



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	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020302	BOOKS		197,571
22020303	NEWSPAPERS		407,786
22020305	PRINTING OF NON SECURITY DOCUMENTS		197,571
22020306	PRINTING OF SECURITY DOCUMENTS		105,561
22020308	FIELD & CAMPING MATERIALS SUPPLIES		592,713
22020309	UNIFORMS & OTHER CLOTHING		197,571
220204	MAINTENANCE SERVICES - GENERAL		2,052,335
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		592,713
22020402	MAINTENANCE OF OFFICE FURNITURE		197,571
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		592,713
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		274,196
22020405	MAINTENANCE OF PLANTS/GENERATORS		395,142
220205	TRAINING - GENERAL		395,142
22020501	LOCAL TRAINING		395,142
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		790,284
22020701	FINANCIAL CONSULTING		395,142
22020702	INFORMATION TECHNOLOGY CONSULTING		197,571
22020703	LEGAL SERVICES		197,571
220208	FUEL & LUBRICANTS - GENERAL		987,855
22020801	MOTOR VEHICLE FUEL COST		592,713
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		197,571
22020803	PLANT / GENERATOR FUEL COST		197,571
220209	FINANCIAL CHARGES - GENERAL		513,685
22020901	BANK CHARGES (OTHER THAN INTEREST)		118,543
22020902	INSURANCE PREMIUM		395,142
220210	MISCELLANEOUS		38,954,995
22021001	REFRESHMENT & MEALS		592,713
22021002	HONORARIUM & SITTING ALLOWANCE		395,142
22021003	PUBLICITY & ADVERTISEMENTS		395,142
22021004	MEDICAL EXPENSES		395,142
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		59,271
22021006	POSTAGES & COURIER SERVICES		59,271
22021007	WELFARE PACKAGES		592,713
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		608,635
22021009	SPORTING ACTIVITIES		395,142
22021010	DIRECT TEACHING & LABORATORY COST		35,461,824
23	CAPITAL EXPENDITURE		103,693,149
2302	CONSTRUCTION / PROVISION		103,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		103,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		50,661,125
23020114	CONSTRUCTION / PROVISION OF ROADS		8,680,168
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		44,351,856
	TOTAL PERSONNEL		957,755,456
	TOTAL OVERHEAD		58,951,162
	TOTAL RECURRENT		1,016,706,618
	TOTAL CAPITAL		103,693,149
	TOTAL ALLOCATION		1,120,399,767
0517022001 DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDAC002003931	CONTR. OF NEW ACADEMIC BUILDINGS AT SAMARU COLLEGE OF AGRIC.	ONGOING	23,636,364
EDUDAC002003937	CONTR. OF NEW ACADEMIC BUILDINGS AT COLLEGE OF AGRIC. & ANIMAL SCIENCE MANDO KD	ONGOING	27,024,761



2015 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
EDUDAC003003699	CONTR. OF ROAD & DRAINAGES AT SCA	ONGOING 8,680,168
EDUDAC004003958	CONTR. OF WIRE-FENCE AT DAC HQS	ONGOING 4,672,013
EDUDAC004003967	CONTR. OF PERIMETER - FENCE AT CAAS, MANDO KAD.	ONGOING 34,433,140
EDUDAC004003972	CONTR. OF DRAINAGE AT KCA , KABBA , KOGI STATE	ONGOING 5,246,703
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	
2	EXPENDITURE	1,504,837,836
21	PERSONNEL COST	1,359,209,858
2101	SALARY	1,197,642,007
210101	SALARIES AND WAGES	1,197,642,007
21010101	SALARY	1,197,642,007
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	161,567,851
210201	ALLOWANCES	11,862,600
21020101	NON REGULAR ALLOWANCES	11,862,600
210202	SOCIAL CONTRIBUTIONS	149,705,251
21020201	NHIS	59,882,100
21020202	CONTRIBUTORY PENSION	89,823,151
22	OTHER RECURRENT COSTS	91,934,829
2202	OVERHEAD COST	91,934,829
220201	TRAVEL & TRANSPORT - GENERAL	5,081,772
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,387,848
220202	UTILITIES - GENERAL	1,270,443
22020201	ELECTRICITY CHARGES	846,962
22020202	TELEPHONE CHARGES	423,481
220203	MATERIALS & SUPPLIES - GENERAL	6,568,669
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,234,809
22020304	MAGAZINES & PERIODICALS	423,481
22020307	DRUGS & MEDICAL SUPPLIES	846,962
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,063,417
220204	MAINTENANCE SERVICES - GENERAL	11,433,987
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,540,886
22020402	MAINTENANCE OF OFFICE FURNITURE	2,117,405
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,693,924
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,270,443
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,443
22020406	OTHER MAINTENANCE SERVICES	2,540,886
220205	TRAINING - GENERAL	2,747,911
22020501	LOCAL TRAINING	2,747,911
220206	OTHER SERVICES - GENERAL	6,352,214
22020601	SECURITY SERVICES	5,081,771
22020606	CLEANING & FUMIGATION SERVICES	1,270,443
220208	FUEL & LUBRICANTS - GENERAL	5,928,734
22020801	MOTOR VEHICLE FUEL COST	2,540,886
22020803	PLANT / GENERATOR FUEL COST	3,387,848
220209	FINANCIAL CHARGES - GENERAL	169,392
22020901	BANK CHARGES (OTHER THAN INTEREST)	169,392
220210	MISCELLANEOUS	52,381,707
22021001	REFRESHMENT & MEALS	2,757,341



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



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



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FSCSKT003010116	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026002		FGC AZARE	
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		252,650,065
21	PERSONNEL COST		134,095,325
2101	SALARY		119,195,845
210101	SALARIES AND WAGES		119,195,845
21010101	SALARY		119,195,845
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,899,480
210202	SOCIAL CONTRIBUTIONS		14,899,480
21020201	NHIS		5,959,792
21020202	CONTRIBUTORY PENSION		8,939,688
22	OTHER RECURRENT COSTS		65,054,740
2202	OVERHEAD COST		20,430,032
220201	TRAVEL & TRANSPORT - GENERAL		1,173,264
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		123,760
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,049,504
220202	UTILITIES - GENERAL		4,173,264
22020201	ELECTRICITY CHARGES		1,099,008
22020202	TELEPHONE CHARGES		512,376
22020203	INTERNET ACCESS CHARGES		512,376
22020206	SEWERAGE CHARGES		2,049,504
220203	MATERIALS & SUPPLIES - GENERAL		6,548,208
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,024,752
22020302	BOOKS		1,024,752
22020307	DRUGS & MEDICAL SUPPLIES		1,024,752
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,736,976
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,736,976
220204	MAINTENANCE SERVICES - GENERAL		4,498,704
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,736,976
22020402	MAINTENANCE OF OFFICE FURNITURE		1,024,752
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,736,976
220205	TRAINING - GENERAL		1,024,742
22020501	LOCAL TRAINING		1,024,742
220208	FUEL & LUBRICANTS - GENERAL		1,987,098
22020801	MOTOR VEHICLE FUEL COST		993,544
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		993,554
220210	MISCELLANEOUS		1,024,752
22021009	SPORTING ACTIVITIES		1,024,752
2205	SUBSIDIES		44,624,708
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,624,708
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,624,708
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		134,095,325
	TOTAL OVERHEAD		65,054,740



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22021002	HONORARIUM & SITTING ALLOWANCE	500,000	
22021003	PUBLICITY & ADVERTISEMENTS	500,000	
22021007	WELFARE PACKAGES	1,000,000	
22021009	SPORTING ACTIVITIES	850,000	
22021010	DIRECT TEACHING & LABORATORY COST	820,499	
2205	SUBSIDIES	47,894,305	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	47,894,305	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	47,894,305	
23	CAPITAL EXPENDITURE	13,500,000	
2302	CONSTRUCTION / PROVISION	13,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,500,000	
23020114	CONSTRUCTION / PROVISION OF ROADS	13,500,000	
	TOTAL PERSONNEL	70,180,130	
	TOTAL OVERHEAD	66,575,111	
	TOTAL RECURRENT	136,755,241	
	TOTAL CAPITAL	13,500,000	
	TOTAL ALLOCATION	150,255,241	
0517026003	FGC BANI-YADI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBANIYADI007009 241	CONSTRUCTION OF ROAD AND DRAINAGE	NEW	13,500,000
0517026004	FGC BIRIN YAURI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	166,867,008	
21	PERSONNEL COST	80,197,187	
2101	SALARY	71,286,389	
210101	SALARIES AND WAGES	71,286,389	
21010101	SALARY	71,286,389	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,910,798	
210202	SOCIAL CONTRIBUTIONS	8,910,798	
21020201	NHIS	3,564,319	
21020202	CONTRIBUTORY PENSION	5,346,479	
22	OTHER RECURRENT COSTS	53,169,821	
2202	OVERHEAD COST	13,500,000	
220201	TRAVEL & TRANSPORT - GENERAL	2,519,460	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,519,460	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	
220202	UTILITIES - GENERAL	2,000,000	
22020201	ELECTRICITY CHARGES	1,500,000	
22020202	TELEPHONE CHARGES	500,000	
220203	MATERIALS & SUPPLIES - GENERAL	3,851,715	
22020302	BOOKS	1,200,000	
22020307	DRUGS & MEDICAL SUPPLIES	1,151,715	
22020309	UNIFORMS & OTHER CLOTHING	1,000,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000	
220204	MAINTENANCE SERVICES - GENERAL	3,828,825	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	328,825	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	
220210	MISCELLANEOUS	1,300,000	



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST		1,300,000
2205	SUBSIDIES		39,669,821
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		39,669,821
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		39,669,821
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		33,500,000
	TOTAL PERSONNEL		80,197,187
	TOTAL OVERHEAD		53,169,821
	TOTAL RECURRENT		133,367,008
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		166,867,008
0517026004	FGC BIRIN YAURI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCBAURI007012717	RECONSTRUCTION OF MULTI PURPOSE HALL / CLASSROOMS AND CONSTRUCTION WATER RETICULATION WITH BORE HOLE AND OVERHEAD TANK	NEW	33,500,000
0517026005	FGC DAURA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		272,679,963
21	PERSONNEL COST		180,607,978
2101	SALARY		160,433,758
210101	SALARIES AND WAGES		160,433,758
21010101	SALARY		160,433,758
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,174,220
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		20,054,220
21020201	NHIS		8,021,688
21020202	CONTRIBUTORY PENSION		12,032,532
22	OTHER RECURRENT COSTS		78,571,985
2202	OVERHEAD COST		19,577,343
220201	TRAVEL & TRANSPORT - GENERAL		1,997,688
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		199,769
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,797,919
220202	UTILITIES - GENERAL		1,098,727
22020201	ELECTRICITY CHARGES		499,422
22020202	TELEPHONE CHARGES		99,884
22020203	INTERNET ACCESS CHARGES		299,653
22020204	SATELLITE BROADCASTING ACCESS CHARGES		99,884
22020205	WATER RATES		99,884
220203	MATERIALS & SUPPLIES - GENERAL		4,854,383
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		499,422
22020302	BOOKS		399,538
22020303	NEWSPAPERS		399,538
22020304	MAGAZINES & PERIODICALS		399,538
22020305	PRINTING OF NON SECURITY DOCUMENTS		399,538
22020306	PRINTING OF SECURITY DOCUMENTS		379,561
22020307	DRUGS & MEDICAL SUPPLIES		799,075
22020308	FIELD & CAMPING MATERIALS SUPPLIES		599,306
22020309	UNIFORMS & OTHER CLOTHING		799,075



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



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



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CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
	TOTAL ALLOCATION	246,758,755	
0517026006	FGC GANYE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCGANYE0010012894	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCGANYE004005189	COMPLETION OF 700M PERIMETER WALL FENCE	ONGOING	13,500,000
0517026007	FGC GARKI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	421,388,192	
21	PERSONNEL COST	340,044,978	
2101	SALARY	302,262,203	
210101	SALARIES AND WAGES	302,262,203	
21010101	SALARY	302,262,203	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	37,782,775	
210202	SOCIAL CONTRIBUTIONS	37,782,775	
21020201	NHIS	15,113,110	
21020202	CONTRIBUTORY PENSION	22,669,665	
22	OTHER RECURRENT COSTS	67,843,214	
2202	OVERHEAD COST	16,802,581	
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	
220202	UTILITIES - GENERAL	2,150,000	
22020201	ELECTRICITY CHARGES	1,150,000	
22020202	TELEPHONE CHARGES	500,000	
22020203	INTERNET ACCESS CHARGES	500,000	
220203	MATERIALS & SUPPLIES - GENERAL	3,802,581	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	
22020302	BOOKS	500,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	802,581	
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	
22020307	DRUGS & MEDICAL SUPPLIES	500,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000	
220205	TRAINING - GENERAL	500,000	
22020501	LOCAL TRAINING	500,000	
220206	OTHER SERVICES - GENERAL	1,000,000	
22020601	SECURITY SERVICES	500,000	
22020606	CLEANING & FUMIGATION SERVICES	500,000	
220208	FUEL & LUBRICANTS - GENERAL	2,500,000	
22020801	MOTOR VEHICLE FUEL COST	1,500,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	
22020803	PLANT / GENERATOR FUEL COST	500,000	
220210	MISCELLANEOUS	2,350,000	
22021003	PUBLICITY & ADVERTISEMENTS	500,000	



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21	PERSONNEL COST		185,684,727
2101	SALARY		164,786,424
210101	SALARIES AND WAGES		164,786,424
21010101	SALARY		164,786,424
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,898,303
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		20,598,303
21020201	NHIS		8,239,321
21020202	CONTRIBUTORY PENSION		12,358,982
22	OTHER RECURRENT COSTS		66,922,452
2202	OVERHEAD COST		15,586,532
220201	TRAVEL& TRANSPORT - GENERAL		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		3,501,650
22020201	ELECTRICITY CHARGES		1,001,650
22020205	WATER RATES		1,500,000
22020206	SEWERAGE CHARGES		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		2,084,882
22020303	NEWSPAPERS		584,882
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		4,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		1,500,000
22020501	LOCAL TRAINING		1,500,000
220206	OTHER SERVICES - GENERAL		1,500,000
22020606	CLEANING & FUMIGATION SERVICES		1,500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
2205	SUBSIDIES		51,335,920
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		51,335,920
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		51,335,920
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		40,000,000
	TOTAL PERSONNEL		185,684,727
	TOTAL OVERHEAD		66,922,452
	TOTAL RECURRENT		252,607,179
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		306,107,179
0517026009	FGC IKET NISE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGC IK.NISE01012864	CONSTRUCTION OF 1 NO ADMINISTRATIVE BLOCK	NEW	13,500,000
FGC IK.NISE05012871	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026010	FGC IKET VANDAKYA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		244,778,487
21	PERSONNEL COST		127,104,977
2101	SALARY		112,822,202
210101	SALARIES AND WAGES		112,822,202
21010101	SALARY		112,822,202
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,282,775
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		14,102,775
21020201	NHIS		5,641,110
21020202	CONTRIBUTORY PENSION		8,461,665
22	OTHER RECURRENT COSTS		64,173,510
2202	OVERHEAD COST		13,340,881
220201	TRAVEL & TRANSPORT - GENERAL		2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,450,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		450,000
220203	MATERIALS & SUPPLIES - GENERAL		3,450,881
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		500,000
22020303	NEWSPAPERS		250,000
22020304	MAGAZINES & PERIODICALS		50,881
22020307	DRUGS & MEDICAL SUPPLIES		350,000
22020309	UNIFORMS & OTHER CLOTHING		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		800,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		800,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		350,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		350,000
220205	TRAINING - GENERAL		200,000
22020501	LOCAL TRAINING		200,000
220208	FUEL & LUBRICANTS - GENERAL		550,000
22020803	PLANT / GENERATOR FUEL COST		550,000
220210	MISCELLANEOUS		2,190,000
22021001	REFRESHMENT & MEALS		360,000
22021002	HONORARIUM & SITTING ALLOWANCE		400,000
22021003	PUBLICITY & ADVERTISEMENTS		300,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021007	WELFARE PACKAGES		140,000
22021009	SPORTING ACTIVITIES		140,000
22021010	DIRECT TEACHING & LABORATORY COST		800,000
2205	SUBSIDIES		50,832,629
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		50,832,629
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		50,832,629
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,500,000
	TOTAL PERSONNEL	127,104,977
	TOTAL OVERHEAD	64,173,510
	TOTAL RECURRENT	191,278,487
	TOTAL CAPITAL	53,500,000
	TOTAL ALLOCATION	244,778,487
0517026010	FGC IKET VANDAKYA	
CODE	PROJECT NAME	TYPE
FGCIK.VAN01008238	PERIMETER WALL FENCING	ONGOING
FGCIK.VAN01012845	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW
		13,500,000
		40,000,000
0517026011	FGC IKOM	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	232,125,996
21	PERSONNEL COST	140,934,452
2101	SALARY	125,275,069
210101	SALARIES AND WAGES	125,275,069
21010101	SALARY	125,275,069
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,659,383
210202	SOCIAL CONTRIBUTIONS	15,659,383
21020201	NHIS	6,263,753
21020202	CONTRIBUTORY PENSION	9,395,630
22	OTHER RECURRENT COSTS	77,691,544
2202	OVERHEAD COST	14,891,461
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000
220202	UTILITIES - GENERAL	1,150,000
22020201	ELECTRICITY CHARGES	650,000
22020202	TELEPHONE CHARGES	500,000
220203	MATERIALS & SUPPLIES - GENERAL	3,891,461
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000
22020302	BOOKS	891,461
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000
22020306	PRINTING OF SECURITY DOCUMENTS	500,000
22020307	DRUGS & MEDICAL SUPPLIES	500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000
220205	TRAINING - GENERAL	500,000
22020501	LOCAL TRAINING	500,000
220208	FUEL & LUBRICANTS - GENERAL	2,500,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGCEKPENE00101282 9	COMPLETION OF 4 SCIENCE LAB.	NEW	13,500,000
FGCEKPENE00201283 4	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026013 FGC IKURIN			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		358,366,605
21	PERSONNEL COST		227,115,583
2101	SALARY		201,880,518
210101	SALARIES AND WAGES		201,880,518
21010101	SALARY		201,880,518
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,235,065
210202	SOCIAL CONTRIBUTIONS		25,235,065
21020201	NHIS		10,094,026
21020202	CONTRIBUTORY PENSION		15,141,039
22	OTHER RECURRENT COSTS		74,751,022
2202	OVERHEAD COST		22,309,439
220201	TRAVEL & TRANSPORT - GENERAL		4,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		2,177,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		477,000
22020205	WATER RATES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		7,432,439
22020302	BOOKS		532,439
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		2,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		5,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,200,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		2,000,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		1,500,000
2205	SUBSIDIES		52,441,583
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,441,583
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,441,583
23	CAPITAL EXPENDITURE		56,500,000
2302	CONSTRUCTION / PROVISION		56,500,000



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	56,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000
	TOTAL PERSONNEL	227,115,583
	TOTAL OVERHEAD	74,751,022
	TOTAL RECURRENT	301,866,605
	TOTAL CAPITAL	56,500,000
	TOTAL ALLOCATION	358,366,605
0517026013	FGC IKURIN	
CODE	PROJECT NAME	TYPE
FGCIKIRUN04008164	CONSTRUCTION OF NEW GIRLS HOSTEL	ONGOING
FGCIKIRUN13012774	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW
		16,500,000
		40,000,000
0517026014	FGC JOS	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	425,644,137
21	PERSONNEL COST	344,199,281
2101	SALARY	305,741,583
210101	SALARIES AND WAGES	305,741,583
21010101	SALARY	305,741,583
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,457,698
210201	ALLOWANCES	240,000
21020101	NON REGULAR ALLOWANCES	240,000
210202	SOCIAL CONTRIBUTIONS	38,217,698
21020201	NHIS	15,287,079
21020202	CONTRIBUTORY PENSION	22,930,619
22	OTHER RECURRENT COSTS	64,944,856
2202	OVERHEAD COST	19,279,691
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000
220202	UTILITIES - GENERAL	1,900,000
22020201	ELECTRICITY CHARGES	1,400,000
22020202	TELEPHONE CHARGES	250,000
22020203	INTERNET ACCESS CHARGES	250,000
220203	MATERIALS & SUPPLIES - GENERAL	6,879,691
22020302	BOOKS	1,779,691
22020303	NEWSPAPERS	200,000
22020304	MAGAZINES & PERIODICALS	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000
22020307	DRUGS & MEDICAL SUPPLIES	1,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,200,000
220204	MAINTENANCE SERVICES - GENERAL	3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000
220208	FUEL & LUBRICANTS - GENERAL	2,500,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,000,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		45,665,165
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		45,665,165
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		45,665,165
23	CAPITAL EXPENDITURE		16,500,000
2302	CONSTRUCTION / PROVISION		16,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		16,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,500,000
	TOTAL PERSONNEL		344,199,281
	TOTAL OVERHEAD		64,944,856
	TOTAL RECURRENT		409,144,137
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		425,644,137
0517026014	FGC JOS		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCJOS02012743	CONSTRUCTION OF 10 UNITS TOILETS	NEW	16,500,000
0517026015	FGC KADUNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		549,179,059
21	PERSONNEL COST		385,751,814
2101	SALARY		342,463,834
210101	SALARIES AND WAGES		342,463,834
21010101	SALARY		342,463,834
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,287,980
210201	ALLOWANCES		480,000
21020101	NON REGULAR ALLOWANCES		480,000
210202	SOCIAL CONTRIBUTIONS		42,807,980
21020201	NHIS		17,123,192
21020202	CONTRIBUTORY PENSION		25,684,788
22	OTHER RECURRENT COSTS		106,927,245
2202	OVERHEAD COST		17,847,410
220201	TRAVEL & TRANSPORT - GENERAL		1,821,164
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		182,116
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,639,048
220202	UTILITIES - GENERAL		1,001,640
22020201	ELECTRICITY CHARGES		455,291
22020202	TELEPHONE CHARGES		91,058
22020203	INTERNET ACCESS CHARGES		273,175
22020204	SATELLITE BROADCASTING ACCESS CHARGES		91,058
22020205	WATER RATES		91,058
220203	MATERIALS & SUPPLIES - GENERAL		4,425,430
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		455,291
22020302	BOOKS		364,233
22020303	NEWSPAPERS		364,233
22020304	MAGAZINES & PERIODICALS		364,233
22020305	PRINTING OF NON SECURITY DOCUMENTS		364,233
22020306	PRINTING OF SECURITY DOCUMENTS		346,021
22020307	DRUGS & MEDICAL SUPPLIES		728,466
22020308	FIELD & CAMPING MATERIALS SUPPLIES		546,349



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGCKADUNA0601273 7	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCKADUNA0801273 9	REHABILITATION OF 2 NOS. BLOCKS OF 2 STOREY BUILDING OF 18 CLASSES EACH	NEW	16,500,000
0517026016 FGC KANO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		366,137,401
21	PERSONNEL COST		230,610,473
2101	SALARY		204,987,087
210101	SALARIES AND WAGES		204,987,087
21010101	SALARY		204,987,087
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,623,386
210202	SOCIAL CONTRIBUTIONS		25,623,386
21020201	NHIS		10,249,354
21020202	CONTRIBUTORY PENSION		15,374,032
22	OTHER RECURRENT COSTS		81,026,928
2202	OVERHEAD COST		18,528,559
220201	TRAVEL & TRANSPORT - GENERAL		1,890,670
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		189,067
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,701,603
220202	UTILITIES - GENERAL		1,039,866
22020201	ELECTRICITY CHARGES		472,667
22020202	TELEPHONE CHARGES		94,533
22020203	INTERNET ACCESS CHARGES		283,600
22020204	SATELLITE BROADCASTING ACCESS CHARGES		94,533
22020205	WATER RATES		94,533
220203	MATERIALS & SUPPLIES - GENERAL		4,594,327
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		472,667
22020302	BOOKS		378,134
22020303	NEWSPAPERS		378,134
22020304	MAGAZINES & PERIODICALS		378,134
22020305	PRINTING OF NON SECURITY DOCUMENTS		378,134
22020306	PRINTING OF SECURITY DOCUMENTS		359,227
22020307	DRUGS & MEDICAL SUPPLIES		756,268
22020308	FIELD & CAMPING MATERIALS SUPPLIES		567,201
22020309	UNIFORMS & OTHER CLOTHING		756,268
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		170,160
220204	MAINTENANCE SERVICES - GENERAL		5,180,435
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		359,227
22020402	MAINTENANCE OF OFFICE FURNITURE		567,201
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		945,335
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		945,335
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,134,402
22020406	OTHER MAINTENANCE SERVICES		1,134,402
22020410	MAINTENANCE OF ROADS AND BRIDGES		94,533
220205	TRAINING - GENERAL		567,201
22020501	LOCAL TRAINING		567,201
220206	OTHER SERVICES - GENERAL		661,734
22020601	SECURITY SERVICES		283,600
22020606	CLEANING & FUMIGATION SERVICES		378,134
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,039,868



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	
220202	UTILITIES - GENERAL	2,191,552	
22020201	ELECTRICITY CHARGES	1,000,000	
22020202	TELEPHONE CHARGES	500,000	
22020203	INTERNET ACCESS CHARGES	691,552	
220203	MATERIALS & SUPPLIES - GENERAL	4,400,095	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	
22020302	BOOKS	900,095	
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	
22020307	DRUGS & MEDICAL SUPPLIES	500,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000	
220205	TRAINING - GENERAL	500,000	
22020501	LOCAL TRAINING	500,000	
220208	FUEL & LUBRICANTS - GENERAL	2,500,000	
22020801	MOTOR VEHICLE FUEL COST	1,500,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	
22020803	PLANT / GENERATOR FUEL COST	500,000	
220210	MISCELLANEOUS	2,350,000	
22021003	PUBLICITY & ADVERTISEMENTS	500,000	
22021007	WELFARE PACKAGES	500,000	
22021009	SPORTING ACTIVITIES	500,000	
22021010	DIRECT TEACHING & LABORATORY COST	850,000	
2205	SUBSIDIES	45,793,418	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	45,793,418	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	45,793,418	
23	CAPITAL EXPENDITURE	53,500,000	
2302	CONSTRUCTION / PROVISION	53,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	91,776,469	
	TOTAL OVERHEAD	64,235,065	
	TOTAL RECURRENT	156,011,534	
	TOTAL CAPITAL	53,500,000	
	TOTAL ALLOCATION	209,511,534	
0517026018	FGC KIWAWA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKIYAWA0010064 75	CONSTRUCTION OF MULTIPURPOSE HALL	ONGOING	13,500,000
FGCKIYAWA0060114 40	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026019	FGC KWALI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		463,613,532
21	PERSONNEL COST		336,568,603
2101	SALARY		299,172,091
210101	SALARIES AND WAGES		299,172,091
21010101	SALARY		299,172,091
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,396,512
210202	SOCIAL CONTRIBUTIONS		37,396,512
21020201	NHIS		14,958,605
21020202	CONTRIBUTORY PENSION		22,437,907
22	OTHER RECURRENT COSTS		90,544,929
2202	OVERHEAD COST		14,084,738
220201	TRAVEL& TRANSPORT - GENERAL		2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,500,000
22020201	ELECTRICITY CHARGES		500,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,284,738
22020302	BOOKS		784,738
22020304	MAGAZINES & PERIODICALS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,000
22020708	BUDGET PREPARATION		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		76,460,191
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		76,460,191
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		76,460,191
23	CAPITAL EXPENDITURE		36,500,000
2302	CONSTRUCTION / PROVISION		36,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		36,500,000
	TOTAL PERSONNEL		336,568,603
	TOTAL OVERHEAD		90,544,929
	TOTAL RECURRENT		427,113,532
	TOTAL CAPITAL		36,500,000
	TOTAL ALLOCATION		463,613,532



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517026019	FGC KWALI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCKWALI01011590	CONSTRUCTION OF STUDENT TOILET IN THE CLASS ROOM AREA AND EXPANSION OF COLLEGE DINING HALL	NEW	36,500,000
0517026020	FGC MAIDUGURI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	297,453,462	
21	PERSONNEL COST	170,318,008	
2101	SALARY	151,233,785	
210101	SALARIES AND WAGES	151,233,785	
21010101	SALARY	151,233,785	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,084,223	
210201	ALLOWANCES	180,000	
21020101	NON REGULAR ALLOWANCES	180,000	
210202	SOCIAL CONTRIBUTIONS	18,904,223	
21020201	NHIS	7,561,689	
21020202	CONTRIBUTORY PENSION	11,342,534	
22	OTHER RECURRENT COSTS	73,635,454	
2202	OVERHEAD COST	20,598,223	
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	
220202	UTILITIES - GENERAL	2,798,223	
22020201	ELECTRICITY CHARGES	1,500,000	
22020202	TELEPHONE CHARGES	798,223	
22020203	INTERNET ACCESS CHARGES	500,000	
220203	MATERIALS & SUPPLIES - GENERAL	3,950,000	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	
22020302	BOOKS	647,419	
22020305	PRINTING OF NON SECURITY DOCUMENTS	802,581	
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	
22020307	DRUGS & MEDICAL SUPPLIES	500,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000	
220205	TRAINING - GENERAL	500,000	
22020501	LOCAL TRAINING	500,000	
220206	OTHER SERVICES - GENERAL	1,000,000	
22020601	SECURITY SERVICES	500,000	
22020606	CLEANING & FUMIGATION SERVICES	500,000	
220208	FUEL & LUBRICANTS - GENERAL	2,500,000	
22020801	MOTOR VEHICLE FUEL COST	1,500,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	
22020803	PLANT / GENERATOR FUEL COST	500,000	
220210	MISCELLANEOUS	2,350,000	
22021003	PUBLICITY & ADVERTISEMENTS	500,000	
22021007	WELFARE PACKAGES	500,000	
22021009	SPORTING ACTIVITIES	500,000	
22021010	DIRECT TEACHING & LABORATORY COST	850,000	



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



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CODE	LINE ITEM		AMOUNT
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,000,000
220210	MISCELLANEOUS		1,000,000
22021001	REFRESHMENT & MEALS		500,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES		48,318,343
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		48,318,343
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		48,318,343
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		121,577,842
	TOTAL OVERHEAD		68,916,566
	TOTAL RECURRENT		190,494,408
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		203,994,408
0517026021	FGC MINJIBIR		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINJIBIR001006792	CONSTRUCTION OF 2BLOCKS OF HOSTEL	ONGOING	13,500,000
0517026022	FGC MINNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		456,969,509
21	PERSONNEL COST		332,742,395
2101	SALARY		295,504,351
210101	SALARIES AND WAGES		295,504,351
21010101	SALARY		295,504,351
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,238,044
210201	ALLOWANCES		300,000
21020101	NON REGULAR ALLOWANCES		300,000
210202	SOCIAL CONTRIBUTIONS		36,938,044
21020201	NHIS		14,775,218
21020202	CONTRIBUTORY PENSION		22,162,826
22	OTHER RECURRENT COSTS		70,727,114
2202	OVERHEAD COST		28,127,076
220201	TRAVEL& TRANSPORT - GENERAL		5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,500,000
220202	UTILITIES - GENERAL		2,500,000
22020201	ELECTRICITY CHARGES		1,500,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		10,127,076
22020302	BOOKS		1,627,076
22020303	NEWSPAPERS		500,000
22020304	MAGAZINES & PERIODICALS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,500,000



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



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CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		2,000,000
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020302	BOOKS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,000,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
220210	MISCELLANEOUS		970,651
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		470,651
2205	SUBSIDIES		49,095,908
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,095,908
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		49,095,908
23	CAPITAL EXPENDITURE		33,500,000
2302	CONSTRUCTION / PROVISION		33,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		33,500,000
	TOTAL PERSONNEL		74,450,290
	TOTAL OVERHEAD		64,566,559
	TOTAL RECURRENT		139,016,849
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		172,516,849
0517026023	FGC ODIKOLOGUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCODIKOLO001012 698	COMPLETION OF ADMINISTRATIVE BLOCK AND PROVISION OF WATER TREATMENT PLANT	NEW	33,500,000
0517026024	FGC ODOGBOLU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		393,356,920
21	PERSONNEL COST		270,797,327
2101	SALARY		240,655,402
210101	SALARIES AND WAGES		240,655,402
21010101	SALARY		240,655,402
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		30,141,925
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		30,081,925
21020201	NHIS		12,032,770



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CODE	LINE ITEM		AMOUNT
21020202	CONTRIBUTORY PENSION		18,049,155
22	OTHER RECURRENT COSTS		69,059,593
2202	OVERHEAD COST		14,737,906
220201	TRAVEL & TRANSPORT - GENERAL		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		1,600,000
22020201	ELECTRICITY CHARGES		1,600,000
220203	MATERIALS & SUPPLIES - GENERAL		4,160,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,500,000
22020302	BOOKS		860,000
22020303	NEWSPAPERS		150,000
22020307	DRUGS & MEDICAL SUPPLIES		300,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		150,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,000
220204	MAINTENANCE SERVICES - GENERAL		1,150,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		150,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		100,000
220208	FUEL & LUBRICANTS - GENERAL		1,300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		800,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		1,527,906
22021001	REFRESHMENT & MEALS		200,000
22021002	HONORARIUM & SITTING ALLOWANCE		7,906
22021003	PUBLICITY & ADVERTISEMENTS		250,000
22021006	POSTAGES & COURIER SERVICES		100,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		350,000
22021010	DIRECT TEACHING & LABORATORY COST		120,000
2205	SUBSIDIES		54,321,687
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,321,687
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,321,687
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,500,000
	TOTAL PERSONNEL		270,797,327
	TOTAL OVERHEAD		69,059,593
	TOTAL RECURRENT		339,856,920
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		393,356,920
0517026024	FGC ODOGBOLU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCODOG002006969	RENOVATION OF 2NOS LABORATORY (AGRIC & HOME ECONOMICS)	ONGOING	13,500,000
FGCODOG002011925	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026025	FGC OGBOMOSHMO		



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		390,484,801
21	PERSONNEL COST		293,444,701
2101	SALARY		260,839,734
210101	SALARIES AND WAGES		260,839,734
21010101	SALARY		260,839,734
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,604,967
210202	SOCIAL CONTRIBUTIONS		32,604,967
21020201	NHIS		13,041,987
21020202	CONTRIBUTORY PENSION		19,562,980
22	OTHER RECURRENT COSTS		63,540,100
2202	OVERHEAD COST		13,924,315
220201	TRAVEL & TRANSPORT - GENERAL		1,420,849
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		142,085
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,278,764
220202	UTILITIES - GENERAL		781,465
22020201	ELECTRICITY CHARGES		355,212
22020202	TELEPHONE CHARGES		71,042
22020203	INTERNET ACCESS CHARGES		213,127
22020204	SATELLITE BROADCASTING ACCESS CHARGES		71,042
22020205	WATER RATES		71,042
220203	MATERIALS & SUPPLIES - GENERAL		3,452,662
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		355,212
22020302	BOOKS		284,170
22020303	NEWSPAPERS		284,170
22020304	MAGAZINES & PERIODICALS		284,170
22020305	PRINTING OF NON SECURITY DOCUMENTS		284,170
22020306	PRINTING OF SECURITY DOCUMENTS		269,961
22020307	DRUGS & MEDICAL SUPPLIES		568,339
22020308	FIELD & CAMPING MATERIALS SUPPLIES		426,255
22020309	UNIFORMS & OTHER CLOTHING		568,339
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		127,876
220204	MAINTENANCE SERVICES - GENERAL		3,893,124
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		269,961
22020402	MAINTENANCE OF OFFICE FURNITURE		426,255
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		710,424
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		710,424
22020405	MAINTENANCE OF PLANTS/GENERATORS		852,509
22020406	OTHER MAINTENANCE SERVICES		852,509
22020410	MAINTENANCE OF ROADS AND BRIDGES		71,042
220205	TRAINING - GENERAL		426,255
22020501	LOCAL TRAINING		426,255
220206	OTHER SERVICES - GENERAL		497,297
22020601	SECURITY SERVICES		213,127
22020606	CLEANING & FUMIGATION SERVICES		284,170
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		781,467
22020702	INFORMATION TECHNOLOGY CONSULTING		426,255
22020703	LEGAL SERVICES		284,170
22020708	BUDGET PREPARATION		71,042
220208	FUEL & LUBRICANTS - GENERAL		994,594
22020801	MOTOR VEHICLE FUEL COST		213,127
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		284,170
22020803	PLANT / GENERATOR FUEL COST		213,127



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



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



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021006	POSTAGES & COURIER SERVICES		236,476
22021009	SPORTING ACTIVITIES		363,809
22021010	DIRECT TEACHING & LABORATORY COST		363,809
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		90,952
2205	SUBSIDIES		102,641,238
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		102,641,238
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		102,641,238
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030103	REHABILITATION / REPAIRS - HOUSING		13,500,000
	TOTAL PERSONNEL		231,851,260
	TOTAL OVERHEAD		117,467,894
	TOTAL RECURRENT		349,319,154
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		402,819,154
0517026028	FGC OKIGWE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKIGWE0020071 63	RENOVATION OF HOSTELS	ONGOING	13,500,000
FGCOKIGWE0060103 60	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026029	FGC OKPOSI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		266,324,965
21	PERSONNEL COST		119,096,297
2101	SALARY		105,863,375
210101	SALARIES AND WAGES		105,863,375
21010101	SALARY		105,863,375
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,232,922
210202	SOCIAL CONTRIBUTIONS		13,232,922
21020201	NHIS		5,293,169
21020202	CONTRIBUTORY PENSION		7,939,753
22	OTHER RECURRENT COSTS		93,728,668
2202	OVERHEAD COST		33,214,076
220201	TRAVEL & TRANSPORT - GENERAL		695,313
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		369,531
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		325,782
220202	UTILITIES - GENERAL		2,032,423
22020201	ELECTRICITY CHARGES		923,828
22020202	TELEPHONE CHARGES		184,766
22020203	INTERNET ACCESS CHARGES		554,297
22020204	SATELLITE BROADCASTING ACCESS CHARGES		184,766
22020205	WATER RATES		184,766
220203	MATERIALS & SUPPLIES - GENERAL		8,979,612
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		923,828
22020302	BOOKS		739,063



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		266,324,965
0517026029 FGC OKPOSI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCOKPOSI0020072 15	RENOVATION OF 2BLOCKS CLASSROOMS	ONGOING	13,500,000
FGCOKPOSI0090109 43	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026030 FGC ONITSHA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		381,125,105
21	PERSONNEL COST		235,290,710
2101	SALARY		209,093,965
210101	SALARIES AND WAGES		209,093,965
21010101	SALARY		209,093,965
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,196,745
210201	ALLOWANCES		60,000
21020101	NON REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		26,136,745
21020201	NHIS		10,454,698
21020202	CONTRIBUTORY PENSION		15,682,047
22	OTHER RECURRENT COSTS		92,334,395
2202	OVERHEAD COST		37,322,888
220201	TRAVEL& TRANSPORT - GENERAL		7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,500,000
220202	UTILITIES - GENERAL		3,600,000
22020201	ELECTRICITY CHARGES		2,500,000
22020202	TELEPHONE CHARGES		600,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		9,822,888
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,000,000
22020302	BOOKS		2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		822,888
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		5,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		2,000,000
22020501	LOCAL TRAINING		2,000,000
220206	OTHER SERVICES - GENERAL		2,500,000
22020601	SECURITY SERVICES		1,500,000
22020606	CLEANING & FUMIGATION SERVICES		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		3,700,000
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		850,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020803	PLANT / GENERATOR FUEL COST		850,000
220210	MISCELLANEOUS		3,200,000
22021002	HONORARIUM & SITTING ALLOWANCE		500,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		850,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		55,011,507
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,011,507
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,011,507
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		235,290,710
	TOTAL OVERHEAD		92,334,395
	TOTAL RECURRENT		327,625,105
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		381,125,105
0517026030 FGC ONITSHA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCONIT003007313	CONSTRUCTION OF 1 NO STAFF QUARTERS	ONGOING	13,500,000
FGCONIT009010962	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026031 FGC PORT HARCOURT			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		422,387,573
21	PERSONNEL COST		315,480,373
2101	SALARY		280,426,998
210101	SALARIES AND WAGES		280,426,998
21010101	SALARY		280,426,998
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		35,053,375
210202	SOCIAL CONTRIBUTIONS		35,053,375
21020201	NHIS		14,021,350
21020202	CONTRIBUTORY PENSION		21,032,025
22	OTHER RECURRENT COSTS		93,407,200
2202	OVERHEAD COST		24,584,882
220201	TRAVEL& TRANSPORT - GENERAL		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000
220202	UTILITIES - GENERAL		1,500,000
22020205	WATER RATES		1,000,000
22020206	SEWERAGE CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		2,084,882
22020303	NEWSPAPERS		584,882
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		7,997,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,997,000



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CODE	LINE ITEM		AMOUNT
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,500,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		3,500,000
22020606	CLEANING & FUMIGATION SERVICES		3,500,000
220208	FUEL & LUBRICANTS - GENERAL		3,503,000
22020801	MOTOR VEHICLE FUEL COST		3,503,000
2205	SUBSIDIES		68,822,318
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		68,822,318
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		68,822,318
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		315,480,373
	TOTAL OVERHEAD		93,407,200
	TOTAL RECURRENT		408,887,573
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		422,387,573
0517026031 FGC PORT HARCOURT			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCPORHAR003012 358	CONSTRUCTION OF 2 NOS 6 CLASSROOM BLOCKS	NEW	13,500,000
0517026032 FGC POTISKUM			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		186,077,303
21	PERSONNEL COST		108,273,168
2101	SALARY		96,242,816
210101	SALARIES AND WAGES		96,242,816
21010101	SALARY		96,242,816
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,030,352
210202	SOCIAL CONTRIBUTIONS		12,030,352
21020201	NHIS		4,812,141
21020202	CONTRIBUTORY PENSION		7,218,211
22	OTHER RECURRENT COSTS		64,304,135
2202	OVERHEAD COST		30,623,220
220201	TRAVEL& TRANSPORT - GENERAL		1,328,900
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		332,890
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		996,010
220202	UTILITIES - GENERAL		1,830,895
22020201	ELECTRICITY CHARGES		832,225
22020202	TELEPHONE CHARGES		166,445
22020203	INTERNET ACCESS CHARGES		499,335
22020204	SATELLITE BROADCASTING ACCESS CHARGES		166,445
22020205	WATER RATES		166,445
220203	MATERIALS & SUPPLIES - GENERAL		8,089,227
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		832,225
22020302	BOOKS		665,780
22020303	NEWSPAPERS		665,780
22020304	MAGAZINES & PERIODICALS		665,780
22020305	PRINTING OF NON SECURITY DOCUMENTS		665,780
22020306	PRINTING OF SECURITY DOCUMENTS		632,491



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM			AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES			1,331,560
22020308	FIELD & CAMPING MATERIALS SUPPLIES			998,670
22020309	UNIFORMS & OTHER CLOTHING			1,331,560
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			299,601
220204	MAINTENANCE SERVICES - GENERAL			9,121,186
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			632,491
22020402	MAINTENANCE OF OFFICE FURNITURE			998,670
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			1,664,450
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			1,664,450
22020405	MAINTENANCE OF PLANTS/GENERATORS			1,997,340
22020406	OTHER MAINTENANCE SERVICES			1,997,340
22020410	MAINTENANCE OF ROADS AND BRIDGES			166,445
220205	TRAINING - GENERAL			998,670
22020501	LOCAL TRAINING			998,670
220206	OTHER SERVICES - GENERAL			1,165,115
22020601	SECURITY SERVICES			499,335
22020606	CLEANING & FUMIGATION SERVICES			665,780
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			1,830,895
22020702	INFORMATION TECHNOLOGY CONSULTING			998,670
22020703	LEGAL SERVICES			665,780
22020708	BUDGET PREPARATION			166,445
220208	FUEL & LUBRICANTS - GENERAL			2,330,230
22020801	MOTOR VEHICLE FUEL COST			499,335
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			665,780
22020803	PLANT / GENERATOR FUEL COST			499,335
22020806	COOKING GAS/FUEL COST			665,780
220209	FINANCIAL CHARGES - GENERAL			332,890
22020904	OTHER CRF BANK CHARGES			332,890
220210	MISCELLANEOUS			3,595,212
22021001	REFRESHMENT & MEALS			665,780
22021003	PUBLICITY & ADVERTISEMENTS			332,890
22021004	MEDICAL EXPENSES			665,780
22021006	POSTAGES & COURIER SERVICES			432,757
22021009	SPORTING ACTIVITIES			665,780
22021010	DIRECT TEACHING & LABORATORY COST			665,780
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION			166,445
2205	SUBSIDIES			33,680,915
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS			33,680,915
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS			33,680,915
23	CAPITAL EXPENDITURE			13,500,000
2302	CONSTRUCTION / PROVISION			13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			13,500,000
	TOTAL PERSONNEL			108,273,168
	TOTAL OVERHEAD			64,304,135
	TOTAL RECURRENT			172,577,303
	TOTAL CAPITAL			13,500,000
	TOTAL ALLOCATION			186,077,303
0517026032	FGC POTISKUM			
CODE	PROJECT NAME	TYPE	AMOUNT	
FGCPOTISKUM001007525	COMPLETION OF MULTIPURPOSE HALL	ONGOING	13,500,000	



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026033	FGC RUBBOCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		177,678,529
21	PERSONNEL COST		100,104,749
2101	SALARY		87,014,794
210101	SALARIES AND WAGES		87,014,794
21010101	SALARY		87,014,794
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,089,955
210201	ALLOWANCES		2,213,105
21020101	NON REGULAR ALLOWANCES		2,213,105
210202	SOCIAL CONTRIBUTIONS		10,876,850
21020201	NHIS		4,350,740
21020202	CONTRIBUTORY PENSION		6,526,110
22	OTHER RECURRENT COSTS		64,073,780
2202	OVERHEAD COST		8,501,595
220201	TRAVEL & TRANSPORT - GENERAL		700,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		700,000
220203	MATERIALS & SUPPLIES - GENERAL		1,701,595
22020303	NEWSPAPERS		51,595
22020304	MAGAZINES & PERIODICALS		50,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		450,000
22020306	PRINTING OF SECURITY DOCUMENTS		350,000
22020307	DRUGS & MEDICAL SUPPLIES		300,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		3,050,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		300,000
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		450,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		600,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		400,000
22020406	OTHER MAINTENANCE SERVICES		1,000,000
220206	OTHER SERVICES - GENERAL		400,000
22020606	CLEANING & FUMIGATION SERVICES		400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		300,000
22020708	BUDGET PREPARATION		300,000
220208	FUEL & LUBRICANTS - GENERAL		800,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		300,000
220210	MISCELLANEOUS		1,550,000
22021001	REFRESHMENT & MEALS		400,000
22021002	HONORARIUM & SITTING ALLOWANCE		400,000
22021009	SPORTING ACTIVITIES		600,000
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP		150,000
2205	SUBSIDIES		55,572,185
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		55,572,185
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,572,185
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020114	CONSTRUCTION / PROVISION OF ROADS		13,500,000
	TOTAL PERSONNEL		100,104,749
	TOTAL OVERHEAD		64,073,780



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CODE	LINE ITEM		AMOUNT
	TOTAL RECURRENT		164,178,529
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		177,678,529
0517026033 FGC RUBBOCHI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCRUBB002010987	COSTRUCTION OF INTERNAL ROAD/DRAINAGE	NEW	13,500,000
0517026034 FGC SOKOTO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		380,190,480
21	PERSONNEL COST		171,768,705
2101	SALARY		152,683,293
210101	SALARIES AND WAGES		152,683,293
21010101	SALARY		152,683,293
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,085,412
210202	SOCIAL CONTRIBUTIONS		19,085,412
21020201	NHIS		7,634,165
21020202	CONTRIBUTORY PENSION		11,451,247
22	OTHER RECURRENT COSTS		141,921,775
2202	OVERHEAD COST		23,411,131
220201	TRAVEL & TRANSPORT - GENERAL		1,326,876
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		332,688
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		994,188
220202	UTILITIES - GENERAL		1,829,782
22020201	ELECTRICITY CHARGES		831,719
22020202	TELEPHONE CHARGES		166,344
22020203	INTERNET ACCESS CHARGES		499,031
22020204	SATELLITE BROADCASTING ACCESS CHARGES		166,344
22020205	WATER RATES		166,344
220203	MATERIALS & SUPPLIES - GENERAL		6,084,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		831,719
22020302	BOOKS		665,375
22020303	NEWSPAPERS		665,375
22020304	MAGAZINES & PERIODICALS		665,375
22020305	PRINTING OF NON SECURITY DOCUMENTS		665,375
22020306	PRINTING OF SECURITY DOCUMENTS		632,106
22020307	DRUGS & MEDICAL SUPPLIES		330,750
22020308	FIELD & CAMPING MATERIALS SUPPLIES		998,063
22020309	UNIFORMS & OTHER CLOTHING		330,750
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		299,419
220204	MAINTENANCE SERVICES - GENERAL		3,923,389
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		632,106
22020402	MAINTENANCE OF OFFICE FURNITURE		998,063
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		663,438
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		663,438
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
22020406	OTHER MAINTENANCE SERVICES		300,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		166,344
220205	TRAINING - GENERAL		998,063
22020501	LOCAL TRAINING		998,063
220206	OTHER SERVICES - GENERAL		1,164,406
22020601	SECURITY SERVICES		499,031
22020606	CLEANING & FUMIGATION SERVICES		665,375



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CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,829,782	
22020702	INFORMATION TECHNOLOGY CONSULTING	998,063	
22020703	LEGAL SERVICES	665,375	
22020708	BUDGET PREPARATION	166,344	
220208	FUEL & LUBRICANTS - GENERAL	2,328,812	
22020801	MOTOR VEHICLE FUEL COST	499,031	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	665,375	
22020803	PLANT / GENERATOR FUEL COST	499,031	
22020806	COOKING GAS/FUEL COST	665,375	
220209	FINANCIAL CHARGES - GENERAL	332,688	
22020904	OTHER CRF BANK CHARGES	332,688	
220210	MISCELLANEOUS	3,593,026	
22021001	REFRESHMENT & MEALS	665,375	
22021003	PUBLICITY & ADVERTISEMENTS	332,688	
22021004	MEDICAL EXPENSES	665,375	
22021006	POSTAGES & COURIER SERVICES	432,494	
22021009	SPORTING ACTIVITIES	665,375	
22021010	DIRECT TEACHING & LABORATORY COST	665,375	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	166,344	
2205	SUBSIDIES	118,510,644	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	118,510,644	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	118,510,644	
23	CAPITAL EXPENDITURE	66,500,000	
2302	CONSTRUCTION / PROVISION	66,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	66,500,000	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	66,500,000	
	TOTAL PERSONNEL	171,768,705	
	TOTAL OVERHEAD	141,921,775	
	TOTAL RECURRENT	313,690,480	
	TOTAL CAPITAL	66,500,000	
	TOTAL ALLOCATION	380,190,480	
0517026034	FGC SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCSOKO0002011313	CONSTRUCTION OF 3 NOS 3 BEDROOM FLAT	NEW	66,500,000
0517026035	FGC UGWOLAWO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		249,698,397
21	PERSONNEL COST		132,040,501
2101	SALARY		117,369,334
210101	SALARIES AND WAGES		117,369,334
21010101	SALARY		117,369,334
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,671,167
210202	SOCIAL CONTRIBUTIONS		14,671,167
21020201	NHIS		5,868,467
21020202	CONTRIBUTORY PENSION		8,802,700
22	OTHER RECURRENT COSTS		61,157,896
2202	OVERHEAD COST		12,051,906
220201	TRAVEL& TRANSPORT - GENERAL		527,746
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		162,775
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		364,971
220202	UTILITIES - GENERAL		895,259



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2302	CONSTRUCTION / PROVISION		56,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		132,040,501
	TOTAL OVERHEAD		61,157,896
	TOTAL RECURRENT		193,198,397
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		249,698,397
0517026035 FGC UGWOLAWO			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCUGWOL0010113 45	CONSTRUCTION OF STUDDENTS CLINIC RENOVATION OF 2 BLOCK OF CLASSROOM CONSTRUCTION OF 2 BOREHOLE AND EROSION CONTROL	NEW	16,500,000
FGCUGWOL0010113 50	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026036 FGC WARRI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		365,143,675
21	PERSONNEL COST		263,157,486
2101	SALARY		233,757,766
210101	SALARIES AND WAGES		233,757,766
21010101	SALARY		233,757,766
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		29,399,720
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		29,219,720
21020201	NHIS		11,687,888
21020202	CONTRIBUTORY PENSION		17,531,832
22	OTHER RECURRENT COSTS		66,486,189
2202	OVERHEAD COST		11,977,456
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		1,627,456
22020201	ELECTRICITY CHARGES		691,841
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		435,615
220203	MATERIALS & SUPPLIES - GENERAL		3,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		800,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,400,000
22020801	MOTOR VEHICLE FUEL COST		400,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		54,508,733
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		54,508,733
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		54,508,733
23	CAPITAL EXPENDITURE		35,500,000
2302	CONSTRUCTION / PROVISION		35,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		35,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		35,500,000
	TOTAL PERSONNEL		263,157,486
	TOTAL OVERHEAD		66,486,189
	TOTAL RECURRENT		329,643,675
	TOTAL CAPITAL		35,500,000
	TOTAL ALLOCATION		365,143,675
0517026036	FGC WARRI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGCWARRI008012387	CONSTRUCTION / PROVISION OF GIRL'S HOSTEL	NEW	35,500,000
0517026037	FGC ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		312,324,127
21	PERSONNEL COST		186,841,454
2101	SALARY		165,878,203
210101	SALARIES AND WAGES		165,878,203
21010101	SALARY		165,878,203
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,963,251
210201	ALLOWANCES		228,476
21020101	NON REGULAR ALLOWANCES		228,476
210202	SOCIAL CONTRIBUTIONS		20,734,775
21020201	NHIS		8,293,910
21020202	CONTRIBUTORY PENSION		12,440,865
22	OTHER RECURRENT COSTS		88,982,673
2202	OVERHEAD COST		16,826,727
220201	TRAVEL & TRANSPORT - GENERAL		1,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000
220202	UTILITIES - GENERAL		1,550,000
22020201	ELECTRICITY CHARGES		200,000
22020202	TELEPHONE CHARGES		300,000
22020203	INTERNET ACCESS CHARGES		300,000
22020205	WATER RATES		400,000
22020206	SEWERAGE CHARGES		350,000
220203	MATERIALS & SUPPLIES - GENERAL		3,250,000



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



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGCBILIRI009011389	CONSTRUCTION OF 1 NO GIRLS HOSTEL	NEW	13,500,000
0517026039		FGC, IDO-ANI	
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		295,259,514
21	PERSONNEL COST		174,182,934
2101	SALARY		154,455,941
210101	SALARIES AND WAGES		154,455,941
21010101	SALARY		154,455,941
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,726,993
210201	ALLOWANCES		420,000
21020101	NON REGULAR ALLOWANCES		420,000
210202	SOCIAL CONTRIBUTIONS		19,306,993
21020201	NHIS		7,722,797
21020202	CONTRIBUTORY PENSION		11,584,196
22	OTHER RECURRENT COSTS		64,576,580
2202	OVERHEAD COST		11,860,267
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		1,760,267
22020201	ELECTRICITY CHARGES		400,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		860,267
220203	MATERIALS & SUPPLIES - GENERAL		2,650,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		350,000
22020302	BOOKS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		300,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		500,000
22020501	LOCAL TRAINING		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		500,000
220210	MISCELLANEOUS		2,350,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		500,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		850,000
2205	SUBSIDIES		52,716,313
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,716,313
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,716,313
23	CAPITAL EXPENDITURE		56,500,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2302	CONSTRUCTION / PROVISION		56,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		174,182,934
	TOTAL OVERHEAD		64,576,580
	TOTAL RECURRENT		238,759,514
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		295,259,514
0517026039 FGC, IDO-ANI			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCIDO002011452	CONSTRUCTION OF CENTRAL BOREHOLE AND WATER RETICULATION	NEW	16,500,000
FGCIDO002011478	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026040 FGC, IKOLE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		234,294,806
21	PERSONNEL COST		147,166,138
2101	SALARY		130,814,345
210101	SALARIES AND WAGES		130,814,345
21010101	SALARY		130,814,345
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,351,793
210202	SOCIAL CONTRIBUTIONS		16,351,793
21020201	NHIS		6,540,717
21020202	CONTRIBUTORY PENSION		9,811,076
22	OTHER RECURRENT COSTS		70,628,668
2202	OVERHEAD COST		14,592,234
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		800,000
22020201	ELECTRICITY CHARGES		400,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		200,000
220203	MATERIALS & SUPPLIES - GENERAL		4,092,234
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,000
22020302	BOOKS		1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		442,234
22020306	PRINTING OF SECURITY DOCUMENTS		750,000
22020307	DRUGS & MEDICAL SUPPLIES		750,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		750,000
220204	MAINTENANCE SERVICES - GENERAL		2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220205	TRAINING - GENERAL		850,000
22020501	LOCAL TRAINING		850,000
220208	FUEL & LUBRICANTS - GENERAL		2,550,000



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517026041	FGGC ABAJI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAJO002012458	COMPLETION OF 1 BEDROOM 5 UNITS RENOVATION OF HOSTELS AND 2 BLOCKS OF LABOURATORIES	NEW	16,500,000
0517026042	FGGC ABULOMA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	283,997,207	
21	PERSONNEL COST	165,128,800	
2101	SALARY	146,781,155	
210101	SALARIES AND WAGES	146,781,155	
21010101	SALARY	146,781,155	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,347,645	
210202	SOCIAL CONTRIBUTIONS	18,347,645	
21020201	NHIS	7,339,058	
21020202	CONTRIBUTORY PENSION	11,008,587	
22	OTHER RECURRENT COSTS	85,368,407	
2202	OVERHEAD COST	14,436,057	
220201	TRAVEL & TRANSPORT - GENERAL	800,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000	
220202	UTILITIES - GENERAL	1,400,000	
22020201	ELECTRICITY CHARGES	400,000	
22020202	TELEPHONE CHARGES	500,000	
22020203	INTERNET ACCESS CHARGES	500,000	
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	
22020302	BOOKS	1,000,000	
22020307	DRUGS & MEDICAL SUPPLIES	1,000,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000	
220204	MAINTENANCE SERVICES - GENERAL	3,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	
220205	TRAINING - GENERAL	1,000,000	
22020501	LOCAL TRAINING	1,000,000	
220208	FUEL & LUBRICANTS - GENERAL	1,086,760	
22020801	MOTOR VEHICLE FUEL COST	500,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	586,760	
220210	MISCELLANEOUS	1,649,297	
22021006	POSTAGES & COURIER SERVICES	678,646	
22021009	SPORTING ACTIVITIES	500,000	
22021010	DIRECT TEACHING & LABORATORY COST	470,651	
2205	SUBSIDIES	70,932,350	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	70,932,350	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	70,932,350	
23	CAPITAL EXPENDITURE	33,500,000	
2302	CONSTRUCTION / PROVISION	33,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	33,500,000	
	TOTAL PERSONNEL	165,128,800	
	TOTAL OVERHEAD	85,368,407	



2015 APPROPRIATION ACT		
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
CODE	LINE ITEM	AMOUNT
	TOTAL RECURRENT	250,497,207
	TOTAL CAPITAL	33,500,000
	TOTAL ALLOCATION	283,997,207
0517026042	FGGC ABULOMA	
CODE	PROJECT NAME	TYPE
ABULOMA002013860	CONSTRUCTION/PROVION OF WALL FENCE AROUND GIRLS HOSTEL	NEW
		33,500,000
0517026043	FGGC AKURE	
CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	377,535,170
21	PERSONNEL COST	289,721,942
2101	SALARY	257,103,949
210101	SALARIES AND WAGES	257,103,949
21010101	SALARY	257,103,949
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,617,993
210201	ALLOWANCES	480,000
21020101	NON REGULAR ALLOWANCES	480,000
210202	SOCIAL CONTRIBUTIONS	32,137,993
21020201	NHIS	12,855,197
21020202	CONTRIBUTORY PENSION	19,282,796
22	OTHER RECURRENT COSTS	71,313,228
2202	OVERHEAD COST	14,582,859
220201	TRAVEL & TRANSPORT - GENERAL	800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000
220202	UTILITIES - GENERAL	1,582,859
22020201	ELECTRICITY CHARGES	560,267
22020202	TELEPHONE CHARGES	500,000
22020203	INTERNET ACCESS CHARGES	522,592
220203	MATERIALS & SUPPLIES - GENERAL	4,350,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,350,000
22020302	BOOKS	500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000
22020306	PRINTING OF SECURITY DOCUMENTS	500,000
22020307	DRUGS & MEDICAL SUPPLIES	500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000
220205	TRAINING - GENERAL	500,000
22020501	LOCAL TRAINING	500,000
220208	FUEL & LUBRICANTS - GENERAL	2,500,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000
22020803	PLANT / GENERATOR FUEL COST	500,000
220210	MISCELLANEOUS	2,350,000
22021003	PUBLICITY & ADVERTISEMENTS	500,000
22021007	WELFARE PACKAGES	500,000
22021009	SPORTING ACTIVITIES	500,000
22021010	DIRECT TEACHING & LABORATORY COST	850,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2205	SUBSIDIES		56,730,369
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		56,730,369
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,730,369
23	CAPITAL EXPENDITURE		16,500,000
2303	REHABILITATION / REPAIRS		16,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		16,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		16,500,000
	TOTAL PERSONNEL		289,721,942
	TOTAL OVERHEAD		71,313,228
	TOTAL RECURRENT		361,035,170
	TOTAL CAPITAL		16,500,000
	TOTAL ALLOCATION		377,535,170
0517026043	FGGC AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCAKURE08009544	REHABILITATION/REPAIR OF 8NOS STAFF QTRS.	ONGOING	16,500,000
0517026044	FGGC ANKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		191,263,711
21	PERSONNEL COST		73,359,497
2101	SALARY		65,208,442
210101	SALARIES AND WAGES		65,208,442
21010101	SALARY		65,208,442
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,151,055
210202	SOCIAL CONTRIBUTIONS		8,151,055
21020201	NHIS		3,260,422
21020202	CONTRIBUTORY PENSION		4,890,633
22	OTHER RECURRENT COSTS		64,404,214
2202	OVERHEAD COST		14,038,665
220201	TRAVEL & TRANSPORT - GENERAL		367,211
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		166,721
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		200,490
220202	UTILITIES - GENERAL		916,968
22020201	ELECTRICITY CHARGES		416,803
22020202	TELEPHONE CHARGES		83,361
22020203	INTERNET ACCESS CHARGES		250,082
22020204	SATELLITE BROADCASTING ACCESS CHARGES		83,361
22020205	WATER RATES		83,361
220203	MATERIALS & SUPPLIES - GENERAL		4,051,321
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		416,803
22020302	BOOKS		333,442
22020303	NEWSPAPERS		333,442
22020304	MAGAZINES & PERIODICALS		333,442
22020305	PRINTING OF NON SECURITY DOCUMENTS		333,442
22020306	PRINTING OF SECURITY DOCUMENTS		316,770
22020307	DRUGS & MEDICAL SUPPLIES		666,884
22020308	FIELD & CAMPING MATERIALS SUPPLIES		500,163
22020309	UNIFORMS & OTHER CLOTHING		666,884
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		150,049
220204	MAINTENANCE SERVICES - GENERAL		3,568,156
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		316,770
22020402	MAINTENANCE OF OFFICE FURNITURE		500,163



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220209	FINANCIAL CHARGES - GENERAL		147,628
22020904	OTHER CRF BANK CHARGES		147,628
220210	MISCELLANEOUS		1,594,378
22021001	REFRESHMENT & MEALS		295,255
22021003	PUBLICITY & ADVERTISEMENTS		147,628
22021004	MEDICAL EXPENSES		295,255
22021006	POSTAGES & COURIER SERVICES		191,916
22021009	SPORTING ACTIVITIES		295,255
22021010	DIRECT TEACHING & LABORATORY COST		295,255
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		73,814
2205	SUBSIDIES		43,762,173
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		43,762,173
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		43,762,173
23	CAPITAL EXPENDITURE		53,500,000
2301	FIXED ASSETS PURCHASED		53,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		53,500,000
23010102	PURCHASE OF OFFICE BUILDINGS		53,500,000
	TOTAL PERSONNEL		113,763,384
	TOTAL OVERHEAD		57,229,679
	TOTAL RECURRENT		170,993,063
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		224,493,063
0517026045	FGGC BAJOGA		
CODE	PROJECT NAME	TYPE	AMOUNT
BAJOGA001008185	CONSTRUCTION OF ASSEMBLY HALL	ONGOING	13,500,000
BAJOGA001010034	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026046	FGGC BAKORI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		283,149,504
21	PERSONNEL COST		165,128,800
2101	SALARY		146,781,155
210101	SALARIES AND WAGES		146,781,155
21010101	SALARY		146,781,155
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,347,645
210202	SOCIAL CONTRIBUTIONS		18,347,645
21020201	NHIS		7,339,058
21020202	CONTRIBUTORY PENSION		11,008,587
22	OTHER RECURRENT COSTS		64,520,704
2202	OVERHEAD COST		14,149,297
220201	TRAVEL & TRANSPORT - GENERAL		600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000
220202	UTILITIES - GENERAL		1,400,000
22020201	ELECTRICITY CHARGES		400,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2202	OVERHEAD COST		11,113,834
220201	TRAVEL & TRANSPORT - GENERAL		800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		400,000
220202	UTILITIES - GENERAL		1,000,000
22020201	ELECTRICITY CHARGES		500,000
22020202	TELEPHONE CHARGES		250,000
22020203	INTERNET ACCESS CHARGES		250,000
220203	MATERIALS & SUPPLIES - GENERAL		6,613,834
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		500,000
22020302	BOOKS		500,000
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,813,834
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,500,000
220204	MAINTENANCE SERVICES - GENERAL		1,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
220208	FUEL & LUBRICANTS - GENERAL		500,000
22020801	MOTOR VEHICLE FUEL COST		500,000
220210	MISCELLANEOUS		700,000
22021001	REFRESHMENT & MEALS		200,000
22021010	DIRECT TEACHING & LABORATORY COST		500,000
2205	SUBSIDIES		89,736,317
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		89,736,317
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		89,736,317
23	CAPITAL EXPENDITURE		53,500,000
2301	FIXED ASSETS PURCHASED		53,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		53,500,000
23010102	PURCHASE OF OFFICE BUILDINGS		53,500,000
	TOTAL PERSONNEL		175,811,825
	TOTAL OVERHEAD		100,850,151
	TOTAL RECURRENT		276,661,976
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		330,161,976
0517026047	FGGC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBAUCHI001011 566	RENOVATION OF STAFF QUARTERS AND CONSTRUCTION OF PERIMETRE FENCE	NEW	40,000,000
FGGCBAUCHI001011 571	CONSTRUCTION OF ROAD AND DRAINAGES	NEW	13,500,000
0517026048	FGGC BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		368,883,786
21	PERSONNEL COST		281,562,459
2101	SALARY		249,744,408
210101	SALARIES AND WAGES		249,744,408
21010101	SALARY		249,744,408
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,818,051



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
FGGCBENIN0010124 71	CONSTRUCTION OF OFFICE BLOCK AND SUPPLY OF FURNITURE AND EQUIPMENT FOR THE NEW BLOCK	NEW	16,500,000
0517026049		FGGC BIDA	
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		255,822,815
21	PERSONNEL COST		140,887,041
2101	SALARY		125,232,926
210101	SALARIES AND WAGES		125,232,926
21010101	SALARY		125,232,926
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,654,115
210202	SOCIAL CONTRIBUTIONS		15,654,115
21020201	NHIS		6,261,646
21020202	CONTRIBUTORY PENSION		9,392,469
22	OTHER RECURRENT COSTS		61,435,774
2202	OVERHEAD COST		14,320,596
220201	TRAVEL & TRANSPORT - GENERAL		563,327
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		156,333
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		406,994
220202	UTILITIES - GENERAL		859,829
22020201	ELECTRICITY CHARGES		390,832
22020202	TELEPHONE CHARGES		78,166
22020203	INTERNET ACCESS CHARGES		234,499
22020204	SATELLITE BROADCASTING ACCESS CHARGES		78,166
22020205	WATER RATES		78,166
220203	MATERIALS & SUPPLIES - GENERAL		3,798,883
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		390,832
22020302	BOOKS		312,665
22020303	NEWSPAPERS		312,665
22020304	MAGAZINES & PERIODICALS		312,665
22020305	PRINTING OF NON SECURITY DOCUMENTS		312,665
22020306	PRINTING OF SECURITY DOCUMENTS		297,032
22020307	DRUGS & MEDICAL SUPPLIES		625,331
22020308	FIELD & CAMPING MATERIALS SUPPLIES		468,998
22020309	UNIFORMS & OTHER CLOTHING		625,331
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		140,699
220204	MAINTENANCE SERVICES - GENERAL		4,283,514
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		297,032
22020402	MAINTENANCE OF OFFICE FURNITURE		468,998
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		781,663
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		781,663
22020405	MAINTENANCE OF PLANTS/GENERATORS		937,996
22020406	OTHER MAINTENANCE SERVICES		937,996
22020410	MAINTENANCE OF ROADS AND BRIDGES		78,166
220205	TRAINING - GENERAL		468,998
22020501	LOCAL TRAINING		468,998
220206	OTHER SERVICES - GENERAL		547,164
22020601	SECURITY SERVICES		234,499
22020606	CLEANING & FUMIGATION SERVICES		312,665
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		859,829
22020702	INFORMATION TECHNOLOGY CONSULTING		468,998
22020703	LEGAL SERVICES		312,665
22020708	BUDGET PREPARATION		78,166
220208	FUEL & LUBRICANTS - GENERAL		1,094,328



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020801	MOTOR VEHICLE FUEL COST		234,499
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		312,665
22020803	PLANT / GENERATOR FUEL COST		234,499
22020806	COOKING GAS/FUEL COST		312,665
220209	FINANCIAL CHARGES - GENERAL		156,333
22020904	OTHER CRF BANK CHARGES		156,333
220210	MISCELLANEOUS		1,688,391
22021001	REFRESHMENT & MEALS		312,665
22021003	PUBLICITY & ADVERTISEMENTS		156,333
22021004	MEDICAL EXPENSES		312,665
22021006	POSTAGES & COURIER SERVICES		203,232
22021009	SPORTING ACTIVITIES		312,665
22021010	DIRECT TEACHING & LABORATORY COST		312,665
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		78,166
2205	SUBSIDIES		47,115,178
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		47,115,178
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		47,115,178
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,500,000
	TOTAL PERSONNEL		140,887,041
	TOTAL OVERHEAD		61,435,774
	TOTAL RECURRENT		202,322,815
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		255,822,815
0517026049	FGGC BIDA		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBIDA00300776 4	CONSTRUCTION OF ASSEMBLY HALL	ONGOING	13,500,000
FGGCBIDA00301011 3	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026050	FGGC BWARI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		495,501,944
21	PERSONNEL COST		388,859,176
2101	SALARY		345,652,601
210101	SALARIES AND WAGES		345,652,601
21010101	SALARY		345,652,601
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,206,575
210202	SOCIAL CONTRIBUTIONS		43,206,575
21020201	NHIS		17,282,630
21020202	CONTRIBUTORY PENSION		25,923,945
22	OTHER RECURRENT COSTS		93,142,768
2202	OVERHEAD COST		18,892,854
220201	TRAVEL& TRANSPORT - GENERAL		682,944
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		268,294
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		414,650
220202	UTILITIES - GENERAL		1,475,619
22020201	ELECTRICITY CHARGES		670,736



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,500,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	
	TOTAL PERSONNEL	388,859,176	
	TOTAL OVERHEAD	93,142,768	
	TOTAL RECURRENT	482,001,944	
	TOTAL CAPITAL	13,500,000	
	TOTAL ALLOCATION	495,501,944	
0517026050	FGGC BWARI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCBWARI0020070 18	CONSTRUCTION AND EQUIPPING OF LIBRARY COMPLEX	ONGOING	13,500,000
0517026051	FGGC CALABAR		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	338,847,711	
21	PERSONNEL COST	230,389,298	
2101	SALARY	204,737,153	
210101	SALARIES AND WAGES	204,737,153	
21010101	SALARY	204,737,153	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,652,145	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	25,592,145	
21020201	NHIS	10,236,858	
21020202	CONTRIBUTORY PENSION	15,355,287	
22	OTHER RECURRENT COSTS	74,958,413	
2202	OVERHEAD COST	12,807,451	
220201	TRAVEL & TRANSPORT - GENERAL	944,597	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	444,597	
220202	UTILITIES - GENERAL	1,712,854	
22020201	ELECTRICITY CHARGES	690,262	
22020202	TELEPHONE CHARGES	500,000	
22020203	INTERNET ACCESS CHARGES	522,592	
220203	MATERIALS & SUPPLIES - GENERAL	3,300,000	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000	
22020302	BOOKS	500,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	
22020307	DRUGS & MEDICAL SUPPLIES	500,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	700,000	
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000	
220205	TRAINING - GENERAL	500,000	
22020501	LOCAL TRAINING	500,000	
220208	FUEL & LUBRICANTS - GENERAL	1,500,000	
22020801	MOTOR VEHICLE FUEL COST	500,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	
22020803	PLANT / GENERATOR FUEL COST	500,000	
220210	MISCELLANEOUS	2,350,000	



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		40,000,000
	TOTAL PERSONNEL		115,200,166
	TOTAL OVERHEAD		63,707,537
	TOTAL RECURRENT		178,907,703
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		232,407,703
0517026053 FGCG EFON IMNRINGI			
CODE	PROJECT NAME	TYPE	AMOUNT
XMNR007709	CONSTRUCTION OF 1 NO. COUTYARD DORMETORIES	ONGOING	13,500,000
XMNR1007721	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER	ONGOING	40,000,000
0517026054 FGCG ENUGU			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		546,598,515
21	PERSONNEL COST		419,142,341
2101	SALARY		372,570,970
210101	SALARIES AND WAGES		372,570,970
21010101	SALARY		372,570,970
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		46,571,371
210202	SOCIAL CONTRIBUTIONS		46,571,371
21020201	NHIS		18,628,548
21020202	CONTRIBUTORY PENSION		27,942,823
22	OTHER RECURRENT COSTS		110,956,174
2202	OVERHEAD COST		12,820,077
220201	TRAVEL & TRANSPORT - GENERAL		410,212
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		141,021
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		269,191
220202	UTILITIES - GENERAL		775,618
22020201	ELECTRICITY CHARGES		352,553
22020202	TELEPHONE CHARGES		70,511
22020203	INTERNET ACCESS CHARGES		211,532
22020204	SATELLITE BROADCASTING ACCESS CHARGES		70,511
22020205	WATER RATES		70,511
220203	MATERIALS & SUPPLIES - GENERAL		3,426,814
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		352,553
22020302	BOOKS		282,042
22020303	NEWSPAPERS		282,042
22020304	MAGAZINES & PERIODICALS		282,042
22020305	PRINTING OF NON SECURITY DOCUMENTS		282,042
22020306	PRINTING OF SECURITY DOCUMENTS		267,940
22020307	DRUGS & MEDICAL SUPPLIES		564,085
22020308	FIELD & CAMPING MATERIALS SUPPLIES		423,064
22020309	UNIFORMS & OTHER CLOTHING		564,085
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		126,919
220204	MAINTENANCE SERVICES - GENERAL		3,863,981
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		267,940
22020402	MAINTENANCE OF OFFICE FURNITURE		423,064
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		705,106
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		705,106
22020405	MAINTENANCE OF PLANTS/GENERATORS		846,127



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	54,747,626	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	54,747,626	
23	CAPITAL EXPENDITURE	53,500,000	
2302	CONSTRUCTION / PROVISION	53,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	116,469,053	
	TOTAL OVERHEAD	68,917,989	
	TOTAL RECURRENT	185,387,042	
	TOTAL CAPITAL	53,500,000	
	TOTAL ALLOCATION	238,887,042	
0517026055	FGGC EZZAMGBO ABAKALIKI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAK002007056	CONSTRUCTION OF WATER TREATMENT PLANT	ONGOING	13,500,000
FGGCABAK003010067	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026056	FGGC GBOKO		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	263,785,520	
21	PERSONNEL COST	192,761,879	
2101	SALARY	170,917,226	
210101	SALARIES AND WAGES	170,917,226	
21010101	SALARY	170,917,226	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,844,653	
210201	ALLOWANCES	480,000	
21020101	NON REGULAR ALLOWANCES	480,000	
210202	SOCIAL CONTRIBUTIONS	21,364,653	
21020201	NHIS	8,545,861	
21020202	CONTRIBUTORY PENSION	12,818,792	
22	OTHER RECURRENT COSTS	57,523,641	
2202	OVERHEAD COST	13,391,118	
220201	TRAVEL& TRANSPORT - GENERAL	468,482	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	146,848	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	321,634	
220202	UTILITIES - GENERAL	807,664	
22020201	ELECTRICITY CHARGES	367,120	
22020202	TELEPHONE CHARGES	73,424	
22020203	INTERNET ACCESS CHARGES	220,272	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	73,424	
22020205	WATER RATES	73,424	
220203	MATERIALS & SUPPLIES - GENERAL	3,568,410	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	367,120	
22020302	BOOKS	293,696	
22020303	NEWSPAPERS	293,696	
22020304	MAGAZINES & PERIODICALS	293,696	
22020305	PRINTING OF NON SECURITY DOCUMENTS	293,696	
22020306	PRINTING OF SECURITY DOCUMENTS	279,012	
22020307	DRUGS & MEDICAL SUPPLIES	587,393	



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		206,579,978
21	PERSONNEL COST		120,345,742
2101	SALARY		106,973,993
210101	SALARIES AND WAGES		106,973,993
21010101	SALARY		106,973,993
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		13,371,749
210202	SOCIAL CONTRIBUTIONS		13,371,749
21020201	NHIS		5,348,700
21020202	CONTRIBUTORY PENSION		8,023,049
22	OTHER RECURRENT COSTS		72,734,236
2202	OVERHEAD COST		23,212,639
220201	TRAVEL& TRANSPORT - GENERAL		2,368,637
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		236,864
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,131,773
220202	UTILITIES - GENERAL		1,302,751
22020201	ELECTRICITY CHARGES		592,159
22020202	TELEPHONE CHARGES		118,432
22020203	INTERNET ACCESS CHARGES		355,296
22020204	SATELLITE BROADCASTING ACCESS CHARGES		118,432
22020205	WATER RATES		118,432
220203	MATERIALS & SUPPLIES - GENERAL		5,755,786
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		592,159
22020302	BOOKS		473,727
22020303	NEWSPAPERS		473,727
22020304	MAGAZINES & PERIODICALS		473,727
22020305	PRINTING OF NON SECURITY DOCUMENTS		473,727
22020306	PRINTING OF SECURITY DOCUMENTS		450,041
22020307	DRUGS & MEDICAL SUPPLIES		947,455
22020308	FIELD & CAMPING MATERIALS SUPPLIES		710,591
22020309	UNIFORMS & OTHER CLOTHING		947,455
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		213,177
220204	MAINTENANCE SERVICES - GENERAL		6,490,064
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		450,041
22020402	MAINTENANCE OF OFFICE FURNITURE		710,591
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,184,318
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,184,318
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,421,182
22020406	OTHER MAINTENANCE SERVICES		1,421,182
22020410	MAINTENANCE OF ROADS AND BRIDGES		118,432
220205	TRAINING - GENERAL		710,591
22020501	LOCAL TRAINING		710,591
220206	OTHER SERVICES - GENERAL		829,023
22020601	SECURITY SERVICES		355,296
22020606	CLEANING & FUMIGATION SERVICES		473,727
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,302,750
22020702	INFORMATION TECHNOLOGY CONSULTING		710,591
22020703	LEGAL SERVICES		473,727
22020708	BUDGET PREPARATION		118,432
220208	FUEL & LUBRICANTS - GENERAL		1,658,046
22020801	MOTOR VEHICLE FUEL COST		355,296
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		473,727
22020803	PLANT / GENERATOR FUEL COST		355,296



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020806	COOKING GAS/FUEL COST		473,727
220209	FINANCIAL CHARGES - GENERAL		236,864
22020904	OTHER CRF BANK CHARGES		236,864
220210	MISCELLANEOUS		2,558,127
22021001	REFRESHMENT & MEALS		473,727
22021003	PUBLICITY & ADVERTISEMENTS		236,864
22021004	MEDICAL EXPENSES		473,727
22021006	POSTAGES & COURIER SERVICES		307,923
22021009	SPORTING ACTIVITIES		473,727
22021010	DIRECT TEACHING & LABORATORY COST		473,727
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		118,432
2205	SUBSIDIES		49,521,597
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		49,521,597
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		49,521,597
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		120,345,742
	TOTAL OVERHEAD		72,734,236
	TOTAL RECURRENT		193,079,978
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		206,579,978
0517026057	FGGC GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGSUA03008526	CONSTRUCTION / RENOVATION OF MULTIPURPOSE HALL	ONGOING	13,500,000
0517026058	FGGC GWANDU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		209,135,376
21	PERSONNEL COST		107,147,091
2101	SALARY		95,135,192
210101	SALARIES AND WAGES		95,135,192
21010101	SALARY		95,135,192
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,011,899
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		11,891,899
21020201	NHIS		4,756,760
21020202	CONTRIBUTORY PENSION		7,135,139
22	OTHER RECURRENT COSTS		68,488,285
2202	OVERHEAD COST		13,100,403
220201	TRAVEL & TRANSPORT - GENERAL		1,336,776
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		133,678
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,203,098
220202	UTILITIES - GENERAL		735,227
22020201	ELECTRICITY CHARGES		334,194
22020202	TELEPHONE CHARGES		66,839
22020203	INTERNET ACCESS CHARGES		200,516
22020204	SATELLITE BROADCASTING ACCESS CHARGES		66,839
22020205	WATER RATES		66,839
220203	MATERIALS & SUPPLIES - GENERAL		3,248,364



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



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



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CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
22020702	INFORMATION TECHNOLOGY CONSULTING	388,908	
22020703	LEGAL SERVICES	259,272	
22020708	BUDGET PREPARATION	64,818	
220208	FUEL & LUBRICANTS - GENERAL	907,452	
22020801	MOTOR VEHICLE FUEL COST	194,454	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	259,272	
22020803	PLANT / GENERATOR FUEL COST	194,454	
22020806	COOKING GAS/FUEL COST	259,272	
220209	FINANCIAL CHARGES - GENERAL	129,636	
22020904	OTHER CRF BANK CHARGES	129,636	
220210	MISCELLANEOUS	1,400,069	
22021001	REFRESHMENT & MEALS	259,272	
22021003	PUBLICITY & ADVERTISEMENTS	129,636	
22021004	MEDICAL EXPENSES	259,272	
22021006	POSTAGES & COURIER SERVICES	168,527	
22021009	SPORTING ACTIVITIES	259,272	
22021010	DIRECT TEACHING & LABORATORY COST	259,272	
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	64,818	
2205	SUBSIDIES	39,393,097	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	39,393,097	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	39,393,097	
23	CAPITAL EXPENDITURE	53,500,000	
2302	CONSTRUCTION / PROVISION	53,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	169,678,524	
	TOTAL OVERHEAD	52,097,417	
	TOTAL RECURRENT	221,775,941	
	TOTAL CAPITAL	53,500,000	
	TOTAL ALLOCATION	275,275,941	
0517026059	FGGC IBILLO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCIBILLO0090119 93	CONSTRUCTION OF EXAMINATION/ASSEMBLY HALL	NEW	13,500,000
FGGCIBILLO0090120 02	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026060	FGGC IBUSA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	310,489,137	
21	PERSONNEL COST	228,946,491	
2101	SALARY	203,027,992	
210101	SALARIES AND WAGES	203,027,992	
21010101	SALARY	203,027,992	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,918,499	
210201	ALLOWANCES	540,000	
21020101	NON REGULAR ALLOWANCES	540,000	
210202	SOCIAL CONTRIBUTIONS	25,378,499	
21020201	NHIS	10,151,400	
21020202	CONTRIBUTORY PENSION	15,227,099	



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



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



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



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



2015 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCILORIN007011953	COMPLETION OF MIDDLE AND RIGHT WINGS OF COLLEGE LIBRARY	NEW 13,500,000
0517026063	FGGC IPETUMODU	
2	EXPENDITURE	293,275,989
21	PERSONNEL COST	200,165,672
2101	SALARY	177,871,709
210101	SALARIES AND WAGES	177,871,709
21010101	SALARY	177,871,709
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,293,963
210201	ALLOWANCES	60,000
21020101	NON REGULAR ALLOWANCES	60,000
210202	SOCIAL CONTRIBUTIONS	22,233,963
21020201	NHIS	8,893,585
21020202	CONTRIBUTORY PENSION	13,340,378
22	OTHER RECURRENT COSTS	59,610,317
2202	OVERHEAD COST	12,386,179
220201	TRAVEL & TRANSPORT - GENERAL	1,263,896
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	126,390
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,137,506
220202	UTILITIES - GENERAL	695,143
22020201	ELECTRICITY CHARGES	315,974
22020202	TELEPHONE CHARGES	63,195
22020203	INTERNET ACCESS CHARGES	189,584
22020204	SATELLITE BROADCASTING ACCESS CHARGES	63,195
22020205	WATER RATES	63,195
220203	MATERIALS & SUPPLIES - GENERAL	3,071,266
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	315,974
22020302	BOOKS	252,779
22020303	NEWSPAPERS	252,779
22020304	MAGAZINES & PERIODICALS	252,779
22020305	PRINTING OF NON SECURITY DOCUMENTS	252,779
22020306	PRINTING OF SECURITY DOCUMENTS	240,140
22020307	DRUGS & MEDICAL SUPPLIES	505,558
22020308	FIELD & CAMPING MATERIALS SUPPLIES	379,169
22020309	UNIFORMS & OTHER CLOTHING	505,558
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	113,751
220204	MAINTENANCE SERVICES - GENERAL	3,463,076
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	240,140
22020402	MAINTENANCE OF OFFICE FURNITURE	379,169
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	631,948
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	631,948
22020405	MAINTENANCE OF PLANTS/GENERATORS	758,338
22020406	OTHER MAINTENANCE SERVICES	758,338
22020410	MAINTENANCE OF ROADS AND BRIDGES	63,195
220205	TRAINING - GENERAL	379,169
22020501	LOCAL TRAINING	379,169
220206	OTHER SERVICES - GENERAL	442,363
22020601	SECURITY SERVICES	189,584
22020606	CLEANING & FUMIGATION SERVICES	252,779
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	695,143
22020702	INFORMATION TECHNOLOGY CONSULTING	379,169
22020703	LEGAL SERVICES	252,779



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



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



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



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



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



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		11,929,975
210202	SOCIAL CONTRIBUTIONS		11,929,975
21020201	NHIS		4,771,990
21020202	CONTRIBUTORY PENSION		7,157,985
22	OTHER RECURRENT COSTS		59,140,726
2202	OVERHEAD COST		12,609,063
220201	TRAVEL & TRANSPORT - GENERAL		1,286,639
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		128,664
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,157,975
220202	UTILITIES - GENERAL		707,652
22020201	ELECTRICITY CHARGES		321,660
22020202	TELEPHONE CHARGES		64,332
22020203	INTERNET ACCESS CHARGES		192,996
22020204	SATELLITE BROADCASTING ACCESS CHARGES		64,332
22020205	WATER RATES		64,332
220203	MATERIALS & SUPPLIES - GENERAL		3,126,532
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		321,660
22020302	BOOKS		257,328
22020303	NEWSPAPERS		257,328
22020304	MAGAZINES & PERIODICALS		257,328
22020305	PRINTING OF NON SECURITY DOCUMENTS		257,328
22020306	PRINTING OF SECURITY DOCUMENTS		244,461
22020307	DRUGS & MEDICAL SUPPLIES		514,655
22020308	FIELD & CAMPING MATERIALS SUPPLIES		385,992
22020309	UNIFORMS & OTHER CLOTHING		514,655
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		115,797
220204	MAINTENANCE SERVICES - GENERAL		3,525,389
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		244,461
22020402	MAINTENANCE OF OFFICE FURNITURE		385,992
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		643,319
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		643,319
22020405	MAINTENANCE OF PLANTS/GENERATORS		771,983
22020406	OTHER MAINTENANCE SERVICES		771,983
22020410	MAINTENANCE OF ROADS AND BRIDGES		64,332
220205	TRAINING - GENERAL		385,992
22020501	LOCAL TRAINING		385,992
220206	OTHER SERVICES - GENERAL		450,324
22020601	SECURITY SERVICES		192,996
22020606	CLEANING & FUMIGATION SERVICES		257,328
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		707,652
22020702	INFORMATION TECHNOLOGY CONSULTING		385,992
22020703	LEGAL SERVICES		257,328
22020708	BUDGET PREPARATION		64,332
220208	FUEL & LUBRICANTS - GENERAL		900,648
22020801	MOTOR VEHICLE FUEL COST		192,996
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		257,328
22020803	PLANT / GENERATOR FUEL COST		192,996
22020806	COOKING GAS/FUEL COST		257,328
220209	FINANCIAL CHARGES - GENERAL		128,664
22020904	OTHER CRF BANK CHARGES		128,664
220210	MISCELLANEOUS		1,389,571
22021001	REFRESHMENT & MEALS		257,328
22021003	PUBLICITY & ADVERTISEMENTS		128,664



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



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM			AMOUNT
XLNG1010304	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW		40,000,000
XLNG4010302	CONSTRUCTION OF 2NOS CLASSROOM BLOCK	NEW		13,500,000
0517026069		FGGC LEJJA		
CODE	LINE ITEM			AMOUNT
2	EXPENDITURE			298,483,555
21	PERSONNEL COST			153,363,449
2101	SALARY			136,323,066
210101	SALARIES AND WAGES			136,323,066
21010101	SALARY			136,323,066
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			17,040,383
210202	SOCIAL CONTRIBUTIONS			17,040,383
21020201	NHIS			6,816,153
21020202	CONTRIBUTORY PENSION			10,224,230
22	OTHER RECURRENT COSTS			91,620,106
2202	OVERHEAD COST			17,495,026
220201	TRAVEL & TRANSPORT - GENERAL			3,387,848
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			1,693,924
220202	UTILITIES - GENERAL			2,136,540
22020201	ELECTRICITY CHARGES			1,270,443
22020202	TELEPHONE CHARGES			423,481
22020203	INTERNET ACCESS CHARGES			442,616
220203	MATERIALS & SUPPLIES - GENERAL			5,546,623
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			1,270,443
22020302	BOOKS			865,116
22020303	NEWSPAPERS			446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS			846,962
22020306	PRINTING OF SECURITY DOCUMENTS			846,962
22020307	DRUGS & MEDICAL SUPPLIES			423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			846,962
220204	MAINTENANCE SERVICES - GENERAL			2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			423,481
22020402	MAINTENANCE OF OFFICE FURNITURE			423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS			423,481
220205	TRAINING - GENERAL			423,481
22020501	LOCAL TRAINING			423,481
220208	FUEL & LUBRICANTS - GENERAL			2,117,405
22020801	MOTOR VEHICLE FUEL COST			846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			846,962
22020803	PLANT / GENERATOR FUEL COST			423,481
220210	MISCELLANEOUS			1,765,724
22021003	PUBLICITY & ADVERTISEMENTS			423,481
22021006	POSTAGES & COURIER SERVICES			71,800
22021007	WELFARE PACKAGES			423,481
22021009	SPORTING ACTIVITIES			423,481
22021010	DIRECT TEACHING & LABORATORY COST			423,481
2205	SUBSIDIES			74,125,080



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		1,270,443
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
220210	MISCELLANEOUS		846,962
22021001	REFRESHMENT & MEALS		423,481
22021009	SPORTING ACTIVITIES		423,481
2205	SUBSIDIES		46,270,606
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		46,270,606
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		46,270,606
23	CAPITAL EXPENDITURE		13,500,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		70,425,744
	TOTAL OVERHEAD		61,809,845
	TOTAL RECURRENT		132,235,589
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		145,735,589
0517026070	FGGC MONGUNO		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGC MONG4010314	RENOVATION OF CLINIC AND BEDDINGS	NEW	13,500,000
0517026071	FGGC NEW BUSA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		226,033,800
21	PERSONNEL COST		141,299,260
2101	SALARY		125,599,342
210101	SALARIES AND WAGES		125,599,342
21010101	SALARY		125,599,342
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,699,918
210202	SOCIAL CONTRIBUTIONS		15,699,918
21020201	NHIS		6,279,967
21020202	CONTRIBUTORY PENSION		9,419,951
22	OTHER RECURRENT COSTS		60,332,937
2202	OVERHEAD COST		13,126,525
220201	TRAVEL& TRANSPORT - GENERAL		1,339,442
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		133,944
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,205,498
220202	UTILITIES - GENERAL		736,692
22020201	ELECTRICITY CHARGES		334,860
22020202	TELEPHONE CHARGES		66,972
22020203	INTERNET ACCESS CHARGES		200,916
22020204	SATELLITE BROADCASTING ACCESS CHARGES		66,972
22020205	WATER RATES		66,972
220203	MATERIALS & SUPPLIES - GENERAL		3,254,843
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		334,860
22020302	BOOKS		267,888
22020303	NEWSPAPERS		267,888
22020304	MAGAZINES & PERIODICALS		267,888
22020305	PRINTING OF NON SECURITY DOCUMENTS		267,888
22020306	PRINTING OF SECURITY DOCUMENTS		254,494



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



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS	2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
0517026072	FGGC OMU-ARAN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		259,343,994
21	PERSONNEL COST		136,292,396
2101	SALARY		121,148,796
210101	SALARIES AND WAGES		121,148,796
21010101	SALARY		121,148,796
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,143,600
210202	SOCIAL CONTRIBUTIONS		15,143,600
21020201	NHIS		6,057,440
21020202	CONTRIBUTORY PENSION		9,086,160
22	OTHER RECURRENT COSTS		57,213,632
2202	OVERHEAD COST		12,528,858
220201	TRAVEL& TRANSPORT - GENERAL		1,693,924
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		846,962
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		846,962
220202	UTILITIES - GENERAL		1,762,120
22020201	ELECTRICITY CHARGES		677,570
22020202	TELEPHONE CHARGES		383,611
22020203	INTERNET ACCESS CHARGES		700,939
220203	MATERIALS & SUPPLIES - GENERAL		3,495,761
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		423,481
22020302	BOOKS		677,570
22020303	NEWSPAPERS		446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		677,570
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,270,443
22020801	MOTOR VEHICLE FUEL COST		423,481
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,765,724
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021006	POSTAGES & COURIER SERVICES		71,800
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		423,481
22021010	DIRECT TEACHING & LABORATORY COST		423,481
2205	SUBSIDIES		44,684,774
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		44,684,774
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		44,684,774
23	CAPITAL EXPENDITURE		55,500,000
2302	CONSTRUCTION / PROVISION		55,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		55,500,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		15,500,000
	TOTAL PERSONNEL		136,292,396
	TOTAL OVERHEAD		57,213,632
	TOTAL RECURRENT		193,506,028
	TOTAL CAPITAL		55,500,000
	TOTAL ALLOCATION		249,006,028
0517026072 FGCG OMU-ARAN			
CODE	PROJECT NAME	TYPE	AMOUNT
FGCG OMU4010336	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCG OMU5010338	CONSTRUCTION OF ASSEMBLY HALL	NEW	15,500,000
0517026073 FGCG OWERRI			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		451,515,872
21	PERSONNEL COST		344,263,078
2101	SALARY		305,851,625
210101	SALARIES AND WAGES		305,851,625
21010101	SALARY		305,851,625
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,411,453
210201	ALLOWANCES		180,000
21020101	NON REGULAR ALLOWANCES		180,000
210202	SOCIAL CONTRIBUTIONS		38,231,453
21020201	NHIS		15,292,581
21020202	CONTRIBUTORY PENSION		22,938,872
22	OTHER RECURRENT COSTS		93,752,794
2202	OVERHEAD COST		13,829,139
220201	TRAVEL & TRANSPORT - GENERAL		1,411,137
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		141,114
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,023
220202	UTILITIES - GENERAL		776,126
22020201	ELECTRICITY CHARGES		352,784
22020202	TELEPHONE CHARGES		70,557
22020203	INTERNET ACCESS CHARGES		211,671
22020204	SATELLITE BROADCASTING ACCESS CHARGES		70,557
22020205	WATER RATES		70,557
220203	MATERIALS & SUPPLIES - GENERAL		3,429,061
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		352,784
22020302	BOOKS		282,227
22020303	NEWSPAPERS		282,227
22020304	MAGAZINES & PERIODICALS		282,227
22020305	PRINTING OF NON SECURITY DOCUMENTS		282,227
22020306	PRINTING OF SECURITY DOCUMENTS		268,116
22020307	DRUGS & MEDICAL SUPPLIES		564,455
22020308	FIELD & CAMPING MATERIALS SUPPLIES		423,341
22020309	UNIFORMS & OTHER CLOTHING		564,455
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		127,002
220204	MAINTENANCE SERVICES - GENERAL		3,866,514
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		268,116
22020402	MAINTENANCE OF OFFICE FURNITURE		423,341



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



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		28,157,120
210202	SOCIAL CONTRIBUTIONS		28,157,120
21020201	NHIS		11,262,848
21020202	CONTRIBUTORY PENSION		16,894,272
22	OTHER RECURRENT COSTS		70,623,153
2202	OVERHEAD COST		18,078,388
220201	TRAVEL & TRANSPORT - GENERAL		3,387,848
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,693,924
220202	UTILITIES - GENERAL		1,931,512
22020201	ELECTRICITY CHARGES		846,962
22020202	TELEPHONE CHARGES		383,611
22020203	INTERNET ACCESS CHARGES		700,939
220203	MATERIALS & SUPPLIES - GENERAL		5,064,570
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		552,455
22020303	NEWSPAPERS		446,697
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		846,962
22020307	DRUGS & MEDICAL SUPPLIES		846,962
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		677,570
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		846,962
22020501	LOCAL TRAINING		846,962
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		2,612,686
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021006	POSTAGES & COURIER SERVICES		71,800
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		846,962
22021010	DIRECT TEACHING & LABORATORY COST		846,962
2205	SUBSIDIES		52,544,765
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		52,544,765
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,544,765
23	CAPITAL EXPENDITURE		53,500,000
2302	CONSTRUCTION / PROVISION		53,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		253,414,076
	TOTAL OVERHEAD		70,623,153
	TOTAL RECURRENT		324,037,229
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		377,537,229



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
0517026074	FGGC OYO		
CODE	PROJECT NAME	TYPE	AMOUNT
XOYO009009338	CONSTRUCTION OF G & C BLOCKS	NEW	13,500,000
XOYO010009343	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026075	FGGC SHAGAMU		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	410,528,506	
21	PERSONNEL COST	304,281,417	
2101	SALARY	270,205,704	
210101	SALARIES AND WAGES	270,205,704	
21010101	SALARY	270,205,704	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,075,713	
210201	ALLOWANCES	300,000	
21020101	NON REGULAR ALLOWANCES	300,000	
210202	SOCIAL CONTRIBUTIONS	33,775,713	
21020201	NHIS	13,510,285	
21020202	CONTRIBUTORY PENSION	20,265,428	
22	OTHER RECURRENT COSTS	76,012,365	
2202	OVERHEAD COST	12,121,114	
220201	TRAVEL & TRANSPORT - GENERAL	1,693,924	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	846,962	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	846,962	
220202	UTILITIES - GENERAL	974,006	
22020201	ELECTRICITY CHARGES	550,525	
22020202	TELEPHONE CHARGES	423,481	
220203	MATERIALS & SUPPLIES - GENERAL	3,228,013	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	355,575	
22020302	BOOKS	755,033	
22020305	PRINTING OF NON SECURITY DOCUMENTS	423,481	
22020306	PRINTING OF SECURITY DOCUMENTS	423,481	
22020307	DRUGS & MEDICAL SUPPLIES	423,481	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962	
220204	MAINTENANCE SERVICES - GENERAL	2,117,405	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	423,481	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	423,481	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481	
22020405	MAINTENANCE OF PLANTS/GENERATORS	423,481	
220205	TRAINING - GENERAL	423,481	
22020501	LOCAL TRAINING	423,481	
220208	FUEL & LUBRICANTS - GENERAL	1,693,924	
22020801	MOTOR VEHICLE FUEL COST	846,962	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	423,481	
22020803	PLANT / GENERATOR FUEL COST	423,481	
220210	MISCELLANEOUS	1,990,361	
22021003	PUBLICITY & ADVERTISEMENTS	423,481	
22021007	WELFARE PACKAGES	423,481	
22021009	SPORTING ACTIVITIES	423,481	
22021010	DIRECT TEACHING & LABORATORY COST	719,918	
2205	SUBSIDIES	63,891,251	



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



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



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



2015 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
FGGCUMU002006925	CONSTRUCTION 1 NO ASSEMBLY EXAMS	ONGOING 33,500,000
0517026078	FGGC WUKARI	
2	EXPENDITURE	273,859,258
21	PERSONNEL COST	171,630,471
2101	SALARY	152,560,419
210101	SALARIES AND WAGES	152,560,419
21010101	SALARY	152,560,419
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,070,052
210202	SOCIAL CONTRIBUTIONS	19,070,052
21020201	NHIS	7,628,021
21020202	CONTRIBUTORY PENSION	11,442,031
22	OTHER RECURRENT COSTS	88,728,787
2202	OVERHEAD COST	15,381,398
220201	TRAVEL & TRANSPORT - GENERAL	3,387,848
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,693,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,693,924
220202	UTILITIES - GENERAL	1,618,185
22020201	ELECTRICITY CHARGES	608,986
22020202	TELEPHONE CHARGES	423,481
22020203	INTERNET ACCESS CHARGES	585,718
220203	MATERIALS & SUPPLIES - GENERAL	3,726,713
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	846,962
22020302	BOOKS	762,346
22020305	PRINTING OF NON SECURITY DOCUMENTS	423,481
22020306	PRINTING OF SECURITY DOCUMENTS	423,481
22020307	DRUGS & MEDICAL SUPPLIES	423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	846,962
220204	MAINTENANCE SERVICES - GENERAL	2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	423,481
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS	423,481
220205	TRAINING - GENERAL	423,481
22020501	LOCAL TRAINING	423,481
220208	FUEL & LUBRICANTS - GENERAL	2,117,405
22020801	MOTOR VEHICLE FUEL COST	1,270,443
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	423,481
22020803	PLANT / GENERATOR FUEL COST	423,481
220210	MISCELLANEOUS	1,990,361
22021003	PUBLICITY & ADVERTISEMENTS	423,481
22021007	WELFARE PACKAGES	423,481
22021009	SPORTING ACTIVITIES	423,481
22021010	DIRECT TEACHING & LABORATORY COST	719,918
2205	SUBSIDIES	73,347,389
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	73,347,389
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	73,347,389
23	CAPITAL EXPENDITURE	13,500,000
2302	CONSTRUCTION / PROVISION	13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,500,000



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	13,500,000	
	TOTAL PERSONNEL	171,630,471	
	TOTAL OVERHEAD	88,728,787	
	TOTAL RECURRENT	260,359,258	
	TOTAL CAPITAL	13,500,000	
	TOTAL ALLOCATION	273,859,258	
0517026078	FGGC WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCWUKA0020138 64	CONSTRUCTION OF 1NO INDUSTRIALBOREHOLE AND STREET LIGHTS	NEW	13,500,000
0517026079	FGGC, YOLA		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	311,069,397	
21	PERSONNEL COST	177,806,985	
2101	SALARY	157,997,320	
210101	SALARIES AND WAGES	157,997,320	
21010101	SALARY	157,997,320	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,809,665	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	19,749,665	
21020201	NHIS	7,899,866	
21020202	CONTRIBUTORY PENSION	11,849,799	
22	OTHER RECURRENT COSTS	79,762,412	
2202	OVERHEAD COST	6,415,023	
220201	TRAVEL& TRANSPORT - GENERAL	1,333,252	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,333,252	
220202	UTILITIES - GENERAL	1,270,443	
22020201	ELECTRICITY CHARGES	1,270,443	
220203	MATERIALS & SUPPLIES - GENERAL	1,627,162	
22020302	BOOKS	568,460	
22020307	DRUGS & MEDICAL SUPPLIES	635,221	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	423,481	
220204	MAINTENANCE SERVICES - GENERAL	701,983	
22020402	MAINTENANCE OF OFFICE FURNITURE	423,481	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	278,502	
220208	FUEL & LUBRICANTS - GENERAL	635,221	
22020803	PLANT / GENERATOR FUEL COST	635,221	
220210	MISCELLANEOUS	846,962	
22021009	SPORTING ACTIVITIES	423,481	
22021010	DIRECT TEACHING & LABORATORY COST	423,481	
2205	SUBSIDIES	73,347,389	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	73,347,389	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	73,347,389	
23	CAPITAL EXPENDITURE	53,500,000	
2302	CONSTRUCTION / PROVISION	53,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,500,000	
23020104	CONSTRUCTION / PROVISION OF HOUSING	13,500,000	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000	
	TOTAL PERSONNEL	177,806,985	
	TOTAL OVERHEAD	79,762,412	
	TOTAL RECURRENT	257,569,397	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL CAPITAL		53,500,000
	TOTAL ALLOCATION		311,069,397
0517026079 FGGC, YOLA			
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCYOLA002006991	CONSTRUCTION OF 10NOS 3BEDROOM STAFF QUARTERS	ONGOING	13,500,000
FGGCYOLA008009479	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026080 FSTC AHOADA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		207,508,287
21	PERSONNEL COST		130,354,860
2101	SALARY		115,764,320
210101	SALARIES AND WAGES		115,764,320
21010101	SALARY		115,764,320
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,590,540
210201	ALLOWANCES		120,000
21020101	NON REGULAR ALLOWANCES		120,000
210202	SOCIAL CONTRIBUTIONS		14,470,540
21020201	NHIS		5,788,216
21020202	CONTRIBUTORY PENSION		8,682,324
22	OTHER RECURRENT COSTS		63,653,427
2202	OVERHEAD COST		11,694,907
220201	TRAVEL & TRANSPORT - GENERAL		1,693,924
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		846,962
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		846,962
220202	UTILITIES - GENERAL		846,962
22020201	ELECTRICITY CHARGES		423,481
22020202	TELEPHONE CHARGES		423,481
220203	MATERIALS & SUPPLIES - GENERAL		2,928,850
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		423,481
22020302	BOOKS		423,481
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		811,445
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		1,693,924
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		423,481
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,990,361
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481



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



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



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



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



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



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



2015 APPROPRIATION ACT			
CODE	LINE ITEM	AMOUNT	
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
2302	CONSTRUCTION / PROVISION	33,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,500,000	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	33,500,000	
	TOTAL PERSONNEL	85,003,414	
	TOTAL OVERHEAD	59,808,080	
	TOTAL RECURRENT	144,811,494	
	TOTAL CAPITAL	33,500,000	
	TOTAL ALLOCATION	178,311,494	
0517026084	FSTC TUNGBO - YENAGOA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCTUNGBO0100803 8	CONSTRUCTION OF 2 BLOCK QUADRANGLE DORMITRY	ONGOING	33,500,000
0517026085	FSTC USI-EKITI		
CODE	LINE ITEM	AMOUNT	
2	EXPENDITURE	188,460,396	
21	PERSONNEL COST	116,557,530	
2101	SALARY	103,553,360	
210101	SALARIES AND WAGES	103,553,360	
21010101	SALARY	103,553,360	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,004,170	
210201	ALLOWANCES	60,000	
21020101	NON REGULAR ALLOWANCES	60,000	
210202	SOCIAL CONTRIBUTIONS	12,944,170	
21020201	NHIS	5,177,668	
21020202	CONTRIBUTORY PENSION	7,766,502	
22	OTHER RECURRENT COSTS	58,402,866	
2202	OVERHEAD COST	13,150,572	
220201	TRAVEL & TRANSPORT - GENERAL	1,270,443	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,270,443	
220202	UTILITIES - GENERAL	2,964,367	
22020201	ELECTRICITY CHARGES	1,270,443	
22020205	WATER RATES	846,962	
22020206	SEWERAGE CHARGES	846,962	
220203	MATERIALS & SUPPLIES - GENERAL	1,293,104	
22020303	NEWSPAPERS	446,142	
22020307	DRUGS & MEDICAL SUPPLIES	846,962	
220204	MAINTENANCE SERVICES - GENERAL	3,811,329	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,270,443	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,270,443	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,443	
220205	TRAINING - GENERAL	1,270,443	
22020501	LOCAL TRAINING	1,270,443	
220206	OTHER SERVICES - GENERAL	1,270,443	
22020606	CLEANING & FUMIGATION SERVICES	1,270,443	
220208	FUEL & LUBRICANTS - GENERAL	1,270,443	
22020801	MOTOR VEHICLE FUEL COST	1,270,443	
2205	SUBSIDIES	45,252,294	
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	45,252,294	
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	45,252,294	
23	CAPITAL EXPENDITURE	13,500,000	
2302	CONSTRUCTION / PROVISION	13,500,000	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,500,000	



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,500,000
	TOTAL PERSONNEL		116,557,530
	TOTAL OVERHEAD		58,402,866
	TOTAL RECURRENT		174,960,396
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		188,460,396
0517026085 FSTC USI-EKITI			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCEKITI06010412	CONSTRUCTION AND EQUIPPING OF 1 NO TECHNICAL DRAWING STUDIO	NEW	13,500,000
0517026086 FTC IKARE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		281,399,492
21	PERSONNEL COST		164,932,532
2101	SALARY		146,393,362
210101	SALARIES AND WAGES		146,393,362
21010101	SALARY		146,393,362
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,539,170
210201	ALLOWANCES		240,000
21020101	NON REGULAR ALLOWANCES		240,000
210202	SOCIAL CONTRIBUTIONS		18,299,170
21020201	NHIS		7,319,668
21020202	CONTRIBUTORY PENSION		10,979,502
22	OTHER RECURRENT COSTS		62,966,960
2202	OVERHEAD COST		15,895,785
220201	TRAVEL & TRANSPORT - GENERAL		2,879,671
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,609,228
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		1,882,451
22020201	ELECTRICITY CHARGES		1,016,354
22020202	TELEPHONE CHARGES		423,481
22020203	INTERNET ACCESS CHARGES		442,616
220203	MATERIALS & SUPPLIES - GENERAL		4,781,448
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		846,962
22020302	BOOKS		865,116
22020303	NEWSPAPERS		528,484
22020305	PRINTING OF NON SECURITY DOCUMENTS		846,962
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405
22020801	MOTOR VEHICLE FUEL COST		846,962
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
22020803	PLANT / GENERATOR FUEL COST		423,481
220210	MISCELLANEOUS		1,693,924



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



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



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



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



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



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



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



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		443,900
22020501	LOCAL TRAINING		443,900
220206	OTHER SERVICES - GENERAL		517,883
22020601	SECURITY SERVICES		221,950
22020606	CLEANING & FUMIGATION SERVICES		295,933
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		813,816
22020702	INFORMATION TECHNOLOGY CONSULTING		443,900
22020703	LEGAL SERVICES		295,933
22020708	BUDGET PREPARATION		73,983
220208	FUEL & LUBRICANTS - GENERAL		1,035,766
22020801	MOTOR VEHICLE FUEL COST		221,950
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		295,933
22020803	PLANT / GENERATOR FUEL COST		221,950
22020806	COOKING GAS/FUEL COST		295,933
220209	FINANCIAL CHARGES - GENERAL		147,967
22020904	OTHER CRF BANK CHARGES		147,967
220210	MISCELLANEOUS		1,598,038
22021001	REFRESHMENT & MEALS		295,933
22021003	PUBLICITY & ADVERTISEMENTS		147,967
22021004	MEDICAL EXPENSES		295,933
22021006	POSTAGES & COURIER SERVICES		192,356
22021009	SPORTING ACTIVITIES		295,933
22021010	DIRECT TEACHING & LABORATORY COST		295,933
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		73,983
2205	SUBSIDIES		57,358,349
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		57,358,349
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		57,358,349
23	CAPITAL EXPENDITURE		13,500,000
2303	REHABILITATION / REPAIRS		13,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,500,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY		13,500,000
	TOTAL PERSONNEL		138,616,062
	TOTAL OVERHEAD		71,859,069
	TOTAL RECURRENT		210,475,131
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		223,975,131
0517026093	FTC OTOBI		
CODE	PROJECT NAME	TYPE	AMOUNT
XOTO2009281	CONSTRUCTION OF 1 NO 3 BEDROOM FLAT	NEW	13,500,000
0517026094	FTC OTUPKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		254,464,787
21	PERSONNEL COST		162,118,049
2101	SALARY		144,104,932
210101	SALARIES AND WAGES		144,104,932
21010101	SALARY		144,104,932
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,013,117
210202	SOCIAL CONTRIBUTIONS		18,013,117
21020201	NHIS		7,205,247
21020202	CONTRIBUTORY PENSION		10,807,870
22	OTHER RECURRENT COSTS		58,846,738
2202	OVERHEAD COST		11,660,567



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



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



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		846,962
220210	MISCELLANEOUS		846,962
22021001	REFRESHMENT & MEALS		423,481
22021009	SPORTING ACTIVITIES		423,481
2205	SUBSIDIES		64,565,045
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		64,565,045
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		64,565,045
23	CAPITAL EXPENDITURE		33,500,000
2303	REHABILITATION / REPAIRS		33,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,500,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		33,500,000
	TOTAL PERSONNEL		134,176,525
	TOTAL OVERHEAD		78,008,460
	TOTAL RECURRENT		212,184,985
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		245,684,985
0517026096	FTC UROMI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		268,318,874
21	PERSONNEL COST		140,760,290
2101	SALARY		125,120,258
210101	SALARIES AND WAGES		125,120,258
21010101	SALARY		125,120,258
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,640,032
210202	SOCIAL CONTRIBUTIONS		15,640,032
21020201	NHIS		6,256,013
21020202	CONTRIBUTORY PENSION		9,384,019
22	OTHER RECURRENT COSTS		62,724,802
2202	OVERHEAD COST		14,682,304
220201	TRAVEL & TRANSPORT - GENERAL		2,540,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,270,443
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,270,443
220202	UTILITIES - GENERAL		2,159,754
22020201	ELECTRICITY CHARGES		719,918
22020202	TELEPHONE CHARGES		719,918
22020203	INTERNET ACCESS CHARGES		719,918
220203	MATERIALS & SUPPLIES - GENERAL		3,333,012
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		569,357
22020302	BOOKS		646,250
22020305	PRINTING OF NON SECURITY DOCUMENTS		423,481
22020306	PRINTING OF SECURITY DOCUMENTS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		423,481
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		2,117,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		423,481
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		423,481
22020405	MAINTENANCE OF PLANTS/GENERATORS		423,481
220205	TRAINING - GENERAL		423,481
22020501	LOCAL TRAINING		423,481
220208	FUEL & LUBRICANTS - GENERAL		2,117,405



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



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



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



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



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



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



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020203	INTERNET ACCESS CHARGES		423,481
220203	MATERIALS & SUPPLIES - GENERAL		9,166,575
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,693,924
22020302	BOOKS		1,693,924
22020304	MAGAZINES & PERIODICALS		423,481
22020305	PRINTING OF NON SECURITY DOCUMENTS		696,955
22020306	PRINTING OF SECURITY DOCUMENTS		1,270,443
22020307	DRUGS & MEDICAL SUPPLIES		846,962
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,693,924
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		846,962
220204	MAINTENANCE SERVICES - GENERAL		4,658,291
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		846,962
22020402	MAINTENANCE OF OFFICE FURNITURE		846,962
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		846,962
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		846,962
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,270,443
220205	TRAINING - GENERAL		1,693,924
22020501	LOCAL TRAINING		1,693,924
220206	OTHER SERVICES - GENERAL		2,117,405
22020601	SECURITY SERVICES		1,270,443
22020606	CLEANING & FUMIGATION SERVICES		846,962
220208	FUEL & LUBRICANTS - GENERAL		3,133,760
22020801	MOTOR VEHICLE FUEL COST		1,693,924
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		719,918
22020803	PLANT / GENERATOR FUEL COST		719,918
220210	MISCELLANEOUS		2,710,279
22021002	HONORARIUM & SITTING ALLOWANCE		423,481
22021003	PUBLICITY & ADVERTISEMENTS		423,481
22021007	WELFARE PACKAGES		423,481
22021009	SPORTING ACTIVITIES		719,918
22021010	DIRECT TEACHING & LABORATORY COST		719,918
2205	SUBSIDIES		95,385,980
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		95,385,980
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		95,385,980
23	CAPITAL EXPENDITURE		13,500,000
2302	CONSTRUCTION / PROVISION		13,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,500,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		13,500,000
	TOTAL PERSONNEL		480,447,306
	TOTAL OVERHEAD		127,935,364
	TOTAL RECURRENT		608,382,670
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		621,882,670
0517026101	QUEEN'S COLLEGE LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
QCOL009013834	CONSTRUCTION OF ADDITIONAL STAFF QUARTERS AND CONSTRUCTION OF BRAITHWAITE WATER	NEW	13,500,000
0517026102	SULEJA ACADEMY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		447,435,506
21	PERSONNEL COST		236,629,290
2101	SALARY		210,230,480



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020904	OTHER CRF BANK CHARGES		610,675
220210	MISCELLANEOUS		6,595,295
22021001	REFRESHMENT & MEALS		1,221,351
22021003	PUBLICITY & ADVERTISEMENTS		610,675
22021004	MEDICAL EXPENSES		1,221,351
22021006	POSTAGES & COURIER SERVICES		793,878
22021009	SPORTING ACTIVITIES		1,221,351
22021010	DIRECT TEACHING & LABORATORY COST		1,221,351
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		305,338
2205	SUBSIDIES		94,460,029
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		94,460,029
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		94,460,029
23	CAPITAL EXPENDITURE		56,500,000
2302	CONSTRUCTION / PROVISION		56,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		56,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		16,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
	TOTAL PERSONNEL		236,629,290
	TOTAL OVERHEAD		154,306,216
	TOTAL RECURRENT		390,935,506
	TOTAL CAPITAL		56,500,000
	TOTAL ALLOCATION		447,435,506
0517026102	SULEJA ACADEMY		
CODE	PROJECT NAME	TYPE	AMOUNT
SULEJA 01008269	COMPLETION OF 2 NOS. BLOCK OF CLASSROOM	ONGOING	16,500,000
SULEJA005009092	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
0517026103	FSTC,DOMA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		159,316,431
21	PERSONNEL COST		86,514,744
2101	SALARY		76,901,994
210101	SALARIES AND WAGES		76,901,994
21010101	SALARY		76,901,994
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		9,612,750
210202	SOCIAL CONTRIBUTIONS		9,612,750
21020201	NHIS		3,845,100
21020202	CONTRIBUTORY PENSION		5,767,650
22	OTHER RECURRENT COSTS		39,301,687
2202	OVERHEAD COST		11,895,589
220201	TRAVEL& TRANSPORT - GENERAL		783,440
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		444,655
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		338,785
220202	UTILITIES - GENERAL		211,740
22020201	ELECTRICITY CHARGES		211,740
220203	MATERIALS & SUPPLIES - GENERAL		2,117,404
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		423,481
22020302	BOOKS		423,481
22020307	DRUGS & MEDICAL SUPPLIES		635,221



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		635,221
220204	MAINTENANCE SERVICES - GENERAL		2,625,582
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		423,481
22020402	MAINTENANCE OF OFFICE FURNITURE		423,481
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		677,570
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		635,221
22020405	MAINTENANCE OF PLANTS/GENERATORS		465,829
220205	TRAINING - GENERAL		1,270,443
22020501	LOCAL TRAINING		1,270,443
220208	FUEL & LUBRICANTS - GENERAL		1,651,575
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		635,221
22020803	PLANT / GENERATOR FUEL COST		1,016,354
220210	MISCELLANEOUS		3,235,405
22021001	REFRESHMENT & MEALS		423,481
22021007	WELFARE PACKAGES		1,016,354
22021009	SPORTING ACTIVITIES		948,608
22021010	DIRECT TEACHING & LABORATORY COST		846,962
2205	SUBSIDIES		27,406,098
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS		27,406,098
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		27,406,098
23	CAPITAL EXPENDITURE		33,500,000
2303	REHABILITATION / REPAIRS		33,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		33,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		33,500,000
	TOTAL PERSONNEL		86,514,744
	TOTAL OVERHEAD		39,301,687
	TOTAL RECURRENT		125,816,431
	TOTAL CAPITAL		33,500,000
	TOTAL ALLOCATION		159,316,431
0517026103	FSTC,DOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDOMA007007677	CONSTRUCTION OF NEW ELECTRICAL WORKSHOP	ONGOING	33,500,000
0517026104	FSTC DAYI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		118,946,322
21	PERSONNEL COST		51,060,763
2101	SALARY		45,387,345
210101	SALARIES AND WAGES		45,387,345
21010101	SALARY		45,387,345
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		5,673,418
210202	SOCIAL CONTRIBUTIONS		5,673,418
21020201	NHIS		2,269,367
21020202	CONTRIBUTORY PENSION		3,404,051
22	OTHER RECURRENT COSTS		54,385,559
2202	OVERHEAD COST		15,886,962
220201	TRAVEL& TRANSPORT - GENERAL		1,621,118
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		162,112
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,459,006
220202	UTILITIES - GENERAL		891,616
22020201	ELECTRICITY CHARGES		405,280
22020202	TELEPHONE CHARGES		81,056



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



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2015 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		13,500,000
	TOTAL PERSONNEL		51,060,763
	TOTAL OVERHEAD		54,385,559
	TOTAL RECURRENT		105,446,322
	TOTAL CAPITAL		13,500,000
	TOTAL ALLOCATION		118,946,322
0517026104 FSTC DAYI			
CODE	PROJECT NAME	TYPE	AMOUNT
FSTCDAYI01007824	CONSTRUCTION OF 2 NOS. ADDITIONAL HOSTEL BLOCKS	ONGOING	13,500,000
0517027001 LIBRARIANS REGISTRATION COUNCIL OF NIGERIA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		236,908,169
21	PERSONNEL COST		178,418,554
2101	SALARY		159,086,435
210101	SALARIES AND WAGES		159,086,435
21010101	SALARY		159,086,435
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,332,119
210202	SOCIAL CONTRIBUTIONS		19,332,119
21020201	NHIS		7,400,636
21020202	CONTRIBUTORY PENSION		11,931,483
22	OTHER RECURRENT COSTS		18,332,615
2202	OVERHEAD COST		18,332,615
220201	TRAVEL & TRANSPORT - GENERAL		1,742,785
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		685,696
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,057,089
220202	UTILITIES - GENERAL		1,257,111
22020201	ELECTRICITY CHARGES		571,414
22020202	TELEPHONE CHARGES		114,283
22020203	INTERNET ACCESS CHARGES		342,848
22020204	SATELLITE BROADCASTING ACCESS CHARGES		114,283
22020205	WATER RATES		114,283
220203	MATERIALS & SUPPLIES - GENERAL		4,127,326
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		571,414
22020302	BOOKS		457,131
22020303	NEWSPAPERS		457,131
22020304	MAGAZINES & PERIODICALS		342,848
22020305	PRINTING OF NON SECURITY DOCUMENTS		457,131
22020306	PRINTING OF SECURITY DOCUMENTS		434,274
22020307	DRUGS & MEDICAL SUPPLIES		414,262
22020308	FIELD & CAMPING MATERIALS SUPPLIES		685,696
22020309	UNIFORMS & OTHER CLOTHING		101,730
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		205,709
220204	MAINTENANCE SERVICES - GENERAL		4,348,431
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		434,274
22020402	MAINTENANCE OF OFFICE FURNITURE		685,696
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		642,827
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		642,827
22020405	MAINTENANCE OF PLANTS/GENERATORS		914,262
22020406	OTHER MAINTENANCE SERVICES		914,262
22020410	MAINTENANCE OF ROADS AND BRIDGES		114,283
220205	TRAINING - GENERAL		685,696
22020501	LOCAL TRAINING		685,696



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



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CODE	LINE ITEM	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
LRCN05009097	ESTABLISHMENT AND INSTALLATION OF WEB BASED FACILITIES FOR DATABASE MIGRATION	NEW 5,500,000
0517028001	UNESCO PARIS	
2	EXPENDITURE	458,772,428
21	PERSONNEL COST	288,738,833
2101	SALARY	288,738,833
210101	SALARIES AND WAGES	288,738,833
21010101	SALARY	288,738,833
22	OTHER RECURRENT COSTS	170,033,595
2202	OVERHEAD COST	170,033,595
220201	TRAVEL & TRANSPORT - GENERAL	170,033,595
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	170,033,595
	TOTAL PERSONNEL	288,738,833
	TOTAL OVERHEAD	170,033,595
	TOTAL RECURRENT	458,772,428
	TOTAL CAPITAL	0
	TOTAL ALLOCATION	458,772,428
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	
2	EXPENDITURE	1,290,860,309
21	PERSONNEL COST	972,058,297
2101	SALARY	867,695,982
210101	SALARIES AND WAGES	867,695,982
21010101	SALARY	867,695,982
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	104,362,315
210201	ALLOWANCES	943,560
21020101	NON REGULAR ALLOWANCES	943,560
210202	SOCIAL CONTRIBUTIONS	103,418,755
21020201	NHIS	38,341,556
21020202	CONTRIBUTORY PENSION	65,077,199
22	OTHER RECURRENT COSTS	190,813,480
2202	OVERHEAD COST	190,813,480
220201	TRAVEL & TRANSPORT - GENERAL	28,601,035
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,601,035
220202	UTILITIES - GENERAL	7,350,000
22020201	ELECTRICITY CHARGES	7,000,000
22020202	TELEPHONE CHARGES	50,000
22020203	INTERNET ACCESS CHARGES	50,000
22020205	WATER RATES	200,000
22020206	SEWERAGE CHARGES	50,000
220203	MATERIALS & SUPPLIES - GENERAL	12,282,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000
22020302	BOOKS	1,000,000
22020303	NEWSPAPERS	142,000
22020304	MAGAZINES & PERIODICALS	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000
22020306	PRINTING OF SECURITY DOCUMENTS	500,000
22020307	DRUGS & MEDICAL SUPPLIES	30,000
22020309	UNIFORMS & OTHER CLOTHING	100,000
220204	MAINTENANCE SERVICES - GENERAL	22,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000



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