

**SUMMARY BY MDAs**

## 2016 FGN BUDGET PROPOSAL

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0517	FEDERAL MINISTRY OF EDUCATION	426,949,880,172	19,716,496,723	446,666,376,895	37,000,000,001	483,666,376,896
			<b>426,949,880,172</b>	<b>19,716,496,723</b>	<b>446,666,376,895</b>	<b>37,000,000,001</b>	<b>483,666,376,896</b>

**SUMMARY BY FUNDS**

## 2016 FGN BUDGET PROPOSAL

NO	CODE	FUND	TOTAL ALLOCATION
1	021	MAIN ENVELOP - PERSONNEL	349,839,880,172
2	022	MAIN ENVELOP - OVERHEAD	19,716,496,723
3	026	STATUTORY TRANSFERS	77,110,000,000
4	031	CAPITAL DEVELOPMENT FUND MAIN	37,000,000,001
			<b>483,666,376,896</b>



## FEDERAL MINISTRY OF EDUCATION

## 2016 FGN BUDGET PROPOSAL

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,523,898,134	629,944,655	4,153,842,789	6,459,760,108	10,613,602,897
2	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	77,110,000,000	0	77,110,000,000	4,412,000	77,114,412,000
3	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	597,119,349	33,342,475	630,461,824	50,000,000	680,461,824
4	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,476,653,264	55,978,165	2,532,631,429	117,999,999	2,650,631,428
5	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,279,697,789	27,100,330	3,306,798,119	15,188,393	3,321,986,512
6	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	446,169,924	55,855,579	502,025,503	30,000,000	532,025,503
7	0517008001	NATIONAL LIBRARY OF NIGERIA	1,136,067,218	204,459,022	1,340,526,240	2,209,999,999	3,550,526,239
8	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,830,338,586	142,735,311	4,973,073,897	40,000,000	5,013,073,897
9	0517010001	MASS LITERACY COUNCIL	801,955,449	53,679,497	855,634,946	2,868,941,380	3,724,576,326
10	0517011001	NOMADIC EDUCATION COMMISSION	327,325,101	85,687,577	413,012,678	458,196,592	871,209,270
11	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	791,533,456	219,631,826	1,011,165,282	121,816,200	1,132,981,482
12	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,066,747,477	81,848,698	1,148,596,175	124,655,281	1,273,251,456
13	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	656,368,479	67,580,494	723,948,973	74,321,031	798,270,004
14	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	154,385,631	18,099,440	172,485,071	30,000,000	202,485,071
15	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	562,104,690	146,926,185	709,030,875	380,025,000	1,089,055,875
16	0517017001	NATIONAL TEACHERS INSTITUTE	1,338,694,223	100,356,247	1,439,050,470	1,000,847,830	2,439,898,300
17	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,890,566,358	95,346,214	2,985,912,572	40,488,532	3,026,401,104
18	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,409,755,585	82,868,803	2,492,624,388	40,488,532	2,533,112,920
19	0517018003	FEDERAL POLYTECHNIC BIDA	2,840,064,577	132,065,960	2,972,130,537	98,031,953	3,070,162,490
20	0517018004	FEDERAL POLYTECHNIC IDAH	2,257,153,501	119,972,000	2,377,125,501	40,488,532	2,417,614,033
21	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,507,303,330	86,173,538	2,593,476,868	40,488,532	2,633,965,400
22	0517018006	FEDERAL POLYTECHNIC MUBI	3,444,586,643	84,716,013	3,529,302,656	40,488,532	3,569,791,188
23	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,282,973,835	75,462,335	2,358,436,170	40,488,532	2,398,924,702
24	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,572,144,244	83,804,840	3,655,949,084	90,735,925	3,746,685,009
25	0517018009	FEDERAL POLYTECHNIC KADUNA	6,958,262,343	195,981,464	7,154,243,807	40,488,532	7,194,732,339
26	0517018010	FEDERAL POLYTECHNIC OFFA	2,721,284,653	80,913,542	2,802,198,195	40,488,532	2,842,686,727
27	0517018011	FEDERAL POLYTECHNIC EDE	1,986,959,027	60,734,401	2,047,693,428	40,488,532	2,088,181,960
28	0517018012	FEDERAL POLYTECHNIC AUCHI	3,785,226,457	117,330,048	3,902,556,505	89,945,000	3,992,501,505
29	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,080,735,708	80,846,456	3,161,582,164	40,488,532	3,202,070,696
30	0517018014	FEDERAL POLYTECHNIC OKO	4,555,274,688	110,635,152	4,665,909,840	90,121,132	4,756,030,972
31	0517018015	FEDERAL POLYTECHNIC DAMATURU	918,098,466	51,215,569	969,314,035	40,488,532	1,009,802,567
32	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	723,740,310	92,021,898	815,762,208	40,488,532	856,250,740
33	0517018017	FEDERAL POLYTECHNIC GWANDU	2,529,347,054	82,260,017	2,611,607,071	40,488,532	2,652,095,603
34	0517018018	FEDERAL POLYTECHNIC ILARO	1,833,888,426	59,557,614	1,893,446,040	40,488,532	1,933,934,572
35	0517018019	YABA COLLEGE OF TECHNOLOGY	4,325,473,178	167,201,921	4,492,675,099	40,488,532	4,533,163,631
36	0517018020	FEDERAL POLYTECHNIC BALI	434,348,897	144,649,507	578,998,404	40,488,532	619,486,936



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
37	0517018021	FEDERAL POLYTECHNIC EKOWE	855,774,185	144,909,332	1,000,683,517	52,128,532	1,052,812,049
38	0517018022	FEDERAL POLYTECHNIC BONNY	178,269,491	144,909,338	323,178,829	116,588,532	439,767,361
39	0517018023	FEDERAL POLYTECHNIC UKANA	178,269,491	35,995,878	214,265,369	444,608,248	658,873,617
40	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	178,269,491	35,995,878	214,265,369	90,934,132	305,199,501
41	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	787,500,000	0	787,500,000	371,030,476	1,158,530,476
42	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,595,178,439	50,473,474	1,645,651,913	52,013,762	1,697,665,675
43	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,388,818,009	51,557,176	1,440,375,185	47,013,762	1,487,388,947
44	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,761,750,870	69,244,355	1,830,995,225	57,013,762	1,888,008,987
45	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,338,376,472	45,235,116	1,383,611,588	51,013,762	1,434,625,350
46	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,449,956,105	48,134,846	1,498,090,951	47,230,160	1,545,321,111
47	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	936,664,976	58,116,524	994,781,500	47,805,650	1,042,587,150
48	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,962,008,369	62,508,787	2,024,517,156	48,367,164	2,072,884,320
49	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,226,856,261	50,517,774	1,277,374,035	43,793,156	1,321,167,191
50	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,423,344,751	49,820,506	1,473,165,257	60,469,190	1,533,634,447
51	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,679,911,448	102,812,950	1,782,724,398	48,058,258	1,830,782,656
52	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,754,844,334	85,020,249	1,839,864,583	48,205,615	1,888,070,198
53	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,978,962,555	56,376,437	2,035,338,992	48,205,800	2,083,544,792
54	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,086,352,763	71,740,663	2,158,093,426	61,250,035	2,219,343,461
55	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,733,881,541	84,129,832	1,818,011,373	47,193,086	1,865,204,459
56	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,788,402,704	84,059,403	1,872,462,107	49,031,612	1,921,493,719
57	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,197,186,608	52,385,138	1,249,571,746	47,025,350	1,296,597,096
58	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,760,510,011	65,555,363	1,826,065,374	48,336,525	1,874,401,899
59	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,593,581,847	37,236,187	1,630,818,034	48,255,600	1,679,073,634
60	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,828,259,713	79,071,554	3,907,331,267	68,500,125	3,975,831,392
61	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUJU	1,198,368,360	47,705,595	1,246,073,955	47,361,521	1,293,435,476
62	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OVERRI	3,962,682,161	68,671,748	4,031,353,909	69,181,612	4,100,535,521
63	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,530,713,745	469,009,730	1,999,723,475	1,786,685,222	3,786,408,697
64	0517021001	UNIVERSITY OF IBADAN	12,080,651,952	179,109,339	12,259,761,291	53,693,149	12,313,454,440
65	0517021002	UNIVERSITY OF LAGOS	10,093,119,648	110,492,247	10,203,611,895	53,693,149	10,257,305,044
66	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	11,559,865,355	155,759,682	11,715,625,037	53,693,149	11,769,318,186
67	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	13,301,477,358	156,018,039	13,457,495,397	83,693,149	13,541,188,546
68	0517021005	OBAFEMI AWOLowo UNIVERSITY	9,779,784,845	113,667,847	9,893,452,692	53,693,149	9,947,145,841
69	0517021006	UNIVERSITY OF BENIN	11,930,703,708	111,281,939	12,041,985,647	53,693,149	12,095,678,796
70	0517021007	UNIVERSITY OF JOS	7,343,322,630	121,656,469	7,464,979,099	53,693,149	7,518,672,248
71	0517021008	UNIVERSITY OF CALABAR	10,017,997,100	134,775,091	10,152,772,191	53,693,149	10,206,465,340
72	0517021009	UNIVERSITY OF ILORIN	7,995,294,916	119,546,733	8,114,841,649	53,693,149	8,168,534,798
73	0517021010	UNIVERSITY OF ABUJA	4,414,438,652	87,089,077	4,501,527,729	53,693,149	4,555,220,878
74	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,783,480,090	98,704,513	4,882,184,603	53,693,149	4,935,877,752
75	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	5,228,730,060	53,917,580	5,282,647,640	53,693,149	5,336,340,789
76	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,436,908,968	59,137,031	4,496,045,999	53,693,149	4,549,739,148



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
77	0517021014	UNIVERSITY OF PORT HARCOURT	9,493,522,118	96,334,465	9,589,856,583	53,693,149	9,643,549,732
78	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,461,388,312	65,043,371	4,526,431,683	53,693,149	4,580,124,832
79	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,099,852,704	144,301,016	6,244,153,720	53,693,149	6,297,846,869
80	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,336,312,531	123,676,042	4,459,988,573	53,693,149	4,513,681,722
81	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,186,754,504	92,624,065	4,279,378,569	53,693,149	4,333,071,718
82	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,987,904,704	72,937,110	3,060,841,814	53,693,149	3,114,534,963
83	0517021020	UNIVERSITY OF UYO	7,680,643,256	91,321,366	7,771,964,622	53,693,149	7,825,657,771
84	0517021021	UNIVERSITY OF MAIDUGURI	10,299,416,732	139,528,688	10,438,945,420	53,693,149	10,492,638,569
85	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,068,063,774	73,594,411	7,141,658,185	53,693,149	7,195,351,334
86	0517021023	BAYERO UNIVERSITY, KANO	7,080,150,323	125,997,415	7,206,147,738	253,693,149	7,459,840,887
87	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,303,720,242	89,866,062	6,393,586,304	53,693,149	6,447,279,453
88	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	522,585,833	93,832,155	616,417,988	624,056,785	1,240,474,773
89	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	476,324,476	56,220,712	532,545,188	53,693,148	586,238,336
90	0517021027	ARABIC LANGUAGE VILLAGE BORNO	308,192,247	42,038,235	350,230,482	53,693,148	403,923,630
91	0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	481,557,311	33,116,207	514,673,518	53,693,150	568,366,668
92	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,014,487,806	92,188,392	2,106,676,198	53,693,149	2,160,369,347
93	0517021030	FEDERAL UNIVERSITY OTUOKE	2,014,487,806	91,908,599	2,106,396,405	53,693,149	2,160,089,554
94	0517021031	FEDERAL UNIVERSITY DUTSE	2,014,487,806	91,937,277	2,106,425,083	203,693,149	2,310,118,232
95	0517021032	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	2,037,017,800	90,676,464	2,127,694,264	53,693,149	2,181,387,413
96	0517021033	FEDERAL UNIVERSITY LAFIA	1,435,184,529	92,188,389	1,527,372,918	53,693,149	1,581,066,067
97	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,861,908,046	91,555,865	1,953,463,911	53,693,149	2,007,157,060
98	0517021035	FEDERAL UNIVERSITY KASHERE	2,163,447,731	92,188,392	2,255,636,123	53,693,149	2,309,329,272
99	0517021036	FEDERAL UNIVERSITY LOKOJA	1,745,362,200	91,527,963	1,836,890,163	53,693,149	1,890,583,312
100	0517021037	FEDERAL UNIVERSITY WUKARI	2,668,867,699	92,188,390	2,761,056,089	73,693,149	2,834,749,238
101	0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	1,233,383,181	161,245,785	1,394,628,966	290,965,867	1,685,594,833
102	0517021039	FEDERAL UNIVERSITY OF GASHUA	865,976,136	141,245,785	1,007,221,921	53,693,149	1,060,915,070
103	0517021040	FEDERAL UNIVERSITY OF GUSAU	1,137,837,299	141,245,785	1,279,083,084	53,693,149	1,332,776,233
104	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	895,501,351	76,938,465	972,439,816	203,693,149	1,176,132,965
105	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,270,861,218	95,257,224	1,366,118,442	53,693,149	1,419,811,591
106	0517024001	NATIONAL OPEN UNIVERSITY	2,914,607,290	473,547,694	3,388,154,984	109,437,228	3,497,592,212
107	0517026001	F.S.C. SOKOTO	129,159,676	104,195,167	233,354,843	74,648,892	308,003,735
108	0517026002	FGC AZARE	125,379,129	69,723,065	195,102,194	469,175,973	664,278,167
109	0517026003	FGC BUNI-YADI	65,618,421	73,785,650	139,404,071	962,518,887	1,101,922,958
110	0517026004	FGC BIRIN YAURI	74,984,371	60,646,863	135,631,234	223,407,300	359,038,534
111	0517026005	FGC DAURA	168,868,459	88,284,607	257,153,066	147,687,517	404,840,583
112	0517026006	FGC GANYE	120,923,756	73,214,218	194,137,974	213,500,000	407,637,974
113	0517026007	FGC GARKI	317,942,055	75,749,302	393,691,357	498,242,252	891,933,609
114	0517026008	FGC IJANIKIN	420,929,821	112,135,280	533,065,101	158,407,824	691,472,925
115	0517026009	FGC IKET NISE	173,615,220	75,714,993	249,330,213	152,670,668	402,000,881
116	0517026010	FGC IKET VANDAKYA	118,843,154	73,225,095	192,068,249	65,429,018	257,497,267



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
117	0517026011	FGC IKOM	131,773,713	88,088,870	219,862,583	295,804,415	515,666,998
118	0517026012	FGC IKOT EKPENE	216,338,950	81,323,625	297,662,575	49,974,855	347,637,430
119	0517026013	FGC IKURIN	212,353,069	82,803,405	295,156,474	108,600,200	403,756,674
120	0517026014	FGC JOS	321,826,328	71,966,106	393,792,434	197,290,716	591,083,150
121	0517026015	FGC KADUNA	360,677,945	132,559,682	493,237,627	316,100,073	809,337,700
122	0517026016	FGC KANO	215,620,792	91,423,384	307,044,176	62,709,320	369,753,496
123	0517026017	FGC KEFFI	265,579,363	79,681,447	345,260,810	102,791,894	448,052,704
124	0517026018	FGC KIYAWA	85,810,999	71,332,951	157,143,950	73,185,840	230,329,790
125	0517026019	FGC KWALI	314,691,643	68,041,256	382,732,899	80,611,500	463,344,399
126	0517026020	FGC MAIDUGURI	159,247,337	81,904,639	241,151,976	73,778,110	314,930,086
127	0517026021	FGC MINJIBIR	113,675,282	76,630,181	190,305,463	251,955,981	442,261,444
128	0517026022	FGC MINNA	311,114,138	87,030,061	398,144,199	70,000,000	468,144,199
129	0517026023	FGC ODIKOLOGUNA	69,611,021	72,450,716	142,061,737	101,679,358	243,741,095
130	0517026024	FGC ODOGBOLU	253,195,501	77,934,754	331,130,255	64,800,527	395,930,782
131	0517026025	FGC OGBOMOSHMO	274,370,795	71,831,552	346,202,347	62,588,025	408,790,372
132	0517026026	FGC OGOJA	123,382,629	69,079,032	192,461,661	61,058,132	253,519,793
133	0517026027	FGC OHAFIA	106,011,414	93,405,609	199,417,023	95,668,681	295,085,704
134	0517026028	FGC OKIGWE	216,780,928	85,975,148	302,756,076	169,602,327	472,358,403
135	0517026029	FGC OKPOSI	111,355,037	102,368,974	213,724,011	241,263,180	454,987,191
136	0517026030	FGC ONITSHA	219,996,815	99,893,300	319,890,115	29,815,279	349,705,394
137	0517026031	FGC PORT HARCOURT	294,974,148	104,218,144	399,192,292	62,000,000	461,192,292
138	0517026032	FGC POTISKUM	101,235,412	68,450,262	169,685,674	120,000,000	289,685,674
139	0517026033	FGC RUBBOCHI	93,597,940	71,332,278	164,930,218	78,788,693	243,718,911
140	0517026034	FGC SOKOTO	160,603,739	111,462,692	272,066,431	75,717,400	347,783,831
141	0517026035	FGC UGWOLAWO	123,457,868	68,554,439	192,012,307	80,242,831	272,255,138
142	0517026036	FGC WARRI	246,052,250	74,519,950	320,572,200	99,315,962	419,888,162
143	0517026037	FGC ZARIA	174,696,760	97,771,138	272,467,898	65,064,564	337,532,462
144	0517026038	FGC, BILLIRI	120,152,838	67,964,920	188,117,758	281,468,421	469,586,179
145	0517026039	FGC, IDO-ANI	35,540,839	71,707,167	107,248,006	93,600,000	200,848,006
146	0517026040	FGC, IKOLE	137,600,340	67,380,385	204,980,725	165,164,907	370,145,632
147	0517026041	FGGC ABAJI	145,885,214	71,085,977	216,971,191	94,980,000	311,951,191
148	0517026042	FGGC ABULOMA	154,395,428	96,090,662	250,486,090	119,150,000	369,636,090
149	0517026043	FGGC AKURE	270,890,016	80,022,277	350,912,293	81,850,001	432,762,294
150	0517026044	FGGC ANKA	68,591,131	82,698,738	151,289,869	194,124,860	345,414,729
151	0517026045	FGGC BAJOGA	106,368,765	64,256,467	170,625,232	72,000,545	242,625,777
152	0517026046	FGGC BAKORI	154,395,428	71,497,193	225,892,621	86,944,349	312,836,970
153	0517026047	FGGC BAUCHI	164,384,057	80,128,743	244,512,800	65,301,800	309,814,600
154	0517026048	FGGC BENIN	263,260,899	79,638,416	342,899,315	125,962,123	468,861,438
155	0517026049	FGGC BIDA	131,729,383	69,027,153	200,756,536	59,586,543	260,343,079
156	0517026050	FGGC BWARI	363,583,330	103,949,870	467,533,200	108,635,725	576,168,925
157	0517026051	FGGC CALABAR	215,413,994	84,564,603	299,978,597	94,787,763	394,766,360



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



NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
199	0517026093	FTC OTOBI	129,606,017	80,921,440	210,527,457	80,572,004	291,099,461
200	0517026094	FTC OTUPKO	151,580,376	66,326,055	217,906,431	101,749,885	319,656,316
201	0517026095	FTC SHIRORO	125,455,051	98,623,197	224,078,248	90,000,000	314,078,248
202	0517026096	FTC UROMI	131,610,871	69,820,293	201,431,164	28,000,000	229,431,164
203	0517026097	FTC UYO	219,501,457	70,057,169	289,558,626	107,465,575	397,024,201
204	0517026098	FTC YABA	477,591,427	103,024,728	580,616,155	133,412,000	714,028,155
205	0517026099	FTC ZURU	120,809,901	98,779,552	219,589,453	99,075,891	318,665,344
206	0517026100	KING'S COLLEGE	37,509,255	149,152,888	186,662,143	98,784,000	285,446,143
207	0517026101	QUEEN'S COLLEGE LAGOS	449,218,231	141,656,167	590,874,398	87,000,000	677,874,398
208	0517026102	SULEJA ACADEMY	221,248,386	166,001,782	387,250,168	237,680,834	624,931,002
209	0517026103	FSTC,DOMA	80,891,286	43,742,921	124,634,207	151,163,702	275,797,909
210	0517026104	FSTC DAYI	47,741,814	59,915,702	107,657,516	95,436,520	203,094,036
211	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	166,821,348	17,268,360	184,089,708	40,220,000	224,309,708
212	0517028001	UNESCO PARIS	7,588,832	158,473,673	166,062,505	19,985,872	186,048,377
213	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	908,874,508	211,626,893	1,120,501,401	150,502,476	1,271,003,877
			<b>426,949,880,172</b>	<b>19,716,496,723</b>	<b>446,666,376,895</b>	<b>37,000,000,001</b>	<b>483,666,376,896</b>



<b>0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>10,613,602,897</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,523,898,134</b>
<b>2101</b>	<b>SALARY</b>	<b>3,132,104,564</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,132,104,564</b>
21010101	SALARY	3,132,104,564
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>391,793,570</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>280,500</b>
21020101	NON REGULAR ALLOWANCES	280,500
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>391,513,070</b>
21020201	NHIS	156,605,228
21020202	CONTRIBUTORY PENSION	234,907,842
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>629,944,655</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>629,944,655</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>141,659,643</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	51,665,058
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	89,994,585
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>49,875,972</b>
22020201	ELECTRICITY CHARGES	35,975,624
22020202	TELEPHONE CHARGES	6,165,705
22020205	WATER RATES	7,734,643
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>53,795,749</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	33,055,307
22020303	NEWSPAPERS	674,398
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,596,757
22020306	PRINTING OF SECURITY DOCUMENTS	3,027,813
22020307	DRUGS & MEDICAL SUPPLIES	12,441,474
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>116,860,383</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,130,907
22020402	MAINTENANCE OF OFFICE FURNITURE	4,596,757
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,441,474
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,055,621
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,441,474
22020406	OTHER MAINTENANCE SERVICES	53,194,150
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>51,665,058</b>
22020501	LOCAL TRAINING	51,665,058
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>43,820,341</b>
22020601	SECURITY SERVICES	43,820,341
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>60,968,645</b>
22020801	MOTOR VEHICLE FUEL COST	24,993,021
22020803	PLANT / GENERATOR FUEL COST	35,975,624
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>111,298,864</b>
22021001	REFRESHMENT & MEALS	2,243,342
22021002	HONORARIUM & SITTING ALLOWANCE	1,458,870
22021003	PUBLICITY & ADVERTISEMENTS	3,027,813
22021007	WELFARE PACKAGES	40,462,308
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	43,820,341





0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM	AMOUNT
22021009	SPORTING ACTIVITIES	20,286,190
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>6,459,760,108</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>118,074,685</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>118,074,685</b>
23010101	PURCHASE / ACQUISITION OF LAND	90,000,000
23010113	PURCHASE OF COMPUTERS	22,614,000
23010119	PURCHASE OF POWER GENERATING SET	3,112,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,348,685
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>6,341,685,423</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>6,341,685,423</b>
23050101	RESEARCH AND DEVELOPMENT	6,020,431,714
23050102	COMPUTER SOFTWARE ACQUISITION	22,520,000
23050103	MONITORING AND EVALUATION	292,993,709
23050126	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT	5,740,000
	<b>TOTAL PERSONNEL</b>	<b>3,523,898,134</b>
	<b>TOTAL OVERHEAD</b>	<b>629,944,655</b>
	<b>TOTAL RECURRENT</b>	<b>4,153,842,789</b>
	<b>TOTAL CAPITAL</b>	<b>6,459,760,108</b>
	<b>TOTAL ALLOCATION</b>	<b>10,613,602,897</b>

0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUMM001016912	PRODUCTION AND DEVELOPMENT OF TITLE DEEDS OF 12 UNITY SCHOOLS AND PERFECTION OF 8 TITLE DEEDS	NEW	90,000,000
EDUMM002022294	PROVISION OF COMPUTERS, ACCESSORIES, SCANNERS AND MAINTENANCE OF ICT INFRASTRUCTURE	NEW	22,614,000
EDUMM005016880	PRODUCTION OF FABRICATED SCIENCE AND TECHNICAL EQUIPMENTS FOR PRIMARY AND SECONDARY SCHOOLS	NEW	1,748,685
EDUMM005022295	PURCHASE OF SPECIALIZED AUDIT PENCIL, PRINTING OF NON-SECURITY DOCUMENTS AND MAINTENANCE OF OFFICE EQUIPMENT..	NEW	600,000
EDUMM008016873	JOINT REVENUE/STUDENTS POPULATION MONITORING IN THE 104 FGCS BY BUDGET OFFICERS AND OFFICERS FROM BOF FOR THE PURPOSE OF DATABASE FOR MEAL SUBSIDY BUDGET IMPLEMENTATION AND CAPITAL BUDGET EXPENDITURE MONITORING	NEW	25,026,500
EDUMM008016891	RETREAT AND CAMPAIGN AWARENESS ON ETHICS AND VALUES ORIENTATION (CESVO) FOR DIRECTORATE STAFF OF THE FEDERAL MINISTRY OF EDUCATION	NEW	5,000,000
EDUMM008016919	COMMITMENT TO NATCOM ACTIVITIES	NEW	22,000,000
EDUMM008021089	2016 EXPENDITURE FOR NAT. BOARD FOR ARABIC AND ISLAMIC STUDIES	NEW	271,574,718
EDUMM008022296	CAPACITY BUILDING FOR TEACHERS AND MONITORING ACTIVITIES IN 104 FEDERAL GOVERNMENT COLLEGES	NEW	105,579,420
EDUMM008022297	SELECTION OF QUALIFIED CANDIDATES FOR ADMISSION INTO JSS 1 OF ALL FEDERAL GOVERNMENT COLLEGES (FUCS)	NEW	6,228,010
EDUMM008022298	EVALUATION OF 1,000 SECONDARY SCHOOLS IN SIX GEO-POLITICAL ZONES AND ANNUAL "QUALITY ASSURANCE BASED" STATE OF EDUCATION CONFERENCE REPORT.	NEW	408,258,800
EDUMM008022299	RETOOLING OF 812 EVALUATORS AND PRINCIPALS AND 2 VICE PRINCIPALS OF 104 FEDERAL UNITY COLLEGES (FUCS) ON EDUCATION QUALITY ASSURANCE PROCESSES	NEW	66,689,600
EDUMM008022300	IDENTIFICATION OF DEFICIENCY IN CURRICULUM DELIVERY IN TEACHING AND LEARNING OF ENTREPRENEURSHIP, TECHNICAL SUBJECTS, BASIC TECHNOLOGY AND SCIENCES IN JUNIOR AND SENIOR SECONDARY SCHOOLS	NEW	23,158,400
EDUMM008022301	RETOOLING OF SCIENCE, TECHNICAL, VOCATIONAL, MATHEMATICS, INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) AND LABORATORY TECHNICIANS TO BUILD THEIR SKILLS AND IMPROVE QUALITY	NEW	147,396,650
EDUMM008022302	DEVELOPMENT OF A NATIONAL POLICY ON TECHNOLOGY AND SCIENCE EDUCATION, CONDUCT OF NEEDS ASSESSMENT AND OTHER OVERSIGHT FUNCTIONS OF TECHNOLOGY AND SCIENCE EDUCATION DEPARTMENT TO INCREASE ACCESS AND IMPROVE QUALITY	NEW	54,558,310
EDUMM008022303	POPULARIZATION AND STRENGTHENING OF TECHNOLOGY AND SCIENCE EDUCATION THROUGH COMPETITION, INNOVATION, EXHIBITION AND COMMERCIALIZATION TO INCREASE ACCESS AND IMPROVE QUALITY	NEW	95,188,070
EDUMM008022304	STATUTORY PRESIDENTIAL VISITATION EXERCISE INTO THE AFFAIRS OF FEDERAL TERTIARY INSTITUTIONS (40 FEDERAL UNIVERSITIES, 4 INTER UNIVERSITY CENTERS, 25 FEDERAL POLYTECHNICS AND 21 FEDERAL COLLEGES OF EDUCATION	NEW	831,201,000
EDUMM008022305	QUARTERLY MONITORING EXERCISE FOR IMPLEMENTATION OF POLICIES IN THE 40 FEDERAL UNIVERSITIES, 25 FEDERAL POLYTECHNICS AND 21 FEDERAL COLLEGES OF EDUCATION TERTIARY INSTITUTIONS	NEW	124,000,000
EDUMM008022306	LOGISTICS AND SCHOLARSHIP ALLOWANCES FOR FRESH 2015 AND 2016 FEDERAL GOVERNMENT SCHOLARSHIP AWARD TO NIGERIAN STUDENTS. AWARD OF 1443 SCHOLARSHIPS FOR YEAR-2015 AND 2886 (4329 AWARDEES) SCHOLARSHIPS FOR	NEW	597,743,269



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			
CODE	PROJECT NAME	TYPE	AMOUNT
	YEAR-2016 TO UNIVERSITY, POLYTECHNICS, COLLEGES OF EDUCATION AND POSTGRADUATE STUDENTS IN NIGERIAN TERTIARY INSTITUTIONS.		
EDUMM008022307	SERVICING ON-GOING 1,730 YEAR-2011; YEAR-2012; YEAR-2013 AND YEAR-2014 FEDERAL GOVERNMENT SCHOLARSHIP AWARDS MADE TO NIGERIAN STUDENTS IN NIGERIAN TERTIARY INSTITUTIONS	NEW	323,020,720
EDUMM008022308	IMPLEMENTAION OF 2016/2017 INTERNATIONAL COMMONWEALTH SCHOLARSHIP AND FELLOWSHIP PLAN (CSFP) AND RUNNING THE RECIPROCAL COMMONWEALTH SCHOLARSHIP AWARD TO AFRICAN COUNTRIES ( AFRICAN REFUGEES IN NIGERIA)	NEW	73,792,394
EDUMM008022334	SERVICING ON-GOING 791 (SEVEN HUNDRED AND NINETY-ONE) BEA SCHOLARS IN DONOR COUNTRIES (PAYMENT OF SUPPLEMENTARY ALLOWANCE, MEDICAL, HEALTH INSURANCE, WARM CLOTHING, POSTGRADUATE ALLOWANCE, PASSAGES IN RUSSIA, CHINA, CUBA, ROMANIA, TURKEY, TUNISIA, ALGERIA, MOROCCO, ROMANIA, SERBIA, HUNGARY, EGYPT AND UKRAINE	NEW	1,048,213,650
EDUMM008022335	AWARD AND IMPLEMENTATION OF FRESH 283 SCHOLARSHIPS TO NIGERIANS TO STUDY IN COUNTRIES THAT HAVE BILATERAL EDUCATION AGREEMENT (BEA) WITH NIGERIA.	NEW	19,948,868
EDUMM008022336	AWARD OF FRESH 283 SCHOLARSHIPS TO NIGERIANS TO STUDY IN COUNTRIES THAT HAVE BILATERAL EDUCATION AGREEMENT (BEA) WITH NIGERIA, IMPLEMENTATION OF FRESH FRESH 283 SCHOLARSHIPS TO NIGERIANS TO STUDY IN COUNTRIES THAT HAVE BILATERAL EDUCATION AGREEMENT (BEA) WITH NIGERIA	NEW	177,271,250
EDUMM008022337	PRESENTATION OF REPORT ON THE IMPLEMENTATION STATUS OF THE NATIONAL EDUCATION SECTOR STRATEGIC PLAN (NESSP)	NEW	23,409,500
EDUMM008022338	NIGERIA'S ANNUAL CONTRIBUTION TO ISESCO	NEW	113,301,362
EDUMM008022339	DEVELOPMENT, PROVISION AND DISEMINATION OF THE NATIONAL POLICY ON GUIDANCE & COUNSELLING.	NEW	20,959,700
EDUMM008022340	ROADMAP FOR THE NIGERIAN EDUCATION SECTOR	NEW	79,537,680
EDUMM008022341	COMMITMENT TO NATCOM ACTIVITIES	NEW	8,169,181
EDUMM008022342	INSPECTION OF BOOKS CARRIED OUT BY SELECTED ACCOUNTANTS TO FGCS ON ZONAL BASIS.	NEW	60,001,200
EDUMM008022343	VERIFICATION OF REMITTANCES & OBTAIN EVIDENCES BEING MADE TO RUSSIA AND 11 OTHER COUNTRIES IN RESPECT OF 692 BEA SCHOLARS . (F&A, FSB & INT. AUDIT STAFF)	NEW	71,700,000
EDUMM008022344	DEFENSE OF AUDIT QUERIES AND OBSERVATIONS OF AUDITOR GENERAL FOR THE FEDERATION SUBMITTED TO PUBLIC ACCOUNT COMMITTEES (PACS) OF NATIONAL ASSEMBLY	NEW	50,930,400
EDUMM008022345	PROCUREMENT AUDITTING OF PROJECTS,PROCUREMENT PROCESS ADVANCEMENT WORKSHOP FOR PROCUREMENT OFFICERS IN THE FME HEADQUARTERS AND UNITY COLLEGES	NEW	25,464,000
EDUMM008022346	AUCTIONING OF UNSERVICALE ITEMS IN THE 104 UNITY SCHOOLS	NEW	4,950,000
EDUMM008022347	PROFESSIONAL TRAINING FOR ICT TEACHERS ON CONTENT DEVELOPMENT AND LEARNING MANAGEMENT SYSTEM(LMS)	NEW	22,614,000
EDUMM008022348	HUMAN CAPITAL DEVELOPMENT ON THE APPRECIATION, IMPLEMENTATION, APPLICATION OF FORENSIC AUDITING PACKAGE AND DEVELOPMENT ON THE APPRECIATION, IMPLEMENTATION AND APPLICATION OF TSA AND GIFMIS AUDITING PACKAGES FOR INTERN	NEW	10,430,360
EDUMM008022349	THE SPECIAL AUDIT/INVESTIGATION UNDERTAKEN TO CLEAR SOME GREY AREAS IN THE OPERATION OF THE MINISTRY AND THE 104 FEDERAL GOVERNMENT COLLEGES AND REPORTS FOR SAME TO THE MANAGEMENT AND OTHER STAKEHOLDERS.	NEW	10,000,000
EDUMM008022351	CONDUCTS OF QUARTERLY PLAN IMPLEMENTATION MEETING BY TASK FORCE/ TASK TEAM FOR THE BENEFICIARIES	NEW	73,540,000
EDUMM008022352	CONDUCT OF ANNUAL SCHOOL CENSUS AND SCALING UP SCHOOL-BASED MANAGEMENT COMMITTEES (SBMCS) PROGRAMMES AND PROJECTS IN THE BASIC EDUCATION SCHOOLS (SDGS)	NEW	50,778,580
EDUMM008022353	REVIEW OF MANAGEMENT AUDIT INSTRUMENT INVOLVING EXPERTS TO ENABLE A SYSTEMATIC AND OBJECTIVE APPRIASAL OF THE QUALITY OF THE MANAGEMENT BOTH INDIVIDUAL MANAGERS AS WELL AS MANAGEMENT TEAM FOR EFFECTIVE AND EFFICIENT SERVICE DELIVERY. AND IMPACT ASSESSMENT OF READ CAMPAIGN ACTIVITIES IN THE PROMOTION OF READING CULTURE IN NIGERIA (SDGS)	NEW	20,158,275
EDUMM008022354	3 DAY CAPACITY BUILDING WORKSHOP FOR MOTHERS'ASSOCIATION AND COMMUNITY BASED ORGANIZATION ON INCOME GENERATING ACTIVITIES. (SDGS)	NEW	15,006,240
EDUMM008022355	SUSTAINABILITY OF GIRI-CHILD EDUCATION IN NIGERIA AND PROVISION OF LAPTOPS FOR GIRL-CHILD TO SELECTED SCHOOLS NATIONWIDE AMD DISTRIBUTION TO SCHOOLS	NEW	95,316,000
EDUMM008022356	CAPACITY BUILDING OF EXAM ETHICS & CAMPUS SAFETY DESK OFFICERS AND EXAMINATION STAKEHOLDERS IN BASIC/ TERTIARY INSTITUTIONS IN THE SIX GEO-POLITICAL ZONES AND FCT AND MONITORING AND EVALUATION OF GUIDANCE AND COUNSELLING PRACTICE AND SERVICE DELIVERY IN BASIC & SECONDARY SCHOOLS IN THE SIX (6) GEO-POLITICAL ZONES AND WORKSHOP ON POPULARIZATION OF ARTS & CRAFT FOR STUDENTS & TEACHERS (SDGS)	NEW	20,739,200
EDUMM008022357	WORKSHOP ON SKILL ACQUISITION IN FEDERAL SCIENCE AND TECHNICAL COLLEGES (FSTCS) ON THE ASSEMBLING, MAINTAINANCE AND REPAIR OF MOBILE DEVICES (MOBILE PHONES, COMPUTERS AND IPADS) AND SCIENCE TECHNOLOGY AND MATHEMATICS (STM) CLINIC FOR GIRLS AND RENOVATION OF SCIENCE LABORATORIES IN EIGHT (8) FEDERAL UNITY SCHOOLS AND RECORDING, PRODUCTION AND TRANSMISSION OF EPISODES OF NATIONAL JETS COMPETITION THROUGH ELECTRONIC MEDIA (SDGS)	NEW	63,486,950
EDUMM008022358	FULFILMENT OF THE OBLIGATION OF MEMBER-NATIONS TO COMMONWEALTH OF LEARNING IN TERMS OF PAYING 2014 - 2015 AND 2015 - 2016 ANNUAL SUBVENTIONS.	NEW	201,888,862
EDUMM008022359	DEVELOPMENT, PROVISION AND DISEMINATION OF THE NATIONAL POLICY ON GUIDANCE & COUNSELLING.	NEW	20,959,700
EDUMM008022360	ORGANIZATION OF COMMONWEALTH DAY CELEBRATION. THE DAY IS USUALLY A WEEK-LONG ACTIVITY AND ENDS ON THE SECOND MONDAY OF MARCH ANNUALLY WHICH IS THE GRAND FINALE. COMPETITIONS ARE USUALLY ORGANIZED FOR STUDENTS AT SECONDARY AND PRIMARY LEVELS OF EDUCATION. PRIZES ARE GIVEN TO STUDENTS THAT TAKE 1ST, 2ND AND 3RD POSITIONS.	NEW	5,140,000
EDUMM008022361	ORGANIZE AND COORDINATE SPORTS IN ALL FEDERAL GOVERNMENT UNITY COLLEGES (FEDCOL GAMES)	NEW	14,453,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUMM008022362	COMMITMENTS TO MEETINGS OF AU, UNGA , COMMADEV IV, ECOWAS, IDEA ,UNESCO AND OTHER SPECIALIZED COMMITTEES AND CONFERENCES ON EDUCATION. OVERSEAS.	NEW	48,687,100
EDUMM008023484	ANNUAL CONFERENCE / GENERAL MEETING OF 104 PRINCIPALS OF FEDERAL GOVERNMENT COLLEGES	NEW	10,957,000
EDUMM008023488	RETREAT/INTERACTIVE SESSION/CAPACITY BUILDING FOR MEMBERS OF GOVERNING COUNCILS/BOARDS OF 90 FEDERAL TERTIARY INSTITUTIONS/20 FME PARASTATALS, PRINCIPAL OFFICERS OF FEDERAL TERTIARY INSTITUTIONS & HEADS OF INOVATIVE ENTERPRISE INSTITUTE AND WORKSHOP FOR DEANS STUDENTS AFFAIRS AND STUDENT UNION LEADERS IN NIGERIA'S TERTIARY INSTITUTION	NEW	72,309,600
EDUMM008023490	COMMITMENT TO JCCE REFERENCE COMMITTEES CONFERENCE, 76TH AND 77TH PLENARY CONFERENCE, 61ST AND 62ND NATIONAL COUNCIL ON EDUCATION (NCE) CONFERENCE.	NEW	71,504,240
EDUMM008023491	NATIONAL CONFERENCE ON EDUCATION MANAGEMENT INFORMATION SYSTEM (EMIS) FOR POLICY MAKING IN EDUCATION, CAPACITY BUILDING OF 148 EMIS OFFICERS AND PLANNERS FROM 36 STATES AND FCT ON EPPSIM, NEMIS STAFF ON SPSS, SQL, CSPTRO, ADVANCED EDUCATION STATISTICS FOR EDUCATION INDICATORS, 10 STATES DATA COLLECTORS ON GPS IN 36 STATES AND FCT AND CONDUCT OF SCHOOL MAPPING	NEW	68,257,380
EDUMM008023493	PREPARATION OF MEDIUM TERM SUCCESSOR STRATEGIC PLAN(MTSSP) 2017-2019 FOR FME HEADQUARTERS, PARASTATALS, TERTIARY INSTITUTIONS AND FEDERAL GOVERNMENT COLLEGES	NEW	19,718,500
EDUMM008023512	MONTHLY MINISTERIAL SUB-COMMITTEE MEETING ON IPSAS IMPLEMENTATION AND TRACKING, RETREAT / WORKSHOP FOR MINISTERIAL SUB COMMITTEE ON IPSAS IMPLEMENTATION, ANNUAL STOCK VERIFICATION AND STOCK TAKING IN HEADQUARTERS, 104 FGCS & ZONAL OFFICES OF QUALITY ASSURANCE DEPT, MONITORING OF IMPLEMENTATION AT HEADQUARTERS AND FEDERAL GOVERNMENT COLLEGES, PROCUREMENT OF INFRASTRUCTURE, VALUATION OF FIXED ASSETS IN HEADQUARTERS, FEDERA GOVERNMENT COLLEGES	NEW	166,920,000
EDUMM008023515	BUDGET PREPARATION, DEFENSE, ADMINISTRATION AND IMPLEMENTATION	NEW	30,008,600
EDUMM008023518	QUARTERLY (4) MINISTERIAL SERVICOM UNIT COMMITTEE MEETINGS AND COMPLIANCE EVALUATION OF SERVICE DELIVERY IN THE UNIVERSITIES.	NEW	5,000,000
EDUMM008023520	MEETING TO STRENGTHEN PARTNERSHIP IN THE 3 TIERS OF GOVERNMENT FOR THE IMPLEMENTATION OF THE SDG S AND MEETING OF HONOURABLE MINISTERS WITH EDUCATION STAKEHOLDERS IN THE SIX (6) ZONES AND SYNERGIZING WITH STAKEHOLDERS IN DEVELOPING AND IMPLEMENTING COMMUNITY-BASED SKILLS PROGRAMMES (SDGS)	NEW	18,285,475
EDUMM009016886	CERTIFICATION, TENDERING AND EVALUATION OF PROJECTS.	NEW	30,401,465
EDUMM009016899	ADVOCACY AND MONITORING EXERCISE ON ANTI-CORRUPTION AND TRANSPARENCY PROGRAMMES ON ANTI-CORRUPTION CLUBS IN 104 FEDERAL GOVERNMENT COLLEGES OF THE FEDERATION.	NEW	5,000,000
EDUMM009016916	CONDUCT OF IMPACT ASSESSMENT OF MDGS INTERVENTION IN THE EDUCATION SECTOR AS A BASELINE FOR IMPLEMENTING THE SDGS IN THE SIX (6) GEO-POLITICAL ZONES AND MONITORING AND TRACKING OF MDGS PROGRAMMES AND PROJECTS IN EDUCATION SECTOR	NEW	48,357,500
EDUMM009022289	MONITORING THE IMPLEMENTATION OF EARLY CHILDHOOD DEVELOPMENT ACTIVITIES AND STATE LEVEL ADVOCACY MEETINGS AND EROSION CONTROL, LANDSCAPING, EQUIPPING, FURNISHING AND PERIMETER FENCING OF THE NATIONAL EDUCATIONAL LEARNING AND ASSESSMENT CENTRE FOR THE SPECIAL NEEDS CHILDREN IN ABUJA	NEW	58,093,744
EDUMM009022290	MONITORING AND EVALUATION OF TECHNOLOGY AND SCIENCE PROJECTS AND INSTITUTIONS COUNTERPERT FUNDING FOR THE SUSTAINABILITY AND SCALING UP OF INTERNATIONAL DEVELOPMENT PARTNERS (IDPS) PROJECTS (ADB, STEP-B AND SMASE) TO INCREASE ACCESS AND IMPROVE QUALITY	NEW	30,677,000
EDUMM009022291	MONITORING OF COMPLIANCE OF 40 INNOVATION ENTERPRISE INSTITUTIONS WITH FME OPERATIONAL GUIDELINES FOR THEIR ESTABLISHMENT	NEW	20,042,000
EDUMM009022292	QUARTERLY MONITORING OF FME CAPITAL BUDGET AND IMPLEMENTATION OF NCE DECISIONS	NEW	43,772,000
EDUMM009022293	AUDITING, MONITORING AND INSPECTION OF ACCOUNT BOOKS AND RECORDS, PHYSICAL VERIFICATION OF CAPITAL PROJECTS OF THE 104 FEDERAL GOVERNMENT COLLEGES IN THE SIX GEO-POLITICAL ZONES OF THE COUNTRY INCLUDING FCT AND ZONAL OFFICES OF QUALITY ASSURANCE DEPT	NEW	56,650,000
EDUMM1016890	MAINTENANCE OF FME WEBSITE AND PROVISION OF ANTIVIRUS AND PORTAL DESIGN AND DEVELOPMENT FOR NIGERIA EDUCATION MANAGEMENT INFORMATION SYSTEM (NEMIS)	NEW	22,520,000
EDUMM124021083	PROCUREMENT OF E-LAW LIBRARY,COMPILATION AND PRODUCTION OF LAWS ON EDUCATION IN NIGERIA	NEW	5,740,000
EDUMM128023481	MAINTENANCE OF 7NOS OF GENERATORS SETS HEADQUATERS AND ANNEX, MAINTENANCE OF FSB ZONAL OFFICE IN AKURE,BAUCHI,ENUGU,MINNA,GUSSAU,PORT-HARCOURT AND REHABILITATION AND REPAIRS OF THE PORT-HARCOURT OFFICE BUILDINGS,AND 5 ZONAL OFFICES.	NEW	3,112,000



<b>0517003001 UNIVERSAL BASIC EDUCATION (UBE) COMMISSION</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
2	EXPENDITURE		77,114,412,000
21	PERSONNEL COST		77,110,000,000
2101	SALARY		77,110,000,000
210101	SALARIES AND WAGES		77,110,000,000
21010101	SALARY		77,110,000,000
23	CAPITAL EXPENDITURE		4,412,000
2305	OTHER CAPITAL PROJECTS		4,412,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		4,412,000
23050101	RESEARCH AND DEVELOPMENT		4,412,000
	<b>TOTAL PERSONNEL</b>		<b>77,110,000,000</b>
	<b>TOTAL OVERHEAD</b>		<b>0</b>
	<b>TOTAL RECURRENT</b>		<b>77,110,000,000</b>
	<b>TOTAL CAPITAL</b>		<b>4,412,000</b>
	<b>TOTAL ALLOCATION</b>		<b>77,114,412,000</b>
<b>0517003001 UNIVERSAL BASIC EDUCATION (UBE) COMMISSION</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UBEC 01016963	TSANGAYA PROJECTS AND PROGRAMMES	NEW	4,412,000



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



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



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



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

<b>0517005001 JOINT ADMISSIONS MATRICULATION BOARD</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
JAMB 02017111	CONSTRUCTION OF PROTOTYPE OFFICE BUILDING/CBT CENTRES IN SIX GEO-POLITICAL ZONES OF THE COUNTRY	NEW	70,978,068
JAMB 03017115	REHABILITATION OF OFFICES (HEADQUARTERS, ZONAL & STATE OFFICES)	NEW	6,501,474



**0517005001 JOINT ADMISSIONS MATRICULATION BOARD**

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



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



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



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



<b>0517007001 NIGERIAN INSTITUTE FOR EDUCATION PLANNERS &amp; ADMINISTRATION</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020703	LEGAL SERVICES		1,345,881
22020708	BUDGET PREPARATION		336,470
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>4,710,584</b>
22020801	MOTOR VEHICLE FUEL COST		1,009,411
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,345,881
22020803	PLANT / GENERATOR FUEL COST		1,009,411
22020806	COOKING GAS/FUEL COST		1,345,881
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>672,940</b>
22020904	OTHER CRF BANK CHARGES		672,940
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>7,940,697</b>
22021001	REFRESHMENT & MEALS		1,345,881
22021002	HONORARIUM & SITTING ALLOWANCE		134,588
22021003	PUBLICITY & ADVERTISEMENTS		672,940
22021004	MEDICAL EXPENSES		1,345,881
22021006	POSTAGES & COURIER SERVICES		874,823
22021007	WELFARE PACKAGES		336,470
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		201,882
22021009	SPORTING ACTIVITIES		1,345,881
22021010	DIRECT TEACHING & LABORATORY COST		1,345,881
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		336,470
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>30,000,000</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>30,000,000</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>30,000,000</b>
23050101	RESEARCH AND DEVELOPMENT		30,000,000
	<b>TOTAL PERSONNEL</b>		<b>446,169,924</b>
	<b>TOTAL OVERHEAD</b>		<b>55,855,579</b>
	<b>TOTAL RECURRENT</b>		<b>502,025,503</b>
	<b>TOTAL CAPITAL</b>		<b>30,000,000</b>
	<b>TOTAL ALLOCATION</b>		<b>532,025,503</b>
<b>0517007001 NIGERIAN INSTITUTE FOR EDUCATION PLANNERS &amp; ADMINISTRATION</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NIEPA03009123	RETRAINING OF HEAD TEACHERS IN NIGERIA: RETAINING OF 10,570 PRINCIPALS OF JUNIOR SECONDARY SCHOOLS IN NIGERIA (MDGS)	ONGOING	15,000,000
NIEPA03009127	RETRAINING OF OUTSTANDING HEAD TEACHERS OF PRIMARY SCHOOLS FROM SOUTH, SOUTH, SOUTH-EAST, NORTH EAST AND NORTH WEST ZONES IN SCHOOL MANAGEMENT SKILLS (MDGS)	ONGOING	15,000,000



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



<b>0517008001 NATIONAL LIBRARY OF NIGERIA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020703	LEGAL SERVICES		5,021,254
22020708	BUDGET PREPARATION		1,255,314
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>17,574,390</b>
22020801	MOTOR VEHICLE FUEL COST		3,765,941
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,021,254
22020803	PLANT / GENERATOR FUEL COST		3,765,941
22020806	COOKING GAS/FUEL COST		5,021,254
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>2,510,627</b>
22020904	OTHER CRF BANK CHARGES		2,510,627
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>29,625,399</b>
22021001	REFRESHMENT & MEALS		5,021,254
22021002	HONORARIUM & SITTING ALLOWANCE		502,125
22021003	PUBLICITY & ADVERTISEMENTS		2,510,627
22021004	MEDICAL EXPENSES		5,021,254
22021006	POSTAGES & COURIER SERVICES		3,263,815
22021007	WELFARE PACKAGES		1,255,314
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		753,188
22021009	SPORTING ACTIVITIES		5,021,254
22021010	DIRECT TEACHING & LABORATORY COST		5,021,254
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,255,314
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>2,209,999,999</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>75,941,962</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>75,941,962</b>
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		75,941,962
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>2,035,333,485</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>2,035,333,485</b>
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		2,035,333,485
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>98,724,552</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>98,724,552</b>
23030110	REHABILITATION / REPAIRS - LIBRARIES		98,724,552
	<b>TOTAL PERSONNEL</b>		<b>1,136,067,218</b>
	<b>TOTAL OVERHEAD</b>		<b>204,459,022</b>
	<b>TOTAL RECURRENT</b>		<b>1,340,526,240</b>
	<b>TOTAL CAPITAL</b>		<b>2,209,999,999</b>
	<b>TOTAL ALLOCATION</b>		<b>3,550,526,239</b>

<b>0517008001 NATIONAL LIBRARY OF NIGERIA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NALIBR02017240	FOREIGN REFERENCE MATERIALS	NEW	33,816,100
NALIBR02017290	NIGERANA REFERENCE MATERIALS	NEW	42,125,862
NALIBR03017152	CONSTRUCTION OF NLN HQ BUILDING, ABUJA	NEW	1,940,406,031
NALIBR03017187	CONSTRUCTION OF NLN STATE BRANCH PROTOTYPE BUILDING AT KATSINA.	NEW	15,834,178
NALIBR03017201	CONSTRUCTION OF NLN STATE BRANCH PROTOTYPE BUILDING AT GOMBE.	NEW	29,436,572
NALIBR03017210	CONSTRUCTION OF NLN STATE BRANCH PROTOTYPE BUILDING AT OSOGBO.	NEW	49,656,704
NALIBR11017250	RE- ROOFING AND RENOVATION OF EXISTING STATE BRANCH BUILDING AKURE	NEW	45,565,178
NALIBR11017258	RE- ROOFING AND RENOVATION OF EXISTING STATE BRANCH BUILDING YOLA & MAIDUGURI	NEW	53,159,374



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





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

**0517009001 NATIONAL EXAMINATIONS COUNCIL**

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



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



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



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



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



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



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

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





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



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

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



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



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

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



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



0517015001 COMPUTER REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM	AMOUNT
2302	CONSTRUCTION / PROVISION	28,101,451
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	28,101,451
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	28,101,451
2304	PRESERVATION OF THE ENVIRONMENT	1,898,549
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,898,549
23040102	EROSION & FLOOD CONTROL	1,898,549
	<b>TOTAL PERSONNEL</b>	<b>154,385,631</b>
	<b>TOTAL OVERHEAD</b>	<b>18,099,440</b>
	<b>TOTAL RECURRENT</b>	<b>172,485,071</b>
	<b>TOTAL CAPITAL</b>	<b>30,000,000</b>
	<b>TOTAL ALLOCATION</b>	<b>202,485,071</b>

0517015001 COMPUTER REGISTRATION COUNCIL OF NIGERIA			
CODE	PROJECT NAME	TYPE	AMOUNT
CPN 04018306	DEVELOP IT CENTRE OF EXCELLENCE WITH THE FOLLOWING IT COMPLIANT FACILITIES E.G. LIBRARY, CLASSROOMS, LECTURE THEATERS, CONFERENCE AND SEMINAR HALLS, SOFTWARE AND HARDWARE LABORATORIES	NEW	28,101,451
CPN 05018315	CONTROL OF THE GULLY EROSION	NEW	1,898,549



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



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

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



**0517016001 NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT**

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



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



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

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

**0517017001 NATIONAL TEACHERS INSTITUTE**

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



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

**0517018001 FEDERAL POLYTECHNIC ADO-EKITI**

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

**0517018001 FEDERAL POLYTECHNIC ADO-EKITI**

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



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



<b>0517018002</b>		<b>FEDERAL POLYTECHNIC BAUCHI</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>58,087,129</b>
22021001	REFRESHMENT & MEALS		1,054,118
22021002	HONORARIUM & SITTING ALLOWANCE		2,108,236
22021003	PUBLICITY & ADVERTISEMENTS		527,059
22021004	MEDICAL EXPENSES		790,589
22021006	POSTAGES & COURIER SERVICES		158,118
22021007	WELFARE PACKAGES		790,589
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		527,059
22021009	SPORTING ACTIVITIES		263,530
22021010	DIRECT TEACHING & LABORATORY COST		51,867,831
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>40,488,532</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,488,532
	<b>TOTAL PERSONNEL</b>		<b>2,409,755,585</b>
	<b>TOTAL OVERHEAD</b>		<b>82,868,803</b>
	<b>TOTAL RECURRENT</b>		<b>2,492,624,388</b>
	<b>TOTAL CAPITAL</b>		<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>		<b>2,533,112,920</b>
<b>0517018002</b>		<b>FEDERAL POLYTECHNIC BAUCHI</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FPBAU1501019026	COMPLETION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING	NEW	40,488,532





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



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

<b>0517018003 FEDERAL POLYTECHNIC BIDA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FPBID1501019898	PURCHASE OF OFFICE FURNITURES	NEW	35,838,098
FPBID1502019899	RENOVATION OF OFFICE BUILDING	NEW	62,193,855



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



<b>0517018004 FEDERAL POLYTECHNIC IDAH</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>814,270</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	325,708
22020902	INSURANCE PREMIUM	488,562
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>104,015,764</b>
22021001	REFRESHMENT & MEALS	325,708
22021002	HONORARIUM & SITTING ALLOWANCE	814,270
22021003	PUBLICITY & ADVERTISEMENTS	244,281
22021004	MEDICAL EXPENSES	325,708
22021006	POSTAGES & COURIER SERVICES	162,854
22021007	WELFARE PACKAGES	325,708
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	162,854
22021009	SPORTING ACTIVITIES	244,281
22021010	DIRECT TEACHING & LABORATORY COST	101,410,100
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>40,488,532</b>
23020114	CONSTRUCTION / PROVISION OF ROADS	40,488,532
	<b>TOTAL PERSONNEL</b>	<b>2,257,153,501</b>
	<b>TOTAL OVERHEAD</b>	<b>119,972,000</b>
	<b>TOTAL RECURRENT</b>	<b>2,377,125,501</b>
	<b>TOTAL CAPITAL</b>	<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>	<b>2,417,614,033</b>



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



<b>0517018005</b>		<b>FEDERAL POLYTECHNIC KAURA-NAMODA</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>5,029,240</b>
22020801	MOTOR VEHICLE FUEL COST		923,474
22020803	PLANT / GENERATOR FUEL COST		4,105,766
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>1,649,061</b>
22020902	INSURANCE PREMIUM		1,649,061
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>50,116,064</b>
22021001	REFRESHMENT & MEALS		622,897
22021002	HONORARIUM & SITTING ALLOWANCE		2,966,093
22021003	PUBLICITY & ADVERTISEMENTS		804,979
22021006	POSTAGES & COURIER SERVICES		58,179
22021007	WELFARE PACKAGES		454,085
22021009	SPORTING ACTIVITIES		1,224,558
22021010	DIRECT TEACHING & LABORATORY COST		43,985,273
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>40,488,532</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,488,532
	<b>TOTAL PERSONNEL</b>		<b>2,507,303,330</b>
	<b>TOTAL OVERHEAD</b>		<b>86,173,538</b>
	<b>TOTAL RECURRENT</b>		<b>2,593,476,868</b>
	<b>TOTAL CAPITAL</b>		<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>		<b>2,633,965,400</b>
<b>0517018005</b>		<b>FEDERAL POLYTECHNIC KAURA-NAMODA</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FPKAU1501019935	COMPLETION OF MULTIPURPOSE AUDITORIUM.	NEW	33,087,582
FPKAU1501019941	COMPLETION OF ONE-STOREY BLOCK OF 8NOS CLASSROOMS AND 16NOS STAFF OFFICES.	NEW	7,400,950



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



<b>0517018006</b>		<b>FEDERAL POLYTECHNIC MUBI</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021004	MEDICAL EXPENSES		467,217
22021006	POSTAGES & COURIER SERVICES		200,649
22021009	SPORTING ACTIVITIES		401,298
22021010	DIRECT TEACHING & LABORATORY COST		47,545,977
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>40,488,532</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>40,488,532</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>40,488,532</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,488,532
	<b>TOTAL PERSONNEL</b>		<b>3,444,586,643</b>
	<b>TOTAL OVERHEAD</b>		<b>84,716,013</b>
	<b>TOTAL RECURRENT</b>		<b>3,529,302,656</b>
	<b>TOTAL CAPITAL</b>		<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>		<b>3,569,791,188</b>
<b>0517018006</b>		<b>FEDERAL POLYTECHNIC MUBI</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
YMUBI5017556	OFFICE FURNITURE AND EQUIPMENT	NEW	40,488,532





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



<b>0517018007 FEDERAL POLYTECHNIC NASARAWA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021002	HONORARIUM & SITTING ALLOWANCE		3,680,023
22021003	PUBLICITY & ADVERTISEMENTS		1,288,008
22021004	MEDICAL EXPENSES		382,722
22021006	POSTAGES & COURIER SERVICES		92,001
22021009	SPORTING ACTIVITIES		552,003
22021010	DIRECT TEACHING & LABORATORY COST		47,914,349
22021031	CURRICULUM DEVELOPMENT		36,800
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>40,488,532</b>
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		40,488,532
	<b>TOTAL PERSONNEL</b>		<b>2,282,973,835</b>
	<b>TOTAL OVERHEAD</b>		<b>75,462,335</b>
	<b>TOTAL RECURRENT</b>		<b>2,358,436,170</b>
	<b>TOTAL CAPITAL</b>		<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>		<b>2,398,924,702</b>
<b>0517018007 FEDERAL POLYTECHNIC NASARAWA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
YNSRW2017570	CONSTRUCTION OF SPORT COMPLEX	NEW	40,488,532



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



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

**0517018008 FEDERAL POLYTECHNIC UWANA-AFIKPO**

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



<b>0517018009 FEDERAL POLYTECHNIC KADUNA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>7,194,732,339</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>6,958,262,343</b>
<b>2101</b>	<b>SALARY</b>		<b>6,190,594,811</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>6,190,594,811</b>
21010101	SALARY		6,190,594,811
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>767,667,532</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>4,747,743</b>
21020101	NON REGULAR ALLOWANCES		4,747,743
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>		<b>762,919,789</b>
21020201	NHIS		298,625,179
21020202	CONTRIBUTORY PENSION		464,294,610
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>195,981,464</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>195,981,464</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		<b>13,378,077</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		13,378,077
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>26,821,532</b>
22020201	ELECTRICITY CHARGES		11,906,085
22020205	WATER RATES		14,915,447
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>6,430,972</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,512,262
22020307	DRUGS & MEDICAL SUPPLIES		918,710
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>12,812,372</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,381,399
22020402	MAINTENANCE OF OFFICE FURNITURE		918,710
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,674,842
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,837,421
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>8,013,617</b>
22020501	LOCAL TRAINING		8,013,617
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>5,864,863</b>
22020803	PLANT / GENERATOR FUEL COST		5,864,863
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>122,660,031</b>
22021003	PUBLICITY & ADVERTISEMENTS		3,123,615
22021009	SPORTING ACTIVITIES		4,409,810
22021010	DIRECT TEACHING & LABORATORY COST		115,126,606
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>40,488,532</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		40,488,532
	<b>TOTAL PERSONNEL</b>		<b>6,958,262,343</b>
	<b>TOTAL OVERHEAD</b>		<b>195,981,464</b>
	<b>TOTAL RECURRENT</b>		<b>7,154,243,807</b>
	<b>TOTAL CAPITAL</b>		<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>		<b>7,194,732,339</b>
<b>0517018009 FEDERAL POLYTECHNIC KADUNA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>

**0517018009 FEDERAL POLYTECHNIC KADUNA**

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



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



<b>0517018010 FEDERAL POLYTECHNIC OFFA</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
23	CAPITAL EXPENDITURE	40,488,532
2302	CONSTRUCTION / PROVISION	40,488,532
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,488,532
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,488,532
	<b>TOTAL PERSONNEL</b>	<b>2,721,284,653</b>
	<b>TOTAL OVERHEAD</b>	<b>80,913,542</b>
	<b>TOTAL RECURRENT</b>	<b>2,802,198,195</b>
	<b>TOTAL CAPITAL</b>	<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>	<b>2,842,686,727</b>

<b>0517018010 FEDERAL POLYTECHNIC OFFA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FPOFF1501019956	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	NEW	40,488,532





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



<b>0517018011 FEDERAL POLYTECHNIC EDE</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
22021010	DIRECT TEACHING & LABORATORY COST	38,416,773
22021029	MONITORING ACTIVITIES & FOLLOW UP	525,121
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>40,488,532</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,488,532
	<b>TOTAL PERSONNEL</b>	<b>1,986,959,027</b>
	<b>TOTAL OVERHEAD</b>	<b>60,734,401</b>
	<b>TOTAL RECURRENT</b>	<b>2,047,693,428</b>
	<b>TOTAL CAPITAL</b>	<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>	<b>2,088,181,960</b>

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



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

**0517018012 FEDERAL POLYTECHNIC AUCHI**

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

**0517018012 FEDERAL POLYTECHNIC AUCHI**

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



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

**0517018013 FEDERAL POLYTECHNIC NEKEDE**

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

**0517018013 FEDERAL POLYTECHNIC NEKEDE**

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



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



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



**0517018015 FEDERAL POLYTECHNIC DAMATURU**

CODE	LINE ITEM	AMOUNT
22021003	PUBLICITY & ADVERTISEMENTS	454,980
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	454,980
22021010	DIRECT TEACHING & LABORATORY COST	27,224,848
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>40,488,532</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,488,532
	<b>TOTAL PERSONNEL</b>	<b>918,098,466</b>
	<b>TOTAL OVERHEAD</b>	<b>51,215,569</b>
	<b>TOTAL RECURRENT</b>	<b>969,314,035</b>
	<b>TOTAL CAPITAL</b>	<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>	<b>1,009,802,567</b>

**0517018015 FEDERAL POLYTECHNIC DAMATURU**

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



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



<b>0517018016 FEDERAL POLYTECHNIC HUSSAINI ADAMU</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020803	PLANT / GENERATOR FUEL COST		5,442,331
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>371,068</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)		41,230
22020902	INSURANCE PREMIUM		329,838
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>62,454,517</b>
22021001	REFRESHMENT & MEALS		335,718
22021002	HONORARIUM & SITTING ALLOWANCE		3,870,716
22021006	POSTAGES & COURIER SERVICES		94,828
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		82,460
22021009	SPORTING ACTIVITIES		412,298
22021010	DIRECT TEACHING & LABORATORY COST		57,576,037
22021029	MONITORING ACTIVITIES & FOLLOW UP		82,460
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>40,488,532</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,488,532
	<b>TOTAL PERSONNEL</b>		<b>723,740,310</b>
	<b>TOTAL OVERHEAD</b>		<b>92,021,898</b>
	<b>TOTAL RECURRENT</b>		<b>815,762,208</b>
	<b>TOTAL CAPITAL</b>		<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>		<b>856,250,740</b>
<b>0517018016 FEDERAL POLYTECHNIC HUSSAINI ADAMU</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FPHUS1501019149	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	40,488,532



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

**0517018017 FEDERAL POLYTECHNIC GWANDU**

CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	46,104,738
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>40,488,532</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>40,488,532</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>40,488,532</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,488,532
	<b>TOTAL PERSONNEL</b>	<b>2,529,347,054</b>
	<b>TOTAL OVERHEAD</b>	<b>82,260,017</b>
	<b>TOTAL RECURRENT</b>	<b>2,611,607,071</b>
	<b>TOTAL CAPITAL</b>	<b>40,488,532</b>
	<b>TOTAL ALLOCATION</b>	<b>2,652,095,603</b>

**0517018017 FEDERAL POLYTECHNIC GWANDU**

CODE	PROJECT NAME	TYPE	AMOUNT
YKEBBI017524	COMPLETION OF DEPARTMENTAL BUILDING FOR BUILDING TECHNOLOGY WITH OFFICES, CLASSROOMS, STUDIOS, WORKSHOPS AND DATA ROOM	NEW	40,488,532



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



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



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





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



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



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

**0517018021 FEDERAL POLYTECHNIC EKOWE**

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

**0517018021 FEDERAL POLYTECHNIC EKOWE**

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



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



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



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



<b>0517018023 FEDERAL POLYTECHNIC UKANA</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>398,428,248</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>398,428,248</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,400,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	40,488,532
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	207,039,716
23020114	CONSTRUCTION / PROVISION OF ROADS	120,000,000
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>22,500,000</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>22,500,000</b>
23050102	COMPUTER SOFTWARE ACQUISITION	22,500,000
	<b>TOTAL PERSONNEL</b>	<b>178,269,491</b>
	<b>TOTAL OVERHEAD</b>	<b>35,995,878</b>
	<b>TOTAL RECURRENT</b>	<b>214,265,369</b>
	<b>TOTAL CAPITAL</b>	<b>444,608,248</b>
	<b>TOTAL ALLOCATION</b>	<b>658,873,617</b>

<b>0517018023 FEDERAL POLYTECHNIC UKANA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
PUKA014021069	PROVISION OF OFFICE FURNITURE	NEW	10,700,000
PUKA015021075	CONSTRUCTION OF ROAD	NEW	120,000,000
PUKANA10021072	PROVISION OF ELECTRICITY	NEW	13,400,000
PUKANA12021076	CONSTRUCTION/PROVISION OF HOSPITALS AND HEALTH CENTRES	NEW	40,488,532
PUKANA13021068	CONSTRUCTION OF LIBRARIES	NEW	207,039,716
PUKANA5021070	PROVISION OF BOOKS	NEW	12,980,000
PUKANA8021071	PROVISION OF WATER	NEW	17,500,000
PUKANA9021074	PROVISION OF INTERNET BANDWIDTH	NEW	22,500,000





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



TOTAL PERSONNEL	178,269,491
TOTAL OVERHEAD	35,995,878
TOTAL RECURRENT	214,265,369
TOTAL CAPITAL	90,934,132
TOTAL ALLOCATION	305,199,501

**0517018024 NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE**

CODE	PROJECT NAME	TYPE	AMOUNT
NICON1501019981	CONSTRUCTION / PROVISION OF WATER FACILITIES	NEW	90,934,132



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



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



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

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



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



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



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





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

<b>0517019003 FEDERAL COLLEGE OF EDUCATION ASABA</b>		
<b>CODE</b>	<b>PROJECT NAME</b>	<b>AMOUNT</b>
FCEASB017256	TRANSPORTATION, ADVERTISEMENT, PRE-QUALIFICATION, OPENING OF FINANCIAL BIDS, ANALYSIS OF FINANCIAL BIDS, PRE-CONTRACT CONSULTANCY, POST CONTRACT CONSULTANCY, BOQ.	57,013,762



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



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

<b>0517019004 FEDERAL COLLEGE OF EDUCATION BICHI</b>		
<b>CODE</b>	<b>PROJECT NAME</b>	<b>AMOUNT</b>
FCBCH017271	INSTALLATION OF ELECTRICAL & PLUMBING FITTINGS, TILING, PAINTING, DOORS & WINDOWS	51,013,762



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



0517019005		FEDERAL COLLEGE OF EDUCATION GOMBE	
CODE	LINE ITEM		AMOUNT
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>2,380,976</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		952,390
22020703	LEGAL SERVICES		634,927
22020705	ARCHITECTURAL SERVICES		476,195
22020706	SURVEYING SERVICES		158,732
22020708	BUDGET PREPARATION		158,732
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>2,222,244</b>
22020801	MOTOR VEHICLE FUEL COST		476,195
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		634,927
22020803	PLANT / GENERATOR FUEL COST		476,195
22020806	COOKING GAS/FUEL COST		634,927
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>317,463</b>
22020904	OTHER CRF BANK CHARGES		317,463
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>24,398,812</b>
22021001	REFRESHMENT & MEALS		571,434
22021003	PUBLICITY & ADVERTISEMENTS		317,463
22021004	MEDICAL EXPENSES		634,927
22021006	POSTAGES & COURIER SERVICES		412,702
22021009	SPORTING ACTIVITIES		603,180
22021010	DIRECT TEACHING & LABORATORY COST		21,700,374
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		158,732
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>47,230,160</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>47,230,160</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>47,230,160</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		47,230,160
	<b>TOTAL PERSONNEL</b>		<b>1,449,956,105</b>
	<b>TOTAL OVERHEAD</b>		<b>48,134,846</b>
	<b>TOTAL RECURRENT</b>		<b>1,498,090,951</b>
	<b>TOTAL CAPITAL</b>		<b>47,230,160</b>
	<b>TOTAL ALLOCATION</b>		<b>1,545,321,111</b>
0517019005		FEDERAL COLLEGE OF EDUCATION GOMBE	
CODE	PROJECT NAME	TYPE	AMOUNT
FCEGMBE017708	COMPLETION OF THE CONSTRUCTION OF AGRIC COMPLEX,CONSULTANCY SERVICES, ADVERTISEMENT,PREPARATION OF TENDER DOCUMENTS AND TENDERS BOARD ALLOWANCE,PROCUREMENT AND INSTALLATION OF FURNITURE FOR SCHOOL OF AGRIC COMPLEX AND PROCUREMENT AND INSTALLATION OF EQUIPMENT FOR SCHOOL OF AGRIC COMPLEX	NEW	47,230,160



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



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



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





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



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



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



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



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

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



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



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



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





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

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



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



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

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

**0517019013 FEDERAL COLLEGE OF EDUCATION ONDO**

CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	2,219,343,461
21	PERSONNEL COST	2,086,352,763
2101	SALARY	1,843,369,174
210101	SALARIES AND WAGES	1,843,369,174
21010101	SALARY	1,843,369,174
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	242,983,589
210201	ALLOWANCES	12,562,442
21020101	NON REGULAR ALLOWANCES	12,562,442
210202	SOCIAL CONTRIBUTIONS	230,421,147
21020201	NHIS	92,168,459
21020202	CONTRIBUTORY PENSION	138,252,688
22	OTHER RECURRENT COSTS	71,740,663
2202	OVERHEAD COST	71,740,663
220202	UTILITIES - GENERAL	15,674,638
22020201	ELECTRICITY CHARGES	15,674,638
220203	MATERIALS & SUPPLIES - GENERAL	9,300,215
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	9,300,215
220210	MISCELLANEOUS	46,765,810
22021010	DIRECT TEACHING & LABORATORY COST	46,765,810
23	CAPITAL EXPENDITURE	61,250,035
2302	CONSTRUCTION / PROVISION	61,250,035
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	61,250,035
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	61,250,035
	<b>TOTAL PERSONNEL</b>	<b>2,086,352,763</b>
	<b>TOTAL OVERHEAD</b>	<b>71,740,663</b>
	<b>TOTAL RECURRENT</b>	<b>2,158,093,426</b>
	<b>TOTAL CAPITAL</b>	<b>61,250,035</b>
	<b>TOTAL ALLOCATION</b>	<b>2,219,343,461</b>

**0517019013 FEDERAL COLLEGE OF EDUCATION ONDO**

CODE	PROJECT NAME	TYPE	AMOUNT
FCE ONDO004020783	PRELIMINARIES, SUBSTRUCTURE, EXTERNAL AND INTERNAL WALLS, CONCRETE WORKS, ROOFING, WINDOWS, DOORS, FITTINGS AND FIXTURES, PLUMBING, ELECTRICAL, FINISHINGS, PAINTING AND DECORATING, EXTERNAL WORKS, CONTIGENCIES AND VAT	NEW	61,250,035



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



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

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



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



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





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



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



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



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



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



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



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



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





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



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

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



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

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

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



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



<b>0517020001 NATIONAL UNIVERSITIES COMMISSION SECRETARIAT</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021003	PUBLICITY & ADVERTISEMENTS		54,320,919
22021007	WELFARE PACKAGES		7,878,987
22021009	SPORTING ACTIVITIES		2,179,856
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>1,786,685,222</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>33,000,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>33,000,000</b>
23010113	PURCHASE OF COMPUTERS		33,000,000
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>1,753,685,222</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>1,753,685,222</b>
23050101	RESEARCH AND DEVELOPMENT		1,753,685,222
	<b>TOTAL PERSONNEL</b>		<b>1,530,713,745</b>
	<b>TOTAL OVERHEAD</b>		<b>469,009,730</b>
	<b>TOTAL RECURRENT</b>		<b>1,999,723,475</b>
	<b>TOTAL CAPITAL</b>		<b>1,786,685,222</b>
	<b>TOTAL ALLOCATION</b>		<b>3,786,408,697</b>
<b>0517020001 NATIONAL UNIVERSITIES COMMISSION SECRETARIAT</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NUC03019324	PREPARATION OF TENDER DOCUMENT	NEW	130,000
NUC03021200	NgREN	NEW	1,753,555,222
NUC05019330	PROCUREMENT OF OFFICE EQUIPMENT	NEW	33,000,000



<b>0517021001 UNIVERSITY OF IBADAN</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>12,313,454,440</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>12,080,651,952</b>
<b>2101</b>	<b>SALARY</b>	<b>9,758,549,954</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>9,758,549,954</b>
21010101	SALARY	9,758,549,954
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,322,101,998</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>731,891,247</b>
21020101	NON REGULAR ALLOWANCES	731,891,247
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>1,590,210,751</b>
21020201	NHIS	487,927,497
21020202	CONTRIBUTORY PENSION	1,102,283,254
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>179,109,339</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>179,109,339</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>105,680,154</b>
22020803	PLANT / GENERATOR FUEL COST	105,680,154
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>73,429,185</b>
22021010	DIRECT TEACHING & LABORATORY COST	73,429,185
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020114	CONSTRUCTION / PROVISION OF ROADS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>12,080,651,952</b>
	<b>TOTAL OVERHEAD</b>	<b>179,109,339</b>
	<b>TOTAL RECURRENT</b>	<b>12,259,761,291</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>12,313,454,440</b>



0517021002 UNIVERSITY OF LAGOS			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		10,257,305,044
21	PERSONNEL COST		10,093,119,648
2101	SALARY		8,046,297,709
210101	SALARIES AND WAGES		8,046,297,709
21010101	SALARY		8,046,297,709
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,046,821,939
210201	ALLOWANCES		1,049,020,478
21020101	NON REGULAR ALLOWANCES		1,049,020,478
210202	SOCIAL CONTRIBUTIONS		997,801,461
21020201	NHIS		394,329,132
21020202	CONTRIBUTORY PENSION		603,472,329
22	OTHER RECURRENT COSTS		110,492,247
2202	OVERHEAD COST		110,492,247
220208	FUEL & LUBRICANTS - GENERAL		58,333,441
22020803	PLANT / GENERATOR FUEL COST		58,333,441
220210	MISCELLANEOUS		52,158,806
22021010	DIRECT TEACHING & LABORATORY COST		52,158,806
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>10,093,119,648</b>
	<b>TOTAL OVERHEAD</b>		<b>110,492,247</b>
	<b>TOTAL RECURRENT</b>		<b>10,203,611,895</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>10,257,305,044</b>
0517021002 UNIVERSITY OF LAGOS			
CODE	PROJECT NAME	TYPE	AMOUNT
UNILAG010018415	Floor finishes, Wall finishes, Ceiling finishes, External works, Electrical fittings and accessories, Plumbing fittings and funishing, Consultant fees	NEW	53,693,149





<b>0517021003 UNIVERSITY OF NIGERIA, NNSUKA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>11,769,318,186</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>11,559,865,355</b>
<b>2101</b>	<b>SALARY</b>		<b>10,032,496,130</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>10,032,496,130</b>
21010101	SALARY		10,032,496,130
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>1,527,369,225</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>302,243,399</b>
21020101	NON REGULAR ALLOWANCES		302,243,399
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>		<b>1,225,125,826</b>
21020201	NHIS		472,688,616
21020202	CONTRIBUTORY PENSION		752,437,210
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>155,759,682</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>155,759,682</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>72,771,153</b>
22020803	PLANT / GENERATOR FUEL COST		72,771,153
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>82,988,529</b>
22021010	DIRECT TEACHING & LABORATORY COST		82,988,529
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>11,559,865,355</b>
	<b>TOTAL OVERHEAD</b>		<b>155,759,682</b>
	<b>TOTAL RECURRENT</b>		<b>11,715,625,037</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>11,769,318,186</b>
<b>0517021003 UNIVERSITY OF NIGERIA, NNSUKA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UNN06019085	Completion of Administrative Building Ecugu Campus.	NEW	53,693,149



0517021004 AHMADU BELLO UNIVERSITY, ZARIA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		13,541,188,546
21	PERSONNEL COST		13,301,477,358
2101	SALARY		10,599,303,542
210101	SALARIES AND WAGES		10,599,303,542
21010101	SALARY		10,599,303,542
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,702,173,816
210201	ALLOWANCES		1,377,260,873
21020101	NON REGULAR ALLOWANCES		1,377,260,873
210202	SOCIAL CONTRIBUTIONS		1,324,912,943
21020201	NHIS		529,965,177
21020202	CONTRIBUTORY PENSION		794,947,766
22	OTHER RECURRENT COSTS		156,018,039
2202	OVERHEAD COST		156,018,039
220202	UTILITIES - GENERAL		71,102,798
22020201	ELECTRICITY CHARGES		71,102,798
220210	MISCELLANEOUS		84,915,241
22021010	DIRECT TEACHING & LABORATORY COST		84,915,241
23	CAPITAL EXPENDITURE		83,693,149
2303	REHABILITATION / REPAIRS		83,693,149
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		83,693,149
23030102	REHABILITATION / REPAIRS - ELECTRICITY		83,693,149
	TOTAL PERSONNEL		13,301,477,358
	TOTAL OVERHEAD		156,018,039
	TOTAL RECURRENT		13,457,495,397
	TOTAL CAPITAL		83,693,149
	TOTAL ALLOCATION		13,541,188,546
0517021004 AHMADU BELLO UNIVERSITY, ZARIA			
CODE	PROJECT NAME	TYPE	AMOUNT
EDUABU000101719 7	PROCUREMENT AND INSTALLATION OF 15 MVA 33 KV/11KV TRANSFORMER WITH ALL ACCESSORIES	NEW	83,693,149



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



<b>0517021005</b>		<b>OBAFEMI AWOLOWO UNIVERSITY</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020801	MOTOR VEHICLE FUEL COST		1,776,805
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		355,361
22020803	PLANT / GENERATOR FUEL COST		1,776,805
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>1,776,805</b>
22020902	INSURANCE PREMIUM		1,776,805
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>60,580,861</b>
22021001	REFRESHMENT & MEALS		1,066,083
22021002	HONORARIUM & SITTING ALLOWANCE		2,665,207
22021003	PUBLICITY & ADVERTISEMENTS		1,066,083
22021004	MEDICAL EXPENSES		710,722
22021006	POSTAGES & COURIER SERVICES		159,912
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		266,521
22021009	SPORTING ACTIVITIES		1,066,083
22021010	DIRECT TEACHING & LABORATORY COST		52,158,806
22021031	CURRICULUM DEVELOPMENT		1,421,444
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>9,779,784,845</b>
	<b>TOTAL OVERHEAD</b>		<b>113,667,847</b>
	<b>TOTAL RECURRENT</b>		<b>9,893,452,692</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>9,947,145,841</b>
<b>0517021005</b>		<b>OBAFEMI AWOLOWO UNIVERSITY</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
OAU201601020297	MECHANICAL AND ELECTRICAL WORKS	NEW	53,693,149



0517021006 UNIVERSITY OF BENIN			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,095,678,796
21	PERSONNEL COST		11,930,703,708
2101	SALARY		10,098,065,788
210101	SALARIES AND WAGES		10,098,065,788
21010101	SALARY		10,098,065,788
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,832,637,920
210201	ALLOWANCES		570,379,697
21020101	NON REGULAR ALLOWANCES		570,379,697
210202	SOCIAL CONTRIBUTIONS		1,262,258,223
21020201	NHIS		504,903,289
21020202	CONTRIBUTORY PENSION		757,354,934
22	OTHER RECURRENT COSTS		111,281,939
2202	OVERHEAD COST		111,281,939
220202	UTILITIES - GENERAL		7,883,071
22020201	ELECTRICITY CHARGES		7,883,071
220206	OTHER SERVICES - GENERAL		8,080,091
22020606	CLEANING & FUMIGATION SERVICES		8,080,091
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,241,242
22020703	LEGAL SERVICES		4,926,762
22020708	BUDGET PREPARATION		1,314,480
220208	FUEL & LUBRICANTS - GENERAL		17,751,872
22020801	MOTOR VEHICLE FUEL COST		3,825,313
22020803	PLANT / GENERATOR FUEL COST		13,926,559
220209	FINANCIAL CHARGES - GENERAL		4,597,695
22020902	INSURANCE PREMIUM		4,597,695
220210	MISCELLANEOUS		66,727,968
22021003	PUBLICITY & ADVERTISEMENTS		7,226,029
22021004	MEDICAL EXPENSES		3,466,949
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,876,184
22021010	DIRECT TEACHING & LABORATORY COST		52,158,806
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>11,930,703,708</b>
	<b>TOTAL OVERHEAD</b>		<b>111,281,939</b>
	<b>TOTAL RECURRENT</b>		<b>12,041,985,647</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>12,095,678,796</b>
0517021006 UNIVERSITY OF BENIN			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIBEN012020672	COMPLETION OF FACULTY OF AGRICULTURE BUILDING FOR UNIVERSITY OF BENIN	NEW	53,693,149



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



<b>0517021007 UNIVERSITY OF JOS</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020708	BUDGET PREPARATION		822,287
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>6,029,967</b>
22020801	MOTOR VEHICLE FUEL COST		4,257,722
22020803	PLANT / GENERATOR FUEL COST		1,361,102
22020806	COOKING GAS/FUEL COST		411,143
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>1,536,863</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)		82,229
22020902	INSURANCE PREMIUM		1,454,634
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>82,293,918</b>
22021001	REFRESHMENT & MEALS		490,297
22021002	HONORARIUM & SITTING ALLOWANCE		974,271
22021003	PUBLICITY & ADVERTISEMENTS		808,532
22021004	MEDICAL EXPENSES		370,090
22021006	POSTAGES & COURIER SERVICES		446,102
22021007	WELFARE PACKAGES		998,554
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,513,454
22021009	SPORTING ACTIVITIES		404,739
22021010	DIRECT TEACHING & LABORATORY COST		72,614,963
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		411,143
22021029	MONITORING ACTIVITIES & FOLLOW UP		1,425,315
22021031	CURRICULUM DEVELOPMENT		1,836,458
<b>2203</b>	<b>LOANS AND ADVANCES</b>		<b>411,143</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>		<b>411,143</b>
22030104	REFURBISHING ADVANCES		411,143
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>7,343,322,630</b>
	<b>TOTAL OVERHEAD</b>		<b>121,656,469</b>
	<b>TOTAL RECURRENT</b>		<b>7,464,979,099</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>7,518,672,248</b>
<b>0517021007 UNIVERSITY OF JOS</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UNI201601019763	COMPLETION OF SENATE BUILDING	NEW	53,693,149



0517021008 UNIVERSITY OF CALABAR		AMOUNT
CODE	LINE ITEM	
2	EXPENDITURE	10,206,465,340
21	PERSONNEL COST	10,017,997,100
2101	SALARY	8,379,763,237
210101	SALARIES AND WAGES	8,379,763,237
21010101	SALARY	8,379,763,237
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,638,233,863
210201	ALLOWANCES	590,763,458
21020101	NON REGULAR ALLOWANCES	590,763,458
210202	SOCIAL CONTRIBUTIONS	1,047,470,405
21020201	NHIS	418,988,162
21020202	CONTRIBUTORY PENSION	628,482,243
22	OTHER RECURRENT COSTS	134,775,091
2202	OVERHEAD COST	134,775,091
220202	UTILITIES - GENERAL	73,343,430
22020201	ELECTRICITY CHARGES	73,343,430
220210	MISCELLANEOUS	61,431,661
22021010	DIRECT TEACHING & LABORATORY COST	61,431,661
23	CAPITAL EXPENDITURE	53,693,149
2302	CONSTRUCTION / PROVISION	53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>10,017,997,100</b>
	<b>TOTAL OVERHEAD</b>	<b>134,775,091</b>
	<b>TOTAL RECURRENT</b>	<b>10,152,772,191</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>10,206,465,340</b>

0517021008 UNIVERSITY OF CALABAR		TYPE	AMOUNT
CODE	PROJECT NAME		
UNICAL2016010202 02	PAINTING, FITTINGS AND FIXTURES, ELECTRICAL AND PLUMBING WORKS TO COMPLETION OF FACULTY OF LAW BUILDING (PHASE 3 - ONGOING PROJECT)	NEW	53,693,149





<b>0517021009 UNIVERSITY OF ILORIN</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>8,168,534,798</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>7,995,294,916</b>
<b>2101</b>	<b>SALARY</b>	<b>6,985,192,000</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>6,985,192,000</b>
21010101	SALARY	6,985,192,000
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,010,102,916</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>136,953,916</b>
21020101	NON REGULAR ALLOWANCES	136,953,916
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>873,149,000</b>
21020201	NHIS	349,259,600
21020202	CONTRIBUTORY PENSION	523,889,400
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>119,546,733</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>119,546,733</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>64,289,459</b>
22020803	PLANT / GENERATOR FUEL COST	64,289,459
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>55,257,274</b>
22021010	DIRECT TEACHING & LABORATORY COST	55,257,274
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>7,995,294,916</b>
	<b>TOTAL OVERHEAD</b>	<b>119,546,733</b>
	<b>TOTAL RECURRENT</b>	<b>8,114,841,649</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>8,168,534,798</b>



<b>0517021010 UNIVERSITY OF ABUJA</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>4,555,220,878</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,414,438,652</b>
<b>2101</b>	<b>SALARY</b>	<b>3,596,972,002</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,596,972,002</b>
21010101	SALARY	3,596,972,002
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>817,466,650</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>368,682,441</b>
21020101	NON REGULAR ALLOWANCES	368,682,441
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>448,784,209</b>
21020201	NHIS	179,513,683
21020202	CONTRIBUTORY PENSION	269,270,526
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>87,089,077</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>87,089,077</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>890,033</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	420,072
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	469,961
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,734,726</b>
22020201	ELECTRICITY CHARGES	390,360
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,027,264
22020205	WATER RATES	239,695
22020207	LEASED COMMUNICATION LINES(S)	77,407
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,896,132</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,380,407
22020302	BOOKS	93,992
22020303	NEWSPAPERS	112,790
22020304	MAGAZINES & PERIODICALS	150,412
22020305	PRINTING OF NON SECURITY DOCUMENTS	225,581
22020306	PRINTING OF SECURITY DOCUMENTS	932,950
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,144,470</b>
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	338,372
22020405	MAINTENANCE OF PLANTS/GENERATORS	93,992
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS	1,712,106
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>275,842</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	163,052
22020706	SURVEYING SERVICES	112,790
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,867,532</b>
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,745,653
22020806	COOKING GAS/FUEL COST	121,879
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>76,280,342</b>
22021009	SPORTING ACTIVITIES	18,921,991
22021010	DIRECT TEACHING & LABORATORY COST	57,358,351
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,693,149



<b>TOTAL PERSONNEL</b>	<b>4,414,438,652</b>
<b>TOTAL OVERHEAD</b>	<b>87,089,077</b>
<b>TOTAL RECURRENT</b>	<b>4,501,527,729</b>
<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
<b>TOTAL ALLOCATION</b>	<b>4,555,220,878</b>



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



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

**0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI**

CODE	LINE ITEM	AMOUNT
22020902	INSURANCE PREMIUM	2,004,097
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>27,879,350</b>
22021006	POSTAGES & COURIER SERVICES	27,561
22021010	DIRECT TEACHING & LABORATORY COST	27,851,789
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>5,228,730,060</b>
	<b>TOTAL OVERHEAD</b>	<b>53,917,580</b>
	<b>TOTAL RECURRENT</b>	<b>5,282,647,640</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>5,336,340,789</b>

**0517021012 UNIVERSITY OF AGRICULTURE, MAKURDI**

CODE	PROJECT NAME	TYPE	AMOUNT
UAGRM2016010202 33	CONSTRUCTION IMPLEMENTATION (SEE BOQ ANNEX-B )	NEW	53,693,149



0517021013 MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,549,739,148
21	PERSONNEL COST		4,436,908,968
2101	SALARY		3,943,919,082
210101	SALARIES AND WAGES		3,943,919,082
21010101	SALARY		3,943,919,082
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		492,989,886
210202	SOCIAL CONTRIBUTIONS		492,989,886
21020201	NHIS		197,195,954
21020202	CONTRIBUTORY PENSION		295,793,932
22	OTHER RECURRENT COSTS		59,137,031
2202	OVERHEAD COST		59,137,031
220202	UTILITIES - GENERAL		10,428,414
22020201	ELECTRICITY CHARGES		10,428,414
220208	FUEL & LUBRICANTS - GENERAL		20,856,828
22020801	MOTOR VEHICLE FUEL COST		10,428,414
22020803	PLANT / GENERATOR FUEL COST		10,428,414
220210	MISCELLANEOUS		27,851,789
22021010	DIRECT TEACHING & LABORATORY COST		27,851,789
23	CAPITAL EXPENDITURE		53,693,149
2301	FIXED ASSETS PURCHASED		25,917,589
230101	PURCHASE OF FIXED ASSETS - GENERAL		25,917,589
23010101	PURCHASE / ACQUISITION OF LAND		7,712,595
23010108	PURCHASE OF BUSES		4,630,419
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		3,762,390
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		2,881,195
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		6,930,990
2302	CONSTRUCTION / PROVISION		27,775,560
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		27,775,560
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		6,492,390
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		4,458,390
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		4,181,195
23020114	CONSTRUCTION / PROVISION OF ROADS		4,881,195
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		7,762,390
	<b>TOTAL PERSONNEL</b>		<b>4,436,908,968</b>
	<b>TOTAL OVERHEAD</b>		<b>59,137,031</b>
	<b>TOTAL RECURRENT</b>		<b>4,496,045,999</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>4,549,739,148</b>
0517021013 MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIMUMUDIKE003017 852	LAND ACQUISITION AND COMPENSATION TO LAND DONORS	NEW	2,831,400
UNIMUMUDIKE003017 860	PERI-METER FENCING OF THE UNIVERSITY CAMPUS	NEW	3,881,195
UNIMUMUDIKE003017 866	LAND ACQUISITION AND COMPENSATION TO LAND DONORS	NEW	4,881,195
UNIMUMUDIKE003017 871	CONSTRUCTION OF ACADEMIC BUILDING AND FURNISHING	NEW	3,881,195
UNIMUMUDIKE004017 883	FURNISHING OF LABORATORIES AND OFFICES	NEW	2,881,195



0517021013		MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE		
CODE	PROJECT NAME	TYPE	AMOUNT	
UNIUUMUDIKE006017 894	PROCUREMENT AND SUPPLY OF FIRE-FIGHTING TRUCKS AND EQUIPMENTS	NEW	1,881,195	
UNIUUMUDIKE006017 934	PROCUREMENT AND SUPPLY OF FIRE-FIGHTING TRUCKS AND EQUIPMENTS	NEW	1,881,195	
UNIUUMUDIKE007017 904	PURCHASE AND SUPPLY OF AMBULANCE BUSES FOR COLLEGE OF VETERINARY MEDICINE AND HEALTH CENTRE	NEW	4,630,419	
UNIUUMUDIKE008017 911	CONSTRUCTION OF INTERNAL ROADS AND CULVETS	NEW	4,881,195	
UNIUUMUDIKE009017 915	CONSTRUCTION OF THE CHANCELLORS LODGE	NEW	4,181,195	
UNIUUMUDIKE010017 922	CONSTRUCTION OF 2 NOS UP-STAIR MOUAU GUEST HOUSE BUILDING	NEW	3,881,195	
UNIUUMUDIKE010017 955	CONSTRUCTION OF 1 NOS UP-STAIR BLOCK FOR MOUAU MICRO-FINANCE BANK	NEW	2,611,195	
UNIUUMUDIKE011017 940	CONSTRUCTION OF THE CHANCELLORS LODGE	NEW	3,200,195	
UNIUUMUDIKE011017 947	CONSTRUCTION OF PRO -CHANCELLORS LODGE	NEW	1,258,195	
UNIUUMUDIKE017839	FARM OPERATING EXPENSES AND STUDENTS FARM PRACTICE	NEW	18,600	
UNIUUMUDIKE017842	PURCHASE AND SUPPLY OF 5NOS TRACTORS AND IMPLEMENTS, HARROWERS, RIDGERS, SLASHERS, ETC	NEW	150,000	
UNIUUMUDIKE017879	PURCHASE AND SUPPLY OF TRACTORS AND AGRICULTURAL IMPLEMENTS	NEW	3,881,195	
UNIUUMUDIKE017929	PURCHASE AND SUPPLY OF 5NOS TRACTORS AND IMPLEMENTS, HARROWERS, RIDGERS, SLASHERS, ETC	NEW	2,881,195	





<b>0517021014 UNIVERSITY OF PORT HARCOURT</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>9,643,549,732</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>9,493,522,118</b>
<b>2101</b>	<b>SALARY</b>	<b>8,424,374,593</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>8,424,374,593</b>
21010101	SALARY	8,424,374,593
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,069,147,525</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>16,100,700</b>
21020101	NON REGULAR ALLOWANCES	16,100,700
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>1,053,046,825</b>
21020201	NHIS	421,218,730
21020202	CONTRIBUTORY PENSION	631,828,095
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>96,334,465</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>96,334,465</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>10,309,231</b>
22020201	ELECTRICITY CHARGES	10,309,231
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,791,827</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,791,827
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,237,449</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,237,449
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>19,124,154</b>
22020803	PLANT / GENERATOR FUEL COST	19,124,154
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>60,871,804</b>
22021010	DIRECT TEACHING & LABORATORY COST	60,871,804
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>9,493,522,118</b>
	<b>TOTAL OVERHEAD</b>	<b>96,334,465</b>
	<b>TOTAL RECURRENT</b>	<b>9,589,856,583</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>9,643,549,732</b>



<b>0517021015 ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>4,580,124,832</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,461,388,312</b>
<b>2101</b>	<b>SALARY</b>	<b>3,365,993,539</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,365,993,539</b>
21010101	SALARY	3,365,993,539
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,095,394,773</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>674,645,580</b>
21020101	NON REGULAR ALLOWANCES	674,645,580
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>420,749,193</b>
21020201	NHIS	168,299,677
21020202	CONTRIBUTORY PENSION	252,449,516
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>65,043,371</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>65,043,371</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>23,662,003</b>
22020201	ELECTRICITY CHARGES	23,662,003
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>41,381,368</b>
22021010	DIRECT TEACHING & LABORATORY COST	41,381,368
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020114	CONSTRUCTION / PROVISION OF ROADS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>4,461,388,312</b>
	<b>TOTAL OVERHEAD</b>	<b>65,043,371</b>
	<b>TOTAL RECURRENT</b>	<b>4,526,431,683</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>4,580,124,832</b>

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



<b>0517021016 UNIVERSITY OF TECHNOLOGY, OWERRI</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>6,297,846,869</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>6,099,852,704</b>
<b>2101</b>	<b>SALARY</b>		<b>5,422,091,293</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>5,422,091,293</b>
21010101	SALARY		5,422,091,293
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>677,761,411</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>		<b>677,761,411</b>
21020201	NHIS		271,104,564
21020202	CONTRIBUTORY PENSION		406,656,847
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>144,301,016</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>144,301,016</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		<b>6,117,897</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,495,941
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,621,956
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>10,487,822</b>
22020201	ELECTRICITY CHARGES		5,243,911
22020203	INTERNET ACCESS CHARGES		4,369,926
22020205	WATER RATES		873,985
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>11,693,076</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,621,956
22020302	BOOKS		6,886,157
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,184,963
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>116,002,221</b>
22021006	POSTAGES & COURIER SERVICES		4,369,926
22021010	DIRECT TEACHING & LABORATORY COST		107,699,362
22021031	CURRICULUM DEVELOPMENT		3,932,933
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>6,099,852,704</b>
	<b>TOTAL OVERHEAD</b>		<b>144,301,016</b>
	<b>TOTAL RECURRENT</b>		<b>6,244,153,720</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>6,297,846,869</b>
<b>0517021016 UNIVERSITY OF TECHNOLOGY, OWERRI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UNIOWERRI00101779 0	COMPLETION OF SCHOOL OF SCIENCE COMPLEX PHASE 1	NEW	53,693,149



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



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

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



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



<b>0517021018</b>		<b>FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021001	REFRESHMENT & MEALS		1,274,022
22021002	HONORARIUM & SITTING ALLOWANCE		1,698,696
22021003	PUBLICITY & ADVERTISEMENTS		849,348
22021004	MEDICAL EXPENSES		424,674
22021006	POSTAGES & COURIER SERVICES		339,739
22021007	WELFARE PACKAGES		424,674
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		169,870
22021009	SPORTING ACTIVITIES		424,674
22021010	DIRECT TEACHING & LABORATORY COST		57,630,923
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>4,186,754,504</b>
	<b>TOTAL OVERHEAD</b>		<b>92,624,065</b>
	<b>TOTAL RECURRENT</b>		<b>4,279,378,569</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>4,333,071,718</b>
<b>0517021018</b>		<b>FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UNIMINNA0101909 2	COMMENCE OF WORK	NEW	53,693,149



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

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



**0517021019 FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA**

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



0517021020 UNIVERSITY OF UYO			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,825,657,771
21	PERSONNEL COST		7,680,643,256
2101	SALARY		6,621,627,792
210101	SALARIES AND WAGES		6,621,627,792
21010101	SALARY		6,621,627,792
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,059,015,464
210201	ALLOWANCES		231,311,989
21020101	NON REGULAR ALLOWANCES		231,311,989
210202	SOCIAL CONTRIBUTIONS		827,703,475
21020201	NHIS		331,081,390
21020202	CONTRIBUTORY PENSION		496,622,085
22	OTHER RECURRENT COSTS		91,321,366
2202	OVERHEAD COST		91,321,366
220208	FUEL & LUBRICANTS - GENERAL		50,567,948
22020803	PLANT / GENERATOR FUEL COST		50,567,948
220210	MISCELLANEOUS		40,753,418
22021010	DIRECT TEACHING & LABORATORY COST		40,753,418
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		53,693,149
	TOTAL PERSONNEL		7,680,643,256
	TOTAL OVERHEAD		91,321,366
	TOTAL RECURRENT		7,771,964,622
	TOTAL CAPITAL		53,693,149
	TOTAL ALLOCATION		7,825,657,771
0517021020 UNIVERSITY OF UYO			
CODE	PROJECT NAME	TYPE	AMOUNT
UNIUYO 02018956	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	NEW	53,693,149



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

**0517021021 UNIVERSITY OF MAIDUGURI**

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

**0517021021 UNIVERSITY OF MAIDUGURI**

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



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

**0517021022 NNAMDI AZIKIWE UNIVERSITY, AWKA**

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

**0517021022 NNAMDI AZIKIWE UNIVERSITY, AWKA**

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

**0517021023 BAYERO UNIVERSITY, KANO**

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

**0517021023 BAYERO UNIVERSITY, KANO**

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

**0517021024 USMAN DAN FODIO UNIVERSITY, SOKOTO**

CODE	LINE ITEM	AMOUNT
2	EXPENDITURE	6,447,279,453
21	PERSONNEL COST	6,303,720,242
2101	SALARY	4,634,128,318
210101	SALARIES AND WAGES	4,634,128,318
21010101	SALARY	4,634,128,318
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,669,591,924
210201	ALLOWANCES	1,090,325,884
21020101	NON REGULAR ALLOWANCES	1,090,325,884
210202	SOCIAL CONTRIBUTIONS	579,266,040
21020201	NHIS	231,706,416
21020202	CONTRIBUTORY PENSION	347,559,624
22	OTHER RECURRENT COSTS	89,866,062
2202	OVERHEAD COST	89,866,062
220202	UTILITIES - GENERAL	35,905,236
22020201	ELECTRICITY CHARGES	35,905,236
220210	MISCELLANEOUS	53,960,826
22021010	DIRECT TEACHING & LABORATORY COST	53,960,826
23	CAPITAL EXPENDITURE	53,693,149
2302	CONSTRUCTION / PROVISION	53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>6,303,720,242</b>
	<b>TOTAL OVERHEAD</b>	<b>89,866,062</b>
	<b>TOTAL RECURRENT</b>	<b>6,393,586,304</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>6,447,279,453</b>

**0517021024 USMAN DAN FODIO UNIVERSITY, SOKOTO**

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





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



<b>0517021025 NATIONAL MATHEMATICAL CENTRE, SHEDA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021003	PUBLICITY & ADVERTISEMENTS		791,873
22021004	MEDICAL EXPENSES		395,936
22021006	POSTAGES & COURIER SERVICES		791,873
22021007	WELFARE PACKAGES		1,979,682
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		791,873
22021010	DIRECT TEACHING & LABORATORY COST		63,394,016
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>624,056,785</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>15,000,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>15,000,000</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		14,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		1,000,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>218,900,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>218,900,000</b>
23020104	CONSTRUCTION / PROVISION OF HOUSING		57,700,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		56,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		105,200,000
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>390,156,785</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>390,156,785</b>
23050101	RESEARCH AND DEVELOPMENT		390,156,785
	<b>TOTAL PERSONNEL</b>		<b>522,585,833</b>
	<b>TOTAL OVERHEAD</b>		<b>93,832,155</b>
	<b>TOTAL RECURRENT</b>		<b>616,417,988</b>
	<b>TOTAL CAPITAL</b>		<b>624,056,785</b>
	<b>TOTAL ALLOCATION</b>		<b>1,240,474,773</b>
<b>0517021025 NATIONAL MATHEMATICAL CENTRE, SHEDA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NMCS01A020785	CAPACITY BUILDING FOR HIGH LEVEL MANPOWER IN MATHEMATICAL SCIENCES WITHIN THE FIVE PROGRAMMES OF NMC	NEW	64,000,000
NMCS01A020788	SUPPORT TO MATHS ACTIVITIES	NEW	10,000,000
NMCS01A020819	AWARENESS CREATION, TRAINING PROGRAMME, MONITORING AND EVALUATION	NEW	224,056,785
NMCS01A020825	PUBLICATION OF TRAINING MATERIALS	NEW	16,000,000
NMCS01A020828	RESEARCH AND DEVELOPMENT	NEW	26,000,000
NMCS01A020829	CONDUCT OF NATIONAL OLYMPIAD EXAMS	NEW	2,000,000
NMCS01A020830	MARKINGS AND SELECTION OF CANDIDATES	NEW	9,400,000
NMCS01A020831	SELECTION OF OLYMPIAD CONTIGENTS	NEW	3,700,000
NMCS01A020832	CONDUCT OF INTERNATIONAL OLYMPIADS COMPETITION AND SCHOLARSHIP AWARDS	NEW	35,000,000
NMCS02A020791	PRODUCTION OF NATIONAL MATHEMATICS CENTRE JOURNALS ON MATHEMATICS AND MATHEMATICS SCIENCE EDUCATION	NEW	1,000,000
NMCS03A020795	TECHNICAL SUPERVISION (CONSULTANTS AND IN-HOUSE TECHNICAL CREW).	NEW	1,700,000
NMCS03A020800	WORK VALUATION AND PAYMENT OF CERTIFICATES.	NEW	56,000,000
NMCS04A020805	TECHNICAL SUPERVISION (CONSULTANTS AND IN-HOUSE TECHNICAL CREW).	NEW	27,300,000
NMCS04A020811	TECHNICAL SUPERVISION, MONITORING AND EVALUATION	NEW	77,900,000
NMCS05A020822	CONSTRUCTION OF DMSL BUILDINGS	NEW	56,000,000
NMCS06A020833	DELIVERY OF RESEARCH AND TEACHING EQUIPMENT	NEW	14,000,000



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



<b>0517021026 FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>33,476,075</b>
22021002	HONORARIUM & SITTING ALLOWANCE		943,142
22021003	PUBLICITY & ADVERTISEMENTS		446,751
22021004	MEDICAL EXPENSES		334,491
22021006	POSTAGES & COURIER SERVICES		381,839
22021007	WELFARE PACKAGES		534,574
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		229,103
22021009	SPORTING ACTIVITIES		371,147
22021010	DIRECT TEACHING & LABORATORY COST		30,235,028
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,148</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>17,897,716</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>17,897,716</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		17,897,716
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>35,795,432</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>35,795,432</b>
23030103	REHABILITATION / REPAIRS - HOUSING		17,897,716
23030122	REHABILITATION/REPAIRS OF BOUNDARIES		17,897,716
	<b>TOTAL PERSONNEL</b>		<b>476,324,476</b>
	<b>TOTAL OVERHEAD</b>		<b>56,220,712</b>
	<b>TOTAL RECURRENT</b>		<b>532,545,188</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,148</b>
	<b>TOTAL ALLOCATION</b>		<b>586,238,336</b>
<b>0517021026 FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NFLV20160402079 8	COMPLETION OF CONSTRUCTION OF CLINIC BLOCK	NEW	17,897,716
NFLV20160902081 7	REHABILITATION OF FEMALE STUDENTS' HOSTEL	NEW	17,897,716
NFLV20160902082 0	CONSTRUCTION OF 250 METRES PERIMETER FENCE	NEW	17,897,716



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



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

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



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



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

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





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

**0517021029 FEDERAL UNIVERSITY OYE-EKITI**

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

**0517021029 FEDERAL UNIVERSITY OYE-EKITI**

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



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

**0517021030 FEDERAL UNIVERSITY OTUOKE**

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

**0517021030 FEDERAL UNIVERSITY OTUOKE**

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



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



<b>0517021031</b>		<b>FEDERAL UNIVERSITY DUTSE</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>203,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>203,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>203,693,149</b>
23020104	CONSTRUCTION / PROVISION OF HOUSING		203,693,149
	<b>TOTAL PERSONNEL</b>		<b>2,014,487,806</b>
	<b>TOTAL OVERHEAD</b>		<b>91,937,277</b>
	<b>TOTAL RECURRENT</b>		<b>2,106,425,083</b>
	<b>TOTAL CAPITAL</b>		<b>203,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>2,310,118,232</b>
<b>0517021031</b>		<b>FEDERAL UNIVERSITY DUTSE</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UNI_DUSTE0010177 03	CONSTRUCTION OF ADDITIONAL STUDENT HOSTEL INCLUDING FURNISING	NEW	203,693,149



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



<b>0517021032 FEDERAL UNIVERISTY NDUFU ALIKE IKWO</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		851,383
22020703	LEGAL SERVICES		236,206
22020704	ENGINEERING SERVICES		709,486
22020705	ARCHITECTURAL SERVICES		709,486
22020706	SURVEYING SERVICES		709,486
22020708	BUDGET PREPARATION		1,064,228
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>8,147,839</b>
22020801	MOTOR VEHICLE FUEL COST		1,133,786
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,837,943
22020803	PLANT / GENERATOR FUEL COST		4,176,110
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>1,951,085</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)		70,949
22020902	INSURANCE PREMIUM		1,418,971
22020903	LOSS ON FOREIGN EXCHANGE		283,794
22020904	OTHER CRF BANK CHARGES		177,371
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>49,359,750</b>
22021001	REFRESHMENT & MEALS		709,486
22021002	HONORARIUM & SITTING ALLOWANCE		780,747
22021003	PUBLICITY & ADVERTISEMENTS		1,064,228
22021004	MEDICAL EXPENSES		393,676
22021006	POSTAGES & COURIER SERVICES		212,846
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		371,543
22021009	SPORTING ACTIVITIES		393,676
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		425,691
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		354,743
22021031	CURRICULUM DEVELOPMENT		1,064,228
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020114	CONSTRUCTION / PROVISION OF ROADS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>2,037,017,800</b>
	<b>TOTAL OVERHEAD</b>		<b>90,676,464</b>
	<b>TOTAL RECURRENT</b>		<b>2,127,694,264</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>2,181,387,413</b>
<b>0517021032 FEDERAL UNIVERISTY NDUFU ALIKE IKWO</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NDUFU014017992	CONSTRUCTION IMPLEMENTATION (SEE BOQ ANNEX A)	NEW	53,693,149





<b>0517021033 FEDERAL UNIVERSITY LAFIA</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>1,581,066,067</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,435,184,529</b>
<b>2101</b>	<b>SALARY</b>	<b>1,275,719,582</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,275,719,582</b>
21010101	SALARY	1,275,719,582
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>159,464,947</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>159,464,947</b>
21020201	NHIS	63,785,979
21020202	CONTRIBUTORY PENSION	95,678,968
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>92,188,389</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>92,188,389</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>7,555,105</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,555,105
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>10,690,474</b>
22020201	ELECTRICITY CHARGES	10,577,147
22020205	WATER RATES	113,327
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,270,979</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,382,203
22020303	NEWSPAPERS	755,510
22020306	PRINTING OF SECURITY DOCUMENTS	1,133,266
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,288,573</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,133,266
22020402	MAINTENANCE OF OFFICE FURNITURE	755,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,511,021
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,888,776
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>11,332,657</b>
22020501	LOCAL TRAINING	11,332,657
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>377,755</b>
22020708	BUDGET PREPARATION	377,755
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>755,510</b>
22020801	MOTOR VEHICLE FUEL COST	755,510
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>3,248,695</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	226,653
22020902	INSURANCE PREMIUM	3,022,042
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>47,668,641</b>
22021001	REFRESHMENT & MEALS	377,755
22021003	PUBLICITY & ADVERTISEMENTS	2,266,531
22021006	POSTAGES & COURIER SERVICES	302,204
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	755,510
22021009	SPORTING ACTIVITIES	377,755
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020114	CONSTRUCTION / PROVISION OF ROADS	53,693,149



TOTAL PERSONNEL	1,435,184,529
TOTAL OVERHEAD	92,188,389
TOTAL RECURRENT	1,527,372,918
TOTAL CAPITAL	53,693,149
TOTAL ALLOCATION	1,581,066,067

**0517021033 FEDERAL UNIVERSITY LAFIA**

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



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

**0517021034 FEDERAL UNIVERSITY DUTSIN-MA**

CODE	LINE ITEM	AMOUNT
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
22021031	CURRICULUM DEVELOPMENT	725,576
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>1,861,908,046</b>
	<b>TOTAL OVERHEAD</b>	<b>91,555,865</b>
	<b>TOTAL RECURRENT</b>	<b>1,953,463,911</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>2,007,157,060</b>

**0517021034 FEDERAL UNIVERSITY DUTSIN-MA**

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

**0517021035 FEDERAL UNIVERSITY KASHERE**

CODE	LINE ITEM	AMOUNT
<b>2</b>	<b>EXPENDITURE</b>	<b>2,309,329,272</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,163,447,731</b>
<b>2101</b>	<b>SALARY</b>	<b>1,923,064,650</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,923,064,650</b>
21010101	SALARY	1,923,064,650
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>240,383,081</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>240,383,081</b>
21020201	NHIS	96,153,232
21020202	CONTRIBUTORY PENSION	144,229,849
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>92,188,392</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>92,188,392</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>7,806,230</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,553,634
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,252,596
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>4,364,204</b>
22020201	ELECTRICITY CHARGES	1,951,557
22020203	INTERNET ACCESS CHARGES	1,501,920
22020205	WATER RATES	910,727
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,602,077</b>
22020302	BOOKS	2,602,077
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,806,230</b>
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,553,634
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,252,596
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>26,020,765</b>
22020801	MOTOR VEHICLE FUEL COST	6,505,191
22020803	PLANT / GENERATOR FUEL COST	19,515,574
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>43,588,886</b>
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23020104	CONSTRUCTION / PROVISION OF HOUSING	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>2,163,447,731</b>
	<b>TOTAL OVERHEAD</b>	<b>92,188,392</b>
	<b>TOTAL RECURRENT</b>	<b>2,255,636,123</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>2,309,329,272</b>

**0517021035 FEDERAL UNIVERSITY KASHERE**

CODE	PROJECT NAME	TYPE	AMOUNT
EDUKASHERE00401 7712	COMPLETION AND FURNISHING OF STUDENTS HOSTEL	NEW	53,693,149



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

**0517021036 FEDERAL UNIVERSITY LOKOJA**

CODE	LINE ITEM	AMOUNT
2302	CONSTRUCTION / PROVISION	53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,693,149
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	53,693,149
	<b>TOTAL PERSONNEL</b>	<b>1,745,362,200</b>
	<b>TOTAL OVERHEAD</b>	<b>91,527,963</b>
	<b>TOTAL RECURRENT</b>	<b>1,836,890,163</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>1,890,583,312</b>

**0517021036 FEDERAL UNIVERSITY LOKOJA**

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



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





<b>0517021037 FEDERAL UNIVERSITY WUKARI</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
22020801	MOTOR VEHICLE FUEL COST	1,097,944
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>2,037,382</b>
22020902	INSURANCE PREMIUM	2,037,382
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>46,135,614</b>
22021003	PUBLICITY & ADVERTISEMENTS	2,037,382
22021006	POSTAGES & COURIER SERVICES	509,346
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>73,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>73,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>73,693,149</b>
23020114	CONSTRUCTION / PROVISION OF ROADS	73,693,149
	<b>TOTAL PERSONNEL</b>	<b>2,668,867,699</b>
	<b>TOTAL OVERHEAD</b>	<b>92,188,390</b>
	<b>TOTAL RECURRENT</b>	<b>2,761,056,089</b>
	<b>TOTAL CAPITAL</b>	<b>73,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>2,834,749,238</b>

<b>0517021037 FEDERAL UNIVERSITY WUKARI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
EDUWUKARI003017 718	CONSTRUCTION OF 1.0KM ROAD	NEW	73,693,149



0517021038 FEDERAL UNIVERSITY OF BERNIN KEBBI		AMOUNT
CODE	LINE ITEM	
2	EXPENDITURE	1,685,594,833
21	PERSONNEL COST	1,233,383,181
2101	SALARY	1,025,226,732
210101	SALARIES AND WAGES	1,025,226,732
21010101	SALARY	1,025,226,732
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	208,156,449
210201	ALLOWANCES	80,003,107
21020101	NON REGULAR ALLOWANCES	80,003,107
210202	SOCIAL CONTRIBUTIONS	128,153,342
21020201	NHIS	51,261,337
21020202	CONTRIBUTORY PENSION	76,892,005
22	OTHER RECURRENT COSTS	161,245,785
2202	OVERHEAD COST	161,245,785
220201	TRAVEL & TRANSPORT - GENERAL	28,300,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,300,488
220202	UTILITIES - GENERAL	14,150,244
22020201	ELECTRICITY CHARGES	14,150,244
220203	MATERIALS & SUPPLIES - GENERAL	5,660,098
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,660,098
220205	TRAINING - GENERAL	36,980,293
22020501	LOCAL TRAINING	36,980,293
220208	FUEL & LUBRICANTS - GENERAL	32,565,776
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	32,565,776
220210	MISCELLANEOUS	43,588,886
22021010	DIRECT TEACHING & LABORATORY COST	43,588,886
23	CAPITAL EXPENDITURE	290,965,867
2301	FIXED ASSETS PURCHASED	150,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	150,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000
2302	CONSTRUCTION / PROVISION	140,965,867
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	140,965,867
23020114	CONSTRUCTION / PROVISION OF ROADS	140,965,867
	<b>TOTAL PERSONNEL</b>	<b>1,233,383,181</b>
	<b>TOTAL OVERHEAD</b>	<b>161,245,785</b>
	<b>TOTAL RECURRENT</b>	<b>1,394,628,966</b>
	<b>TOTAL CAPITAL</b>	<b>290,965,867</b>
	<b>TOTAL ALLOCATION</b>	<b>1,685,594,833</b>

0517021038 FEDERAL UNIVERSITY OF BERNIN KEBBI		TYPE	AMOUNT
CODE	PROJECT NAME		
UNI. B/KEB002010066	PURCHASE OF TEACHING AND RESEARCH EQUIPMENT	ONGOING	150,000,000
UNI. B/KEB006017702	Road SEE BOQ	NEW	140,965,867



0517021039 FEDERAL UNIVERSITY OF GASHUA			
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,060,915,070
21	PERSONNEL COST		865,976,136
2101	SALARY		769,466,975
210101	SALARIES AND WAGES		769,466,975
21010101	SALARY		769,466,975
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		96,509,161
210201	ALLOWANCES		325,789
21020101	NON REGULAR ALLOWANCES		325,789
210202	SOCIAL CONTRIBUTIONS		96,183,372
21020201	NHIS		38,473,349
21020202	CONTRIBUTORY PENSION		57,710,023
22	OTHER RECURRENT COSTS		141,245,785
2202	OVERHEAD COST		141,245,785
220201	TRAVEL & TRANSPORT - GENERAL		28,300,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		28,300,488
220202	UTILITIES - GENERAL		14,150,244
22020201	ELECTRICITY CHARGES		14,150,244
220203	MATERIALS & SUPPLIES - GENERAL		5,660,098
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,660,098
220205	TRAINING - GENERAL		16,980,293
22020501	LOCAL TRAINING		16,980,293
220208	FUEL & LUBRICANTS - GENERAL		32,565,776
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		32,565,776
220210	MISCELLANEOUS		43,588,886
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
23	CAPITAL EXPENDITURE		53,693,149
2302	CONSTRUCTION / PROVISION		53,693,149
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		53,693,149
23020114	CONSTRUCTION / PROVISION OF ROADS		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>865,976,136</b>
	<b>TOTAL OVERHEAD</b>		<b>141,245,785</b>
	<b>TOTAL RECURRENT</b>		<b>1,007,221,921</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>1,060,915,070</b>
0517021039 FEDERAL UNIVERSITY OF GASHUA			
CODE	PROJECT NAME	TYPE	AMOUNT
UNI. GUSAU11020239	BILL OF QUANTITY- ROAD CONSTRUCTION	ONGOING	53,693,149



<b>0517021040 FEDERAL UNIVERSITY OF GUSAU</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>1,332,776,233</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>1,137,837,299</b>
<b>2101</b>	<b>SALARY</b>		<b>992,299,196</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>992,299,196</b>
21010101	SALARY		992,299,196
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>145,538,103</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>21,500,704</b>
21020101	NON REGULAR ALLOWANCES		21,500,704
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>		<b>124,037,399</b>
21020201	NHIS		49,614,960
21020202	CONTRIBUTORY PENSION		74,422,439
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>141,245,785</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>141,245,785</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		<b>28,300,488</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		28,300,488
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>14,150,244</b>
22020201	ELECTRICITY CHARGES		14,150,244
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>5,660,098</b>
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,660,098
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>16,980,293</b>
22020501	LOCAL TRAINING		16,980,293
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>32,565,776</b>
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		32,565,776
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>43,588,886</b>
22021010	DIRECT TEACHING & LABORATORY COST		43,588,886
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>53,693,149</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>53,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>53,693,149</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		53,693,149
	<b>TOTAL PERSONNEL</b>		<b>1,137,837,299</b>
	<b>TOTAL OVERHEAD</b>		<b>141,245,785</b>
	<b>TOTAL RECURRENT</b>		<b>1,279,083,084</b>
	<b>TOTAL CAPITAL</b>		<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>1,332,776,233</b>
<b>0517021040 FEDERAL UNIVERSITY OF GUSAU</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
UNI. GUSAU014020229	CONSTRUCTION / PROVISION OF ELECTRICITY	NEW	53,693,149



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



0517022001		DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	
CODE	LINE ITEM		AMOUNT
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>44,399,245</b>
22021001	REFRESHMENT & MEALS		668,092
22021002	HONORARIUM & SITTING ALLOWANCE		445,395
22021003	PUBLICITY & ADVERTISEMENTS		445,395
22021004	MEDICAL EXPENSES		445,395
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		66,809
22021006	POSTAGES & COURIER SERVICES		66,809
22021007	WELFARE PACKAGES		668,092
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		686,039
22021009	SPORTING ACTIVITIES		445,395
22021010	DIRECT TEACHING & LABORATORY COST		40,461,824
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>203,693,149</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>100,000,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>100,000,000</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		100,000,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>103,693,149</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>103,693,149</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		103,693,149
	<b>TOTAL PERSONNEL</b>		<b>895,501,351</b>
	<b>TOTAL OVERHEAD</b>		<b>76,938,465</b>
	<b>TOTAL RECURRENT</b>		<b>972,439,816</b>
	<b>TOTAL CAPITAL</b>		<b>203,693,149</b>
	<b>TOTAL ALLOCATION</b>		<b>1,176,132,965</b>

0517022001		DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	
CODE	PROJECT NAME	TYPE	AMOUNT
EDUDAC001021523	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	100,000,000
EDUDAC004017328	-ADVERTISEMENT FOR CONSTRUCTION OF PEST MANAGEMENT COMPLEX PROJECT IN FEDERAL TENDERS JOURNAL AND TWO NATIONAL DAILIES ' - COLLECTION OF PREQUALIFICATION DOCUMENTS AND TENDERS ANALYSIS.	NEW	5,266,991
EDUDAC004021526	ADVERTISEMENT FOR CONSTRUCTION OF PEST MANAGEMENT COMPLEX PROJECT IN FEDERAL TENDERS JOURNAL AND TWO NATIONAL DAILIES	NEW	31,986,692
EDUDAC004021528	TWO NATIONAL DAILIES	NEW	66,439,466



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

**0517023001 FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN**

CODE	LINE ITEM	AMOUNT
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	151,102
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>53,693,149</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>53,693,149</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>53,693,149</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,898,549
23010113	PURCHASE OF COMPUTERS	44,794,600
	<b>TOTAL PERSONNEL</b>	<b>1,270,861,218</b>
	<b>TOTAL OVERHEAD</b>	<b>95,257,224</b>
	<b>TOTAL RECURRENT</b>	<b>1,366,118,442</b>
	<b>TOTAL CAPITAL</b>	<b>53,693,149</b>
	<b>TOTAL ALLOCATION</b>	<b>1,419,811,591</b>

**0517023001 FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN**

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





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



<b>0517024001 NATIONAL OPEN UNIVERSITY</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
23	CAPITAL EXPENDITURE		109,437,228
2302	CONSTRUCTION / PROVISION		38,730,401
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		38,730,401
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		38,730,401
2303	REHABILITATION / REPAIRS		70,706,827
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		70,706,827
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		70,706,827
	<b>TOTAL PERSONNEL</b>		<b>2,914,607,290</b>
	<b>TOTAL OVERHEAD</b>		<b>473,547,694</b>
	<b>TOTAL RECURRENT</b>		<b>3,388,154,984</b>
	<b>TOTAL CAPITAL</b>		<b>109,437,228</b>
	<b>TOTAL ALLOCATION</b>		<b>3,497,592,212</b>
<b>0517024001 NATIONAL OPEN UNIVERSITY</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
NOUN011018118	REHABILITATION OF MACHARTY STUDY CENTRE, ONIKAN LAGOS.	ONGOING	37,146,328
NOUN011018145	REHABILITATION OF MAKURDI AND MINNA STUDY CENTRES	NEW	33,560,499
NOUN014018184	CONSTRUCTION OF LIBRARY BLOCK IN FOUR (4) STUDY CENTRES	NEW	38,730,401



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



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



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



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

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



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



<b>0517026003 FGC BUNI-YADI</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>58,894,305</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		58,894,305
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>962,518,887</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>64,826,916</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>64,826,916</b>
23020104	CONSTRUCTION / PROVISION OF HOUSING		64,826,916
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>897,691,971</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>897,691,971</b>
23030103	REHABILITATION / REPAIRS - HOUSING		897,691,971
	<b>TOTAL PERSONNEL</b>		<b>65,618,421</b>
	<b>TOTAL OVERHEAD</b>		<b>73,785,650</b>
	<b>TOTAL RECURRENT</b>		<b>139,404,071</b>
	<b>TOTAL CAPITAL</b>		<b>962,518,887</b>
	<b>TOTAL ALLOCATION</b>		<b>1,101,922,958</b>
<b>0517026003 FGC BUNI-YADI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCBANIYADI00801 7158	PERIMETER WALL FENCE CONSTRUCTION	NEW	64,826,916
FGCBANIYADI00901 7163	REFURBISHING OF NEW ADMINISTRATIVE BLOCK AND FURNISHING	NEW	54,615,889
FGCBANIYADI00901 7172	REFURBISHING OF 9 NOS. BLOCK OF 2 NOS. CLASSROOM TYPE (B)	NEW	89,791,632
FGCBANIYADI00901 7178	REFURBISHING OF 4 NOS CLASSROOM BLOCK TYPE (A)	NEW	33,407,178
FGCBANIYADI00901 7183	REFURBISHING OF 2 NOS STUDENT HOSTELS TYPE (A)	NEW	48,102,936
FGCBANIYADI00901 7204	REFURBISHING OF 4 NOS STUDENT HOSTELS TYPE (B)	NEW	103,115,187
FGCBANIYADI00901 7208	REFURBISHING OF 5 NOS LABORATORIES & FINISHING	NEW	92,860,976
FGCBANIYADI00901 7214	REFURBISHING OF LIBRARY & SICK BAY & FINISHING	NEW	31,573,891
FGCBANIYADI00901 7219	REFURBISHING OF DINING HALL & STORE	NEW	39,133,385
FGCBANIYADI00901 7231	REFURBISHING OF EXAMS OFFICE, ACCOUNT & WORKSHOP	NEW	27,513,672
FGCBANIYADI00901 7235	REFURBISHING OF ICT & CAFETERIA	NEW	19,453,791
FGCBANIYADI00901 7245	COMPUTER LABORATORY	NEW	18,233,250
FGCBANIYADI00901 7261	REFURBISHING OF STAFF COMMON ROOM	NEW	15,221,745
FGCBANIYADI00901 7267	COLLEGE STORE	NEW	6,085,076
FGCBANIYADI00901 7272	REFURBISHING OF 3 NOS STAFF QUARTERS TYPE (A)	NEW	23,979,570
FGCBANIYADI00901 7278	REFURBISHING OF 4 NOS. STAFF QUARTERS TYPE (B)	NEW	30,309,170
FGCBANIYADI00901 7284	REFURBISHING OF 4 NOS. JUNIOR STAFF QUARTERS TYPE (A)	NEW	22,930,770
FGCBANIYADI00901 7291	REFURBISHING OF 3 NOS. JUNIOR STAFF QUARTERS TYPE (B)	NEW	33,757,353
FGCBANIYADI00901 7300	REFURBISHING OF 13 NOS. STAFF QUARTERS TYPE (C)	NEW	132,457,859
FGCBANIYADI00901 7308	REFURBISHING OF 9 NOS BOYS QUARTERS	NEW	57,350,514
FGCBANIYADI00901 7339	REFURBISHING OF KITCHEN	NEW	17,798,127





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



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

**0517026004 FGC BIRIN YAURI**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCBYAURI0030205 65	RENOVATION OF 5 BLOCKS OF 2 UNITS BOYS HOSTELS (10 UNITS)	NEW	80,000,000
FGCBYAURI0030205 67	CONSTRUCTION OF DINNING HALL	NEW	45,000,000
FGCBYAURI0060205 71	SUPPLY OF LIBRARY BOOKS	NEW	2,870,000
FGCBYAURI0080205 73	SUPPLY OF OFFICE FURNITURE/EQUIPMENT	NEW	5,490,000
FGCBYAURI0080205 77	SUPPLY OF BENCHES	NEW	21,500
FGCBYAURI0090205 75	SUPPLY OF DINNING TABLES	NEW	25,800
FGCBYAURI0110205 79	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



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



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

0517026005 FGC DAURA		AMOUNT
CODE	PROJECT NAME	
FGCDAURA0100205 84	RENOVATION OF UMAR FAROUK HOSTEL GIRLS HOSTEL	8,303,610
FGCDAURA0100205 86	RECONSTRUCTION OF 2N0S. OF BLOCKS OF CLASSROOM (INITIALLY BUILT WITH CORRUGATED IRON SHEET)	15,089,071
FGCDAURA0100205 88	RENOVATION OF L SHAPE HOSTEL NAGOGO AND DIKKO HOSTELS	13,252,768
FGCDAURA0100205 90	CONSTRUCTION OF 1NO BLOCK OF 2 CLASSROOM	7,540,539
FGCDAURA0100205 94	REHABILITATION OF DINING HALL AND PROVISION OF DINING TABLES AND CHAIRS	18,731,162
FGCDAURA0100205 96	COMPLETION OF MULTI-PURPOSE HALL	31,817,599
FGCDAURA0100205 99	CONSTRUCTION OF SPORTS PAVILION AND PROVISION OF SPORTS FACILITIES	39,700,000
FGCDAURA0100206 01	RENOVATION OF L SHAPE HOSTEL BAYAJIDDA AND DIKKO	13,252,768



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



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

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



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



<b>0517026007 FGC GARKI</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>62,299,269</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		62,299,269
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>498,242,252</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>42,213,662</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>42,213,662</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		4,985,866
23010115	PURCHASE OF PHOTOCOPYING MACHINES		10,858,107
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		6,980,212
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		19,389,477
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>443,926,232</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>443,926,232</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		5,539,851
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		206,137,286
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		232,249,095
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>12,102,358</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>12,102,358</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		12,102,358
	<b>TOTAL PERSONNEL</b>		<b>317,942,055</b>
	<b>TOTAL OVERHEAD</b>		<b>75,749,302</b>
	<b>TOTAL RECURRENT</b>		<b>393,691,357</b>
	<b>TOTAL CAPITAL</b>		<b>498,242,252</b>
	<b>TOTAL ALLOCATION</b>		<b>891,933,609</b>
<b>0517026007 FGC GARKI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCGARKI01021462	COMPLETION OF ONGOING 1NO HOSTEL BLOCK (STOREY BUILDING)	NEW	21,278,012
FGCGARKI01021464	CONSTRUCTION OF 5NOS BLOCKS OF 6 CLASSROOM EACH AT ANNEX, WUYE	NEW	184,859,274
FGCGARKI02021465	CONSTRUCTION OF PERIMETER FENCE WITH GATEHOUSE, GULLY EROSION CONTROL AND DRAINAGE AT ANNEX, WUYE	NEW	141,349,287
FGCGARKI02021467	CONSTRUCTION OF DINING HALL, KITCHEN AND STORE WITH SEATING CAPACITY FOR 2000 STUDENTS	NEW	41,282,136
FGCGARKI02021469	CONSTRUCTION OF 1 STOREY HOSTEL BLOCK FOR 1000 STUDENTS	NEW	49,617,672
FGCGARKI04021472	PURCHASE OF 4NOS PHOTOCOPIERS (SHARP)	NEW	6,647,821
FGCGARKI04021473	PURCHASE OF 2NOS RISOGRAPH DUPLICATING MACHINE CV-300	NEW	4,210,286
FGCGARKI05021476	REHABILITATION OF BROKEN DOWN PERIMETER FENCE AT APO SITE	NEW	3,792,582
FGCGARKI05021481	RENOVATION/EXPANSION OF EXISTING 5NOS HOSTEL BLOCKS AT APO SITE	NEW	8,309,776
FGCGARKI06021478	PROCUREMENT OF 500NOS CLASSROOM DESKS AND CHAIRS FOR STUDENTS.	NEW	19,389,477
FGCGARKI07021479	PROCUREMENT OF 100NOS OFFICE TABLES AND CHAIRS FOR STAFF	NEW	4,985,866
FGCGARKI08021482	INSTALLATION OF ELECTRICITY FOR ALL COMPLETED BUILDINGS AT ANNEX, WUYE	NEW	5,539,851





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



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

**0517026008****FGC IJANIKIN**

CODE	PROJECT NAME	TYPE	AMOUNT
IJANI201602020701	REHABILITATION OF THE DINING HALL	NEW	11,399,117
IJANI201602020702	EXTERNAL AND INTERNAL PAINTING OF THE DINING HALL	NEW	3,500,000
IJANI201603020704	COMPLETION OF HOME ECONOMICS LAB	NEW	7,339,950
IJANI201603020706	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



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



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

**0517026009 FGC IKET NISE**

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



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



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

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



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





<b>0517026011 FGC IKOM</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	295,804,415
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	295,804,415
	<b>TOTAL PERSONNEL</b>	<b>131,773,713</b>
	<b>TOTAL OVERHEAD</b>	<b>88,088,870</b>
	<b>TOTAL RECURRENT</b>	<b>219,862,583</b>
	<b>TOTAL CAPITAL</b>	<b>295,804,415</b>
	<b>TOTAL ALLOCATION</b>	<b>515,666,998</b>

<b>0517026011 FGC IKOM</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCIKOM0019115	REHABILITATION OF 1 NO. SENIOR GIRLS' HOSTEL	NEW	19,707,399
FGCIKOM0019127	REHABILITATION OF 1NO. JUNIOR BOYS' HOSTEL	NEW	19,450,832
FGCIKOM0019131	REHABILITATION OF 1NO. JUNIOR GIRLS' HOSTEL	NEW	19,646,184
FGCIKOM0019133	CONSTRUCTION OF 1 NO. EXAMINATION HALL OF 2500 SEATERS CAPACITY FOR STUDENTS	NEW	72,000,000
FGCIKOM0019138	CONSTRUCTION OF DINNING HALL OF 2500 SEATERS CAPACITY FOR STUDENTS	NEW	85,000,000
FGCIKOM0019143	2016 SDGS INTERVENTION PROJECTS: (I)CONSTRUCTION/RENOVATION & FURNISHING OF 1 NO.BLOCK OF MODERN DINNING HALL ,(II) CONSTRUCTION OF BOREHOLE & WATER RETICULATION AND VIP TOILETS IN HOSTEL AREAS AND CLASS ROOMS	NEW	40,000,000
FGCIKOM0019145	ADMINISTRATION AND COORDINATION	NEW	40,000,000



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



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



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



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



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

**0517026014 FGC JOS**

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

**0517026014 FGC JOS**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCJOS_01020593	RENOVATION OF ADMINISTRATIVE BLOCK	NEW	16,736,312
FGCJOS_01020606	RENOVATION OF EXAM'S HALL	ONGOING	23,973,916
FGCJOS_01020748	RENOVATION OF 4BLOCKS OF STAFF QUARTERS	NEW	24,366,862
FGCJOS_01020752	RENOVATION OF 3BLOCKS OF CLASSROOM	NEW	36,402,949
FGCJOS_02020604	INSTALLATION OF 50NOS SOLAR ENERGY STREET LIGHT PANELS	ONGOING	14,121,274
FGCJOS_03020608	RENOVATION OF 3BLOCKS OF BOYS HOSTEL	ONGOING	41,689,403
FGCJOS_03020609	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	ONGOING	40,000,000



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





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

**0517026015 FGC KADUNA**

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



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



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



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



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

**0517026017 FGC KEFFI**

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



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



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

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





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



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

**0517026019 FGC KWALI**

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



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



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

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



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



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

**0517026021 FGC MINJIBIR**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCMINJIBIR001925 2	CONSTRUCTION OF HOSTEL BLOCK	NEW	49,788,072
FGCMINJIBIR001925 4	CONSTRUCTION OF MULTI PURPOSE HALL	NEW	57,458,346
FGCMINJIBIR001925 8	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	54,345,938
FGCMINJIBIR019249	COMPLETION OF 5KM ROAD NETWORK	NEW	90,363,625



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



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





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



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

**0517026023 FGC ODIKOLOGUNA**

CODE	PROJECT NAME	TYPE	AMOUNT
FGCODIKOLO00201 9375	COMPLETION OF 1 NO COMPUTER LABOURATORY (ANNEXTURE 001)	NEW	3,679,358
FGCODIKOLO00201 9380	COMPLETION OF 2.8 KM CONCRETE ROAD NETWORK TO THE HOSTELS (ANNEXTURE 002)	NEW	15,000,000
FGCODIKOLO00201 9402	COMPLETION OF 2 NO BLOCK OF 6 CLASSROOMS EACH	NEW	10,000,000
FGCODIKOLO00201 9405	COMPLETION OF 1NO.OF 2 BOYS HOSTEL (ANNEXTURE 003)	NEW	10,000,000
FGCODIKOLO00201 9410	LAND RECLAMATION & DRAINAGES 1000M2 (ANNEXTURE 006)	NEW	10,000,000
FGCODIKOLO00201 9417	CONSTRUCTION OF 2 KM WALKWAYS TO STUDENTS HOSTELS (ANNEXTURE 007)	NEW	5,000,000
FGCODIKOLO00201 9419	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCODIKOLO00301 9408	PROVISION OF ELECTRICITY /PURCHASE OF 500KVA TRANSFORMER TO THE COLLEGE (ANNEXTURE 004)	NEW	8,000,000



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



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

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



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



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



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



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





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



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



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



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

**0517026028 FGC OKIGWE**

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



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



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



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





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



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

**0517026031 FGC PORT HARCOURT**

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



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



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



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



<b>0517026033 FGC RUBBOCHI</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>78,788,693</b>
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	14,247,817
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	12,770,662
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	51,770,214
	<b>TOTAL PERSONNEL</b>	<b>93,597,940</b>
	<b>TOTAL OVERHEAD</b>	<b>71,332,278</b>
	<b>TOTAL RECURRENT</b>	<b>164,930,218</b>
	<b>TOTAL CAPITAL</b>	<b>78,788,693</b>
	<b>TOTAL ALLOCATION</b>	<b>243,718,911</b>

<b>0517026033 FGC RUBBOCHI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCRUBB01002071 6	ROOFING,NOGGING,CEILING,PLASTERING,FLOORING,FITTINGS/FEACTURES AND FINISHING	NEW	51,770,214
FGCRUBB01102071 7	LINTER,ROOFING,NOGGING,CEILING,PLASTERING,FLOORING,FEACTURES/FITTINGS AND FINISHING	NEW	14,247,817
FGCRUBB01202071 8	BOREHOLE DRILLING,FOOTING AND TOWERS,STEEL STATION TANK/STORAGE TANK AND WATER RETICULATION	NEW	12,770,662



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





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



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



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

**0517026035 FGC UGWOLAWO**

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



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



<b>0517026036 FGC WARRI</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	62,222,167
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>99,315,962</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>40,000,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>40,000,000</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>59,315,962</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>59,315,962</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	59,315,962
	<b>TOTAL PERSONNEL</b>	<b>246,052,250</b>
	<b>TOTAL OVERHEAD</b>	<b>74,519,950</b>
	<b>TOTAL RECURRENT</b>	<b>320,572,200</b>
	<b>TOTAL CAPITAL</b>	<b>99,315,962</b>
	<b>TOTAL ALLOCATION</b>	<b>419,888,162</b>

<b>0517026036 FGC WARRI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCWARRI0080204 18	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGCWARRI0100204 14	RENOVATION OF ASSEMBLY HALL	ONGOING	35,653,101
FGCWARRI0100204 15	REHABILITATION OF EXISTING STAFF QUARTER	NEW	6,680,166
FGCZARIA00402041 7	REHABILITATION OF HOME ECONOMICS BUILDING	NEW	16,982,695



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



<b>0517026037 FGC ZARIA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>1,204,879</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		669,377
22020704	ENGINEERING SERVICES		267,751
22020705	ARCHITECTURAL SERVICES		267,751
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>2,476,695</b>
22020801	MOTOR VEHICLE FUEL COST		1,204,879
22020803	PLANT / GENERATOR FUEL COST		803,252
22020806	COOKING GAS/FUEL COST		468,564
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>267,751</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)		267,751
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>3,918,168</b>
22021001	REFRESHMENT & MEALS		401,626
22021002	HONORARIUM & SITTING ALLOWANCE		535,502
22021003	PUBLICITY & ADVERTISEMENTS		669,377
22021006	POSTAGES & COURIER SERVICES		267,751
22021007	WELFARE PACKAGES		535,502
22021009	SPORTING ACTIVITIES		959,521
22021010	DIRECT TEACHING & LABORATORY COST		548,889
<b>2205</b>	<b>SUBSIDIES</b>		<b>75,244,285</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>75,244,285</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		75,244,285
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>65,064,564</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>65,064,564</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>65,064,564</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		65,064,564
	<b>TOTAL PERSONNEL</b>		<b>174,696,760</b>
	<b>TOTAL OVERHEAD</b>		<b>97,771,138</b>
	<b>TOTAL RECURRENT</b>		<b>272,467,898</b>
	<b>TOTAL CAPITAL</b>		<b>65,064,564</b>
	<b>TOTAL ALLOCATION</b>		<b>337,532,462</b>
<b>0517026037 FGC ZARIA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCZARIA003019503	COMPLETION OF 1 NO NEW GIRLS HOSTEL (Annex 1)	NEW	10,000,000
FGCZARIA003019509	REHABILITATION OF DAHLIA, ORCHID AND BALSAM HOTELS (3NOS) (Annex II)	NEW	15,000,000
FGCZARIA003019515	MDG 2014 PROJECT: COMPLETION OF SOLAR BOREHOLE WITH SURFACE OVERHEAD TANKS AND RETICULATION OF WATER A 2014 MDG PROJECT (Annex III)	NEW	6,195,609
FGCZARIA003019520	MDG 2014 PROJECT: COMPLETION OF MODERN KITCHEN AND RENOVATION OF DINNING HALL	NEW	13,715,180
FGCZARIA003019524	MDG 2014 PROJECT: COMPLETION OF 2 BLOCKS OF 6 VIP TOILETS AND BATHROOM AT THE HOSTEL AREA AND 1 BLOCK OF 6 VIP TOILETS AT CLASSROOM AREA AND RENOVATION OF EXISTING TOILETS AND BATHROOMS	NEW	8,177,805
FGCZARIA003019530	FURNISHING AND EQUIPING OF 1 NO NEW BIOLOGY LABORATORY (Annex VI)	NEW	2,721,600
FGCZARIA003019534	REHABILITATION AND EQUIPING OF A BLOCK OF BASIC SCIENCE LABORATORIES	NEW	6,354,370
FGCZARIA003019540	PROCUREMENT OF INSTRUCTIONAL MATERIALS AND TEACHING EQUIPMENTS	NEW	2,900,000





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



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

**0517026038 FGC, BILLIRI**

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



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



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



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



<b>0517026040 FGC, IKOLE</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
23	CAPITAL EXPENDITURE		165,164,907
2301	FIXED ASSETS PURCHASED		15,950,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		15,950,000
23010108	PURCHASE OF BUSES		15,950,000
2302	CONSTRUCTION / PROVISION		130,365,360
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		130,365,360
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		13,760,860
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		116,604,500
2303	REHABILITATION / REPAIRS		18,849,547
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		18,849,547
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,849,547
	<b>TOTAL PERSONNEL</b>		<b>137,600,340</b>
	<b>TOTAL OVERHEAD</b>		<b>67,380,385</b>
	<b>TOTAL RECURRENT</b>		<b>204,980,725</b>
	<b>TOTAL CAPITAL</b>		<b>165,164,907</b>
	<b>TOTAL ALLOCATION</b>		<b>370,145,632</b>
<b>0517026040 FGC, IKOLE</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGCIKOLE02020787	RENOVATION OF 2NOS. CLASSROOM BLOCKS.	NEW	7,210,488
FGCIKOLE02020789	RENOVATION OF 2NOS.HOSTELS.	NEW	11,639,059
FGCIKOLE1601020765	CONSRUCTION OF 4BEDROOM BUNGALOW	NEW	13,760,860
FGCIKOLE1601020769	CONSRUCTION OF 1500 CAPACITY DINNING HALL AND KITCHEN	NEW	42,781,756
FGCIKOLE1601020773	CONSTRUCTIN OF 250 BED SPACE BOYS HOSTEL	NEW	32,458,414
FGCIKOLE1601020775	CONSRUCTION OF 4BEDROOM BUNGALOW	NEW	13,760,860
FGCIKOLE1601020776	CONSRUCTION OF 1 NO. 6 CLASSROOM BLOCKS.	NEW	21,353,138
FGCIKOLE1601020779	CONSRUCTION OF 10 NO. VIP TOILETS.	NEW	6,250,332
FGCIKOLE1603020794	PROCUREMENT OF 1NO. 35 SEATER BUS.	NEW	15,950,000



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



0517026041		FGGC ABAJI	
CODE	LINE ITEM		AMOUNT
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>926,000</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		505,091
22020703	LEGAL SERVICES		336,727
22020708	BUDGET PREPARATION		84,182
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>1,178,544</b>
22020801	MOTOR VEHICLE FUEL COST		252,545
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		336,727
22020803	PLANT / GENERATOR FUEL COST		252,545
22020806	COOKING GAS/FUEL COST		336,727
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>168,364</b>
22020904	OTHER CRF BANK CHARGES		168,364
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>1,818,327</b>
22021001	REFRESHMENT & MEALS		336,727
22021003	PUBLICITY & ADVERTISEMENTS		168,364
22021004	MEDICAL EXPENSES		336,727
22021006	POSTAGES & COURIER SERVICES		218,873
22021009	SPORTING ACTIVITIES		336,727
22021010	DIRECT TEACHING & LABORATORY COST		336,727
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		84,182
<b>2205</b>	<b>SUBSIDIES</b>		<b>56,921,152</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>56,921,152</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,921,152
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>94,980,000</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>94,980,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>94,980,000</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		94,980,000
	<b>TOTAL PERSONNEL</b>		<b>145,885,214</b>
	<b>TOTAL OVERHEAD</b>		<b>71,085,977</b>
	<b>TOTAL RECURRENT</b>		<b>216,971,191</b>
	<b>TOTAL CAPITAL</b>		<b>94,980,000</b>
	<b>TOTAL ALLOCATION</b>		<b>311,951,191</b>
<b>0517026041</b>		<b>FGGC ABAJI</b>	
CODE	PROJECT NAME	TYPE	AMOUNT
FGGCABAJ00301958 9	RENOVATION OF 2 NOS BLOCKS OF 8 ROOMS EACH STUDENT HOSTEL(REDA AND BLUE HOUSE) TO RENOVATE THE SCHOOL HOSTELS	NEW	20,000,000
FGGCABAJ00301959 8	TO RENOVATE 3 NO BLOCKS OF ONE STOREY STUDENT HOSTELS OF 10 ROOMS EACH	NEW	8,000,000
FGGCABAJ00301960 5	TO RENOVATE PHYSICS AND BIOLOGY LABORATORY	NEW	2,000,000
FGGCABAJ00301960 8	TO PROCURE EQUIPMENT FOR STUDENTS LABORATORY	NEW	4,000,000
FGGCABAJ00301961 2	TO CONSTRUCT 1 NO BLOCK OF SIX CLASSROOMS	NEW	10,000,000
FGGCABAJ00301961 9	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGGCABAJ00301962 3	TO PROCURE AND INSTALLATION OF 12 NOS OF CLOSED CIRCUIT TELEVISION	NEW	8,400,000
FGGCABAJ00301962 5	PURCHASE AND INSTALLATION OF 40W LED SOLAR STREET LIGHT 5m SOLAR POLE	NEW	2,580,000





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



<b>0517026042 FGGC ABULOMA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
2303	REHABILITATION / REPAIRS		60,150,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		60,150,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		60,150,000
	<b>TOTAL PERSONNEL</b>		<b>154,395,428</b>
	<b>TOTAL OVERHEAD</b>		<b>96,090,662</b>
	<b>TOTAL RECURRENT</b>		<b>250,486,090</b>
	<b>TOTAL CAPITAL</b>		<b>119,150,000</b>
	<b>TOTAL ALLOCATION</b>		<b>369,636,090</b>
<b>0517026042 FGGC ABULOMA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
ABULOMA00202035 2	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
ABULOMA00302033 3	CONSTRUCTION OF 1 NO BLOCK OF 6 CLASSROOMS	NEW	19,500,000
ABULOMA00302033 7	CONSTRUCTION OF 1 NO BLOCK OF STUDENTS HOSTEL	NEW	18,500,000
ABULOMA00302035 0	RENOVATION OF 2000 SEATERS CAPACITY DINING HALL	NEW	22,150,000
ABULOMA00502034 2	CONSTRUCTION & FURNISHING OF 2000 SEATERS CAPACITY ASSEMBLY/EXAM HALL	NEW	12,000,000
ABULOMA00602034 5	PERIMETER FENCING OF SCHOOL PREMISES	NEW	7,000,000



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



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

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



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



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





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





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



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



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

**0517026046 FGC BAKORI**

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



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



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

**0517026047 FGC BAUCHI**

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



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



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

<b>0517026048 FGGC BENIN</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGGCBENIN0030199 40	PURCHASE AND INSTALLATION OF 100 DESKTOP COMPUTERS (500GB HARD DRIVE, 4GB RAM, DUAL CORE CPU HP)	NEW	12,300,000
FGGCBENIN0040199 45	CONSTRUCTION OF 1 BLOCK OF HOSTEL OF 250 CAPACITY	NEW	43,935,518
FGGCBENIN0040199 58	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FGGCBENIN0050199 49	RENOVATION OF JUNIOR DINING HALL	NEW	16,706,025
FGGCBENIN0050199 52	RENOVATION OF 3 BLOCKS OF CLASSROOM, 6 ROOMS EACH	NEW	13,020,580



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





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



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



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

**0517026050****FGGC BWARI**

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



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



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

<b>0517026051 FGGC CALABAR</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGGCCAL00302012 8	PURCHASE OF ONE (1) NO. 30 SEATER BUS	NEW	13,100,000
FGGCCAL00402013 0	SOIL AND EROSION CONTROL (ON-GOING)	NEW	9,687,763
FGGCCAL00502013 6	REHABILITATION OF ONE (1) BLOCK OF 6 CLASSROOMS	NEW	12,000,000
FGGCCAL00602013 9	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	20,000,000
FGGCCAL00702014 1	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



<b>0517026052 FGGC EFON ALAYE</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>361,997,813</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>141,260,110</b>
<b>2101</b>	<b>SALARY</b>	<b>125,414,942</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>125,414,942</b>
21010101	SALARY	125,414,942
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>15,845,168</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>168,300</b>
21020101	NON REGULAR ALLOWANCES	168,300
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>15,676,868</b>
21020201	NHIS	6,270,747
21020202	CONTRIBUTORY PENSION	9,406,121
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>50,083,286</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>13,265,016</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,154,323</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,436,215
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	718,108
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,175,809</b>
22020201	ELECTRICITY CHARGES	529,512
22020202	TELEPHONE CHARGES	646,297
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,935,622</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,005,351
22020303	NEWSPAPERS	430,865
22020304	MAGAZINES & PERIODICALS	135,001
22020307	DRUGS & MEDICAL SUPPLIES	646,297
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	718,108
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,415,905</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	574,486
22020402	MAINTENANCE OF OFFICE FURNITURE	430,865
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	574,486
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	718,108
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,117,960
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,148,972</b>
22020501	LOCAL TRAINING	1,148,972
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,213,602</b>
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	639,116
22020803	PLANT / GENERATOR FUEL COST	574,486
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>1,220,783</b>
22021002	HONORARIUM & SITTING ALLOWANCE	359,054
22021003	PUBLICITY & ADVERTISEMENTS	215,432
22021007	WELFARE PACKAGES	215,432
22021009	SPORTING ACTIVITIES	430,865
<b>2205</b>	<b>SUBSIDIES</b>	<b>36,818,270</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>	<b>36,818,270</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	36,818,270
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>170,654,417</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>170,654,417</b>



<b>0517026052 FGGC EFON ALAYE</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>170,654,417</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	16,301,969
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	29,831,969
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	19,945,632
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	43,283,938
23020114	CONSTRUCTION / PROVISION OF ROADS	36,254,200
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,036,709
	<b>TOTAL PERSONNEL</b>	<b>141,260,110</b>
	<b>TOTAL OVERHEAD</b>	<b>50,083,286</b>
	<b>TOTAL RECURRENT</b>	<b>191,343,396</b>
	<b>TOTAL CAPITAL</b>	<b>170,654,417</b>
	<b>TOTAL ALLOCATION</b>	<b>361,997,813</b>

<b>0517026052 FGGC EFON ALAYE</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
XEFON10020177	CONSTRUCTION OF BUNGALOW GIRLS' HOSTEL	NEW	29,831,969
XEFON11020212	CONSTRUCTION OF 6 ROOM ENSUIT STAFF ROOM	NEW	16,301,969
XEFON5020175	CONSTRUCTION OF 2 NOS. 6 CLASSROOM BLOCKS	NEW	43,283,938
XEFON6020203	REHABILITATION OF INTERNAL ROAD NETWORK	NEW	36,254,200
XEFON6020207	SUPPLIED AND INSTALLATION OF STREET LIGHT	NEW	19,945,632
XEFON8020171	CONSTRUCTION AND EQUIPMENTS OF MODERN KITCHEN	NEW	25,036,709





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



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



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



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



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



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



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



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





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



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



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



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

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

**0517026058****FGGC GWANDU**

CODE	PROJECT NAME	TYPE	AMOUNT
FGGCGWANDU0193 99	CONSTRUCTION OF STAFF QUARTERS	NEW	56,553,151
FGGCGWANDU2019 386	PROVISION OF MOTORISE BOREHOLE/WATER RETICULATION	NEW	24,282,999
FGGCGWANDU3019 403	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	37,272,160



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



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

**0517026059****FGGC IBILLO**

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





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



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

**0517026060 FGC IBUSA**

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



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



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



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



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

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



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





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



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



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



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



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

<b>0517026065 FGGC KABBA</b>		
<b>CODE</b>	<b>PROJECT NAME</b>	<b>AMOUNT</b>
FGGCKAB00601951 3	RENOVATION OF 8NOS STAFF QUARTER	29,838,513
FGGCKAB00601951 8	RENOVATION OF PRINCIPAL QUARTER	15,000,000
FGGCKABBA019504	PERIMETER FENCING	27,647,329
FGGCKABBA019511	RENOVATION OF CLASSROOMS	28,025,676



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



<b>0517026066 FGGC KAZAURE</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>100,989,858</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>44,740,796</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>44,740,796</b>
23010108	PURCHASE OF BUSES		17,080,796
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		27,660,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>33,740,661</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>33,740,661</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		33,740,661
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>22,508,401</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>22,508,401</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		22,508,401
	<b>TOTAL PERSONNEL</b>		<b>124,557,713</b>
	<b>TOTAL OVERHEAD</b>		<b>68,766,189</b>
	<b>TOTAL RECURRENT</b>		<b>193,323,902</b>
	<b>TOTAL CAPITAL</b>		<b>100,989,858</b>
	<b>TOTAL ALLOCATION</b>		<b>294,313,760</b>
<b>0517026066 FGGC KAZAURE</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
XKZ12017931	CONSTRUCTION OF 600M PERIMETER WALL FENCE & FORTIFICATION OF GATE	NEW	17,675,687
XKZ12017943	4 NO. SCIENCE LABORATORY FURNISHED AND EQUIPPED	NEW	17,080,796
XKZ12017950	RENOVATION & FURNISHING OF ADMIN BLOCK	NEW	16,064,974
XKZ13017959	PROCUREMENT OF 30 SEATERS TOYOTA COASTER BUS & TOYOTA HILUX	NEW	27,660,000
XKZ9017923	RENOVATION OF BURNT LADY ABAYOMI & KAZAURE HOSTELS	NEW	22,508,401



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





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

**0517026067****FGGC KEANA**

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



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



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



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



<b>0517026069 FGGC LEJJA</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		87,518,791
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>134,125,833</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>19,144,316</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>19,144,316</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		19,144,316
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>114,981,517</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>114,981,517</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		114,981,517
	<b>TOTAL PERSONNEL</b>		<b>143,394,825</b>
	<b>TOTAL OVERHEAD</b>		<b>103,124,770</b>
	<b>TOTAL RECURRENT</b>		<b>246,519,595</b>
	<b>TOTAL CAPITAL</b>		<b>134,125,833</b>
	<b>TOTAL ALLOCATION</b>		<b>380,645,428</b>
<b>0517026069 FGGC LEJJA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
XLEJJ0019237	PURCHASE OF WIRELESS COMPUTERS	NEW	47,313,500
XLEJJ0019239	CONSTRUCTION OF HOSTEL BLOCK	NEW	23,131,143
XLEJJ0019242	CONSTRUCTION OF KITCHEN/DININGHALL	NEW	44,536,874
XLEJJ9019235	CONSTRUCTION OF 1N0 BLOCK OF ASSEMBLY HALL	NEW	19,144,316



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



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





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



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



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



<b>0517026072 FGGC OMU-ARAN</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		52,758,896
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>33,000,000</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>9,232,264</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>9,232,264</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		9,232,264
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>23,767,736</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>23,767,736</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		16,991,416
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		4,419,339
23020122	CONSTRUCTION OF BOUNDARIES PILLARS/RIGHT OF WAYS		2,356,981
	<b>TOTAL PERSONNEL</b>		<b>127,433,390</b>
	<b>TOTAL OVERHEAD</b>		<b>63,934,931</b>
	<b>TOTAL RECURRENT</b>		<b>191,368,321</b>
	<b>TOTAL CAPITAL</b>		<b>33,000,000</b>
	<b>TOTAL ALLOCATION</b>		<b>224,368,321</b>
<b>0517026072 FGGC OMU-ARAN</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGGC OMU10018335	CONSTRUCTION OF SCHOOL PERIMETER FENCE	NEW	2,356,981
FGGC OMU1018338	PROCUREMENT & INSTALLATION OF FURNITURE AND EQUIPMNT FOR DINNING HALL	NEW	9,232,264
FGGC OMU4018336	RENOVATION& RE ROOFING OF 3 NOS BLOCK OF CLASSROOM	NEW	16,991,416
FGGC OMU5018333	RENOVATION & RE ROOFING OF 3 NOS HOSTEL BLOCK	NEW	1,473,113
FGGC OMU5018364	CONSTRUCTION OF SCHOOL ASSEMBLLY HALL	NEW	2,946,226



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



<b>0517026073 FGGC OWERRI</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>706,451</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		385,337
22020703	LEGAL SERVICES		256,891
22020708	BUDGET PREPARATION		64,223
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>899,120</b>
22020801	MOTOR VEHICLE FUEL COST		192,669
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		256,891
22020803	PLANT / GENERATOR FUEL COST		192,669
22020806	COOKING GAS/FUEL COST		256,891
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>128,446</b>
22020904	OTHER CRF BANK CHARGES		128,446
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>1,387,212</b>
22021001	REFRESHMENT & MEALS		256,891
22021003	PUBLICITY & ADVERTISEMENTS		128,446
22021004	MEDICAL EXPENSES		256,891
22021006	POSTAGES & COURIER SERVICES		166,979
22021009	SPORTING ACTIVITIES		256,891
22021010	DIRECT TEACHING & LABORATORY COST		256,891
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		64,223
<b>2205</b>	<b>SUBSIDIES</b>		<b>94,365,114</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>94,365,114</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		94,365,114
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>64,850,000</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>6,500,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>6,500,000</b>
23010106	PURCHASE OF VANS		6,500,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>40,000,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>40,000,000</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>18,350,000</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>18,350,000</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,350,000
	<b>TOTAL PERSONNEL</b>		<b>321,885,978</b>
	<b>TOTAL OVERHEAD</b>		<b>106,952,792</b>
	<b>TOTAL RECURRENT</b>		<b>428,838,770</b>
	<b>TOTAL CAPITAL</b>		<b>64,850,000</b>
	<b>TOTAL ALLOCATION</b>		<b>493,688,770</b>
<b>0517026073 FGGC OWERRI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
XWRR3019267	REHABILITATION OF 8 NOS. BLOCKS OF CLASSROOMS	NEW	8,500,000
XWRR3019268	REHABILITATION OF 6 NO DORMITORIES	NEW	9,850,000
XWRR3019272	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
XWRR4019270	PROCUREMENT OF 1 NO. TOYOTA HILUX VAN	NEW	6,500,000



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



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





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



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



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



<b>0517026076 FGGC GUMI TAMBAWAL</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	58,384,791
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>72,310,750</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>52,310,750</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>52,310,750</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	52,310,750
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>20,000,000</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>20,000,000</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000
	<b>TOTAL PERSONNEL</b>	<b>68,899,494</b>
	<b>TOTAL OVERHEAD</b>	<b>73,477,526</b>
	<b>TOTAL RECURRENT</b>	<b>142,377,020</b>
	<b>TOTAL CAPITAL</b>	<b>72,310,750</b>
	<b>TOTAL ALLOCATION</b>	<b>214,687,770</b>

<b>0517026076 FGGC GUMI TAMBAWAL</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
TAMBUWAL0019578	PROVISION OF PORTABLE WATER RETICULATION	NEW	15,000,000
TAMBUWAL0019606	SUPPLY & INSTALLATION LANGUAGE EQUIPMENT	NEW	5,000,000
TAMBUWAL019572	CONSTRUCTION OF 15 NO 1 BEDROOM FLAT	NEW	20,000,000
TAMBUWAL019580	CONSTRUCTION OF AGRICULTURAL SCIENCE LABORATORY	NEW	498,000
TAMBUWAL019586	CONSTRUCTION OF EQUIPTING CHEMISTRY SCIENCE LABORATORY	NEW	7,000,000
TAMBUWAL019592	CONSTRUCTION OF 2 NO BLOCK OF 6 CLASSROOMS	NEW	10,807,750
TAMBUWAL019600	SUPPLY & INSTALLATION MODERN DAY EQUIPMENT KITCHEN AND ANY OTHER WORK CARRIED	NEW	150,000
TAMBUWAL019610	PROCUREMENT OF TOYOTA HILUX FULL OPTION,AC,CD & 4WILL DRIVE	NEW	8,855,000
TAMBUWAL019616	CONSTRUCTION OF PERIMETER FENCE	NEW	5,000,000



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



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

**0517026077****FGGC UMUHIA**

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



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





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

<b>0517026078 FGCG WUKARI</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FGGCWUKA0030194 48	RENOVATION OF ONE HOSTEL BLOCK(B0YS)	NEW	13,504,590
FGGCWUKA0030194 54	RENOVATION OF A BLOCK OF SIX(6) CLASSROOMS	NEW	12,271,180
FGGCWUKA0030194 59	CONSTRUCTION OF PERIMETER WALL FENCING	NEW	14,693,675
FGGCWUKA0030194 63	SUPPLY OF SCIENCE /LABORATORY CHEMICALS AND EQUIPMENTS	NEW	10,200,000
FGGCWUKA0030194 69	RENOVATION OF THE PRINCIPAL'S HOUSE AND FIVE(5) STAFF QUARTERS	NEW	3,000,000
FGGCWUKA0030194 73	RENOVATION OF THR COLLEGE ADMINISTRATIVE BLOCKS	NEW	7,000,000
FGGCWUKA0030194 78	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS) (BOQ ATTACHED)	NEW	40,000,000



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



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



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



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



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



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

**0517026082 FSTC JUBU-IMUSHIN**

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

**0517026082 FSTC JUBU-IMUSHIN**

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





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



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



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



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

0517026084 FSTC TUNGBO - YENAGOA		AMOUNT
CODE	PROJECT NAME	
FSTCTUNGBO02020147	CONSTRUCTION OF 1 BLOCK OF 6 CLASSROOMS	NEW 24,018,780
FSTCTUNGBO02020157	CONSTRUCTION OF 1800M PERIMETER FENCE TO SECURE THE STUDENTS AND STAFF AND PUBLIC PROPERTIES IN THE COLLEGE.	NEW 40,101,500
FSTCTUNGBO02020160	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW 40,000,000



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

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

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



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



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

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





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



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



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



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

0517026088		FTC JALINGO	
CODE	PROJECT NAME	TYPE	AMOUNT
FTCJAL004019664	CONSTRUCTION OF ADMINISTRATION BLOCK, BLOCKLAYING AND CONCRETE WORKSHOP, ELECTRICAL WORKSHOP & PLUMBERING WORKSHOP FOR F.T.C. JALINGO	NEW	88,479,213
FTCJAL004019672	CONSTRUCTION 3 NOS OF GIRLS HOSTEL	NEW	57,083,363
FTCJAL004019683	PURCHASE OF OFFICE FURNITURES AND RESIDENTIAL FURNITURES	NEW	5,708,336
FTCJAL004019690	CONSTRUCTION OF INTERNAL ROAD NETWORK	NEW	28,541,682
FTCJAL004019726	CONSTRUCTION OF 10M BY 2M CULVERT EACH	NEW	11,416,673
FTCJAL004019731	CONSTRUCTION OF BARRIERS FOR EROSION CONTROL AND TREE PLANTING	NEW	131,291,736
FTCJAL004019741	PERIMETER FENCE OF 4000M	NEW	57,083,363
FTCJAL004019750	CONSTRUCTION OF 2NOS BOREHOLE WITH OVERHEAD TANKS	NEW	28,541,682
FTCJAL004019754	PURCHASE OF TRANSFORMER, 400 POLES, CABLES ETC	NEW	28,541,682
FTCJAL004019759	LAND EXCAVATION,DPC, BLOCKLAYING TO LYNTEL,ROOFING,.	NEW	11,416,673



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



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

**0517026089 FTC KAFANCHAN**

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



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





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

<b>0517026090 FTC LASSA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FSTCLASSA0202076 6	SUPPLY OF LIBRARY BOOKS AND INSTRUCTIONAL MATERIALS	NEW	3,381,335
FSTCLASSA0302075 5	INSTALLATION OF WATER RETICULATION	NEW	6,927,934
FSTCLASSA0702076 1	CONSTRUCTION OF PERIMETER WALL FENCE	NEW	25,192,485
FSTCLASSA0702077 1	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	50,384,971
FSTCLASSA0802075 9	PURCHASE OF 1 NO. HILUX TOYOTA BUS	NEW	11,147,675



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



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



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



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

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



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



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



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





<b>0517026094</b>		<b>FTC OTUPKO</b>	
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22020703	LEGAL SERVICES		216,608
22020708	BUDGET PREPARATION		54,152
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>758,128</b>
22020801	MOTOR VEHICLE FUEL COST		162,456
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		216,608
22020803	PLANT / GENERATOR FUEL COST		162,456
22020806	COOKING GAS/FUEL COST		216,608
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>108,304</b>
22020904	OTHER CRF BANK CHARGES		108,304
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>1,169,683</b>
22021001	REFRESHMENT & MEALS		216,608
22021003	PUBLICITY & ADVERTISEMENTS		108,304
22021004	MEDICAL EXPENSES		216,608
22021006	POSTAGES & COURIER SERVICES		140,795
22021009	SPORTING ACTIVITIES		216,608
22021010	DIRECT TEACHING & LABORATORY COST		216,608
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		54,152
<b>2205</b>	<b>SUBSIDIES</b>		<b>55,712,272</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>55,712,272</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		55,712,272
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>101,749,885</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>101,749,885</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>101,749,885</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		61,749,885
	<b>TOTAL PERSONNEL</b>		<b>151,580,376</b>
	<b>TOTAL OVERHEAD</b>		<b>66,326,055</b>
	<b>TOTAL RECURRENT</b>		<b>217,906,431</b>
	<b>TOTAL CAPITAL</b>		<b>101,749,885</b>
	<b>TOTAL ALLOCATION</b>		<b>319,656,316</b>
<b>0517026094</b>		<b>FTC OTUPKO</b>	
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FTC OTKP5020059	CONSTRUCTION OF 600M PERIMETER FENCE	NEW	23,169,508
FTC OTKP5020063	COMPLETION OF CONSTRUCTION OF CATERING CRAFT WORKSHOP	NEW	6,088,015
FTC OTKP5020071	NETWORKING/COMPUTERISATION OF BURSARY DEPARTMENT	NEW	3,000,000
FTC OTKP5020077	CONSTRUCTION OF CENTRAL STORE	NEW	7,000,000
FTC OTKP5020081	EROSION AND DRAINAGE CONTROL	NEW	22,492,362
FTCOTUKPO001020 085	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



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



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

<b>0517026095 FTC SHIRORO</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FSTCSHIRORO02020 170	CONSTRUCTION AND COMPLETION OF GIRLS' HOSTEL & 2ND PHASE OF BOYS' HOSTEL	NEW	23,000,000
FSTCSHIRORO02020 179	CONSTRUCTION OF PERIMETER FENCE	NEW	10,000,000
FSTCSHIRORO02020 185	CONSTRUCTION/COMPLETION OF EXAM HALL	NEW	7,000,000
FSTCSHIRORO02020 213	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000
FSTCSHIRORO07020 174	RENOVATION OF GIRLS & BOYS' HOSTEL	NEW	10,000,000



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



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

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



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



0517026097		FTC UYO	
CODE	LINE ITEM		AMOUNT
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>751,677</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		410,006
22020703	LEGAL SERVICES		273,337
22020708	BUDGET PREPARATION		68,334
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>956,680</b>
22020801	MOTOR VEHICLE FUEL COST		205,003
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		273,337
22020803	PLANT / GENERATOR FUEL COST		205,003
22020806	COOKING GAS/FUEL COST		273,337
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>136,669</b>
22020904	OTHER CRF BANK CHARGES		136,669
<b>220210</b>	<b>MISCELLANEOUS</b>		<b>1,476,020</b>
22021001	REFRESHMENT & MEALS		273,337
22021003	PUBLICITY & ADVERTISEMENTS		136,669
22021004	MEDICAL EXPENSES		273,337
22021006	POSTAGES & COURIER SERVICES		177,669
22021009	SPORTING ACTIVITIES		273,337
22021010	DIRECT TEACHING & LABORATORY COST		273,337
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		68,334
<b>2205</b>	<b>SUBSIDIES</b>		<b>56,663,645</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>56,663,645</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		56,663,645
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>107,465,575</b>
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>107,465,575</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>107,465,575</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		107,465,575
	<b>TOTAL PERSONNEL</b>		<b>219,501,457</b>
	<b>TOTAL OVERHEAD</b>		<b>70,057,169</b>
	<b>TOTAL RECURRENT</b>		<b>289,558,626</b>
	<b>TOTAL CAPITAL</b>		<b>107,465,575</b>
	<b>TOTAL ALLOCATION</b>		<b>397,024,201</b>

0517026097		FTC UYO	
CODE	PROJECT NAME	TYPE	AMOUNT
FTCUYO006017369	COMPLETION OF KITCHEN AND DINING HALL COMPLEX FOR 400 STUDENTS	NEW	24,106,280
FTCUYO006017372	COMPLETION OF 1 NO. HEALTH CLINIC FOR 20 BEDS SPACE	NEW	12,769,330
FTCUYO006017375	COMPLETION OF SCIENCE LABORATORY BLOCK	NEW	30,589,965
FTCUYO006017378	I. VIP TOILETS AND BATHROOMS (HOSTELS AND CLASSROOMS AREAS) II. PROVISION OF MODERN KITCHEN AND RENOVATION/COMPLETION OF DINING HALLS III. BOREHOLE AND RETICULATION OF WATER (MDGS)	NEW	40,000,000



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





<b>0517026098 FTC YABA</b>		
<b>CODE</b>	<b>LINE ITEM</b>	<b>AMOUNT</b>
22020703	LEGAL SERVICES	546,804
22020708	BUDGET PREPARATION	136,701
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,913,814</b>
22020801	MOTOR VEHICLE FUEL COST	410,103
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	546,804
22020803	PLANT / GENERATOR FUEL COST	410,103
22020806	COOKING GAS/FUEL COST	546,804
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>273,402</b>
22020904	OTHER CRF BANK CHARGES	273,402
<b>220210</b>	<b>MISCELLANEOUS</b>	<b>2,952,741</b>
22021001	REFRESHMENT & MEALS	546,804
22021003	PUBLICITY & ADVERTISEMENTS	273,402
22021004	MEDICAL EXPENSES	546,804
22021006	POSTAGES & COURIER SERVICES	355,422
22021009	SPORTING ACTIVITIES	546,804
22021010	DIRECT TEACHING & LABORATORY COST	546,804
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	136,701
<b>2205</b>	<b>SUBSIDIES</b>	<b>76,231,346</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>	<b>76,231,346</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	76,231,346
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>133,412,000</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>45,412,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>45,412,000</b>
23010105	PURCHASE OF MOTOR VEHICLES	8,850,000
23010108	PURCHASE OF BUSES	7,500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	29,062,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>88,000,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>88,000,000</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	88,000,000
	<b>TOTAL PERSONNEL</b>	<b>477,591,427</b>
	<b>TOTAL OVERHEAD</b>	<b>103,024,728</b>
	<b>TOTAL RECURRENT</b>	<b>580,616,155</b>
	<b>TOTAL CAPITAL</b>	<b>133,412,000</b>
	<b>TOTAL ALLOCATION</b>	<b>714,028,155</b>

<b>0517026098 FTC YABA</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
FTCYABA00701848 3	PURCHASE OF 1NO. DOUBLE CABIN TOYATA HILUX	NEW	7,500,000
FTCYABA00801848 7	PURCHASE OF TEACHING AND LEARNING AID EQUIPMENT	NEW	14,381,000
FTCYABA00801849 9	PURCHASE OF TEACHING AND LEARNING AID EQUIPMENT	NEW	14,681,000
FTCYABA00901849 2	PURCHASE OF 1NO. DOUBLE CABIN TOYATA HILUX	NEW	8,850,000
FTCYABA01001850 3	CONSTRUCTION OF A 2-STOREY BUILDING OF 12-CLASS ROOMS WITH OFFICES	NEW	88,000,000



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



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



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



<b>0517026100 KING'S COLLEGE</b>			
<b>CODE</b>	<b>LINE ITEM</b>		<b>AMOUNT</b>
22021010	DIRECT TEACHING & LABORATORY COST		642,184
<b>2205</b>	<b>SUBSIDIES</b>		<b>122,994,173</b>
<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>		<b>122,994,173</b>
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		122,994,173
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>98,784,000</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>98,784,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>98,784,000</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		98,784,000
	<b>TOTAL PERSONNEL</b>		<b>37,509,255</b>
	<b>TOTAL OVERHEAD</b>		<b>149,152,888</b>
	<b>TOTAL RECURRENT</b>		<b>186,662,143</b>
	<b>TOTAL CAPITAL</b>		<b>98,784,000</b>
	<b>TOTAL ALLOCATION</b>		<b>285,446,143</b>
<b>0517026100 KING'S COLLEGE</b>			
<b>CODE</b>	<b>PROJECT NAME</b>	<b>TYPE</b>	<b>AMOUNT</b>
KCOL005018164	COMPLETION OF CONSTRUCTION 500 UNITS HOSTEL BLOCK	NEW	55,000,000
KCOL005018170	SEWAGE TREATMENT INSTALLATION AT KINGS COLLEGE MAIN CAMPUS	NEW	5,784,000
KCOL005018177	REHABILITAION OF ROADS, EXTERNAL PAVING AND DRAINAGE AT ANNEX CAMPUS	NEW	10,000,000
KCOL005018181	PROVISION OF EXAMINATION HALL AT ANNEX	NEW	28,000,000



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



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

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



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





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



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



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

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



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



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



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



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



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





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



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

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

**0517029001 NATIONAL BOARD FOR TECHNICAL EDUCATION**

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



---

**TABLE OF CONTENTS**

---

SUMMARY BY MDAs	1
SUMMARY BY FUNDS	1
FEDERAL MINISTRY OF EDUCATION	2

---