



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



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42.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,884,225,529	55,212,316	1,939,437,845	46,267,203	1,985,705,048
43.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,431,418,687	35,868,758	1,467,287,445	46,267,203	1,513,554,648
44.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,550,755,192	46,443,020	1,597,198,212	46,267,203	1,643,465,415
45.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,001,780,721	51,553,542	1,053,334,263	46,267,203	1,099,601,466
46.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,098,404,673	160,302,307	2,258,706,980	46,267,203	2,304,974,183
47.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,312,145,734	42,580,615	1,354,726,349	46,267,203	1,400,993,552
48.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,522,293,852	38,923,281	1,561,217,133	46,267,203	1,607,484,336
49.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,796,696,736	95,164,486	1,891,861,222	46,267,203	1,938,128,425
50.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,876,838,860	78,882,076	1,955,720,936	46,267,203	2,001,988,139
51.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	2,116,537,492	53,665,173	2,170,202,665	46,267,203	2,216,469,868
52.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,231,393,331	117,606,814	2,349,000,145	76,267,203	2,425,267,348
53.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,854,418,761	53,638,694	1,908,057,455	46,267,203	1,954,324,658
54.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,912,730,163	64,004,727	1,976,734,890	46,267,203	2,023,002,093
55.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,280,413,485	50,563,672	1,330,977,157	46,267,203	1,377,244,360
56.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,882,898,408	54,370,264	1,937,268,672	46,267,203	1,983,535,875
57.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,704,365,613	37,396,320	1,741,761,933	46,267,203	1,788,029,136
58.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,094,395,415	67,373,323	4,161,768,738	76,267,203	4,238,035,941
59.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,281,677,391	36,988,628	1,318,666,019	46,267,203	1,364,933,222
60.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,238,162,740	52,314,592	4,290,477,332	46,267,203	4,336,744,535
61.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,637,127,000	417,818,686	2,054,945,686	140,000,000	2,194,945,686
62.	0517021001	UNIVERSITY OF IBADAN	12,920,483,371	141,123,134	13,061,606,505	53,693,149	13,115,299,654
63.	0517021002	UNIVERSITY OF LAGOS	10,794,780,372	84,570,982	10,879,351,354	53,693,149	10,933,044,503
64.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	12,363,492,358	351,867,919	12,715,360,277	53,693,149	12,769,053,426
65.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	14,226,178,992	121,629,470	14,347,808,462	83,693,149	14,431,501,611
66.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	10,459,662,935	87,872,872	10,547,535,807	53,693,149	10,601,228,956
67.	0517021006	UNIVERSITY OF BENIN	12,760,110,918	84,328,362	12,844,439,280	53,693,149	12,898,132,429
68.	0517021007	UNIVERSITY OF JOS	7,853,820,995	100,015,242	7,953,836,237	53,693,149	8,007,529,386
69.	0517021008	UNIVERSITY OF CALABAR	10,714,435,401	108,251,623	10,822,687,024	53,693,149	10,876,380,173
70.	0517021009	UNIVERSITY OF ILORIN	8,551,117,558	94,872,236	8,645,989,794	53,693,149	8,699,682,943
71.	0517021010	UNIVERSITY OF ABUJA	4,721,324,761	49,335,030	4,770,659,791	53,693,149	4,824,352,940
72.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,116,021,486	73,239,474	5,189,260,960	53,693,149	5,242,954,109
73.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	5,592,224,663	250,493,866	5,842,718,529	53,693,149	5,896,411,678
74.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,745,357,185	58,661,594	4,804,018,779	53,693,149	4,857,711,928
75.	0517021014	UNIVERSITY OF PORT HARCOURT	10,153,499,591	73,811,367	10,227,310,958	53,693,149	10,281,004,107
76.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,771,538,302	48,574,632	4,820,112,934	53,693,149	4,873,806,083
77.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,523,906,636	87,958,046	6,611,864,682	53,693,149	6,665,557,831
78.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,637,767,412	93,352,731	4,731,120,143	53,693,149	4,784,813,292
79.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,477,812,304	72,906,024	4,550,718,328	53,693,149	4,604,411,477
80.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,195,620,004	44,337,761	3,239,957,765	53,693,149	3,293,650,914
81.	0517021020	UNIVERSITY OF UYO	8,214,591,718	74,705,580	8,289,297,298	53,693,149	8,342,990,447
82.	0517021021	UNIVERSITY OF MAIDUGURI	11,015,418,965	97,065,801	11,112,484,766	53,693,149	11,166,177,915
83.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,559,426,496	56,700,706	7,616,127,202	53,693,149	7,669,820,351
84.	0517021023	BAYERO UNIVERSITY, KANO	7,572,353,285	217,433,189	7,789,786,474	253,693,149	8,043,479,623
85.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,741,946,783	55,954,178	6,797,900,961	53,693,149	6,851,594,110
86.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	558,915,328	76,247,980	635,163,308	560,056,785	1,195,220,093
87.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	509,437,942	48,246,718	557,684,660	53,693,149	611,377,809
88.	0517021027	ARABIC LANGUAGE VILLAGE BORN0	329,617,376	41,301,520	370,918,896	53,693,149	424,612,045
89.	0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	515,034,557	38,960,244	553,994,801	53,693,149	607,687,950
90.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,154,532,413	78,865,361	2,233,397,774	53,693,149	2,287,090,923
91.	0517021030	FEDERAL UNIVERSITY OTUOKE	2,154,532,413	66,015,453	2,220,547,866	53,693,149	2,274,241,015
92.	0517021031	FEDERAL UNIVERSITY DUTSE	2,154,532,413	85,480,388	2,240,012,801	203,693,149	2,443,705,950
93.	0517021032	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	2,178,628,663	73,515,975	2,252,144,638	53,693,149	2,305,837,787
94.	0517021033	FEDERAL UNIVERSITY LAFIA	1,534,956,716	78,700,400	1,613,657,116	53,693,149	1,667,350,265
95.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,991,345,504	74,301,284	2,065,646,788	53,693,149	2,119,339,937
96.	0517021035	FEDERAL UNIVERSITY KASHERE	2,313,847,842	77,900,398	2,391,748,240	53,693,149	2,445,441,389
97.	0517021036	FEDERAL UNIVERSITY LOKOJA	1,866,697,540	81,103,526	1,947,801,066	53,693,149	2,001,494,215
98.	0517021037	FEDERAL UNIVERSITY WUKARI	2,854,403,955	80,448,185	2,934,852,140	73,693,149	3,008,545,289
99.	0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	1,257,320,039	146,131,174	1,403,451,213	140,965,867	1,544,417,080
100.	0517021039	FEDERAL UNIVERSITY OF GASHUA	926,177,686	109,131,174	1,035,308,860	53,693,149	1,089,002,009



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



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		9,931,655,520
21	PERSONNEL COST		3,768,875,010
2101	SALARY		3,349,844,453
210101	SALARIES AND WAGES		3,349,844,453
21010101	SALARY		3,349,844,453
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		419,030,557
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		418,730,557
21020201	NHIS		167,492,223
21020202	CONTRIBUTORY PENSION		251,238,334
22	OTHER RECURRENT COSTS		428,457,611
2202	OVERHEAD COST		428,457,611
220201	TRAVEL& TRANSPORT - GENERAL		71,584,361
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		27,460,593
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		44,123,768
220202	UTILITIES - GENERAL		27,146,371
22020201	ELECTRICITY CHARGES		19,580,726
22020202	TELEPHONE CHARGES		3,355,852
22020205	WATER RATES		4,209,793
220203	MATERIALS & SUPPLIES - GENERAL		29,279,820
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		17,991,263
22020303	NEWSPAPERS		367,060
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,501,911
22020306	PRINTING OF SECURITY DOCUMENTS		1,647,971
22020307	DRUGS & MEDICAL SUPPLIES		6,771,615
220204	MAINTENANCE SERVICES - GENERAL		109,998,829
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		26,479,178
22020402	MAINTENANCE OF OFFICE FURNITURE		4,326,854
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		11,710,962
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,700,060
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,710,962
22020406	OTHER MAINTENANCE SERVICES		50,070,813
220205	TRAINING - GENERAL		48,631,502
22020501	LOCAL TRAINING		48,631,502
220206	OTHER SERVICES - GENERAL		23,850,429
22020601	SECURITY SERVICES		23,850,429
220208	FUEL & LUBRICANTS - GENERAL		57,388,821
22020801	MOTOR VEHICLE FUEL COST		23,525,535
22020803	PLANT / GENERATOR FUEL COST		33,863,286
220210	MISCELLANEOUS		60,577,477
22021001	REFRESHMENT & MEALS		1,221,001
22021002	HONORARIUM & SITTING ALLOWANCE		794,030
22021003	PUBLICITY & ADVERTISEMENTS		1,647,971
22021007	WELFARE PACKAGES		22,022,727
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		23,850,429
22021009	SPORTING ACTIVITIES		11,041,319
23	CAPITAL EXPENDITURE		5,734,322,899
2305	OTHER CAPITAL PROJECTS		5,734,322,899
230501	ACQUISITION OF NON TANGIBLE ASSETS		5,734,322,899
23050101	RESEARCH AND DEVELOPMENT		4,862,876,260
23050103	MONITORING AND EVALUATION		819,946,639
23050104	ANNIVASARIES/CELEBRATIONS		51,500,000



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008006158	"(SERVICING 2012 AWARD) SERVICING 547 OF THE 851 AWARDS MADE IN 2012 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 547 SCHOLARSHIPS @ 17,000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	ONGOING	160,000,000
EDUMM008006231	"(SERVICING 2013 AWARD) SERVICING 500 OF THE 851 AWARDS MADE IN 2013 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 899 SCHOLARSHIPS @ 17,000 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND ASSIST IN THE HUMAN CAPITAL DEVELOPMENT "	ONGOING	63,000,000
EDUMM008006243	2-DAY SENSITIZATION WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS, CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS) , DESK OFFICERS OF FME DEPARTMENTS, UNITS AND 22 PARASTATALS, ON PLANNING FOR THE 2014 ANNUAL IMPLEMENTATION REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR: 2011-2015.	ONGOING	3,000,000
EDUMM008006281	CONVERGED EDUCATION SECTOR DATABASE (ON-GOING)	ONGOING	1,000,000
EDUMM008006300	DEVELOP,PROVIDE & DISSEMINATION OF ROLES OF GUIDANCE COUNSELLORS IN THE BASIC AND SECONDARY SCHOOLS NATIONWIDE N1M, ANNUAL COMMEMORATION OF INTERNATIONAL WEEK AGAINST PSYCHOACTIVE SUBSTANCES IN COLLABORATION WITH NDLEA IN BASIC AND POST BASIC SCHOOLS IN NIGERIA 2014 N1M, ADVOCACY AND SENSITIZATION OF YOUTHS ON DRUG ABUSE AND ORGANIZED CRIME IN SIX GEO-POL ZONES OF NIGERIA N2M, WORKSHOP FOR THE YOUTH IN THE 6 GEO-POL ZONES OF NIGERIA ON CONFLICT RESOLUTION TECHNIQUES N2M, ADVOCACY TO TRADITIONAL RULERS, COMMUNITY AND POLITICAL LEADES IN SIX GEO-POLITICAL ZONES N1.5M, CAPACITY BUILDING FOR FACILITATORS OF NON-FOMAL EDUCATION N1.6M	ONGOING	2,000,000
EDUMM008006310	DEVELOPMENT OF SIX INSTRUMENT (TECHNOLOGY FOR SIGHTING, SENERIO ROAD MAPPING, ENVIRONMENTAL SCANNINGS, TECHNOCOECONOMIC ASPECT AND EDUCATION FOR COMPETITIVENESS VERSUS SELF RELIANCE) FOR CONDUCT OF CONSULTATION TOWARDS THE PRODUCTION OF 10,000 COPIES OF TVET NATIONAL MASTER PLAN WITH BLUE PRINT, DECADE 2013-2022) FOR THE DEVELOPMENT OF TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING IN NIGERIA	ONGOING	700,000
EDUMM008006328	E-LEARNING	ONGOING	15,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008006662	FEDERATION OF PUBLIC SERVICE GAME SERVICE WIDE (FEPSSGA)	ONGOING	8,000,000
EDUMM008006665	FIS ABEOKUTA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830
EDUMM008006671	FIS ADO-EKITI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	7,500,000
EDUMM008006724	FIS AKURE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008006729	FIS ASABA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	7,680,830
EDUMM008006734	FIS AWKA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,500,000
EDUMM008006741	FIS BAUCHI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830
EDUMM008006810	FIS BENIN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	5,000,000
EDUMM008006820	FIS BIRNIN-KEBBI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	10,680,830
EDUMM008006826	FIS CALABAR OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008006835	FIS DAMATURU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008006841	FIS DUTSE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008006847	FIS EBONYI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	6,000,000
EDUMM008006854	FIS ENUGU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,830
EDUMM008006867	FIS FCT OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	7,680,829
EDUMM008006874	FIS GOMBE OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,000,000
EDUMM008006888	FIS GUSAU OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,000,000
EDUMM008006905	FIS IBADAN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007087	FIS ILORIN OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	7,680,830
EDUMM008007095	FIS JOS OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007104	FIS KADUNA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007107	FIS KANO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007144	FIS KATSINA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007150	FIS LAFIA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	5,000,000
EDUMM008007153	TRAIN THE TRAINERS WORKSHOP ON ANNUAL SCHOOL CENSUS QUESTIONNAIRE	ONGOING	1,500,000
EDUMM008007156	FIS LAGOS OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007161	FIS LOKOJA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	6,000,000
EDUMM008007166	COORDINATION, MONITORING AND TRACKING OF MDGS DRGS PROJECTS AND PROGRAMMES BY THE MDGS SECRETARIAT	ONGOING	60,000,000
EDUMM008007170	FIS MAIDUGURI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007178	EQUIPPING AND FURNISHING OF THE NATIONAL EDUCATIONAL DIAGNOSTIC CENTRES FOR CHILDREN AND ADULTS WITH DISABILITIES AND CAPACITY BUILDING OF RETRAINING OF PERSONNEL IN UTILIZATION OF STRUCTURES IN THE CENTRES	ONGOING	2,000,000
EDUMM008007184	FIS MAKURDI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	4,000,000
EDUMM008007194	FIS MINNA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007201	FIS NORTH CENTRAL ZONAL OFFICE JOS (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007218	FIS NORTH WEST ZONAL OFFICE KADUNA (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	7,000,000
EDUMM008007224	FIS OPERATIONS	ONGOING	10,000,000
EDUMM008007230	PRODUCTION (20,000 COPIES) DISTRIBUTION OF DEVELOPED NATIONAL POLICY ON SPECIAL NEEDS EDUCATION IN NIGERIA. N1M	ONGOING	1,000,000
EDUMM008007235	FIS OSOGBO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007236	TRAINING FOR IPPIS USERS FOR SENIOR MANAGERS AND 3 ADMINISTRATIVE OFFICERS, N2M, WORKSHOP FOR TOP MANAGEMENT STAFF ON PERSONNEL SECURITY CONSCIOUSNESS AND THE SECURITY OF OFFICIAL DOCUMENTS N1M	ONGOING	7,000,000
EDUMM008007237	FIS OWERRI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007243	SENSITIZATION OF H/QS DIRECTORATE STAFF ON ANTI-CORRUPTION AND TRANSPARENCY N2,006,255, SENSITIZATION OF OFFICERS ON GL 07-14 IN FME/H/QS ON ANTI-CORRUPTION AND TRANSPARENCY N1.7M	ONGOING	2,000,000
EDUMM008007254	MEDIA TOURS	ONGOING	5,000,000
EDUMM008007256	JOINT REVENUE/STUDENTS POPULATION MONITORING IN UNITY COLLEGES BY BUDGET OFFICERS AND OFFICERS FROM THE BUDGET OFFICE OF THE FEDERATION FOR THE GENERATION OF DATABASE FOR MEAL SUBSIDY BUDGET PURPOSES	ONGOING	10,000,000
EDUMM008007261	ITEM DEVELOPMENT / WRITING AND QUESTION MODERATION PANEL WORKSHOP N1,317,234, PRESENTATION OF THE DEVELOPED STANDARD MASTER PLAN FOR SCIENCE AND TECHNICAL COLLEGES TO JCCE PLENNARY SESSION AND NATIONAL COUNCIL ON EDUCATION FOR ADOPTION AND SUBSEQUENT IMPLEMENTATION.N 1,317,234	ONGOING	7,000,000
EDUMM008007308	IPPIS DATA/BIOMETRIC CAPTURING IN THE FUCS	ONGOING	5,000,000
EDUMM008007314	INSPECTION OF ACCOUNT BOOKS OF THE FEDERAL UNITY COLLEGES BY THE DEPARTMENT OF FINANCE AND ACCOUNTS	ONGOING	60,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007316	FIS PORT HARCOURT OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	3,000,000
EDUMM008007331	FIS SOKOTO OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	5,000,000
EDUMM008007335	,MEDIA RELATIONS	ONGOING	2,000,000
EDUMM008007337	FIS SOUTH EAST ZONAL OFFICE ENUGU (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007338	"(FRESH 2014 SCHOLARSHIP AWARD) AWARD OF 1443 FED. GOVT. SCHOLARSHIPS TO 555 UNIVERSITY STUDENTS(15 PER STATE) @ N150,000 PER SCHOLAR, 370 POLYTECHNICS STUDENTS (10 PER STATE) @ N100,000 PER SCHOLAR, 370 COLLEGES OF EDUCATION STUDENTS (10 PER STATE) @ N100,000 PER SCHOLAR AND 148 POSTGRADUATE STUDENTS (4 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 1443 SCHOLARSHIPS @ 20,000	ONGOING	120,000,000
EDUMM008007342	BILATERAL EDUCATIONAL AGREEMENT BEA (FRESH 198 BEA AWARDS) TO NIGERIANS TO STUDY IN FOURTEEN A NON-ENGLISH SPEAKING BEA COUNTRY I.E. RUSSIA, CHINA, ROMANIA,CUBA, ALGERIA, TURKEY, MOROCCO ETC., COSTS INCLUDE SUPPLEMENTATION ALLOWANCES, MEDICALS, POSTGRADUATES ALLOWNACES, AIRFARES , VISA FEES RECIPROCAL AWARDS TO OTHER BEA NATIONALS, CONDUCT OF SELECTION INTERVIEWS IN THE 36 STATES AND THE FCT, ADVERTS, PRODUCTION OF QUESTION PAPERS, PRODUCTION OD ANSWER SHEETS (OMR) ETC., ETC. TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC DREAMS	ONGOING	200,000,000
EDUMM008007344	FIS SOUTH WEST ZONAL OFFICE IBADAN (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007347	CAPACITY BUILDING IN ALL FME INSTITUTIONS FOR BUDGET AND ACCOUNT OFFICERS IN 104 FEDERAL UNITY SCHOOLS (208 NOS), 37 NOS FIS OFFICERS AND (25 NOS) HEADQUARTERS STAFF TOTALING 270, TO BE HELD IN SIX GEO POLITICAL ZONES – 25M	ONGOING	32,000,000
EDUMM008007351	CAPACITY BUILDING FOR TEACHERS & MONITORING ACTIVITIES IN 104 UNITY COLLEGES	ONGOING	200,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007352	FIS SOUTH-SOUTH ZONAL OFFICE BENIN (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	3,000,000
EDUMM008007356	FIS UMUAHIA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	4,000,000
EDUMM008007359	CAPACITY BUILDING FOR EDUCATION MANAGERS IN BORDER STATES UNITY COLLEGES TOWARDS PREVENTION OF IRREGULAR MIGRATION N1,397,689, PROGRESS REVIEW MEETING ON COMMONWEALTH OF LEANING ACTIVITIES IN NIGERIA N3M, REGULAR COORDINATION AND MEETINGS OF IDP DESK OFFICERS WITH THE COORDINATING MULTILATERAL BRANCH FOR PROPER DOCUMENTATION OF PROJECTS NO.5, EMERGENCY PREPAREDNESS RESPONSE/ EDUCATION IN EMERGENCY (EIE) N1.5M, OPERATIONALIZATION OF FME/PPP N300,000, ESTABLISHMENT OF A DATABASE FOR NGOS,FBOS & CBOS COLLABORATING WITH EDUCATION SECTOR, N550,000, COMMITMENT OF FEDERAL MINISTRY OF EDUCATION TO NEPAD ACTIVITIES IN EDUCATION SECTOR. N1.5M	ONGOING	1,000,000
EDUMM008007362	FIS UYO OFFICE- (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.37	ONGOING	4,000,000
EDUMM008007367	CAPACITY BUILDING FOR 35 NOS. PROCUREMENT OFFICERS AT FME HEADQUARTERS LOCAL COURSES	ONGOING	10,000,000
EDUMM008007369	FIS YENAGOA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE	ONGOING	4,000,000
EDUMM008007371	CAPACITY BUILDING OF 50 NIGERIAN/ARABIC LANG. TEACHERS AND ADVOCACY /SENSITIZATION ON THE NEW HARMONIZED ORTHOGRAPHY N3M PLANNING AND DEVELOPMENT OF GUIDELINES FOR THE ESTABLISHMENT AND MANAGEMENT OF RHYTHM N' PLAY SPORTS CLUB IN SCHOOLS. N1.2M	ONGOING	1,000,000
EDUMM008007373	FIS YOLA OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1,500,000.00 (III) REPORT WRITING AND PRODUCTION- N555,504.38	ONGOING	3,000,000
EDUMM008007376	BUDGET MONITORING: CAPITAL BUDGET IMPLEMENTATION MONITORING IN FME PARASTATALS AND FEDERAL UNITY COLLEGES	ONGOING	8,000,000
EDUMM008007378	FME COUNTERPART FUND WITH JICA ON STRENGTHENING MATHEMATICS AND SCIENCE EDUCATION (SMASE)	ONGOING	3,000,000
EDUMM008007379	BUDGET ADMINISTRATION, PREPARATION, IMPLEMENTATION ETC BY BUDGET OFFICERS	ONGOING	32,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007381	"BEST PRACTICES ON LESSON PLAN & DELIVERY N2M, DEVELOPMENT OF POLICY FRAMEWORK ON TEACHER WELFARE & DEVELOPMENT N1.504M	ONGOING	2,000,000
EDUMM008007386	ANNUAL NATIONAL JUNIOR ENGINEERS, TECHNICIANS AND SCIENTISTS' (JETS) COMPETITION FOR BASIC AND POST-BASIC STUDENTS NATIONWIDE	ONGOING	1,500,000
EDUMM008007391	GLOBE ANNUAL MATHEMATICS QUIZ COMPETITION FOR FEDERAL UNITY COLLEGES AT BOTH ZONAL AND NATIONAL LEVELS	ONGOING	2,000,000
EDUMM008007392	ANNUAL NATIONAL FORUM WITH EDUCATION EXPERTS & PROFESSIONALS IN DIASPORA N1M, MEETING OF BILATERAL EDUCATION DESK OFFICERS IN THE FEDERATION N1,250,000, WORKSHOP FOR THE DEVELOPMENT OF PPP GUIDELINE & FRAMEWORK FOR THE NIGERIAN EDUCATION SECTOR N1,500,607, FME/PPM &R JOINT SESSION WITH NATIONAL PLANNING COMMISSION ON EMERGENT ISSUES IN THE EDUCATION SECTOR N1397692, CONDUCT OF ON-LINE PROGRAMME WITH INTERNATIONAL INSTITUTIONS LIKE IIEP, UIS ON DATA GENERATION AND MANAGEMENT N1.180M, WORKSHOP FOR COORDINATORS OF COMMONWEALTH YOUTH CLUBS IN ALL NIGERIAN EDUCATIONAL INSTITUTIONS AND SMOES N1.5M	ONGOING	1,300,000
EDUMM008007394	ANNUAL GENERAL MEETING OF FUCS COUNSELLORS N2M, PROVISION OF TV,VIDEO PLAYER,VIDEO ENHANCEMENT PACKAGES ON DIFFERENT ANTI-SOCIAL BEHAVIOURS FOR FME CLINIC AND SIX (6) FUCS G&C CLINICS, ONE IN EACH GEO-POL ZONE N1.750M, ANNUAL COUNSELLING ASSOCIATION OF NIGERIA (CASSON) CONFERENCE 2014 N2M, PROVISION OF PYSCHOLOGICAL TESTS AND MONITORING AND EVALUATION INSTRUMENTS FOR FME GUIDANCE CLINIC N1M	ONGOING	5,000,000
EDUMM008007395	HIV&AIDS EDUCATION PARTNERS FORUM N0.750M, TRAINING FOR G&C AND HEALTH CARE PROVIDERS N1.4M, COORDINATION MECHANISM MEETING WITH SMOES N0.5M, ANNUAL YOUTH SUMMIT ON HIV&AIDS IN EDUCATION N1M, PRODUCTION OF 10,000 COPIES OF FME HIV&AIDS Q N0.8M, ECOWAS NETWORK ON HIV&AIDS FOCAL PERSONS N0.5M PRODUCTION OF 20,000 CDS IN E-FLHE N0.5M	ONGOING	1,500,000
EDUMM008007414	IDENTIFYING DEFICIENCIES IN THE TEACHING OF BASIC SCIENCE AND TECHNOLOGY AT THE BASIC LEVEL OF EDUCATION	ONGOING	3,000,000
EDUMM008007420	IDENTIFYING DEFICIENCIES IN THE TEACHING OF ENTREPRENEURSHIP SUBJECTS @ SENIOR SECONDARY LEVEL	ONGOING	3,000,000
EDUMM008007438	INVENTORY OF CAPITAL ITEMS/FURNITURE/EQUIPMENT IN ALL THE OFFICES IN HEADQUARTERS/UNIT SCHOOLS AND FIS	ONGOING	2,000,000
EDUMM008007447	INVESTIGATIONS AND MONITORING OF DISCIPLINARY CASES IN THE HEADQUATERS FUCS,FIS OFFICED,6 ZONAL OFFICES AND THE FSB N2M, QUARTERLY MEETING OF THE STAFF APPROPRIATE COMMITTEES TO DISPOSE OF DISCIPLINARY CASES IN LINE WITH FCSC'S GUIDELINE N1M	ONGOING	5,000,000
EDUMM008007453	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION FOR THE CHILDREN OF MIGRANT FISHERMEN IN SOUTH-SOUTH ZONE	ONGOING	3,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007462	LEGAL TRAINING ON ALTERNATIVE DISPUTE RESOLUTION	ONGOING	1,000,000
EDUMM008007470	MAINTENANCE OF FME WEBSITE AT N3.211318M AND PROVISION OF SINGLE/MULTI-USERS ANTI-VIRUS SOFTWARE FOR FME HQ AT N2M	ONGOING	1,000,000
EDUMM008007478	MEDIUM TERM SECTOR STRATEGY/MEDIUM TERM MDAS CAPITAL PROJECTS/PROGRAMMES IMPLEMENTATION PLANS N3M, MONITORING, EVALUATION AND TRACKING OF THE IMPLEMENTATION OF PERFORMANCE CONTRACT AGREEMENT AND CAPACITY BUILDING OF PLANNING OFFICER ON KEY PERFORMANCE INDICATORS. N2.200,986, MANAGEMENT AUDIT OF FME HQS, PARASTATALS AND 104 UNITY COLLEGES NATION WIDE N2.8M	ONGOING	2,000,000
EDUMM008007487	MONTHLY WALKING/JOGGING	ONGOING	1,000,000
EDUMM008007488	MULTISEAT COMPUTING FOR 104 UNITY SCHOOLS	ONGOING	1,000,000
EDUMM008007498	VERIFICATION OF REINSTATED STAFF TO FISH OUT FRAUDULENT STAFF WHO ARE ON PENSION AND AT THE SAME TIME EARNING MONTHLY SALARY	ONGOING	2,000,000
EDUMM008007502	TRAINING OF JCCE&NCE SECRETARIAT, FEDERAL AND STATE DESK OFFICERS AND FCT. N2M, FME- LIBRARY DEVELOPMENT N687,690, MONITORING OF SCHOOL LIBRARIES N0.8M, DEVELOPMENT AND PRODUCTION OF EDUCATION TODAY JOURNAL N1.510M, PREPARATION, PRODUCTION AND DISSEMINATION OF THE MAGAZINE UNITY SPOT LIGHT ON THE TRACKING OF 104 UNITY COLLEGES N0.8M, REVISE AND PRODUCTION OF BLUE PRINT ON READ CAMPAIGN N1.1M, FME COMMITMENT TO THE CELEBRATION OF INTERNATIONAL READING ACTIVITIES. N1.9M	ONGOING	1,500,000
EDUMM008007504	THE ENGAGEMENT OF RESOURCE PERSONS AND PROCUREMENT OF LOGISTICS FOR THE NATIONAL ADVOCACY IN COMMON WEALTH TEACHER RECRUITMENT PROTOCOL FOR SMOE,SUBEB,CIVIL SOCIETIES, INTERNATIONAL ORGANISATIONS, NUC,CSCECEFA,TRCN AND UBEC	ONGOING	2,000,000
EDUMM008007506	TETIARY EDUCATION DATA COLLECTION FROM DATA GENERATING AGENCIES; (NBTE,NUC,NMEC,NCCE ,NCNE,JAMB AND NECO)	ONGOING	500,000
EDUMM008007507	SURVEY AND COLLECTIONS OF UNSERVICEABLE VEHICLES/FURNITURE AND OFFICE EQUIPMENT IN THE HEADQUARTERS, UNITY SCHOOLS AND FIS	ONGOING	1,000,000
EDUMM008007509	SURVEY AND COLLECTION OF UNSERVICEABLE VEHICLES/FURNITURE AND OFFICE EQUIPMENT IN THE HQ, UNITY COLLEGES, FIS AND ZONAL OFFICES	ONGOING	2,000,000
EDUMM008007510	STRENGTHENING MATHEMATICS AND SCIENCE TEACHING / LEARNING PROCESS IN FUCS USING ASEI/PDSI APPROACH	ONGOING	500,000
EDUMM008007511	STAFF AUDIT/VERIFICATION	ONGOING	5,000,000
EDUMM008007512	SELECTION OF QUALIFIED CANDIDATES UNDER MERIT, STATE AND ENVIROMENTAL QUOTA INTO JSS1	ONGOING	4,900,000
EDUMM008007516	REVIEW, PROVISION AND DISSEMINATION OF G&C DIRECTORY OF OCCUPATIONS AND CAREER BOOKLETS FOR BASIC AND SECONDARY SCHOOLS NATIONWIDE	ONGOING	500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008007517	REVIEW OF THE STANDARDIZED LIST OF SCIENCE EQUIPMENT FOR USE IN SCHOOLS NATIONWIDE	ONGOING	100,000
EDUMM008007519	REVAMPING PROJECTS (A) PUBLICATION OF FIS NEWSLETTER (9M) (B) ZONAL AND STATE OFFICES ACCREDITATION OF SCHOOLS (N5M) @ RETREAT FOR ZONAL DIRECTORS AND STATE CO-ORDINATING INSPECTORS (6M) (D) MONITORING AND EVALUATION OF IMPLEMENTATION OF QUALITY ASSURANCE POLICY NATIONWIDE (N5M)	ONGOING	500,000
EDUMM008007524	REGIONAL AND INTERNATIONAL CONFERENCE ON EDUCATIONAL PRODUCTS, SERVICE AND GLOBAL COMPARATIVE BEST PRACTICES - EDUCATION MARKET N1M, FORUM FOR THE DEVELOPMENT OF FRAMEWORK FOR ALTERNATIVE FUNDING OF EDUCATION IN NIGERIA N1M, CAPACITY BUILDING OF SUPPORT-A-PUBLIC SCHOOL OF DESK OFFICERS IN 36 STATES. N1.5, SENSITIZATION PROGRAMME OF SUPPORT-A-PUBLIC-SCHOOL IN 36 STATES AND FCT. N1.5M, COMPILATION, PRODUCTION AND DISSEMINATION OF VOLUMES VI-VII OF PAST NCE DECISIONS AND SUMMARY OF RECOMMENDATIONS. N1.5M, PRODUCTION OF 1000 COPIES OF TENURE GUIDELINES FOR CHAIRMEN AND SECRETARIES OF 9 REFERENCE COMMITTEES. N1,000,740	ONGOING	500,000
EDUMM008007526	RE-BRANDING OF TVET IN NIGERIA THROUGH THE ELECTRONIC MEDIUM (FRCN RADIO) @ N228,410 PER SLOT TO INCREASE AWARENESS ON THE BENEFITS OF SKILLS TECHNOLOGICAL EDUCATION	ONGOING	3,000,000
EDUMM008007527	NATION WIDE CO-ORDINATION, MONITORING AND SUPERVISION OF NCE MAJOR DECISIONS.	ONGOING	3,000,000
EDUMM008007532	NATIONAL (36 STATES & FCT) ICT WEEK FOR ALL LEVELS OF EDUCATION (BASIC, SECONDARY & TERTIARY)	ONGOING	2,000,000
EDUMM008007534	NATIONAL CONFERENCE ON ICT IN EDUCATION (ANNUALLY)	ONGOING	4,000,000
EDUMM008007536	NATIONAL EMIS COMMITTEE MEETING	ONGOING	500,000
EDUMM008007540	NATIONAL JETS' PRE-COMPETITION WORKSHOP FOR JETS' COORDINATORS, JETS' FACILITATORS, STM TEACHERS WITH SOME.	ONGOING	2,000,000
EDUMM008007541	PUBLIC PRESENTION OF 2014-MID YEAR IMPLEMENTATION STATUS REPORT OF THE 4 -YEAR STRATEGIC PLAN	ONGOING	3,000,000
EDUMM008007544	NETWORKING SEMINAR ON SERVICE IMPROVEMENT AND BEST PRACTICE TIPS FOR STAFF OF FEDERAL UNITY COLLEGES. FIS AND FSB IN S/E ZONE. N1.5M, INAUGURATION OF SERVICOM IN FUC'S FIS, FSB IN NORTH EAST. N1.5M	ONGOING	1,000,000
EDUMM008007545	PROFESSIONAL TRAINING OF 20 ICT STAFF IN FME HQ AND UNITY SCHOOLS ANNUALLY AT N250,000 EACH (ON-GOING)	ONGOING	2,000,000
EDUMM008007546	NIGERIAN BAR / INTERNATIONAL BAR ASSOCIATIONS' FORA FOR LEGAL STRENGTHENING	ONGOING	3,000,000
EDUMM008007547	PRODUCTION OF STOCK VERIFICATION SECURITY WORKING MATERIALS SUCH AS STOCK VERIFICATION CERTIFICATES, VERIFICATION ANALYSIS SCHEDULE, INVENTORY FORMS, STOCK VERIFICATION QUERY FORMS, STOCK DISCREPANCY FORMS, STOCK TAKING FORMS, STOCK VERIFICATION AUDIT PENCILS (RED COLOUR), PLANT/MOTOR VEHICLE INSPECTION FORMS (RE:FR. 2805).	ONGOING	1,500,000



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
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EDUMM008007548	PRODUCTION OF SENSITIZATION MATERIALS FOR ADVOCACY & PUBLIC ENLIGHTENMENT CAMPAIGN ON WORK ETHICS AND SERVICE DELIVERY INITIATIVES IN FME HQTR'S 104 FUC'S AND FIS ZONAL AND STATE OFFICES AND FSB (N/C) ZONE.	ONGOING	3,000,000	
EDUMM008007549	PRODUCTION OF SCIENCE EQUIPMENT FOR COURSE TRAINING OF 500 LABORATORY TECHNICIANS FOR TWELVE (12) WEEKS, AS PART OF A THREE (3) YEAR PROGRAMME ON INSTRUMENTATION AND FABRICATION, USE, MAINTENANCE, BASIC REPAIRS AND IMPROVISATION OF SCHOOL SCIENCE EQUIPMENT. LEADING TO AWARD OF NATIONAL TECHNICAL CERTIFICATE(NTC). THE COURSE IS ONLY OFFERED BY THE CENTER NATIONWIDE AND ACCREDITED BY NBTE.	ONGOING	5,000,000	
EDUMM008007550	PRODUCTION OF SCIENCE EQUIPMENT AND LABORATORY COURSE TRAINING FOR 1000 SCIENCE, TECHNOLOGY AND MATHEMATICS (STM)TEACHERS ON USE, MAINTENANCE, REPAIR, IMPROVISATION OF SCHOOL SCIENCE EQUIPMENT AND TEACHING OF DIFFICULT CONCEPT IN STM SUBJECTS TO ACHIEVE EFFECTIVE SCIENCE EDUCATION DELIVERY IN TWO (2) GEO-POLITICAL ZONES OF SOUTH WEST AND NORTH EAST ZONES.	ONGOING	6,000,000	
EDUMM008007551	NURSE PROGRAMMES AND WORKSHOPS FOR CREATING AWARENESS OF COMMON COMMUNICABLE AND NON COMMUNICABLE DISEASES N1M, MULTI-PURPOSE CAR KIT N1M	ONGOING	10,000,000	
EDUMM008007580	ORGANISATION OF ONE WEEK INTENSIVE WORKSHOP FOR PROCUREMENT OFFICERS IN ALL FME PARASTATALS	ONGOING	4,000,000	
EDUMM008007595	ORGANISE AND CO-ORDINATE FEDCOL GAMES IN LISTED EVENTS FOR THE 104 FUCS.	ONGOING	4,000,000	
EDUMM008007603	ORGANISING ANNUAL NATIONAL STANDING COMMITTEE FORUM ON ACADEMIC QUALIFICATION.	ONGOING	2,000,000	
EDUMM008007610	OUTSTANDING CAPITAL LIABILITIES & SUNDRY EXPENSES	ONGOING	500,553,168	
EDUMM008007623	PENSION VERIFICATION EXERCISE	ONGOING	3,000,000	
EDUMM008007626	POST INSPECTION ACTIVITY: ANNUAL SURVEY ON STATE OF EDUCATION BASED ON INSPECTION REPORTS	ONGOING	2,000,000	
EDUMM008007634	PRE-EVALUATION ACTIVITY:PRODUCTION OF TOOLS FOR INSPECTION AND ACCREDITATION OF EVALUATORS	ONGOING	1,000,000	
EDUMM008007635	PREPARATION AND PRODUCTION OF THE 2014 FINAL REPORT OF THE 4-YEAR STRATEGIC PLAN FOR THE DEVELOPMENT OF THE EDUCATION SECTOR.	ONGOING	3,000,000	
EDUMM008007643	PREPARATION OF APPROPRIATE LEGAL INSTRUMENTS FOR RATIFICATION OF BILATERAL AGREEMENTS	ONGOING	2,000,000	
EDUMM008007647	PRINTING AND DISTRIBUTION OF 3000 COPIES OF NATIONAL POLICY ON ICT IN EDUCATION AT N400 PER COPY AND 1,000 COPIES OF NATIONAL IT EDUCATION FRAMEWORK AT N600 PER COPY AND NATIONAL STANDARDS ON IT EDUCATION AT N1,000 PER COPY	ONGOING	1,000,000	
EDUMM008007652	PRINTING OF 1000 COPIES OF THE SECOND VOLUME OF THE HANDBOOK AND MANUAL FOR FME REPS ON GOVERNING COUNCIL/BOARDS OF TERTIARY INSTITUTIONS, PARASTATALS AND AGENCIES.	ONGOING	2,000,000	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
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EDUMM008007660	PRINTING, DISTRIBUTION AND DISSEMINATION OF THE CONTENTS OF THE PHYSICAL EDUCATION AND SCHOOL SPORTS POLICY TO ALL STAKEHOLDERS. N0.5M, NATIONAL PRIMARY AND SECONDARY SCHOOL GAMES N1M, ASSESSMENT OF CONDUCT OF WAEC & NECO PRACTICAL PE EXAMINATION; FACILITIES/EQUIPMENT, TEACHERS AND STUDENTS. N1.5M CAPACITY BUILDING OF HEALTH EDUCATION TEACHERS AND SCHOOL HEALTH NURSES ON LIFE SKILLS, ROUTINE HEALTH EXAMINATION, RECORD KEEPING, COUNSELING, SANITATION AND HYGIENE PRACTICES IN SCHOOLS N2.2M CONDUCT BASELINE SURVEY AND MONITORING AND EVALUATION OF ON THE STATUS OF WATER AND SANITATION FACILITIES IN PRIMARY AND SECONDARY SCHOOLS NATION-WIDE N1.280, TWO DAY CONSENSUS BUILDING WITH PRINCIPALS OF UNITY COLLEGES, HEAD TEACHERS OF PRIMARY SCHOOLS AND PRINCIPALS OF SECONDARY SCHOOLS ON SANITATION AND HYGIENE EDUCATION PRACTICES N960K CONDUCT TRAINING SESSIONS FOR TEACHERS ON SCHOOL-BASED DE-WORMING EXERCISE TO DISTRIBUTE THE TABLETS ACCORDING TO WHO STANDARD N830,000	ONGOING	2,000,000
EDUMM008007663	PRODUCTION OF ANNUAL EFA REPORT CARD	ONGOING	2,000,000
EDUMM008007672	PRODUCTION OF INSTRUCTIONAL SCIENCE MATERIALS FOR TRAINING OF 500 PRIMARY SCHOOL TEACHERS NATIONWIDE ON SOURCING AND IMPROVISATION OF INSTRUCTIONAL MATERIAL USING RESOURCES FROM THE ENVIRONMENT AND MULTIMEDIA FACILITIES FOR TEACHING SCIENCE AT PRIMARY SCHOOL LEVEL FOR NORTH CENTRAL GEO-POLITICAL ZONE.	ONGOING	2,000,000
EDUMM008007684	PRODUCTION OF NEWS BULLETIN 52 WKS	ONGOING	2,000,000
EDUMM008009061	HOSTING THE ANNUAL WORLD TEACHERS DAY	ONGOING	50,000,000
EDUMM008009297	RETREAT FOR DIRECTORATE AND MIDDLE CADRE OFFICERS IN PLANNING DIVISION	NEW	1,000,000
EDUMM008009299	FORUM FOR THE DEVELOPMENT OF FRAMEWORK FOR ALTERNATIVE FUNDING OF EDUCATION IN NIGERIA	NEW	1,000,000
EDUMM008009302	MDGS SPECIAL SCHOLARSHIP AWARD PROGRAMME FOR SUSTAINABILITY OF GIRL-CHILD EDUCATION IN NIGERIA (MDGS)	NEW	100,000,000
EDUMM008009303	SUPPORT IN THE DEVELOPMENT OF THE EDUCATION SECTOR STRATEGIC PLAN IN THE STATES	NEW	1,200,000
EDUMM008009304	RETRAINING OF ART AND CRAFT TEACHERS AT BASIC EDUCATION LEVEL NATIONWIDE (MDGS)	NEW	10,000,000
EDUMM008009305	COMPLETION AND PRODUCTION OF FME 10 YEAR STRATEGIC PLAN (2015-2025)	NEW	1,500,000
EDUMM008009307	POPULARIZATION OF ARTS AND CRAFT IN BASIC EDUCATION SCHOOLS NATIONWIDE (MDGS)	NEW	10,000,000
EDUMM008009309	CAPACITY BUILDING FOR EXAM ETHICS & CAMPUS SAFETY DESK OFFICERS IN THE FEDERAL MINISTRY OF EDUCATION AND EXAMINATION BODIES (MDGS)	NEW	2,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008009310	DEVELOPMENT OF 10 YEAR NATIONAL EDUCATION SECTOR DEVELOPMENT PLAN (NESDP): DISSEMINATION AND DISTRIBUTION OF 1000 HARD COPIES FOR THE NATIONAL PLAN	NEW	1,500,000
EDUMM008009311	SENSITIZATION OF BASIC AND SECONDARY SCHOOLS IN NIGERIA ON EXAM ETHICS AND CAMPUS SAFETY (MDGS)	NEW	5,000,000
EDUMM008009313	POPULARIZATION OF TECHNOLOGY AND SCIENCE EDUCATION AT BASIC EDUCATION LEVEL THROUGH SCIENCE PROJECT EXHIBITION COMPETITION AND TRANSMISSION ON NATIONAL TELEVISION ACROSS THE 36 STATES AND FCT (MDGS)	NEW	3,000,000
EDUMM008009315	PROCUREMENT OF PERSONAL TOOL BOXES IN VARIOUS TRADES FOR USE BY TECHNICAL STUDENTS IN THE WORKSHOPS (MDGS)	NEW	5,000,000
EDUMM008009317	CAPACITY BUILDING OF TECHNICAL TEACHERS IN NIGERIA IN VARIOUS TRADES/SKILLS (MDGS)	NEW	5,000,000
EDUMM008009318	RETREAT FOR MANAGEMENT AND MIDDLE CADRE OFFICERS IN FME HEADQUARTERS BY EPR&D DEPARTMENT	NEW	3,000,000
EDUMM008009320	SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (STEM) CLINIC FOR GIRLS TO AROUSE THEIR INTEREST AND INCREASE THEIR ENROLMENT IN STEM (MDGS)	NEW	5,000,000
EDUMM008009322	POPULARIZATION OF TECHNOLOGY SCIENCE EDUCATION (MDGS)	NEW	2,000,000
EDUMM008009324	CASCADING EPSSIM FOR WHOLISTIC EDUCATION DATA COLLECTION AND UTILIZATION (MDGS)	NEW	2,000,000
EDUMM008009325	CONDUCT OF ANNUAL SCHOOL CENSUS (MDGS)	NEW	5,000,000
EDUMM008009326	EVALUATION OF SBMC IMPLEMENTATION IN ALL THE STATES OF THE FEDERATION AS DIRECTED BY NATIONAL COUNCIL ON EDUCATION (NCE) AT N1M PER STATE = N36M (MDGS)	NEW	4,000,000
EDUMM008009327	SCALING UP SCHOOL BASED MANAGEMENT COMMITTEE'S (SBMC'S) PROGRAMMES AND PROJECTS IN THE BASIC EDUCATION SCHOOLS (MDGS)	NEW	3,000,000
EDUMM008009329	SENSITIZATION OF THE STAKEHOLDERS ON THE SUSTAINABILITY AND OWNERSHIP OF THE GAINS OF MDGS DRGS PROJECTS FROM 2006 - 2015 FOR THE EDUCATION SECTOR IN THE GEO-POLITICAL ZONES OF THE FEDERATION AT N5M PER ZONE (MDGS)	NEW	7,000,000
EDUMM008009333	STAKEHOLDERS MEETING ON POST 2015 MDGS: EDUCATION SECTOR PERSPECTIVES, SUSTAINABILITY AND OWNERSHIP (MDGS)	NEW	7,000,000
EDUMM008009336	NATIONAL CONDUCT OF IMPACT ASSESSMENT SURVEY OF MDGS IN THE EDUCATION SECTOR (2006 - 2014) INCLUDING PRODUCTION OF DOCUMENT ANALYSIS AND DISTRIBUTION (MDGS)	NEW	17,000,000
EDUMM008009337	SCALING UP AWARENESS CREATION ON THE UTILIZATION OF EPSSIM MODEL FOR EFFECTIVE COSTING OF MDGS BY THE BENEFICIARIES (46 UNITY COLLEGES X 3 PER SCHOOL =138 OFFICERS, PARASTATALS =50 OFFICERS AND HEAD QUARTERS 60 OFFICERS) FOR 2 WEEKS AT N16M PER GROUP. UNITY COLLEGES TO BE SPLIT INTO TWO GROUPS FOR EASY TRAINING (MDGS)	NEW	6,000,000
EDUMM008009339	CAPACITY BUILDING OF READING FACILITATORS IN PRIMARY SCHOOLS IN THE LOCAL LANGUAGE OF THE LOCAL COMMUNITY (MDGS)	NEW	2,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
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EDUMM008009341	AWARENESS IN READING THROUGH THE ESTABLISHMENT OF READING CLUBS IN PRIMARY AND JSS SCHOOLS IN THE COUNTRY (MDGS)	NEW	2,000,000
EDUMM008009342	SCALING UP CAPACITY BUILDING OF READING FACILITATORS IN PRIMARY SCHOOLS IN THE 6 GEO-POLITICAL ZONES (MDGS)	NEW	5,000,000
EDUMM008009344	PILOT TESTING AND PRINTING OF TEST ITEMS AND REPORT WRITING (MDGS)	NEW	2,000,000
EDUMM008009346	ASSESSMENT TRAINING OF ASSESSORS AND SUPERVISORS AND PILOT TESTING OF INSTRUMENT (MDGS)	NEW	8,000,000
EDUMM008009347	MONITORING OF LEARNING ACHIEVEMENT FOR JSS 2: PRE-IMPLEMENTATION PLANNING AND WORKSHOP TO DESIGN TEXT ITEMS AND ADMINISTRATION OF TEXT ITEMS (MDGS)	NEW	20,000,000
EDUMM008009348	EQUIPMENT FOR THE CLINIC (MDGS)	NEW	1,000,000
EDUMM008009350	CONSTRUCTION OF SPECIAL EDUCATION TEACHERS QUARTERS FOR STAFF OF SPECIAL NEEDS CENTRE: 2 NO 3 BEDROOM, 5 NOS 2 BEDROOM AND 1 HEALTH CLINIC CENTRES (MDGS)	NEW	45,000,000
EDUMM008009354	CAPACITY BUILDING WORKSHOPS FOR INSTITUTIONALIZATION OF STUDENT TUTORING, MENTORING AND COUNSELLING (STUMEC) PROGRAMME IN 16 STATES OF THE FEDERATION TO REDUCE DROP-OUT RATE IN SCHOOLS (MDGS)	NEW	25,000,000
EDUMM008009355	CAPACITY BUILDING OF MOTHERS ASSOCIATION AND COMMUNITY BASED ORGANISATION ON INCOME GENERATING ACTIVITIES TO ENSURE EVERY GIRL/BOY CHILD ATTEND, COMPLETE AND TRANSIT TO HIGHER EDUCATION (MDGS)	NEW	2,000,000
EDUMM008009357	ICEL NATIONAL DEPLOYMENT OF E-LEARNING INFRASTRUCTURE IN THE EDUCATION SECTOR (MDGS)	NEW	20,000,000
EDUMM008009358	CONDUCT OF IMPACT ASSESSMENT EMIS STATUS IN STATES	NEW	500,000
EDUMM008009359	PRINTING AND DISTRIBUTION OF ASC INSTRUMENT FOR 2014/2015	NEW	1,000,000
EDUMM008009360	INTERACTIVE FORUM ON THE REVIEW OF TECHNICAL AND VOCATIONAL EDUCATION CURRICULUM (MDGS)	NEW	2,000,000
EDUMM008009362	RETRAINING OF ICT TEACHERS TO QUALIFY TO TEACH ICT (MDGS)	NEW	13,000,000
EDUMM008009363	OUTSTANDING TAX LIABILITIES (OGUN STATE)	NEW	20,000,000
EDUMM008009364	PRODUCTION OF A COMPENDIUM OF MDGS PROJECTS IN EDUCATION SECTOR		30,000,000
EDUMM008009368	TWO ANNUAL MANDATORY INTERNATIONAL LABOUR CONFERENCE BY INTTL LABOUR ORGANIZATION (ILO) GENEVA	NEW	2,000,000
EDUMM008009370	PROMOTION OF INDUSTRIAL RELATIONS POLICIES	NEW	2,500,000
EDUMM008009373	ORGANISE WORKSHOP / SEMINAR ON BEST INTERNATIONAL PRACTICES IN SETTLING INDUSTRIAL DISPUTE AT MICHEL IMODU NAT. INST OF LAB STUDIES	NEW	3,000,000
EDUMM008009374	(TOT) TRAINING OF 3 DATA COLLECTORS FROM EACH OF 774 LGA AT THE SIX GEO- POLITICAL ZONE	NEW	500,000
EDUMM008009377	NATIONAL RETREAT ON LABOUR DISPUTE CONSULTATION, SOCIAL DIALOGUE & SETTLEMENT MECHANISM IN WORKPLACES	NEW	2,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008009383	ANNUAL CONTRIBUTION TO STRENGTHENING MATHEMATICS AND SCIENCE EDUCATION (SMASE) PROJECT IN COLLABORATION WITH JAPAN INTERNATIONAL CORPORATION AGENCY (JICA)	NEW	10,000,000
EDUMM008009384	CONSTRUCTION OF BLOCKS OF CLASS ROOMS IN SOKOTO, SOKOTO STATE.		800,000,000
EDUMM008009385	CONSTRUCTION OF BLOCKS OF CLASS ROOMS IN KATSINA STATE		100,000,000
EDUMM008009386	REHABILITATION OF INTERNAL ROADS AND ASSOCIATED EXTENDED WORKS AT MAIN CAMPUS PHASE 1, FEDERAL COLLEGE OF EDUCATION, ABUDU, CROSS RIVERS STATE		150,000,000
EDUMM008009403	DEVELOPMENT OF TECHNOLOGY AND SCIENCE EDUCATION POLICY FOR INCLUSIVENESS AND THE ULTIMATE GROWTH OF THE SUB-SECTOR.	NEW	5,000,000
EDUMM008009404	SELECTION AND PLACEMENT EXERCISE OF PROSPECTIVE CANDIDATES IN NATIONAL COMMON ENTRANCE AND NABTEB ENTRANCE INTO UNITY COLLEGES INCLUDING FEDERAL SCIENCE AND TECHNICAL COLLEGES.	NEW	4,000,000
EDUMM008009420	PUBLIC PRESENTATION OF THE MID-TERM REPORT OF THE ROADMAP.	NEW	5,000,000
EDUMM008009422	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION IN NORTH-EAST ZONE.	NEW	8,000,000
EDUMM008009425	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION IN NORTH-WEST ZONE	NEW	6,000,000
EDUMM008009436	LAUNCH OF FME CAMPAIGN ON ACCESS TO EDUCATION IN SOUTH-EAST ZONE	NEW	5,000,000
EDUMM008009437	RENOVATION AND CONSTRUCTION OF BLOCK OF CLASSROOMS AT LGEA CENTRAL PRIMARY SCHOOL, BWONPE, MANGU LGA, PLATEAU STATE	NEW	10,000,000
EDUMM008009438	RENOVATION AND CONSTRUCTION OF BLOCK OF CLASSROOMS AT LGED PRIMARY SCHOOL MANJA-MUKO, CHAFEM DISTRICT, MANGU LGA, PLATEAU STATE	NEW	10,000,000
EDUMM008009443	4-DAY SENSITIZATION WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS, CHAIRMEN AND SECRETARIES OF THE IMPLEMENTATION TASK TEAMS (ITTS), DESK OFFICERS OF FME DEPARTMENTS, UNITS AND 21 PARASTATALS ON PLANNING FOR THE 2015 ANNUAL IMPLEMENTATION REPORT OF THE CONSOLIDATING THE TRANSFORMATION IN THE EDUCATION SECTOR.	NEW	3,000,000
EDUMM008009446	5-DAY WORKSHOP WITH THE ROADMAP STEERING AND COORDINATION COMMITTEE (SCC) MEMBERS, SIX IMPLEMENTATION TASK TEAMS (ITTS), DESK OFFICERS OF FME DEPARTMENTS, UNITS, PARASTATALS AND 104 FEDERAL UNITY COLLEGES TO VERIFY DATA COLLECTED FROM THE FIELD AND PREPARE A 3RD QUARTER DRAFT REPORT.	NEW	9,000,000
EDUMM008009480	CONNECTION OF ELECTRICITY AND WATER TO THE NEWLY CONSTRUCTED MULTI-PURPOSE BLOCK BUILDING AT FSEC, IJANIKIN	NEW	1,200,000
EDUMM008009482	REFURBISHING LATHE, SPOT WELDING, SHAPING, GRINDING AND MILLING MACHINES AT FSEC, IJANIKIN	NEW	2,924,785
EDUMM008009486	RETREAT FOR HEADS OF LIBRARIES IN 104 FUC LIBRARIES	NEW	5,000,000
EDUMM008009492	ACQUISITION OF GOVERNMENT PUBLICATIONS VIZ: GAZETTES, PSR, FR, CIRCULARS, ETC.	NEW	1,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008009494	COMPUTERIZATION OF FME (HEADQUARTERS') LIBRARY	NEW	8,000,000
EDUMM008009496	FME LIBRARY DEVELOPMENT AND UPGRADE OF EQUIPMENT	NEW	5,000,000
EDUMM008009497	CAPACITY BUILDING PROGRAMME FOR INTERNAL AUDIT STAFF	NEW	5,000,000
EDUMM008009500	CAPACITY BUILDING FOR MIDDLE LEVEL STAFF (4)	NEW	8,000,000
EDUMM008009501	CAPACITY BUILDING FOR TECHNICAL STAFF (4)	NEW	500,000
EDUMM008009573	CONTENT DEVELOPMENT AND HOSTING (E-LEARNING AND DISTANCE EDUCATION)	NEW	5,000,000
EDUMM008009575	MAINTENANCE OF FME WEBSITE AT N3M AND PROVISION OF SINGLE/MULTI-USERS ANTI-VIRUS SOFTWARE FOR FME HQ AT N2M	NEW	3,000,000
EDUMM008009582	PROMOTING SUB-REGIONAL COLLABORATION IN OPEN AND DISTANCE EDUCATION IN OTHER TO WIDEN ACCESS TO TERTIARY EDUCATION	NEW	5,000,000
EDUMM008009680	REFURBISHMENT OF MOTOR VEHICLES	NEW	5,000,000
EDUMM008009691	PURCHASE OF ELECTRICAL INSTALLATION / UPGRADING OF DBS/CHANGE OVER SWITCHES AND POWER PANELS & CONSUMABLES	NEW	6,000,000
EDUMM008009697	EXHIBITION OF INNOVATION PRODUCTS FOR UNIVERSITIES, POLYTECHNICS, COLLEGES OF EDUCATION AND FEDERAL UNITY COLLEGES IN SOUTHERN STATES.	NEW	6,000,000
EDUMM008009704	PREPARATION & PRODUCTION OF ICEL FRAMEWORK FOR PRESENTATION TO FEC BY HME	NEW	10,000,000
EDUMM008009735	PARTITIIONING OF OFFICE ACCOMODATION	NEW	2,024,600
EDUMM008009737	PRODUCTION OF IceI ON E-LEARNING	NEW	5,000,000
EDUMM008009739	E-LEARNING PLATFORM INITIATIVE	NEW	48,000,000
EDUMM008009741	SENSITIZATION WORKSHOPS AND ADVOCAY FOR KEY MDA'S ON BUY IN ON THE IMPLEMENTATION OF IceI FRAMEWORK	NEW	5,000,000
EDUMM008009751	INSTRUCTIONAL MATERIALS EXHIBITION FOR SENIOR SECONDARY SCHOOLS LEVEL OF FUC'S (IM&P)= #1,000,000. INTER COLLEGIATE ART COMPETITION ON DANCE/DRAMA AND MUSIC COMPETITION AMONG UNITY SCHOOLS IN NIGERIA (A&C) =#500,000	NEW	1,500,000
EDUMM008009755	PARTICIPATION OF NIGERIAN DELEGATION TO THE ISESCO GENERAL CONFERENCE	NEW	3,000,000
EDUMM008009813	SENSITIZATION AND ADVOCACY MEETING ON G&C WITH PRINCIPALS AND COUNSELLORS OF FUCS IN THE SIX-GEO-POLITICAL ZONES IN NIGERIA.	NEW	5,000,000
EDUMM008009820	ANNUAL GENERAL MEETING OF FUC COUNSELLORS	NEW	2,000,000
EDUMM008009821	ANNUAL COUNSELLING ASSOCIATION OF NIGERIA CONFERENCE (CASSON) 2014	NEW	2,000,000
EDUMM008009888	GUIDELINES FOR THE ESTABLISHMENT OF PRIVATE SECONDARY SCHOOLS IN NIGERIA (NORTH CENTRAL, SOUTH WEST AND SOUTH EAST)	NEW	13,000,000
EDUMM008009890	DATA VERIFICATION EXERCISE IN FEDERAL UNITY COLLEGES	NEW	15,000,000
EDUMM008009899	TRAINING FOR IPPIS USERS FOR SENIOR MANAGEMENT AND ADMINISTRATIVE OFFICERS IN HQTRS,IN-HOUSE, KEFFI	NEW	8,000,000
EDUMM008009900	CONSTRUCTION OF A BLOCK OF 3 CLASSROOMS AT GOVERNMENT SECONDARY SCHOOL ARUMANGYE, DOMA, NASARAWA STATE	NEW	15,000,000
EDUMM008009903	CAPACITY BUILDING PROGRAMME FOR EDUCATION OFFICERS AT HQTRS SGL 08-14	NEW	20,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008009904	CAPACITY BUILDING ON IMPROVING THE PEDAGOGY OF MATHEMATICS AND SCIENCE SUBJECTS IN SELECTED PUBLIC AND PRIVATE SECONDARY SCHOOLS IN NORTH CENTRAL ZONE	NEW	2,000,000
EDUMM008009908	NATIONAL INSTITUTE FOR SPORT WORKSHOP FOR DIRECTORATE CADRE OFFICER IN LAGOS	NEW	4,000,000
EDUMM008009924	PARTICIPATION IN THE WORLD SCHOOL DEBATE (SINGAPORE)	NEW	3,000,000
EDUMM008009925	SPEECH AND REPORT WRITING WORKSHOP AT ASCON, LAGOS	NEW	5,000,000
EDUMM008009928	CONDUCT OF SENIOR STAFF COMMITTEE (SSC) HQTRS TO CONSIDER 2015 PROMOTION RESULTS	NEW	2,000,000
EDUMM008009932	CONDUCT OF JUNIOR STAFF COMMITTEE (SSC) MEETINGS HQTRS TO DISPOSE PENDING DISCIPLINARY CASES AT HQTRS , 104 FUCS,6 ZONAL OFFICES, FEDERAL INSPECTORATE OFFICES AND FEDERAL SCHOLARSHIP BOARD	NEW	1,000,000
EDUMM008009935	REGULARIZATION /CONFIRMATION OF APPOINTMENT OF OFFICERS AT HQTRS AND IN THE 104 FUCS, FSB AND FIS IN LINE WITH FG DIRECTIVES	NEW	3,000,000
EDUMM008009937	QUARTERLY CONDUCT AND SERVICING OF THE SENIOR STAFF COMMITTEE MEETINGS ON PENDING CASES OF SECONDMENT AND TRANSFER OF SERVICE IN LINE WITH FG DIRECTIVES	NEW	150,000
EDUMM008009942	PRODUCTION AND PRINTING OF 90,000 COPIES OF APER FORMS AND 30,000 FILE JACKETS AT N250.00 EACH	NEW	3,000,000
EDUMM008009945	RECRUITMENT EXERCISE FOR 2015 JUNIOR STAFF AT HQTRS, 6 ZONAL OFFICES, 104 FUCS,FIS AND FSB	NEW	5,000,000
EDUMM008009946	ANNUAL PENCOM VERIFICATION/ENROLMENT OF RETIRING STAFF	NEW	15,000,000
EDUMM008009947	EDUCATION SECTOR SENSITIZATION FORUM FOR RELEVANT STAKEHOLDERS ON GROUP LIFE ASSURANCE	NEW	8,000,000
EDUMM008009948	VERIFICATION EXERCISE OF EXISTING PENSIONERS IN THE EDUCATION SECTOR	NEW	10,000,000
EDUMM008009952	PROVISION OF EBOLA SCAN SKIN TEMPERATURE TOOLS AND VARIOUS CONTACT THERMOMETER	NEW	3,000,000
EDUMM008009954	PROVISION OF ESSENTIAL DRUGS AND MEDICAL TOOLS	NEW	3,000,000
EDUMM008009961	FEPGA KEEP FIT JOGGING KIT FOR 500 FME STAFFS, (A)TRACK SUITS (B) CANVASS (C) FACE CAP (D) STOCKINGS (E) T-SHIRTS	NEW	8,923,707
EDUMM008009963	STAFF TRAINING AT FEDERAL TRAINING CENTRES	NEW	10,000,000
EDUMM008009968	INSURANCE PREMIUM FOR BUILDINGS, FIXTURES AND EQUIPMENT AGAINST FIRE AND ALLIED PERILS IN 104NOS FEDERAL UNITY COLLEGES @N5M PER SCHOOL i.e N5M X 104 SCHOOLS = N520M	NEW	280,000,000
EDUMM008009970	ASSESSMENT TOUR BY 83 NOS MGT STAFF OF THE DEPARTMENTS OF FINANCE AND ACCOUNTS AND BASIC AND SECONDARY ON THE STATE OF INFRASTRUCTURE IN THE 104 FUCs TO ASCERTAIN THE REAL ECONOMIC VALUE OF PHYSICAL STRUCTURES IN LINE WITH THE NEW INSURANCE POLICY AGAINST FIRE AND PERIL INCIDENCE IN EACH SCHOOL @ N180,723 PER OFFICER i.e N180,723 X 83	NEW	30,000,000
EDUMM008009971	RETREAT FOR 85 NOS BUDGET AND ACCOUNTS OFFICERS IN THE FME PARASTATLS AND FIS ZONAL AND STATE OFFICES ON THE NEED FOR REALISTIC COSTING OF PROJECTS AND PROGRAMMES TO ACHIEVE OPTIMAL BENEFITS IN GOVERNMENT EXPENDITURE @ N176,470 PER OFFICER i.e. N176,470 X 85	NEW	7,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM008009972	ESTABLISHMENT OF FRENCH LANGUAGE CLINIC CENTRES FOR THE 104 FUCS	NEW	5,000,000
EDUMM008009973	QUARTERLY MEETING OF BURSARS AND DFA WITH OTHER STAKEHOLDERS ON ZONAL BASIS OF FEDERAL UNITY COLLEGES AT N5M PER QUATER	NEW	19,000,000
EDUMM008009976	IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS) IMPLEMENTATION IN THE FEDERAL UNITY COLEGES	NEW	200,000,000
	CONSTRUCTION OF A BLOCK OF 3 CLASSROOM AT MURI, TARABA STATE		20,000,000
EDUMM008009981	PREPARATION AND DEFENSE OF AUDIT QUERIES/REPORTS EMANATING FROM 104 UNITY SCHOOLS AND FEDERAL INSPECTORATE SERVICES (FIS) WITH THE PUBLIC ACCOUNTS COMMITTEE (PAC)	NEW	5,000,000
EDUMM008010013	"SCHOOL DEBATE FOR FEDERAL UNTY COLLEGES	NEW	3,900,000
EDUMM008010035	DEVELOPING EXECUTIVE MANAGEMENT CAPACITY FOR SENIOR MANAGER AT ASCON,LAGOS	NEW	11,000,000
EDUMM008010036	EFFECTIVE LEADERSHIP AND DEVELOPMENT CAPACITY FOR JUNIOR MANAGEMENT OFFICERS, IN-HOUSE, KEFFI	NEW	2,000,000
EDUMM008010038	CAPACITY BUILDING FOR ESTABLISHMENT, RECORDS AND REGISTRY STAFF, IN-HOUSE AT KEFFI	NEW	3,000,000
EDUMM008010863	"(SERVICING 2011 AWARD) SERVICING 340 OF THE 851 AWARDS MADE IN 2011 BY THE FED. GOVT. TO 407 UNIVERSITY STUDENTS(11 PER STATE) @ N150,000 PER SCHOLAR, 185 POLYTECHNICS STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR, 185 COLLEGES OF EDUCATION STUDENTS (5 PER STATE) @ N100,000 PER SCHOLAR AND 74 POSTGRADUATE STUDENTS (2 PER STATE) @ N180,000 PER SCHOLAR. UNIT COST FOR ADMIN AND PROCESSING OF 441 SCHOLARSHIPS @ 17,000	NEW	60,000,000
EDUMM009006886	MONITORING OF BASIC EDUCATION CERTIFICATE EXAMINATION (BECE) NATION WIDE N2M, ORGANISATION OF ONE WEEK INTENSIVE WORKSHOP FOR JUNIOR SECONDARY SCHOOL TEACHERS IN THE SIX GEO-POLICTAL ZONE OF NIGERIA ON ACQUISTION OF SKILLS IN ITEM WRITING N1.5M, BI-ANNUAL REVIEW MEETINGS OF STATE DIRECTORS OF EXAMINATION ON STANDARDISATION AND HARMONIZATION OF BASIC EDUCATION CERTIFICATE EXAMIANTION N1.5, CAPACITY BUILDING WORKSHOP FOR STAFF OF JUNIOR SECONDARY EDUCATION BRANCH OF THE FEDERAL MINISTRY OF EDUCATION ON EXAMINATION ETHICS AND SUPERTVION 0.5M, SENSITIZATION WORKSHIPPS FOR STATE MINISTRIES OF EDUCATION AND SUBEB OFFICERS ON THE IMPLEMENTATION OF THE REVISED 9-YEAR BASIC EDUCATION CURRICULUM M1.5, MONITORING THE IMPLEMENTATION OF ALMAJIRI EDUCATION N1.172, DEVELOPMENT/PRODUCTION OF MONITORING AND EVALUATION INSTRUCMENT FOR EFA 3M	ONGOING	2,000,000
EDUMM009006895	QUARTERLY BUDGET MONITORING AND EVALUATION WITH THE BUDGET OFFICE OF THE FEDERATION IN THE FME TERTIARY INSTITUTIONS IN LINE WITH THE 2007 FISCAL RESPONSIBILITY ACT.	ONGOING	10,000,000
EDUMM009006902	MONITORING AND TRACKING OF MDGS PROGRAMMES AND PROJECTS IN EDUCATION SECTOR.	ONGOING	10,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
EDUMM009006903	SUBVENTION TO COMMONWEALTH OF LEARNING	ONGOING	25,000,000
EDUMM009006906	AS CHAIR OF COMEDAF V, NIGERIA'S PREPARATION AND PARTICIPATION AT COMEDAF IV (HOSTING OF MEETINGS, TRAVELS, PREPARATION OF COUNTRY PAPERS/REPORTS, PRODUCTION AND DISSEMINATION OF AU EDUCATION NEWSLETTERS)	ONGOING	25,000,000
EDUMM009006909	ISESCO CONTRIBUTION	ONGOING	10,000,000
EDUMM009006912	UNESCO CONTRIBUTION	ONGOING	240,000,000
EDUMM009009169	MONITORING IMPLEMENTATION OF QUALITY ASSURANCE (EVALUATION) FROM 2006 - 2014 IN SCHOOLS BELOW THE TERTIARY LEVEL (MDGS)	NEW	4,000,000
EDUMM009009174	MONITORING AND PHYSICAL ASSESSMENT OF FUC LIBRARIES FOR QUALITY ASSURANCE	NEW	3,000,000
EDUMM009009175	AUDITING /EVALUATION OF BEA SCHOLARSHIP AWARDS TO NIGERIAN SCHOLARS IN FOUR (4) FOREIGN MISSIONS	NEW	4,000,000
EDUMM009009176	AUDITING/INSPECTION OF ACCOUNT BOOKS IN THE 104NOS. FUCS, ZFISS, FISS & ZFSBS	NEW	3,000,000
EDUMM009009177	AUDITING OF CAPITAL EXPENDITURE IMPLEMENTATION IN THE (6) SIX GEO-POLITICAL ZONES	NEW	3,000,000
EDUMM009009181	POST ROCUREMENT AUDIT MONITORING COMPLIANCE OF FME PROJECTS AND PROGRAMME NATIONWIDE	NEW	7,000,000
EDUMM009009182	FIS NORTH EAST ZONAL OFFICE MAIDUGURI (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1125325.4 (III) REPORT WRITING AND PRODUCTION- N555,504.37	NEW	3,000,000
EDUMM009009184	FIS ABAKALIKI OFFICE (I) MONITORING OF 10 SCHOOLS FOR EFFECTIVE SCHOOL SELF EVALUATION @ N600,000.00 PER SCHOOL (II) RETOOLING OF FIS STATE EVALUATORS N1125325.4 (III) REPORT WRITING AND PRODUCTION- N555,504.38 (IV) RENOVATION AND REHABILITATION OF OFFICE N8,000,000.00	NEW	3,000,000
EDUMM009009192	MONITORING OF LEVEL OF IMPLEMENTATION OF THE WHITE PAPER ON THE 2004 - 2011 VISITATION EXERCISE REPORT INTO THE AFFAIRS OF 21 FEDERAL POLYTECHNICS AND 21 FEDERAL COLLEGES OF EDUCATION	NEW	8,000,000
0517003001 UNIVERSAL BASIC EDUCATION (UBE) COMMISSION			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		71,636,000,000
21	PERSONNEL COST		67,300,000,000
2101	SALARY		67,300,000,000
210101	SALARIES AND WAGES		67,300,000,000
21010101	SALARY		67,300,000,000
23	CAPITAL EXPENDITURE		4,336,000,000
2305	OTHER CAPITAL PROJECTS		4,336,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		4,336,000,000
23050101	RESEARCH AND DEVELOPMENT		4,336,000,000
	TOTAL PERSONNEL		67,300,000,000
	TOTAL OVERHEAD		0
	TOTAL RECURRENT		67,300,000,000
	TOTAL CAPITAL		4,336,000,000



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021009	SPORTING ACTIVITIES	705,004	
22021010	DIRECT TEACHING & LABORATORY COST	705,004	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	176,251	
23	CAPITAL EXPENDITURE	50,000,000	
2302	CONSTRUCTION / PROVISION	50,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	
	TOTAL PERSONNEL	638,630,320	
	TOTAL OVERHEAD	29,524,908	
	TOTAL RECURRENT	668,155,228	
	TOTAL CAPITAL	50,000,000	
	TOTAL ALLOCATION	718,155,228	
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
WAECINTER.0100678 7	CONSTRUCTION OF SEMINAR HALLS, TRAINING ROOMS, RESEARCH CENTRE AND THEIR FURNISHING	ONGOING	50,000,000
0517005001	JOINT ADMISSIONS MATRICULATION BOARD		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,813,181,610	
21	PERSONNEL COST	2,648,827,021	
2101	SALARY	2,354,985,386	
210101	SALARIES AND WAGES	2,354,985,386	
21010101	SALARY	2,354,985,386	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	293,841,635	
210202	SOCIAL CONTRIBUTIONS	293,841,635	
21020201	NHIS	176,623,904	
21020202	CONTRIBUTORY PENSION	117,217,731	
22	OTHER RECURRENT COSTS	46,354,589	
2202	OVERHEAD COST	46,354,589	
220201	TRAVEL & TRANSPORT - GENERAL	1,935,393	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,019,058	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	916,335	
220202	UTILITIES - GENERAL	4,958,413	
22020201	ELECTRICITY CHARGES	927,777	
22020202	TELEPHONE CHARGES	962,018	
22020203	INTERNET ACCESS CHARGES	1,144,581	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	962,018	
22020205	WATER RATES	962,018	
220203	MATERIALS & SUPPLIES - GENERAL	11,055,534	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	927,777	
22020302	BOOKS	1,235,864	
22020303	NEWSPAPERS	1,235,864	
22020304	MAGAZINES & PERIODICALS	1,144,581	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,235,864	
22020306	PRINTING OF SECURITY DOCUMENTS	1,217,607	
22020307	DRUGS & MEDICAL SUPPLIES	802,254	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,418,427	
22020309	UNIFORMS & OTHER CLOTHING	802,254	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,035,043	
220204	MAINTENANCE SERVICES - GENERAL	7,183,091	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,217,607	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,418,427	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	984,817	



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021006	POSTAGES & COURIER SERVICES	372,461	
22021007	WELFARE PACKAGES	143,254	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	85,953	
22021009	SPORTING ACTIVITIES	573,017	
22021010	DIRECT TEACHING & LABORATORY COST	573,017	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	143,254	
23	CAPITAL EXPENDITURE	40,000,000	
2301	FIXED ASSETS PURCHASED	40,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,000,000	
23010118	PURCHASE OF SCANNERS	40,000,000	
	TOTAL PERSONNEL	3,507,698,171	
	TOTAL OVERHEAD	23,780,871	
	TOTAL RECURRENT	3,531,479,042	
	TOTAL CAPITAL	40,000,000	
	TOTAL ALLOCATION	3,571,479,042	
0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
WAECLOCAL01009115	PURCHASE OF 2 UNITS INDUSTRIAL COMPUTER SCANNERS (PS 960 IMAGE MARK READERS)	NEW	40,000,000
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	826,201,051	
21	PERSONNEL COST	477,187,084	
2101	SALARY	424,658,462	
210101	SALARIES AND WAGES	424,658,462	
21010101	SALARY	424,658,462	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	52,528,622	
210202	SOCIAL CONTRIBUTIONS	52,528,622	
21020201	NHIS	20,679,237	
21020202	CONTRIBUTORY PENSION	31,849,385	
22	OTHER RECURRENT COSTS	49,013,967	
2202	OVERHEAD COST	49,013,967	
220201	TRAVEL & TRANSPORT - GENERAL	6,425,391	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	590,514	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,834,877	
220202	UTILITIES - GENERAL	3,247,826	
22020201	ELECTRICITY CHARGES	1,476,284	
22020202	TELEPHONE CHARGES	295,257	
22020203	INTERNET ACCESS CHARGES	885,771	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	295,257	
22020205	WATER RATES	295,257	
220203	MATERIALS & SUPPLIES - GENERAL	13,168,452	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,476,284	
22020302	BOOKS	1,181,027	
22020303	NEWSPAPERS	590,514	
22020304	MAGAZINES & PERIODICALS	590,514	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,181,027	
22020306	PRINTING OF SECURITY DOCUMENTS	1,121,976	
22020307	DRUGS & MEDICAL SUPPLIES	2,362,054	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,771,541	
22020309	UNIFORMS & OTHER CLOTHING	2,362,054	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	531,462	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		8,991,440
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,121,976
22020402	MAINTENANCE OF OFFICE FURNITURE		972,803
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,355,094
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,355,094
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,945,608
22020406	OTHER MAINTENANCE SERVICES		1,945,608
22020410	MAINTENANCE OF ROADS AND BRIDGES		295,257
220205	TRAINING - GENERAL		972,803
22020501	LOCAL TRAINING		972,803
220206	OTHER SERVICES - GENERAL		2,066,798
22020601	SECURITY SERVICES		885,771
22020606	CLEANING & FUMIGATION SERVICES		1,181,027
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,449,088
22020702	INFORMATION TECHNOLOGY CONSULTING		972,803
22020703	LEGAL SERVICES		1,181,027
22020708	BUDGET PREPARATION		295,257
220208	FUEL & LUBRICANTS - GENERAL		4,133,595
22020801	MOTOR VEHICLE FUEL COST		885,771
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,181,027
22020803	PLANT / GENERATOR FUEL COST		885,771
22020806	COOKING GAS/FUEL COST		1,181,027
220209	FINANCIAL CHARGES - GENERAL		590,514
22020904	OTHER CRF BANK CHARGES		590,514
220210	MISCELLANEOUS		6,968,061
22021001	REFRESHMENT & MEALS		1,181,027
22021002	HONORARIUM & SITTING ALLOWANCE		118,103
22021003	PUBLICITY & ADVERTISEMENTS		590,514
22021004	MEDICAL EXPENSES		1,181,027
22021006	POSTAGES & COURIER SERVICES		767,668
22021007	WELFARE PACKAGES		295,257
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		177,154
22021009	SPORTING ACTIVITIES		1,181,027
22021010	DIRECT TEACHING & LABORATORY COST		1,181,027
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		295,257
23	CAPITAL EXPENDITURE		300,000,000
2305	OTHER CAPITAL PROJECTS		300,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		300,000,000
23050101	RESEARCH AND DEVELOPMENT		300,000,000
	TOTAL PERSONNEL		477,187,084
	TOTAL OVERHEAD		49,013,967
	TOTAL RECURRENT		526,201,051
	TOTAL CAPITAL		300,000,000
	TOTAL ALLOCATION		826,201,051
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION		
CODE	PROJECT NAME	TYPE	AMOUNT
NIEPA03009123	RETRAINING OF HEAD TEACHERS IN NIGERIA: RETAINING OF 10,570 PRINCIPALS OF JUNIOR SECONDARY SCHOOLS IN NIGERIA (MDGS)	NEW	150,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
NIEPA03009127	RETRAINING OF OUTSTANDING HEAD TEACHERS OF PRIMARY SCHOOLS FROM SOUTH-SOUTH, SOUTH-EAST, NORTH EAST AND NORTH WEST ZONES IN SCHOOL MANAGEMENT SKILLS (MDGS)	NEW	150,000,000
0517008001 NATIONAL LIBRARY OF NIGERIA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,835,434,116
21	PERSONNEL COST		1,215,045,153
2101	SALARY		1,080,532,301
210101	SALARIES AND WAGES		1,080,532,301
21010101	SALARY		1,080,532,301
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		134,512,852
210202	SOCIAL CONTRIBUTIONS		134,512,852
21020201	NHIS		53,472,929
21020202	CONTRIBUTORY PENSION		81,039,923
22	OTHER RECURRENT COSTS		220,388,963
2202	OVERHEAD COST		220,388,963
220201	TRAVEL & TRANSPORT - GENERAL		12,946,374
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,706,237
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,240,137
220202	UTILITIES - GENERAL		14,884,301
22020201	ELECTRICITY CHARGES		6,765,592
22020202	TELEPHONE CHARGES		1,353,118
22020203	INTERNET ACCESS CHARGES		4,059,355
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,353,118
22020205	WATER RATES		1,353,118
220203	MATERIALS & SUPPLIES - GENERAL		42,349,079
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,765,592
22020302	BOOKS		5,412,473
22020303	NEWSPAPERS		2,706,237
22020304	MAGAZINES & PERIODICALS		2,706,237
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,412,473
22020306	PRINTING OF SECURITY DOCUMENTS		5,141,850
22020307	DRUGS & MEDICAL SUPPLIES		5,824,947
22020308	FIELD & CAMPING MATERIALS SUPPLIES		3,118,710
22020309	UNIFORMS & OTHER CLOTHING		5,824,947
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,435,613
220204	MAINTENANCE SERVICES - GENERAL		64,150,886
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,141,850
22020402	MAINTENANCE OF OFFICE FURNITURE		8,118,710
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		13,531,184
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		13,531,184
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,237,420
22020406	OTHER MAINTENANCE SERVICES		11,237,420
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,353,118
220205	TRAINING - GENERAL		8,118,710
22020501	LOCAL TRAINING		8,118,710
220206	OTHER SERVICES - GENERAL		9,471,828
22020601	SECURITY SERVICES		4,059,355
22020606	CLEANING & FUMIGATION SERVICES		5,412,473
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		14,884,301
22020702	INFORMATION TECHNOLOGY CONSULTING		8,118,710
22020703	LEGAL SERVICES		5,412,473



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
22020708	BUDGET PREPARATION	1,353,118	
220208	FUEL & LUBRICANTS - GENERAL	18,943,656	
22020801	MOTOR VEHICLE FUEL COST	4,059,355	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,412,473	
22020803	PLANT / GENERATOR FUEL COST	4,059,355	
22020806	COOKING GAS/FUEL COST	5,412,473	
220209	FINANCIAL CHARGES - GENERAL	2,706,237	
22020904	OTHER CRF BANK CHARGES	2,706,237	
220210	MISCELLANEOUS	31,933,591	
22021001	REFRESHMENT & MEALS	5,412,473	
22021002	HONORARIUM & SITTING ALLOWANCE	541,247	
22021003	PUBLICITY & ADVERTISEMENTS	2,706,237	
22021004	MEDICAL EXPENSES	5,412,473	
22021006	POSTAGES & COURIER SERVICES	3,518,108	
22021007	WELFARE PACKAGES	1,353,118	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	811,871	
22021009	SPORTING ACTIVITIES	5,412,473	
22021010	DIRECT TEACHING & LABORATORY COST	5,412,473	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,353,118	
23	CAPITAL EXPENDITURE	1,400,000,000	
2302	CONSTRUCTION / PROVISION	1,400,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,400,000,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,400,000,000	
	TOTAL PERSONNEL	1,215,045,153	
	TOTAL OVERHEAD	220,388,963	
	TOTAL RECURRENT	1,435,434,116	
	TOTAL CAPITAL	1,400,000,000	
	TOTAL ALLOCATION	2,835,434,116	
0517008001	NATIONAL LIBRARY OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
NALIBR03007040	COMPLETION OF PHASE 1 NATIONAL LIBRARY HEADQUARTERS BUILDING, ABUJA	ONGOING	1,400,000,000
0517009001	NATIONAL EXAMINATIONS COUNCIL		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	5,321,644,949	
21	PERSONNEL COST	5,166,137,525	
2101	SALARY	4,600,103,930	
210101	SALARIES AND WAGES	4,600,103,930	
21010101	SALARY	4,600,103,930	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	566,033,595	
210202	SOCIAL CONTRIBUTIONS	566,033,595	
21020201	NHIS	221,025,800	
21020202	CONTRIBUTORY PENSION	345,007,795	
22	OTHER RECURRENT COSTS	115,507,424	
2202	OVERHEAD COST	115,507,424	
220201	TRAVEL & TRANSPORT - GENERAL	9,905,186	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,391,618	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,513,568	
220202	UTILITIES - GENERAL	7,653,897	
22020201	ELECTRICITY CHARGES	3,479,044	
22020202	TELEPHONE CHARGES	695,809	
22020203	INTERNET ACCESS CHARGES	2,087,427	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	695,809	



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



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



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



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
MASSLITE01009155	SUPPLY OF TEACHING AND LEARNING MATERIALS FOR NFE CENTRES NATIONWIDE (MDGS)	NEW	50,000,000
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		784,038,887
21	PERSONNEL COST		350,080,321
2101	SALARY		311,689,438
210101	SALARIES AND WAGES		311,689,438
21010101	SALARY		311,689,438
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,390,883
210202	SOCIAL CONTRIBUTIONS		38,390,883
21020201	NHIS		15,014,175
21020202	CONTRIBUTORY PENSION		23,376,708
22	OTHER RECURRENT COSTS		29,303,285
2202	OVERHEAD COST		29,303,285
220201	TRAVEL & TRANSPORT - GENERAL		2,131,322
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,131,883
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		999,439
220202	UTILITIES - GENERAL		2,075,120
22020201	ELECTRICITY CHARGES		943,236
22020202	TELEPHONE CHARGES		188,647
22020203	INTERNET ACCESS CHARGES		565,942
22020204	SATELLITE BROADCASTING ACCESS CHARGES		188,647
22020205	WATER RATES		188,647
220203	MATERIALS & SUPPLIES - GENERAL		7,470,431
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		943,236
22020302	BOOKS		754,589
22020303	NEWSPAPERS		754,589
22020304	MAGAZINES & PERIODICALS		565,942
22020305	PRINTING OF NON SECURITY DOCUMENTS		754,589
22020306	PRINTING OF SECURITY DOCUMENTS		716,859
22020307	DRUGS & MEDICAL SUPPLIES		1,509,178
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,131,883
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		339,565
220204	MAINTENANCE SERVICES - GENERAL		6,272,732
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		716,859
22020402	MAINTENANCE OF OFFICE FURNITURE		812,388
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		927,988
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		927,988
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,349,430
22020406	OTHER MAINTENANCE SERVICES		1,349,430
22020410	MAINTENANCE OF ROADS AND BRIDGES		188,647
220205	TRAINING - GENERAL		1,131,883
22020501	LOCAL TRAINING		1,131,883
220206	OTHER SERVICES - GENERAL		1,131,884
22020601	SECURITY SERVICES		377,295
22020606	CLEANING & FUMIGATION SERVICES		754,589
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,829,709
22020702	INFORMATION TECHNOLOGY CONSULTING		1,131,883
22020703	LEGAL SERVICES		754,589
22020705	ARCHITECTURAL SERVICES		565,942
22020706	SURVEYING SERVICES		188,647
22020708	BUDGET PREPARATION		188,647



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
220208	FUEL & LUBRICANTS - GENERAL	2,641,063	
22020801	MOTOR VEHICLE FUEL COST	565,942	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	754,589	
22020803	PLANT / GENERATOR FUEL COST	565,942	
22020806	COOKING GAS/FUEL COST	754,589	
220209	FINANCIAL CHARGES - GENERAL	377,295	
22020904	OTHER CRF BANK CHARGES	377,295	
220210	MISCELLANEOUS	3,241,848	
22021001	REFRESHMENT & MEALS	713,974	
22021003	PUBLICITY & ADVERTISEMENTS	377,295	
22021004	MEDICAL EXPENSES	754,589	
22021006	POSTAGES & COURIER SERVICES	490,483	
22021009	SPORTING ACTIVITIES	716,859	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	188,647	
23	CAPITAL EXPENDITURE	404,655,281	
2305	OTHER CAPITAL PROJECTS	404,655,281	
230501	ACQUISITION OF NON TANGIBLE ASSETS	404,655,281	
23050101	RESEARCH AND DEVELOPMENT	354,655,281	
23050102	COMPUTER SOFTWARE ACQUISITION	50,000,000	
	TOTAL PERSONNEL	350,080,321	
	TOTAL OVERHEAD	29,303,285	
	TOTAL RECURRENT	379,383,606	
	TOTAL CAPITAL	404,655,281	
	TOTAL ALLOCATION	784,038,887	
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
NORMADIC10009197	Professional Capacity Development for nomadic Teachers in the 6 Geo-political zones + FCT (MDGs)	NEW	100,000,000
NORMADIC10009198	Retraining of IRI Mentors and Monitors (MDGs)	NEW	134,655,281
NORMADIC10009200	PRODUCTION OF TEXTUAL MATERIALS IN 5 CORE SUBJECTS - ENGLISH, MATHEMATICS, RELIGIOUS KNOWLEDGE, NATIONAL VALUES, BASIC SCIENCE AND TECHNOLOGY (MDGS)	NEW	120,000,000
NORMADIC11009199	ELECTRONIC ARCHIVING OF FINANCE FILES	NEW	50,000,000
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,178,075,913	
21	PERSONNEL COST	846,559,847	
2101	SALARY	753,004,572	
210101	SALARIES AND WAGES	753,004,572	
21010101	SALARY	753,004,572	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	93,555,275	
210202	SOCIAL CONTRIBUTIONS	93,555,275	
21020201	NHIS	37,079,932	
21020202	CONTRIBUTORY PENSION	56,475,343	
22	OTHER RECURRENT COSTS	181,516,066	
2202	OVERHEAD COST	181,516,066	
220201	TRAVEL & TRANSPORT - GENERAL	20,590,452	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,509,868	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,080,584	
220202	UTILITIES - GENERAL	5,297,566	
22020201	ELECTRICITY CHARGES	1,051,309	



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,240,475,690
21	PERSONNEL COST		1,140,906,393
2101	SALARY		1,014,631,181
210101	SALARIES AND WAGES		1,014,631,181
21010101	SALARY		1,014,631,181
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		126,275,212
210202	SOCIAL CONTRIBUTIONS		126,275,212
21020201	NHIS		50,177,873
21020202	CONTRIBUTORY PENSION		76,097,339
22	OTHER RECURRENT COSTS		64,569,297
2202	OVERHEAD COST		64,569,297
220201	TRAVEL& TRANSPORT - GENERAL		7,055,693
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		865,317
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,190,376
220202	UTILITIES - GENERAL		4,759,241
22020201	ELECTRICITY CHARGES		2,163,292
22020202	TELEPHONE CHARGES		432,658
22020203	INTERNET ACCESS CHARGES		1,297,975
22020204	SATELLITE BROADCASTING ACCESS CHARGES		432,658
22020205	WATER RATES		432,658
220203	MATERIALS & SUPPLIES - GENERAL		15,436,037
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,163,292
22020302	BOOKS		1,730,633
22020303	NEWSPAPERS		1,730,633
22020304	MAGAZINES & PERIODICALS		1,730,633
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,730,633
22020306	PRINTING OF SECURITY DOCUMENTS		1,644,102
22020307	DRUGS & MEDICAL SUPPLIES		1,863,793
22020308	FIELD & CAMPING MATERIALS SUPPLIES		998,476
22020309	UNIFORMS & OTHER CLOTHING		1,065,056
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		778,785
220204	MAINTENANCE SERVICES - GENERAL		11,465,312
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,644,102
22020402	MAINTENANCE OF OFFICE FURNITURE		998,476
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,729,110
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,930,373
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,733,641
22020406	OTHER MAINTENANCE SERVICES		1,996,952
22020410	MAINTENANCE OF ROADS AND BRIDGES		432,658
220205	TRAINING - GENERAL		2,595,950
22020501	LOCAL TRAINING		2,595,950
220206	OTHER SERVICES - GENERAL		3,028,608
22020601	SECURITY SERVICES		1,297,975
22020606	CLEANING & FUMIGATION SERVICES		1,730,633
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,960,504
22020702	INFORMATION TECHNOLOGY CONSULTING		1,797,213
22020703	LEGAL SERVICES		1,730,633
22020708	BUDGET PREPARATION		432,658
220208	FUEL & LUBRICANTS - GENERAL		6,057,216
22020801	MOTOR VEHICLE FUEL COST		1,297,975
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,730,633
22020803	PLANT / GENERATOR FUEL COST		1,297,975



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020806	COOKING GAS/FUEL COST		1,730,633
220209	FINANCIAL CHARGES - GENERAL		865,317
22020904	OTHER CRF BANK CHARGES		865,317
220210	MISCELLANEOUS		9,345,420
22021001	REFRESHMENT & MEALS		1,730,633
22021003	PUBLICITY & ADVERTISEMENTS		865,317
22021004	MEDICAL EXPENSES		1,730,633
22021006	POSTAGES & COURIER SERVICES		1,124,912
22021009	SPORTING ACTIVITIES		1,730,633
22021010	DIRECT TEACHING & LABORATORY COST		1,730,633
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		432,658
23	CAPITAL EXPENDITURE		124,655,281
2302	CONSTRUCTION / PROVISION		35,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		35,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		35,000,000
2305	OTHER CAPITAL PROJECTS		89,655,281
230501	ACQUISITION OF NON TANGIBLE ASSETS		89,655,281
23050101	RESEARCH AND DEVELOPMENT		89,655,281
	TOTAL PERSONNEL		1,140,906,393
	TOTAL OVERHEAD		64,569,297
	TOTAL RECURRENT		1,205,475,690
	TOTAL CAPITAL		124,655,281
	TOTAL ALLOCATION		1,330,130,971
0517013001 NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD			
CODE	PROJECT NAME	TYPE	AMOUNT
YNBTE1009212	CONSTRUCTION OF CAR PARKING LOTS AT THE NBTE SECRETARIAT	NEW	35,000,000
YNBTE2009213	DEVELOPMENT OF TEACHERS GUIDE/ INSTRUCTIONAL MATERIALS TO AID THE TEACHING OF THE NEW CURRICULUM IN TVE (MDGS)	NEW	89,655,281
0517014001 TEACHERS REGISTRATION COUNCIL OF NIGERIA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		797,243,991
21	PERSONNEL COST		701,998,372
2101	SALARY		624,490,718
210101	SALARIES AND WAGES		624,490,718
21010101	SALARY		624,490,718
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		77,507,654
210202	SOCIAL CONTRIBUTIONS		77,507,654
21020201	NHIS		30,670,850
21020202	CONTRIBUTORY PENSION		46,836,804
22	OTHER RECURRENT COSTS		70,245,619
2202	OVERHEAD COST		70,245,619
220201	TRAVEL & TRANSPORT - GENERAL		5,945,011
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		894,501
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,050,510
220202	UTILITIES - GENERAL		4,919,758
22020201	ELECTRICITY CHARGES		2,236,253
22020202	TELEPHONE CHARGES		447,251
22020203	INTERNET ACCESS CHARGES		1,341,752
22020204	SATELLITE BROADCASTING ACCESS CHARGES		447,251
22020205	WATER RATES		447,251
220203	MATERIALS & SUPPLIES - GENERAL		19,736,375



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		5,834,182
22020501	LOCAL TRAINING		5,834,182
220206	OTHER SERVICES - GENERAL		6,806,546
22020601	SECURITY SERVICES		2,917,091
22020606	CLEANING & FUMIGATION SERVICES		3,889,455
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,696,001
22020702	INFORMATION TECHNOLOGY CONSULTING		2,834,182
22020703	LEGAL SERVICES		3,889,455
22020708	BUDGET PREPARATION		972,364
220208	FUEL & LUBRICANTS - GENERAL		11,613,092
22020801	MOTOR VEHICLE FUEL COST		2,917,091
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,889,455
22020803	PLANT / GENERATOR FUEL COST		2,917,091
22020806	COOKING GAS/FUEL COST		1,889,455
220209	FINANCIAL CHARGES - GENERAL		1,944,727
22020904	OTHER CRF BANK CHARGES		1,944,727
220210	MISCELLANEOUS		20,897,053
22021001	REFRESHMENT & MEALS		3,883,455
22021003	PUBLICITY & ADVERTISEMENTS		1,944,727
22021004	MEDICAL EXPENSES		3,889,455
22021006	POSTAGES & COURIER SERVICES		2,528,146
22021009	SPORTING ACTIVITIES		3,889,451
22021010	DIRECT TEACHING & LABORATORY COST		3,789,455
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		972,364
23	CAPITAL EXPENDITURE		110,000,000
2305	OTHER CAPITAL PROJECTS		110,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		110,000,000
23050101	RESEARCH AND DEVELOPMENT		110,000,000
	TOTAL PERSONNEL		601,181,487
	TOTAL OVERHEAD		161,416,780
	TOTAL RECURRENT		762,598,267
	TOTAL CAPITAL		110,000,000
	TOTAL ALLOCATION		872,598,267
0517016001 NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT			
CODE	PROJECT NAME	TYPE	AMOUNT
NCCE3006151	REVIEW AND PRODUCTION OF NCE CURRICULUM TO ALIGN WITH THE BASIC EDUCATION CURRICULUM REVIESED BY NERDC AND CAPACITY BUILDING OF TEACHERS ON THE REVIESED CURICULUM (MDGs)	ONGOING	0
NCCE3009221	CAPACITY BUILDING OF TEACHERS ON THE NEW CURRICULUM (MDGS)	NEW	0
NCCE3009222	COMPLETION OF MULTI-STOREY RAISED CAR PART	NEW	20,000,000
NCCE3009223	PRODUCTION OF STATISTICS DIGEST ON TEACHER EDUCATION VIA DATA COLLECTION, COLLATION, PUBLICATION AND POST PUBLICATION STAKEHOLDERS CONFERENCE FOR ANALYSIS	NEW	3,000,000
NCCE3009224	RESTRUCTURING OF COEs IN LINE WITH THE NEW MINIMMUM STANDARDS	NEW	10,000,000
NCCE3009225	CAPACITY BUILDING OF QUALITY ASSURANCE UNIT OF NCCE AND COE	NEW	12,000,000
NCCE3009226	ACCREDITATION/REACCREDITATION OF ACADEMIC PROGRAMME IN ALL NCE AWARDING INSTITUTIONS	NEW	35,000,000



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020601	SECURITY SERVICES	1,992,485	
22020606	CLEANING & FUMIGATION SERVICES	2,656,647	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,305,749	
22020702	INFORMATION TECHNOLOGY CONSULTING	3,984,971	
22020703	LEGAL SERVICES	2,656,647	
22020708	BUDGET PREPARATION	664,131	
220208	FUEL & LUBRICANTS - GENERAL	9,298,264	
22020801	MOTOR VEHICLE FUEL COST	1,992,485	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,656,647	
22020803	PLANT / GENERATOR FUEL COST	1,992,485	
22020806	COOKING GAS/FUEL COST	2,656,647	
220209	FINANCIAL CHARGES - GENERAL	1,328,324	
22020904	OTHER CRF BANK CHARGES	1,328,324	
220210	MISCELLANEOUS	14,345,895	
22021001	REFRESHMENT & MEALS	2,656,647	
22021003	PUBLICITY & ADVERTISEMENTS	1,328,324	
22021004	MEDICAL EXPENSES	2,656,647	
22021006	POSTAGES & COURIER SERVICES	1,726,821	
22021009	SPORTING ACTIVITIES	2,656,647	
22021010	DIRECT TEACHING & LABORATORY COST	2,656,647	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	664,162	
23	CAPITAL EXPENDITURE	1,000,000,000	
2302	CONSTRUCTION / PROVISION	81,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	81,500,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	81,500,000	
2305	OTHER CAPITAL PROJECTS	918,500,000	
230501	ACQUISITION OF NON TANGIBLE ASSETS	918,500,000	
23050101	RESEARCH AND DEVELOPMENT	918,500,000	
	TOTAL PERSONNEL	1,431,758,527	
	TOTAL OVERHEAD	102,753,867	
	TOTAL RECURRENT	1,534,512,394	
	TOTAL CAPITAL	1,000,000,000	
	TOTAL ALLOCATION	2,534,512,394	
0517017001	NATIONAL TEACHERS INSTITUTE		
CODE	PROJECT NAME	TYPE	AMOUNT
NTI.01007100	SMASE INSET TRAINING	ONGOING	35,000,000
NTI.03007108	CONSTRUCTION OF KANO STATE OFFICE BUILDING	ONGOING	30,500,000
NTI.03007120	CONSTRUCTION OF SMASE OFFICE COMPLEX	ONGOING	16,000,000
NTI.05009328	HOTEL ACCOMMODATION FOR PARTICIPANTS (MDGS)	NEW	488,500,000
NTI.05009331	CONDUCT OF THE WORKSHOP (MDGS)	NEW	290,000,000
NTI.05009334	PRE-WORKSHOP ACTIVITIES (MDGS)	NEW	140,000,000
0517018001	FEDERAL POLYTECHNIC ADO-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	3,215,575,679	
21	PERSONNEL COST	3,091,514,822	
2101	SALARY	2,752,789,567	
210101	SALARIES AND WAGES	2,752,789,567	
21010101	SALARY	2,752,789,567	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	338,725,255	
210202	SOCIAL CONTRIBUTIONS	338,725,255	



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



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



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



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



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



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020606	CLEANING & FUMIGATION SERVICES	2,244,085	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,810,834	
22020701	FINANCIAL CONSULTING	1,094,779	
22020703	LEGAL SERVICES	716,055	
220208	FUEL & LUBRICANTS - GENERAL	7,925,900	
22020801	MOTOR VEHICLE FUEL COST	3,789,618	
22020803	PLANT / GENERATOR FUEL COST	4,136,282	
220209	FINANCIAL CHARGES - GENERAL	1,322,156	
22020902	INSURANCE PREMIUM	1,322,156	
220210	MISCELLANEOUS	11,470,906	
22021001	REFRESHMENT & MEALS	570,844	
22021002	HONORARIUM & SITTING ALLOWANCE	5,247,785	
22021003	PUBLICITY & ADVERTISEMENTS	488,600	
22021004	MEDICAL EXPENSES	980,471	
22021006	POSTAGES & COURIER SERVICES	421,069	
22021009	SPORTING ACTIVITIES	842,137	
22021010	DIRECT TEACHING & LABORATORY COST	2,920,000	
23	CAPITAL EXPENDITURE	40,488,532	
2301	FIXED ASSETS PURCHASED	40,488,532	
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,488,532	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	40,488,532	
	TOTAL PERSONNEL	3,684,049,887	
	TOTAL OVERHEAD	75,222,587	
	TOTAL RECURRENT	3,759,272,474	
	TOTAL CAPITAL	40,488,532	
	TOTAL ALLOCATION	3,799,761,006	
0517018006	FEDERAL POLYTECHNIC MUBI		
CODE	PROJECT NAME	TYPE	AMOUNT
YMUBI5010234	ACCREDITATION MATERIALS FOR 12 NOS. PROGRAMMES	NEW	40,488,532
0517018007	FEDERAL POLYTECHNIC NASARAWA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,541,616,807
21	PERSONNEL COST		2,441,683,247
2101	SALARY		2,119,933,394
210101	SALARIES AND WAGES		2,119,933,394
21010101	SALARY		2,119,933,394
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		321,749,853
210202	SOCIAL CONTRIBUTIONS		321,749,853
21020201	NHIS		162,754,848
21020202	CONTRIBUTORY PENSION		158,995,005
22	OTHER RECURRENT COSTS		59,445,028
2202	OVERHEAD COST		59,445,028
220201	TRAVEL & TRANSPORT - GENERAL		2,174,371
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		870,791
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,303,580
220202	UTILITIES - GENERAL		2,427,636
22020201	ELECTRICITY CHARGES		1,425,020
22020202	TELEPHONE CHARGES		167,103
22020203	INTERNET ACCESS CHARGES		835,513
220203	MATERIALS & SUPPLIES - GENERAL		6,946,753
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		869,053
22020302	BOOKS		1,303,580
22020303	NEWSPAPERS		459,532



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020101	NON REGULAR ALLOWANCES		12,617,631
210202	SOCIAL CONTRIBUTIONS		423,095,277
21020201	NHIS		169,238,111
21020202	CONTRIBUTORY PENSION		253,857,166
22	OTHER RECURRENT COSTS		66,333,514
2202	OVERHEAD COST		66,333,514
220201	TRAVEL & TRANSPORT - GENERAL		16,095,189
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,396,914
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		9,698,275
220203	MATERIALS & SUPPLIES - GENERAL		8,663,514
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,983,332
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,993,441
22020306	PRINTING OF SECURITY DOCUMENTS		2,686,741
220204	MAINTENANCE SERVICES - GENERAL		5,356,368
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,941,921
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,116,171
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,298,276
220206	OTHER SERVICES - GENERAL		284,083
22020601	SECURITY SERVICES		284,083
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,079,423
22020703	LEGAL SERVICES		2,079,423
220208	FUEL & LUBRICANTS - GENERAL		17,758,182
22020801	MOTOR VEHICLE FUEL COST		4,661,568
22020803	PLANT / GENERATOR FUEL COST		13,096,614
220209	FINANCIAL CHARGES - GENERAL		5,848,360
22020902	INSURANCE PREMIUM		5,848,360
220210	MISCELLANEOUS		10,248,395
22021003	PUBLICITY & ADVERTISEMENTS		1,542,372
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		886,803
22021010	DIRECT TEACHING & LABORATORY COST		7,819,220
23	CAPITAL EXPENDITURE		90,488,532
2303	REHABILITATION / REPAIRS		90,488,532
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		90,488,532
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		90,488,532
	TOTAL PERSONNEL		3,820,475,126
	TOTAL OVERHEAD		66,333,514
	TOTAL RECURRENT		3,886,808,640
	TOTAL CAPITAL		90,488,532
	TOTAL ALLOCATION		3,977,297,172
0517018008 FEDERAL POLYTECHNIC UWANA-AFIKPO			
CODE	PROJECT NAME	TYPE	AMOUNT
YUWAN07011302	PERIMETER FENCING	NEW	40,488,532
YUWAN07011303	COMPLETION OF THE CONSTRUCTION OF BLOCK OF 10 CLASS ROOMS IN AKANU IBIAM, FEDERAL POLYTECHNIC, UWANA	ONGOING	50,000,000
0517018009 FEDERAL POLYTECHNIC KADUNA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,668,936,272
21	PERSONNEL COST		7,441,991,811
2101	SALARY		6,620,957,017
210101	SALARIES AND WAGES		6,620,957,017
21010101	SALARY		6,620,957,017
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		821,034,794
210201	ALLOWANCES		5,077,800



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220201	TRAVEL & TRANSPORT - GENERAL	13,801,106	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,521,364	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,279,742	
220202	UTILITIES - GENERAL	2,310,947	
22020201	ELECTRICITY CHARGES	1,812,507	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	453,127	
22020206	SEWERAGE CHARGES	45,313	
220203	MATERIALS & SUPPLIES - GENERAL	6,498,976	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,799,482	
22020302	BOOKS	906,254	
22020303	NEWSPAPERS	181,251	
22020304	MAGAZINES & PERIODICALS	90,625	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,718,761	
22020307	DRUGS & MEDICAL SUPPLIES	802,603	
220204	MAINTENANCE SERVICES - GENERAL	5,618,773	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,812,507	
22020402	MAINTENANCE OF OFFICE FURNITURE	181,251	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	906,254	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,812,507	
22020405	MAINTENANCE OF PLANTS/GENERATORS	906,254	
220205	TRAINING - GENERAL	906,254	
22020501	LOCAL TRAINING	906,254	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,993,758	
22020701	FINANCIAL CONSULTING	906,254	
22020703	LEGAL SERVICES	1,087,504	
220208	FUEL & LUBRICANTS - GENERAL	6,525,026	
22020803	PLANT / GENERATOR FUEL COST	6,525,026	
220210	MISCELLANEOUS	34,692,371	
22021001	REFRESHMENT & MEALS	1,812,507	
22021002	HONORARIUM & SITTING ALLOWANCE	9,062,537	
22021003	PUBLICITY & ADVERTISEMENTS	1,113,555	
22021006	POSTAGES & COURIER SERVICES	90,625	
22021007	WELFARE PACKAGES	2,511,460	
22021009	SPORTING ACTIVITIES	906,254	
22021010	DIRECT TEACHING & LABORATORY COST	19,195,433	
23	CAPITAL EXPENDITURE	40,488,532	
2302	CONSTRUCTION / PROVISION	40,488,532	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,488,532	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,488,532	
	TOTAL PERSONNEL	2,910,464,869	
	TOTAL OVERHEAD	72,347,211	
	TOTAL RECURRENT	2,982,812,080	
	TOTAL CAPITAL	40,488,532	
	TOTAL ALLOCATION	3,023,300,612	
0517018010	FEDERAL POLYTECHNIC OFFA		
CODE	PROJECT NAME	TYPE	AMOUNT
YOFFA1006737	CONSTRUCTION AND PROVISIONS OF CLASSROOMS IN A STOREY BUILDING	ONGOING	40,488,532
0517018011	FEDERAL POLYTECHNIC EDE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,181,149,657	
21	PERSONNEL COST	2,125,089,867	
2101	SALARY	1,853,473,508	



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



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



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
0517018012	FEDERAL POLYTECHNIC AUCHI	
CODE	PROJECT NAME	TYPE
PAUCH005740	MAIN ADMINISTRATIVE BUILDING	ONGOING
		40,488,532
0517018013	FEDERAL POLYTECHNIC NEKEDE	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	3,402,241,571
21	PERSONNEL COST	3,294,904,500
2101	SALARY	2,928,804,000
210101	SALARIES AND WAGES	2,928,804,000
21010101	SALARY	2,928,804,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	366,100,500
210202	SOCIAL CONTRIBUTIONS	366,100,500
21020201	NHIS	146,440,200
21020202	CONTRIBUTORY PENSION	219,660,300
22	OTHER RECURRENT COSTS	66,848,539
2202	OVERHEAD COST	66,848,539
220201	TRAVEL & TRANSPORT - GENERAL	10,065,504
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,871,544
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,193,960
220202	UTILITIES - GENERAL	4,971,891
22020201	ELECTRICITY CHARGES	1,677,584
22020202	TELEPHONE CHARGES	419,396
22020203	INTERNET ACCESS CHARGES	419,396
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,677,584
22020205	WATER RATES	419,396
22020206	SEWERAGE CHARGES	358,535
220203	MATERIALS & SUPPLIES - GENERAL	10,904,296
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,193,960
22020302	BOOKS	419,396
22020303	NEWSPAPERS	838,792
22020304	MAGAZINES & PERIODICALS	419,396
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,096,980
22020306	PRINTING OF SECURITY DOCUMENTS	1,258,188
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,677,584
220204	MAINTENANCE SERVICES - GENERAL	23,486,176
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,677,584
22020402	MAINTENANCE OF OFFICE FURNITURE	2,516,376
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,032,752
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,387,920
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,677,584
22020406	OTHER MAINTENANCE SERVICES	4,193,960
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,193,960
22020703	LEGAL SERVICES	4,193,960
220208	FUEL & LUBRICANTS - GENERAL	3,355,168
22020801	MOTOR VEHICLE FUEL COST	1,677,584
22020803	PLANT / GENERATOR FUEL COST	1,677,584
220209	FINANCIAL CHARGES - GENERAL	1,677,584
22020902	INSURANCE PREMIUM	1,677,584
220210	MISCELLANEOUS	8,193,960
22021002	HONORARIUM & SITTING ALLOWANCE	2,516,376
22021003	PUBLICITY & ADVERTISEMENTS	419,396
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,258,188



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021010	DIRECT TEACHING & LABORATORY COST	4,000,000	
23	CAPITAL EXPENDITURE	40,488,532	
2302	CONSTRUCTION / PROVISION	40,488,532	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,488,532	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,488,532	
	TOTAL PERSONNEL	3,294,904,500	
	TOTAL OVERHEAD	66,848,539	
	TOTAL RECURRENT	3,361,753,039	
	TOTAL CAPITAL	40,488,532	
	TOTAL ALLOCATION	3,402,241,571	
0517018013	FEDERAL POLYTECHNIC NEKEDE		
CODE	PROJECT NAME	TYPE	AMOUNT
YNEKD006701	CONSTRUCTION OF AUDITORIUM/THEATRE HALL FOR SCHOOL OF BUSINESS AND MANAGEMENT TECHNOLOGY	ONGOING	40,488,532
0517018014	FEDERAL POLYTECHNIC OKO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	5,006,151,434	
21	PERSONNEL COST	4,871,951,538	
2101	SALARY	4,226,666,738	
210101	SALARIES AND WAGES	4,226,666,738	
21010101	SALARY	4,226,666,738	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	645,284,800	
210202	SOCIAL CONTRIBUTIONS	645,284,800	
21020201	NHIS	328,284,795	
21020202	CONTRIBUTORY PENSION	317,000,005	
22	OTHER RECURRENT COSTS	93,711,364	
2202	OVERHEAD COST	93,711,364	
220201	TRAVEL & TRANSPORT - GENERAL	25,408,857	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,408,857	
220202	UTILITIES - GENERAL	4,780,366	
22020201	ELECTRICITY CHARGES	4,780,366	
220203	MATERIALS & SUPPLIES - GENERAL	21,174,047	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	21,174,047	
220204	MAINTENANCE SERVICES - GENERAL	4,234,809	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,234,809	
220206	OTHER SERVICES - GENERAL	8,469,619	
22020601	SECURITY SERVICES	8,469,619	
220208	FUEL & LUBRICANTS - GENERAL	21,174,047	
22020801	MOTOR VEHICLE FUEL COST	8,469,619	
22020803	PLANT / GENERATOR FUEL COST	12,704,428	
220210	MISCELLANEOUS	8,469,619	
22021002	HONORARIUM & SITTING ALLOWANCE	3,387,848	
22021003	PUBLICITY & ADVERTISEMENTS	5,081,771	
23	CAPITAL EXPENDITURE	40,488,532	
2301	FIXED ASSETS PURCHASED	40,488,532	
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,488,532	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	40,488,532	
	TOTAL PERSONNEL	4,871,951,538	
	TOTAL OVERHEAD	93,711,364	
	TOTAL RECURRENT	4,965,662,902	
	TOTAL CAPITAL	40,488,532	
	TOTAL ALLOCATION	5,006,151,434	
0517018014	FEDERAL POLYTECHNIC OKO		



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
CODE	PROJECT NAME	TYPE
YOKO006744	PROCUREMENT OF ACCREDITAION EQUIPMENT	ONGOING
		40,488,532
0517018015	FEDERAL POLYTECHNIC DAMATURU	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,069,189,027
21	PERSONNEL COST	981,923,493
2101	SALARY	765,741,275
210101	SALARIES AND WAGES	765,741,275
21010101	SALARY	765,741,275
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	216,182,218
210201	ALLOWANCES	120,464,559
21020101	NON REGULAR ALLOWANCES	120,464,559
210202	SOCIAL CONTRIBUTIONS	95,717,659
21020201	NHIS	38,287,064
21020202	CONTRIBUTORY PENSION	57,430,595
22	OTHER RECURRENT COSTS	46,777,002
2202	OVERHEAD COST	46,777,002
220201	TRAVEL & TRANSPORT - GENERAL	5,877,942
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,358,824
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,519,118
220202	UTILITIES - GENERAL	2,896,986
22020201	ELECTRICITY CHARGES	839,706
22020202	TELEPHONE CHARGES	419,853
22020203	INTERNET ACCESS CHARGES	377,868
22020204	SATELLITE BROADCASTING ACCESS CHARGES	839,706
22020206	SEWERAGE CHARGES	419,853
220203	MATERIALS & SUPPLIES - GENERAL	10,730,747
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	839,706
22020302	BOOKS	898,628
22020303	NEWSPAPERS	511,382
22020304	MAGAZINES & PERIODICALS	503,824
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,358,824
22020306	PRINTING OF SECURITY DOCUMENTS	4,198,530
22020307	DRUGS & MEDICAL SUPPLIES	419,853
220204	MAINTENANCE SERVICES - GENERAL	10,496,325
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	839,706
22020402	MAINTENANCE OF OFFICE FURNITURE	839,706
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,259,559
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,358,824
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,198,530
220206	OTHER SERVICES - GENERAL	1,679,412
22020601	SECURITY SERVICES	1,679,412
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,099,265
22020703	LEGAL SERVICES	2,099,265
220208	FUEL & LUBRICANTS - GENERAL	4,198,530
22020803	PLANT / GENERATOR FUEL COST	4,198,530
220209	FINANCIAL CHARGES - GENERAL	3,358,824
22020902	INSURANCE PREMIUM	3,358,824
220210	MISCELLANEOUS	5,438,971
22021002	HONORARIUM & SITTING ALLOWANCE	1,259,559
22021003	PUBLICITY & ADVERTISEMENTS	839,706
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	839,706



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021010	DIRECT TEACHING & LABORATORY COST	2,500,000	
23	CAPITAL EXPENDITURE	40,488,532	
2302	CONSTRUCTION / PROVISION	40,488,532	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,488,532	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,488,532	
	TOTAL PERSONNEL	981,923,493	
	TOTAL OVERHEAD	46,777,002	
	TOTAL RECURRENT	1,028,700,495	
	TOTAL CAPITAL	40,488,532	
	TOTAL ALLOCATION	1,069,189,027	
0517018015	FEDERAL POLYTECHNIC DAMATURU		
CODE	PROJECT NAME	TYPE	AMOUNT
YDMTR06011228	RENOVATION OF 33 NOS. STAFF QUARTERS	NEW	40,488,532
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	887,836,415	
21	PERSONNEL COST	774,053,808	
2101	SALARY	671,531,205	
210101	SALARIES AND WAGES	671,531,205	
21010101	SALARY	671,531,205	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	102,522,603	
210202	SOCIAL CONTRIBUTIONS	102,522,603	
21020201	NHIS	52,157,763	
21020202	CONTRIBUTORY PENSION	50,364,840	
22	OTHER RECURRENT COSTS	73,294,075	
2202	OVERHEAD COST	73,294,075	
220201	TRAVEL & TRANSPORT - GENERAL	6,043,800	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,340,868	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,702,932	
220202	UTILITIES - GENERAL	4,745,991	
22020201	ELECTRICITY CHARGES	1,530,000	
22020202	TELEPHONE CHARGES	2,072,000	
22020203	INTERNET ACCESS CHARGES	514,374	
22020205	WATER RATES	400,830	
22020206	SEWERAGE CHARGES	228,787	
220203	MATERIALS & SUPPLIES - GENERAL	2,822,000	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,202,000	
22020302	BOOKS	200,000	
22020304	MAGAZINES & PERIODICALS	150,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	
22020306	PRINTING OF SECURITY DOCUMENTS	220,000	
22020309	UNIFORMS & OTHER CLOTHING	100,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	850,000	
220204	MAINTENANCE SERVICES - GENERAL	3,168,253	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,057,494	
22020402	MAINTENANCE OF OFFICE FURNITURE	205,749	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	514,374	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	308,624	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	
22020406	OTHER MAINTENANCE SERVICES	82,012	
220205	TRAINING - GENERAL	300,000	
22020501	LOCAL TRAINING	300,000	
220206	OTHER SERVICES - GENERAL	34,640,000	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020601	SECURITY SERVICES		22,000,000
22020606	CLEANING & FUMIGATION SERVICES		12,640,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		893,613
22020701	FINANCIAL CONSULTING		320,000
22020702	INFORMATION TECHNOLOGY CONSULTING		203,000
22020703	LEGAL SERVICES		200,613
22020708	BUDGET PREPARATION		170,000
220208	FUEL & LUBRICANTS - GENERAL		8,200,000
22020803	PLANT / GENERATOR FUEL COST		8,200,000
220209	FINANCIAL CHARGES - GENERAL		900,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		100,000
22020902	INSURANCE PREMIUM		800,000
220210	MISCELLANEOUS		11,580,418
22021001	REFRESHMENT & MEALS		814,262
22021002	HONORARIUM & SITTING ALLOWANCE		7,388,156
22021006	POSTAGES & COURIER SERVICES		230,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		200,000
22021009	SPORTING ACTIVITIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		1,748,000
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP		200,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		774,053,808
	TOTAL OVERHEAD		73,294,075
	TOTAL RECURRENT		847,347,883
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		887,836,415
0517018016 FEDERAL POLYTECHNIC HUSSAINI ADAMU			
CODE	PROJECT NAME	TYPE	AMOUNT
YKZE006286	CONSTRUCTION OF MULTI-PURPOSE WORKSHOP	ONGOING	40,488,532
0517018017 FEDERAL POLYTECHNIC GWANDU			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,816,553,235
21	PERSONNEL COST		2,705,184,014
2101	SALARY		2,346,885,268
210101	SALARIES AND WAGES		2,346,885,268
21010101	SALARY		2,346,885,268
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		358,298,746
210202	SOCIAL CONTRIBUTIONS		358,298,746
21020201	NHIS		182,282,351
21020202	CONTRIBUTORY PENSION		176,016,395
22	OTHER RECURRENT COSTS		70,880,689
2202	OVERHEAD COST		70,880,689
220201	TRAVEL & TRANSPORT - GENERAL		12,704,428
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,234,809
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,469,619
220202	UTILITIES - GENERAL		12,704,429
22020201	ELECTRICITY CHARGES		10,163,543
22020202	TELEPHONE CHARGES		2,540,886
220203	MATERIALS & SUPPLIES - GENERAL		8,300,228



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2202	OVERHEAD COST		46,087,526
220201	TRAVEL& TRANSPORT - GENERAL		3,200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,200,000
220202	UTILITIES - GENERAL		11,000,000
22020201	ELECTRICITY CHARGES		6,000,000
22020203	INTERNET ACCESS CHARGES		5,000,000
220203	MATERIALS & SUPPLIES - GENERAL		11,532,937
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,125,358
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,407,579
220204	MAINTENANCE SERVICES - GENERAL		2,234,589
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,234,589
220205	TRAINING - GENERAL		1,800,000
22020501	LOCAL TRAINING		1,800,000
220206	OTHER SERVICES - GENERAL		200,000
22020604	RESIDENTIAL RENT		200,000
220208	FUEL & LUBRICANTS - GENERAL		16,120,000
22020803	PLANT / GENERATOR FUEL COST		16,120,000
23	CAPITAL EXPENDITURE		40,488,532
2301	FIXED ASSETS PURCHASED		40,488,532
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,488,532
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,488,532
	TOTAL PERSONNEL		1,961,377,995
	TOTAL OVERHEAD		46,087,526
	TOTAL RECURRENT		2,007,465,521
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		2,047,954,053
0517018018 FEDERAL POLYTECHNIC ILARO			
CODE	PROJECT NAME	TYPE	AMOUNT
YILARO1006323	PURCHASE OF LABORATORY EQUIPMENT	ONGOING	40,488,532
0517018019 YABA COLLEGE OF TECHNOLOGY			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,781,279,733
21	PERSONNEL COST		4,626,174,521
2101	SALARY		4,093,060,939
210101	SALARIES AND WAGES		4,093,060,939
21010101	SALARY		4,093,060,939
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		533,113,582
210201	ALLOWANCES		33,777,876
21020101	NON REGULAR ALLOWANCES		33,777,876
210202	SOCIAL CONTRIBUTIONS		499,335,706
21020201	NHIS		192,356,136
21020202	CONTRIBUTORY PENSION		306,979,570
22	OTHER RECURRENT COSTS		114,616,680
2202	OVERHEAD COST		114,616,680
220201	TRAVEL& TRANSPORT - GENERAL		5,861,425
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,186,732
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,674,693
220202	UTILITIES - GENERAL		14,257,370
22020201	ELECTRICITY CHARGES		8,395,946
22020202	TELEPHONE CHARGES		1,674,693
22020203	INTERNET ACCESS CHARGES		2,512,039
22020205	WATER RATES		837,346



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020206	SEWERAGE CHARGES		837,346
220203	MATERIALS & SUPPLIES - GENERAL		18,002,947
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,256,020
22020302	BOOKS		1,256,020
22020303	NEWSPAPERS		837,346
22020304	MAGAZINES & PERIODICALS		418,673
22020305	PRINTING OF NON SECURITY DOCUMENTS		837,346
22020306	PRINTING OF SECURITY DOCUMENTS		837,346
22020307	DRUGS & MEDICAL SUPPLIES		2,512,039
22020309	UNIFORMS & OTHER CLOTHING		1,674,693
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,373,464
220204	MAINTENANCE SERVICES - GENERAL		10,048,158
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,674,693
22020402	MAINTENANCE OF OFFICE FURNITURE		1,674,693
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,256,020
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,093,366
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,256,020
22020406	OTHER MAINTENANCE SERVICES		1,256,020
22020410	MAINTENANCE OF ROADS AND BRIDGES		837,346
220205	TRAINING - GENERAL		2,512,039
22020501	LOCAL TRAINING		2,512,039
220206	OTHER SERVICES - GENERAL		37,261,916
22020601	SECURITY SERVICES		23,445,700
22020604	RESIDENTIAL RENT		418,673
22020606	CLEANING & FUMIGATION SERVICES		13,397,543
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,674,693
22020703	LEGAL SERVICES		1,674,693
220208	FUEL & LUBRICANTS - GENERAL		2,512,038
22020801	MOTOR VEHICLE FUEL COST		837,346
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		837,346
22020803	PLANT / GENERATOR FUEL COST		837,346
220209	FINANCIAL CHARGES - GENERAL		4,186,732
22020902	INSURANCE PREMIUM		4,186,732
220210	MISCELLANEOUS		18,299,362
22021002	HONORARIUM & SITTING ALLOWANCE		3,349,386
22021003	PUBLICITY & ADVERTISEMENTS		1,256,020
22021004	MEDICAL EXPENSES		1,256,020
22021006	POSTAGES & COURIER SERVICES		1,256,020
22021007	WELFARE PACKAGES		837,346
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		837,346
22021009	SPORTING ACTIVITIES		1,507,224
22021010	DIRECT TEACHING & LABORATORY COST		8,000,000
23	CAPITAL EXPENDITURE		40,488,532
2302	CONSTRUCTION / PROVISION		40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,488,532
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	TOTAL PERSONNEL		4,626,174,521
	TOTAL OVERHEAD		114,616,680
	TOTAL RECURRENT		4,740,791,201
	TOTAL CAPITAL		40,488,532
	TOTAL ALLOCATION		4,781,279,733
0517018019	YABA COLLEGE OF TECHNOLOGY		
CODE	PROJECT NAME	TYPE	AMOUNT



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
YYABA1009603	UPGRADING OF MEDICAL CENTRE TO A MODERN 2 STOREY BUILDING	NEW	40,488,532
0517018020 FEDERAL POLYTECHNIC BALI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		632,357,357
21	PERSONNEL COST		464,544,275
2101	SALARY		405,908,715
210101	SALARIES AND WAGES		405,908,715
21010101	SALARY		405,908,715
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		58,635,560
210201	ALLOWANCES		7,896,970
21020101	NON REGULAR ALLOWANCES		7,896,970
210202	SOCIAL CONTRIBUTIONS		50,738,590
21020201	NHIS		20,295,436
21020202	CONTRIBUTORY PENSION		30,443,154
22	OTHER RECURRENT COSTS		127,324,550
2202	OVERHEAD COST		127,324,550
220201	TRAVEL & TRANSPORT - GENERAL		11,704,789
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,672,113
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,032,676
220202	UTILITIES - GENERAL		4,180,282
22020203	INTERNET ACCESS CHARGES		4,180,282
220203	MATERIALS & SUPPLIES - GENERAL		31,503,363
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,360,564
22020303	NEWSPAPERS		585,239
22020304	MAGAZINES & PERIODICALS		167,211
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,344,225
22020306	PRINTING OF SECURITY DOCUMENTS		1,672,113
22020307	DRUGS & MEDICAL SUPPLIES		6,714,293
22020309	UNIFORMS & OTHER CLOTHING		418,028
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,032,676
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		209,014
220204	MAINTENANCE SERVICES - GENERAL		12,122,818
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,508,169
22020402	MAINTENANCE OF OFFICE FURNITURE		418,028
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,180,282
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,672,113
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,672,113
22020406	OTHER MAINTENANCE SERVICES		418,028
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,254,085
220205	TRAINING - GENERAL		4,180,282
22020501	LOCAL TRAINING		4,180,282
220206	OTHER SERVICES - GENERAL		5,434,367
22020601	SECURITY SERVICES		1,672,113
22020604	RESIDENTIAL RENT		1,672,113
22020606	CLEANING & FUMIGATION SERVICES		2,090,141
220208	FUEL & LUBRICANTS - GENERAL		20,065,353
22020801	MOTOR VEHICLE FUEL COST		5,016,338
22020803	PLANT / GENERATOR FUEL COST		15,049,015
220210	MISCELLANEOUS		38,133,296
22021001	REFRESHMENT & MEALS		418,028
22021002	HONORARIUM & SITTING ALLOWANCE		20,901,409
22021003	PUBLICITY & ADVERTISEMENTS		1,672,113



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



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



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



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



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



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



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



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
23	CAPITAL EXPENDITURE	46,267,203
2302	CONSTRUCTION / PROVISION	46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203
23020114	CONSTRUCTION / PROVISION OF ROADS	46,267,203
	TOTAL PERSONNEL	1,706,073,197
	TOTAL OVERHEAD	37,259,121
	TOTAL RECURRENT	1,743,332,318
	TOTAL CAPITAL	46,267,203
	TOTAL ALLOCATION	1,789,599,521
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	
CODE	PROJECT NAME	TYPE
FCEA9009423	CONSTRUCTION OF SCH. OF EDUCATION/SCH. OF VOCATIONAL EDU/SCH. OF ARTS AND SOCIAL SCIENCES	ONGOING
		46,267,203
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,569,281,509
21	PERSONNEL COST	1,485,366,854
2101	SALARY	1,314,533,599
210101	SALARIES AND WAGES	1,314,533,599
21010101	SALARY	1,314,533,599
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	170,833,255
210201	ALLOWANCES	6,516,555
21020101	NON REGULAR ALLOWANCES	6,516,555
210202	SOCIAL CONTRIBUTIONS	164,316,700
21020201	NHIS	65,726,680
21020202	CONTRIBUTORY PENSION	98,590,020
22	OTHER RECURRENT COSTS	37,647,452
2202	OVERHEAD COST	37,647,452
220201	TRAVEL & TRANSPORT - GENERAL	2,945,155
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	736,289
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,208,866
220202	UTILITIES - GENERAL	1,349,863
22020201	ELECTRICITY CHARGES	613,574
22020202	TELEPHONE CHARGES	122,715
22020203	INTERNET ACCESS CHARGES	368,144
22020204	SATELLITE BROADCASTING ACCESS CHARGES	122,715
22020205	WATER RATES	122,715
220203	MATERIALS & SUPPLIES - GENERAL	5,841,223
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	613,574
22020302	BOOKS	490,859
22020303	NEWSPAPERS	490,859
22020304	MAGAZINES & PERIODICALS	368,144
22020305	PRINTING OF NON SECURITY DOCUMENTS	490,859
22020306	PRINTING OF SECURITY DOCUMENTS	466,316
22020307	DRUGS & MEDICAL SUPPLIES	981,718
22020308	FIELD & CAMPING MATERIALS SUPPLIES	736,289
22020309	UNIFORMS & OTHER CLOTHING	981,718
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	220,887
220204	MAINTENANCE SERVICES - GENERAL	5,743,052
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	466,316
22020402	MAINTENANCE OF OFFICE FURNITURE	736,289
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,227,148
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,227,148



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021004	MEDICAL EXPENSES	809,570	
22021006	POSTAGES & COURIER SERVICES	526,221	
22021009	SPORTING ACTIVITIES	769,092	
22021010	DIRECT TEACHING & LABORATORY COST	20,879,154	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	202,393	
23	CAPITAL EXPENDITURE	46,267,203	
2302	CONSTRUCTION / PROVISION	46,267,203	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	46,267,203	
	TOTAL PERSONNEL	1,884,225,529	
	TOTAL OVERHEAD	55,212,316	
	TOTAL RECURRENT	1,939,437,845	
	TOTAL CAPITAL	46,267,203	
	TOTAL ALLOCATION	1,985,705,048	
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ASABA1006513	CONSTRUCTION OF A 3 STOREY ADMIN. BLOCK	ONGOING	46,267,203
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,513,554,648	
21	PERSONNEL COST	1,431,418,687	
2101	SALARY	1,251,937,964	
210101	SALARIES AND WAGES	1,251,937,964	
21010101	SALARY	1,251,937,964	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	179,480,723	
210201	ALLOWANCES	62,596,899	
21020101	NON REGULAR ALLOWANCES	62,596,899	
210202	SOCIAL CONTRIBUTIONS	116,883,824	
21020201	NHIS	22,988,477	
21020202	CONTRIBUTORY PENSION	93,895,347	
22	OTHER RECURRENT COSTS	35,868,758	
2202	OVERHEAD COST	35,868,758	
220201	TRAVEL & TRANSPORT - GENERAL	2,223,253	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	805,813	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,417,440	
220202	UTILITIES - GENERAL	1,477,324	
22020201	ELECTRICITY CHARGES	671,511	
22020202	TELEPHONE CHARGES	134,302	
22020203	INTERNET ACCESS CHARGES	402,907	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	134,302	
22020205	WATER RATES	134,302	
220203	MATERIALS & SUPPLIES - GENERAL	6,392,787	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	671,511	
22020302	BOOKS	537,209	
22020303	NEWSPAPERS	537,209	
22020304	MAGAZINES & PERIODICALS	402,907	
22020305	PRINTING OF NON SECURITY DOCUMENTS	537,209	
22020306	PRINTING OF SECURITY DOCUMENTS	510,349	
22020307	DRUGS & MEDICAL SUPPLIES	1,074,418	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	805,813	
22020309	UNIFORMS & OTHER CLOTHING	1,074,418	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	241,744	



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FCEB9011104	PROCUREMENT OF SECURITY GADGETS	NEW	3,992,957
0517019005		FEDERAL COLLEGE OF EDUCATION GOMBE	
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,643,465,415
21	PERSONNEL COST		1,550,755,192
2101	SALARY		1,378,240,014
210101	SALARIES AND WAGES		1,378,240,014
21010101	SALARY		1,378,240,014
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		172,515,178
210201	ALLOWANCES		235,176
21020101	NON REGULAR ALLOWANCES		235,176
210202	SOCIAL CONTRIBUTIONS		172,280,002
21020201	NHIS		68,912,001
21020202	CONTRIBUTORY PENSION		103,368,001
22	OTHER RECURRENT COSTS		46,443,020
2202	OVERHEAD COST		46,443,020
220201	TRAVEL & TRANSPORT - GENERAL		2,198,665
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,049,666
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,148,999
220202	UTILITIES - GENERAL		1,924,387
22020201	ELECTRICITY CHARGES		874,722
22020202	TELEPHONE CHARGES		174,944
22020203	INTERNET ACCESS CHARGES		524,833
22020204	SATELLITE BROADCASTING ACCESS CHARGES		174,944
22020205	WATER RATES		174,944
220203	MATERIALS & SUPPLIES - GENERAL		8,327,354
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		874,722
22020302	BOOKS		699,778
22020303	NEWSPAPERS		699,778
22020304	MAGAZINES & PERIODICALS		524,833
22020305	PRINTING OF NON SECURITY DOCUMENTS		699,778
22020306	PRINTING OF SECURITY DOCUMENTS		664,789
22020307	DRUGS & MEDICAL SUPPLIES		1,399,555
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,049,666
22020309	UNIFORMS & OTHER CLOTHING		1,399,555
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		314,900
220204	MAINTENANCE SERVICES - GENERAL		6,187,397
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		664,789
22020402	MAINTENANCE OF OFFICE FURNITURE		1,049,666
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,249,444
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,249,444
22020405	MAINTENANCE OF PLANTS/GENERATORS		899,555
22020406	OTHER MAINTENANCE SERVICES		899,555
22020410	MAINTENANCE OF ROADS AND BRIDGES		174,944
220205	TRAINING - GENERAL		1,049,666
22020501	LOCAL TRAINING		1,049,666
220206	OTHER SERVICES - GENERAL		1,049,667
22020601	SECURITY SERVICES		349,889
22020606	CLEANING & FUMIGATION SERVICES		699,778
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,624,165
22020702	INFORMATION TECHNOLOGY CONSULTING		1,049,666
22020703	LEGAL SERVICES		699,778
22020705	ARCHITECTURAL SERVICES		524,833



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



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



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



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021006	POSTAGES & COURIER SERVICES	384,265	
22021009	SPORTING ACTIVITIES	561,618	
22021010	DIRECT TEACHING & LABORATORY COST	15,588,402	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	147,794	
23	CAPITAL EXPENDITURE	46,267,203	
2302	CONSTRUCTION / PROVISION	46,267,203	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	46,267,203	
	TOTAL PERSONNEL	1,312,145,734	
	TOTAL OVERHEAD	42,580,615	
	TOTAL RECURRENT	1,354,726,349	
	TOTAL CAPITAL	46,267,203	
	TOTAL ALLOCATION	1,400,993,552	
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE KATSINA7005785	COMPLETION OF SCHOOL OF SCIENCE COMPLEX PHASE II	ONGOING	46,267,203
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,607,484,336	
21	PERSONNEL COST	1,522,293,852	
2101	SALARY	1,353,150,091	
210101	SALARIES AND WAGES	1,353,150,091	
21010101	SALARY	1,353,150,091	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	169,143,761	
210202	SOCIAL CONTRIBUTIONS	169,143,761	
21020201	NHIS	67,657,504	
21020202	CONTRIBUTORY PENSION	101,486,257	
22	OTHER RECURRENT COSTS	38,923,281	
2202	OVERHEAD COST	38,923,281	
220201	TRAVEL & TRANSPORT - GENERAL	3,127,709	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	781,927	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,345,782	
220202	UTILITIES - GENERAL	1,433,533	
22020201	ELECTRICITY CHARGES	651,606	
22020202	TELEPHONE CHARGES	130,321	
22020203	INTERNET ACCESS CHARGES	390,964	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	130,321	
22020205	WATER RATES	130,321	
220203	MATERIALS & SUPPLIES - GENERAL	6,203,291	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	651,606	
22020302	BOOKS	521,285	
22020303	NEWSPAPERS	521,285	
22020304	MAGAZINES & PERIODICALS	390,964	
22020305	PRINTING OF NON SECURITY DOCUMENTS	521,285	
22020306	PRINTING OF SECURITY DOCUMENTS	495,221	
22020307	DRUGS & MEDICAL SUPPLIES	1,042,570	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	781,927	
22020309	UNIFORMS & OTHER CLOTHING	1,042,570	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	234,578	
220204	MAINTENANCE SERVICES - GENERAL	6,099,033	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	495,221	
22020402	MAINTENANCE OF OFFICE FURNITURE	781,927	



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021004	MEDICAL EXPENSES		997,117
22021006	POSTAGES & COURIER SERVICES		648,126
22021009	SPORTING ACTIVITIES		947,261
22021010	DIRECT TEACHING & LABORATORY COST		47,951,008
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		249,279
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		3,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		3,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		3,500,000
2302	CONSTRUCTION / PROVISION		9,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		9,500,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		5,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		4,500,000
2303	REHABILITATION / REPAIRS		26,267,203
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		26,267,203
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		26,267,203
2305	OTHER CAPITAL PROJECTS		7,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		7,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		7,000,000
	TOTAL PERSONNEL		1,796,696,736
	TOTAL OVERHEAD		95,164,486
	TOTAL RECURRENT		1,891,861,222
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		1,938,128,425
0517019010 FEDERAL COLLEGE OF EDUCATION OBUDU			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OBUDU10006346	INTEGRATED BANDWIDTH SUBSCRIPTION AND MAINTENANCE FOR E - LEARNING ADAPTATION CENTRE	NEW	7,000,000
FCE OBUDU13010037	EXTENSION OF LIGHT TO NEWLY COMPLETED BUILDINGS	NEW	5,000,000
FCE OBUDU14010040	WATER RETICULATION TO BUILDINGS -MAIN CAMPUS	NEW	4,500,000
FCE OBUDU15010042	REHABILITATION OF BUILDINGS - (MULTI-PURPOSE HALL)	NEW	8,000,000
FCE OBUDU15010044	REHABILITATION OF FARM BUILDINGS - BEBI CAMPUS (GOATRY FARM ETC.)	NEW	18,267,203
FCE OBUDU2006337	PROCUREMENT OF LIBRARY BOOKS	NEW	3,500,000
0517019011 FEDERAL COLLEGE OF EDUCATION OKENE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,001,988,139
21	PERSONNEL COST		1,876,838,860
2101	SALARY		1,668,301,209
210101	SALARIES AND WAGES		1,668,301,209
21010101	SALARY		1,668,301,209
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		208,537,651
210202	SOCIAL CONTRIBUTIONS		208,537,651
21020201	NHIS		83,415,060
21020202	CONTRIBUTORY PENSION		125,122,591
22	OTHER RECURRENT COSTS		78,882,076
2202	OVERHEAD COST		78,882,076
220201	TRAVEL & TRANSPORT - GENERAL		4,085,448
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,271,362



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



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
2302	CONSTRUCTION / PROVISION	46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	46,267,203
	TOTAL PERSONNEL	1,876,838,860
	TOTAL OVERHEAD	78,882,076
	TOTAL RECURRENT	1,955,720,936
	TOTAL CAPITAL	46,267,203
	TOTAL ALLOCATION	2,001,988,139
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	
CODE	PROJECT NAME	TYPE
FCE OKENE14010104	CONTINUATION OF MULTIPURPOSE LECTURER THEATRE	NEW
		46,267,203
0517019012	FEDERAL COLLEGE OF EDUCATION OMKU	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,216,469,868
21	PERSONNEL COST	2,116,537,492
2101	SALARY	1,881,366,659
210101	SALARIES AND WAGES	1,881,366,659
21010101	SALARY	1,881,366,659
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	235,170,833
210202	SOCIAL CONTRIBUTIONS	235,170,833
21020201	NHIS	94,068,333
21020202	CONTRIBUTORY PENSION	141,102,500
22	OTHER RECURRENT COSTS	53,665,173
2202	OVERHEAD COST	53,665,173
220201	TRAVEL & TRANSPORT - GENERAL	3,377,593
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,094,398
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,283,195
220202	UTILITIES - GENERAL	2,006,398
22020201	ELECTRICITY CHARGES	911,999
22020202	TELEPHONE CHARGES	182,400
22020203	INTERNET ACCESS CHARGES	547,199
22020204	SATELLITE BROADCASTING ACCESS CHARGES	182,400
22020205	WATER RATES	182,400
220203	MATERIALS & SUPPLIES - GENERAL	8,682,227
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	911,999
22020302	BOOKS	729,599
22020303	NEWSPAPERS	729,599
22020304	MAGAZINES & PERIODICALS	547,199
22020305	PRINTING OF NON SECURITY DOCUMENTS	729,599
22020306	PRINTING OF SECURITY DOCUMENTS	693,119
22020307	DRUGS & MEDICAL SUPPLIES	1,459,198
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,094,398
22020309	UNIFORMS & OTHER CLOTHING	1,459,198
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	328,319
220204	MAINTENANCE SERVICES - GENERAL	8,036,307
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	693,119
22020402	MAINTENANCE OF OFFICE FURNITURE	1,094,398
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,823,997
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,323,997
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,459,198
22020406	OTHER MAINTENANCE SERVICES	1,459,198
22020410	MAINTENANCE OF ROADS AND BRIDGES	182,400



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220205	TRAINING - GENERAL	1,094,398	
22020501	LOCAL TRAINING	1,094,398	
220206	OTHER SERVICES - GENERAL	1,094,398	
22020601	SECURITY SERVICES	364,799	
22020606	CLEANING & FUMIGATION SERVICES	729,599	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,735,996	
22020702	INFORMATION TECHNOLOGY CONSULTING	1,094,398	
22020703	LEGAL SERVICES	729,599	
22020705	ARCHITECTURAL SERVICES	547,199	
22020706	SURVEYING SERVICES	182,400	
22020708	BUDGET PREPARATION	182,400	
220208	FUEL & LUBRICANTS - GENERAL	2,553,596	
22020801	MOTOR VEHICLE FUEL COST	547,199	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	729,599	
22020803	PLANT / GENERATOR FUEL COST	547,199	
22020806	COOKING GAS/FUEL COST	729,599	
220209	FINANCIAL CHARGES - GENERAL	364,799	
22020904	OTHER CRF BANK CHARGES	364,799	
220210	MISCELLANEOUS	23,719,461	
22021001	REFRESHMENT & MEALS	656,639	
22021003	PUBLICITY & ADVERTISEMENTS	364,799	
22021004	MEDICAL EXPENSES	729,599	
22021006	POSTAGES & COURIER SERVICES	474,239	
22021009	SPORTING ACTIVITIES	693,119	
22021010	DIRECT TEACHING & LABORATORY COST	20,618,666	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	182,400	
23	CAPITAL EXPENDITURE	46,267,203	
2302	CONSTRUCTION / PROVISION	46,267,203	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	46,267,203	
	TOTAL PERSONNEL	2,116,537,492	
	TOTAL OVERHEAD	53,665,173	
	TOTAL RECURRENT	2,170,202,665	
	TOTAL CAPITAL	46,267,203	
	TOTAL ALLOCATION	2,216,469,868	
0517019012	FEDERAL COLLEGE OF EDUCATION OMOUKU		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE OMOUKU5006398	CONSTRUCTION OF OFFICE COMPLEX FOR SCHOOL OF GENERAL STUDIES IN EDUCATION	NEW	46,267,203
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,425,267,348
21	PERSONNEL COST		2,231,393,331
2101	SALARY		1,971,517,834
210101	SALARIES AND WAGES		1,971,517,834
21010101	SALARY		1,971,517,834
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		259,875,497
210201	ALLOWANCES		13,435,767
21020101	NON REGULAR ALLOWANCES		13,435,767
210202	SOCIAL CONTRIBUTIONS		246,439,730
21020201	NHIS		98,575,892
21020202	CONTRIBUTORY PENSION		147,863,838
22	OTHER RECURRENT COSTS		117,606,814



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2202	OVERHEAD COST	117,606,814	
220202	UTILITIES - GENERAL	29,878,837	
22020201	ELECTRICITY CHARGES	29,878,837	
220203	MATERIALS & SUPPLIES - GENERAL	17,727,977	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	17,727,977	
220210	MISCELLANEOUS	70,000,000	
22021010	DIRECT TEACHING & LABORATORY COST	70,000,000	
23	CAPITAL EXPENDITURE	76,267,203	
2302	CONSTRUCTION / PROVISION	76,267,203	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	76,267,203	
23020114	CONSTRUCTION / PROVISION OF ROADS	76,267,203	
	TOTAL PERSONNEL	2,231,393,331	
	TOTAL OVERHEAD	117,606,814	
	TOTAL RECURRENT	2,349,000,145	
	TOTAL CAPITAL	76,267,203	
	TOTAL ALLOCATION	2,425,267,348	
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE ONDO3006421	CONSTRUCTION OF COLLEGE ROADS (GYM TO SCHOOL OF VOCATIONAL AND TECHNICAL EDUCATION)	NEW	76,267,203
0517019014	FEDERAL COLLEGE OF EDUCATION OYO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,954,324,658	
21	PERSONNEL COST	1,854,418,761	
2101	SALARY	1,642,913,133	
210101	SALARIES AND WAGES	1,642,913,133	
21010101	SALARY	1,642,913,133	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	211,505,628	
210201	ALLOWANCES	123,218,485	
21020101	NON REGULAR ALLOWANCES	123,218,485	
210202	SOCIAL CONTRIBUTIONS	88,287,143	
21020201	NHIS	82,145,657	
21020202	CONTRIBUTORY PENSION	6,141,486	
22	OTHER RECURRENT COSTS	53,638,694	
2202	OVERHEAD COST	53,638,694	
220201	TRAVEL & TRANSPORT - GENERAL	2,391,535	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,097,884	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,293,651	
220202	UTILITIES - GENERAL	2,012,788	
22020201	ELECTRICITY CHARGES	914,903	
22020202	TELEPHONE CHARGES	182,981	
22020203	INTERNET ACCESS CHARGES	548,942	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	182,981	
22020205	WATER RATES	182,981	
220203	MATERIALS & SUPPLIES - GENERAL	8,709,879	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	914,903	
22020302	BOOKS	731,923	
22020303	NEWSPAPERS	731,923	
22020304	MAGAZINES & PERIODICALS	548,942	
22020305	PRINTING OF NON SECURITY DOCUMENTS	731,923	
22020306	PRINTING OF SECURITY DOCUMENTS	695,326	
22020307	DRUGS & MEDICAL SUPPLIES	1,463,845	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,097,884	



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



2015 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FCE OYO4006444	CONSTRUCTION OF WORKSHOP AND OFFICES FOR VOC. AND TECH (CONSTRUCTION)	NEW 16,981,489
FCE OYO4006447	CONSTRUCTION OF LECTURE THEATRE - LOT II	NEW 19,285,714
FCE OYO9006466	SECURITY EQUIPMENT	NEW 5,000,000
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,023,002,093
21	PERSONNEL COST	1,912,730,163
2101	SALARY	1,700,204,590
210101	SALARIES AND WAGES	1,700,204,590
21010101	SALARY	1,700,204,590
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	212,525,573
210202	SOCIAL CONTRIBUTIONS	212,525,573
21020201	NHIS	85,010,229
21020202	CONTRIBUTORY PENSION	127,515,344
22	OTHER RECURRENT COSTS	64,004,727
2202	OVERHEAD COST	64,004,727
220201	TRAVEL & TRANSPORT - GENERAL	2,078,832
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	519,708
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,559,124
220202	UTILITIES - GENERAL	952,798
22020201	ELECTRICITY CHARGES	433,090
22020202	TELEPHONE CHARGES	86,618
22020203	INTERNET ACCESS CHARGES	259,854
22020204	SATELLITE BROADCASTING ACCESS CHARGES	86,618
22020205	WATER RATES	86,618
220203	MATERIALS & SUPPLIES - GENERAL	4,123,016
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	433,090
22020302	BOOKS	346,472
22020303	NEWSPAPERS	346,472
22020304	MAGAZINES & PERIODICALS	259,854
22020305	PRINTING OF NON SECURITY DOCUMENTS	346,472
22020306	PRINTING OF SECURITY DOCUMENTS	329,148
22020307	DRUGS & MEDICAL SUPPLIES	692,944
22020308	FIELD & CAMPING MATERIALS SUPPLIES	519,708
22020309	UNIFORMS & OTHER CLOTHING	692,944
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	155,912
220204	MAINTENANCE SERVICES - GENERAL	4,053,722
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	329,148
22020402	MAINTENANCE OF OFFICE FURNITURE	519,708
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	866,180
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	866,180
22020405	MAINTENANCE OF PLANTS/GENERATORS	692,944
22020406	OTHER MAINTENANCE SERVICES	692,944
22020410	MAINTENANCE OF ROADS AND BRIDGES	86,618
220205	TRAINING - GENERAL	519,708
22020501	LOCAL TRAINING	519,708
220206	OTHER SERVICES - GENERAL	519,708
22020601	SECURITY SERVICES	173,236
22020606	CLEANING & FUMIGATION SERVICES	346,472
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,299,270
22020702	INFORMATION TECHNOLOGY CONSULTING	519,708
22020703	LEGAL SERVICES	346,472



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020705	ARCHITECTURAL SERVICES		259,854
22020706	SURVEYING SERVICES		86,618
22020708	BUDGET PREPARATION		86,618
220208	FUEL & LUBRICANTS - GENERAL		1,212,652
22020801	MOTOR VEHICLE FUEL COST		259,854
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		346,472
22020803	PLANT / GENERATOR FUEL COST		259,854
22020806	COOKING GAS/FUEL COST		346,472
220209	FINANCIAL CHARGES - GENERAL		173,236
22020904	OTHER CRF BANK CHARGES		173,236
220210	MISCELLANEOUS		49,071,785
22021001	REFRESHMENT & MEALS		311,825
22021003	PUBLICITY & ADVERTISEMENTS		173,236
22021004	MEDICAL EXPENSES		346,472
22021006	POSTAGES & COURIER SERVICES		225,207
22021009	SPORTING ACTIVITIES		329,148
22021010	DIRECT TEACHING & LABORATORY COST		47,599,279
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		86,618
23	CAPITAL EXPENDITURE		46,267,203
2301	FIXED ASSETS PURCHASED		46,267,203
230101	PURCHASE OF FIXED ASSETS - GENERAL		46,267,203
23010113	PURCHASE OF COMPUTERS		19,285,714
23010128	PURCHASE OF SECURITY EQUIPMENT		26,981,489
	TOTAL PERSONNEL		1,912,730,163
	TOTAL OVERHEAD		64,004,727
	TOTAL RECURRENT		1,976,734,890
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		2,023,002,093
0517019015 FEDERAL COLLEGE OF EDUCATION PANKSHIN			
CODE	PROJECT NAME	TYPE	AMOUNT
FCE PANK1011300	PURCHASE OF COMPUTERS AND PUBLIC ADDRESS	NEW	19,285,714
FCE PANK7011303	SECURITY CONTROL POST AND EQUIPMENT INSTALLATION	NEW	26,981,489
0517019016 FEDERAL COLLEGE OF EDUCATION POTISKUM			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,377,244,360
21	PERSONNEL COST		1,280,413,485
2101	SALARY		1,136,379,752
210101	SALARIES AND WAGES		1,136,379,752
21010101	SALARY		1,136,379,752
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		144,033,733
210201	ALLOWANCES		1,986,265
21020101	NON REGULAR ALLOWANCES		1,986,265
210202	SOCIAL CONTRIBUTIONS		142,047,468
21020201	NHIS		56,818,987
21020202	CONTRIBUTORY PENSION		85,228,481
22	OTHER RECURRENT COSTS		50,563,672
2202	OVERHEAD COST		50,563,672
220201	TRAVEL& TRANSPORT - GENERAL		2,584,011
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,146,003
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,438,008
220202	UTILITIES - GENERAL		2,101,003
22020201	ELECTRICITY CHARGES		955,002
22020202	TELEPHONE CHARGES		191,000



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



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



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021009	SPORTING ACTIVITIES	686,348	
22021010	DIRECT TEACHING & LABORATORY COST	9,944,453	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	180,618	
23	CAPITAL EXPENDITURE	46,267,203	
2301	FIXED ASSETS PURCHASED	24,285,714	
230101	PURCHASE OF FIXED ASSETS - GENERAL	24,285,714	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	24,285,714	
2302	CONSTRUCTION / PROVISION	21,981,489	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,981,489	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	21,981,489	
	TOTAL PERSONNEL	1,704,365,613	
	TOTAL OVERHEAD	37,396,320	
	TOTAL RECURRENT	1,741,761,933	
	TOTAL CAPITAL	46,267,203	
	TOTAL ALLOCATION	1,788,029,136	
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
FCE YOLA3006585	EDUCATION IN NIGERIA PHASE III	NEW	24,285,714
FCE YOLA4006588	CONSTRUCTION OF SCIENCE COMPLEX	NEW	21,981,489
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,238,035,941	
21	PERSONNEL COST	4,094,395,415	
2101	SALARY	3,639,462,590	
210101	SALARIES AND WAGES	3,639,462,590	
21010101	SALARY	3,639,462,590	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	454,932,825	
210202	SOCIAL CONTRIBUTIONS	454,932,825	
21020201	NHIS	181,973,130	
21020202	CONTRIBUTORY PENSION	272,959,695	
22	OTHER RECURRENT COSTS	67,373,323	
2202	OVERHEAD COST	67,373,323	
220201	TRAVEL & TRANSPORT - GENERAL	5,329,297	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,332,324	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,996,973	
220202	UTILITIES - GENERAL	2,442,594	
22020201	ELECTRICITY CHARGES	1,110,270	
22020202	TELEPHONE CHARGES	222,054	
22020203	INTERNET ACCESS CHARGES	666,162	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	222,054	
22020205	WATER RATES	222,054	
220203	MATERIALS & SUPPLIES - GENERAL	10,569,770	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,110,270	
22020302	BOOKS	888,216	
22020303	NEWSPAPERS	888,216	
22020304	MAGAZINES & PERIODICALS	666,162	
22020305	PRINTING OF NON SECURITY DOCUMENTS	888,216	
22020306	PRINTING OF SECURITY DOCUMENTS	843,805	
22020307	DRUGS & MEDICAL SUPPLIES	1,776,432	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,332,324	
22020309	UNIFORMS & OTHER CLOTHING	1,776,432	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	399,697	
220204	MAINTENANCE SERVICES - GENERAL	10,392,129	



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



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



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
22020806	COOKING GAS/FUEL COST	503,601
220209	FINANCIAL CHARGES - GENERAL	251,800
22020904	OTHER CRF BANK CHARGES	251,800
220210	MISCELLANEOUS	15,283,443
22021001	REFRESHMENT & MEALS	453,241
22021003	PUBLICITY & ADVERTISEMENTS	251,800
22021004	MEDICAL EXPENSES	503,601
22021006	POSTAGES & COURIER SERVICES	327,340
22021009	SPORTING ACTIVITIES	478,421
22021010	DIRECT TEACHING & LABORATORY COST	13,143,140
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	125,900
23	CAPITAL EXPENDITURE	46,267,203
2302	CONSTRUCTION / PROVISION	46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,267,203
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	46,267,203
	TOTAL PERSONNEL	1,281,677,391
	TOTAL OVERHEAD	36,988,628
	TOTAL RECURRENT	1,318,666,019
	TOTAL CAPITAL	46,267,203
	TOTAL ALLOCATION	1,364,933,222
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	
CODE	PROJECT NAME	TYPE
FCEEHA1005333	CONSTRUCTION OF SCIENCE BLOCK	ONGOING
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	4,336,744,535
21	PERSONNEL COST	4,238,162,740
2101	SALARY	3,762,197,568
210101	SALARIES AND WAGES	3,762,197,568
21010101	SALARY	3,762,197,568
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	475,965,172
210201	ALLOWANCES	5,690,476
21020101	NON REGULAR ALLOWANCES	5,690,476
210202	SOCIAL CONTRIBUTIONS	470,274,696
21020201	NHIS	188,109,878
21020202	CONTRIBUTORY PENSION	282,164,818
22	OTHER RECURRENT COSTS	52,314,592
2202	OVERHEAD COST	52,314,592
220201	TRAVEL& TRANSPORT - GENERAL	8,219,827
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,909,300
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,310,527
220202	UTILITIES - GENERAL	7,445,690
22020201	ELECTRICITY CHARGES	5,909,300
22020202	TELEPHONE CHARGES	768,195
22020203	INTERNET ACCESS CHARGES	768,195
220203	MATERIALS & SUPPLIES - GENERAL	3,078,722
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,282,306
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,796,416
220204	MAINTENANCE SERVICES - GENERAL	6,903,744
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,796,416
22020402	MAINTENANCE OF OFFICE FURNITURE	1,260,411
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	254,085



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,796,416
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,796,416
220205	TRAINING - GENERAL		1,282,306
22020501	LOCAL TRAINING		1,282,306
220208	FUEL & LUBRICANTS - GENERAL		1,796,416
22020803	PLANT / GENERATOR FUEL COST		1,796,416
220210	MISCELLANEOUS		23,587,887
22021006	POSTAGES & COURIER SERVICES		151,263
22021010	DIRECT TEACHING & LABORATORY COST		23,436,624
23	CAPITAL EXPENDITURE		46,267,203
2302	CONSTRUCTION / PROVISION		46,267,203
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		46,267,203
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		20,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		26,267,203
	TOTAL PERSONNEL		4,238,162,740
	TOTAL OVERHEAD		52,314,592
	TOTAL RECURRENT		4,290,477,332
	TOTAL CAPITAL		46,267,203
	TOTAL ALLOCATION		4,336,744,535
0517019021 ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI			
CODE	PROJECT NAME	TYPE	AMOUNT
AICE2005070	CONSTRUCTION OF STUDENT HOSTEL ACROSS NWORIE (PHASE I)	NEW	20,000,000
AICE6011213	CONSTRUCTION OF 1NO. 1000 CAPACITY LECTURE THEATRE (ACROSS NWORIE) PHASE II	NEW	26,267,203
0517020001 NATIONAL UNIVERSITIES COMMISSION SECRETARIAT			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,194,945,686
21	PERSONNEL COST		1,637,127,000
2101	SALARY		1,455,224,000
210101	SALARIES AND WAGES		1,455,224,000
21010101	SALARY		1,455,224,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		181,903,000
210202	SOCIAL CONTRIBUTIONS		181,903,000
21020201	NHIS		72,761,200
21020202	CONTRIBUTORY PENSION		109,141,800
22	OTHER RECURRENT COSTS		417,818,686
2202	OVERHEAD COST		417,818,686
220201	TRAVEL & TRANSPORT - GENERAL		118,605,113
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		21,652,426
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		96,952,688
220202	UTILITIES - GENERAL		26,350,262
22020201	ELECTRICITY CHARGES		20,815,915
22020202	TELEPHONE CHARGES		5,534,347
220203	MATERIALS & SUPPLIES - GENERAL		39,605,528
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		23,043,388
22020302	BOOKS		2,525,294
22020303	NEWSPAPERS		2,525,294
22020304	MAGAZINES & PERIODICALS		2,570,749
22020305	PRINTING OF NON SECURITY DOCUMENTS		8,573,373
22020309	UNIFORMS & OTHER CLOTHING		367,430
220204	MAINTENANCE SERVICES - GENERAL		34,361,475
22020402	MAINTENANCE OF OFFICE FURNITURE		6,313,235



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



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
22021010	DIRECT TEACHING & LABORATORY COST	60,429,185	
23	CAPITAL EXPENDITURE	53,693,149	
2303	REHABILITATION / REPAIRS	53,693,149	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	53,693,149	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	53,693,149	
	TOTAL PERSONNEL	12,920,483,371	
	TOTAL OVERHEAD	141,123,134	
	TOTAL RECURRENT	13,061,606,505	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	13,115,299,654	
0517021001	UNIVERSITY OF IBADAN		
CODE	PROJECT NAME	TYPE	AMOUNT
UI 01006245	EXPANSION OF UNIVERSITY OF IBADAN WATER PLANT LOT 1	ONGOING	53,693,149
0517021002	UNIVERSITY OF LAGOS		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	10,933,044,503	
21	PERSONNEL COST	10,794,780,372	
2101	SALARY	8,605,665,999	
210101	SALARIES AND WAGES	8,605,665,999	
21010101	SALARY	8,605,665,999	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,189,114,373	
210201	ALLOWANCES	1,121,947,036	
21020101	NON REGULAR ALLOWANCES	1,121,947,036	
210202	SOCIAL CONTRIBUTIONS	1,067,167,337	
21020201	NHIS	421,742,387	
21020202	CONTRIBUTORY PENSION	645,424,950	
22	OTHER RECURRENT COSTS	84,570,982	
2202	OVERHEAD COST	84,570,982	
220208	FUEL & LUBRICANTS - GENERAL	40,412,176	
22020803	PLANT / GENERATOR FUEL COST	40,412,176	
220210	MISCELLANEOUS	44,158,806	
22021010	DIRECT TEACHING & LABORATORY COST	44,158,806	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	30,056,785	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,056,785	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	15,056,785	
2304	PRESERVATION OF THE ENVIRONMENT	23,636,364	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	23,636,364	
23040102	EROSION & FLOOD CONTROL	23,636,364	
	TOTAL PERSONNEL	10,794,780,372	
	TOTAL OVERHEAD	84,570,982	
	TOTAL RECURRENT	10,879,351,354	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	10,933,044,503	
0517021002	UNIVERSITY OF LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
UNILAG05006397	REHABILITATION WORKS AT COLLEGE OF MEDICINE	ONGOING	15,000,000
UNILAG06006404	REHABILITATION / UPGRADE OF ROAD NETWORKS	ONGOING	15,056,785



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



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST	121,629,470	
220202	UTILITIES - GENERAL	51,714,229	
22020201	ELECTRICITY CHARGES	51,714,229	
220210	MISCELLANEOUS	69,915,241	
22021010	DIRECT TEACHING & LABORATORY COST	69,915,241	
23	CAPITAL EXPENDITURE	83,693,149	
2302	CONSTRUCTION / PROVISION	83,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	83,693,149	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	83,693,149	
	TOTAL PERSONNEL	14,226,178,992	
	TOTAL OVERHEAD	121,629,470	
	TOTAL RECURRENT	14,347,808,462	
	TOTAL CAPITAL	83,693,149	
	TOTAL ALLOCATION	14,431,501,611	
0517021004	AHMADU BELLO UNIVERSITY, ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUABU02009592	CONSTRUCTION AND FURNISHING OF 250 SEATS LECTURE THEATRE	NEW	53,693,149
EDUABU02009593	RESEARCH AND INNOVATION; DIRECTORATE OF RESEARCH AND INNOVATION		30,000,000
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	10,601,228,956	
21	PERSONNEL COST	10,459,662,935	
2101	SALARY	9,231,900,778	
210101	SALARIES AND WAGES	9,231,900,778	
21010101	SALARY	9,231,900,778	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,227,762,157	
210201	ALLOWANCES	73,774,560	
21020101	NON REGULAR ALLOWANCES	73,774,560	
210202	SOCIAL CONTRIBUTIONS	1,153,987,597	
21020201	NHIS	461,595,039	
21020202	CONTRIBUTORY PENSION	692,392,558	
22	OTHER RECURRENT COSTS	87,872,872	
2202	OVERHEAD COST	87,872,872	
220201	TRAVEL & TRANSPORT - GENERAL	4,175,169	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,296,186	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	878,983	
220202	UTILITIES - GENERAL	10,369,461	
22020201	ELECTRICITY CHARGES	6,885,366	
22020202	TELEPHONE CHARGES	73,249	
22020203	INTERNET ACCESS CHARGES	2,824,857	
22020206	SEWERAGE CHARGES	585,989	
220203	MATERIALS & SUPPLIES - GENERAL	8,610,783	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	366,243	
22020302	BOOKS	585,989	
22020303	NEWSPAPERS	43,949	
22020304	MAGAZINES & PERIODICALS	146,497	
22020305	PRINTING OF NON SECURITY DOCUMENTS	512,740	
22020306	PRINTING OF SECURITY DOCUMENTS	219,746	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	292,994	
22020309	UNIFORMS & OTHER CLOTHING	439,491	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6,003,134	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		5,127,400
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		732,486
22020402	MAINTENANCE OF OFFICE FURNITURE		292,994
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		732,486
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,929,943
22020405	MAINTENANCE OF PLANTS/GENERATORS		292,994
22020410	MAINTENANCE OF ROADS AND BRIDGES		146,497
220205	TRAINING - GENERAL		366,243
22020501	LOCAL TRAINING		366,243
220206	OTHER SERVICES - GENERAL		3,286,638
22020601	SECURITY SERVICES		219,746
22020606	CLEANING & FUMIGATION SERVICES		3,066,892
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		146,497
22020703	LEGAL SERVICES		146,497
220208	FUEL & LUBRICANTS - GENERAL		3,222,938
22020801	MOTOR VEHICLE FUEL COST		1,464,972
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		292,994
22020803	PLANT / GENERATOR FUEL COST		1,464,972
220209	FINANCIAL CHARGES - GENERAL		1,464,972
22020902	INSURANCE PREMIUM		1,464,972
220210	MISCELLANEOUS		51,102,771
22021001	REFRESHMENT & MEALS		878,983
22021002	HONORARIUM & SITTING ALLOWANCE		2,197,457
22021003	PUBLICITY & ADVERTISEMENTS		878,983
22021004	MEDICAL EXPENSES		585,989
22021006	POSTAGES & COURIER SERVICES		131,847
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		219,746
22021009	SPORTING ACTIVITIES		878,983
22021010	DIRECT TEACHING & LABORATORY COST		44,158,806
22021031	CURRICULUM DEVELOPMENT		1,171,977
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		10,459,662,935
	TOTAL OVERHEAD		87,872,872
	TOTAL RECURRENT		10,547,535,807
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		10,601,228,956
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	PROJECT NAME	TYPE	AMOUNT
0AU02009412	COMPLETION OF UNIVERSITY HALL COMMITTEE ROOMS WITH SOME EXTERNAL WORKS	NEW	53,693,149
0517021006	UNIVERSITY OF BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,898,132,429
21	PERSONNEL COST		12,760,110,918
2101	SALARY		10,800,070,361
210101	SALARIES AND WAGES		10,800,070,361
21010101	SALARY		10,800,070,361
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,960,040,557
210201	ALLOWANCES		610,031,762
21020101	NON REGULAR ALLOWANCES		610,031,762



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210202	SOCIAL CONTRIBUTIONS		1,350,008,795
21020201	NHIS		540,003,518
21020202	CONTRIBUTORY PENSION		810,005,277
22	OTHER RECURRENT COSTS		84,328,362
2202	OVERHEAD COST		84,328,362
220202	UTILITIES - GENERAL		6,889,262
22020201	ELECTRICITY CHARGES		6,889,262
220206	OTHER SERVICES - GENERAL		3,561,444
22020606	CLEANING & FUMIGATION SERVICES		3,561,444
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,454,416
22020703	LEGAL SERVICES		4,305,651
22020708	BUDGET PREPARATION		1,148,765
220208	FUEL & LUBRICANTS - GENERAL		10,013,917
22020801	MOTOR VEHICLE FUEL COST		3,343,061
22020803	PLANT / GENERATOR FUEL COST		6,670,856
220209	FINANCIAL CHARGES - GENERAL		4,018,070
22020902	INSURANCE PREMIUM		4,018,070
220210	MISCELLANEOUS		54,391,253
22021003	PUBLICITY & ADVERTISEMENTS		3,815,053
22021004	MEDICAL EXPENSES		3,029,876
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,387,518
22021010	DIRECT TEACHING & LABORATORY COST		44,158,806
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		12,760,110,918
	TOTAL OVERHEAD		84,328,362
	TOTAL RECURRENT		12,844,439,280
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		12,898,132,429
0517021006 UNIVERSITY OF BENIN			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIBEN01006166	SCHOOL OF MEDICAL SCIENCES OFFICE BLOCK	ONGOING	1,193,363
UNIBEN01006169	FACULTY OF AGRICULTURE OFFICE COMPLEX PHASE I	ONGOING	27,733,633
UNIBEN01009438	CONSTRUCTION OF FACULTY OF MANAGEMENT SCIENCES (ADMIN BLOCK) PHASE II	NEW	24,766,153
0517021007 UNIVERSITY OF JOS			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		8,007,529,386
21	PERSONNEL COST		7,853,820,995
2101	SALARY		6,817,003,785
210101	SALARIES AND WAGES		6,817,003,785
21010101	SALARY		6,817,003,785
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,036,817,210
210201	ALLOWANCES		195,001,790
21020101	NON REGULAR ALLOWANCES		195,001,790
210202	SOCIAL CONTRIBUTIONS		841,815,420
21020201	NHIS		330,540,137
21020202	CONTRIBUTORY PENSION		511,275,283
22	OTHER RECURRENT COSTS		100,015,242



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST		49,335,030
220201	TRAVEL & TRANSPORT - GENERAL		2,285,070
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,078,493
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,206,577
220202	UTILITIES - GENERAL		4,453,737
22020201	ELECTRICITY CHARGES		1,002,211
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,637,398
22020205	WATER RATES		615,393
22020207	LEASED COMMUNICATION LINES(S)		198,735
220203	MATERIALS & SUPPLIES - GENERAL		7,402,933
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,511,459
22020302	BOOKS		241,315
22020303	NEWSPAPERS		289,578
22020304	MAGAZINES & PERIODICALS		386,168
22020305	PRINTING OF NON SECURITY DOCUMENTS		579,157
22020306	PRINTING OF SECURITY DOCUMENTS		2,395,256
220204	MAINTENANCE SERVICES - GENERAL		1,110,051
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		868,736
22020405	MAINTENANCE OF PLANTS/GENERATORS		241,315
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		708,199
22020702	INFORMATION TECHNOLOGY CONSULTING		418,621
22020706	SURVEYING SERVICES		289,578
220208	FUEL & LUBRICANTS - GENERAL		4,794,703
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		4,481,791
22020806	COOKING GAS/FUEL COST		312,912
220210	MISCELLANEOUS		28,580,337
22021009	SPORTING ACTIVITIES		28,580,337
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		53,693,149
	TOTAL PERSONNEL		4,721,324,761
	TOTAL OVERHEAD		49,335,030
	TOTAL RECURRENT		4,770,659,791
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		4,824,352,940
0517021010 UNIVERSITY OF ABUJA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIABJ01005905	COMPLETION OF FACULTY OF MANAGEMENT SCIENCE	ONGOING	53,693,149
0517021011 UNIVERSITY OF AGRICULTURE, ABEOKUTA			
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE		5,242,954,109
21	PERSONNEL COST		5,116,021,486
2101	SALARY		4,324,392,386
210101	SALARIES AND WAGES		4,324,392,386
21010101	SALARY		4,324,392,386
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		791,629,100
210201	ALLOWANCES		275,002,125
21020101	NON REGULAR ALLOWANCES		275,002,125
210202	SOCIAL CONTRIBUTIONS		516,626,975
21020201	NHIS		206,650,790



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020202	CONTRIBUTORY PENSION		309,976,185
22	OTHER RECURRENT COSTS		73,239,474
2202	OVERHEAD COST		73,239,474
220202	UTILITIES - GENERAL		8,120,135
22020201	ELECTRICITY CHARGES		8,120,135
220204	MAINTENANCE SERVICES - GENERAL		7,914,523
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,383,390
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,531,133
220208	FUEL & LUBRICANTS - GENERAL		7,916,948
22020803	PLANT / GENERATOR FUEL COST		7,916,948
220210	MISCELLANEOUS		49,287,868
22021010	DIRECT TEACHING & LABORATORY COST		49,287,868
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		53,693,149
	TOTAL PERSONNEL		5,116,021,486
	TOTAL OVERHEAD		73,239,474
	TOTAL RECURRENT		5,189,260,960
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		5,242,954,109
0517021011 UNIVERSITY OF AGRICULTURE, ABEOKUTA			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUNAAB005004313	CONSTRUCTION OF ROAD NETWORK	ONGOING	53,693,149
0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,896,411,678
21	PERSONNEL COST		5,592,224,663
2101	SALARY		4,822,605,744
210101	SALARIES AND WAGES		4,822,605,744
21010101	SALARY		4,822,605,744
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		769,618,919
210201	ALLOWANCES		166,793,201
21020101	NON REGULAR ALLOWANCES		166,793,201
210202	SOCIAL CONTRIBUTIONS		602,825,718
21020201	NHIS		241,130,287
21020202	CONTRIBUTORY PENSION		361,695,431
22	OTHER RECURRENT COSTS		250,493,866
2202	OVERHEAD COST		250,493,866
220202	UTILITIES - GENERAL		10,965,716
22020201	ELECTRICITY CHARGES		1,757,733
22020202	TELEPHONE CHARGES		1,001,050
22020203	INTERNET ACCESS CHARGES		678,678
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,205,710
22020205	WATER RATES		5,090,098
22020206	SEWERAGE CHARGES		232,447
220203	MATERIALS & SUPPLIES - GENERAL		65,589,885
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,701,679
22020302	BOOKS		11,876,891
22020303	NEWSPAPERS		5,768,776
22020304	MAGAZINES & PERIODICALS		848,350
22020306	PRINTING OF SECURITY DOCUMENTS		4,072,076



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		16,966,989
22020309	UNIFORMS & OTHER CLOTHING		84,836
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		15,270,289
220204	MAINTENANCE SERVICES - GENERAL		13,573,595
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,036,038
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,545,049
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		509,011
22020405	MAINTENANCE OF PLANTS/GENERATORS		8,483,497
220205	TRAINING - GENERAL		4,072,076
22020501	LOCAL TRAINING		4,072,076
220206	OTHER SERVICES - GENERAL		5,208,866
22020603	OFFICE RENT		5,090,098
22020606	CLEANING & FUMIGATION SERVICES		118,768
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		678,678
22020703	LEGAL SERVICES		678,678
220208	FUEL & LUBRICANTS - GENERAL		3,480,780
22020801	MOTOR VEHICLE FUEL COST		1,020,567
22020803	PLANT / GENERATOR FUEL COST		2,205,710
22020806	COOKING GAS/FUEL COST		254,503
220209	FINANCIAL CHARGES - GENERAL		8,636,198
22020902	INSURANCE PREMIUM		8,636,198
220210	MISCELLANEOUS		138,288,072
22021006	POSTAGES & COURIER SERVICES		118,768
22021010	DIRECT TEACHING & LABORATORY COST		138,169,304
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	TOTAL PERSONNEL		5,592,224,663
	TOTAL OVERHEAD		250,493,866
	TOTAL RECURRENT		5,842,718,529
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		5,896,411,678
0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMARK07006103	COLLEGE OF FOOD TECHNOLOGY AND STUDENT HOSTEL	ONGOING	53,693,149
0517021013 MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,857,711,928
21	PERSONNEL COST		4,745,357,185
2101	SALARY		4,218,095,275
210101	SALARIES AND WAGES		4,218,095,275
21010101	SALARY		4,218,095,275
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		527,261,910
210202	SOCIAL CONTRIBUTIONS		527,261,910
21020201	NHIS		210,904,764
21020202	CONTRIBUTORY PENSION		316,357,146
22	OTHER RECURRENT COSTS		58,661,594
2202	OVERHEAD COST		58,661,594
220202	UTILITIES - GENERAL		10,269,935
22020201	ELECTRICITY CHARGES		10,269,935
220208	FUEL & LUBRICANTS - GENERAL		20,539,870



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
22020801	MOTOR VEHICLE FUEL COST	10,269,935	
22020803	PLANT / GENERATOR FUEL COST	10,269,935	
220210	MISCELLANEOUS	27,851,789	
22021010	DIRECT TEACHING & LABORATORY COST	27,851,789	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	53,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149	
23020114	CONSTRUCTION / PROVISION OF ROADS	53,693,149	
	TOTAL PERSONNEL	4,745,357,185	
	TOTAL OVERHEAD	58,661,594	
	TOTAL RECURRENT	4,804,018,779	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	4,857,711,928	
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE		
CODE	PROJECT NAME	TYPE	AMOUNT
MOUAU06009471	CONSTRUCTION OF ROADS	NEW	53,693,149
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	10,281,004,107	
21	PERSONNEL COST	10,153,499,591	
2101	SALARY	9,010,026,303	
210101	SALARIES AND WAGES	9,010,026,303	
21010101	SALARY	9,010,026,303	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,143,473,288	
210201	ALLOWANCES	17,220,000	
21020101	NON REGULAR ALLOWANCES	17,220,000	
210202	SOCIAL CONTRIBUTIONS	1,126,253,288	
21020201	NHIS	450,501,315	
21020202	CONTRIBUTORY PENSION	675,751,973	
22	OTHER RECURRENT COSTS	73,811,367	
2202	OVERHEAD COST	73,811,367	
220202	UTILITIES - GENERAL	8,848,983	
22020201	ELECTRICITY CHARGES	8,848,983	
220203	MATERIALS & SUPPLIES - GENERAL	2,396,379	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,396,379	
220204	MAINTENANCE SERVICES - GENERAL	2,778,882	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,778,882	
220208	FUEL & LUBRICANTS - GENERAL	7,915,319	
22020803	PLANT / GENERATOR FUEL COST	7,915,319	
220210	MISCELLANEOUS	51,871,804	
22021010	DIRECT TEACHING & LABORATORY COST	51,871,804	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	53,693,149	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,693,149	
	TOTAL PERSONNEL	10,153,499,591	
	TOTAL OVERHEAD	73,811,367	
	TOTAL RECURRENT	10,227,310,958	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	10,281,004,107	
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIPORT04009488	PHARMACY LECTURE HALL PHASE 2	NEW	53,693,149



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,873,806,083	
21	PERSONNEL COST	4,771,538,302	
2101	SALARY	3,599,993,090	
210101	SALARIES AND WAGES	3,599,993,090	
21010101	SALARY	3,599,993,090	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,171,545,212	
210201	ALLOWANCES	721,546,075	
21020101	NON REGULAR ALLOWANCES	721,546,075	
210202	SOCIAL CONTRIBUTIONS	449,999,137	
21020201	NHIS	179,999,655	
21020202	CONTRIBUTORY PENSION	269,999,482	
22	OTHER RECURRENT COSTS	48,574,632	
2202	OVERHEAD COST	48,574,632	
220202	UTILITIES - GENERAL	11,693,264	
22020201	ELECTRICITY CHARGES	11,693,264	
220210	MISCELLANEOUS	36,881,368	
22021010	DIRECT TEACHING & LABORATORY COST	36,881,368	
23	CAPITAL EXPENDITURE	53,693,149	
2301	FIXED ASSETS PURCHASED	22,017,442	
230101	PURCHASE OF FIXED ASSETS - GENERAL	22,017,442	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	22,017,442	
2302	CONSTRUCTION / PROVISION	31,675,707	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	31,675,707	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	31,675,707	
	TOTAL PERSONNEL	4,771,538,302	
	TOTAL OVERHEAD	48,574,632	
	TOTAL RECURRENT	4,820,112,934	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	4,873,806,083	
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUATBU002009750	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	22,017,442
EDUATBU008009765	CONSTRUCTION FEMALE HOSTEL GUBI CAMPUS	NEW	31,675,707
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	6,665,557,831	
21	PERSONNEL COST	6,523,906,636	
2101	SALARY	5,799,028,121	
210101	SALARIES AND WAGES	5,799,028,121	
21010101	SALARY	5,799,028,121	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	724,878,515	
210202	SOCIAL CONTRIBUTIONS	724,878,515	
21020201	NHIS	289,951,406	
21020202	CONTRIBUTORY PENSION	434,927,109	
22	OTHER RECURRENT COSTS	87,958,046	
2202	OVERHEAD COST	87,958,046	
220201	TRAVEL & TRANSPORT - GENERAL	2,884,756	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,648,432	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,236,324	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220202	UTILITIES - GENERAL		4,945,296
22020201	ELECTRICITY CHARGES		2,472,648
22020203	INTERNET ACCESS CHARGES		2,060,540
22020205	WATER RATES		412,108
220203	MATERIALS & SUPPLIES - GENERAL		5,513,606
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,236,324
22020302	BOOKS		3,247,012
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,030,270
220210	MISCELLANEOUS		74,614,388
22021006	POSTAGES & COURIER SERVICES		2,060,540
22021010	DIRECT TEACHING & LABORATORY COST		70,699,362
22021031	CURRICULUM DEVELOPMENT		1,854,486
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		22,017,442
230101	PURCHASE OF FIXED ASSETS - GENERAL		22,017,442
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		22,017,442
2302	CONSTRUCTION / PROVISION		31,675,707
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		31,675,707
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		31,675,707
	TOTAL PERSONNEL		6,523,906,636
	TOTAL OVERHEAD		87,958,046
	TOTAL RECURRENT		6,611,864,682
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		6,665,557,831
0517021016 UNIVERSITY OF TECHNOLOGY, OWERRI			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTOW00100439 4	TEACHING & RESEARCH EQUIPMENT	ONGOING	22,017,442
EDUFUTOW00200439 9	COMPLETION AND LANDSCAPING OF SCHOOL OF HEALTH TECHNOLOGY	ONGOING	31,675,707
0517021017 FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,784,813,292
21	PERSONNEL COST		4,637,767,412
2101	SALARY		4,126,019,358
210101	SALARIES AND WAGES		4,126,019,358
21010101	SALARY		4,126,019,358
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		511,748,054
210202	SOCIAL CONTRIBUTIONS		511,748,054
21020201	NHIS		202,296,602
21020202	CONTRIBUTORY PENSION		309,451,452
22	OTHER RECURRENT COSTS		93,352,731
2202	OVERHEAD COST		93,352,731
220201	TRAVEL & TRANSPORT - GENERAL		1,177,903
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		520,275
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		657,628
220202	UTILITIES - GENERAL		2,172,149
22020201	ELECTRICITY CHARGES		520,275
22020202	TELEPHONE CHARGES		546,289
22020203	INTERNET ACCESS CHARGES		1,053,557
22020207	LEASED COMMUNICATION LINES(S)		52,028
220203	MATERIALS & SUPPLIES - GENERAL		4,465,635
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		884,321



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
EDUFUTA002004333	SCHOOL OF SCIENCES BUILDING PHASE 3	ONGOING	53,693,149
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	4,604,411,477	
21	PERSONNEL COST	4,477,812,304	
2101	SALARY	3,896,028,265	
210101	SALARIES AND WAGES	3,896,028,265	
21010101	SALARY	3,896,028,265	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	581,784,039	
210201	ALLOWANCES	94,780,505	
21020101	NON REGULAR ALLOWANCES	94,780,505	
210202	SOCIAL CONTRIBUTIONS	487,003,534	
21020201	NHIS	194,801,414	
21020202	CONTRIBUTORY PENSION	292,202,120	
22	OTHER RECURRENT COSTS	72,906,024	
2202	OVERHEAD COST	72,906,024	
220201	TRAVEL & TRANSPORT - GENERAL	2,784,720	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,265,782	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,518,938	
220202	UTILITIES - GENERAL	5,759,307	
22020201	ELECTRICITY CHARGES	1,139,204	
22020202	TELEPHONE CHARGES	506,313	
22020203	INTERNET ACCESS CHARGES	3,164,454	
22020205	WATER RATES	632,891	
22020206	SEWERAGE CHARGES	316,445	
220203	MATERIALS & SUPPLIES - GENERAL	5,569,439	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,265,782	
22020302	BOOKS	1,265,782	
22020303	NEWSPAPERS	379,735	
22020304	MAGAZINES & PERIODICALS	316,445	
22020306	PRINTING OF SECURITY DOCUMENTS	126,578	
22020307	DRUGS & MEDICAL SUPPLIES	949,336	
22020309	UNIFORMS & OTHER CLOTHING	316,445	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	949,336	
220204	MAINTENANCE SERVICES - GENERAL	3,480,900	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	632,891	
22020402	MAINTENANCE OF OFFICE FURNITURE	632,891	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	759,469	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	632,891	
22020405	MAINTENANCE OF PLANTS/GENERATORS	632,891	
22020406	OTHER MAINTENANCE SERVICES	189,867	
220205	TRAINING - GENERAL	632,891	
22020501	LOCAL TRAINING	632,891	
220206	OTHER SERVICES - GENERAL	189,867	
22020601	SECURITY SERVICES	189,867	
220208	FUEL & LUBRICANTS - GENERAL	3,480,899	
22020801	MOTOR VEHICLE FUEL COST	949,336	
22020803	PLANT / GENERATOR FUEL COST	2,531,563	
220210	MISCELLANEOUS	51,008,001	
22021001	REFRESHMENT & MEALS	949,336	



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



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



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



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		594,564
22020405	MAINTENANCE OF PLANTS/GENERATORS		594,564
220206	OTHER SERVICES - GENERAL		3,091,734
22020601	SECURITY SERVICES		1,783,693
22020603	OFFICE RENT		713,477
22020606	CLEANING & FUMIGATION SERVICES		594,564
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		683,749
22020703	LEGAL SERVICES		445,923
22020708	BUDGET PREPARATION		237,826
220208	FUEL & LUBRICANTS - GENERAL		3,864,668
22020801	MOTOR VEHICLE FUEL COST		594,564
22020803	PLANT / GENERATOR FUEL COST		3,270,104
220209	FINANCIAL CHARGES - GENERAL		468,619
22020901	BANK CHARGES (OTHER THAN INTEREST)		171,337
22020902	INSURANCE PREMIUM		297,282
220210	MISCELLANEOUS		59,636,941
22021002	HONORARIUM & SITTING ALLOWANCE		2,675,540
22021003	PUBLICITY & ADVERTISEMENTS		594,564
22021004	MEDICAL EXPENSES		297,282
22021006	POSTAGES & COURIER SERVICES		594,564
22021007	WELFARE PACKAGES		1,486,411
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		594,564
22021010	DIRECT TEACHING & LABORATORY COST		53,394,016
23	CAPITAL EXPENDITURE		560,056,785
2302	CONSTRUCTION / PROVISION		28,149,840
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		28,149,840
23020104	CONSTRUCTION / PROVISION OF HOUSING		15,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		13,149,840
2303	REHABILITATION / REPAIRS		11,906,945
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		11,906,945
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		11,906,945
2305	OTHER CAPITAL PROJECTS		520,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		520,000,000
23050101	RESEARCH AND DEVELOPMENT		520,000,000
	TOTAL PERSONNEL		558,915,328
	TOTAL OVERHEAD		76,247,980
	TOTAL RECURRENT		635,163,308
	TOTAL CAPITAL		560,056,785
	TOTAL ALLOCATION		1,195,220,093
0517021025 NATIONAL MATHEMATICAL CENTRE, SHEDA			
CODE	PROJECT NAME	TYPE	AMOUNT
NMC02005492	COMPLETION OF PARTICIPANT HOSTEL PHASE 2B	ONGOING	15,000,000
NMC03005495	COMPLETION OF SPORTS AND RECREATION CENTRE PHASE 2A	ONGOING	13,149,840
NMC04009723	RENOVATION OF BUILDING	NEW	11,906,945
NMC05013922	POPULARIZATION OF MENTAL ARITHMETIC AND EQUIPMENT OF SCIENCE AND MATHEMATICS LABORATORIES: IMPLEMENTATION OF MENTAL ARITHMETIC PROGRAMME IN 4 SELECTED SCHOOLS PER STATE AT N2.5M PER SCHOOL IE 10M PER STATE WITH THE DISTRIBUTION OF MATHEMATICAL KITS NATIONWIDE (MDGS)	NEW	370,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
NMC05013923	AWARENESS CREATION OF MENTAL ARITHMETIC AND PRE-TRAINING WORKSHOP AND MONITORING OF MENTAL ARITHMETICS AND SCIENCE LABORATORIES (MDGS)	NEW	30,000,000
NMC05013924	ESTABLISHMENT AND EQUIPMENT OF 4 DEMONSTRATION INTERNATIONAL OLYMPIAD ACCEPTABLE MATHEMATICAL SCIENCE LABORATORY/CLINICS FOR MATHEMATICS, PHYSICS,CHEMISTRY AND BIOLOGY AT N30.0M EACH (MDGS)	NEW	120,000,000
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		611,377,809
21	PERSONNEL COST		509,437,942
2101	SALARY		443,211,707
210101	SALARIES AND WAGES		443,211,707
21010101	SALARY		443,211,707
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		66,226,235
210201	ALLOWANCES		10,824,772
21020101	NON REGULAR ALLOWANCES		10,824,772
210202	SOCIAL CONTRIBUTIONS		55,401,463
21020201	NHIS		22,160,585
21020202	CONTRIBUTORY PENSION		33,240,878
22	OTHER RECURRENT COSTS		48,246,718
2202	OVERHEAD COST		48,246,718
220201	TRAVEL & TRANSPORT - GENERAL		5,121,503
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,554,907
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		566,596
220202	UTILITIES - GENERAL		3,262,763
22020201	ELECTRICITY CHARGES		621,874
22020202	TELEPHONE CHARGES		602,526
22020203	INTERNET ACCESS CHARGES		932,810
22020204	SATELLITE BROADCASTING ACCESS CHARGES		69,097
22020205	WATER RATES		207,291
22020206	SEWERAGE CHARGES		829,165
220203	MATERIALS & SUPPLIES - GENERAL		5,185,736
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,727,427
22020302	BOOKS		690,971
22020303	NEWSPAPERS		241,840
22020304	MAGAZINES & PERIODICALS		186,562
22020305	PRINTING OF NON SECURITY DOCUMENTS		656,422
22020306	PRINTING OF SECURITY DOCUMENTS		715,155
22020307	DRUGS & MEDICAL SUPPLIES		449,131
22020309	UNIFORMS & OTHER CLOTHING		276,388
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		241,840
220204	MAINTENANCE SERVICES - GENERAL		3,689,094
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		620,492
22020402	MAINTENANCE OF OFFICE FURNITURE		244,604
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		310,937
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		196,927
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,072,912
22020406	OTHER MAINTENANCE SERVICES		243,222
220208	FUEL & LUBRICANTS - GENERAL		2,698,241
22020801	MOTOR VEHICLE FUEL COST		1,211,963
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		173,434
22020803	PLANT / GENERATOR FUEL COST		1,312,844



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220209	FINANCIAL CHARGES - GENERAL	621,874	
22020902	INSURANCE PREMIUM	621,874	
220210	MISCELLANEOUS	27,667,507	
22021002	HONORARIUM & SITTING ALLOWANCE	853,349	
22021003	PUBLICITY & ADVERTISEMENTS	404,218	
22021004	MEDICAL EXPENSES	302,645	
22021006	POSTAGES & COURIER SERVICES	345,485	
22021007	WELFARE PACKAGES	483,679	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	207,291	
22021009	SPORTING ACTIVITIES	335,812	
22021010	DIRECT TEACHING & LABORATORY COST	24,735,028	
23	CAPITAL EXPENDITURE	53,693,149	
2302	CONSTRUCTION / PROVISION	20,000,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000	
2303	REHABILITATION / REPAIRS	33,693,149	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	33,693,149	
23030103	REHABILITATION / REPAIRS - HOUSING	15,056,785	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	18,636,364	
	TOTAL PERSONNEL	509,437,942	
	TOTAL OVERHEAD	48,246,718	
	TOTAL RECURRENT	557,684,660	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	611,377,809	
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
FRENCHVIL12010186	IMPROVEMENT TO WATER FACILITIES	NEW	18,636,364
FRENVIL05010182	COMPLETION OF CONSTRUCTION OF GATE HOUSE / SECURITY POST	NEW	20,000,000
FRENVIL07010184	IMPROVEMENT TO HOSTEL AND OFFICE BUILDING	NEW	15,056,785
0517021027	ARABIC LANGUAGE VILLAGE BORNO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	424,612,045	
21	PERSONNEL COST	329,617,376	
2101	SALARY	291,198,495	
210101	SALARIES AND WAGES	291,198,495	
21010101	SALARY	291,198,495	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,418,881	
210201	ALLOWANCES	2,019,069	
21020101	NON REGULAR ALLOWANCES	2,019,069	
210202	SOCIAL CONTRIBUTIONS	36,399,812	
21020201	NHIS	14,559,925	
21020202	CONTRIBUTORY PENSION	21,839,887	
22	OTHER RECURRENT COSTS	41,301,520	
2202	OVERHEAD COST	41,301,520	
220201	TRAVEL & TRANSPORT - GENERAL	1,093,097	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,093,097	
220202	UTILITIES - GENERAL	364,366	
22020203	INTERNET ACCESS CHARGES	364,366	
220203	MATERIALS & SUPPLIES - GENERAL	1,457,464	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	364,366	
22020306	PRINTING OF SECURITY DOCUMENTS	364,366	



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



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



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



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	53,693,149
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	53,693,149
	TOTAL PERSONNEL	2,154,532,413
	TOTAL OVERHEAD	78,865,361
	TOTAL RECURRENT	2,233,397,774
	TOTAL CAPITAL	53,693,149
	TOTAL ALLOCATION	2,287,090,923
0517021029	FEDERAL UNIVERSITY OYE-EKITI	
CODE	PROJECT NAME	TYPE
OYEEKITI 18010239	REHABILITATION/REPAIRS OF SPORTING FACILITIES WITHIN THE TWO CAMPUSES	NEW
		53,693,149
0517021030	FEDERAL UNIVERSITY OTUOKE	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,274,241,015
21	PERSONNEL COST	2,154,532,413
2101	SALARY	1,901,542,084
210101	SALARIES AND WAGES	1,901,542,084
21010101	SALARY	1,901,542,084
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	252,990,329
210201	ALLOWANCES	15,297,568
21020101	NON REGULAR ALLOWANCES	15,297,568
210202	SOCIAL CONTRIBUTIONS	237,692,761
21020201	NHIS	95,077,105
21020202	CONTRIBUTORY PENSION	142,615,656
22	OTHER RECURRENT COSTS	66,015,453
2202	OVERHEAD COST	66,015,453
220201	TRAVEL & TRANSPORT - GENERAL	3,412,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	845,621
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,567,265
220202	UTILITIES - GENERAL	11,419,959
22020201	ELECTRICITY CHARGES	6,968,292
22020202	TELEPHONE CHARGES	2,383,889
22020203	INTERNET ACCESS CHARGES	1,701,026
22020206	SEWERAGE CHARGES	366,752
220203	MATERIALS & SUPPLIES - GENERAL	3,779,638
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,579,126
22020303	NEWSPAPERS	366,752
22020305	PRINTING OF NON SECURITY DOCUMENTS	366,752
22020306	PRINTING OF SECURITY DOCUMENTS	366,752
22020307	DRUGS & MEDICAL SUPPLIES	366,752
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	733,504
220204	MAINTENANCE SERVICES - GENERAL	5,603,637
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,687,060
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,568,994
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	768,457
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,579,126
220205	TRAINING - GENERAL	733,504
22020501	LOCAL TRAINING	733,504
220206	OTHER SERVICES - GENERAL	733,504
22020606	CLEANING & FUMIGATION SERVICES	733,504
220208	FUEL & LUBRICANTS - GENERAL	8,722,618
22020801	MOTOR VEHICLE FUEL COST	3,588,087
22020803	PLANT / GENERATOR FUEL COST	5,134,531



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
220209	FINANCIAL CHARGES - GENERAL	733,504	
22020902	INSURANCE PREMIUM	733,504	
220210	MISCELLANEOUS	30,876,203	
22021001	REFRESHMENT & MEALS	366,752	
22021003	PUBLICITY & ADVERTISEMENTS	953,556	
22021009	SPORTING ACTIVITIES	1,467,009	
22021010	DIRECT TEACHING & LABORATORY COST	28,088,886	
23	CAPITAL EXPENDITURE	53,693,149	
2301	FIXED ASSETS PURCHASED	6,000,000	
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,000,000	
23010128	PURCHASE OF SECURITY EQUIPMENT	6,000,000	
2303	REHABILITATION / REPAIRS	29,056,785	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	29,056,785	
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,000,000	
23030113	REHABILITATION / REPAIRS - ROADS	8,000,000	
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	7,356,785	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,700,000	
2304	PRESERVATION OF THE ENVIRONMENT	18,636,364	
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	18,636,364	
23040102	EROSION & FLOOD CONTROL	18,636,364	
	TOTAL PERSONNEL	2,154,532,413	
	TOTAL OVERHEAD	66,015,453	
	TOTAL RECURRENT	2,220,547,866	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	2,274,241,015	
0517021030	FEDERAL UNIVERSITY OTUOKE		
CODE	PROJECT NAME	TYPE	AMOUNT
UNIoTUOKE011010177	PURCHASE OF MISCELLANEOUS DIGITAL (CCTV) SECURITY EQUIPMENT	NEW	6,000,000
UNIoTUOKE012010178	REHABILITATION / REPAIRS OF 4NOS. ROOMS IN CAMPUS MEDICAL CLINIC	NEW	3,000,000
UNIoTUOKE013010179	REHABILITATION / REPAIRS OF 2 KM OF CAMPUS ROADS	NEW	8,000,000
UNIoTUOKE014010181	REHABILITATION / REPAIRS OF 2NOS. INDOOR AND OUTDOOR RECREATIONAL FACILITIES	NEW	7,356,785
UNIoTUOKE015010183	REHABILITATION / REPAIRS OF 8NOS. OFFICE BUILDINGS	NEW	10,700,000
UNIoTUOKE19010190	CANAL REHABILITATION FOR EROSION & FLOOD CONTROL	NEW	18,636,364
0517021031	FEDERAL UNIVERSITY DUTSE		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	2,443,705,950	
21	PERSONNEL COST	2,154,532,413	
2101	SALARY	1,901,542,084	
210101	SALARIES AND WAGES	1,901,542,084	
21010101	SALARY	1,901,542,084	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	252,990,329	
210201	ALLOWANCES	15,297,568	
21020101	NON REGULAR ALLOWANCES	15,297,568	
210202	SOCIAL CONTRIBUTIONS	237,692,761	
21020201	NHIS	95,077,105	
21020202	CONTRIBUTORY PENSION	142,615,656	
22	OTHER RECURRENT COSTS	85,480,388	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2202	OVERHEAD COST		85,480,388
220201	TRAVEL & TRANSPORT - GENERAL		3,315,148
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		821,404
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,493,744
220202	UTILITIES - GENERAL		13,715,590
22020201	ELECTRICITY CHARGES		6,768,733
22020202	TELEPHONE CHARGES		2,315,619
22020203	INTERNET ACCESS CHARGES		4,274,989
22020206	SEWERAGE CHARGES		356,249
220203	MATERIALS & SUPPLIES - GENERAL		3,671,396
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,533,902
22020303	NEWSPAPERS		356,249
22020305	PRINTING OF NON SECURITY DOCUMENTS		356,249
22020306	PRINTING OF SECURITY DOCUMENTS		356,249
22020307	DRUGS & MEDICAL SUPPLIES		356,249
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		712,498
220204	MAINTENANCE SERVICES - GENERAL		5,443,159
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,638,746
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,524,061
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		746,450
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,533,902
220205	TRAINING - GENERAL		712,498
22020501	LOCAL TRAINING		712,498
220206	OTHER SERVICES - GENERAL		712,498
22020606	CLEANING & FUMIGATION SERVICES		712,498
220208	FUEL & LUBRICANTS - GENERAL		10,901,222
22020801	MOTOR VEHICLE FUEL COST		5,913,735
22020803	PLANT / GENERATOR FUEL COST		4,987,487
220209	FINANCIAL CHARGES - GENERAL		712,498
22020902	INSURANCE PREMIUM		712,498
220210	MISCELLANEOUS		46,296,379
22021001	REFRESHMENT & MEALS		356,249
22021003	PUBLICITY & ADVERTISEMENTS		926,248
22021009	SPORTING ACTIVITIES		1,424,996
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
23	CAPITAL EXPENDITURE		203,693,149
2302	CONSTRUCTION / PROVISION		203,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		203,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		203,693,149
	TOTAL PERSONNEL		2,154,532,413
	TOTAL OVERHEAD		85,480,388
	TOTAL RECURRENT		2,240,012,801
	TOTAL CAPITAL		203,693,149
	TOTAL ALLOCATION		2,443,705,950
0517021031 FEDERAL UNIVERSITY DUTSE			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIDUTSE0005010023	CONSTRUCTION OF UNIVERSITY ACCESS ROAD	NEW	203,693,149
0517021032 FEDERAL UNIVERSITY NDUFU ALIKE IKWO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,305,837,787
21	PERSONNEL COST		2,178,628,663
2101	SALARY		1,936,558,812
210101	SALARIES AND WAGES		1,936,558,812



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



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



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020203	INTERNET ACCESS CHARGES		1,659,975
220203	MATERIALS & SUPPLIES - GENERAL		13,376,217
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,559,537
22020302	BOOKS		4,485,281
22020303	NEWSPAPERS		264,456
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,419,281
22020306	PRINTING OF SECURITY DOCUMENTS		452,433
22020307	DRUGS & MEDICAL SUPPLIES		3,047,984
22020309	UNIFORMS & OTHER CLOTHING		2,034,137
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		113,108
220204	MAINTENANCE SERVICES - GENERAL		4,532,070
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		840,896
22020402	MAINTENANCE OF OFFICE FURNITURE		119,804
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,265,131
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		876,880
22020405	MAINTENANCE OF PLANTS/GENERATORS		429,359
220205	TRAINING - GENERAL		2,454,447
22020501	LOCAL TRAINING		2,454,447
220208	FUEL & LUBRICANTS - GENERAL		6,577,015
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,634,269
22020803	PLANT / GENERATOR FUEL COST		3,942,746
220210	MISCELLANEOUS		45,683,364
22021001	REFRESHMENT & MEALS		2,465,381
22021002	HONORARIUM & SITTING ALLOWANCE		2,760,744
22021003	PUBLICITY & ADVERTISEMENTS		543,864
22021006	POSTAGES & COURIER SERVICES		132,844
22021007	WELFARE PACKAGES		992,637
22021009	SPORTING ACTIVITIES		699,008
22021010	DIRECT TEACHING & LABORATORY COST		38,088,886
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		1,866,697,540
	TOTAL OVERHEAD		81,103,526
	TOTAL RECURRENT		1,947,801,066
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		2,001,494,215
0517021036 FEDERAL UNIVERSITY LOKOJA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNILOKOJ002010273	CONSTRUCTION OF FACULTY OF SCIENCE BLOCK	NEW	53,693,149
0517021037 FEDERAL UNIVERSITY WUKARI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,008,545,289
21	PERSONNEL COST		2,854,403,955
2101	SALARY		2,457,622,684
210101	SALARIES AND WAGES		2,457,622,684
21010101	SALARY		2,457,622,684
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		396,781,271
210201	ALLOWANCES		89,578,435
21020101	NON REGULAR ALLOWANCES		89,578,435
210202	SOCIAL CONTRIBUTIONS		307,202,836



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



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
	TOTAL RECURRENT	2,934,852,140
	TOTAL CAPITAL	73,693,149
	TOTAL ALLOCATION	3,008,545,289
0517021037	FEDERAL UNIVERSITY WUKARI	
CODE	PROJECT NAME	TYPE
EDUWUKARI003010078	CONSTRUCTION OF ROADS & DRAINAGES, GENERAL LANDSCAPING AND WALKWAY	NEW
	PURCHASE OF VEHICLES	
		53,693,149
		20,000,000
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	1,544,417,080
21	PERSONNEL COST	1,257,320,039
2101	SALARY	1,096,499,178
210101	SALARIES AND WAGES	1,096,499,178
21010101	SALARY	1,096,499,178
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	160,820,861
210201	ALLOWANCES	23,758,464
21020101	NON REGULAR ALLOWANCES	23,758,464
210202	SOCIAL CONTRIBUTIONS	137,062,397
21020201	NHIS	54,824,959
21020202	CONTRIBUTORY PENSION	82,237,438
22	OTHER RECURRENT COSTS	146,131,174
2202	OVERHEAD COST	146,131,174
220201	TRAVEL & TRANSPORT - GENERAL	42,348,094
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,348,094
220202	UTILITIES - GENERAL	21,174,047
22020201	ELECTRICITY CHARGES	21,174,047
220203	MATERIALS & SUPPLIES - GENERAL	8,469,619
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,469,619
220205	TRAINING - GENERAL	25,408,857
22020501	LOCAL TRAINING	25,408,857
220208	FUEL & LUBRICANTS - GENERAL	48,730,557
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	48,730,557
23	CAPITAL EXPENDITURE	140,965,867
2302	CONSTRUCTION / PROVISION	40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000
2302	CONSTRUCTION / PROVISION	100,965,867
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,965,867
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,965,867
	TOTAL PERSONNEL	1,257,320,039
	TOTAL OVERHEAD	146,131,174
	TOTAL RECURRENT	1,403,451,213
	TOTAL CAPITAL	140,965,867
	TOTAL ALLOCATION	1,544,417,080
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	
CODE	PROJECT NAME	TYPE
UNI.B/KEB010008998	CONSTRUCTION OF TEACHING LABORATORY	ONGOING
UNI.B/KEB010008998	CONSTRUCTION OF TEACHING LABORATORY	ONGOING
UNI.B/KEB010008999	ESTABLISHMENT OF SNAKE VENOM RESEARCH FACILITY (SVRF)	
		40,000,000
		50,965,867
		50,000,000
0517021039	FEDERAL UNIVERSITY OF GASHUA	
CODE	LINE ITEM	AMOUNT



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2	EXPENDITURE	1,089,002,009	
21	PERSONNEL COST	926,177,686	
2101	SALARY	822,959,331	
210101	SALARIES AND WAGES	822,959,331	
21010101	SALARY	822,959,331	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	103,218,355	
210201	ALLOWANCES	348,438	
21020101	NON REGULAR ALLOWANCES	348,438	
210202	SOCIAL CONTRIBUTIONS	102,869,917	
21020201	NHIS	41,147,967	
21020202	CONTRIBUTORY PENSION	61,721,950	
22	OTHER RECURRENT COSTS	109,131,174	
2202	OVERHEAD COST	109,131,174	
220201	TRAVEL& TRANSPORT - GENERAL	24,348,094	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	24,348,094	
220202	UTILITIES - GENERAL	16,174,047	
22020201	ELECTRICITY CHARGES	16,174,047	
220203	MATERIALS & SUPPLIES - GENERAL	8,469,619	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,469,619	
220205	TRAINING - GENERAL	25,408,857	
22020501	LOCAL TRAINING	25,408,857	
220208	FUEL & LUBRICANTS - GENERAL	34,730,557	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	34,730,557	
23	CAPITAL EXPENDITURE	53,693,149	
2301	FIXED ASSETS PURCHASED	53,693,149	
230101	PURCHASE OF FIXED ASSETS - GENERAL	53,693,149	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	43,636,364	
23010119	PURCHASE OF POWER GENERATING SET	10,056,785	
	TOTAL PERSONNEL	926,177,686	
	TOTAL OVERHEAD	109,131,174	
	TOTAL RECURRENT	1,035,308,860	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	1,089,002,009	
0517021039	FEDERAL UNIVERSITY OF GASHUA		
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.GSHUA01009003	OFFICE FURNITURE & FITTINGS	ONGOING	43,636,364
UNI.GSHUA07009009	ONE NO INDUSTRIAL GENERATOR	ONGOING	10,056,785
0517021040	FEDERAL UNIVERSITY OF GUSAU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,416,762,611	
21	PERSONNEL COST	1,216,938,288	
2101	SALARY	1,061,282,562	
210101	SALARIES AND WAGES	1,061,282,562	
21010101	SALARY	1,061,282,562	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	155,655,726	
210201	ALLOWANCES	22,995,406	
21020101	NON REGULAR ALLOWANCES	22,995,406	
210202	SOCIAL CONTRIBUTIONS	132,660,320	
21020201	NHIS	53,064,128	
21020202	CONTRIBUTORY PENSION	79,596,192	
22	OTHER RECURRENT COSTS	146,131,174	



2015 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT	
2202	OVERHEAD COST	146,131,174	
220201	TRAVEL& TRANSPORT - GENERAL	42,348,094	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,348,094	
220202	UTILITIES - GENERAL	21,174,047	
22020201	ELECTRICITY CHARGES	21,174,047	
220203	MATERIALS & SUPPLIES - GENERAL	8,469,619	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,469,619	
220205	TRAINING - GENERAL	25,408,857	
22020501	LOCAL TRAINING	25,408,857	
220208	FUEL & LUBRICANTS - GENERAL	48,730,557	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	48,730,557	
23	CAPITAL EXPENDITURE	53,693,149	
2301	FIXED ASSETS PURCHASED	53,693,149	
230101	PURCHASE OF FIXED ASSETS - GENERAL	53,693,149	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	28,056,785	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	7,000,000	
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	18,636,364	
	TOTAL PERSONNEL	1,216,938,288	
	TOTAL OVERHEAD	146,131,174	
	TOTAL RECURRENT	1,363,069,462	
	TOTAL CAPITAL	53,693,149	
	TOTAL ALLOCATION	1,416,762,611	
0517021040	FEDERAL UNIVERSITY OF GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
UNI.GUSAU01009022	OFFICE FURNITURE & FITTINGS	ONGOING	28,056,785
UNI.GUSAU04009025	10 NO PHOTOCOPIERS	ONGOING	7,000,000
UNI.GUSAU09009032	FIRE FIGHTING EQUIPMENTS	ONGOING	18,636,364
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	1,120,399,767	
21	PERSONNEL COST	957,755,456	
2101	SALARY	851,338,183	
210101	SALARIES AND WAGES	851,338,183	
21010101	SALARY	851,338,183	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	106,417,273	
210202	SOCIAL CONTRIBUTIONS	106,417,273	
21020201	NHIS	42,566,909	
21020202	CONTRIBUTORY PENSION	63,850,364	
22	OTHER RECURRENT COSTS	58,951,162	
2202	OVERHEAD COST	58,951,162	
220201	TRAVEL& TRANSPORT - GENERAL	12,029,209	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,713,096	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	316,113	
220202	UTILITIES - GENERAL	1,133,742	
22020201	ELECTRICITY CHARGES	395,142	
22020202	TELEPHONE CHARGES	205,159	
22020203	INTERNET ACCESS CHARGES	197,571	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	335,870	
220203	MATERIALS & SUPPLIES - GENERAL	2,093,915	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	395,142	