	55,478,223	
	TOTAL CAPITAL PROJECT	42,544,572	
032084410000000	ONGOING PROJECTS (OTHERS)	42,544,572	
032084410010000	REHABILITATION OF 5 DORMITORIES	18,000,000	
032084410020000	COMPLETION OF DINING HALL EXTENSION	3,500,000	
032084410030000	SINKING OF 3ADDITIONAL BOREHOLE	6,000,000	
032084410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	15,044,572	
0320845	FGGC OYO		
	TOTAL ALLOCATION:	309353878.2	
Classification No.	EXPENDITURE ITEMS		
032084507000001	TOTAL PERSONNEL COST	170897113.1	
032084507000010	SALARY & WAGES - GENERAL	151,908,545	
032084507000011	CONSOLIDATED SALARY	151,908,545	
032084507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084507000021	NON-REGULAR ALLOWANCES	0	
032084507000022	RENT SUBSIDY	0	
032084507000030	SOCIAL CONTRIBUTION	18,988,568	
032084507000031	NHIS	7,595,427	
032084507000032	PENSION	11,393,141	
032084507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,536,166	
032076807001402	OVERHEAD	26504241.11	
032076807001403	MEAL SUBSIDY	59031924.95	
	TOTAL CAPITAL PROJECT	52,920,599	
032084510000000	ONGOING PROJECTS (OTHERS)	52,920,599	
032084510010000	250 KVA GENERATOR	7,000,000	
032084510020000	ROAD NETWORK, DRAINAGE AND TARRING	14,000,000	
032084510030000	30 SEATER TOYOTA BUS		
032084510040000	OUTSTANDING 2007 CAPITAL LIABILITIES	31,920,599	
0320836	FGGC UMUAHIA		
	TOTAL ALLOCATION:	270500470.7	
Classification No.	EXPENDITURE ITEMS		
032083607000001	TOTAL PERSONNEL COST	130128395.6	

032083607000010	SALARY & WAGES - GENERAL	115,669,685	
032083607000011	CONSOLIDATED SALARY	115,669,685	
032083607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083607000021	NON-REGULAR ALLOWANCES	0	
032083607000022	RENT SUBSIDY	0	
032083607000030	SOCIAL CONTRIBUTION	14,458,711	
032083607000031	NHIS	5,783,484	
032083607000032	PENSION	8,675,226	
032083607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,782,393	
032076807001402	OVERHEAD	32079741.11	
032076807001403	MEAL SUBSIDY	50,702,652	
	TOTAL CAPITAL PROJECT	57,589,682	
032083610000000	ONGOING PROJECTS (OTHERS)	57,589,682	
032083610010000	CONSTRUCTION OF ASSEMBLY/EXAMS HALL	20,000,000	
032083610020000	INSTALLATION OF 300KVA TRANSFORMER	3,500,000	
032083610030000	CONSTRUCTION OF 36NOS 2 BLOCKS V.I.P TOILETS AND BATHROOMS	4,000,000	
032083610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	30,089,682	
0320847	FGGC BWARI		
	TOTAL ALLOCATION:	346542578.9	
Classification No.	EXPENDITURE ITEMS		
032084707000001	TOTAL PERSONNEL COST	168422243.6	
032084707000010	SALARY & WAGES - GENERAL	149,708,661	
032084707000011	CONSOLIDATED SALARY	149,708,661	
032084707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084707000021	NON-REGULAR ALLOWANCES	0	
032084707000022	RENT SUBSIDY	0	
032084707000030	SOCIAL CONTRIBUTION	18,713,583	
032084707000031	NHIS	7,485,433	
032084707000032	PENSION	11,228,150	
032084707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	142,591,964	
032076807001402	OVERHEAD	51879664.29	

032076807001403	MEAL SUBSIDY	90,712,300	
	TOTAL CAPITAL PROJECT	35,528,371	
032084710000000	ONGOING PROJECTS (OTHERS)	35,528,371	
032084710010000	MULTI - PURPOSE HALL	22,500,000	
032084710020000	KITCHEN AND DINING HALL	5,000,000	
032084710030000	OUTSTANDING 2007 CAPITAL LIABILITIES	8,028,371	
0320848	FGGC IKOT-OBIO-ITONG		
	TOTAL ALLOCATION:	236847433.9	
Classification No.	EXPENDITURE ITEMS		
032084807000001	TOTAL PERSONNEL COST	79621525.13	
032084807000010	SALARY & WAGES - GENERAL	70,774,689	
032084807000011	CONSOLIDATED SALARY	70,774,689	
032084807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084807000021	NON-REGULAR ALLOWANCES	0	
032084807000022	RENT SUBSIDY	0	
032084807000030	SOCIAL CONTRIBUTION	8,846,836	
032084807000031	NHIS	3,538,734	
032084807000032	PENSION	5,308,102	
032084807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	113,087,684	
032076807001402	OVERHEAD	30398655.38	
032076807001403	MEAL SUBSIDY	82,689,028	
	TOTAL CAPITAL PROJECT	44,138,225	
032084810000000	ONGOING PROJECTS (OTHERS)	44,138,225	
032084810010000	TARRING OF COLLEGE ROAD	10,000,000	
032084810020000	PURCHASE OF LITOGRAPH	9,000,000	
032084810030000	PROCUREMENT OF 300 KV GENERATOR	5,000,000	
032084810040000	REHABILITATION OF CLASSROOMS	3,500,000	
032084810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	16,638,225	
0320849	FGGC BAUCHI		
	TOTAL ALLOCATION:	258332307.8	
Classification No.	EXPENDITURE ITEMS		
032084907000001	TOTAL PERSONNEL COST	111001268.3	

032084907000010	SALARY & WAGES - GENERAL	98,667,794	
032084907000011	CONSOLIDATED SALARY	98,667,794	
032084907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084907000021	NON-REGULAR ALLOWANCES	0	
032084907000022	RENT SUBSIDY	0	
032084907000030	SOCIAL CONTRIBUTION	12,333,474	
032084907000031	NHIS	4,933,390	
032084907000032	PENSION	7,400,085	
032084907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	96,532,633	
032076807001402	OVERHEAD	26480669.75	
032076807001403	MEAL SUBSIDY	70,051,963	
	TOTAL CAPITAL PROJECT	50,798,407	
032084910000000	ONGOING PROJECTS (OTHERS)	50,798,407	
032084910010000	RENOVATION OF 7LABS	7,000,000	
032084910020000	COMPLETION OF 1 UNIT STUDENT HOSTEL	8,000,000	
032084910030000	RENOVATION OF 6 NOS OF STUDENT HOSTELS	6,000,000	
032084910040000	RENOVATION OF 8 BLOCK OF CLASSROOMS	6,500,000	
032084910050000	OUTSTANDING 2007 CAPITAL LIABILITIES	23,298,407	
0320850	FGGC MONGUNO		
	TOTAL ALLOCATION:	155736148.9	
Classification No.	EXPENDITURE ITEMS		
032085007000001	TOTAL PERSONNEL COST	58319894.25	
032085007000010	SALARY & WAGES - GENERAL	51,839,906	
032085007000011	CONSOLIDATED SALARY	51,839,906	
032085007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085007000021	NON-REGULAR ALLOWANCES	0	
032085007000022	RENT SUBSIDY	0	
032085007000030	SOCIAL CONTRIBUTION	6,479,988	
032085007000031	NHIS	2,591,995	
032085007000032	PENSION	3,887,993	
032085007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,416,255	
032076807001402	OVERHEAD	20548573.62	

032076807001403	MEAL SUBSIDY	51,867,681	
	TOTAL CAPITAL PROJECT	25,000,000	
032085010000000	ONGOING PROJECTS (OTHERS)	25,000,000	
032085010010000	RENOVATION/EXPANSION OF DINING HALL/KITCHEN	6,000,000	
032085010020000	COMPLETION OF 2 NOS. CLASSROOM BLOCKS	5,000,000	
032085010030000	SINKING OF BOREHOLE & RETICULATION	9,000,000	
032085010040000	PROCUREMENT OF PICK-UP VAN		
032085010050000	PURCHASE OF 10 FIRE EXTINGUISHERS	5,000,000	
0320851	FGGC CALABAR		
	TOTAL ALLOCATION:	258336286.5	
Classification No.	EXPENDITURE ITEMS		
032085107000001	TOTAL PERSONNEL COST	124165220.6	
032085107000010	SALARY & WAGES - GENERAL	110,369,085	
032085107000011	CONSOLIDATED SALARY	110,369,085	
032085107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085107000021	NON-REGULAR ALLOWANCES	0	
032085107000022	RENT SUBSIDY	0	
032085107000030	SOCIAL CONTRIBUTION	13,796,136	
032085107000031	NHIS	5,518,454	
032085107000032	PENSION	8,277,681	
032085107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	106,671,066	
032076807001402	OVERHEAD	34335577.9	
032076807001403	MEAL SUBSIDY	72,335,488	
	TOTAL CAPITAL PROJECT	27,500,000	
032085110000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085110010000	COMPLETION OF 200M PERIMETER WALL FENCE	8,500,000	
032085110020000	REHABILITATION OF CHEMISTRY/INTERSCIENCE/AGRIC.SCIENCE BLOCK	6,000,000	
032085110030000	REHABILITATION OF HOME MANAGEMENT BLOCK	3,000,000	
032085110040000	REHABILITATION OF FRENCH/MATHS/SS3 F BLOCK	6,000,000	
032085110050000	PURCHASE OF 120KVA GENERATOR FOR THE COLLEGE	4,000,000	
0320852	FGGC IBUSA		

	TOTAL ALLOCATION:	237116643.9	
Classification No.	EXPENDITURE ITEMS		
032085207000001	TOTAL PERSONNEL COST	114974487	
032085207000010	SALARY & WAGES - GENERAL	102,199,544	
032085207000011	CONSOLIDATED SALARY	102,199,544	
032085207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085207000021	NON-REGULAR ALLOWANCES	0	
032085207000022	RENT SUBSIDY	0	
032085207000030	SOCIAL CONTRIBUTION	12,774,943	
032085207000031	NHIS	5,109,977	
032085207000032	PENSION	7,664,966	
032085207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	94,642,157	
032076807001402	OVERHEAD	27006708.89	
032076807001403	MEAL SUBSIDY	67,635,448	
	TOTAL CAPITAL PROJECT	27,500,000	
032085210000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085210010000	CONSTRUCTION OF ASSEMBLY HALL	18,000,000	
032085210020000	REHABILITATION OF 2BLOCKS OF 6FLATS	9,500,000	
0320853	FGGC BENIN		
	TOTAL ALLOCATION:	268277166.9	
Classification No.	EXPENDITURE ITEMS		
032085307000001	TOTAL PERSONNEL COST	147762515.3	
032085307000010	SALARY & WAGES - GENERAL	131,344,458	
032085307000011	CONSOLIDATED SALARY	131,344,458	
032085307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085307000021	NON-REGULAR ALLOWANCES	0	
032085307000022	RENT SUBSIDY	0	
032085307000030	SOCIAL CONTRIBUTION	16,418,057	
032085307000031	NHIS	6,567,223	
032085307000032	PENSION	9,850,834	
032085307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	93,014,652	
032076807001402	OVERHEAD	24908761.61	

032076807001403	MEAL SUBSIDY	68,105,890	
	TOTAL CAPITAL PROJECT	27,500,000	
032085310000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085310010000	SINKING OF BOREHOLE	6,000,000	
032085310020000	ROAD, DRAINAGE AND STEET LIGHTING	4,000,000	
032085310030000	REHABILITATION OF STAFF COMMON ROOM	5,000,000	
032085310040000	KITCHEN/DINING HALL COMPLEX	7,000,000	
032085310050000	REHABILITATION OF ADMIN BLOCK	5,500,000	
0320854	FGGC IBILLO		
	TOTAL ALLOCATION:	184271788.1	
Classification No.	EXPENDITURE ITEMS		
032085407000001	TOTAL PERSONNEL COST	103994515.1	
032085407000010	SALARY & WAGES - GENERAL	92,439,569	
032085407000011	CONSOLIDATED SALARY	92,439,569	
032085407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085407000021	NON-REGULAR ALLOWANCES	0	
032085407000022	RENT SUBSIDY	0	
032085407000030	SOCIAL CONTRIBUTION	11,554,946	
032085407000031	NHIS	4,621,978	
032085407000032	PENSION	6,932,968	
032085407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	52,777,273	
032076807001402	OVERHEAD	17206872.98	
032076807001403	MEAL SUBSIDY	35,570,400	
	TOTAL CAPITAL PROJECT	27,500,000	
032085410000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085410010000	PERIMETER FENCING	19,000,000	
032085410020000	COMPLETION OF ONE BLOCK OF CLASSROOM	3,500,000	
032085410030000	ONE CENTRAL ADMIN BLOCK	5,000,000	
0320855	FGGC ENUGU		
	TOTAL ALLOCATION:	434650110.3	
Classification No.	EXPENDITURE ITEMS		
032085507000001	TOTAL PERSONNEL COST	229986217.1	

032085507000010	SALARY & WAGES - GENERAL	204,432,193	
032085507000011	CONSOLIDATED SALARY	204,432,193	
032085507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085507000021	NON-REGULAR ALLOWANCES	0	
032085507000022	RENT SUBSIDY	0	
032085507000030	SOCIAL CONTRIBUTION	25,554,024	
032085507000031	NHIS	10,221,610	
032085507000032	PENSION	15,332,414	
032085507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	177,163,893	
032076807001402	OVERHEAD	42345043.2	
032076807001403	MEAL SUBSIDY	134,818,850	
	TOTAL CAPITAL PROJECT	27,500,000	
032085510000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085510010000	RENOVATION OF CLASSROOMS	10,000,000	
032085510020000	REHABILITATION OF ACCESS ROADS	4,000,000	
032085510000000	RENOVATION OF LABORATORIES	2,500,000	
032085510000000	PURCHASE OF WATER TANKER	11,000,000	
0320856	FGGC LEJJA		
	TOTAL ALLOCATION:	210399056.1	
Classification No.	EXPENDITURE ITEMS		
032085607000001	TOTAL PERSONNEL COST	77785299	
032085607000010	SALARY & WAGES - GENERAL	69,142,488	
032085607000011	CONSOLIDATED SALARY	69,142,488	
032085607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085607000021	NON-REGULAR ALLOWANCES	0	
032085607000022	RENT SUBSIDY	0	
032085607000030	SOCIAL CONTRIBUTION	8,642,811	
032085607000031	NHIS	3,457,124	
032085607000032	PENSION	5,185,687	
032085607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,113,757	
032076807001402	OVERHEAD	26504241.11	
032076807001403	MEAL SUBSIDY	78,609,516	

	TOTAL CAPITAL PROJECT	27,500,000	
032085610000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085610010000	PERIMETER FENCING OF THE ENTIRE COLLEGE 100METERS.	5,000,000	
032085610020000	PRINCIPALS HOUSE (4 BEDROOM BUNGALOW) VICE-PRINCIPALS (3 BEDROOMS).	6,500,000	
032085610030000	6 CLASSROOM BLOCKS.	12,000,000	
032085610040000	COMPLETE REHABILITATION OF DELAPIDATED STRUCTURES AND RE-ROOFING OF EXISTING BUILDINGS. (A) 5 HOSTELS (HOUSING 1500 STUDENTS) (B) 6 BUILDINGS OF 5 CLASSROOMS EACH.	4,000,000	
0320857	FGGC OWERRI		
	TOTAL ALLOCATION:	366045573.8	
Classification No.	EXPENDITURE ITEMS		
032085707000001	TOTAL PERSONNEL COST	176901958.1	
032085707000010	SALARY & WAGES - GENERAL	157,246,185	
032085707000011	CONSOLIDATED SALARY	157,246,185	
032085707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085707000021	NON-REGULAR ALLOWANCES	0	
032085707000022	RENT SUBSIDY	0	
032085707000030	SOCIAL CONTRIBUTION	19,655,773	
032085707000031	NHIS	7,862,309	
032085707000032	PENSION	11,793,464	
032085707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	161,643,616	
032091107001402	OVERHEAD	53715595.88	
032091107001403	MEAL SUBSIDY	107,928,020	
	TOTAL CAPITAL PROJECT	27,500,000	
032085710000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032085710010000	COMPLETION,EQUIPMENT OF ADMIN BLOCK.	10,000,000	
032085710020000	ASSEMBLY HALL.	13,500,000	
032085710030000	CHEMICALS, EQUIPMENTS AND SPECIMEN FOR CHEMISTRY, PHYSICS, BIOLOGY AND INTEGRATED SCIENCE LABORATORIES.	2,000,000	
032085710040000	RENOVATION AND EXTENSION OF 3NOS SCIENCE BLOCK.	2,000,000	
0320858	FGGC KAZAURE		

	TOTAL ALLOCATION:	177212092.7	
Classification No.	EXPENDITURE ITEMS		
032085807000001	TOTAL PERSONNEL COST	73314789.75	
032085807000010	SALARY & WAGES - GENERAL	65,168,702	
032085807000011	CONSOLIDATED SALARY	65,168,702	
032085807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032085807000021	NON-REGULAR ALLOWANCES	0	
032085807000022	RENT SUBSIDY	0	
032085807000030	SOCIAL CONTRIBUTION	8,146,088	
032085807000031	NHIS	3,258,435	
032085807000032	PENSION	4,887,653	
032085807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,397,303	
032091107001402	OVERHEAD	25218922.95	
032091107001403	MEAL SUBSIDY	56,178,380	
	TOTAL CAPITAL PROJECT	22,500,000	
032085810000000	ONGOING PROJECTS (OTHERS)	22,500,000	
032085810010000	PROVISION OF 2000METERS PERIMETER FENCE.	10,000,000	
032085810020000	PROVISION OF 250KVA GENERATOR.	6,000,000	
032085810030000	RENOVATION AND FURNISHING OF HOME ECONOMICS LAB.	3,500,000	
032085810040000	SUPPLY OF 30 OLYMPIA TYPEWRITERS AND 3 IBM TYPEWRITERS.	3,000,000	
032085810050000	PROVISION OF 1NO PEUGEOT SALOON CAR.		
0320815	FGC KIYAWA		
	TOTAL ALLOCATION:	204694469.9	
Classification No.	EXPENDITURE ITEMS		
032081507000001	TOTAL PERSONNEL COST	50947412.63	
032081507000010	SALARY & WAGES - GENERAL	45,286,589	
032081507000011	CONSOLIDATED SALARY	45,286,589	
032081507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081507000021	NON-REGULAR ALLOWANCES	0	
032081507000022	RENT SUBSIDY	0	
032081507000030	SOCIAL CONTRIBUTION	5,660,824	
032081507000031	NHIS	2,264,329	

032081507000032	PENSION	3,396,494	
032081507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,120,775	
032091107001402	OVERHEAD	25529084.3	
032091107001403	MEAL SUBSIDY	55591691	
	TOTAL CAPITAL PROJECT	72,626,282	
032081510000000	ONGOING PROJECTS (OTHERS)	72,626,282	
032081510010000	MEDICAL EQUIPMENT	2,000,000	
032081510020000	PERIMETER FENCING	10,000,000	
032081510030000	OFFICIAL CAR (WAGON)	5,000,000	
032081510040000	250 KVA POWER GENERATOR	6,000,000	
032081510050000	ADMINISTRATIVE BLOCK	4,500,000	
032081510060000	OUTSTANDING 2007 CAPITAL LIABILITIES	45,126,282	
0320817	FGC MINJIBIR		
	TOTAL ALLOCATION:	305004165.8	
Classification No.	EXPENDITURE ITEMS		
032081707000001	TOTAL PERSONNEL COST	61489578.38	
032081707000010	SALARY & WAGES - GENERAL	54,657,403	
032081707000011	CONSOLIDATED SALARY	54,657,403	
032081707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081707000021	NON-REGULAR ALLOWANCES	0	
032081707000022	RENT SUBSIDY	0	
032081707000030	SOCIAL CONTRIBUTION	6,832,175	
032081707000031	NHIS	2,732,870	
032081707000032	PENSION	4,099,305	
032081707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,813,904	
032091107001402	OVERHEAD	26024707.22	
032091107001403	MEAL SUBSIDY	61,789,197	
	TOTAL CAPITAL PROJECT	155,700,683	
032081710000000	ONGOING PROJECTS (OTHERS)	155,700,683	
032081710010000	RENOVATION OF 12 BLOCKS HOSTELS	10,000,000	
032081710020000	LAB EQUIPMENT & REN OF LAB	9,000,000	
032081710030000	PERIMETER WALL FENCING	6,000,000	

032081710040000	FURNITURES - 500 BEDS	2,500,000	
032081710050000	OUTSTANDING 2007 CAPITAL LIABILITIES	128,200,683	
0320861	FGGC KABBA		
	TOTAL ALLOCATION:	197983925.5	
Classification No.	EXPENDITURE ITEMS		
032086107000001	TOTAL PERSONNEL COST	66803610.38	
032086107000010	SALARY & WAGES - GENERAL	59,380,987	
032086107000011	CONSOLIDATED SALARY	59,380,987	
032086107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086107000021	NON-REGULAR ALLOWANCES	0	
032086107000022	RENT SUBSIDY	0	
032086107000030	SOCIAL CONTRIBUTION	7,422,623	
032086107000031	NHIS	2,969,049	
032086107000032	PENSION	4,453,574	
032086107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	57,457,173	
032091107001402	OVERHEAD	18668266.14	
032091107001403	MEAL SUBSIDY	38,788,907	
	TOTAL CAPITAL PROJECT	73,723,142	
032086110000000	ONGOING PROJECTS (OTHERS)	73,723,142	
032086110010000	PERIMETER FENCING	10,000,000	
032086110020000	REHAB OF 3 BUILDINGS OF 4 CLASSROOMS EACH	5,500,000	
032086110030000	ADMIN BLOCK CONSTRUCTION	10,000,000	
032086110040000	PURCHASE OF 2NOS. PHOTOCOPIER AND 1NO. DUPLICATING MACHINE	2,000,000	
032086110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	46,223,142	
0320862	FGGC OMU-ARAN		
	TOTAL ALLOCATION:	279243901.9	
Classification No.	EXPENDITURE ITEMS		
032086207000001	TOTAL PERSONNEL COST	89698451.63	
032086207000010	SALARY & WAGES - GENERAL	79,731,957	
032086207000011	CONSOLIDATED SALARY	79,731,957	
032086207000020	BENEFITS AND ALLOWANCES - GENERAL	0	

032086207000021	NON-REGULAR ALLOWANCES	0	
032086207000022	RENT SUBSIDY	0	
032086207000030	SOCIAL CONTRIBUTION	9,966,495	
032086207000031	NHIS	3,986,598	
032086207000032	PENSION	5,979,897	
032086207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,627,138	
032091107001402	OVERHEAD	28,186,603	
032091107001403	MEAL SUBSIDY	52,440,535	
	TOTAL CAPITAL PROJECT	108,918,312	
032086210000000	ONGOING PROJECTS (OTHERS)	108,918,312	
032086210010000	ON GOING MULTI-PURPOSE HALL(I.E DINNING HALL, KITCHEN, STORE)	5,000,000	
032086210020000	1NO OF ASSEMBLY HALL	7,000,000	
032086210030000	1 NO OF G&C BLOCK	6,500,000	
032086210040000	1 NO OF 30 SEATER BUS		
032086210050000	OUTSTANDING 2007 CAPITAL LIABILITIES	90,418,312	
0320863	FGGC ILORIN		
	TOTAL ALLOCATION:	320549213	
Classification No.	EXPENDITURE ITEMS		
032086307000001	TOTAL PERSONNEL COST	153300133.1	
032086307000010	SALARY & WAGES - GENERAL	136,266,785	
032086307000011	CONSOLIDATED SALARY	136,266,785	
032086307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086307000021	NON-REGULAR ALLOWANCES	0	
032086307000022	RENT SUBSIDY	0	
032086307000030	SOCIAL CONTRIBUTION	17,033,348	
032086307000031	NHIS	6,813,339	
032086307000032	PENSION	10,220,009	
032086307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,840,373	
032091107001402	OVERHEAD	30112067.24	
032091107001403	MEAL SUBSIDY	57,728,306	
	TOTAL CAPITAL PROJECT	79,408,707	

03208631000000	ONGOING PROJECTS (OTHERS)	79,408,707	
032086310010000	FENCING OF GIRLS' HOSTEL	10,000,000	
032086310020000	RENOVATION OF 5NO BOYS AND 5 NO GIRLS HOSTELS	15,000,000	
032086310030000	RENOVATION OF ONE SCIENCE LAB	2,500,000	
032086310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,908,707	
0320864	FGGC BAKORI		
	TOTAL ALLOCATION:	245225947.2	
Classification No.	EXPENDITURE ITEMS		
032086407000001	TOTAL PERSONNEL COST	108012647.3	
032086407000010	SALARY & WAGES - GENERAL	96,011,242	
032086407000011	CONSOLIDATED SALARY	96,011,242	
032086407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086407000021	NON-REGULAR ALLOWANCES	0	
032086407000022	RENT SUBSIDY	0	
032086407000030	SOCIAL CONTRIBUTION	12,001,405	
032086407000031	NHIS	4,800,562	
032086407000032	PENSION	7,200,843	
032086407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,688,008	
032091107001402	OVERHEAD	22137135.95	
032091107001403	MEAL SUBSIDY	60,550,872	
	TOTAL CAPITAL PROJECT	54,525,292	
032086410000000	ONGOING PROJECTS (OTHERS)	54,525,292	
032086410010000	RENOVATION OF 4 BLOCKS OF STUDENTS HOSTELS	5,000,000	
032086410020000	RENOVATION OF 5 BLOCKS OF CLASSROOMS	4,000,000	
032086410030000	RENOVATION OF 40 NO STAFF QUARTERS	4,000,000	
032086410040000	RENOVATION OF 2 NO LABS FOR HOME ECONS & MST.	1,000,000	
032086410050000	PURCHASE OF 28 SEATER BUS		
032086410060000	RENOVATION OF BIOLOGY LAB	2,000,000	
032086410070000	RENOVATION OF JUNIOR, INTERMEDIATE AND SENIOR STAFF QUARTERS	2,000,000	
032086410080000	PURCHASE OF 40 NO FIRE EXTINGUISHERS	500,000	
032086410090000	OUTSTANDING 2007 CAPITAL LIABILITIES	36,025,292	

0320865	FGGC GWANDU		
	TOTAL ALLOCATION:	183795088.5	
Classification No.	EXPENDITURE ITEMS		
032086507000001	TOTAL PERSONNEL COST	38903814	
032086507000010	SALARY & WAGES - GENERAL	34,581,168	
032086507000011	CONSOLIDATED SALARY	34,581,168	
032086507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086507000021	NON-REGULAR ALLOWANCES	0	
032086507000022	RENT SUBSIDY	0	
032086507000030	SOCIAL CONTRIBUTION	4,322,646	
032086507000031	NHIS	1,729,058	
032086507000032	PENSION	2,593,588	
032086507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	104,223,835	
032091107001402	OVERHEAD	38027435.47	
032091107001403	MEAL SUBSIDY	66,196,400	
	TOTAL CAPITAL PROJECT	40,667,439	
032086510000000	ONGOING PROJECTS (OTHERS)	40,667,439	
032086510010000	GAMES GROUND AND SPORTS PAVL. BASKET BALL, V. BALL, HAND BALL AND TABLE TENNIS	10,000,000	
032086510020000	CONSTRUCTION OF MOTORISED BOREHOLE AND OVERHEAD TANK	3,000,000	
032086510030000	RENOVATION OF 9 NO STAFF QUARTERS.	8,500,000	
032086510040000	COMPLETION OF ABANDONED LABORATORY 2	4,000,000	
032086510050000	PURCHASE OF COMPUTER ACCESSORIES	500,000	
032086510060000	FURNISHING OF OFFICES OF 5 SENIOR OFFICERS ADMINISTRATIVE BLOCK	500,000	
032086510070000	PURCHASE OF PUBLIC ADDRESS SYSTEM	1,000,000	
032086510080000	OUTSTANDING 2007 CAPITAL LIABILITIES	13,167,439	
0320866	FGGC BIDA		
	TOTAL ALLOCATION:	219684983	
Classification No.	EXPENDITURE ITEMS		
032086607000001	TOTAL PERSONNEL COST	64766581.88	

032086607000010	SALARY & WAGES - GENERAL	57,570,295	
032086607000011	CONSOLIDATED SALARY	57,570,295	
032086607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086607000021	NON-REGULAR ALLOWANCES	0	
032086607000022	RENT SUBSIDY	0	
032086607000030	SOCIAL CONTRIBUTION	7,196,287	
032086607000031	NHIS	2,878,515	
032086607000032	PENSION	4,317,772	
032086607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,530,682	
032091107001402	OVERHEAD	22385266.14	
032091107001403	MEAL SUBSIDY	50,145,416	
	TOTAL CAPITAL PROJECT	82,387,719	
032086610000000	ONGOING PROJECTS (OTHERS)	82,387,719	
032086610010000	PROVISION OF PICK UP VAN		
032086610020000	CONSTRUCTION OF ASSEMBLY HALL	16,500,000	
032086610030000	PROVISION IF INTERNAL ACCESS ROADS WITH DRAINAGE	5,000,000	
032086610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	60,887,719	
0320867	FGG LANGTANG		
	TOTAL ALLOCATION:	345992774.4	
Classification No.	EXPENDITURE ITEMS		
032086707000001	TOTAL PERSONNEL COST	99967149	
032086707000010	SALARY & WAGES - GENERAL	88,859,688	
032086707000011	CONSOLIDATED SALARY	88,859,688	
032086707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086707000021	NON-REGULAR ALLOWANCES	0	
032086707000022	RENT SUBSIDY	0	
032086707000030	SOCIAL CONTRIBUTION	11,107,461	
032086707000031	NHIS	4,442,984	
032086707000032	PENSION	6,664,477	
032086707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	98,867,349	
032091107001402	OVERHEAD	28540155.38	
032091107001403	MEAL SUBSIDY	70,327,194	

	TOTAL CAPITAL PROJECT	147,158,276	
03208671000000	ONGOING PROJECTS (OTHERS)	147,158,276	
032086710010000	CONSTRUCTION OF SPORTS PAVILLION	7,000,000	
032086710020000	REHABILITATION OF TWIN BLOCKS OF HOSTELS	5,000,000	
032086710030000	REHABILITATION OF 18 NOS BLOCK OF 2 CLASSROOMS EACH	9,500,000	
032086710040000	REHABILITATION OF ABANDONED VOCATIONAL WORKSHOP COMPLEX	3,000,000	
032086710050000	250 KVA GENERATOR	3,000,000	
032086710060000	OUTSTANDING 2007 CAPITAL LIABILITIES	119,658,276	
0320868	FGGC ABULOMA		
	TOTAL ALLOCATION:	364001812.4	
Classification No.	EXPENDITURE ITEMS		
032086807000001	TOTAL PERSONNEL COST	175825338.8	
032086807000010	SALARY & WAGES - GENERAL	156,289,190	
032086807000011	CONSOLIDATED SALARY	156,289,190	
032086807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086807000021	NON-REGULAR ALLOWANCES	0	
032086807000022	RENT SUBSIDY	0	
032086807000030	SOCIAL CONTRIBUTION	19,536,149	
032086807000031	NHIS	7,814,460	
032086807000032	PENSION	11,721,689	
032086807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	116,591,207	
032091107001402	OVERHEAD	30824201.7	
032091107001403	MEAL SUBSIDY	85,767,005	
	TOTAL CAPITAL PROJECT	71,585,267	
032086810000000	ONGOING PROJECTS (OTHERS)	71,585,267	
032086810010000	20 UNCOMPLETED STAFF QUARTERS	15,000,000	
032086810020000	RENOVATION OF 10 CLASSROOM BLOCKS	5,000,000	
032086810030000	COMPLETION OF 2NO HALF STUDENTS HOSTELS	5,500,000	
032086810040000	RENOVATION OF SCIENCE LABS	2,000,000	
032086810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	44,085,267	
0320869	FGGC GUSAU		

	TOTAL ALLOCATION:	205776364.8	
Classification No.	EXPENDITURE ITEMS		
032086907000001	TOTAL PERSONNEL COST	62179972.88	
032086907000010	SALARY & WAGES - GENERAL	55,271,087	
032086907000011	CONSOLIDATED SALARY	55,271,087	
032086907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032086907000021	NON-REGULAR ALLOWANCES	0	
032086907000022	RENT SUBSIDY	0	
032086907000030	SOCIAL CONTRIBUTION	6,908,886	
032086907000031	NHIS	2,763,554	
032086907000032	PENSION	4,145,332	
032086907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,591,469	
032091107001402	OVERHEAD	22199168.96	
032091107001403	MEAL SUBSIDY	58,392,300	
	TOTAL CAPITAL PROJECT	63,004,923	
032086910000000	ONGOING PROJECTS (OTHERS)	63,004,923	
032086910010000	CABINET DRAWERS (12 NOS.)	300,000	
032086910020000	CONSTR. OF SICK BAY	4,000,000	
032086910030000	PROV. OF VOCATIONAL EQUIPT.	2,500,000	
032086910040000	RENOVATION G&C OFFICE	1,000,000	
032086910050000	CLASS ROOM FURNITURE (500NO)	2,000,000	
032086910060000	RENOVATION OF CLASSROOMS AND LABORATORIES	2,000,000	
032086910070000	RENOVATION OF VOCATIONAL COMPLEX	2,000,000	
032086910080000	CONSTRUCTION OF 3 NOS. BOREHOLES	9,000,000	
032086910090000	12 NOS.V.I.P TOILETS	2,000,000	
032086910010000	PROVISION OF SCIENCE EQUIPMENT	1,000,000	
032086910011000	PROVISION OF HOME MANAGEMENT EQUIPMENT	1,000,000	
032086910012000	FIRE PROOF CABINET (6 NOS.)	500,000	
032086910013000	STUDENT'S TYPE WRITER (40 NO)	200,000	
032086910014000	OUTSTANDING 2007 CAPITAL LIABILITIES	35,504,923	
0320870	FGGC JALINGO		
	TOTAL ALLOCATION:	207232252.1	

Classification No.	EXPENDITURE ITEMS		
032087007000001	TOTAL PERSONNEL COST	70955289	
032087007000010	SALARY & WAGES - GENERAL	63,071,368	
032087007000011	CONSOLIDATED SALARY	63,071,368	
032087007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087007000021	NON-REGULAR ALLOWANCES	0	
032087007000022	RENT SUBSIDY	0	
032087007000030	SOCIAL CONTRIBUTION	7,883,921	
032087007000031	NHIS	3,153,568	
032087007000032	PENSION	4,730,353	
032087007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,771,038	
032091107001402	OVERHEAD	34057418.07	
032091107001403	MEAL SUBSIDY	51,713,620	
	TOTAL CAPITAL PROJECT	50,505,925	
032087010000000	ONGOING PROJECTS (OTHERS)	50,505,925	
032087010010000	PERIMETER FENCE 1000METRES.	4,000,000	
032087010020000	1 PICK UP VAN.		
032087010030000	CONSTRUCTION OF 2000M ROADS AND DRAINAGES.	4,000,000	
032087010040000	CONSTRUCTION OF 1 ADMINISTRATIVE BLOCK.	7,000,000	
032087010050000	WATER TANKER 1	8,500,000	
032087010060000	OUTSTANDING 2007 CAPITAL LIABILITIES	27,005,925	
0320871	FGGC WUKARI		
	TOTAL ALLOCATION:	238330765	
Classification No.	EXPENDITURE ITEMS		
032087107000001	TOTAL PERSONNEL COST	103905848.3	
032087107000010	SALARY & WAGES - GENERAL	92,360,754	
032087107000011	CONSOLIDATED SALARY	92,360,754	
032087107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087107000021	NON-REGULAR ALLOWANCES	0	
032087107000022	RENT SUBSIDY	0	
032087107000030	SOCIAL CONTRIBUTION	11,545,094	
032087107000031	NHIS	4,618,038	

03208710700032	PENSION	6,927,057	
032087107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	111,924,917	
032091107001402	OVERHEAD	27787241.11	
032091107001403	MEAL SUBSIDY	84,137,676	
	TOTAL CAPITAL PROJECT	22,500,000	
032087110000000	ONGOING PROJECTS (OTHERS)	22,500,000	
032087110010000	ONE 504 SALON CAR		
032087110020000	PURCHASE OF DOUBLE BUNK BEDS	2,000,000	
032087110030000	RENOVATION OF 12 DORMITORIES	10,000,000	
032087110040000	REHABILITATION AND ROOFING OF LIBRARY COMPLEX	5,000,000	
032087110050000	PROVISION OF BIOLOGY SCIENCE EQUIPMENT & CHEMICALS	1,000,000	
032087110060000	PROVISION OF 1 NO FUNCTIONAL BOREHOLE	4,500,000	
0320872	FGGC EFON ALAYE		
	TOTAL ALLOCATION:	130807035.9	
Classification No.	EXPENDITURE ITEMS		
032087207000001	TOTAL PERSONNEL COST	51922206	
032087207000010	SALARY & WAGES - GENERAL	46,153,072	
032087207000011	CONSOLIDATED SALARY	46,153,072	
032087207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087207000021	NON-REGULAR ALLOWANCES	0	
032087207000022	RENT SUBSIDY	0	
032087207000030	SOCIAL CONTRIBUTION	5,769,134	
032087207000031	NHIS	2,307,654	
032087207000032	PENSION	3,461,480	
032087207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	51,384,830	
032091107001402	OVERHEAD	19517946.33	
032091107001403	MEAL SUBSIDY	31,866,884	
	TOTAL CAPITAL PROJECT	27,500,000	
032087210000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032087210010000	COMPLETION OF DINING HALL WITH 100 DINING TABLES & 200 BENCHES	1,500,000	
032087210020000	PURCHASE OF ONE PICK UP VAN	6,000,000	

032087210003000 0	COMPLETION OF 1 NO OF HOSTEL	1,500,000	
032087210040000	COMPLETION OF TOILETS IN THE CLASSROOMS	2,000,000	
032087210050000	COMPLETION OF SPORTING PAVILION (FIELD, LINES & PLANTING OF GRASS)	10,000,000	
032087210060000	PROVISION OF TOILETS IN THE HOSTEL AREAS	1,500,000	
032087210070000	CONSTRUCTION OF ONE SCIENCE LABORATORIES WITH EQUIPMENT	5,000,000	
0320873	FGGC EFON IMNRINGI		
	TOTAL ALLOCATION:	198113275.1	
Classification No.	EXPENDITURE ITEMS		
032087307000001	TOTAL PERSONNEL COST	64977438.38	
032087307000010	SALARY & WAGES - GENERAL	57,757,723	
032087307000011	CONSOLIDATED SALARY	57,757,723	
032087307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087307000021	NON-REGULAR ALLOWANCES	0	
032087307000022	RENT SUBSIDY	0	
032087307000030	SOCIAL CONTRIBUTION	7,219,715	
032087307000031	NHIS	2,887,886	
032087307000032	PENSION	4,331,829	
032087307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,635,837	
032091107001402	OVERHEAD	45633623.71	
032091107001403	MEAL SUBSIDY	60,002,213	
	TOTAL CAPITAL PROJECT	27,500,000	
032087310000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032087310010000	CONSTRUCTION OF ONE COURTYARD DORMITORY	11,000,000	
032087310020000	PERIMETER FENCING WITH GATE HOUSE	10,000,000	
032087310030000	SANDFILLING OF COMPOUND AND CONSTRUCTION OF WALK WAY	3,000,000	
032087310040000	CONSTRUCTION OF DRAINAGE WITHIN THE SCHOOL	3,500,000	
0320874	FGGC EZZAMGBO ABAKALIKI		
	TOTAL ALLOCATION:	167479968.4	

Classification No.	EXPENDITURE ITEMS		
032087407000001	TOTAL PERSONNEL COST	55515601.13	
032087407000010	SALARY & WAGES - GENERAL	49,347,201	
032087407000011	CONSOLIDATED SALARY	49,347,201	
032087407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087407000021	NON-REGULAR ALLOWANCES	0	
032087407000022	RENT SUBSIDY	0	
032087407000030	SOCIAL CONTRIBUTION	6,168,400	
032087407000031	NHIS	2,467,360	
032087407000032	PENSION	3,701,040	
032087407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	84,464,367	
032091107001402	OVERHEAD	18405245.65	
032091107001403	MEAL SUBSIDY	66,059,122	
	TOTAL CAPITAL PROJECT	27,500,000	
032087410000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032087410010000	PERIMETER FENCING	10,000,000	
032087410020000	STAFF QUARTERS	3,000,000	
032087410030000	ASSEMBLY HALL	14,500,000	
0320875	FGGC BAJOGA		
	TOTAL ALLOCATION:	128571753.9	
Classification No.	EXPENDITURE ITEMS		
032087507000001	TOTAL PERSONNEL COST	37310022	
032087507000010	SALARY & WAGES - GENERAL	33,164,464	
032087507000011	CONSOLIDATED SALARY	33,164,464	
032087507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087507000021	NON-REGULAR ALLOWANCES	0	
032087507000022	RENT SUBSIDY	0	
032087507000030	SOCIAL CONTRIBUTION	4,145,558	
032087507000031	NHIS	1,658,223	
032087507000032	PENSION	2,487,335	
032087507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	68,761,732	
032091107001402	OVERHEAD	18490851.88	

032091107001403	MEAL SUBSIDY	50,270,880	
	TOTAL CAPITAL PROJECT	22,500,000	
032087510000000	ONGOING PROJECTS (OTHERS)	22,500,000	
032087510010000	504 SALON CAR AND BUS OF 25 SEATERS		
032087510020000	CONSTRUCTION OF MORE VIP PIT TOILETS	2,000,000	
032087510030000	STAFF QUARTERS.2 BLOCKS OF 8 & 3 BD ROOMS EACH	15,500,000	
032087510040000	SCHOOL LIBRARY AND EQUIPMENTS	5,000,000	
0320876	FGGC ANKA		
	TOTAL ALLOCATION:	125897820.1	
Classification No.	EXPENDITURE ITEMS		
032087607000001	TOTAL PERSONNEL COST	31457925	
032087607000010	SALARY & WAGES - GENERAL	27,962,600	
032087607000011	CONSOLIDATED SALARY	27,962,600	
032087607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087607000021	NON-REGULAR ALLOWANCES	0	
032087607000022	RENT SUBSIDY	0	
032087607000030	SOCIAL CONTRIBUTION	3,495,325	
032087607000031	NHIS	1,398,130	
032087607000032	PENSION	2,097,195	
032087607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,439,895	
032091107001402	OVERHEAD	21940195.07	
032091107001403	MEAL SUBSIDY	49,499,700	
	TOTAL CAPITAL PROJECT	23,000,000	
032087610000000	ONGOING PROJECTS (OTHERS)	23,000,000	
032087610010000	CONSTRUCTION OF 1 NEW ADMIN BLOCK	12,000,000	
032087610020000	RENOVATION OF 5 STAFF QTRS.	6,000,000	
032087610030000	PURCHASE OF 504 S/W BEST LINE		
032087610040000	PERIMETER FENCING	5,000,000	
0320877	FGGC ABAJI		
	TOTAL ALLOCATION:	176165276.4	
Classification No.	EXPENDITURE ITEMS		
032087707000001	TOTAL PERSONNEL COST	78368482.13	

032087707000010	SALARY & WAGES - GENERAL	69,660,873	
032087707000011	CONSOLIDATED SALARY	69,660,873	
032087707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087707000021	NON-REGULAR ALLOWANCES	0	
032087707000022	RENT SUBSIDY	0	
032087707000030	SOCIAL CONTRIBUTION	8,707,609	
032087707000031	NHIS	3,483,044	
032087707000032	PENSION	5,224,565	
032087707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,296,794	
032091107001402	OVERHEAD	18232626.31	
032091107001403	MEAL SUBSIDY	52,064,168	
	TOTAL CAPITAL PROJECT	27,500,000	
032087710000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032087710010000	COMPLETION OF 3 NO ABANDONED CLASSROOM BLOCKS.	8,000,000	
032087710020000	COMPLETION OF 1 NO ABANDONED ADMIN. BLOCK	7,000,000	
032087710030000	UPGRADING EQUIPMENT, AND STOCKING OF LIBRARY	5,000,000	
032087710040000	CONSTRUCTION / DRILLING 2 NOS BOREHOLE UNDERGROUND TANK(30,000 LTRS) OVERHEAD TANK (20,000 LTRS) 2 NOS SUBMERSIVE PUMPS GENERATOR	7,500,000	
0320878	FGGC KEANA		
	TOTAL ALLOCATION:	155019890.6	
Classification No.	EXPENDITURE ITEMS		
032087807000001	TOTAL PERSONNEL COST	58067403.75	
032087807000010	SALARY & WAGES - GENERAL	51,615,470	
032087807000011	CONSOLIDATED SALARY	51,615,470	
032087807000030	SOCIAL CONTRIBUTION	6,451,934	
032087807000031	NHIS	2,580,774	
032087807000032	PENSION	3,871,160	
032087807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	69,452,487	
032091107001402	OVERHEAD	25924851.88	
032091107001403	MEAL SUBSIDY	43,527,635	
	TOTAL CAPITAL PROJECT	27,500,000	

03208781000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032087810010000	2 NO KVA GENERATING SET	5,000,000	
032087810020000	CONSTRUCTION OF BIOLOGY,CHEMISTRY & PHYSICS LABORATORY	8,000,000	
032087810030000	CONSTRUCTION OF 1 NO. LIBRARY COMPLEX	7,500,000	
032087810040000	CONSTRUCTION OF 1 NO COLLEGE CLINIC	7,000,000	
0320879	QUEEN'S COLLEGE LAGOS		
	TOTAL ALLOCATION:	553663640.1	
Classification No.	EXPENDITURE ITEMS		
032087907000001	TOTAL PERSONNEL COST	339803709.8	
032087907000010	SALARY & WAGES - GENERAL	302,047,742	
032087907000011	CONSOLIDATED SALARY	302,047,742	
032087907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032087907000021	NON-REGULAR ALLOWANCES	0	
032087907000022	RENT SUBSIDY	0	
032087907000030	SOCIAL CONTRIBUTION	37,755,968	
032087907000031	NHIS	15,102,387	
032087907000032	PENSION	22,653,581	
032087907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	134,379,729	
032091107001402	OVERHEAD	47128268.33	
032091107001403	MEAL SUBSIDY	87,251,461	
	TOTAL CAPITAL PROJECT	79,480,201	
032087910000000	ONGOING PROJECTS (OTHERS)	79,480,201	
032087910010000	COMPLETION OF INTRO. TECH/LANG LABORATORIES	6,500,000	
032087910020000	REHABILITATION OF HOSTELS	6,000,000	
032087910030000	REHABILITATION OF STAFF QUARTERS MHIGH RISE BUILDINGS/INSTALLATION OFLIFT	5,000,000	
032087910040000	REHABILITATION OF GUIDANCE AND COUNSELLING/BOOKSHOP BUILDING	5,000,000	
032087910050000	RAHABILITATION OF LECTURE THEATRES 2 NOS.	3,000,000	
032087910060000	CONSTRUCTION OF COLD ROOM	2,000,000	
032087910070000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,980,201	

0320880	FGGC GBOKO		
	TOTAL ALLOCATION:	208112433.4	
Classification No.	EXPENDITURE ITEMS		
032088007000001	TOTAL PERSONNEL COST	106011856.1	
032088007000010	SALARY & WAGES - GENERAL	94,232,761	
032088007000011	CONSOLIDATED SALARY	94,232,761	
032088007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032088007000021	NON-REGULAR ALLOWANCES	0	
032088007000022	RENT SUBSIDY	0	
032088007000030	SOCIAL CONTRIBUTION	11,779,095	
032088007000031	NHIS	4,711,638	
032088007000032	PENSION	7,067,457	
032088007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	74,600,577	
032091107001402	OVERHEAD	24645741.11	
032091107001403	MEAL SUBSIDY	49,954,836	
	TOTAL CAPITAL PROJECT	27,500,000	
032088010000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032088010010000	COMPLETION OF KITCHEN AND DINING HALL	8,000,000	
032088010020000	REHAB OF ROADS & EROSION CONTROL	4,000,000	
032088010030000	CONSTRUCTION OF BORE HOLE AND OVER HEAD TANK	3,000,000	
032088010040000	RENOVATN OF CHEM, PHY, BIO & INTRO TECH LABS	2,500,000	
032088010050000	RENOVATION OF4 STUDENTS HOSTEL	6,500,000	
032088010060000	500 EXAM TABLES AND CHAIRS	2,500,000	
032088010070000	60 TABLES AND CHAIRS FOR TEACHERS	1,000,000	
0320900	FTC OHANSO		
	TOTAL ALLOCATION:	151323151.6	
Classification No.	EXPENDITURE ITEMS		
032090007000001	TOTAL PERSONNEL COST	77006914.88	
032090007000010	SALARY & WAGES - GENERAL	68,450,591	
032090007000011	CONSOLIDATED SALARY	68,450,591	
032090007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090007000021	NON-REGULAR ALLOWANCES	0	

032090007000022	RENT SUBSIDY	0	
032090007000030	SOCIAL CONTRIBUTION	8,556,324	
032090007000031	NHIS	3,422,530	
032090007000032	PENSION	5,133,794	
032090007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	46,816,237	
032091107001402	OVERHEAD	15858180.69	
032091107001403	MEAL SUBSIDY	30,958,056	
	TOTAL CAPITAL PROJECT	27,500,000	
032090010000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032090010010000	EXPANSION OF KITCHEN/DINING HALL	4,000,000	
032090010020000	CONSTRUCTION OF HOME ECONOMICS LABORATORY	7,000,000	
032090010030000	CONSTRUCTION OF A BLOCK OF 8 NOS OF CLASSROOMS	10,000,000	
032090010040000	REHABILITATION OF THE EXISTING 12 NOS OF COLLEGE BUILDINGS	6,500,000	
0320901	FTC OROZO		
	TOTAL ALLOCATION:	281484846.6	
Classification No.	EXPENDITURE ITEMS		
032090107000001	TOTAL PERSONNEL COST	158652039.4	
032090107000010	SALARY & WAGES - GENERAL	141,024,035	
032090107000011	CONSOLIDATED SALARY	141,024,035	
032090107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090107000021	NON-REGULAR ALLOWANCES	0	
032090107000022	RENT SUBSIDY	0	
032090107000030	SOCIAL CONTRIBUTION	17,628,004	
032090107000031	NHIS	7,051,202	
032090107000032	PENSION	10,576,803	
032090107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	95,332,807	
032091107001402	OVERHEAD	21989500.43	
032091107001403	MEAL SUBSIDY	73343306.8	
	TOTAL CAPITAL PROJECT	27,500,000	
032090110000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032090110010000	REHABILITATION SPORT COMPLEX	9,500,000	

032090110020000	PROVISION OF DOUBLE BUNK BEDS 200NOS	3,000,000	
032090110030000	PURCHASE OF 2 NOS. 250 KVA SET. PARKING	5,000,000	
032090110040000	CONSTRUCTION OF 1 STOREY BUILDING OF 12 CLASSROOMS.	7,000,000	
032090110050000	REHABILITATION AND EXPANSION OF DINING/KITCHEN COMPLEX	3,000,000	
0320902	FSTC UYO		
	TOTAL ALLOCATION:	202508645.8	
Classification No.	EXPENDITURE ITEMS		
032090207000001	TOTAL PERSONNEL COST	102665693.3	
032090207000010	SALARY & WAGES - GENERAL	91,258,394	
032090207000011	CONSOLIDATED SALARY	91,258,394	
032090207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090207000021	NON-REGULAR ALLOWANCES	0	
032090207000022	RENT SUBSIDY	0	
032090207000030	SOCIAL CONTRIBUTION	11,407,299	
032090207000031	NHIS	4,562,920	
032090207000032	PENSION	6,844,380	
032090207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	65,711,693	
032091107001402	OVERHEAD	33833110.13	
032091107001403	MEAL SUBSIDY	31,878,582	
	TOTAL CAPITAL PROJECT	34,131,260	
032090210000000	ONGOING PROJECTS (OTHERS)	34,131,260	
032090210010000	RENOVATION/COMPLETION OF 1 NO. STOREY BUILDING FOR CLASSROOM	12,500,000	
032090210020000	CONSTRUCTION/COMPLETION OF PRINCIPAL'S QUARTERS	7,000,000	
032090210030000	CONSTRUCTION/COMPLETION FO 1 NO. ADMIN BLOCK	6,000,000	
032090210040000	CONSTRUCTION OF STANDARD CLINIC	2,000,000	
032090210050000	OUTSTANDING 2007 CAPITAL LIABILITIES	6,631,260	
0320903	FTC OTUKPO		
	TOTAL ALLOCATION:	245306110.9	
Classification No.	EXPENDITURE ITEMS		
032083807000001	TOTAL PERSONNEL COST	95681540.25	
032083807000010	SALARY & WAGES - GENERAL	85,050,258	

032083807000011	CONSOLIDATED SALARY	85,050,258	
032083807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032083807000021	NON-REGULAR ALLOWANCES	0	
032083807000022	RENT SUBSIDY	0	
032083807000030	SOCIAL CONTRIBUTION	10,631,282	
032083807000031	NHIS	4,252,513	
032083807000032	PENSION	6,378,769	
032083807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,651,367	
032083807001402	OVERHEAD	22738233.65	
032083807001403	MEAL SUBSIDY	52913133	
	TOTAL CAPITAL PROJECT	73,973,204	
032083810000000	ONGOING PROJECTS (OTHERS)	73,973,204	
032083810010000	CONSTRUCTION OF ACCESS ROAD AT THE PERM SITE	4,000,000	
032083810020000	2 NO. BLOCKS OF SIX CLASSROOMS EACH	20,000,000	
032083810030000	WATER SUPPLY TO THE PERMANENT SITE	3,500,000	
032083810040000	OUTSTANDING 2007 CAPITAL LIABILITIES	46,473,204	
0320904	FSTC LASSA		
	TOTAL ALLOCATION:	266860678.1	
Classification No.	EXPENDITURE ITEMS		
032090407000001	TOTAL PERSONNEL COST	54978373.13	
032090407000010	SALARY & WAGES - GENERAL	48,869,665	
032090407000011	CONSOLIDATED SALARY	48,869,665	
032090407000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090407000021	NON-REGULAR ALLOWANCES	0	
032090407000022	RENT SUBSIDY	0	
032090407000030	SOCIAL CONTRIBUTION	6,108,708	
032090407000031	NHIS	2,443,483	
032090407000032	PENSION	3,665,225	
032090407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,794,323	
032083807001402	OVERHEAD	22733891.01	
032083807001403	MEAL SUBSIDY	63,060,432	
	TOTAL CAPITAL PROJECT	126,087,982	

03209041000000	ONGOING PROJECTS (OTHERS)	126,087,982	
032090410010000	BOREHOLE & WATER RETICULATION	2,500,000	
032090410020000	COMPLETION OF ABANDONED HOSTEL	22,200,000	
032090410030000	LIBRARY	2,800,000	
032090410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	98,587,982	
0320905	FSTC KAFANCHAN		
	TOTAL ALLOCATION:	213336630.4	
Classification No.	EXPENDITURE ITEMS		
032090507000001	TOTAL PERSONNEL COST	70144902	
032090507000010	SALARY & WAGES - GENERAL	62,351,024	
032090507000011	CONSOLIDATED SALARY	62,351,024	
032090507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090507000021	NON-REGULAR ALLOWANCES	0	
032090507000022	RENT SUBSIDY	0	
032090507000030	SOCIAL CONTRIBUTION	7,793,878	
032090507000031	NHIS	3,117,551	
032090507000032	PENSION	4,676,327	
032090507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	89,575,798	
032083807001402	OVERHEAD	23848000.43	
032083807001403	MEAL SUBSIDY	65,727,798	
	TOTAL CAPITAL PROJECT	53,615,930	
032090510000000	ONGOING PROJECTS (OTHERS)	53,615,930	
032090510010000	CONSTRUCTION OF MOTOR VEHICLE WORKSHOP- ITS TOOLS, EQUIPMENT AND MACHINES.	8,500,000	
032090510020000	CONSTRUCTION OF PAINTING AND DECORATING WORKSHOP- TOOLS, EQUIPMENT AND MACHINES.	8,500,000	
032090510030000	CONSTRUCTION OF CATERING AND HOTEL WORKSHOP- TOOLS, EQUIPMENT AND MACHINES.	8,500,000	
032090510040000	REHABILITATION OF 9NOS STAFF QUARTERS.	2,000,000	
032090510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,115,930	
0320906	FTC ZURU		
	TOTAL ALLOCATION:	333895996.3	

Classification No.	EXPENDITURE ITEMS		
032090607000001	TOTAL PERSONNEL COST	56040286.5	
032090607000010	SALARY & WAGES - GENERAL	49,813,588	
032090607000011	CONSOLIDATED SALARY	49,813,588	
032090607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090607000021	NON-REGULAR ALLOWANCES	0	
032090607000022	RENT SUBSIDY	0	
032090607000030	SOCIAL CONTRIBUTION	6,226,699	
032090607000031	NHIS	2,490,679	
032090607000032	PENSION	3,736,019	
032090607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	123,082,260	
032083807001402	OVERHEAD	37941239.78	
032083807001403	MEAL SUBSIDY	85,141,020	
	TOTAL CAPITAL PROJECT	154,773,450	
032090610000000	ONGOING PROJECTS (OTHERS)	117,773,450	
032090610010000	SINKING OF BOREHOLE & RETICULATION	7,500,000	
032090610020000	CONSTRUCTION OF 2BLOCKS OF 6CLASSROOMS	20,000,000	
032090610030000	OUTSTANDING 2007 CAPITAL LIABILITIES	90,273,450	
032090610000000	NEW PROJECT	37000000	
032090610000001	MOVEMENT OF FEDERAL SCIENCE TECHNICAL COLLEGE ZURU, KEBBI STATE TO PERMANENT SITE.	37000000	
0320907	FTC YABA		
	TOTAL ALLOCATION:	456497136.1	
Classification No.	EXPENDITURE ITEMS		
032090707000001	TOTAL PERSONNEL COST	246153651.8	
032090707000010	SALARY & WAGES - GENERAL	218,803,246	
032090707000011	CONSOLIDATED SALARY	218,803,246	
032090707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090707000021	NON-REGULAR ALLOWANCES	0	
032090707000022	RENT SUBSIDY	0	
032090707000030	SOCIAL CONTRIBUTION	27,350,406	
032090707000031	NHIS	10,940,162	

032090707000032	PENSION	16,410,243	
032090707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,942,521	
032091107001402	OVERHEAD	28717573.36	
032091107001403	MEAL SUBSIDY	87,224,948	
	TOTAL CAPITAL PROJECT	94,400,963	
032090710000000	ONGOING PROJECTS (OTHERS)	94,400,963	
032090710010000	RESURFACING OF RAOD NETWORK WITH ASPHALT	15,300,000	
032090710020000	REHABILITATION / RENOVATION OF STUDENTS DINING HALL	7,200,000	
032090710030000	SINKING OF BOREHOLE & RETICULATION	5,000,000	
032090710040000	OUTSTANDING 2007 CAPITAL LIABILITIES	66,900,963	
0320908	FTC SHIRORO		
	TOTAL ALLOCATION:	235956898.2	
Classification No.	EXPENDITURE ITEMS		
032090807000001	TOTAL PERSONNEL COST	75740787	
032090807000010	SALARY & WAGES - GENERAL	67,325,144	
032090807000011	CONSOLIDATED SALARY	67,325,144	
032090807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090807000021	NON-REGULAR ALLOWANCES	0	
032090807000022	RENT SUBSIDY	0	
032090807000030	SOCIAL CONTRIBUTION	8,415,643	
032090807000031	NHIS	3,366,257	
032090807000032	PENSION	5,049,386	
032090807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	102,474,700	
032091107001402	OVERHEAD	25171780.24	
032091107001403	MEAL SUBSIDY	77,302,920	
	TOTAL CAPITAL PROJECT	57,741,411	
032090810000000	ONGOING PROJECTS (OTHERS)	57,741,411	
032090810010000	CONSTRUCTION / COMPLETION OF 4 NOS L-SHAPE STUDENT HOSTELS	8,000,000	
032090810020000	COMPLETION OF 3PHASE OF PERIMETER FENCING (333M)	6,000,000	
032090810030000	CONSTRUCTION OF 3NOS WORKSHOPS	10,000,000	
032090810040000	CONSTRUCTION OF 6 NOS STUDENTS CLASS ROOMS	3,500,000	

032090810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	30,241,411	
0320909	FSTC JUBU-IMUSHIN		
	TOTAL ALLOCATION:	211931064.1	
Classification No.	EXPENDITURE ITEMS		
032090907000001	TOTAL PERSONNEL COST	86798102.63	
032090907000010	SALARY & WAGES - GENERAL	77,153,869	
032090907000011	CONSOLIDATED SALARY	77,153,869	
032090907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032090907000021	NON-REGULAR ALLOWANCES	0	
032090907000022	RENT SUBSIDY	0	
032090907000030	SOCIAL CONTRIBUTION	9,644,234	
032090907000031	NHIS	3,857,693	
032090907000032	PENSION	5,786,540	
032090907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	63,553,911	
032091107001402	OVERHEAD	20100974.5	
032091107001403	MEAL SUBSIDY	43,452,936	
	TOTAL CAPITAL PROJECT	61,579,051	
032090910000000	ONGOING PROJECTS (OTHERS)	61,579,051	
032090910010000	PERIMETER FENCING	8,400,000	
032090910020000	COMPLETION OF ONE BLOCK OF MALE DORMITORY	19,100,000	
032090910030000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,079,051	
0320910	FSTC ILESA		
	TOTAL ALLOCATION:	213973463.6	
Classification No.	EXPENDITURE ITEMS		
032091007000001	TOTAL PERSONNEL COST	100721973.4	
032091007000010	SALARY & WAGES - GENERAL	89,530,643	
032091007000011	CONSOLIDATED SALARY	89,530,643	
032091007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091007000021	NON-REGULAR ALLOWANCES	0	
032091007000022	RENT SUBSIDY	0	
032091007000030	SOCIAL CONTRIBUTION	11,191,330	
032091007000031	NHIS	4,476,532	

032091007000032	PENSION	6,714,798	
032091007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	59,751,912	
032091107001402	OVERHEAD	18738980.21	
032091107001403	MEAL SUBSIDY	41,012,932	
	TOTAL CAPITAL PROJECT	53,499,578	
032091010000000	ONGOING PROJECTS (OTHERS)	53,499,578	
032091010010000	COMPLETION OF BOYS' HOSTEL	4,000,000	
032091010020000	CONSTRUCTION OF COLLEGE LIBRARY	9,800,000	
032091010030000	CONSTRUCTION OF NEW ADMIN BLOCK	12,400,000	
032091010040000	SINKING OF 1BOREHOLE & WATER RETICULATION	1,300,000	
032091010050000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,999,578	
0320913	FTC OTOBI		
	TOTAL ALLOCATION:	189265522.8	
Classification No.	EXPENDITURE ITEMS		
032091307000001	TOTAL PERSONNEL COST	55338529.5	
032091307000010	SALARY & WAGES - GENERAL	49,189,804	
032091307000011	CONSOLIDATED SALARY	49,189,804	
032091307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091307000021	NON-REGULAR ALLOWANCES	0	
032091307000022	RENT SUBSIDY	0	
032091307000030	SOCIAL CONTRIBUTION	6,148,726	
032091307000031	NHIS	2,459,490	
032091307000032	PENSION	3,689,235	
032091307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	83,024,231	
032091107001402	OVERHEAD	19078671.27	
032091107001403	MEAL SUBSIDY	63,945,560	
	TOTAL CAPITAL PROJECT	50,902,762	
032091310000000	ONGOING PROJECTS (OTHERS)	50,902,762	
032091310010000	A BLOCK OF 4 SCIENCE LABORATORIES FOR BIOLOGY, CHEMISTRY, PHYSICS AND AGRIC SCIENCE WITH EQUIPMENT	5,000,000	
032091310020000	A BLOCK OF VOCATIONAL SUBJECT LABORATORIES FOR HOME ECONS,FINE/VISUAL ARTS & INTRODUCTORY TECHNOLOGY	3,000,000	

032091310030000	PERIMETER FENCING	6,000,000	
032091310040000	CONSTRUCTION OF 1NO BLOCK OF 6CLASSROOM	5,200,000	
032091310050000	PROGRAPHIC MACHINE	1,000,000	
032091310060000	SPORTS COMPLEX	7,300,000	
032091310070000	OUTSTANDING 2007 CAPITAL LIABILITIES	23,402,762	
0320881	FSTC, IKOLE		
	TOTAL ALLOCATION:	189219797.5	
Classification No.	EXPENDITURE ITEMS		
032088107000001	TOTAL PERSONNEL COST	55705797	
032088107000010	SALARY & WAGES - GENERAL	49,516,264	
032088107000011	CONSOLIDATED SALARY	49,516,264	
032088107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032088107000021	NON-REGULAR ALLOWANCES	0	
032088107000022	RENT SUBSIDY	0	
032088107000030	SOCIAL CONTRIBUTION	6,189,533	
032088107000031	NHIS	2,475,813	
032088107000032	PENSION	3,713,720	
032088107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,983,255	
032091107001402	OVERHEAD	18529311.68	
032091107001403	MEAL SUBSIDY	53,453,944	
	TOTAL CAPITAL PROJECT	61,530,745	
032088110000000	ONGOING PROJECTS (OTHERS)	61,530,745	
032088110010000	COMPLETE REROOFING OF 1 NO. BLOCK OF SIX CLASSROOM	2,500,000	
032088110020000	CONSTRUCTION OF 1 NO. WORKSHOP & EQUIPMENT PROCUREMENT	3,000,000	
032088110030000	COMPLETION OF 1 NO. BLOCK OF ABANDONED BOYS HOSTEL	8,000,000	
032088110040000	COMPLETE REROOFING OF 4 NOS. OLD BLOCKS OF BOYS HOSTEL	7,000,000	
032088110050000	CONSTRUCTION OF SPORTS PAVILLION	7,000,000	
032088110060000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,030,745	
0320915	FTC IKARE		
	TOTAL ALLOCATION:	232818895	

Classification No.	EXPENDITURE ITEMS		
032091507000001	TOTAL PERSONNEL COST	59162500.13	
032091507000010	SALARY & WAGES - GENERAL	52,588,889	
032091507000011	CONSOLIDATED SALARY	52,588,889	
032091507000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091507000021	NON-REGULAR ALLOWANCES	0	
032091507000022	RENT SUBSIDY	0	
032091507000030	SOCIAL CONTRIBUTION	6,573,611	
032091507000031	NHIS	2,629,444	
032091507000032	PENSION	3,944,167	
032091507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,141,172	
032091107001402	OVERHEAD	17205531.86	
032091107001403	MEAL SUBSIDY	36,935,640	
	TOTAL CAPITAL PROJECT	119,515,223	
032091510000000	ONGOING PROJECTS (OTHERS)	119,515,223	
032091510010000	SINKING OF BOREHOLE & RETICULATION	4,600,000	
032091510020000	PERIMETER FENCING (548M)	10,900,000	
032091510030000	REHABILITATION OF 3NOS BLOCKS OF CLASS ROOM	6,000,000	
032091510040000	CONSTRUCTION OF SICK BAY	6,000,000	
032091510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	92,015,223	
0320916	FTC UROMI		
	TOTAL ALLOCATION:	200101758.1	
Classification No.	EXPENDITURE ITEMS		
032091607000001	TOTAL PERSONNEL COST	55696068	
032091607000010	SALARY & WAGES - GENERAL	49,507,616	
032091607000011	CONSOLIDATED SALARY	49,507,616	
032091607000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091607000021	NON-REGULAR ALLOWANCES	0	
032091607000022	RENT SUBSIDY	0	
032091607000030	SOCIAL CONTRIBUTION	6,188,452	
032091607000031	NHIS	2,475,381	
032091607000032	PENSION	3,713,071	

032091607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	90,188,511	
032091107001402	OVERHEAD	41,364,024	
032091107001403	MEAL SUBSIDY	48,824,487	
	TOTAL CAPITAL PROJECT	54,217,179	
032091610000000	ONGOING PROJECTS (OTHERS)	54,217,179	
032091610010000	PERIMETER FENCING (277)	5,000,000	
032091610020000	2 NOS OF BOREHOLES & WATER RETICULATION	5,000,000	
032091610030000	2 NOS OF ACCESS ROADS	5,100,000	
032091610040000	1 NO OF DINING HALL/KITCHEN	12,400,000	
032091610050000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,717,179	
0320918	FSTC AWKA		
	TOTAL ALLOCATION:	246725869.1	
Classification No.	EXPENDITURE ITEMS		
032091807000001	TOTAL PERSONNEL COST	58880099.25	
032091807000010	SALARY & WAGES - GENERAL	52,337,866	
032091807000011	CONSOLIDATED SALARY	52,337,866	
032091807000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091807000021	NON-REGULAR ALLOWANCES	0	
032091807000022	RENT SUBSIDY	0	
032091807000030	SOCIAL CONTRIBUTION	6,542,233	
032091807000031	NHIS	2,616,893	
032091807000032	PENSION	3,925,340	
032091807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	103,154,825	
032091107001402	OVERHEAD	28,884,299	
032091107001403	MEAL SUBSIDY	74,270,525	
	TOTAL CAPITAL PROJECT	84,690,945	
032091810000000	ONGOING PROJECTS (OTHERS)	84,690,945	
032091810010000	COMPLETION AND FURNISHING OF 1NO ADMIN BLOCK.	10,000,000	
032091810020000	COMPLETION AND EQUIPING OF DINING/ASSEMBLY HALL.	12,000,000	
032091810030000	1000M PERIMETER FENCING.	11,000,000	
032091810040000	REHABILITATION OF 20 NO. CLASSROOMS.	4,000,000	
032091810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	47,690,945	

0320917	FSTC TUNGBO		
	TOTAL ALLOCATION:	147131907.4	
Classification No.	EXPENDITURE ITEMS		
032091707000001	TOTAL PERSONNEL COST	38055612.38	
032091707000010	SALARY & WAGES - GENERAL	33,827,211	
032091707000011	CONSOLIDATED SALARY	33,827,211	
032091707000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091707000021	NON-REGULAR ALLOWANCES	0	
032091707000022	RENT SUBSIDY	0	
032091707000030	SOCIAL CONTRIBUTION	4,228,401	
032091707000031	NHIS	1,691,361	
032091707000032	PENSION	2,537,041	
032091707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	52,078,386	
032091107001402	OVERHEAD	17,043,006	
032091107001403	MEAL SUBSIDY	35,035,380	
	TOTAL CAPITAL PROJECT	56,997,909	
032091710000000	ONGOING PROJECTS (OTHERS)	56,997,909	
032091710010000	REHABILITAION OF DINNING HALL/KITCHEN	2,100,000	
032091710020000	REHABILITATION OF 2 NOS 3 BEDROOM STAFF QUARTERS	2,000,000	
032091710030000	PROVISION OF CONSUMABLE TRAINING MATERIALS FOR VOCATIONAL SUBJECTS	3,000,000	
032091710040000	FURNISHING OF SCIENCE LABORATORY FOR PHYSICS, CHEMISTRY AND BIOLOGY	1,000,000	
032091710050000	CONSTRUCTION OF 4NO OF V.I.P TOILETS	4,000,000	
032091710060000	PROVISION OF EXTERNAL WIRING AND STREET LIGHTS	5,000,000	
032091710070000	CONSTRUCTION OF 1 NO BOYS DORMITORY	6,400,000	
032091710080000	CONSTRUCTION OF ACCESS ROAD WITHIN THE SCHOOL COMPUND	4,000,000	
032091710090000	OUTSTANDING 2007 CAPITAL LIABILITIES	29,497,909	
0320919	FSTC AHOADA		
	TOTAL ALLOCATION:	252650048.5	
Classification No.	EXPENDITURE ITEMS		

032091907000001	TOTAL PERSONNEL COST	54135843.75	
032091907000010	SALARY & WAGES - GENERAL	48,120,750	
032091907000011	CONSOLIDATED SALARY	48,120,750	
032091907000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091907000021	NON-REGULAR ALLOWANCES	0	
032091907000022	RENT SUBSIDY	0	
032091907000030	SOCIAL CONTRIBUTION	6,015,094	
032091907000031	NHIS	2,406,038	
032091907000032	PENSION	3,609,056	
032091907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	84,436,300	
032091107001402	OVERHEAD	23294619.78	
032091107001403	MEAL SUBSIDY	61,141,680	
	TOTAL CAPITAL PROJECT	114,077,905	
032091910000000	ONGOING PROJECTS (OTHERS)	114,077,905	
032091910010000	CONSTRUCTION OF DINING HALL & KITCHEN	32,500,000	
032091910020000	OUTSTANDING 2007 CAPITAL LIABILITIES	81,577,905	
0320920	FSTC MINCHIKA		
	TOTAL ALLOCATION:	190140634.8	
Classification No.	EXPENDITURE ITEMS		
032092007000001	TOTAL PERSONNEL COST	30309132.38	
032092007000010	SALARY & WAGES - GENERAL	26,941,451	
032092007000011	CONSOLIDATED SALARY	26,941,451	
032092007000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032092007000021	NON-REGULAR ALLOWANCES	0	
032092007000022	RENT SUBSIDY	0	
032092007000030	SOCIAL CONTRIBUTION	3,367,681	
032092007000031	NHIS	1,347,073	
032092007000032	PENSION	2,020,609	
032092007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	38,590,249	
032091107001402	OVERHEAD	13884299.44	
032091107001403	MEAL SUBSIDY	24,705,950	
	TOTAL CAPITAL PROJECT	121,241,253	

03209201000000	ONGOING PROJECTS (OTHERS)	121,241,253	
032092010010000	CONSTRUCTION OF 10NOS 1BEDROOM STAFF QUARTERS	32,500,000	
032092010020000	OUTSTANDING 2007 CAPITAL LIABILITIES	88,741,253	
0320921	FSTC USI-EKITI		
	TOTAL ALLOCATION:	195512203.2	
Classification No.	EXPENDITURE ITEMS		
032092107000001	TOTAL PERSONNEL COST	32803815.38	
032092107000010	SALARY & WAGES - GENERAL	29,158,947	
032092107000011	CONSOLIDATED SALARY	29,158,947	
032092107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032092107000021	NON-REGULAR ALLOWANCES	0	
032092107000022	RENT SUBSIDY	0	
032092107000030	SOCIAL CONTRIBUTION	3,644,868	
032092107000031	NHIS	1,457,947	
032092107000032	PENSION	2,186,921	
032092107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,078,660	
032091107001402	OVERHEAD	33884299.78	
032091107001403	MEAL SUBSIDY	37,194,360	
	TOTAL CAPITAL PROJECT	91,629,728	
032092110000000	ONGOING PROJECTS (OTHERS)	91,629,728	
032092110010000	CONSTRUCTION OF CLASSROOMS	12,000,000	
032092110020000	CONSTRUCTION OF ADMIN BLOCK	10,500,000	
032092110030000	CONSTRUCTION OF SCHOOL LIBRARY	5,000,000	
032092110040000	CONSTRUCTION OF COLLEGE SCIENCE LAB (BIOLOGY, PHYSICS & CHEMISTRY)	5,000,000	
032092110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	59,129,728	
0320812	FGG TAMBUWAL		
	TOTAL ALLOCATION:	128528878.2	
Classification No.	EXPENDITURE ITEMS		
032081207000001	TOTAL PERSONNEL COST	27182874.38	
032081207000010	SALARY & WAGES - GENERAL	24,162,555	
032081207000011	CONSOLIDATED SALARY	24,162,555	

032081207000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032081207000021	NON-REGULAR ALLOWANCES	0	
032081207000022	RENT SUBSIDY	0	
032081207000030	SOCIAL CONTRIBUTION	3,020,319	
032081207000031	NHIS	1,208,128	
032081207000032	PENSION	1,812,192	
032081207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	73,846,004	
032091107001402	OVERHEAD	27,205,532	
032091107001403	MEAL SUBSIDY	46,640,472	
	TOTAL CAPITAL PROJECT	27,500,000	
032081210000000	ONGOING PROJECTS (OTHERS)	27,500,000	
032081210010000	COMPLETION OF DINING HALL, KITCHEN AND A/HALL.	9,000,000	
032081210020000	COMPLETION OF SCIENCE LABS AND HOME ECONS ROOM	5,000,000	
032081210030000	COMPLETION OF 2NO HOSTEL BLOCKS	7,500,000	
032081210040000	COMPLETION OF ADMIN BLOCK	6,000,000	
0320911	FSTC JALINGO		
	TOTAL ALLOCATION:	339938705.3	
Classification No.	EXPENDITURE ITEMS		
032091107000001	TOTAL PERSONNEL COST	70955289	
032091107000010	SALARY & WAGES - GENERAL	63,071,368	
032091107000011	CONSOLIDATED SALARY	63,071,368	
032091107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032091107000021	NON-REGULAR ALLOWANCES	0	
032091107000022	RENT SUBSIDY	0	
032091107000030	SOCIAL CONTRIBUTION	7,883,921	
032091107000031	NHIS	3,153,568	
032091107000032	PENSION	4,730,353	
032091107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	161,610,526	
032091107001402	OVERHEAD	64545248.3	
032091107001403	MEAL SUBSIDY	97,065,278	
	TOTAL CAPITAL PROJECT	107,372,890	
032091110000000	ONGOING PROJECTS (OTHERS)	107,372,890	

032091110010000	COMPENSATION OF LANDOWNER AT PERMANENT SITE	15,200,000	
032091110020000	PERIMETER FENCING (505)	29,000,000	
032091110030000	CONSTRUCTION OF SPORTS PAVILLION	13,300,000	
032091110040000	OUTSTANDING 2007 CAPITAL LIABILITIES	49,872,890	
0320821	FGC ONITSHA		
	TOTAL ALLOCATION:	344027170	
Classification No.	EXPENDITURE ITEMS		
032082107000001	TOTAL PERSONNEL COST	139681578.4	
032082107000010	SALARY & WAGES - GENERAL	124,161,403	
032082107000011	CONSOLIDATED SALARY	124,161,403	
032082107000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032082107000021	NON-REGULAR ALLOWANCES	0	
032082107000022	RENT SUBSIDY	0	
032082107000030	SOCIAL CONTRIBUTION	15,520,175	
032082107000031	NHIS	6,208,070	
032082107000032	PENSION	9,312,105	
032082107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	103,774,579	
032091107001402	OVERHEAD	29949288.66	
032091107001403	MEAL SUBSIDY	73,825,290	
	TOTAL CAPITAL PROJECT	100,571,013	
032082110000000	ONGOING PROJECTS (OTHERS)	100,571,013	
032082110010000	EQUIPING THE COLLEGE CLINIC	10,000,000	
032082110020000	EXPANSION OF DINNING HALL	8,000,000	
032082110003000 0	WATER TANKER (4000 GALLONS)	7,500,000	
032082110040000	TARRING OF ALL ROADS AND LANDSCAPING TO CONTROL EROSION	2,000,000	
032082110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	58,071,013	
032082110060000	EROSION CONTROL	15,000,000	
0320843	FGC, IDO-ANI		
	TOTAL ALLOCATION:	222665118.4	
Classification No.	EXPENDITURE ITEMS		

032084307000001	TOTAL PERSONNEL COST	135235758.4	
032084307000010	SALARY & WAGES - GENERAL	120,209,563	
032084307000011	CONSOLIDATED SALARY	120,209,563	
032084307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032084307000021	NON-REGULAR ALLOWANCES	0	
032084307000022	RENT SUBSIDY	0	
032084307000030	SOCIAL CONTRIBUTION	15,026,195	
032084307000031	NHIS	6,010,478	
032084307000032	PENSION	9,015,717	
032084307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,429,360	
032091107001402	OVERHEAD	22075104.8	
032091107001403	MEAL SUBSIDY	50,354,255	
	TOTAL CAPITAL PROJECT	15,000,000	
032084310000000	ONGOING PROJECTS (OTHERS)	15,000,000	
032084310010000	250KVA GENERATOR	4,000,000	
032084310020000	307PEUGEOT STATION WAGON		
032084310030000	PERIMETER FENCING	3,500,000	
032084310050000	CONSTRUCTION OF CLINIC BLOCK	4,000,000	
032084310060000	CONSTRUCTION OF 4ADDITIONAL VIP TOILETS	3,500,000	
0320882	FGC DOMA		
	TOTAL ALLOCATION:	158067403.8	
Classification No.	EXPENDITURE ITEMS		
032088207000001	TOTAL PERSONNEL COST	58067403.75	
032088207000010	SALARY & WAGES - GENERAL	51,615,470	
032088207000011	CONSOLIDATED SALARY	51,615,470	
032088207000030	SOCIAL CONTRIBUTION	6,451,934	
032088207000031	NHIS	2,580,774	
032088207000032	PENSION	3,871,160	
032088207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,000,000	
032091107001402	OVERHEAD	50000000	
032091107001403	MEAL SUBSIDY	50,000,000	
0320883	FGC DAYYA		

	TOTAL ALLOCATION:	158067403.8	
Classification No.	EXPENDITURE ITEMS		
032088307000001	TOTAL PERSONNEL COST	58067403.75	
032088307000010	SALARY & WAGES - GENERAL	51,615,470	
032088307000011	CONSOLIDATED SALARY	51,615,470	
032088307000020	BENEFITS AND ALLOWANCES - GENERAL	0	
032088307000021	NON-REGULAR ALLOWANCES	0	
032088307000022	RENT SUBSIDY	0	
032088307000030	SOCIAL CONTRIBUTION	6,451,934	
032088307000031	NHIS	2,580,774	
032088307000032	PENSION	3,871,160	
032088307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,000,000	
032091107001402	OVERHEAD	50000000	
032091107001403	MEAL SUBSIDY	50,000,000	
0320616	UNESCO PARIS (TO BE TREATED AS FOREIGN MISSION & RELEASE ENBLOC)		
	TOTAL ALLOCATION:	711,914,821	
Classification No.	EXPENDITURE ITEMS		
032061607000001	TOTAL PERSONNEL COST	251,914,821	
	SALARY AND WAGES -GENERAL	251914821	
032091107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	460000000	
032091107001402	REGULAR OVERHEAD	300000000	
032091107001403	36TH GENERAL CONFERENCE OF UNESCO	160000000	
	PERSONNEL	161,707,810,943	
	OVERHEAD	22,963,982,293	
	RECURRENT	184,671,793,236	
	CAPITAL	40,005,096,425	
	ALLOCATION	224,676,889,661	
	EXPENDITURE	DIFFERENCE	

