



Federal Government of Nigeria						
SUMMARY BY MDAs						
2023 APPROPRIATION ACT						
EXPENDITURE						
NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
1.	0517	FEDERAL MINISTRY OF EDUCATION	714,474,783,220	52,785,076,606	308,959,699,295	1,076,219,559,121
			714,474,783,220	52,785,076,606	308,959,699,295	1,076,219,559,121
SUMMARY BY FUNDS						
2023 APPROPRIATION ACT						
NO	CODE	FUND				TOTAL ALLOCATION
1.	021	MAIN ENVELOP - PERSONNEL				611,186,696,244
2.	022	MAIN ENVELOP - OVERHEAD				52,785,076,590
3.	026	STATUTORY TRANSFERS				95,298,624,085
4.	031	CAPITAL DEVELOPMENT FUND MAIN				239,232,843,994
5.	081	MULTILATERAL AIDS AND GRANTS				2,867,430,945
6.	101	RETAINED INDEPENDENT REVENUE				77,050,513,342
						1,078,421,185,200
FEDERAL MINISTRY OF EDUCATION						
2023 APPROPRIATION ACT						
NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
1.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	5,882,399,385	1,084,297,053	94,482,824,073	101,449,520,511
2.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	103,288,086,976	0	65,731,000,761	169,019,087,737
3.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	571,010,640	39,594,000	41,818,987	652,423,627
4.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	4,501,020,520	0	0	4,501,020,520
5.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,413,576,595	32,181,488	83,083,803	3,528,841,886
6.	0517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	808,818,242	119,587,028	1,128,837,323	2,057,242,593
7.	0517008001	NATIONAL LIBRARY OF NIGERIA	1,430,091,633	242,793,977	908,699,435	2,581,585,045
8.	0517009001	NATIONAL EXAMINATIONS COUNCIL	9,848,508,130	0	1,260,000,000	11,108,508,130
9.	0517010001	MASS LITERACY COUNCIL	1,458,571,070	170,261,789	1,178,555,394	2,807,388,253
10.	0517011001	NOMADIC EDUCATION COMMISSION	554,116,926	101,753,506	871,825,097	1,527,695,529
11.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	907,561,951	260,811,546	367,307,683	1,535,681,180
12.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,688,680,129	171,757,248	254,167,352	2,114,604,729
13.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,404,347,421	80,251,453	4,772,938,299	6,257,537,173
14.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	220,329,102	21,492,982	4,242,856,634	4,484,678,718
15.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	857,107,116	300,628,677	392,326,492	1,550,062,285
16.	0517017001	NATIONAL TEACHERS INSTITUTE	1,765,460,939	119,172,471	1,427,273,519	3,311,906,929
17.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,889,389,733	116,388,540	451,651,673	4,457,429,946
18.	0517018002	FEDERAL POLYTECHNIC BAUCHI	4,066,218,884	113,203,146	448,774,432	4,628,196,462
19.	0517018003	FEDERAL POLYTECHNIC BIDA	5,454,876,096	153,914,367	445,571,488	6,054,361,951
20.	0517018004	FEDERAL POLYTECHNIC IDAH	3,211,442,086	154,349,741	641,313,711	4,007,105,538
21.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	3,158,602,505	155,597,464	334,940,649	3,649,140,618
22.	0517018006	FEDERAL POLYTECHNIC MUBI	5,647,805,143	109,925,699	434,212,516	6,191,943,358
23.	0517018007	FEDERAL POLYTECHNIC NASARAWA	4,182,609,548	142,270,734	447,411,143	4,772,291,425
24.	0517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	6,030,785,255	109,019,416	395,801,625	6,535,606,296
25.	0517018009	FEDERAL POLYTECHNIC KADUNA	9,824,257,865	215,593,498	553,603,178	10,593,454,541
26.	0517018010	FEDERAL POLYTECHNIC OFFA	3,745,673,783	141,106,782	334,576,582	4,221,357,147
27.	0517018011	FEDERAL POLYTECHNIC EDE	2,862,194,667	110,218,958	334,940,648	3,307,354,273
28.	0517018012	FEDERAL POLYTECHNIC AUCHI	6,713,034,296	153,550,231	493,205,908	7,359,790,435
29.	0517018013	FEDERAL POLYTECHNIC NEKEDE	5,677,491,550	153,579,121	416,573,380	6,247,644,051
30.	0517018014	FEDERAL POLYTECHNIC OKO	6,554,750,871	160,221,008	420,744,478	7,135,716,357
31.	0517018015	FEDERAL POLYTECHNIC DAMATURU	2,075,069,078	119,459,816	368,276,366	2,562,805,260
32.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,338,023,679	139,349,620	349,466,919	1,826,840,218
33.	0517018017	FEDERAL POLYTECHNIC GWANDU	3,652,413,693	170,313,227	336,760,984	4,159,487,904
34.	0517018018	FEDERAL POLYTECHNIC ILARO	2,814,060,854	117,996,283	335,544,561	3,267,601,698
35.	0517018019	YABA COLLEGE OF TECHNOLOGY	6,008,677,463	186,371,641	512,631,806	6,707,680,910
36.	0517018020	FEDERAL POLYTECHNIC BALI	1,943,529,977	160,653,306	421,443,470	2,525,626,753
37.	0517018021	FEDERAL POLYTECHNIC EKOWE	1,959,897,293	160,701,220	345,610,485	2,466,208,998
38.	0517018022	FEDERAL POLYTECHNIC BONNY	824,120,079	161,218,744	347,010,475	1,332,349,298
39.	0517018023	FEDERAL POLYTECHNIC UKANA	341,813,755	167,746,280	1,277,807,424	1,787,367,459
40.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	412,483,034	61,228,585	13,492,612,250	13,966,323,869
41.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	924,253,742	106,517,691	354,732,262	1,385,503,695
42.	0517018026	FEDERAL POLYTECHNIC DAURA, DAURA, KATSINA STATE	699,387,892	159,776,536	402,901,486	1,262,065,914



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43.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	874,783,336	159,776,536	504,235,941	1,538,795,813
44.	0517018028	FEDERAL POLYTECHNIC AYEDE, OYO STATE	537,046,563	159,776,536	571,728,624	1,268,551,723
45.	0517018029	FEDERAL POLYTECHNIC, OHODO, ENUGU STATE	470,494,219	159,776,536	411,728,624	1,041,999,379
46.	0517018030	FEDERAL POLYTECHNIC, SHENDAN, PLATEAU STATE	488,284,090	159,776,536	411,728,624	1,059,789,250
47.	0517018031	FEDERAL POLYTECHNIC, UGEP, CROSS RIVER STATE	496,002,033	159,776,536	411,728,624	1,067,507,193
48.	0517018032	FEDERAL POLYTECHNIC, MONGUNO, BORNO STATE	459,983,234	159,776,536	411,728,624	1,031,488,394
49.	0517018033	FEDERAL POLYTECHNIC, WANNUNE, BENUE STATE	488,057,845	159,776,536	776,728,624	1,424,563,005
50.	0517018034	FEDERAL POLYTECHNIC, OROGUN, DELTA STATE.	682,842,329	222,309,575	324,839,506	1,229,991,410
51.	0517018035	FEDERAL POLYTECHNIC, KABO, KANO STATE	682,842,329	222,309,577	2,324,839,506	3,229,991,412
52.	0517018036	FEDERAL POLYTECHNIC, NGODO ISUOCHI, ABIA STATE	682,842,329	222,309,577	324,839,506	1,229,991,412
53.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,709,358,372	101,296,792	301,139,562	3,111,794,726
54.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	2,152,266,013	106,497,165	303,058,303	2,561,821,481
55.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,942,653,980	134,970,456	302,114,891	3,379,739,327
56.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	3,364,131,670	100,358,059	861,886,002	4,326,375,731
57.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	3,040,203,960	123,852,579	1,456,250,698	4,620,307,237
58.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,605,495,980	104,436,227	299,854,928	2,009,787,135
59.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	3,197,216,280	123,189,381	1,105,107,659	4,425,513,320
60.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,895,810,330	144,597,690	1,926,766,500	3,967,174,520
61.	0517019009	FEDERAL UNIVERSITY OF EDUCATION KONTAGORA	1,868,883,175	105,320,670	1,060,429,428	3,034,633,273
62.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	3,583,166,201	112,968,615	280,849,994	3,976,984,810
63.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	3,050,060,163	115,674,106	381,437,282	3,547,171,551
64.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,973,772,083	102,290,590	282,605,326	4,358,667,999
65.	0517019013	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION, ONDO	3,703,412,201	104,332,583	301,340,960	4,109,085,744
66.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	3,704,064,589	129,314,530	308,704,775	4,142,083,894
67.	0517019015	FEDERAL UNIVERSITY OF EDUCATION PANKSHIN	2,833,425,155	101,149,494	315,718,384	3,250,293,033
68.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,338,336,027	103,301,471	290,553,843	2,732,191,341
69.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,181,186,759	103,155,400	300,188,438	3,584,530,597
70.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	2,199,949,676	103,504,028	293,428,908	2,596,882,612
71.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	5,948,587,139	103,723,724	688,659,220	6,740,970,083
72.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	2,232,979,431	123,918,800	1,847,652,624	4,204,550,855
73.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	6,755,266,669	115,153,987	298,992,601	7,169,413,257
74.	0517019022	FEDERAL COLLEGE OF EDUCATION GIDAN MADI, SOKOTO	448,453,750	106,517,691	411,728,624	966,700,065
75.	0517019023	FEDERAL COLLEGE OF EDUCATION JAMA'ARE, BAUCHI STATE	458,425,892	106,517,694	1,511,228,624	2,076,172,210
76.	0517019024	FEDERAL COLLEGE OF EDUCATION ODUGBO, BENUE STATE	443,987,720	106,517,691	711,728,624	1,262,234,035
77.	0517019025	FEDERAL COLLEGE OF EDUCATION ISU, EBONYI STATE	420,888,717	106,517,690	411,728,624	939,135,031
78.	0517019026	FEDERAL COLLEGE OF EDUCATION IWO, OSUN STATE	440,577,822	106,517,691	411,728,624	958,824,137
79.	0517019027	FEDERAL COLLEGE OF EDUCATION EKIADOLOR, EDO STATE	430,366,215	106,517,691	411,728,624	948,612,530
80.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,350,278,144	785,611,482	26,922,853,240	30,058,742,866
81.	0517021001	UNIVERSITY OF IBADAN	17,513,717,861	183,598,311	654,741,326	18,352,057,498
82.	0517021002	UNIVERSITY OF LAGOS	14,287,731,537	181,195,931	653,371,364	15,122,298,832
83.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	25,294,948,631	202,755,845	646,466,630	26,144,171,106
84.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	22,179,140,382	181,699,985	1,554,038,166	23,914,878,533



NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
85.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	12,570,386,324	184,540,408	647,304,394	13,402,231,126
86.	0517021006	UNIVERSITY OF BENIN	18,704,855,570	183,050,759	648,878,464	19,536,784,793
87.	0517021007	UNIVERSITY OF JOS	12,080,081,498	169,240,066	610,603,260	12,859,924,824
88.	0517021008	UNIVERSITY OF CALABAR	20,719,648,023	158,495,841	697,458,460	21,575,602,324
89.	0517021009	UNIVERSITY OF ILORIN	10,555,268,105	149,931,963	578,930,769	11,284,130,837
90.	0517021010	UNIVERSITY OF ABUJA	9,299,106,553	146,208,546	2,479,131,337	11,924,446,436
91.	0517021014	UNIVERSITY OF PORT HARCOURT	12,852,158,125	151,113,200	483,913,743	13,487,185,068
92.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	6,052,909,977	115,789,818	419,047,803	6,587,747,598
93.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	12,346,639,926	154,489,699	390,225,714	12,891,355,339
94.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	7,763,923,702	151,520,071	474,487,170	8,389,930,943
95.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	6,748,219,760	131,669,007	418,679,915	7,298,568,682
96.	0517021019	MOIBBO ADAMA UNIVERSITY, YOLA	5,576,628,026	131,133,016	415,032,520	6,122,793,562
97.	0517021020	UNIVERSITY OF UYO	10,474,273,852	146,307,346	475,961,253	11,096,542,451
98.	0517021021	UNIVERSITY OF MAIDUGURI	16,943,649,096	160,153,958	1,165,683,419	18,269,486,473
99.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	17,834,890,991	145,333,786	971,935,368	18,952,160,145
100.	0517021023	BAYERO UNIVERSITY, KANO	12,725,227,739	142,268,669	2,212,843,174	15,080,339,582
101.	0517021024	USMAN DANFODIO UNIVERSITY, SOKOTO	9,165,789,722	217,400,101	2,421,432,339	11,804,622,162
102.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	793,888,885	111,601,842	625,301,287	1,530,792,014
103.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	696,397,717	101,424,176	292,313,641	1,090,135,534
104.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	849,649,499	101,837,318	246,896,320	1,198,383,137
105.	0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	1,502,400,229	110,861,788	304,620,060	1,917,882,077
106.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	5,292,997,139	109,867,786	320,522,920	5,723,387,845
107.	0517021030	FEDERAL UNIVERSITY OTUOKE	4,667,564,848	115,648,925	388,444,118	5,171,657,891
108.	0517021031	FEDERAL UNIVERSITY DUTSE	5,185,319,975	111,333,394	911,989,064	6,208,642,433
109.	0517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	5,624,257,121	108,670,665	386,936,141	6,119,863,927
110.	0517021033	FEDERAL UNIVERSITY LAFIA	4,588,446,193	110,098,759	351,840,928	5,050,385,880
111.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	5,995,954,787	143,451,904	308,899,830	6,448,306,521
112.	0517021035	FEDERAL UNIVERSITY KASHERE	4,647,829,470	109,857,337	2,017,304,847	6,774,991,654
113.	0517021036	FEDERAL UNIVERSITY LOKOJA	3,083,093,808	123,286,596	2,713,332,490	5,919,712,894
114.	0517021037	FEDERAL UNIVERSITY WUKARI	7,019,499,579	176,039,721	324,339,648	7,519,878,948
115.	0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	2,959,342,939	171,799,136	307,922,044	3,439,064,119
116.	0517021039	FEDERAL UNIVERSITY OF GASHUA	2,515,398,905	152,093,366	814,590,377	3,482,082,648
117.	0517021040	FEDERAL UNIVERSITY OF GUSAU	3,313,743,934	151,560,778	1,387,806,557	4,853,111,269
118.	0517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	1,841,890,789	179,776,536	395,388,048	2,417,055,373
119.	0517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA, ENUGU STATE	132,662,900	159,294,227	364,490,348	656,447,475
120.	0517021044	NIGERIAN ARMY UNIVERSITY BIU	1,974,477,314	159,776,536	422,254,544	2,556,508,394
121.	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	2,115,037,122	159,776,536	361,728,624	2,636,542,282
122.	0517021047	FEDERAL UNIVERSITY OF TECHNOLOGY, BABURA, JIGAWA STATE	1,119,444,819	257,411,088	1,825,000,000	3,201,855,907
123.	0517021048	FEDERAL UNIVERSITY OF TECHNOLOGY, IKOT ABASI, AKWA IBOM STATE	1,119,444,819	257,411,090	325,000,000	1,701,855,909
124.	0517021049	FEDERAL UNIVERSITY OF HEALTH SCIENCES, AZARE, BAUCHI STATE	1,119,444,819	222,309,580	725,000,000	2,066,754,399
125.	0517021050	FEDERAL UNIVERSITY OF HEALTH SCIENCES, ILA-ORANGUN, OSUN STATE	1,119,444,819	257,411,089	725,000,000	2,101,855,908
126.	05170211051	DAVID UMAHI FEDERAL UNIVERSITY OF HEALTH SCIENCES, UBURU, EBONYI STATE	1,518,418,097	257,411,089	325,481,481	2,101,310,667
127.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	2,837,231,458	109,901,942	649,632,828	3,596,766,228
128.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	2,633,575,557	107,594,131	316,736,864	3,057,906,552
129.	0517024001	NATIONAL OPEN UNIVERSITY	9,433,958,559	538,293,940	2,908,134,886	12,880,387,385
130.	0517026001	F.S.C. SOKOTO	160,416,290	154,855,593	130,335,109	445,606,992
131.	0517026002	FGC AZARE	212,846,953	260,381,723	130,480,372	603,709,048
132.	0517026003	FGC BUNI-YADI	105,862,022	163,248,134	130,775,266	399,885,422
133.	0517026004	FGC BIRIN YAURI	108,568,564	168,780,811	130,698,812	408,048,187
134.	0517026005	FGC DAURA	204,317,093	229,717,939	130,010,725	564,045,757
135.	0517026006	FGC GANYE	176,646,249	166,805,034	130,374,101	473,825,384
136.	0517026007	FGC GARKI	537,872,254	317,197,135	130,775,266	985,844,655
137.	0517026008	FGC IJANKIN	495,040,291	517,159,897	130,010,725	1,142,210,913
138.	0517026009	FGC IKET NISE	211,347,426	424,626,894	129,646,658	765,620,978
139.	0517026010	FGC IKET VANDAKYA	175,764,288	219,342,767	130,240,088	525,347,143
140.	0517026011	FGC IKOM	218,237,247	242,841,759	130,010,725	591,089,731
141.	0517026012	FGC IKOT EKPENE	233,991,783	325,740,757	128,554,458	688,286,998
142.	0517026013	FGC IKURIN	323,532,292	298,871,121	128,736,491	751,139,904
143.	0517026014	FGC JOS	410,898,360	269,083,633	130,010,725	809,992,718
144.	0517026015	FGC KADUNA	493,494,091	390,417,691	130,848,080	1,014,759,862



NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
145.	0517026016	FGC KANO	399,269,890	287,027,713	131,102,926	817,400,529
146.	0517026017	FGC KEFFI	400,849,420	237,258,146	130,010,725	768,118,291
147.	0517026018	FGC KIWAWA	122,569,659	273,186,656	129,246,185	525,002,500
148.	0517026019	FGC KWALI	452,467,957	407,759,101	130,010,725	990,237,783
149.	0517026020	FGC MAIDUGURI	263,165,269	376,779,329	131,466,650	771,411,248
150.	0517026021	FGC MINJIBIR	166,872,728	192,273,195	128,922,166	488,068,089
151.	0517026022	FGC MINNA	421,996,003	403,192,959	130,010,582	955,199,544
152.	0517026023	FGC ODIKOLOGUNA	123,992,673	243,172,611	129,246,185	496,411,469
153.	0517026024	FGC ODOGBOLU	317,289,266	427,326,535	129,318,998	873,934,799
154.	0517026025	FGC OGBOMOSHMO	280,753,851	327,491,783	130,010,725	738,256,359
155.	0517026026	FGC OGOJA	140,126,909	316,532,689	129,362,687	586,022,285
156.	0517026027	FGC OHAFIA	131,796,204	255,110,507	130,010,725	516,917,436
157.	0517026028	FGC OKIGWE	231,554,083	436,528,459	129,318,998	797,401,540
158.	0517026029	FGC OKPOSI	176,161,284	330,376,728	127,462,257	634,000,269
159.	0517026030	FGC ONITSHA	301,370,927	434,172,510	130,010,725	865,554,162
160.	0517026031	FGC PORT HARCOURT	459,951,072	361,375,758	133,360,141	954,686,971
161.	0517026032	FGC POTISKUM	160,626,443	274,443,845	130,010,725	565,081,013
162.	0517026033	FGC RUBBOCHI	133,291,859	297,544,793	129,282,592	560,119,244
163.	0517026034	FGC SOKOTO	262,363,053	317,884,924	129,683,065	709,931,042
164.	0517026035	FGC UGWOLAWO	156,195,632	237,906,440	131,783,731	525,885,803
165.	0517026036	FGC WARRI	320,949,198	456,616,443	130,738,859	908,304,500
166.	0517026037	FGC ZARIA	264,138,921	278,875,518	131,066,519	674,080,958
167.	0517026038	FGC, BILLIRI	195,726,396	182,036,504	130,698,812	508,461,712
168.	0517026039	FGC, IDO-ANI	216,723,083	260,125,495	131,102,926	607,951,504
169.	0517026040	FGC, IKOLE	182,434,018	249,257,599	128,998,619	560,690,236
170.	0517026041	FGGC ABAJI	229,670,875	235,238,781	130,010,725	594,920,381
171.	0517026042	FGGC ABULOMA	340,041,648	289,947,310	126,770,530	756,759,488
172.	0517026043	FGGC AKURE	373,222,094	337,808,489	130,957,300	841,987,883
173.	0517026044	FGGC ANKA	90,439,939	271,484,753	131,102,926	493,027,618
174.	0517026045	FGGC BAJOGA	127,227,820	127,990,270	130,010,725	385,228,815
175.	0517026046	FGGC BAKORI	223,635,921	272,716,842	130,877,205	627,229,968
176.	0517026047	FGGC BAUCHI	232,293,948	321,126,170	131,062,879	684,482,997
177.	0517026048	FGGC BENIN	357,061,485	371,590,616	130,010,725	858,662,826
178.	0517026049	FGGC BIDA	151,815,923	212,960,167	130,946,377	495,722,467
179.	0517026050	FGGC BWARI	509,636,791	432,274,999	131,102,926	1,073,014,716
180.	0517026051	FGGC CALABAR	270,002,590	342,306,735	130,917,252	743,226,577
181.	0517026052	FGGC EFON ALAYE	154,407,634	201,471,717	128,954,931	484,834,282
182.	0517026053	FGGC EFON IMNRINGI	169,686,373	173,568,982	128,918,525	472,173,880
183.	0517026054	FGGC ENUGU	528,568,743	505,582,690	131,102,926	1,165,254,359
184.	0517026055	FGGC EZZAMGBO ABAKALIKI	191,468,172	249,357,110	130,738,860	571,564,142
185.	0517026056	FGGC GBOKO	253,198,670	269,781,503	129,318,998	652,299,171
186.	0517026057	FGGC GUSAU	222,793,061	264,642,624	130,702,453	618,138,138
187.	0517026058	FGGC GWANDU	150,156,270	190,978,495	130,010,725	471,145,490
188.	0517026059	FGGC IBILLO	183,769,349	194,719,206	129,173,371	507,661,926
189.	0517026060	FGGC IBUSA	293,908,752	273,776,840	130,010,724	697,696,316
190.	0517026061	FGGC IKOT-OBIO-ITONG	184,722,583	283,991,471	130,374,428	599,088,482
191.	0517026062	FGGC ILORIN	353,850,929	319,650,637	130,371,152	803,872,718
192.	0517026063	FGGC IPETUMODU	235,216,003	328,539,014	129,653,940	693,408,957
193.	0517026064	FGGC JALINGO	231,421,379	209,836,519	130,010,725	571,268,623
194.	0517026065	FGGC KABBA	197,947,612	257,281,271	131,794,653	587,023,536
195.	0517026066	FGGC KAZAURE	154,954,787	180,569,183	130,010,725	465,534,695
196.	0517026067	FGGC KEANA	152,574,653	165,316,344	127,138,238	445,029,235
197.	0517026068	FGGC LANGTANG	235,821,683	260,353,739	127,497,948	623,673,370
198.	0517026069	FGGC LEJJA	215,735,603	377,564,942	129,687,070	722,987,615
199.	0517026070	FGGC MONGUNO	107,006,691	238,556,499	130,010,725	475,573,915
200.	0517026071	FGGC NEW BUSA	150,775,397	184,102,989	129,246,185	464,124,571
201.	0517026072	FGGC OMU-ARAN	191,397,793	205,361,224	129,687,070	526,446,087
202.	0517026073	FGGC OWERRI	396,586,776	419,145,591	130,010,725	945,743,092
203.	0517026074	FGGC OYO	383,750,894	365,927,375	126,697,717	876,375,986
204.	0517026075	FGGC SHAGAMU	346,053,824	431,922,510	129,318,998	907,295,332
205.	0517026076	FGGC GUMI TAMBAWAL	102,066,101	186,247,602	129,027,745	417,341,448
206.	0517026077	FGGC UMUAHIA	269,671,528	397,341,078	130,112,662	797,125,268
207.	0517026078	FGGC WUKARI	219,559,590	392,148,496	132,959,667	744,667,753
208.	0517026079	FGGC, YOLA	228,839,393	191,217,355	130,374,429	550,431,177
209.	0517026080	FSTC AHOADA	187,200,629	253,932,371	130,367,511	571,500,511
210.	0517026081	FSTC AWKA	243,107,989	392,093,581	128,372,425	763,573,995
211.	0517026082	FSTC JUBU-IMUSHIN	256,193,344	393,236,534	128,190,391	777,620,269
212.	0517026083	FSTC MICHKA	102,086,895	159,761,612	127,098,190	388,946,697
213.	0517026084	FSTC TUNGBO - YENAGOA	113,079,121	172,652,388	130,447,606	416,179,115
214.	0517026085	FSTC USI-EKITI	171,638,035	253,600,201	133,287,304	558,525,540
215.	0517026086	FTC IKARE	198,438,451	254,223,200	133,210,874	585,872,525
216.	0517026087	FTC ILESIA	283,118,789	286,461,114	126,370,056	695,949,959
217.	0517026088	FTC JALINGO	209,810,962	277,245,168	130,010,724	617,066,854
218.	0517026089	FTC KAFANCHAN	206,514,600	220,695,335	133,360,141	560,570,076
219.	0517026090	FTC LASSA	99,410,699	136,777,572	132,158,720	368,346,991
220.	0517026091	FTC OHANSO	181,931,505	251,502,748	127,061,784	560,496,037
221.	0517026092	FTC OROZO	545,432,285	386,647,800	126,734,123	1,058,814,208
222.	0517026093	FTC OTOBI	183,045,918	286,260,601	133,651,394	602,957,913



NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
223.	0517026094	FTC OTUPKO	193,835,842	259,018,478	127,089,052	579,943,372
224.	0517026095	FTC SHIRORO	178,595,625	254,890,212	126,370,057	559,855,894
225.	0517026096	FTC UROMI	182,958,190	240,928,241	126,734,123	550,620,554
226.	0517026097	FTC UYO	262,853,364	205,232,503	133,287,329	601,373,196
227.	0517026098	FTC YABA	598,904,637	886,853,795	130,010,725	1,615,769,157
228.	0517026099	FTC ZURU	190,082,388	170,739,335	133,651,394	494,473,117
229.	0517026100	KING'S COLLEGE	427,057,707	587,002,366	149,401,258	1,163,461,331
230.	0517026101	QUEEN'S COLLEGE LAGOS	517,818,734	607,076,558	145,761,160	1,270,656,452
231.	0517026102	SULEJA ACADEMY	342,095,851	397,909,659	140,932,733	880,938,243
232.	0517026103	FSTC, DOMA	185,237,359	174,844,150	130,010,725	490,092,234
233.	0517026104	FSTC DAYI	73,697,626	177,011,457	126,370,056	377,079,139
234.	0517026105	FSTC, OGUGU TOWN, KOGI STATE	58,978,447	144,021,230	134,691,449	337,691,126
235.	0517026106	FSTC, HADEJIA-KIRIKASAMMA ROAD, JIGAWA STATE	58,300,429	144,021,230	134,691,449	337,013,108
236.	0517026107	FSTC UMUAKA MO STATE	56,243,384	144,021,229	134,691,449	334,956,062
237.	0517026108	FSTC IGANGAN TOWN, OYO STATE	66,242,827	144,021,229	134,691,449	344,955,505
238.	0517026109	FSTC GANDUJE TOWN, KANO STATE	64,404,692	144,021,229	134,691,449	343,117,370
239.	0517026110	FSTC AMUZU TOWN, EBONYI STATE	55,053,446	144,021,229	134,691,449	333,766,124
240.	0517026111	FSTC, MISAU, BAUCHI STATE	67,485,266	120,000,003	200,000,000	387,485,269
241.	0517026112	FSTC, GASHUA, YOBE STATE	67,485,266	120,000,003	200,000,000	387,485,269
242.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	240,834,700	20,591,296	45,057,605	306,483,601
243.	0517028001	UNESCO PARIS	616,121,283	205,181,090	19,663,262	840,965,635
244.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	981,843,744	283,142,903	279,955,983	1,544,942,630
245.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	8,942,960,732	159,776,536	607,273,591	9,710,010,859
246.	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	163,308,665	296,294,223	856,928,824	1,316,531,712
			714,474,783,220	52,785,076,606	308,959,699,295	1,076,219,559,121



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
2	EXPENDITURE		101,449,520,511
21	PERSONNEL COST		5,882,399,385
2101	SALARY		5,108,827,291
210101	SALARIES AND WAGES		5,108,827,291
21010101	SALARY		5,108,827,291
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		773,572,094
210201	ALLOWANCES		7,248,000
21020111	REGULAR ALLOWANCES		7,248,000
210202	SOCIAL CONTRIBUTIONS		766,324,094
21020201	NHIS		255,441,365
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		510,882,729
22	OTHER RECURRENT COSTS		1,084,297,053
2202	OVERHEAD COST		1,084,297,053
220201	TRAVEL & TRANSPORT - GENERAL		367,011,708
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		174,805,272
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		100,805,373
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		25,452,395
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		65,948,668
220202	UTILITIES - GENERAL		19,389,555
22020202	TELEPHONE CHARGES		6,235,432
22020203	INTERNET ACCESS CHARGES		6,154,123
22020205	WATER RATES		5,000,000
22020206	SEWERAGE CHARGES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		116,630,103
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		67,810,400
22020302	BOOKS		7,000,000
22020303	NEWSPAPERS		7,800,000
22020304	MAGAZINES & PERIODICALS		8,200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		7,394,579
22020306	PRINTING OF SECURITY DOCUMENTS		5,059,344
22020307	DRUGS & MEDICAL SUPPLIES		8,365,780
22020309	UNIFORMS & OTHER CLOTHING		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		91,902,914
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		28,502,756
22020402	MAINTENANCE OF OFFICE FURNITURE		5,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		15,400,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		25,781,507
22020406	OTHER MAINTENANCE SERVICES		17,218,651
220205	TRAINING - GENERAL		15,630,461
22020501	LOCAL TRAINING		15,630,461
220206	OTHER SERVICES - GENERAL		71,929,671
22020601	SECURITY CHARGES		35,529,671
22020606	CLEANING AND FUMIGATION SERVICES		36,400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		53,218,854
22020703	LEGAL SERVICES		23,218,854
22020708	MEDICAL CONSULTING		30,000,000
220208	FUEL & LUBRICANTS - GENERAL		81,260,000
22020801	MOTOR VEHICLE FUEL COST		42,200,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,000,000
22020803	PLANT / GENERATOR FUEL COST		34,060,000
220209	FINANCIAL CHARGES - GENERAL		3,506,500
22020901	BANK CHARGES (OTHER THAN INTEREST)		3,506,500
220210	MISCELLANEOUS		263,817,287
22021001	REFRESHMENT & MEALS		25,800,000
22021002	HONORARIUM & SITTING ALLOWANCE		15,800,000
22021003	PUBLICITY & ADVERTISEMENTS		19,218,854
22021004	MEDICAL EXPENSES		10,000,000
22021006	POSTAGES & COURIER SERVICES		5,000,000
22021007	WELFARE PACKAGES		49,650,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,506,500
22021009	SPORTING ACTIVITIES		2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		29,691,933
22021029	MONITORING ACTIVITIES & FOLLOW UP		22,200,000
22021034	INSPECTORATE		80,950,000
23	CAPITAL EXPENDITURE		94,482,824,073
2301	FIXED ASSETS PURCHASED		1,490,700,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		1,490,700,000
23010105	PURCHASE OF MOTOR VEHICLES		142,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		161,700,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		657,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		530,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2302	CONSTRUCTION / PROVISION		2,835,187,394
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,835,187,394
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		250,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		2,585,187,394
2303	REHABILITATION / REPAIRS		337,038,664
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		337,038,664
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		237,038,664
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		100,000,000
2304	PRESERVATION OF THE ENVIRONMENT		200,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		200,000,000
23040102	EROSION & FLOOD CONTROL		200,000,000
2305	OTHER CAPITAL PROJECTS		89,619,898,015
230501	ACQUISITION OF NON TANGIBLE ASSETS		89,619,898,015
23050101	RESEARCH AND DEVELOPMENT		89,322,501,663
23050102	COMPUTER SOFTWARE ACQUISITION		169,000,000
23050103	MONITORING AND EVALUATION		128,396,352
	TOTAL PERSONNEL		5,882,399,385
	TOTAL OVERHEAD		1,084,297,053
	TOTAL RECURRENT		6,966,696,438
	TOTAL CAPITAL		94,482,824,073
	TOTAL ALLOCATION		101,449,520,511
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10193738	PROVISION OF (SOLAR/GENERATOR POWER) BOREHOLES WITH RETICULATION, VIP TOILETS AT STRATEGIC AREAS IN BOTH HOSTEL AND CLASSROOM AREAS IN 104 FGCS AND MODERN KITCHEN TO ADDRESS HEALTH AND SANITATION IN LINE WITH GLOBAL COVID 19 SAFETY PROTOCOLS AND EXECUTIVE ORDER 009	NEW	20,000,000
ERGP16193873	IMPLEMENTATION OF EXECUTIVE ORDER FIVE (EO-5)	NEW	50,000,000
ERGP17193584	LEGAL SERVICES/CASE MONITORING	NEW	10,000,000
ERGP17193587	STAKEHOLDER ENGAGEMENT FOR LEGAL OFFICERS IN FME ITS PARASTATALS,	NEW	35,000,000
ERGP22149551	EROSION CONTROL/ LANDSCAPING & PROVISION OF RETAINING WALL ACROSS THE SOME SELECTED FEDERAL UNITY COLLEGES	ONGOING	200,000,000
ERGP22193858	LABOUR/UNION MATTERS, ANNUAL MAY DAY ACTIVITIES, CONFLICT MANAGEMENT FOR ORGANIZATION DEVELOPMENT FOR UNION EXECUTIVES AND TOP MANAGEMENT OFFICERS; OTHER STAFF WELFARE RELATED MATTERS/ STAFF ID CARD	NEW	290,000,000
ERGP23131217	BUDGET PREPARATION, DEFFENCE AND ADMINISTRATION	ONGOING	68,000,000
ERGP23142539	PROVISION OF SECURITY INFRASTRUCTURE IN 104 COLLEGES : PERIMETER FENCING, SOLAR STREET LIGHTS, SOLAR POWERED MOTORIZED BOREHOLE AND CCTV	ONGOING	500,000,000
ERGP23142541	REHABILITATION OF CLASSROOMS AND HOSTELS IN FUCs	ONGOING	237,038,664
ERGP23149552	PROCUREMENT OF CLASSROOM FURNITURES AND LEARNING EQUIPMENT IN FEDERAL UNITY COLLEGES	ONGOING	161,700,000
ERGP23193089	PROCUREMENT EVALUATION AND DUE DILIGENCE COMPLIANCE, AUDITING OF PROJECTS AND ASSESSMENT OF UNSERVICEABLE ASSETS IN HQ, FUCS AND FEQAS OFFICES NATIONWIDE	NEW	28,500,000
ERGP23193091	PROVISION OF VIRTUAL LABORATORY.	NEW	20,000,000
ERGP23193093	PROCUREMENT OF WORKSHOP EQUIPMENT AND TOOLS FOR FABRICATION AND CLASS PRACTICAL DEMONSTRATIONS.	NEW	20,262,378
ERGP23193340	ESTABLISHMENT OF ARTIFICIAL INTELLIGENCE ROBTIC CENTERS IN SELECTED FUC'S ON ZONAL BASIS, (II)THE PRINTING AND DISTRIBUTION OF THE DEVELOPED MINIMUM LABORATORY STANDARD WITH ITS IMPLEMENTATION GUIDELINES. (III) INTERACTIVE FORUM AND STAKEHOLDERS' MEETING ON SCIENCE, TECHNICAL AND VOCATIONAL EDUCATION PROJECTS AND PROGRAMME NATIONWIDE. (IV) PARTICIPATION IN INETRNNATIONAL ROBOTICS CONTESTS.	NEW	45,000,000
ERGP23193368	SUPPORT TO LIBARIANS IN FUCs FOR UPTIMUM UTILIZATION OF SCHOOLS LIBRARIES	NEW	20,314,853
ERGP23193404	SUBVENTIONS FOR PILOTING UNIVERSITIES AUTONOMY AND RENEGOTIATION OF 2010 AGREEMENT OF FGN/ASUP/SANIPI/NASU	NEW	1,180,000,000
ERGP23193424	INTERNAL AUDIT QUARTERLY AUDITING OF BOOKS AND RECORDS OF ACCOUNTS IN THE 110 FUCS	NEW	33,334,000
ERGP23193585	HARMONIZATION AND CONSOLIDATION OF EDUCATION SECTOR LAWS AND AMENDMENT OF RELEVANT ONES (FUA ACT, NTI ACT, NATIONAL MATHEMATICAL CENTRE ACT, NBTE ACT, NBAIS, NCCOE, MARITIME UNIVERSITY, OKERENKOKO, NIEPA, DAVID UMAHI UNIVERSITY, UNESCO).	NEW	40,000,000
ERGP23193602	PURCHASE OF 1 NO. COASTER BUSES AND 2 NOS MOTOR CYCLES	NEW	67,000,000
ERGP23193613	FORTIFICATION OF EXISTING PERIMETER FENCE AT THE MINISTRY'S HEADQUARTERS, CONSTRUCTION OF THE COLLAPSED FENCE, DILAPIDATED SECURITY POST AND REHABILITATION OF THE MINISTRY'S ANNEX BUILDING.	NEW	60,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
ERGP23193615	PURCHASE OF FURNITURE AND OFFICE EQUIPMENT FOR HQ AND ANNEX OFFICE	NEW	63,000,000
ERGP23193653	COORDINATION AND PREPARATION OF MEDIUM TERM SECTOR STRATEGY (MTSS) OF THE HEADQUARTERS, PARASTATALS, TERTIARY INSTITUTIONS AND FEDERAL GOVERNMENT COLLEGES.	NEW	22,198,198
ERGP23193722	SPECIAL SDG4 INTERVENTION TO ADDRESS INFRASTRUCTURAL DECAY IN SELECTED FEDERAL GOVERNMENT COLLEGES (36,000,000); RENOVATION OF LABORATORIES IN SELECTED FEDERAL SCIENCE AND TECHNICAL COLLEGES (FSTCS) & FEDERAL GOVERNMENT COLLEGES (FGCS) ACROSS THE COUNTRY(40,000,000); RENOVATION AND EQUIPPING OF WORKSHOPS IN SELECTED FEDERAL SCIENCE AND TECHNICAL COLLEGES (FSTCS) (40,000,000); AND COMPLETION OF ABANDONED MDGS /SDG4 PROJECTS IN FGCS - (COMPENDIUM OF ABANDONED PROJECTS) (70,000,000)	NEW	30,000,000
ERGP23193754	DEVELOPMENT OF FRAMEWORK ON THE REVIEW OF THE NATIONAL TEACHER EDUCATION POLICY (NTEP) IN COLLABORATION WITH NCCE AND OTHER RELEVANT STAKEHOLDERS	NEW	50,000,000
ERGP23193763	ASSESSMENT OF SITES OF 2 NEW FEDERAL POLYTECHNICS IN SOKOTO AND KANO STATES -	NEW	20,000,000
ERGP23193765	MINISTERIAL ENGAGEMENT WITH PROPRIETORS OF STATE AND PRIVATE POLYTECHNICS. MANAGEMENT AND GOVERNING COUNCILS OF FEDERAL POLYTECHNIC IN 6GEO POLITICAL ZONES	NEW	135,000,000
ERGP23193786	REVIEW OF GUIDANCE AND COUNSELLING (G&C) MONITORING INSTRUMENTS, DEVELOPMENT OF FEDERAL MINISTRY OF EDUCATION BLUE PRINT ON COUNCELLING AGAINST SOCIAL VICES AMONG STUNDENTS IN FUCS IN THE SIX GEOPOLITICAL ZONES AND STAMPING OUT OF DRUGS ABUSE AND GENDER BASED VIOLENCE.	NEW	35,000,000
ERGP23193790	ORGANIZATION OF NATIONAL ZONAL FOOTBALL COMPETITION AMONG FEDERAL UNITY COLLEGES FEDCOL GAMES; REVIEW OF THE OUTDATED NATIONAL SCHOOL HEALTH POLICY AND OTHER INTERVENTIONS IN SCHOOLS NATIONWIDE; NATIONAL YOUTH SPEAK-OUT ON FAMILY LIFE, HIV AND HEALTH EDUCATION WITH ICE MATERIAL.	NEW	40,000,000
ERGP23193874	PURCHASE OF 2400 WIT IBS FINISHING TECNAU ROLL TO FEED IBS MAKER WITH SOWFARE (WAEC)	NEW	1,515,300,675
ERGP24168860	NATIONAL CAMPAIGN ON OUT OF SCHOOL CHILDREN, IDENTIFICATION AND ENROLLMENT OF OUT OF SCHOOL CHILDREN, MONITORING OF THE BASIC EDUCATION CERTIFICATE EXAMINATION (BECE) AND BASIC ARABIC AND ISLAMIC CERTIFICATE EXAMINATION (BAICE)	ONGOING	68,500,000
ERGP24193382	CONDUCT OF BASELINE SURVEY ON IMPLEMENTATION OF OPEN AND DISTANCE LEARNING (ODL) IN NIGERIAN UNIVERSITIES; DEVELOPMENT OF STAND-ALONE NATIONAL POLICY ON ODL TO INCREASE ACCESS TO TERTIARY EDUCATION; SENSITIZATION PROGRAMME ON IMPLEMENTATION OF NATIONAL POLICY ON ODL IN NIGERIA	NEW	85,000,000
ERGP24193659	ANNUAL STRATEGIC RE-POSITIONING OF EDUCATIONAL PLANNERS ON MODERN TECHNIQUES ON STRATEGIC PLANNING, PLAN FORMULATION AND MONITORING AND EVALUATION = N11,176,220; STRENGTHENING OF M & E SYSTEM INCLUDING PROCUREMENT OF M & E EQUIPMENT AND ESTABLISHMENT AND MAINTENANCE OF M & E (MIS/GIS PORTAL) N15,659,908.40; FME JOINT SESSION WITH THE FEDERAL MINISTRY OF FINANCE BUDGET AND NATIONAL PLANNING AND DIRECTORS PLANNING, RESEARCH & STATISTICS OF FME PARASTATALS, STATE MINISTRIES OF EDUCATION AND DESK OFFICERS FROM THE 36 STATES AND THE FCT ON THE REFINEMENT AND VALIDATION OF EDUCATION SECTOR KEY PERFORMANCE INDICATORS (KPIs) AND EMERGING ISSUES ON MONITORING AND EVALUATION = N17,280,674.71; DEVELOPMENT AND IMPLEMENTATION OF TEN YEAR NATIONAL EDUCATION SECTOR STRATEGIC PLAN (NESSP) 2022-2032 PRODUCTION AND DISSEMINATION OF 5000 HARD COPIES = N6,864,264.31; SUPPORT TO STATES IN DEVELOPING/UPDATING EXISTING STATES EDUCATION SECTOR STRATEGIC PLAN (ESSP) IN LINE WITH THE NATIONAL DEVELOPMEN	NEW	55,381,067
ERGP24193789	COMMONWEALTH DAY CELEBRATION; INTERNATIONAL OBLIGATIONS OF AFRICAN UNION ON CONTINENTAL EDUCATION STRATEGIES (CESA) INTERNATIONAL JOINT COMMISSION MEETINGS AND CONDUCT OF COORDINATION MEETING ON EDUCATION MIGRATION AND AU PEACE AND SECURITY DAY CELEBRATION; DRAFTING OF BLUE PRINT ON PEACE AND SECURITY EDUCATION IN SCHOOLS	NEW	50,000,000
ERGP24193803	CONDUCT AND DISTRIBUTION OF AWARD LETTERS/LOGISTICS AND SCHOLARSHIP ALLOWANCES FOR FRESH 2022/2023 FEDERAL GOVERNMENT SCHOLARSHIP AWARD TO NIGERIAN STUDENTS OF 4,000 SCHOLARSHIP FOR YEAR 2022/2023, TO UNIVERSITIES, POLYTECHNICS/MONOTECHNICS, COLLEGES OF EDUCATION POSTGRADUATES STUDENTS IN NIGERIAN PUBLIC TERTIARY INSTITUTIONS	NEW	581,035,123



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CODE	LINE ITEM		
ERGP24193804	IMPLEMENTATION OF 2020/2021 INTERNATIONAL COMMONWEALTH SCHOLARSHIP AND FELLOWSHIP PLAN (CSFP) ACTIONS AND ACTIVITIES. RUNNING THE RECIPROCAL COMMONWEALTH SCHOLARSHIP AWARD TO AFRICAN COUNTRIES AND COLLABORATIONS WITH OTHER COMMONWEALTH COUNTRIES.	NEW	23,915,481
ERGP24193808	SERVICING OF ON GOING 1,434 (ONE THOUSAND AND FIVE HUNDRED & SIXTY-TWO) BEA SCHOLARS IN DONOR COUNTRIES (PAYMENT OF SUPPLEMENTATION ALLOWANCE, MEDICAL, HEALTH INSURANCE, WARM CLOTHING, POSTGRADUATE ALLOWANCE, PASSAGES IN RUSSIA, CHINA, ROMANIA, TUNISIA, ALGERIA, MOROCCO, ROMANIA, SERBIA, HUNGARY, MEXICO AND VENEZUELLA	NEW	4,057,444,823
ERGP24193809	CONDUCT AND IMPLEMENTATION OF FRESH 430 SCHOLARSHIPS TO NIGERIANS TO STUDY IN COUNTRIES THAT HAVE BILATERAL EDUCATION AGREEMENT (BEA) WITH NIGERIA AND ANNUAL COORDINATING MEETING (CCM) OF THE SECRETARIES OF FEDERAL AND STATE SCHOLARSHIP BOARD OF 36 STATES AND FCT	NEW	478,375,884
ERGP24193810	SERVICING AND VERIFICATION OF 184 MASTERS AND 8 PHD SCHOLARSHIP OF PRESIDENTIAL AWARDEES (EX-CORPS)	NEW	224,160,509
ERGP24193811	FRESH 208 MASTERS AND 5 PHD SCHOLARSHIP AWARDEES (EX-CORPS) AND LOGISTICS	NEW	221,189,424
ERGP24193814	CONDUCT AND DISTRIBUTION OF AWARD LETTER FOR REVITALIZATION AND REPOSITION (PRESIDENTIAL INITIATIVES ON BURSARY) FOR TEACHING PROFESSION IN NIGERIA	NEW	208,015,235
ERGP24193817	SERVICING OF 1500 UG SCHOLARS AND 700 NCE AWARD AND VERIFICATION REVITALIZATION AND REPOSITION (PRESIDENTIAL INITIATIVE ON BURSARY) FOR TEACHING PROFESSION IN NIGERIA	NEW	208,312,344
ERGP25170262	PURCHASE OF AMBULANCES FOR 24 FUCs	ONGOING	657,000,000
ERGP26193859	SPORTING ACITIVITIES/STAFF CLINIC/GROUP LIFE INSURANCE MATTERS FOR DECEASED OFFICERS - FEPSGA, FEDUGAM, KEEP FIT WALKING JOGGING, SPORTING SEMINAR, KITTING OF FME SPORTS CLUB MEMBERS; GROUP LIFE POLICY/INSURENACE BENEFITS FOR DECEASED STAFF MATTERS, PROVISION OF ESSENTIAL DRUGS AND MEDICAL TOOLS FOR THE STAFF CLINICS, PERFORMANCE AND ENHANCEMENT PROGRAMME FOR NURSES ,	NEW	80,000,000
ERGP27168808	REHABILITATION OF FME HEADQUARTERS' OFFICES	ONGOING	100,000,000
ERGP29193793	DIGITIZATION OF EVALUATION AND ACCREDITATION OF FOREIGN QUALIFICATION ASSESSMENT OF INSTITUTION WITH NO OBJECTIONS	NEW	12,000,000
ERGP29193822	PROVISION OF DOCUMENT MANAGEMENT SOFTWARE, PROCUREMENT OF SERVERS, HIGH SPEED SCANNERS, LAPTOPS, DESKTOP COMPUTERS, PRINTERS, ACTIVE DIRECTORY, DATA PROTECTION AUDIT, SHARE POINT. PROVISION OF OTHER APPLICATION ENHANCED CAPACITY BUILDING FOR OFFICERS.	NEW	40,000,000
ERGP29193833	UPGRADE OF HOSTING OF E-LEARNING SITES; MAINTENANCE OF HOSTING E-LEARNING ICT PORTAL FOR ONLINE LECTURES	NEW	40,000,000
ERGP29193838	UPDATE OF FME OF WEBSITES, ATTESTATION SOFTWARE SUPPORT SERVICE; PROVISION OF ATTESTATION STICKERS; PROVISION OF ANTIVIRUS SOFTWARE; PROVISION OF LICENSED OPERATING SYSTEM; PURCHASE OF ICT SPARE PARTS, TOOLS AND UTILITY SOFTWARE WITH (LICENSED WINDOWS 11 OS) 100 USERS- ,MS OFFICE 2016 120 USERS IN FME HQTRS PDF(ACROBATS) SOFTWARE	NEW	45,000,000
ERGP29193842	ESTABLISHMENT OF TERTIARY INFORMATION MANAGEMENT SYSTEM (TERTIARY PORTAL)	NEW	25,000,000
ERGP29193845	COORDINATION OF ICT IMPLEMENTATION POLICY IN THE STATES AND FME PARASTATLS	NEW	25,000,000
ERGP29193857	"DIGITIZATION OF RECORDS/FILES - ELECTRONICS DOCUMENT MANAGEMENT SYSTEM ESTABLISHMENT OF E-REGISTRY AND UPGRADE OF NOMINAL ROLL DATABASE & DIGITILIZATION OF RECORD OF SERVICE GEN 60. ANNUAL STAFF AUDIT/VERIFICATION EXERCISE/CERTIFICATE VERIFICATION/AUDIT OF PAY-ROLL AND NOMINAL ROLL "	NEW	85,000,000
ERGP30142625	VERIFICATION OF BEA SCHOOL IN 12 COUNTRIES (BY THE OFFICERS OF PS OFFICE, F&A, INTERNAL AUDIT AND SCHOLARSHIP BOARD IN RUSSIA AND 11 COUNTRIES	ONGOING	115,665,706
ERGP30193082	FIELD VERIFICATION IN RESPONSE TO AUDIT QUERIES AND OBSERVATIONS BY OFFICE OF THE AUDITOR-GENERAL OF THE FEDERATION AND THE PUBLIC ACCOUNTS COMMITTEE OF THE 2 HOUSES OF THE NATIONAL ASSEMBLY AND QUARTERLY INSPECTION OF BOOKS AND RECORDS OF ACCOUNTS IN 110 FEDERAL UNITY COLLEGES AND ZONAL OFFICES OF QUALITY ASSURANCES DEPARTMENT AND PARASTATLS OF THE MINISTRY	NEW	57,000,000
ERGP30193086	SUPPORT TO PROCUREMENT OFFICERS FOR EFFECTIVE SERVICE DELIVERY	NEW	18,000,000
ERGP30193094	SKILL-ACQUISITION AND DEVELOPMENT OF 220 LABORATORY ASSISTANCE IN FEDERAL UNITY COLLEGE.	NEW	20,000,000



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CODE	LINE ITEM		
ERGP30193288	RETOOLING OF SPECIAL NEEDS TEACHER AND INTEGRATED EARLY CHILDHOOD DEVELOPMENT	NEW	36,500,000
ERGP30193298	ANNUAL GENERAL MEETING (AGM) OF PRINCIPALS OF 112 FUCS AND MONITORING THE IMPLEMENTATION OF THE SAFE SCHOOL INITIATIVE (SSI) PROGRAMME IN 46 FUCS	NEW	40,501,704
ERGP30193302	ON THE SPOT ASSESSMENT OF THE 112 FUCS, SENSITIZATION OF PARENTS, TEACHERS AND STUDENTS ON THE NEED TO KICK-OUT VICES IN SECONDARY SCHOOLS IN NIGERIA.	NEW	119,200,000
ERGP30193312	ANNUAL CONFERENCE OF DIRECTOR FEQAS WITH 37 STATE COORDINATING EVALUATORS; REVIEW AND PRODUCTION OF FEQAS HANDBOOK; IDENTIFICATION OF DEFICIENCIES IN TEACHING AND LEARNING OF ENTREPRENEURIAL SUBJECTS IN SCHOOLS BELOW TERTIARY IN COLLABORATION WITH NERDC; MONITORING OF CURRICULUM IMPLEMENTATION AND PEDAGOGICAL STRATEGIES IN NON-FORMAL CENTRES ; PRODUCTION OF JOURNAL OF EDUCATION QUALITY ASSURANCE SERVICE FOR DISTRIBUTION TO SCHOOLS BELOW TERTIARY; ANNUAL REPORT ON QUALITY ASSURANCE PROGRAMMES AND PROCESSES IN SCHOOLS BELOW TERTIARY.	NEW	123,456,890
ERGP30193315	ASSESSMENT OF TEACHING AND LEARNING IN BASIC SCHOOLS AND NON-FORMAL (TSANGAYA/MADRASA) CENTRES IN 37 STATES INCLUDING FCT. MONITORING OF LEARNING ACHIEVEMENTS IN SENIOR SECONDARY SCHOOLS NATIONWIDE	NEW	12,588,577
ERGP30193331	(I) SKILL-ACQUISITION AND DEVELOPMENT FOR 500,000 YOUTH AND WOMEN ARTISANS ON RELEVANT TRADES/SKILLS IN THE SIX GEO-POLITICAL ZONES, (II) RETOOLING OF 100,000 SCIENCE, TECHNICAL, VOCATIONAL AND MATHEMATICS TEACHERS, LABORATORY TECHNOLOGISTS/ATTENDANTS AND WORKSHOP ATTENDANTS ON THE USAGE OF MODERN EQUIPMENT AND NEW APPROACHES OF TEACHING SCIENCE AND TECHNICAL SUBJECTS (III) MONITORING AND EVALUATION OF TECHNOLOGY AND SCIENCE PROJECTS AND INSTITUTIONS COUNTERPART FUNDING FOR THE SUSTAINABILITY AND SCALING UP OF INTERNATIONAL DEVELOPMENT PARTNERS (IDPS) PROJECTS (ADB, IDEAS, VEIS, SMASE, SCIENCE LABORATORIES AND WORKSHOPS OF 27 FSTCS, STATE & PRIVATE TCS) TO INCREASE ACCESS AND IMPROVE QUALITY CONDUCT OF UPSKILLING WORKSHOP FOR FOOD AND NUTRITION TEACHERS AND FOOD VENDORS	NEW	100,000,000
ERGP30193333	(I) TECHNICAL TEACHERS TRAINING PRORAMME (TTTP) ENHANCEMENT PROGRAMME FOR TVET AND SCIENCE TEACHERS IN THE SIX (6) GEO-POLITICAL ZONES OF THE FEDERATION. (II) PROCUREMENT OF 100 MOBILE SCIENCE LABORATORIES AND 100 TOOL BOXES FOR THE DEVELOPMENT OF STEM EDUCATION IN THE FEDERAL UNITY COLLEGES.	NEW	40,000,000
ERGP30193334	(I) POPULARIZATION AND STRENGTHENING OF TECHNOLOGY AND SCIENCE EDUCATION THROUGH: (A) ANNUAL JUNIOR ENGINEERS, TECHNICIANS AND SCIENTIST (JETS) COMPETITIONS (B) ANNUAL VOCATIONAL SKILLS COMPETITION/ANNUAL NATIONAL COMPETITION/ WORKSHOP ON GLOBAL LEARNING FOR THE ENVIRONMENT. (C) INTERNATIONAL COMPETITION AND FAIRS FOR WINNERS. (II) ORGANIZING ANNUAL WORKSHOPS FOR SCHOOLS: (A) EMERGING INNOVATIONS (ROBOTICS, NATIONAL VIRTUAL SCIENCE SYMPOSIUM, Y-NEET) (B) SKILLS ACQUISITIONS IN CREATIVE ARTS FOR ENSURING EFFECTIVE CURRICULUM IMPLEMENTATION IN FUCS (C) SCIENCE, TECHNOLOGY, ENGINEERING, ARTS & DESIGN AND MATHEMATICS (STEAM) CAMP FOR 500 STUDENTS NATIONWIDE TO INCREASE ENROLMENT AND QUALITY.	NEW	85,000,000
ERGP30193371	SUPPORT TO LIBRARY SERVICES IN FUCs IN THE PROVISION OF RELEVANT READING MATERIALS	NEW	31,000,000
ERGP30193397	DEVELOPMENT AND PRODUCTION OF OPERATIONAL GUIDLINE / HANDBOOK FOR GOVERNING COUNCILS / BOARD OF FEDERAL UNIVERSITIES, FEDERAL POLYTECHNICS AND FEDERAL COLLEGES OF EDUCATION AND INTRA-UNIVERSITY CENTRES	NEW	75,000,000
ERGP30193430	ANNUAL REVIEW OF 2022 RIA REPORT OF 110 FEDERAL UNITY COLLEGES	NEW	21,116,461
ERGP30193436	ANNUAL STATUTORY SPECIAL AUDIT AND INVESTIGATION	NEW	15,446,208
ERGP30193480	STAKEHOLDERS ENGAGEMENT ON ENHANCING THE ACTIVITIES OF ANTI-CORRUPTION UNIT	NEW	8,000,000
ERGP30193490	INVENTORY CONTROL OF ALL GOVERNMENT ASSETS, FURNITURE, ELECTRICAL, ELECTRONICS, APPLIANCES ETC.	NEW	12,000,000
ERGP30193560	SERVICOM COMPLIANCE EVALUATION OF TERTIARY INSTITUTIONS AND FUCs IN COLLABORATION WITH SERVICOM OFFICE PRESIDENCY; SYMPOSIUM ON COORDINATION MGT SYSTEM FOR SERVICE DELIVERY IN FME	NEW	34,000,000
ERGP30193563	SYSTEM CHECKS IN FME HEADQUARTERS AND PARASTATALS, FEDERAL UNITY COLLEGES AND TERTIARY INSTITUTIONS.	NEW	50,000,000
ERGP30193577	PRODUCTION AND DEVELOPMENT OF TITLE DEEDS OF 10 FUCS AND PERFECTION OF DEEDS FOR 5 FEQAS STATE OFFICES	NEW	35,000,000



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CODE	LINE ITEM		
ERGP30193617	INSTALLATION OF TRACKING EQUIPMENT ON THE MINISTRY'S OFFICIAL VEHICLES.	NEW	30,000,000
ERGP30193642	IMPLEMENTATION OF THE MINISTERIAL STRATEGIC PLAN IN FME DEPARTMENTS, PARASTATALS/AGENCIES AND 36 STATES AND FCT= N30,582,000 ; COMMITMENT TO JOINT CONSULTATIVE COMMITTEE ON EDUCATION (JCCE) REFERENCE COMMITTEES MEETING (N5,721,980); 82ND JCCE PLENARY MEETING (N13,200,000); 67TH NATIONAL COUNCIL ON EDUCATION (NCE) MEETING (N30,864,000); AND MONITORING OF NATIONAL COUNCIL ON EDUCATION (NCE) DECISIONS (N4,400,000).; QUALITY CHECK THE CONDUCT OF ANNUAL SCHOOLS CENSUS (ASC) IN 36 STATES AND FCT (N13,063,155.60), DEPLOYMENT AND MANAGEMENT OF EMIS AND ITS PROCESSES IN THE ENTIRE EDUCATION SECTOR IN NIGERIA (N4,400,000), NATIONAL CONFERENCE ON EMIS(N6,600,000), PUBLICATION AND DISSEMINATION OF EDUCATION DATA (N9,680,000), TECHNICAL TRAINING FOR EMIS OFFICERS (N4,400,000). CONDUCT OF NIGERIA'S ANNUAL EDUCATION CONFERENCE 2023 (N6,600,000), IMPLEMENTATION STRATEGY OF NAEC RECOMMENDATIONS (N4,400,000), MINISTERIAL ANNUAL MERIT AWARD (N5,588,000) EDUCATION FOR SELF RELIANCE (ESR) POLICY (N2	NEW	92,777,155
ERGP30193647	EARLY GRADE READING ASSESSMENT (EGRA) - (N3,515,600.22); EARLY GRADE MATHEMATICS ASSESSMENT (EGMA) - (N5,319,600.44), CURRICULUM COMPLIANCE NATION WIDE - (N5,723,872.26) MONITORING OF LEARNING ACHIEVEMENT (MLA) IN 36 STATES AND FCT; (N8,800,000) QUARTERLY ENGAGEMENTS OF THE HME, HMSE AND PSE WITH HEADS OF DEPARTMENTS OF FME AND CHIEF EXECUTIVES OF PARASTATALS AND AGENCIES OF THE MINISTRY(N2,760,000); NATIONWIDE GATHERING, COLLATION & DISSEMINATION OF INFORMATION ON PRE & POST COVID-19 PANDEMIC EFFECTS IN THE EDUCATION SECTOR; N6,380,308.22; STRENGTHENING OF THE TECHNICAL SKILLS AND EARLY GRADE READING FACILITATORS TO ENHANCE TEACHING & LEARNING AT THE RIGHT LEVELS IN SIX GEO-POLITICAL ZONES; N10,162,200; NATIONAL IMPLEMENTATION OF STATE ACTION COMMITTEE ON THE PROMOTION OF READ CAMPAIGN ACTIVITIES IN THE SIX GEO POLITICAL ZONES; N13,156,000.31;	NEW	55,817,581
ERGP30193656	JOINT CAPITAL BUDGET MONITORING WITH FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING IN FEDERAL TERTIARY INSTITUTIONS ACROSS THE 6 GEO-POLITICAL ZONES = N30,800,308.35; STOCK TAKING OF ABANDONED PROJECTS IN FEDERAL GOVERNMENT COLLEGES IN THE 6 GEO-POLITICAL ZONES AND MONITORING OF THE IMPLEMENTATION OF THE DECISIONS OF THE MINISTERIAL TENDERS BOARD IN FME PARASTATALS, TERTIARY INSTITUTIONS AND FEDERAL GOVERNMENT COLLEGES IN COLLABORATION WITH PROCUREMENT AND FINANCE & ACCOUNTS DEPARTMENTS =N6,600,264.00	NEW	37,400,572
ERGP30193678	COMMITMENT TO VARIOUS ACTIVITIES OF UNESCO: I. (EDUCATION SECTOR; NATURAL SCIENCES SECTOR; SOCIAL & HUMAN SCIENCES SECTOR; CULTURE SECTOR; COMMUNICATION & INFORMATION SECTOR: N6,776,396.00 ; II. PARTICIPATION AT UNESCO 42ND GENERAL CONFERENCE N99,708,939.04; III. PARTICIPATION AT REGIONAL MEETING OF NATIONAL COMMISSIONS FOR UNESCO N5,484,391.94; IV. MONITORING & EVALUATION OF UNESCO CATEGORY 2 CENTRE/CHAIRS & SITES N2,200,000; V. COMMITMENT TO UNESCO HOST COUNTRY AGREEMENT FOR THE ESTABLISHMENT OF UNESCO REGIONAL OFFICE N7,380,000.26; COMMITMENT TO NIGERIA'S ACTIVE COORDINATION OF ICESCO/OIC ACTIVITIES N5,500,396.00; PARTICIPATION OF NIGERIAN DELEGATION (FME) TO ICESCO SPECIALIZED MINISTERIAL CONFERENCES & OTHER STATUTORY MEETINGS N5,420,264.40; PARTICIPATION OF NATCOM-ICESCO AT COORDINATION MEETINGS AND WORKSHOPS OF NATIONAL COMMISSIONS OF ICESCO MEMBER STATES N4,400,000.00; MONITORING AND FOLLOW UP IMPLEMENTATION ON RESOLUTIONS OF ICESCO SPECIALIZED MINISTERIAL CONFERENCES & OTHER	NEW	146,507,092
ERGP30193748	NATIONAL COMPETITION AND EXHIBITION OF CREATIVITIES AND INNOVATIONS AT COLLEGES OF EDUCATION FOR SELF RELIANCE AND EMPLOYMENT GENERATION IN NIGERIA. EXHIBITION AND COMPETITION HOISTING OF INNOVATIVE PROJECTS AND SKILLS (E-CHIPS)	NEW	70,000,000
ERGP30193785	WORLD TEACHERS DAY (WTD) PRESIDENT'S TEACHERS AND SCHOOLS EXCELLENCE AWARDS AND DEVELOPMENT OF TEACHER ON EDUCATION IN EMERGENCY PREPARADNESS AND RESPONSE TO WARDS PROTECTION OF EDUCATION FROM ATTACKS AND SAFE SCHOOLS DECLARATION (SSD) IN FUCS, , DEVELOPMENT OF BLUE PRINT (HANDBOOK) ON EXAM ETHICS AND CAMPUS SAFETY/CONDUCT OF FORUM FOR EXAM OFFICERS IN FUCS IN SIX GEOLOGICAL ZONES AND DISSEMINATION	NEW	83,000,000



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CODE	LINE ITEM		
ERGP30193854	OVER VIEW OF FCSSIP-25 WORKSHOP; ROLL-OUT OF THE NEW PERFORMANCE MANAGEMENT SYSTEM (PMS) AND ENTERPRISE CONTENT MANAGEMENT (ECM); HARMONIZATION OF BUSINESS PROCESSES FOR IPPIS HR/NOMINAL ROLL ROLE PLAYERS FOR GLOBAL BEST PRACTICES AND IN LINE WITH E-GOVERNANCE POLICIES; EFFECTIVE TRAINING IN LEADERSHIP AND PERSONNEL MANAGEMENT; HUMAN CAPITAL DEVELOPMENT FOR OFFICERS IN THE HEADQUARTERS - PROCESS REVIEW, RE-SKILLING AND RE-TOOLING; - LEADERSHIP COMPETENCE/CAPABILITIES, LEADERSHIP STRATEGIES FOR PRODUCTIVITY, RECORDS MANAGEMENT, REGISTRY ADMIN/MGT OF SECRETARIAL FUNCTIONS ; HUMAN RELATIONS&INTERPERSONAL SKILLS; WORKPLACE, CREATIVITY FOR WORK PLACE; SKILLS FOR EFFECTIVE PRESENTATION; ADVANCED MINUTE TAKING; MANAGEMENT SKILLS FOR ADMIN OFFICERS; RISK MANAGEMENT & PERFORMANCE MEASUREMENT AND EVALUATION: LIFE AND FINANCIAL PLANNING FOR RETIREMENT;APPLICATION OF ICT TO HRM; COMMUNICATION SKILLS AND REPORT WRITING AND ENHANCING CAPACITY & RE-TOOLING FOR OFFICERS IN APD IN LINE WITH PMS AND E-G	NEW	70,000,000
ERGP30194439	COMMITMENT TO JOINT CONSULTATIVE COMMITTEE ON EDUCATION (JCCE) REFERENCE COMMITTEES MEETING 82ND JCCE PLENARY MEETING 67TH NATIONAL COUNCIL ON EDUCATION (NCE) MEETING AND MONITORING OF NATIONAL COUNCIL ON EDUCATION (NCE) DECISIONS	NEW	73,321,980
ERGP30195349	SAFE SCHOOL INTERVENTION	NEW	519,520,000
ERGP3170257	ASSESSMENT, CONSTRUCTION, UPGRADING, REHABILITATION AND EQUIPING OF LABORATORIES IN PHASES IN FUCs	ONGOING	250,000,000
ERGP3193085	NEEDS ASSESSMENT AND MARKET SURVEY, ADVERTISEMENT, PRODUCTION OF BIDDING DOCUMENTS, EVALUATION AND CERTIFICATION OF PROJECTS AND UP-GRADING OF PROCUREMENT DATA BANK	NEW	23,500,000
ERGP3193305	ASSESSMENT OF THE LEVEL OF IMPLEMENTATION OF INCLUSIVE EDUCATION AND PROVISION OF ASSISTIVE DEVICE FOR PERSONS WITH DISABILITIES IN 16 INTEGRATED FUCs.	NEW	30,000,000
ERGP3193306	CONDUCT OF SCHOOL DEBATE AND QUIZ FOR SENIOR SECONDARY SCHOOL NATIONWIDE	NEW	20,298,296
ERGP3193307	PROCUREMENT OF 4NOS UTILITY VEHICLES FOR 4 STATES AND WORKING TOOLS IN PHASES FOR FEQAS STATE OFFICES IN THE 13 STATES AND FCT. RENOVATION EQUIPPING AND FURNISHING OF FEQAS STATE OFFICES IN THE 36 STATES AND FCT IN PHASES	NEW	55,568,884
ERGP3193309	EVALUATION OF SCHOOLS BELOW TERTIARY (FEDERAL, PUBLIC, PRIVATE); ACCREDITATION RECOGNITION OF SCHOOLS FOR THE PURPOSE OF PARTICIPATING IN EXTERNAL EXAMINATIONS (WAEC, NECO & NABTEB); MONITORING OF THE CONDUCT OF EXTERNAL EXAMINATIONS (WAEC, NECO, NABTEB); ANNUAL EDUCATION QUALITY ASSURANCE OF SELF ASSESSMENT TO ENSURE STANDARD, QUALITY AND FUNCTIONALITY OF EDUCATION; TOOLING AND RETOOLING OF FEQAS EVALUATORS.	NEW	385,593,154
ERGP3193314	ASSESSMENT OF THE IMPLEMENTATION OF THE EFFECTIVE SCHOOL SELF-EVALUATION; FOLLOW THROUGH EVALUATION OF SCHOOLS BELOW TERTIARY; PROFESSIONAL SKILLING OF 2,000 HEAD TEACHERS AND PROPRIETORS OF SCHOOLS NATIONWIDE;	NEW	22,792,495
ERGP3193318	GENERAL MINISTERIAL PRESS ACTIVITIES, ADVERTS, FEATURES, PURCHASE OF NEWSPAPERS AND DOCUMENTARIES N100M AND PUBLICITY OF STRATEGIC PROGRAMMES AND PROJECTS IN THE SECTOR N200M	NEW	75,000,000
ERGP3193338	REVIEW OF THE MINIMUM STANDARDS OF SOPs FOR EARLY CHILD CARE CENTERS (ECCC) AND CONDUCT OF ANNUAL ASSESSMENT OF HOUSEHOLD CONSUMPTION OF IODIZED SALT USING PRIMARY SCHOOL CHILDREN AND DEVELOPMENT OF ACTIVITY BASED MANUALS FOR SCIENCE AND MATHEMATICS SUBJECTS TO AID TEACHING AND LEARNING OF DIFFICULT CONCEPTS IN SCHOOLS.	NEW	15,000,000
ERGP3193363	RENOVATION OF FME HEADQUARTERS LIBRARY BY PROVISION OF MODERN SHELVES AND INSTALLATION OF ACOUSTIC SYSTEM.	NEW	40,000,000
ERGP3193408	ASSESSMENT OF STAFF/STUDENT RATIO IN SOME SELECTED TERTIARY INSTITUTIONS UNIVERSITIES, POLYTECHNIC AND COLLEGES OF EDUCATION	NEW	60,000,000
ERGP3193414	STAKEHOLDERS ENGAGEMENT ON REPOSITIONING OF TERTIARY EDUCATION SECTOR	NEW	35,000,000
ERGP3193434	INSTITUTIONAL SUPPORT FOR INTERNAL AUDIT EXERCISE IN 112 FUCs	NEW	30,103,344
ERGP3193475	CO-ORDINATION AND SUPERVISION OF SPECIAL INTERVENTION PROGRAMMES AND PROJECTS	NEW	25,000,000
ERGP3193484	ORGANIZE ANNUAL PPP STAKEHOLDERS FORUM, ANNUAL SUMMIT FOR NGOS INTERVENING IN THE EDUCATION AND PRE AND POST REGISTRATION VISITS TO NGOS INTERVENING IN EDUCATION SECTOR	NEW	15,000,000
ERGP3193590	PRODUCTION OF SECURITY DOCUMENTS;AND SUPPORT TO 110 FUCs AND FEQAS OFFICES NATIONWIDE	NEW	30,000,000



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CODE	LINE ITEM		AMOUNT
ERGP3193696	PRODUCTION OF EDUCATION 2030 MONITORING REPORT CARD AND THE DOMESTICATED UNESCO INDICATORS FOR MEASURING PROGRESS IN THE IMPLEMENTATION OF EDUCATION 2030 IN NIGERIA =N30,000,000	NEW	13,200,003
ERGP3193705	TRACKING AND ON-THE-SPOT ASSESSMENT OF SDG4 PROGRAMMES AND PROJECTS IN EDUCATION SECTOR AT FGCS AND PARASTATALS IMPLEMENTING	NEW	30,000,000
ERGP3193711	CONDUCT OF QUARTERLY IMPLEMENTATION STATUS MEETING BY TASK TEAM FOR THE IMPLEMENTERS OF SDG4 IN FGCS AND PARASTATALS AND MEETING TO STRENGTHEN PARTNERSHIP IN THE THREE TIERS OF GOVERNMENT FOR THE IMPLEMENTATION OF THE SDG4 AND HONOURABLE MINISTERS MEETING WITH THE SDG4 STAKEHOLDERS FROM THE SIX (6) GEO-POLITICAL ZONES AND FCT	NEW	10,000,000
ERGP3193739	SUSTAINABILITY OF THE GIRL-CHILD EDUCATION THROUGH THE SERVICING OF ON-GOING SDG4 GIRL-CHILD SCHOLARSHIP AND AWARENESS CREATION FOR STUDENTS ON THE PRODUCTION OF HAND SANITIZERS, SOAP AND DETTOL FOR THEIR PERSONAL USE IN LINE WITH COVID 19 SAFETY PROTOCOLS AND SDG4 NATIONAL COMPUTER BOOT CAMP FOR GIRL CHILD.	NEW	30,000,000
ERGP3193751	IMPLEMENTATION OF RENEGOTATED 2010 AGREEMENT BETWEEN FG/STAFF UNIONS IN COLLEGES OF EDUCATION AND CONDUCT OF NATIONAL STAKEHOLDERS ENGAGEMENT ON DEVELOPMENT OF POLICIES TO ADDRESS CONTENDING LABOUR ISSUES TOWARD INDUSTRIAL HARMONY AND STABILITY OF ACADEMIC CALENDAR IN COLLEGES OF EDUCATION IN NIGERIA.	NEW	80,000,000
ERGP3193802	SERVICING AND VERIFICATION OF ON-GOING 5,310 SCHOLARS FOR YEAR 2018, 2019, 2020 YEAR 2021 AND YEAR 2022 FEDERAL GOVERNMENT SCHOLARSHIP AWARDS MADE TO NIGERIAN STUDENTS IN NIGERIAN PUBLIC TERTIARY INSTITUTIONS.	NEW	1,029,754,667
ERGP3193855	SENIOR STAFF/JUNIOR STAFF PROMOTION INTERVIEW/EXAMINATION, CONDUCT OF SENIOR STAFF COMMITTEE (SSC) AND JUNIOR STAFF COMMITTEE (JSC), ANNUAL MANPOWER BUDGET ACTIVITIES, INVESTIGATION AND MONITORING ACTIVITIES OF DISCIPLINARY CASES; TRANSFER OF SERVICE MATTERS;; GAZETTING/REGULARISATION OF APPOINTMENT/STAFF MOVEMENTS MATTERS; OTHER APPOINTMENT ISSUES;	NEW	75,000,000
ERGP3194442	PURCHASE OF UTILITIES VEHICLE	NEW	75,000,000
ERGP3195166	MULTILATERAL/BILATERAL TIED LOANS - NIGERIA INNOVATION AND EFFECTIVE IN THE ACQUISITION OF SKILLS (IDEAS) PROJECT	NEW	21,560,715,000
ERGP3195167	MULTILATERAL/BILATERAL TIED LOANS - ADOLESCENT GIRL INITIATIVE FOR LEARNING AND EMPOWERMENT PROGRAMME (AGILE) PROJECT	NEW	53,082,915,900
ERGP7142751	OUTSTANDING CAPITAL LIABILITIES / JUDGEMENTAL DEBTS	ONGOING	200,000,000
ERGP7168904	MONITORING OF PROJECTS, PROGRAMMES AND FEDERAL EXECUTIVE COUNCIL DECISIONS IN THE PARASTATALS, TERTIARY INSTITUTIONS AND FEDERAL GOVERNMENT COLLEGES	ONGOING	93,396,352
ERGP7168941	IMPROVEMENT OF OPERATIONS OF TSA, GIFMIS, E-PAYMENT, E-REVENUE, STOCK TAKING AND IPSAS II IN PARASTATALS FUCS AND INSTITUTIONS OF THE MINISTRY AND PROFESSIONAL DEVELOPMENT OF ACCOUNTANTS IN 110 FEDERAL GOVERNMENT COLLEGES, MAIN MINISTRY AND PARASTATALS	ONGOING	65,000,000
ERGP7168943	SUPPORT TO BUDGET DESK OFFICERS IN PARASTATALS, TERTIARY INSTITUTIONS, FUCS AND COLLABORATION WORKSHOP ON BUDGET PROCESS WITH MBNP AND EDUCATION	ONGOING	45,000,000
ERGP202301116	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE AND SUPPLIES OF EDUCATIONAL LEARNING MATERIALS TO SCHOOLS IN KATSINA NORTH SENATORIAL DISTRICT, KATSINA STATE	NEW	1,000,000,000
ERGP202302707	COMPLETION AND EQUIPPING OF ONGOING EDUCATIONAL INFRASTRUCTURE - MULTIPURPOSE HALL IN LAGOS STATE UNIVERSITY	ONGOING	500,000,000
ERGP202300701	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNISHING AT VARIOUS LOCATIONS IN KATSINA NORTH SENATORIAL DISTRICT	NEW	200,000,000
ERGP202300706	PROVISION OF ALL-IN-ONE SOLAR STREETLIGHTS AT SELECTED SCHOOLS IN CROSS RIVER CENTRAL SENATORIAL DISTRICT.	NEW	100,000,000
ERGP202300724	CONSTRUCTION AND FURNISHING OF BLOCKS OF CLASSROOMS IN KATSINA NORTH SENATORIAL DISTRICT, KATSINA STATE	NEW	240,000,000
ERGP202300732	CONSTRUCTION OF CLASSROOMS BLOCKS AND SUPPLIES OF EDUCATIONAL LEARNING MATERIALS TO SCHOOLS IN KATSINA NORTH SENATORIAL DISTRICT	NEW	300,187,394
ERGP202302086	CONSTRUCTION OF CLASS ROOM BLOCK AT OGBUNIKE OYI LGA, ANAMBRA STATE	NEW	30,000,000
ERGP202302933	PROCUREMENT AND INSTALLATION OF SOLAR STREET LIGHTS WITHIN THE DEPT OF BIOCHEMISTRY AND MOLECULAR BIOLOGY BUILDING IN FUG ZAMFARA STATE.	NEW	15,000,000
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		169,019,087,737



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CODE	LINE ITEM		
21	PERSONNEL COST		103,288,086,976
2101	SALARY		103,288,086,976
210101	SALARIES AND WAGES		103,288,086,976
21010101	SALARY		103,288,086,976
23	CAPITAL EXPENDITURE		65,731,000,761
2305	OTHER CAPITAL PROJECTS		54,446,250,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		54,446,250,000
23050101	RESEARCH AND DEVELOPMENT		54,446,250,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		11,284,750,761
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		11,284,750,761
	TOTAL PERSONNEL		103,288,086,976
	TOTAL OVERHEAD		0
	TOTAL RECURRENT		103,288,086,976
	TOTAL CAPITAL		65,731,000,761
	TOTAL ALLOCATION		169,019,087,737
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP202301440	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE IN ENUGU EAST SENATORIAL DISTRICT, ENUGU STATE	NEW	200,000,000
ERGP202301260	PROVISION OF EDUCATIONAL MATERIALS (CUSTOMISED EXERCISE BOOKS) IN SOME SELECTED SECONDARY SCHOOLS IN NIGER EAST SENATORIAL DISTRICT, NIGER STATE	NEW	50,000,000
ERGP202341260	CONSTRUCTION OF ONE BLOCK OF 2 CLASSROOM FLOORS STOREY BUILDING AT MADARASATU DIYAUL MODEL ISLAMIC CENTRE, AREA 1 GARKI		200,000,000
ERGP202300985	CONSTRUCTION OF COPERS LODGE AT SHEHU SHAGARI MODEL JUNIOR SECONDARY SCHOOL GARKI ABUJA	ONGOING	20,000,000
ERGP202301037	SUPPLY OF INSTRUCTIONAL MATERIALS TO SOME SELECTED SCHOOLS ACROSS SELECTED STATES	ONGOING	400,000,000
ERGP202301038	ONGOING CONSTRUCTION OF FENCE IN UMAR SULEIMAN COLLEGE OF EDUCATION IN YOBE STATE	ONGOING	60,000,000
ERGP202301123	PROVISION OF NOTE BOOKS TO PRIMARY SCHOOLS ACROSS SOME SELECTED LGAs IN THE NORTH-EAST ZONE.	NEW	500,000,000
ERGP202301124	PROVISION OF NOTE BOOKS TO JUNIOR SECONDARY SCHOOLS ACROSS SOME SELECTED HARD TO REACH COMMUNITIES OF THE NORTH EAST ZONE.	NEW	500,000,000
ERGP202301125	PROVISION OF SCHOOL BAGS TO PRIMARY SCHOOLS ACROSS SOME SELECTED LGAs IN THE COUNTRY	NEW	500,000,000
ERGP202301126	CONSTRUCTION AND INSTALLATION OF ALL-IN-ONE SOLAR PANEL AT STUDENTS HOSTELS ACROSS HIGHER INSTITUTIONS OF LEARNING IN SELECTED LGAs IN THE NORTH-EAST ZONE.	NEW	400,000,000
ERGP202301127	REHABILITATION OF SOME SELECTED NOMADIC CHILDREN PRIMARY SCHOOLS IN SELECTED LGAs IN THE NORTH-EAST ZONE.	NEW	100,000,000
ERGP202301317	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE IN THE 15 LGAs OF KANO CENTRAL SENATORIAL DISTRICT, KANO STATE	NEW	120,000,000
ERGP202301318	RENOVATION OF GSS KOFAR RUWA, DALA LGA, KANO CENTRAL SENATORIAL DISTRICT, KANO STATE	NEW	80,000,000
ERGP202301373	PROVISION OF INSTRUCTIONAL MATERIALS, TEXTBOOKS, FURNISHING AND EQUIPMENTS, CALABAR SOUTH AND CALABAR MUNICIPAL LGAs, CROSS RIVER SOUTH SENATORIAL DISTRICT, CROSS RIVERS STATE	NEW	100,000,000
ERGP202301388	CONSTRUCTION OF TWENTY (20) EXECUTIVE TOILETS WITH BOREHOLES WITHIN LAGOS CENTRAL SENATORIAL DISTRICT	NEW	200,000,000
ERGP202301401	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE IN OSUN CENTRAL SENATORIAL DISTRICT, OSUN STATE	NEW	50,000,000
ERGP202301412	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE IN THE ELEVEN LGAs OF OYO CENTRAL SENATORIAL DISTRICTS, OYO STATE	NEW	200,000,000
ERGP202301445	PROVISION OF INSTRUCTIONAL MATERIALS, TEXTBOOKS, FURNISHING AND EQUIPMENTS TO SELECTED COMMUNITIES, ABIA CENTRAL SENATORIAL DISTRICT, ABIA STATE	NEW	50,000,000
ERGP202301448	RENOVATION OF BLOCKS OF CLASSROOMS IN OHAFIA, BENDE, AROCHUKWU, UMUNNEOCHIM AND ISUKWUATO, ABIA STATE	NEW	200,000,000
ERGP202301453	CONSTRUCTION OF ICT CENTRE AT HOLY INNOCENT ACADEMY, UMUOPI, EHIME MBANO, IMO NORTH SENATORIAL DISTRICT, IMO STATE	NEW	50,000,000
ERGP202301477	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE ACROSS THE 9 LGAs OF BORNO SOUTH SENATORIAL DISTRICT, BORNO STATE	NEW	160,000,000
ERGP202301478	PROVISION OF INSTRUCTIONAL MATERIALS, TEXTBOOKS, FURNISHING AND EQUIPMENTS TO PRIMARY SCHOOLS ASKIRA/UBA AND HAWL IN BORNO SOUTH SENATORIAL DISTRICT, BORNO STATE	NEW	40,000,000
ERGP202302061	PROVISION OF NOTE BOOKS TO PRIMARY SCHOOLS ACROSS SOME SELECTED LGAs IN THE NORTH EAST ZONE	NEW	500,000,000
ERGP202302062	CONSTRUCTION AND INSTALLATION OF ALL IN ONE SOLAR PANEL STREET LIGHT AT STUDENTS HOSTELS ACROSS HIGHER INSTITUTIONS OF LEARNING IN SELECTED LGAs IN THE NORTH EAST ZONE	NEW	400,000,000



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CODE	LINE ITEM		
ERGP202302063	REHABILITATION OF SOME SELECTED NOMADIC CHILDREN PRIMARY SCHOOLS IN SELECTED LGAS IN THE NORTH EAST ZONE	NEW	100,000,000
ERGP202302085	CONSTRUCTION OF CLASSROOM BLOCK IN DAJO, ANJOROUGH AND ABOAJIO VILLAGES IN MBATEREM OF UKUM LGA, BENUE STATE	NEW	20,000,000
ERGP202302223	REHABILITATION OF CLASSROOMS BLOCKS AND SUPPLY OF INSTRUCTIONAL MATERIALS AT QUEENS COLLEGE ILORIN, GDSS AHACHE AND ABDULAZEEZ ATTA MEMORIAL COLLEGE, OKENE, KOGI STATE.	NEW	50,000,000
ERGP202302272	CONSTRUCTION OF PERIMETER FENCE AND GATE HOUSE IN NDIUMMEREAKU PRIMARY SCHOOL UMUOMA IHIALA LGA	NEW	10,000,000
ERGP202302285	SUPPLY OF TEACHING TEXT BOOKS FOR KOGI WEST SECONDARY SCHOOL, KOGI STATE.	NEW	50,000,000
ERGP202302330	CONSTRUCTION OF 16 CLASSROOM & FURNITURE AT COMMUNITY HIGHEST ISLAMIC COLLEGES IN MALURI JAJERE GADAKA AND GOVT. DAY SECONDARY SCHOOL, GADAKA YOBE STATE.	NEW	10,000,000
ERGP202302345	RENOVATION OF SOME SECONDARY SCHOOLS IN KOGI EAST SENATORIAL DISTRICT, KOGI STATE	NEW	100,000,000
ERGP202302374	CONSTRUCTION OF BLOCKS OF CLASSROOMS IN DAWAKIN TOFA/RIMIN-GADO/TOFA FEDERAL CONSTITUENCY, KANO STATE.	NEW	20,000,000
ERGP202302399	SUPPLY OF INSTRUCTION MATERIALS TO SCHOOLS, SECONDARY SCHOOLS AND PRIMARY SCHOOLS IN GWARZO/KABO FEDERAL CONSTITUENCY, KANO STATE.	NEW	25,000,000
ERGP202302458	PROVISION OF CLASSROOM BLOCKS AND FURNITURE IN SOME SELECTED SCHOOLS	ONGOING	1,000,000,000
ERGP202302461	PROVISION OF SOLAR STREET LIGHT TO UMARU SHESHI PRIMARY SCHOOL AND OTHER SCHOOLS	NEW	100,000,000
ERGP202302578	CONSTRUCTION OF CLASSROOMS BLOCK AT EMANYI, ANKPA LGA, KOGI STATE	NEW	50,000,000
ERGP202302579	CONSTRUCTION OF BLOCK OF CLASSROOMS IN CHARACHARA WARD, GADAU ROAD, AZARE LGA	NEW	50,500,000
ERGP202302799	CONSTRUCTION AND EQUIPPING OF BLOCKS OF CLASSROOM IN UWELU AND OTHER LOCATIONS IN SOUTH SOUTH ZONE	NEW	200,000,000
ERGP202302800	CONSTRUCTION AND EQUIPPING OF HOSTEL BLOCK IN IDUNWELE AND OTHER LOCATIONS IN SOUTH SOUTH ZONE	NEW	200,000,000
ERGP202302807	VOCATIONAL TRAINING FOR TEACHERS IN BINDAWA/MANI FEDERAL CONSTITUENCY OF KATSINA STATE	NEW	30,000,000
ERGP202302809	PROVISION AND FURNISHING OF BLOCKS OF CLASSROOM AND SUPPLY OF INSTRUCTIONAL MATERIALS IN MALLAM MADORI/KAUGAMA FEDERAL CONSTITUENCY, JIGAWA STATE.	NEW	25,000,000
ERGP202302841	PROVISION OF INSTRUCTIONAL MATERIALS TO AROCHUKU, ABIA STATE	NEW	20,000,000
ERGP202303488	SUPPLY OF INSTRUCTIONAL MATERIALS TO SELECTED SCHOOLS IN THE NORTH EAST ZONE	NEW	500,000,000
ERGP202303544	CONSTRUCTION OF BLOCKS OF CLASSROOMS IN BALLAH SECONDARY SCHOOL, ILORIN/ASA FEDERA CONSTITUENCY, KWARA STATE	NEW	200,000,000
ERGP202303709	CONDTRUCTION OF A BLOCK OF 3 CLASSROOMS WITH SOLAR POWERED BOREHOLE AT ANGWAN DOKA KOKONA LGA NASARAWA STATE	NEW	20,000,000
ERGP202303815	COMPREHENSIVE RENOVATION AND SUPPLY OF FURNITURES OF GOVERNEMTN DAY SECONDARY SCHOOL JEGA, KEBBI	ONGOING	300,000,000
ERGP202303816	COMPREHENSIVE RENOVATION AND SUPPLY OF FURNITURES OF GOVERNEMTN GIRLS SECONDARY SCHOOL BIU, BORNO STATE	NEW	200,000,000
ERGP202303817	SUPPLY OF LAPTOPS AND OTHER ACCESSORIES TO GOVERNEMTN GIRLS SECONDARY SCHOOL BIU, BORNO STATE	NEW	150,000,000
ERGP202303984	RENOVATION OF 3 BLOCKS OF CLASSROOMS IN AKWANGA/NASARAWA EGGON/WAMBA FEDERAL CONSTITUENCY NASARAWA STATE	NEW	50,000,000
ERGP202304278	BUILDING OF 4 CLASSROOM BLOCK AT PROPOSED NDINKWEGU AMAGU JUNIOR SECONDARY SCHOOL ABAKALIKI LOCAL GOVERNMENT AREA, EBONYI STATE.	NEW	50,000,000
ERGP202304484	SUPPLY OF LAPTOPS TO STUDENTS IN COE WAKA, BIU	NEW	100,000,000
ERGP202304488	FRUNISHING AND SUPPLY OF COMPUTER IN LATE ONA MAMMAN COMPUTER AND SKILL ACQUISITION CENTRE, ABUJA, FCT	NEW	100,000,000
ERGP202304598	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AT AZARE, ASAYAYA, ZAKIRAI, GURUMA, GARUN DANGA AND KAWO PRIMARY SCHOOL IN GABASAWA LGA, KANO STATE.	NEW	100,000,000
ERGP202304599	CONSTRUCTION OF ONE BLOCK OF 3 CLASSROOMS AT ZANGO, JARKUKA, DAUSAYI, TSAMIYAR, KARA AND BABAWA PRIMARY SCHOOLS GEZAWA LGA, KANO STATE.	NEW	100,000,000
ERGP202301336	PROVISION OF INSTRUCTIONAL MATERIALS, TEXTBOOKS, FURNISHING AND EQUIPMENT IN SELECTED LOCATIONS WITHIN THE SEVEN (7) LGAs IN KADUNA CENTRAL SENATORIAL DISTRICT, KADUNA STATE	NEW	50,000,000
ERGP202301342	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH FURNITURE IN KATSINA NORTH SENATORIAL DISTRICT, KATSINA STATE	NEW	200,000,000



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ERGP202302867	CONSTRUCTION OF NEW BLOCKS OF TWO CLASSROOMS WITH FURNITURE AND REHABILITATION OF DILAPIDATED ONES ACROSS DOGUWA/TUDUNWADA FEDERAL CONSTITUENCY,KANO STATE	NEW	250,000,000
ERGP202303082	SUPPLY OF TEXTBOOKS TO SOME SELECTED SCHOOLS IN IKEJA, LAGOS	ONGOING	30,000,000
ERGP202303445	PROVISION AND SUPPLY OF WRITING AND EDUCATIONAL MATERIALS TO PRIMARY AND SECONDARY SCHOOLS IN KOGI STATE	ONGOING	50,000,000
ERGP202300703	PROCUREMENT AND SUPPLY OF COMPUTERS TO FGCG BAKORI, BAKORI/ DANJA FEDERAL CONSTITUENCY KATSINA STATE	NEW	5,000,000
ERGP202300704	PROCUREMENT OF COMPUTERS FOR SELECTED YOUTHS IN OLD KPAJILU COMMUNITY, NIGER STATE	NEW	5,000,000
ERGP202300707	PROCUREMENT OF LAPTOP COMPUTERS TO GOVT SEC SCHOOL BENISHEIK, KAGA/ MAGUMERI/ GUBIO FED CONSTITUENCY, BORNO STATE	NEW	5,000,000
ERGP202300708	PROCUREMENT SUPPLY OF COMPUTERS AT INSTITUTE OF AGRICULTURES, RESEARCH AND TECHNOLOGY (IART), IBADAN NORTHWEST/ SOUTHWEST FEDERAL CONSTITUENCY OF OYO STATE	NEW	5,000,000
ERGP202300709	CONSTRUCTION OF 3 BLOCKS OF CLASSROOMS IN DARAZO-GANJUWA COLLEGE OF HEALTH TECHNOLOGY, SORO, BAUCHI STATE	NEW	32,000,000
ERGP202300710	PROCUREMENT AND SUPPLY OF COMPUTERS AND LAPTOPS TO THE E-LIBRARY DEPARTMENT OF AZAIK PUBLIC LIBRARY, AMARATA. YENOGA, KOLOKUMA/ OPOKUMA FEDERAL CONSTITUENCY OF BAYELSA STATE.	NEW	5,000,000
ERGP202300711	CONSTRUCTION OF A BLOCK OF CLASSROOMS IN GOVERNMENT PRIMARY SCHOOL AT NUMAN LOCAL GOVERNMENT AREA, ADAMAWA STATE.	NEW	18,000,000
ERGP202300713	CONSTRUCTION OF A BLOCK OF CLASSROOM AT ST. MARY'S ANGLICAN PRIMARY SCHOOL IGBAUKE MADUGU MBAAYAM USHONGO LGA KM 9 GBOKO-LESSEL ROAD, BENUE STATE.	NEW	16,000,000
ERGP202300715	SUPPLY OF LAPTOP COMPUTERS TO MY CONSTITUENTS IN DAMBATTA/ MAKODA FEDERAL CONSTITUENCY KANO STATE	NEW	5,000,000
ERGP202300721	CONSTRUCTION OF 2 BLOCKS OF CLASSROOMS IN OGUN WEST SENATORIAL DISTRICT	NEW	32,000,000
ERGP202300722	PROCUREMENT AND SUPPLY OF COMPUTERS AT NATIONAL OPEN UNIVERSITY OF NIGERIA, GBOKO STUDY CENTRE, GBOKO/TARKA FEDERAL CONSTITUENCY OF BENUE STATE	NEW	5,000,000
ERGP202300725	PROCUREMENT AND SUPPLY OF COMPUTERS TO OKELUSE ANGLICAN GRAMMAR SCHOOL OKELUSE OWO/OSE FEDERAL CONSTITUENCY, ONDO STATE	NEW	5,000,000
ERGP202300726	CONSTRUCTION OF 2 BLOCKS OF CLASSROOMS IN ANGLICAN GIRLS GRAMMAR SCHOOL, ALOR, IDEMILI SOUTH LGA, ANAMBRA STATE	NEW	32,000,000
ERGP202300727	PROCUREMENT AND SUPPLY OF COMPUTERS TO SOME SECONDARY SCHOOLS IN AJEROMI IFELODUN FED. CONSTITUENCY, LAGOS STATE	NEW	5,000,000
ERGP202300728	PROCUREMENT AND SUPPLY OF COMPUTERS TO GOVERNMENT SECONDARY SCHOOL KWAPKUWA SHENDAM FED. CONSTITUENCY, PLATEAU STATE	NEW	5,000,000
ERGP202300729	PROCUREMENT AND SUPPLY OF COMPUTERS TO GOVERNMENT SECONDARY SCHOOL, KATSINA ALA/ UKUM/ LOGO FEDERAL CONSTITUENCY, BENUE STATE.	NEW	5,000,000
ERGP202300731	PROCUREMENT AND SUPPLY OF COMPUTERS TO GOVERNMENT DAY SECONDARY SCHOOL AZARE, KATAGUN FEDERAL CONSTITUENCY, BAUCHI STATE	NEW	5,000,000
ERGP202300733	PROCUREMENT AND SUPPLY OF COMPUTERS TO GOVT. TECHNICAL COLLEGE GAMAWA, GAMAWA FED. CONSTITUENCY, BAUCHI STATE.	NEW	5,000,000
ERGP202300734	PROCUREMENT AND SUPPLY OF LAPTOP COMPUTERS TO SECONDARY SCHOOLS IN AYEDIRE/ IWO/ OLAOLUWA FEDERAL CONSTITUENCY OF OSUN STATE.	NEW	5,000,000
ERGP202300735	CONSTRUCTION OF A BLOCK OF CLASSROOMS IN KOKO-BESSE, JEGA LOCAL GOVERNMENT IN KEBBI STATE	NEW	16,000,000
ERGP202300736	SUPPLY OF COMPUTERS OR LAPTOPS TO COMMUNITY SECONDARY SCHOOL EKKA, EZZA NORTH L.G.A FED. CONSTITUENCY, EBONYI STATE	NEW	5,000,000
ERGP202300737	PROCUREMENT OF COMPUTERS TO FIVE SEC. SCH OWERRI MUNICIPAL/WEST/NORTH FED. CONSTITUENCY, IMO STATE	NEW	5,000,000
ERGP202300738	PROCUREMENT OF COMPUTERS FOR SCHOOLS IN EDE SOUTH, EGBERE AND EJIGBO FED. CONSTITUENCY, OSUN STATE	NEW	5,000,000
ERGP202300740	PROCUREMENT OF COMPUTERS FOR STUDENTS IN HIGHER LEARNING INSTITUTIONS IN KURA, MADOBI, GARUN MALAM FED. CONSTITUENCY, KANO STATE	NEW	5,000,000
ERGP202300742	PROCUREMENT AND SUPPLY OF COMPUTERS IN BIRNIN KEBBI/BUNZA FED. CONSTITUENCY, KEBBI STATE	NEW	5,000,000
ERGP202300744	PROCUREMENT AND SUPPLY OF COMPUTERS IN SECONDARY SCHOOLS IN SOBA FED. CONSTITUENCY, KADUNA STATE	NEW	5,000,000
ERGP202300746	PROCUREMENT OF COMPUTERS FOR COLLEGE OF HEALTH AND SCIENCE TECHNOLOGY KALTUNGO, GOMBE STATE	NEW	5,000,000



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CODE	LINE ITEM		
ERGP202300747	PROCUREMENT AND SUPPLY OF COMPUTERS FOR ILA TECHNICAL COLLEGE, ILA-ORANGUN, IFEDAYO/BOLUWADURO/ILA FEDERAL CONSTITUENCY, OSUN STATE	NEW	5,000,000
ERGP202300749	PROCUREMENT AND SUPPLY OF LAPTOP COMPUTERS IN ALKALERI TOWN, ALKALERI/KIRFI FEDERAL CONSTITUENCY, BAUCHI STATE	NEW	5,000,000
ERGP202300750	PROCUREMENT AND SUPPLY OF COMPUTERS TO SOME SELECTED SCHOOLS IN ABI/YAKURR FEDERAL CONSTITUENCY, CROSS RIVER STATE	NEW	5,000,000
ERGP202300751	INSTALLATION OF COMPUTERS ST CHARLES COLLEGE ANKPA	NEW	5,000,000
ERGP202300752	SUPPLY OF CLASSROOM AND TEACHERS' FURNITURE TO HASSAN PRIMARY SCHOOL, JALINGO, TARABA STATE	NEW	5,000,000
ERGP202300753	PROCUREMENT OF COMPUTERS TO SELECTED SCHOOLS IN AYEDAAD/IREWOLE/ISOKAN FEDERAL CONSTITUENCY, OSUN STATE	NEW	28,000,000
ERGP202300754	PROCUREMENT AND SUPPLY OF COMPUTERS IN SCHOOL OF HYGIENE, KUNCHI/TSANYAWA FED. CONSTITUENCY	NEW	7,000,000
ERGP202300756	PROCUREMENT AND SUPPLY OF COMPUTERS TO SOME SELECTED SCHOOLS IN NGURU/MACHINA/YUSUFARI FEDERAL CONSTITUENCY, YOBE STATE	NEW	5,000,000
ERGP202300757	RENOVATION AND FURNISHING OF A BLOCK OF 2 CLASSROOMS AT LGEA PRIMARY SCHOOL, ONIPI, OTUKPO LGA	NEW	10,000,000
ERGP202300758	PROCUREMENT AND SUPPLY OF COMPUTERS TO SOME SELECTED SCHOOLS IN BURSARI/GEIDAM/YUNUSARI FEDERAL CONSTITUENCY, YOBE STATE	NEW	5,000,000
ERGP202300759	SUPPLY OF PLASTIC FURNITURE TO WALI PRIMARY SCHOOL YELWA, YAURI LGA, YAURI, SHANGA AND NGASKI FEDERAL CONSTITUENCY, KEBBI STATE	NEW	15,000,000
ERGP202300760	PROCUREMENT OF LAPTOP COMPUTERS TO QUEEN'S CONVENT SCHOOL, ST. PATRICK'S COLLEGE AND NATIONAL SECONDARY SCHOOL, AKWA, AWKA NORTH AND SOUTH FEDERAL CONSTITUENCY, ANAMBRA STATE	NEW	5,000,000
ERGP202300762	RENOVATION OF EXAMS HALL AND SUPPLY OF FURNITURE TO MANFINDI PRIMARY SCHOOL, JALINGO, TARABA STATE	NEW	10,000,000
ERGP202300764	PARTITIONING AND SUPPLY OF CLASSROOM AND TEACHERS' FURNITURE TO ABUBAKAR SADEEQ SCHOOL, WUSE ZONE 6, FCT	NEW	5,000,000
ERGP202300765	CONSTRUCTION OF A BLOCK OF CLASSROOMS IN PRIMARY SCHOOL AT ORIIRE LOCAL GOVERNMENT AREA, OYO STATE.	NEW	16,000,000
ERGP202300766	INSTALLATION OF MOTORISED BOREHOLES WITH OVERHEAD TANK AND GENERATING SET AT GOVERNMENT SECONDARY AND PRIMARY SCHOOL/AMIR'S PALACE, OLD MURI, KARIM-LAMIDO, TARABA STATE	NEW	10,000,000
ERGP202300767	SUPPLY OF FURNITURE TO DANJAWO MODEL PRIMARY SCHOOL, SOKOTO, SOKOTO STATE	NEW	6,181,855
ERGP202300769	SUPPLY OF CUSTOMISED EXERCISE BOOKS TO SOME SELECTED SCHOOLS IN WURNO/RABA FEDERAL CONSTITUENCY, SOKOTO STATE	NEW	10,000,000
ERGP202300770	CONSTRUCTION OF A BLOCK OF CLASSROOMS IN LANLATE IBARAPA EAST LGA, OYO STATE	NEW	16,000,000
ERGP202300771	SUPPLY OF FURNITURE TO NUR-UR DEEN PRIMARY SCHOOL, KEFFI, NASARAWA STATE	NEW	5,000,000
ERGP202300773	PROVISION OF INSTRUCTIONAL MATERIALS TO GDSS AHACHE, OKENE, KOGI STATE	NEW	5,000,000
ERGP202300777	PROVISION OF PLASTIC FURNITURE/ TABLES AND CHAIRS TO SOME SELECTED SCHOOLS IN AKWA IBOM SOUTH SENATORIAL DISTRICT, AKWA IBOM STATE	NEW	40,000,000
ERGP202300778	SUPPLY OF CLASSROOM FURNITURE TO BAPTIST PRIMARY SCHOOL, AGUNBIAD, SOMOLU, SOMOLU FEDERAL CONSTITUENCY, LAGOS STATE	NEW	8,000,000
ERGP202300779	SUPPLY OF PLASTIC FURNITURE TO WALI PRIMARY SCHOOL YELWA, YAURI LGA, YAURI, SHANGA, AND NGASKI FEDERAL CONSTITUENCY KEBBI STATE	NEW	10,000,000
ERGP202300780	RENOVATION OF CLASSROOMS IN OWAN WEST/OWAN EAST IN FEDERAL CONSTITUENCY, EDO STATE	NEW	100,000,000
ERGP202300781	SUPPLY OF CLASSROOM FURNITURE TO GOVT SECONDARY SCHOOL SAMBAN, JABA LGA, ZANGO KATAF/JABA FEDERAL CONSTITUENCY. KADUNA STATE	NEW	8,000,000
ERGP202300782	SUPPLY OF CLASSROOM FURNITURE TO OHEZENAKA PRIMARY SCHOOL, UGBOKA WARD IN ORHIONMWON LOCAL GOVERNMENT, ORHIONMWON/UHUNMWODE FEDERAL CONSTITUENCY, EDO STATE	NEW	8,000,000
ERGP202300783	SUPPLY OF CLASSROOM FURNITURE TO OMU(AJOSE) COMPREHENSIVE JUNIOR SECONDARY SCHOOL, OMU-IJEBU, ODOGBOLU LGA, OGUN STATE.	NEW	10,000,000
ERGP202300784	PROVISION OF PLASTIC FURNITURE (DESK AND CHAIRS) TO GDSS BIRSHIN FULANI AND SABON KAURA PRIMARY SCHOOL IN BAUCHI STATE	NEW	10,000,000
ERGP202300785	SUPPLY OF CLASSROOM FURNITURE TO AUDUN GARO PRIMARY SCHOOL, KABO LG IN GWARZO/KABO FEDERAL CONSTITUENCY, KANO STATE	NEW	8,000,000
ERGP202300786	PROVISION OF INSTRUCTIONAL MATERIALS (PLASTIC FURNITURE AND NOTEBOOKS) TO COMMUNITY STAFF SCHOOL, ASOKORO AND WPB SCHOOL JABI, FCT	NEW	10,000,000
ERGP202300787	SUPPLY OF CLASSROOM FURNITURE TO FEDERAL GOVERNMENT COLLEGE, IKOT EKPENE, IKOT EKPENE/ESSIEN UDIM/OBOT AKARA FEDERAL CONSTITUENCY, AKWA IBOM STATE	NEW	8,000,000



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CODE	LINE ITEM		
ERGP202300788	SUPPLY OF CLASSROOM FURNITURE TO NDINKWEGU AMAGU COMMUNITY SCHOOL, ABAKALI, ABAKALI/IZZI FEDERAL CONSTITUENCY, EBONYI STATE.	NEW	8,000,000
ERGP202300789	SUPPLY OF CLASSROOM FURNITURE TO ELEESI PRIMARY SCHOOL, ILEESI, IFON, OROLU LG, IREPODUN/OLORUNDA/OSOGBO/OROLU FEDERAL CONSTITUENCY, OSUN STATE	NEW	8,000,000
ERGP202300790	CONSTRUCTION AND FURNISHING OF 1 BLOCK OF 3 CLASSROOMS AT ST JOHN'S SCIENCE AND TECHNICAL COLLEGE, ALOR, IDEMILI SOUTH LOCAL GOVERNMENT AREA OF ANAMBRA STATE	NEW	20,000,000
ERGP202300791	SUPPLY OF CLASSROOM FURNITURE AT ITABO COMMUNITY PRIMARY SCHOOL, LANLATE. IBARAPA EAST LG, IBARAPA EAST/IDO FEDERAL CONSTITUENCY, OYO STATE.	NEW	8,000,000
ERGP202300792	SUPPLY OF CLASSROOM FURNITURE TO MBAGEN COMMUNITY SECONDARY SCHOOL, ABWA, BURUKU LGA, BURUKU FFEDERAL CONSTITUENCY, BENUE STATE	NEW	8,000,000
ERGP202300793	SUPPLY AND INSTALLATION OF SOLAR LIGHT TO DANCHADI PRIMARY SCHOOL, DANCHADI, BODINGA LGA. DANGE/SHUNI/BODINGA/TURETA FFEDERAL CONSTITUENCY, SOKOTO STATE.	NEW	8,000,000
ERGP202300794	SUPPLY OF FURNITURES (TABLES AND CHAIRS) TO JATTU JUNIOUR SECONDARY SCHOOL UZAIUE EDO STATE	NEW	10,000,000
ERGP202300795	SUPPLY OF CLASSROOM FURNITURE TO MANI CENTRAL PRIMARY SCHOOL, MANI LGA, MANI/BINDAWA FEDERAL CONSTITUENCY, KATSINA STATE	NEW	8,000,000
ERGP202300796	SUPPLY OF CLASSROOM FURNITURE AT AFARIOGUN PRIMARY SCHOOL, OSHODI, OSHODI/ ISOLO CONSTITUENCY 1, LAGOS STATE	NEW	8,000,000
ERGP202300797	RENOVATION AND FURNISHING OF A BLOCK OF 3 CLASSROOMS AT L.A. PRIMARY SCHOOL, ZION PEPE, ILAJE LOCAL GOVERNMENT AREA, ONDO STATE.	NEW	25,000,000
ERGP202300798	SUPPLY OF CLASSROOM FURNITURE TO LGEA PRIMARY SCHOOL ANGWAN TSRIE, KOKONA LG, KARU/KEFFI/KOKONA FEDERAL CONSTITUENCY, NASARAWA STATE.	NEW	8,000,000
ERGP202300799	SUPPLY OF CLASSROOM FURNITURE TO SUBAN LGEA PRIMARY SCHOOL, EDUN ISALE OKE OGUN WARD, ILORIN SOUTH LGA, ILORIN EAST/SOUTH FEDERAL CONSTITUENCY, KWARA STATE.	NEW	8,000,000
ERGP202300800	FENCING OF MARYAM DAJI PRIMARY SCHOOL, T/B TOWN	NEW	15,000,000
ERGP202300801	SUPPLY OF CLASSROOM FURNITURE TO GBATAMAGI PRIMARY SCHOOL, LAVUN LGA, LAVUN/MOKWA/EDATI FEDERAL CONSTITUENCY, NIGER STATE.	NEW	8,000,000
ERGP202300802	PROVISION OF STUDENTS AND TEACHERS TABLES AND AND CHAIRS (PLASTIC) TO 1 BLOCK OF 6 CLASSROOMS AT C & S ACADEMY UGBONLA, ILAJE LGA, ONDO STATE	NEW	15,000,000
ERGP202300803	SUPPLY OF CLASSROOM FURNITURE TO GOVERNMENT SECONDARY SCHOOL GUYUK, GUYUK/SHELLENG FEDERAL CONSTITUENCY, ADAMAWA STATE	NEW	8,000,000
ERGP202300804	SUPPLY OF CLASSROOM FURNITURE AT MAGAJI DANGO PRIMARY SCHOOL SHINKAFI, SHINKAFI/ZURMI FEDERAL CONSTITUENCY, ZAMFARA STATE.	NEW	8,000,000
ERGP202300805	PROVISION OF CLASSROOM FURNITURES AT MUSLIM SCHOOLS, ODO-EKU ISIN LGA, KWARA STATE	NEW	10,000,000
ERGP202300806	CONSTRUCTION/ FURNISHINGS OF 1 BLOCK OF 2 CLASSROOMS IN EXCELLENCE COLLEGE, IKOT UNYA, MKPAT ENIN LGA, IN AKWA IBOM SOUTH SENATORIAL DISTRICT, AKWA IBOM STATE	NEW	30,000,000
ERGP202300807	SUPPLY OF CLASSROOM FURNITURE TO WAILARE PRIMARY SCHOOL HASHIDU, DUKKU LGA, DUKKU/NAFADA FEDERAL CONSTITUENCY, GOMBE STATE	NEW	8,000,000
ERGP202300808	SUPPLY OF CLASSROOM FURNITURE TO ALAYI SECONDARY COMMERCIAL SCHOOL IGBOJI ALAYI IN BENDE FEDERAL CONSTITUENCY OF ABIA STATE.	NEW	8,000,000
ERGP202300809	SUPPLY OF CLASSROOM FURNITURE TO TAMBAGARKA PRIMARY SCHOOL, TAMBAGARKA WARD, GWADABAWA LGA, GWADABAWA/ILLELA FEDERAL CONSTITUENCY, SOKOTO STATE	NEW	8,000,000
ERGP202300810	CONSTRUCTION AND FURNISHING OF STAFFROOM WITH IN BUILT TOILETS FOR THE TEACHERS IN GDSS GWALLAMEJI	NEW	22,000,000
ERGP202300811	SUPPLY OF CLASSROOM FURNITURE TO STATE PRIMARY SCHOOL I NGO, ANDONI LGA, ANDONI-OPOBO/NKORO FEDERAL CONSTITUENCY, RIVERS STATE	NEW	8,000,000
ERGP202300812	SUPPLY OF INSTRUCTIONAL MATERIALS TO APAPA BAPTIST PRIMARY SCHOOL MARINE BEACH APAPA FEDERAL CONSTITUENCY, LAGOS STATE	NEW	8,000,000
ERGP202300813	CONSTRUCTION/ FURNISHINGS OF 1 BLOCK OF 2 CLASSROOMS WITH TEACHERS OFFICE AT ST. MARY'S SECONDARY SCHOOL, IKOT NSEYEN, NKWOT, IKONO LOCAL GOVERNMENT AREA, AKWA IBOM STATE	NEW	30,000,000
ERGP202300814	SUPPLY OF CLASSROOM FURNITURE TO L.A PRIMARY SCHOOL AYEDE EKITI, OYE LOCAL GOVERNMENT, OYE/IKOLE FEDERAL CONSTITUENCY, EKITI STATE	NEW	8,000,000
ERGP202300815	PROVISION OF BOREHOLE WITH STAND AND 2 STOREX TANKS AT IBADAN GRAMMAR SCHOOL MOLETE, IBADAN, OYO STATE	NEW	5,000,000



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CODE	LINE ITEM		
ERGP202300816	SUPPLY OF CLASSROOM FURNITURE TO DAMBAZAU PRIMARY SCHOOL, FARURUWA WARD TAKAI LGA, KANO STATE.	NEW	8,000,000
ERGP202300817	SUPPLY OF CLASSROOM FURNITURE TO NGASKI MODEL PRIMARY SCHOOL IN NGASKI, SHANGA YAURI FEDERAL CONSTITUENCY, KEBBI STATE	NEW	8,000,000
ERGP202300818	RENOVATION OF 1 BLOCK OF 3 CLASS ROOMS / FURNISHINGS AND CONSTRUCTION OF SOLAR BOREHOLE WATER WITH TAPS IN GOVERNMENT PRIMARY SCHOOL IQUITA, ORON LGA . AKWA IBOM SOUTH SENATRIAL DISTRICT, AKWA IBOM STATE	NEW	30,000,000
ERGP202300819	SUPPLY OF IFON CLASSROOM LIBRARIES IN SELECTED PRIMARY SCHOOL IN OKIGWE, ONUIMO, ISIALA-MBANO, EHIME-MBANO, IHITTE UBOMA AND OBOWO LGA'S OF IMO.	NEW	20,000,000
ERGP202300820	SUPPLY OF CLASSROOM FURNITURE TO ABDULLAHI PRIMARY SCHOOL, DANGANI, MUSAWA LGA. MUSAWA/MATAZU FEDERAL CONSTITUENCY, KATSINA STATE	NEW	8,000,000
ERGP202300821	SUPPLY OF CLASSROOM FURNITURE TO CHRIST THE PRIMARY SCHOOL, OKPOMA, YALA LOCAL GOVT AREA, OGOJA/ YALA FEDERAL CONSTITUENCY, CROSS RIVER STATE	NEW	8,000,000
ERGP202300822	SUPPLIES OF CLASSROOM FURNITURE TO LEA PRIMARY SCHOOL JABAN KOGO KACHIA/KAGARKO FEDERAL CONSTITUENCY. KADUNA STATE.	NEW	8,000,000
ERGP202300823	PROVISION OF PLASTIC FURNITURE AND NOTEBOOKS TO SELECTED SCHOOLS IN KOGI AND KWARA STATE	NEW	20,000,000
ERGP202300824	SUPPLY OF CLASSROOM FURNITURE TO EBENEZER PRIMARY SCHOOL, SAJE ANNEX, ALAJA, ABEOKUTA SOUTH, OGUN STATE	NEW	8,000,000
ERGP202300825	SUPPLY OF CLASSROOM FURNITURE TO UPPER BASIC SECONDARY SCHOOL TORO (TORO/TULAI WARD), TORO FEDERAL CONSTITUENCY.	NEW	8,000,000
ERGP202300826	RENOVATION AND FURNISHING OF A BLOCK OF 4 CLASSROOMS WITH TEACHER'S OFFICE AT COMMUNITY PRIMARY SCHHOL ACHARA OBOWO, IMO STATE.	NEW	20,000,000
ERGP202300827	SUPPLY OF CLASSROOM FURNITURE TO AMANUOGU PRIMARY SCHOOL, ORSU LGA, IMO STATE	NEW	8,000,000
ERGP202300828	CONSTRUCTION AND FURNISHING OF A BLOCK OF 2 CLASSROOMS WITH OFFICE AT MBWAR BAKIN KOGI PRIMARY SCHOOL, T/B	NEW	19,000,000
ERGP202300829	SUPPLY OF CLASSROOM FURNITURE TO LGEA PRIMARY SCHOOL, ADEM, MAKURDI. BENUE STATE.	NEW	8,000,000
ERGP202300830	SUPPLIES OF CLASSROOM FURNITURE TO GOVERNMENT SECONDARY SCHOOL KWAPKUWA, SHENDAM LGA, PLATEAU STATE	NEW	8,000,000
ERGP202300831	CONSTRUCTION AND FURNISHING OF STUDENTS HOSTEL AT GOVERNMENT SECONDARY SCHOOL YUNUSARI, YOBE EAST SENATORIAL DISTRICT, YOBE STATE	NEW	230,000,000
ERGP202300832	CONSTRUCTION AND FURNISHINGS OF A BLOCK OF TWO CLASSROOMS WITH OFFICE AT UNGUWAN WAJE PRIMARY SCHOOL, BOGORO LGA, BAUCHI STATE	NEW	20,000,000
ERGP202300833	SUPPLY OF CLASSROOM FURNITURES TO IBRAHIM GUSAU MODEL PRIMARY SCHOOL, SAMARU, GUSAU, ZAMFARA STATE	NEW	10,000,000
ERGP202300834	SUPPLY OF PLASTIC FURNITURE TO KUTULU- GEJI PRIMARY SCHOOL, BAUCHI, BAUCHI STATE	NEW	7,000,000
ERGP202300835	SUPPLY OF CHAIRS AND LOCKERS TO ST ANDREW PRY SCHOOL , OJABALE AND LA PRY SCHOOL, ODIGBO LGA, ONDO STATE	NEW	18,000,000
ERGP202300836	SUPPLY OF FURNITURE TO STATE SCHOOL 1, NEMBE BASSAMBIRI IN NEMBE LGA OF BAYELSA STATE.	NEW	5,000,000
ERGP202300837	SUPPLY OF CLASSROOM FURNITURE TO YALLEMAN TIJJANI PRIMARY SCHOOL, KAUGAMA LGA, JIGAWA STATE	NEW	8,000,000
ERGP202300838	SUPPLY OF CLASSROOM FURNITURE TO COMMUNITY PRIMARY SCHOOL NKWOGO, IHUNEKWUAGU, AKPUGO, NKANU WEST LGA, ENUGU STATE.	NEW	8,000,000
ERGP202300839	SUPPLY OF CLASSROOM DESKS AND CHAIRS TO BARUTEN LOCAL GOVT. EDUCATION AUTHORITY PRIMARY (BLEA) SCHOOL "A". ILESHA,_BARUBA, BARUTEN LGA. KWARA STATE	NEW	8,000,000
ERGP202300840	PROVISION OF FURNITURE AT ISLAMIC MISSION PRIMARY SCHOOL, OLUNLOYO, IBADAN, OYO STATE	NEW	5,000,000
ERGP202300842	PERIMETER FENCING TOWN SCHOOL NNERIM _NDUGBA ISU LGA NKWERRE/ISU/NWANGELE /NJABA FEDERAL CONSTITUENCY	NEW	25,000,000
ERGP202300843	SUPPLY OF CLASSROOMS FURNITURE AND INSTRUCTIONAL MATERIALS IN OWAN WEST/OWAN EAST FEDERAL CONSTITUENCY	NEW	80,281,688
ERGP202300844	SUPPLY OF CLASSROOM FURNITURE TO DAMBOA PRIMARY EDUCATION AUTHORITY, DAMBOA LGA OF DAMBOA/GWOZA/CHIBOK FEDERAL CONSTITUENCY	NEW	8,000,000
ERGP202300845	SUPPLY OF DESKS, CHAIRS AND TABLES TO LGEA PRIMARY SCHOOL POROKO, LGEA PRIMARY SCHOOL ELAITE AND COMMUNITY SECONDARY SCHOOL EMI-WORO IN AJAOKUTA FEDERAL CONSTITUENCY, KOGI STATE	NEW	8,000,000
ERGP202300846	PROVISIONS STUDENTS CHAIRS AND TABLES (PLASTIC) TO LA PRIMARY SCHOOL, IHIAGWA OWERRI	NEW	10,000,000



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CODE	LINE ITEM		
ERGP202300847	SUPPLY OF COMPUTERS, COMPUTER TABLES, UPS, GENERATING SET, PRINTERS, SCANNERS, PHOTOCOPIER AND SCIENCE LABORATORY EQUIPMENT TO OKALEKWO MEMORIAL SECONDARY SCHOOL, AUNE-ADOKA, OTUKPO LGA, BENUE STATE	NEW	12,000,000
ERGP202300848	SUPPLY OF CLASSROOM FURNITURE TO GOVERNMENT DAY SECONDARY SCHOOL KUTAM YAMUSA LISSAM IN DUNGA/TAKUN/USSA/YANGTU FEDERAL CONSTITUENCY, TARABA STATE	NEW	8,000,000
ERGP202300849	SUPPLY OF CLASSROOM FURNITURE TO A SCHOOL IN WARRI FEDERAL CONSTITUENCY, DELTA STATE	NEW	8,000,000
ERGP202300850	PROVISION OF STUDENTS FURNITURE AND NOTEBOOKS TO DUBWAGUN PRIMARY SCHOOL, GYAWANA DEVELOPMENT AREA, LAMURDE LGA, ADAMAWA STATE	NEW	10,000,000
ERGP202300851	SUPPLY OF PLASTIC FURNITURE, NOTEBOOKS AND SCHOOL BAGS TO RCM PRIMARY SCHOOL OKENE-EBA, OKENE	NEW	6,000,000
ERGP202300852	SUPPLY OF PLASTIC FURNITURE TO KALORGU PRIMARY SCHOOL, KALTUNGO, GOMBE STATE	NEW	10,000,000
ERGP202300853	CONSTRUCTION AND FURNISHING OF 1 BLOCK OF 2 CLASSROOMS WITH TEACHER OFFICE AND SOLAR LIGHT AT REGINA CAELI HIGH SCHOOL, UMUNACHI OBOWO, IMO STATE	NEW	20,787,218
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		652,423,627
21	PERSONNEL COST		571,010,640
2101	SALARY		140,954,608
210101	SALARIES AND WAGES		140,954,608
21010101	SALARY		140,954,608
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		430,056,032
210201	ALLOWANCES		365,216,912
21020111	REGULAR ALLOWANCES		365,216,912
210202	SOCIAL CONTRIBUTIONS		64,839,120
21020201	NHIS		29,600,468
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		35,238,652
22	OTHER RECURRENT COSTS		39,594,000
2202	OVERHEAD COST		39,594,000
220201	TRAVEL & TRANSPORT - GENERAL		5,586,370
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		600,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,986,370
220202	UTILITIES - GENERAL		4,611,922
22020201	ELECTRICITY CHARGES		1,599,000
22020202	TELEPHONE CHARGES		1,980,000
22020203	INTERNET ACCESS CHARGES		1,032,922
220203	MATERIALS & SUPPLIES - GENERAL		7,257,196
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,951,000
22020303	NEWSPAPERS		701,600
22020304	MAGAZINES & PERIODICALS		403,900
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,185,400
22020306	PRINTING OF SECURITY DOCUMENTS		1,015,296
220204	MAINTENANCE SERVICES - GENERAL		11,533,590
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,864,900
22020402	MAINTENANCE OF OFFICE FURNITURE		1,205,290
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,071,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,541,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,851,400
220205	TRAINING - GENERAL		1,006,000
22020501	LOCAL TRAINING		1,006,000
220206	OTHER SERVICES - GENERAL		3,293,122
22020601	SECURITY CHARGES		835,122
22020606	CLEANING AND FUMIGATION SERVICES		2,458,000
220208	FUEL & LUBRICANTS - GENERAL		1,103,300
22020803	PLANT / GENERATOR FUEL COST		1,103,300
220210	MISCELLANEOUS		5,202,500
22021001	REFRESHMENT & MEALS		1,608,000
22021003	PUBLICITY & ADVERTISEMENTS		1,202,000
22021006	POSTAGES & COURIER SERVICES		1,500,500
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		892,000
23	CAPITAL EXPENDITURE		41,818,987
2301	FIXED ASSETS PURCHASED		41,818,987
230101	PURCHASE OF FIXED ASSETS - GENERAL		41,818,987
23010113	PURCHASE OF COMPUTERS		41,818,987
	TOTAL PERSONNEL		571,010,640
	TOTAL OVERHEAD		39,594,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL RECURRENT		610,604,640
	TOTAL CAPITAL		41,818,987
	TOTAL ALLOCATION		652,423,627
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP30189041	PURCHASE OF COMPUTERS	NEW	41,818,987
0517005001	JOINT ADMISSIONS MATRICULATION BOARD		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,501,020,520
21	PERSONNEL COST		4,501,020,520
2101	SALARY		3,914,171,620
210101	SALARIES AND WAGES		3,914,171,620
21010101	SALARY		3,914,171,620
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		586,848,900
210202	SOCIAL CONTRIBUTIONS		586,848,900
21020201	NHIS		195,708,581
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		391,140,319
	TOTAL PERSONNEL		4,501,020,520
	TOTAL OVERHEAD		0
	TOTAL RECURRENT		4,501,020,520
	TOTAL CAPITAL		0
	TOTAL ALLOCATION		4,501,020,520
0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,528,841,886
21	PERSONNEL COST		3,413,576,595
2101	SALARY		2,969,771,873
210101	SALARIES AND WAGES		2,969,771,873
21010101	SALARY		2,969,771,873
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		443,804,722
210202	SOCIAL CONTRIBUTIONS		443,804,722
21020201	NHIS		147,934,907
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		295,869,815
22	OTHER RECURRENT COSTS		32,181,488
2202	OVERHEAD COST		32,181,488
220201	TRAVEL & TRANSPORT - GENERAL		4,181,488
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,181,488
220202	UTILITIES - GENERAL		5,000,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		3,000,000
220203	MATERIALS & SUPPLIES - GENERAL		2,500,000
22020304	MAGAZINES & PERIODICALS		2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
220204	MAINTENANCE SERVICES - GENERAL		10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		4,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
220205	TRAINING - GENERAL		2,500,000
22020501	LOCAL TRAINING		2,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
220210	MISCELLANEOUS		5,500,000
22021004	MEDICAL EXPENSES		500,000
22021007	WELFARE PACKAGES		5,000,000
23	CAPITAL EXPENDITURE		83,083,803
2301	FIXED ASSETS PURCHASED		35,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		35,000,000
23010118	PURCHASE OF SCANNERS		35,000,000
2302	CONSTRUCTION / PROVISION		48,083,803
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		48,083,803
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		48,083,803
	TOTAL PERSONNEL		3,413,576,595
	TOTAL OVERHEAD		32,181,488
	TOTAL RECURRENT		3,445,758,083
	TOTAL CAPITAL		83,083,803
	TOTAL ALLOCATION		3,528,841,886
0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP27178456	CONSTRUCTION OF ONE UNIT OF OFFICE COMPLEX IN NASARAWA	ONGOING	48,083,803



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP29123113	PURCHASE OF 10 UNITS OF INDUSTRIAL SCANNERS(DRS PS 1000 AND IMAGE MARK READER)	ONGOING	35,000,000
0517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,057,242,593
21	PERSONNEL COST		808,818,242
2101	SALARY		703,560,944
210101	SALARIES AND WAGES		703,560,944
21010101	SALARY		703,560,944
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		105,257,298
210202	SOCIAL CONTRIBUTIONS		105,257,298
21020201	NHIS		35,178,047
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		70,079,251
22	OTHER RECURRENT COSTS		119,587,028
2202	OVERHEAD COST		119,587,028
220201	TRAVEL & TRANSPORT - GENERAL		17,992,020
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,768,458
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,223,562
220202	UTILITIES - GENERAL		13,036,708
22020201	ELECTRICITY CHARGES		7,576,648
22020202	TELEPHONE CHARGES		1,365,527
22020203	INTERNET ACCESS CHARGES		2,729,006
22020205	WATER RATES		1,365,527
220203	MATERIALS & SUPPLIES - GENERAL		20,247,928
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,827,646
22020302	BOOKS		1,462,108
22020303	NEWSPAPERS		1,731,054
22020304	MAGAZINES & PERIODICALS		1,730,250
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,244,837
22020306	PRINTING OF SECURITY DOCUMENTS		1,497,639
22020307	DRUGS & MEDICAL SUPPLIES		6,386,325
22020309	UNIFORMS & OTHER CLOTHING		1,034,230
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,333,839
220204	MAINTENANCE SERVICES - GENERAL		15,319,743
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,389,003
22020402	MAINTENANCE OF OFFICE FURNITURE		1,747,507
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,677,603
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,177,603
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,191,385
22020406	OTHER MAINTENANCE SERVICES		2,756,842
22020413	MAINTENANCE OF STREET LIGHTS		2,379,800
220205	TRAINING - GENERAL		5,204,328
22020501	LOCAL TRAINING		5,204,328
220206	OTHER SERVICES - GENERAL		6,558,690
22020601	SECURITY CHARGES		4,096,582
22020606	CLEANING AND FUMIGATION SERVICES		2,462,108
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,123,257
22020702	INFORMATION TECHNOLOGY CONSULTING		1,661,149
22020703	LEGAL SERVICES		1,462,108
220208	FUEL & LUBRICANTS - GENERAL		6,868,543
22020801	MOTOR VEHICLE FUEL COST		2,639,760
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,136,201
22020803	PLANT / GENERATOR FUEL COST		2,092,582
220209	FINANCIAL CHARGES - GENERAL		4,385,037
22020902	INSURANCE PREMIUM		2,649,983
22020904	OTHER CRF BANK CHARGES		1,735,054
220210	MISCELLANEOUS		26,850,774
22021001	REFRESHMENT & MEALS		2,462,103
22021002	HONORARIUM & SITTING ALLOWANCE		3,232,569
22021003	PUBLICITY & ADVERTISEMENTS		1,731,054
22021004	MEDICAL EXPENSES		2,827,585
22021006	POSTAGES & COURIER SERVICES		1,950,371
22021007	WELFARE PACKAGES		6,451,885
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,219,316
22021009	SPORTING ACTIVITIES		1,244,837
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		3,731,054
23	CAPITAL EXPENDITURE		1,128,837,323
2302	CONSTRUCTION / PROVISION		137,837,323
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		137,837,323
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		67,837,323
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		70,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
2305	OTHER CAPITAL PROJECTS		991,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		991,000,000
23050101	RESEARCH AND DEVELOPMENT		991,000,000
	TOTAL PERSONNEL		808,818,242
	TOTAL OVERHEAD		119,587,028
	TOTAL RECURRENT		928,405,270
	TOTAL CAPITAL		1,128,837,323
	TOTAL ALLOCATION		2,057,242,593
0517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP18158928	REIMAGINE ON EDUCATION SECTOR RESPONSE TO EDUCATIONAL LEADERSHIP, ADMINISTRATION AND ENTREPRENEURSHIP.	ONGOING	25,000,000
ERGP23150694	UPGRADING AND PROVISION OF TRAINING AND RESEARCH INFRASTRUCTURES AND FACILITIES IN THE INSTITUTE	ONGOING	70,000,000
ERGP27150693	COMPLETION OF CONSTRUCTION AND RENOVATION OF THREE (3) BUILDINGS: TWO (2) PARTICIPANTS HOTEL AND CBT HALL	ONGOING	67,837,323
ERGP30157458	MODELS OF ENGAGEMENT: MANAGEMENT AND UNION RELATIONSHIP FOR SUSTAINABLE INDUSTRIAL HARMONY AND MAXIMUM PRODUCTIVITY FOR 21ST CENTURY IN EDUCATION SECTOR IN NIGERIA.	ONGOING	20,000,000
ERGP202302644	MAINTENANCE AND UPGRADE OF EXISTING EDUCATION INFRASTRUCTURE AT QUEENS COLLEGE, LAGOS	NEW	200,000,000
ERGP202302700	PROVISION OF EDUCATIONAL MATERIALS FOR STUDENTS IN AKANGBA AREA, LAGOS	NEW	100,000,000
ERGP202302712	PROVISION OF EDUCATIONAL SUPPORT/ BUS FOR FIELD SURVEY/ RESEARCH DEVELOPMENT IN SELECTED PUBLIC AND PRIVATE TERTIARY INSTITUTIONS - PPP	NEW	300,000,000
ERGP202304478	PROVISION OF INSTRUCTIONAL MATERIALS TO SELECTED PRIMARY AND SECONDARY SCHOOL IN ONDO EAST/WEST, ONDO STATE	NEW	100,000,000
ERGP202302621	REPAIRS AND MAINTENANCE OF EXISTING SOLAR STREET LIGHTS IN OLODEOKUTA/ARALILE/AKANGBA LAGOS STATE	NEW	246,000,000
0517008001	NATIONAL LIBRARY OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,581,585,045
21	PERSONNEL COST		1,430,091,633
2101	SALARY		1,243,746,501
210101	SALARIES AND WAGES		1,243,746,501
21010101	SALARY		1,243,746,501
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		186,345,132
210201	ALLOWANCES		60,000
21020111	REGULAR ALLOWANCES		60,000
210202	SOCIAL CONTRIBUTIONS		186,285,132
21020201	NHIS		62,187,325
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		124,097,807
22	OTHER RECURRENT COSTS		242,793,977
2202	OVERHEAD COST		242,793,977
220201	TRAVEL & TRANSPORT - GENERAL		56,175,345
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		22,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,042,685
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		8,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,132,660
220202	UTILITIES - GENERAL		24,605,672
22020201	ELECTRICITY CHARGES		16,000,000
22020202	TELEPHONE CHARGES		1,605,672
22020203	INTERNET ACCESS CHARGES		1,000,000
22020205	WATER RATES		3,000,000
22020206	SEWERAGE CHARGES		3,000,000
220203	MATERIALS & SUPPLIES - GENERAL		18,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,000,000
22020302	BOOKS		900,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		3,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
22020309	UNIFORMS & OTHER CLOTHING		500,000
220204	MAINTENANCE SERVICES - GENERAL		26,856,275
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		7,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		856,275
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		10,000,000
22020406	OTHER MAINTENANCE SERVICES		6,000,000
220205	TRAINING - GENERAL		17,500,000
22020501	LOCAL TRAINING		15,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020502	INTERNATIONAL TRAINING		2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,000,000
22020701	FINANCIAL CONSULTING		2,500,000
22020703	LEGAL SERVICES		3,000,000
22020708	MEDICAL CONSULTING		500,000
220208	FUEL & LUBRICANTS - GENERAL		20,000,000
22020801	MOTOR VEHICLE FUEL COST		6,000,000
22020803	PLANT / GENERATOR FUEL COST		14,000,000
220209	FINANCIAL CHARGES - GENERAL		14,756,685
22020902	INSURANCE PREMIUM		10,956,685
22020904	OTHER CRF BANK CHARGES		3,800,000
220210	MISCELLANEOUS		58,000,000
22021001	REFRESHMENT & MEALS		5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		20,000,000
22021003	PUBLICITY & ADVERTISEMENTS		5,000,000
22021006	POSTAGES & COURIER SERVICES		1,000,000
22021007	WELFARE PACKAGES		13,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,500,000
22021009	SPORTING ACTIVITIES		1,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		4,000,000
22021029	MONITORING ACTIVITIES & FOLLOW UP		2,000,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		4,000,000
23	CAPITAL EXPENDITURE		908,699,435
2301	FIXED ASSETS PURCHASED		203,693,154
230101	PURCHASE OF FIXED ASSETS - GENERAL		203,693,154
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		20,000,000
23010113	PURCHASE OF COMPUTERS		20,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		1,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		162,693,154
2302	CONSTRUCTION / PROVISION		419,006,281
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		419,006,281
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		419,006,281
2305	OTHER CAPITAL PROJECTS		286,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		286,000,000
23050101	RESEARCH AND DEVELOPMENT		102,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		163,000,000
23050103	MONITORING AND EVALUATION		21,000,000
	TOTAL PERSONNEL		1,430,091,633
	TOTAL OVERHEAD		242,793,977
	TOTAL RECURRENT		1,672,885,610
	TOTAL CAPITAL		908,699,435
	TOTAL ALLOCATION		2,581,585,045
0517008001	NATIONAL LIBRARY OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23106012	CONSTRUCTION OF PROTOTYPE NLN STATE BRANCH BUILDING IN OSUN STATE.	ONGOING	74,006,281
ERGP23106024	CONSTRUCTION OF PROTOTYPE NLN STATE BRANCH BUILDING IN CROSS RIVERS STATE.	ONGOING	50,000,000
ERGP23106054	CONSTRUCTION OF PROTOTYPE NLN STATE BRANCH BUILDING IN BAYELSA STATE.	ONGOING	30,000,000
ERGP23106084	CONSTRUCTION OF PROTOTYPE NLN STATE BRANCH BUILDING IN TARABA STATE.	ONGOING	15,000,000
ERGP23106115	CONSTRUCTION OF PROTOTYPE NLN STATE BRANCH BUILDING IN OYO STATE.	ONGOING	40,000,000
ERGP23107474	PURCHASE OF NEWSPAPERS AND PERIODICALS	ONGOING	17,993,154
ERGP23107507	PURCHASE OF FOREIGN REFERENCE MATERIALS	ONGOING	10,000,000
ERGP23107512	PURCHASE OF NIGERIANA REFERENCE MATERIALS	ONGOING	10,700,000
ERGP23107529	PURCHASE OF CATALOGUING TOOLS	ONGOING	20,000,000
ERGP23107541	PROCUREMENT OF NIGERIANA MONOGRAPHS	ONGOING	20,000,000
ERGP23107556	PRODUCTION OF NBM	ONGOING	5,000,000
ERGP23107570	PURCHASE OF FOREIGN MONOGRAPHS	ONGOING	15,000,000
ERGP23107584	PRESERVATION AND CONSERVATION OF HISTORICAL MATERIALS	ONGOING	64,000,000
ERGP23107598	READERSHIP PROMOTION CAMPAIGN	ONGOING	42,000,000
ERGP23107626	DEVELOPMENT OF NATIONAL VIRTUAL LIBRARY SYSTEM FOR NIGERIA, SUBSCRIPTION TO INTERNET BANDWIDTH AND ONLINE DATA BASE	ONGOING	40,000,000
ERGP23107637	LOCAL CONTENT CREATION/ ACCESS TO LEGAL DEPOSIT DRIVE & COMPLIANCE ENFORCEMENT	ONGOING	30,000,000
ERGP23107647	PURCHASE OF OFFICE CHAIRS, DESK , READING CARRELS ETC	ONGOING	20,000,000
ERGP23107657	PURCHASE OF COMPUTERS DESKTOPS & LAPTOPS ETC	ONGOING	20,000,000
ERGP23150732	CONSTRUCTION OF NATIONAL LIBRARY OF NIGERIA STATE PROTOTYPE BUILDING IN OGUN	ONGOING	120,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23150734	CONSTRUCTION OF NATIONAL LIBRARY OF NIGERIA STATE PROTOTYPE BUILDING IN KWARA	ONGOING	50,000,000
ERGP23150759	MONITORING AND EVALUATION (IN-DEPTH ASSETS TRACKING AND MONITORING)	ONGOING	20,000,000
ERGP23150763	PURCHASE OF FIRE FIGHTING EQUIPMENT	ONGOING	1,000,000
ERGP23178476	SENSITIZATION/IMPLEMENTATION OF FREEDOM OF FREEDOM OF INFORMATION ACT	ONGOING	1,000,000
ERGP23194831	FENCING AND OTHER EXTERNAL WORKS AT OSOGBO OSUN STATE	ONGOING	20,000,000
ERGP23194832	FENCING OF ALLOCATED LAND TO NLN IN UYO AKWAIBOM STATE	NEW	20,000,000
ERGP29142701	AUTOMATION OF OPERATIONAL PROCESSES IN THE HEADQUARTERS (ACCOUNTING, PENSION AND HUMAN RESOURCES) PLUS UP GRADING OF REGISTRY	ONGOING	13,000,000
ERGP29178654	DEVELOPMENT OF NLN REPOSITORY	ONGOING	20,000,000
ERGP29178655	DIGITIZATION PROCESS - (DIGITIZATION OF WEAK AND RARE MATERIALS)	ONGOING	60,000,000
ERGP30107612	RESEARCH & HUMAN CAPITAL DEVELOPMENT/SENSITIZATION WORKSHOP FOR AUTHOR AND PUBLISHERS	ONGOING	60,000,000
0517009001	NATIONAL EXAMINATIONS COUNCIL		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		31,847,790,195
21	PERSONNEL COST		9,848,508,130
2101	SALARY		8,564,160,846
210101	SALARIES AND WAGES		8,564,160,846
21010101	SALARY		8,564,160,846
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,284,347,284
210202	SOCIAL CONTRIBUTIONS		1,284,347,284
21020201	NHIS		428,208,042
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		856,139,242
22	OTHER RECURRENT COSTS		20,739,282,065
2202	OVERHEAD COST		20,739,282,065
220201	TRAVEL & TRANSPORT - GENERAL		187,935,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		187,935,000
220202	UTILITIES - GENERAL		34,578,000
22020201	ELECTRICITY CHARGES		19,023,000
22020203	INTERNET ACCESS CHARGES		2,805,000
22020205	WATER RATES		3,570,000
22020210	SOFTWARE CHARGES / LICENCE RENEWAL		9,180,000
220203	MATERIALS & SUPPLIES - GENERAL		17,893,053,429
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		35,292,000
22020303	NEWSPAPERS		110,160
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,212,467,723
22020306	PRINTING OF SECURITY DOCUMENTS		3,777,350,883
22020307	DRUGS & MEDICAL SUPPLIES		1,020,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,866,812,663
220204	MAINTENANCE SERVICES - GENERAL		69,551,760
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		25,657,080
22020402	MAINTENANCE OF OFFICE FURNITURE		1,275,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		12,495,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		26,520,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,604,680
220205	TRAINING - GENERAL		65,625,000
22020501	LOCAL TRAINING		29,925,000
22020502	INTERNATIONAL TRAINING		35,700,000
220206	OTHER SERVICES - GENERAL		295,800,000
22020601	SECURITY CHARGES		144,840,000
22020602	LAND USE CHARGES		35,700,000
22020605	SECURITY OPERATIONS (OVERHEAD)		115,260,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,834,828,200
22020701	FINANCIAL CONSULTING		15,300,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,796,925,000
22020703	LEGAL SERVICES		20,400,000
22020708	MEDICAL CONSULTING		2,203,200
220208	FUEL & LUBRICANTS - GENERAL		35,934,600
22020801	MOTOR VEHICLE FUEL COST		20,379,600
22020803	PLANT / GENERATOR FUEL COST		15,555,000
220209	FINANCIAL CHARGES - GENERAL		152,745,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		17,595,000
22020902	INSURANCE PREMIUM		135,150,000
220210	MISCELLANEOUS		169,231,076
22021001	REFRESHMENT & MEALS		53,093,550
22021002	HONORARIUM & SITTING ALLOWANCE		10,710,000
22021003	PUBLICITY & ADVERTISEMENTS		8,670,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22021006	POSTAGES & COURIER SERVICES		1,785,000
22021007	WELFARE PACKAGES		67,177,200
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		5,100,000
22021009	SPORTING ACTIVITIES		12,240,000
22021013	PROMOTION (SERVICE WIDE)		10,455,326
23	CAPITAL EXPENDITURE		1,260,000,000
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010109	PURCHASE OF SEA BOATS		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010118	PURCHASE OF SCANNERS		0
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		0
23010128	PURCHASE OF SECURITY EQUIPMENT		0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		1,260,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,260,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
23020114	CONSTRUCTION / PROVISION OF ROADS		0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,260,000,000
	TOTAL PERSONNEL		9,848,508,130
	TOTAL OVERHEAD		0
	TOTAL RECURRENT		9,848,508,130
	TOTAL CAPITAL		1,260,000,000
	TOTAL ALLOCATION		11,108,508,130
0517009001	NATIONAL EXAMINATIONS COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12194819	ROADS & BRIDGES	NEW	0
ERGP23194815	FUEL & LUBRICANTS	NEW	0
ERGP23194820	SECURITY INSTALLATIONS/ EQUIPMENT	NEW	0
ERGP23194823	BOATS	NEW	0
ERGP23194827	CHAIRS	NEW	0
ERGP23194828	TABLES	NEW	0
ERGP23194829	SAFES/ FILE CABINETS/ CUPBOARDS	NEW	0
ERGP23194830	REFRIGERATORS	NEW	0
ERGP27194817	ELECTRICAL/ELECTRONIC STORE	NEW	0
ERGP27194818	LAND & BUILDINGS - ADMINISTRATIVE	NEW	0
ERGP28194821	WATER DISTRIBUTION NETWORK	NEW	0
ERGP28194822	BOREHOLES & OTHER WATER FACILITIES	NEW	0
ERGP29194816	COMPUTER/INFORMATION TECHNOLOGY STORE	NEW	0
ERGP29194824	COMPUTERS	NEW	0
ERGP29194825	PRINTERS	NEW	0
ERGP29194826	SCANNERS	NEW	0
ERGP202302576	CONSTRUCTION OF ZONAL/ STATE OFFICES FOR SAFE KEEPING OF EXAM MATERIALS AND VITAL DOCUMENTS AS WELL AS ENSURING EFFICIENCY IN THE WORKFORCE (LOT 1,2,3,4,5,5&7)	NEW	1,260,000,000
0517010001	MASS LITERACY COUNCIL		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,807,388,253
21	PERSONNEL COST		1,458,571,070
2101	SALARY		1,268,563,403
210101	SALARIES AND WAGES		1,268,563,403
21010101	SALARY		1,268,563,403
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		190,007,667
210202	SOCIAL CONTRIBUTIONS		190,007,667
21020201	NHIS		63,428,170
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		126,579,497
22	OTHER RECURRENT COSTS		170,261,789
2202	OVERHEAD COST		170,261,789
220201	TRAVEL & TRANSPORT - GENERAL		26,594,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		22,094,000
220202	UTILITIES - GENERAL		8,550,000
22020201	ELECTRICITY CHARGES		3,300,000
22020202	TELEPHONE CHARGES		450,000
22020203	INTERNET ACCESS CHARGES		800,000
22020206	SEWERAGE CHARGES		4,000,000
220203	MATERIALS & SUPPLIES - GENERAL		5,550,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,800,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020303	NEWSPAPERS		150,000
22020304	MAGAZINES & PERIODICALS		100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,500,000
220204	MAINTENANCE SERVICES - GENERAL		9,950,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		850,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		600,000
220205	TRAINING - GENERAL		7,450,000
22020501	LOCAL TRAINING		7,450,000
220206	OTHER SERVICES - GENERAL		55,400,000
22020601	SECURITY CHARGES		25,000,000
22020603	OFFICE RENT		13,500,000
22020606	CLEANING AND FUMIGATION SERVICES		16,900,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,850,000
22020701	FINANCIAL CONSULTING		5,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		900,000
22020703	LEGAL SERVICES		950,000
220208	FUEL & LUBRICANTS - GENERAL		5,595,000
22020801	MOTOR VEHICLE FUEL COST		5,300,000
22020803	PLANT / GENERATOR FUEL COST		295,000
220209	FINANCIAL CHARGES - GENERAL		6,880,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		30,000
22020902	INSURANCE PREMIUM		6,850,000
220210	MISCELLANEOUS		37,442,789
22021001	REFRESHMENT & MEALS		3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		12,702,023
22021003	PUBLICITY & ADVERTISEMENTS		3,550,000
22021006	POSTAGES & COURIER SERVICES		8,500,000
22021007	WELFARE PACKAGES		1,600,000
22021009	SPORTING ACTIVITIES		1,750,000
22021013	PROMOTION (SERVICE WIDE)		3,140,766
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		3,200,000
23	CAPITAL EXPENDITURE		1,178,555,394
2301	FIXED ASSETS PURCHASED		385,920,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		385,920,000
23010105	PURCHASE OF MOTOR VEHICLES		125,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		14,950,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		245,470,000
2303	REHABILITATION / REPAIRS		15,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		15,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES		15,000,000
2305	OTHER CAPITAL PROJECTS		777,635,394
230501	ACQUISITION OF NON TANGIBLE ASSETS		777,635,394
23050101	RESEARCH AND DEVELOPMENT		636,763,394
23050103	MONITORING AND EVALUATION		105,972,000
23050104	ANNIVASARIES/CELEBRATIONS		34,900,000
	TOTAL PERSONNEL		1,458,571,070
	TOTAL OVERHEAD		170,261,789
	TOTAL RECURRENT		1,628,832,859
	TOTAL CAPITAL		1,178,555,394
	TOTAL ALLOCATION		2,807,388,253
0517010001	MASS LITERACY COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10127476	NMEC SYSTEM REVIEW BY ANTI CORRUPTION AND TRANSPARENCY UNIT (ACTU)	ONGOING	4,100,000
ERGP16192927	IMPLEMENTATION OF THE INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS ACCRUAL BASES)	ONGOING	15,000,000
ERGP23127493	PURCHASE OF OFFICE EQUIPMENT FOR ABUJA OFFICE HEADQUARTERS, SIX (6) ZONAL OFFICES, RESOURCE CENTRES, STATE OFFICES AND COMMUNITY LEARNING CENTRES	ONGOING	14,950,000
ERGP23190062	ASSESSMENT OF EXISING VOCATIONAL CENTRES ACROSS THE STATES INCLUDING KANO AND MINNA VOCATIONAL CENTRES	NEW	15,000,000
ERGP24190048	PROVIDING ACCESS AND INCLUSIVE EDUCATION FOR IDPS AND PEOPLE LIVING WITH DISABILITIES	NEW	14,363,394
ERGP30127403	ACCREDITATION OF NON-FORMAL EDUCATION CENTRES IN NIGERIA	ONGOING	13,500,000
ERGP30127407	TRAINING OF FACILITATORS AND CENTRE COORDINATORS ON MANAGEMENT OF BASIC/POST LITERACY PROGRAMMES NATION-WIDE	ONGOING	27,000,000
ERGP30127415	CONDUCT OF NATION WIDE MONITORING OF LEARNING ACHIEVEMENT IN 36 STATES AND FCT FOR THE NON-FORMAL EDUCATION SUB-SECTOR	ONGOING	11,000,000
ERGP30127418	UPGRADE OF LIBRARY, ICT FACILITIES AND PURCHASE OF BOOKS	ONGOING	15,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP30127421	PURCHASE OF SKILLS ACQUISITION MATERIALS FOR DISTRIBUTION TO MODEL VOCATIONAL CENTRES IN THE STATES (SDG'S)	ONGOING	45,470,000
ERGP30127457	PURCHASE OF VEHICLES FOR THE EXECUTIVE SECRETARY AND MONITORING OF ADULT AND NON FORMAL EDUCATION PROGRAMMES NATIONWIDE	ONGOING	125,500,000
ERGP30127459	PRINTING AND PURCHASE OF LITERACY TEACHING AND LEARNING MATERIALS (LITERACY KITS) FOR DISTRIBUTION TO STATES AND NGOS	ONGOING	34,500,000
ERGP30127462	MONITORING AND EVALUATION OF PROGRAMMES/PROJECTS EXECUTION	ONGOING	61,560,000
ERGP30127464	DIRECT SUPPORT TO 36 STATES AND THE FCT ON RURAL FACILITATORS SCHEME	ONGOING	35,500,000
ERGP30127468	MEDIA CAMPAIGNS IN SUPPORT OF MASS LITERACY, ADULT AND NON-FORMAL EDUCATION ACTIVITIES	ONGOING	40,980,000
ERGP30127474	ADVOCACY, MOBILIZATION AND SENSITIZATION FOR MASS LITERACY AND NFE THROUGH: STAKEHOLDERS MEETINGS, INTERNATIONAL LITERACY DAY CELEBRATIONS (ILD) AND ADVOCACY VISITS TO ILLITERACY HIGH-BURDENED STATES.	ONGOING	34,900,000
ERGP30127479	SUPERVISION OF EXAMINATIONS ON NFE PROGRAMMES NATIONWIDE	ONGOING	7,980,000
ERGP30127481	RESEARCH ON ADULT AND NON- FORMAL EDUCATION PRACTICES	ONGOING	27,900,000
ERGP30127483	PRINTING AND DISSEMINATION OF DIRECTORY ON ADULT AND NON FORMAL EDUCATION IN NIGERIA	ONGOING	7,500,000
ERGP30127487	TRAINING AND CAPACITY BUILDING FOR STAFF ON NFE; PLANNING, RESEARCH AND STATISTICS, QUALITY ASSURANCE, ICT, ADVOCACY AND MOBILIZATION, IPSAS, IPPIS, ACCOUNTING PROCESSES, PROCUREMENT, ETC.	ONGOING	103,900,000
ERGP30127489	MONITORING AND DATA COLLECTION OF NON-FORMAL EDUCATION (NFE) PROGRAMMES	ONGOING	35,372,000
ERGP30127491	DEVELOPMENT AND PRODUCTION OF NFE FOLLOW-UP READING MATERIALS TO PROMOTE AND SUSTAIN FUNCTIONAL LITERACY SKILLS AMONG BENEFICIARIES AND GENERAL PUBLIC	ONGOING	20,980,000
ERGP30127496	SUPPORT TO STATES FOR AIRING OF LITERACY BY RADIO AND INSTITUTIONAL CAPACITY DEVELOPMENT FOR LBR FACILITATORS, TECHNICAL CORE TEAM (TCT)	ONGOING	21,100,000
ERGP30127500	MANPOWER EXCHANGE PROGRAMMES WITH INRULED CHINA, MEXICO INSTITUTE FOR ADULT AND NON-FORMAL EDUCATION AND OTHER INTERNATIONAL COLLABORATIONS.	ONGOING	15,500,000
ERGP202301010	SUPPLY OF ICT EQUIPMENT TO SCHOOLS IN SOUTH SOUTH	NEW	200,000,000
ERGP202301492	TRAINING OF HEALTH CARE PROVIDERS IN CHATAN SOUTH EAST GEO-POLITICAL ZONE	NEW	50,000,000
ERGP202301493	TRAINING OF CARPENTERS AND BRICK LAYERS IN CHAT SOUTH EAST GEO-POLITICAL ZONE	NEW	50,000,000
ERGP202301494	TRAINING ON ICT IN NASD SOUTH EAST GEO-POLITICAL ZONE	NEW	50,000,000
ERGP202301495	TRAINING OF FASHION DESIGNERS IN CHATAN SOUTH EAST GEO-POLITICAL ZONE	NEW	50,000,000
ERGP202304380	GRANTS FOR YOUTHS IN BARBING, FASHION DESIGNING, COSMETOLOGY AND CATERING, AHOADA WEST/OGBA/ EGBEMA /NDONI FEDERAL CONSTITUENCY, RIVERS STATE.	NEW	30,000,000
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,527,695,529
21	PERSONNEL COST		554,116,926
2101	SALARY		482,081,538
210101	SALARIES AND WAGES		482,081,538
21010101	SALARY		482,081,538
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		72,035,388
210202	SOCIAL CONTRIBUTIONS		72,035,388
21020201	NHIS		24,104,077
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		47,931,311
22	OTHER RECURRENT COSTS		101,753,506
2202	OVERHEAD COST		101,753,506
220201	TRAVEL& TRANSPORT - GENERAL		42,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		42,000,000
220202	UTILITIES - GENERAL		8,000,000
22020201	ELECTRICITY CHARGES		3,500,000
22020202	TELEPHONE CHARGES		4,500,000
220203	MATERIALS & SUPPLIES - GENERAL		6,580,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,000,000
22020303	NEWSPAPERS		170,000
22020306	PRINTING OF SECURITY DOCUMENTS		410,000
220204	MAINTENANCE SERVICES - GENERAL		5,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		700,000
22020501	LOCAL TRAINING		700,000
220206	OTHER SERVICES - GENERAL		13,800,000
22020601	SECURITY CHARGES		7,500,000
22020606	CLEANING AND FUMIGATION SERVICES		6,300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,000,000
22020701	FINANCIAL CONSULTING		2,000,000
220209	FINANCIAL CHARGES - GENERAL		2,500,000
22020902	INSURANCE PREMIUM		2,500,000
220210	MISCELLANEOUS		20,673,506
22021001	REFRESHMENT & MEALS		1,200,000
22021002	HONORARIUM & SITTING ALLOWANCE		18,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,200,000
22021006	POSTAGES & COURIER SERVICES		23,506
22021007	WELFARE PACKAGES		250,000
23	CAPITAL EXPENDITURE		871,825,097
2301	FIXED ASSETS PURCHASED		80,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		80,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		80,000,000
2302	CONSTRUCTION / PROVISION		170,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		170,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		140,000,000
2303	REHABILITATION / REPAIRS		297,424,903
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		297,424,903
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		297,424,903
2305	OTHER CAPITAL PROJECTS		324,400,194
230501	ACQUISITION OF NON TANGIBLE ASSETS		324,400,194
23050101	RESEARCH AND DEVELOPMENT		284,400,194
23050103	MONITORING AND EVALUATION		40,000,000
	TOTAL PERSONNEL		554,116,926
	TOTAL OVERHEAD		101,753,506
	TOTAL RECURRENT		655,870,432
	TOTAL CAPITAL		871,825,097
	TOTAL ALLOCATION		1,527,695,529
0517011001	NOMADIC EDUCATION COMMISSION		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23154984	REHABILITATION OF NOMADIC SCHOOLS IN 2 GEOPOLITICAL ZONES (NORTH WEST AND SOUTH WEST)	ONGOING	97,424,903
ERGP23154994	DRILLING OF HAND PUMP BOREHOLES IN THE NORTH EAST ZONE	ONGOING	30,000,000
ERGP23174633	PROCUREMENT AND INSTALLATION OF AM RADIO ANTENNAE	ONGOING	80,000,000
ERGP23193800	CONSTRUCTION OF TECHNICAL AND VOCATIONAL EDUCATION (TVET) HOSTEL FOR ACQUIRING SKILLS AT THE NCNE HEADQUARTERS	NEW	140,000,000
ERGP30123508	DEVELOPMENT AND CRITIQUING OF TEACHERS GUIDES IN ISLAMIC STUDIES, HISTORY, CHRISTIAN RELIGIOUS STUDIES, AND NATIONAL VALUE (SOCIAL STUDIES AND CIVIC SECURITY EDUCATION)	NEW	65,000,000
ERGP30140111	CAPACITY DEVELOPMENT OF NOMADIC YOUTHS AND WOMEN ON SOME SKILLS FOR SUSTAINABLE LIVELIHOOD IN SOME SELECTED STATES (ANAMBRA, DELTA, OSUN, FCT, KATSINA AND YOBE)	ONGOING	45,000,000
ERGP30154954	ADVOCACY, SENSITIZATION AND MOBILIZATION ON NOMADIC GIRL-CHILD ENROLMENT IN THE SOUTH WEST ZONE	ONGOING	40,000,000
ERGP30154967	MEASUREMENT OF QUALITY ASSURANCE IN NOMADIC SCHOOLS	ONGOING	40,000,000
ERGP30159693	PRINTING OF TEXTUAL MATERIALS	ONGOING	20,000,000
ERGP30174667	DEVELOPMENT AND CRITIQUING OF TEACHERS GUIDES IN ISLAMIC STUDIES, HISTORY, CHRISTIAN AND RELIGIOUS STUDIES, AND NATIONAL VALUES (SOCIAL STUDIES, AND CIVIC AND SECURITY EDUCATION)	ONGOING	64,400,194
ERGP202303453	CONSTRUCTION OF BLOCK OF CLASSROOMS WITH FURNITURE AT RANO/BUNKURE/ KIBIYA FED. KANO STATE	ONGOING	50,000,000
ERGP202301793	CONSTRUCTION OF UPSTAIRS BLOCKS OF CLASSROOMS AND BUNGALOWS WITH PROVISION OF FURNITURE AND TOILETS AND PROVISION OF LABORATORY EQUIPMENT IN SOME SELECTED PRIMARY AND SECONDARY SCHOOLS IN DAWAKIN-KUDU ANAD WARA LGA'S KANO STATE	ONGOING	50,000,000
ERGP202304162	RENOVATION AND LANDSCAPING OF MDG HALLS AND CLASSROOMS IN MALUMFASHI BYE-PASS, KATSINA STATE	NEW	50,000,000
ERGP202304164	PURCHASE AND SUPPLY OF EDUCATIONAL MATERIALS IN KANKIA/INGAWA/ KUSADA, KATSINA STATE	NEW	30,000,000
ERGP202304165	PURCHASE AND SUPPLY OF EMPOWERMENT MATERIALS TO WOMEN AND YOUTHS IN KANKIA/INGAWA/ KUSADA, KATSINA STATE	NEW	30,000,000
ERGP202304166	PURCHASE AND INSTALLATION OF SOLAR STREETLIGHTS IN KANKIA/INGAWA/ KUSADA, KATSINA STATE	NEW	20,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202304167	PURCHASE AND SUPPLY OF MOTORCYCLES IN KANKIA/INGAWA/ KUSADA, KATSINA STATE	NEW	20,000,000
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,535,681,180
21	PERSONNEL COST		907,561,951
2101	SALARY		789,425,038
210101	SALARIES AND WAGES		789,425,038
21010101	SALARY		789,425,038
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		118,136,913
210202	SOCIAL CONTRIBUTIONS		118,136,913
21020201	NHIS		39,471,252
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		78,665,661
22	OTHER RECURRENT COSTS		260,811,546
2202	OVERHEAD COST		260,811,546
220201	TRAVEL & TRANSPORT - GENERAL		79,914,042
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		46,796,370
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		33,117,672
220202	UTILITIES - GENERAL		4,622,821
22020201	ELECTRICITY CHARGES		2,153,491
22020202	TELEPHONE CHARGES		1,120,694
22020203	INTERNET ACCESS CHARGES		1,348,636
220203	MATERIALS & SUPPLIES - GENERAL		17,545,503
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		15,678,229
22020303	NEWSPAPERS		935,230
22020304	MAGAZINES & PERIODICALS		541,449
22020305	PRINTING OF NON SECURITY DOCUMENTS		390,595
220204	MAINTENANCE SERVICES - GENERAL		13,094,576
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,537,548
22020402	MAINTENANCE OF OFFICE FURNITURE		2,197,440
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,975,531
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,186,617
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,197,440
220205	TRAINING - GENERAL		8,007,827
22020501	LOCAL TRAINING		8,007,827
220206	OTHER SERVICES - GENERAL		22,520,129
22020601	SECURITY CHARGES		15,467,997
22020605	SECURITY OPERATIONS (OVERHEAD)		7,052,132
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,463,440
22020701	FINANCIAL CONSULTING		2,197,440
22020703	LEGAL SERVICES		2,266,000
220208	FUEL & LUBRICANTS - GENERAL		34,733,829
22020801	MOTOR VEHICLE FUEL COST		22,101,849
22020803	PLANT / GENERATOR FUEL COST		12,631,980
220210	MISCELLANEOUS		75,909,379
22021001	REFRESHMENT & MEALS		7,320,496
22021002	HONORARIUM & SITTING ALLOWANCE		6,941,580
22021003	PUBLICITY & ADVERTISEMENTS		2,000,000
22021004	MEDICAL EXPENSES		1,445,467
22021006	POSTAGES & COURIER SERVICES		428,625
22021007	WELFARE PACKAGES		21,514,584
22021009	SPORTING ACTIVITIES		2,799,879
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		8,458,748
22021031	CURRICULUM DEVELOPMENT		25,000,000
23	CAPITAL EXPENDITURE		367,307,683
2302	CONSTRUCTION / PROVISION		26,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		26,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		22,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		4,000,000
2303	REHABILITATION / REPAIRS		27,869,666
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		27,869,666
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		27,869,666
2305	OTHER CAPITAL PROJECTS		313,438,017
230501	ACQUISITION OF NON TANGIBLE ASSETS		313,438,017
23050101	RESEARCH AND DEVELOPMENT		293,438,017
23050102	COMPUTER SOFTWARE ACQUISITION		20,000,000
	TOTAL PERSONNEL		907,561,951
	TOTAL OVERHEAD		260,811,546
	TOTAL RECURRENT		1,168,373,497
	TOTAL CAPITAL		367,307,683
	TOTAL ALLOCATION		1,535,681,180



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12193863	CONSTRUCTION AND MAINTENANCE OF 482MSQ ACCESS ROAD, DRAINAGES AND GATE AT THE HEADQUARTERS	NEW	4,000,000
ERGP27193856	REPAIRS AND REHABILITATION OF NERDC ADMINISTRATIVE BLOCK	NEW	7,269,666
ERGP27194277	RENOVATION OF ZONAL OFFICES	NEW	15,000,000
ERGP27194283	CONSTRUCTION OF 4TH ACADEMIC BLOCK AT THE HEADQUARTERS.	NEW	22,000,000
ERGP27194285	RENOVATION OF THREE ACADEMIC BLOCKS AT THE HEADQUARTERS.	NEW	5,600,000
ERGP29193853	ESTABLISHMENT OF ICT CENTER	NEW	21,196,467
ERGP29194282	ESTABLISHMENT OF ENTERPRISE MANAGEMENT CONTENT SYSTEM (DIGITIZATION OF OPERATIONS)	NEW	20,000,000
ERGP29194300	" 1. HUMAN RESOURCE MANAGEMENT SYSTEM (HRMS) 2. IMPACT ASSESSMENT OF 5 YEARS OF IMPLEMENTATION OF THE NEW SENIOR SECONDARY EDUCATION CURRICULUM IN NIGERIAN SCHOOLS "	NEW	46,392,811
ERGP30193860	PRINTING AND DISTRIBUTION OF 80,000 COPIES OF NATIONAL VALUES CURRICULUM TO 36 STATES AND FCT	NEW	9,371,766
ERGP30193866	PRINTING AND DISTRIBUTION OF 80,000 COPIES OF CRS CURRICULUM	NEW	12,730,333
ERGP30193869	PRINTING AND DISTRIBUTION OF 80,000 COPIES OF IRS CURRICULUM	NEW	12,730,333
ERGP30193877	MONITORING OF THE PRINTED CURRICULA AND TEACHERS GUIDE TO THE 36 STATES AND FCT.	NEW	12,629,794
ERGP30193884	DEVELOPMENT OF THE GUIDELINES FOR THE IMPLEMENTATION OF THE 1 YEAR PRE-PRIMARY EDUCATION CURRICULUM.	NEW	12,000,000
ERGP30194272	REVIEW OF SENIOR SECONDARY SCHOOL CURRICULA	NEW	15,269,666
ERGP30194275	DEVELOPMENT OF NATIONAL LANGUAGE POLICY	NEW	12,000,000
ERGP30194280	DEVELOPMENT OF TEACHERS GUIDES FOR THE REVIEWED [SSS] CURRICULUM	NEW	15,269,666
ERGP30194287	"REVIEW OF EXISTING OUT OF SCHOOL YOUTH TRADE AND ENTREPRENEURSHIP MODULE "	NEW	17,269,666
ERGP30194291	DEVELOPMENT OF STRATEGY DOCUMENT OF ASSURANCE OF QUALITY OF BOOKS AND OTHER EDUCATIONAL MATERIALS FOR BASIC EDUCATION.	NEW	23,340,429
ERGP30194295	REVISION, STRENGTHENING AND PRODUCTION OF THE CURRICULA FOR THE 34 TRADES SUBJECTS AT THE SENIOR SECONDARY LEVEL	NEW	45,392,811
ERGP30194302	ESTABLISHMENT OF RESEARCH AND DEVELOPMENT DATABASE AND DEVELOPMENT OF LIBRARY MANAGEMENT SYSTEM (LIBMS)	NEW	37,844,275
0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,114,604,729
21	PERSONNEL COST		1,688,680,129
2101	SALARY		1,468,658,236
210101	SALARIES AND WAGES		1,468,658,236
21010101	SALARY		1,468,658,236
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		220,021,893
210202	SOCIAL CONTRIBUTIONS		220,021,893
21020201	NHIS		73,432,912
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		146,588,981
22	OTHER RECURRENT COSTS		171,757,248
2202	OVERHEAD COST		171,757,248
220201	TRAVEL & TRANSPORT - GENERAL		27,080,580
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,580	4,000,580
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,080,000	23,080,000
220202	UTILITIES - GENERAL		3,221,928
22020202	TELEPHONE CHARGES	1,114,428	1,114,428
22020203	INTERNET ACCESS CHARGES	1,502,500	1,502,500
22020205	WATER RATES	605,000	605,000
220203	MATERIALS & SUPPLIES - GENERAL		6,452,830
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,050,330	4,050,330
22020303	NEWSPAPERS	500,000	500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000	1,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		
22020309	UNIFORMS & OTHER CLOTHING	402,500	402,500
220204	MAINTENANCE SERVICES - GENERAL		10,809,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,387,000	2,387,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,250,000	1,250,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,552,000	2,552,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,570,000	1,570,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,445,000	2,445,000
22020406	OTHER MAINTENANCE SERVICES	605,000	605,000
220205	TRAINING - GENERAL		43,000,000
22020501	LOCAL TRAINING	43,000,000	43,000,000
220206	OTHER SERVICES - GENERAL		33,741,590
22020601	SECURITY CHARGES	15,156,468	15,156,468
22020603	OFFICE RENT	807,500	807,500



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020605	SECURITY OPERATIONS (OVERHEAD)		
22020606	CLEANING AND FUMIGATION SERVICES	17,777,622	17,777,622
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		10,110,451
22020701	FINANCIAL CONSULTING	5,110,451	5,110,451
22020703	LEGAL SERVICES	5,000,000	5,000,000
220208	FUEL & LUBRICANTS - GENERAL		9,099,650
22020801	MOTOR VEHICLE FUEL COST	4,099,650	4,099,650
22020803	PLANT / GENERATOR FUEL COST	5,000,000	5,000,000
220209	FINANCIAL CHARGES - GENERAL		4,175,139
22020901	BANK CHARGES (OTHER THAN INTEREST)	575,139	575,139
22020902	INSURANCE PREMIUM	3,600,000	3,600,000
220210	MISCELLANEOUS		24,066,080
22021001	REFRESHMENT & MEALS	3,054,529	3,054,529
22021002	HONORARIUM & SITTING ALLOWANCE	12,462,000	12,462,000
22021003	PUBLICITY & ADVERTISEMENTS	5,705,000	5,705,000
22021006	POSTAGES & COURIER SERVICES	1,343,592	1,343,592
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,959	1,500,959
23	CAPITAL EXPENDITURE		254,167,352
2301	FIXED ASSETS PURCHASED		73,200,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		73,200,000
23010105	PURCHASE OF MOTOR VEHICLES		73,200,000
2302	CONSTRUCTION / PROVISION		45,515,101
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,515,101
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		33,515,101
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		12,000,000
2303	REHABILITATION / REPAIRS		49,175,895
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		49,175,895
23030102	REHABILITATION / REPAIRS - ELECTRICITY		49,175,895
2305	OTHER CAPITAL PROJECTS		86,276,356
230501	ACQUISITION OF NON TANGIBLE ASSETS		86,276,356
23050102	COMPUTER SOFTWARE ACQUISITION		86,276,356
	TOTAL PERSONNEL		1,688,680,129
	TOTAL OVERHEAD		171,757,248
	TOTAL RECURRENT		1,860,437,377
	TOTAL CAPITAL		254,167,352
	TOTAL ALLOCATION		2,114,604,729
0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23176354	CONSTRUCTION OF FIRE FIGHTING STATION IN HQ BENIN	ONGOING	49,175,895
ERGP27176349	CONSTRUCTION OF ONE STOREY BUILDING OFFICE IN SOKOTO STATE	ONGOING	12,000,000
ERGP27176351	CONSTRUCTION OF ONE BUILDING OFFICE IN OSUN STATE	ONGOING	2,850,000
ERGP29176348	COMPUTER SOFTWARE ACQUISITION FOR THE HQ IN BENIN	ONGOING	86,276,356
ERGP30176362	PURCHASE OF UTILITY VEHICLES	ONGOING	30,665,101
ERGP30176362	PURCHASE OF MOTOR VEHICLES	ONGOING	73,200,000
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,257,537,173
21	PERSONNEL COST		1,404,347,421
2101	SALARY		1,222,616,069
210101	SALARIES AND WAGES		1,222,616,069
21010101	SALARY		1,222,616,069
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		181,731,352
210202	SOCIAL CONTRIBUTIONS		181,731,352
21020201	NHIS		60,577,117
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		121,154,235
22	OTHER RECURRENT COSTS		80,251,453
2202	OVERHEAD COST		80,251,453
220201	TRAVEL & TRANSPORT - GENERAL		15,180,517
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,662,000	6,662,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,518,517	8,518,517
220202	UTILITIES - GENERAL		10,529,935
22020201	ELECTRICITY CHARGES	4,561,195	4,561,195
22020202	TELEPHONE CHARGES	1,600,000	1,600,000
22020203	INTERNET ACCESS CHARGES	2,222,740	2,222,740
22020205	WATER RATES	1,020,000	1,020,000
22020206	SEWERAGE CHARGES	1,126,000	1,126,000
220203	MATERIALS & SUPPLIES - GENERAL		13,359,241
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,709,241	6,709,241
22020302	BOOKS	200,000	200,000
22020303	NEWSPAPERS	450,000	450,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000	4,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000	2,000,000
220204	MAINTENANCE SERVICES - GENERAL		7,360,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,180,000	3,180,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000	1,280,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,100,000	1,100,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	600,000	600,000
22020406	OTHER MAINTENANCE SERVICES	200,000	200,000
220205	TRAINING - GENERAL		5,200,000
22020501	LOCAL TRAINING	5,200,000	5,200,000
220206	OTHER SERVICES - GENERAL		4,937,760
22020601	SECURITY CHARGES	3,137,760	3,137,760
22020606	CLEANING AND FUMIGATION SERVICES	1,800,000	1,800,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		8,784,000
22020801	MOTOR VEHICLE FUEL COST	5,264,000	5,264,000
22020803	PLANT / GENERATOR FUEL COST	3,520,000	3,520,000
220209	FINANCIAL CHARGES - GENERAL		4,000,000
22020902	INSURANCE PREMIUM	4,000,000	4,000,000
220210	MISCELLANEOUS		10,900,000
22021001	REFRESHMENT & MEALS	2,600,000	2,600,000
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000
22021004	MEDICAL EXPENSES	500,000	500,000
22021007	WELFARE PACKAGES	1,800,000	1,800,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	1,500,000
22021029	MONITORING ACTIVITIES & FOLLOW UP	3,500,000	3,500,000
2204	GRANTS AND CONTRIBUTIONS		0
220402	FOREIGN GRANTS AND CONTRIBUTIONS		0
22040204	EXTERNAL FINANCIAL OBLIGATIONS		0
23	CAPITAL EXPENDITURE		4,772,938,299
2305	OTHER CAPITAL PROJECTS		4,772,938,299
230501	ACQUISITION OF NON TANGIBLE ASSETS		4,772,938,299
23050101	RESEARCH AND DEVELOPMENT		4,772,938,299
	TOTAL PERSONNEL		1,404,347,421
	TOTAL OVERHEAD		80,251,453
	TOTAL RECURRENT		1,484,598,874
	TOTAL CAPITAL		4,772,938,299
	TOTAL ALLOCATION		6,257,537,173
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10193687	PURCHASE 1 NO OF GENERATOR SET	NEW	17,500,000
ERGP30171320	MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT (MCPD) FOR TEACHERS PEDAGOGICAL SKILLS	ONGOING	40,000,000
ERGP30171353	DIGITAL LITERACY SKILLS FOR TEACHERS (SOUTH AND NORTH)	ONGOING	55,268,299
ERGP202303343	ICT TRAINING PROGRAMME FOR YOUNG SCHOOL LEAVERS IN IKEJA AND OPODO	ONGOING	250,000,000
ERGP202303344	PROVISION OF E-LEARNING PROGRAMME FOR TEACHERS AND STUDENT IN ONIGBOGBO AND OREGUN CUMMUNITES	ONGOING	250,000,000
ERGP202300854	TRAINING OF TEACHERS IN GUBIO AND MAGUMERI FEDERAL CONSTITUENCY, BORNO STATE	NEW	50,000,000
ERGP202301169	TRAINING OF MATHEMATICS TEACHERS IN ORIRE LGA, OYO STATE.	NEW	20,000,000
ERGP202301170	TRAINING OF SCIENCE TEACHERS IN OGBOMOSHO SOUTH LGA, OYO STATE.	NEW	20,000,000
ERGP202301717	E-LEARNING/CAPACITY TRAINING PROGRAMME FOR TEACHERS IN THE USE OF ICT IN EDUCATIONAL PEDAGOGIES (COVID-19 AFTERMATH) AND PROFESSIONAL TRAINING FOR ICT STAFF/ADMINISTRATORS AT YEWA SOUTH AND YEWA NORTH COMMUNITIES	ONGOING	325,000,000
ERGP202301718	CONSTRUCTION OF SELECTED SCHOOL BUILDING IN YEWA SOUTH COMMUNITY	ONGOING	312,000,000
ERGP202301719	CONSTRUCTION OF SELECTED SCHOOL BUILDING IN YEWA NORTH COMMUNITY	ONGOING	312,000,000
ERGP202301720	CONSTRUCTION OF SELECTED SCHOOL BUILDING IN IMEKO AFON COMMUNITY	ONGOING	312,000,000
ERGP202301721	CONSTRUCTION OF SELECTED SCHOOL BUILDING IN ADO ODO COMMUNITY	ONGOING	312,000,000
ERGP202301722	CONSTRUCTION OF SELECTED SCHOOL BUILDING IN IPOKIA COMMUNITY	ONGOING	312,000,000
ERGP202301723	CONSTRUCTION OF COMPHREHENSIVE PHCs IN FARMING YEWA SOUTH COMMUNITY	ONGOING	266,667,000
ERGP202301724	CONSTRUCTION OF COMPHREHENSIVE PHC IN FARMING ADO ODO OTA COMMUNITY	ONGOING	266,667,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202301725	SUPPLY OF EDUCATIONAL MATERIALS TO SECONDARY SCHOOLS IN ILARO, IJAKO AND IMEKO.	ONGOING	300,000,000
ERGP202301726	GRANT AND EMPOWERMENT FOR YOUTHS AND WOMEN FROM DIFFERENT COOPERATIVES IN ADO-ODO, ILARO AND IJAKO	ONGOING	300,000,000
ERGP202301727	SUPPLY OF EDUCATIONAL MATERIALS TO SECONDARY SCHOOLS IN IDOGO, EBUTE, ITELE AND IPOKIA COMMUNITIES	ONGOING	375,000,000
ERGP202301728	SUPPLY OF EDUCATIONAL MATERIALS TO SECONDARY SCHOOLS IN AJEGUNLE, ADO-ODO, ITELE AND IGBESA COMMUNITIES	ONGOING	375,000,000
ERGP202301729	MINDSHIFT PROGRAMME FOR STUDENT AND TEACHERS AND PROVISION OF STARTER KITS IN YEWA NORTH, ADO ODO OTA AND IMEKO AFON, OGUN STATE	ONGOING	301,836,000
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,484,678,718
21	PERSONNEL COST		220,329,102
2101	SALARY		193,034,922
210101	SALARIES AND WAGES		193,034,922
21010101	SALARY		193,034,922
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		27,294,180
210202	SOCIAL CONTRIBUTIONS		27,294,180
21020201	NHIS		9,098,060
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,196,120
22	OTHER RECURRENT COSTS		21,492,982
2202	OVERHEAD COST		21,492,982
220201	TRAVEL & TRANSPORT - GENERAL		5,713,234
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,140,734
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,572,500
220202	UTILITIES - GENERAL		1,927,668
22020201	ELECTRICITY CHARGES		814,374
22020202	TELEPHONE CHARGES		362,000
22020203	INTERNET ACCESS CHARGES		488,400
22020204	SATELLITE BROADCASTING ACCESS CHARGES		262,894
220203	MATERIALS & SUPPLIES - GENERAL		1,803,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		977,000
22020303	NEWSPAPERS		432,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		394,000
220204	MAINTENANCE SERVICES - GENERAL		3,418,269
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		619,500
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		948,990
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,275,000
22020406	OTHER MAINTENANCE SERVICES		574,779
220205	TRAINING - GENERAL		2,293,130
22020501	LOCAL TRAINING		2,293,130
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,868,381
22020701	FINANCIAL CONSULTING		619,001
22020702	INFORMATION TECHNOLOGY CONSULTING		597,800
22020703	LEGAL SERVICES		651,580
220208	FUEL & LUBRICANTS - GENERAL		488,400
22020803	PLANT / GENERATOR FUEL COST		488,400
220209	FINANCIAL CHARGES - GENERAL		325,790
22020904	OTHER CRF BANK CHARGES		325,790
220210	MISCELLANEOUS		3,655,110
22021001	REFRESHMENT & MEALS		651,580
22021003	PUBLICITY & ADVERTISEMENTS		425,790
22021004	MEDICAL EXPENSES		651,580
22021006	POSTAGES & COURIER SERVICES		623,000
22021009	SPORTING ACTIVITIES		651,580
22021010	DIRECT TEACHING & LABORATORY COST		651,580
23	CAPITAL EXPENDITURE		4,242,856,634
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
2302	CONSTRUCTION / PROVISION		4,242,856,634
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		4,242,856,634
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		4,242,856,634
2304	PRESERVATION OF THE ENVIRONMENT		0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		0
23040102	EROSION & FLOOD CONTROL		0
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23050102	COMPUTER SOFTWARE ACQUISITION		0
23050103	MONITORING AND EVALUATION		0
	TOTAL PERSONNEL		220,329,102
	TOTAL OVERHEAD		21,492,982
	TOTAL RECURRENT		241,822,084
	TOTAL CAPITAL		4,242,856,634
	TOTAL ALLOCATION		4,484,678,718
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP27113648	CONSTRUCTION OF CENTRE OF EXCELLENCE BUILDING	ONGOING	26,196,634
ERGP202301151	PROVISION AND CONSTRUCTION OF ALL-IN-ONE LIGHTS IN EKULOBIA, ANAMBRA STATE.	NEW	200,000,000
ERGP202301152	PROVISION AND CONSTRUCTION OF ALL-IN-ONE LIGHTS IN IBEATOR UMUNMO, IMO STATE.	NEW	100,000,000
ERGP202301153	PROVISION AND CONSTRUCTION OF ALL-IN-ONE LIGHTS IN ANARA MBANO, IMO STATE.	NEW	100,000,000
ERGP202301154	PROVISION AND CONSTRUCTION OF ALL-IN-ONE LIGHTS IN IZZI LGA, EBONYI STATE.	NEW	100,000,000
ERGP202301529	CONSTRUCTION OF ICT CENTRE IN SELECTED SCHOOLS IN ADO ODO OTA/IMEKO	ONGOING	333,330,000
ERGP202301530	CONSTRUCTION OF ICT CENTRE IN SELECTED SCHOOLS IN YEWA NORTH/SOUTH	ONGOING	333,330,000
ERGP202301531	GRADUATES EMPLOYABILITY ENHANCES SCHEME FOR ICT IN YEWA SOUTH, YEWA NORTH, IPOKIA, ADO-ODO AND IMEKO COMMUNITIES	ONGOING	475,000,000
ERGP202301532	GRADUATES EMPLOYABILITY ENHANCES SCHEME FOR ICT IN SANGO OTA, ADO, ILARO, AYETORO COMMUNITIES	ONGOING	375,000,000
ERGP202301533	ICT TRAINING AND PROVISION OF EMPOWERMENT FOR YOUTHS IN IPOKIA, IGBESA AND ILARO COMMUNITIES IN OGUN STATE	ONGOING	425,000,000
ERGP202301534	SUPPLY OF POVERTY ALLEVIATION AND ECONOMIC EMPOWERMENT STARTER PACK IN ILARO, YEWA NORTH AND IMEKO COMMUNITIES	ONGOING	295,000,000
ERGP202301535	TRAINING IN ICT TO ENHANCE COMPETITIVE EMPLOYABILITY AND PROVISION OF LAPTOPS AND TABLETS FOR UNEMPLOYED GRADUATES IN ADO-ODO, SANGO-OTA, ILARO AND AFON	ONGOING	295,000,000
ERGP202301536	VOCATIONAL SKILL TRAINING AND CASH GRANT EMPOWERMENT AND START UP GRANT TO UNEMPLOYED GRADUATES IN SANGO-OTA, ADO-ODO AND YEWA NORTH	ONGOING	280,000,000
ERGP202301537	ENTREPRENEURSHIP TRAINING OF YOUTH IN IMEKO, YEWA NORTH, AND ARAROMI COMMUNITIES	ONGOING	350,000,000
ERGP202303437	PROVISION OF SUPPORT AND EMPOWERMENT TO MARKET MEN, WOMEN IN OGBA, LAGOS STATE	ONGOING	130,000,000
ERGP202303438	PROVISION OF SUPPORT AND EMPOWERMENT TO MARKET MEN, WOMEN IN OJODU, LAGOS STATE	ONGOING	85,000,000
ERGP202303439	ICT TRAINING AND EMPOWERMENT FOR YOUTHS IN LAGOS STATE	ONGOING	220,000,000
ERGP202303440	ICT TRAINING AND EMPOWERMENT FOR YOUTHS IN KOGI STATE	ONGOING	120,000,000
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,550,062,285
21	PERSONNEL COST		857,107,116
2101	SALARY		744,328,319
210101	SALARIES AND WAGES		744,328,319
21010101	SALARY		744,328,319
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		112,778,797
210201	ALLOWANCES		2,926,246
21020111	REGULAR ALLOWANCES		2,926,246
210202	SOCIAL CONTRIBUTIONS		109,852,551
21020201	NHIS		36,617,517
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		73,235,034
22	OTHER RECURRENT COSTS		300,628,677
2202	OVERHEAD COST		300,628,677
220201	TRAVEL & TRANSPORT - GENERAL		55,431,332
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,093,132	40,093,132
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,338,200	15,338,200
220202	UTILITIES - GENERAL		30,262,496
22020201	ELECTRICITY CHARGES	16,986,830	16,986,830
22020202	TELEPHONE CHARGES	2,796,566	2,796,566
22020203	INTERNET ACCESS CHARGES	3,886,968	3,886,968
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,795,566	3,795,566
22020205	WATER RATES	2,796,566	2,796,566
220203	MATERIALS & SUPPLIES - GENERAL		34,774,797
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,500,700	15,500,700
22020302	BOOKS	2,280,340	2,280,340



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020303	NEWSPAPERS	1,547,536	1,547,536
22020304	MAGAZINES & PERIODICALS	2,294,370	2,294,370
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,186,260	2,186,260
22020306	PRINTING OF SECURITY DOCUMENTS	2,050,680	2,050,680
22020307	DRUGS & MEDICAL SUPPLIES	8,914,911	8,914,911
220204	MAINTENANCE SERVICES - GENERAL		26,203,660
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,523,315	4,523,315
22020402	MAINTENANCE OF OFFICE FURNITURE	3,779,395	3,779,395
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,450,500	6,450,500
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,950,450	3,950,450
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,500,000	7,500,000
220205	TRAINING - GENERAL		27,199,878
22020501	LOCAL TRAINING	27,199,878	27,199,878
220206	OTHER SERVICES - GENERAL		12,589,698
22020601	SECURITY CHARGES	12,589,698	12,589,698
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		15,072,528
22020701	FINANCIAL CONSULTING	3,000,000	3,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING	7,286,264	7,286,264
22020703	LEGAL SERVICES	2,186,264	2,186,264
22020708	MEDICAL CONSULTING	2,600,000	2,600,000
220208	FUEL & LUBRICANTS - GENERAL		17,079,184
22020801	MOTOR VEHICLE FUEL COST	8,618,474	8,618,474
22020803	PLANT / GENERATOR FUEL COST	8,460,710	8,460,710
220209	FINANCIAL CHARGES - GENERAL		19,100,230
22020902	INSURANCE PREMIUM	16,000,000	16,000,000
22020904	OTHER CRF BANK CHARGES	3,100,230	3,100,230
220210	MISCELLANEOUS		62,914,874
22021001	REFRESHMENT & MEALS	4,681,349	4,681,349
22021002	HONORARIUM & SITTING ALLOWANCE	12,233,566	12,233,566
22021003	PUBLICITY & ADVERTISEMENTS	3,100,230	3,100,230
22021004	MEDICAL EXPENSES	4,186,264	4,186,264
22021006	POSTAGES & COURIER SERVICES	1,071,072	1,071,072
22021007	WELFARE PACKAGES	6,000,000	6,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000	3,000,000
22021009	SPORTING ACTIVITIES	8,186,261	8,186,261
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,596,132	2,596,132
22021030	PROMOTION, RECRUITMENT & APPOINTMENT	1,500,000	1,500,000
22021031	CURRICULUM DEVELOPMENT	3,400,000	3,400,000
22021036	PAYMENT FOR OUTSOURCED SERVICES	12,960,000	12,960,000
23	CAPITAL EXPENDITURE		392,326,492
2301	FIXED ASSETS PURCHASED		75,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		75,000,000
23010105	PURCHASE OF MOTOR VEHICLES		50,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		25,000,000
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		50,000,000
2305	OTHER CAPITAL PROJECTS		267,326,492
230501	ACQUISITION OF NON TANGIBLE ASSETS		267,326,492
23050101	RESEARCH AND DEVELOPMENT		153,414,827
23050102	COMPUTER SOFTWARE ACQUISITION		25,000,000
23050103	MONITORING AND EVALUATION		88,911,665
	TOTAL PERSONNEL		857,107,116
	TOTAL OVERHEAD		300,628,677
	TOTAL RECURRENT		1,157,735,793
	TOTAL CAPITAL		392,326,492
	TOTAL ALLOCATION		1,550,062,285
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10176257	INSTALLATION OF SOLAR ENERGY INFRASTRUCTURE IN NCCE	ONGOING	20,000,000
ERGP1175729	ESTABLISHMENT OF VOCATIONAL AND ENTERPRENURIAL TRAINING CENTRE IN COEs IN ALL THE GEO-POLITICAL ZONES	ONGOING	4,854,000
ERGP15176523	MONITORING OF ACTIVITIES OF ACTU (ANTI CORRUPTION TRANSPARENCY UNIT) IN THE FCEs	ONGOING	1,000,000
ERGP16152044	DIGITIZATION OF FILES AND RECORDS IN NCCE	ONGOING	3,859,065
ERGP16176528	MONITORING OF ACTIVITIES OF SERVICOM UNITS IN THE FCEs	ONGOING	1,000,000
ERGP16176590	IMPLEMENTATION OF FREEDOM OF INFORMATION POLICY IN NCCE	ONGOING	1,000,000
ERGP17193393	QUARTERLY INSPECTION VISITATION OF LEGAL DEPT IN FCEs IN FIVE ZONES	NEW	2,000,000
ERGP23174485	PROCUREMENT OF UTILITY VEHICLES FOR ACCREDITATION AND MONITORING	ONGOING	50,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23174533	ACCREDITATION OF 90 NCE AWARDING INSTITUTIONS INCLUDING NTI (NATIONAL TEACHERS INSTITUTE) IN COEs IN ALL THE GEO-POLITICAL ZONES	ONGOING	70,000,000
ERGP23174800	PURCHASING OF OFFICE FURNITURE AND EQUIPMENT	ONGOING	25,000,000
ERGP23175927	IMPLEMENTATION OF AND EXPANSION OF THE NEWLY INTRODUCED EARLY GRADE READING IN THE 36 STATES AND FCT	ONGOING	12,000,000
ERGP23176054	PHYSICAL DEVELOPMENT MONITORING IN THE FCEs	ONGOING	5,823,830
ERGP23176274	IMPLEMENTATION OF HUMAN CAPITAL DEVELOPMENT FOR NCCE STAFF AND TEACHER EDUCATORS IN COEs IN ALL THE GEO-POLITICAL ZONES	ONGOING	20,218,098
ERGP23176455	MONITORING AND EVALUATION OF NIGERIA EDUCATION VERIFICATION SYSTEM (NEVS)	ONGOING	2,000,000
ERGP23176517	COUNTERPART FUNDING	ONGOING	8,000,000
ERGP23176533	PUBLICATION OF NIGERIAN TEACHERS TODAY (TNTT) JOURNAL	ONGOING	4,550,250
ERGP23176544	NATIONAL CONFERENCE ON TEACHER EDUCATION	ONGOING	4,550,250
ERGP23176615	SUPERVISION OF SIWES ACTIVITIES IN COEs IN ALL THE GEO-POLITICAL ZONES	ONGOING	3,000,000
ERGP23176628	SUPERVISION OF LANGUAGE IMMERSION AND ACCULTURATION PROGRAMMES FOR FRENCH, ARABIC AND NIGERIAN LANGUAGES	ONGOING	4,000,000
ERGP23193413	"VERIFICATION EXERCISE TO ASCERTAIN THE STATUS OF EXISTING NCE AWARDING INSTITUTIONS AND FISH OUT ILLEGAL COEs IN SIX ZONES"	NEW	25,250,000
ERGP23193418	CONDITION SURVEY OF FACILITIES AND EQUIPMENT COEs IN SIX ZONES	NEW	3,859,065
ERGP23193428	MONITORING AND EVALUATION OF ACADEMIC STANDARDS AND IMPLEMENTATION OF TEACHER EDUCATION POLICIES IN COEs IN THREE ZONES	NEW	3,052,600
ERGP23193433	"IMPLEMENTATION OF BEST PRACTICES IN PUBLIC SECTOR FINANCIAL MANAGEMENT IN LINE WITH GOVERNMENT POLICIES ON FINANCIAL MANAGEMENT REFORM"	NEW	4,929,532
ERGP23193435	"MONITORING AND EVALUATION OF COMPLIANCE WITH BUDGET/PERFORMANCE IN ALL FCEs BY NCCE FINANCE STAFF AND OFFICIALS OF THE BUDGET OFFICE OF THE FEDERATION IN SIX ZONES"	NEW	5,859,065
ERGP23193440	"MONITORING OF FINANCIAL RECORDS, INTERNAL AUDIT AND ENFORCEMENT OF REVENUE REMITTANCES IN FCEs IN SIX ZONES"	NEW	10,000,000
ERGP23193459	PRODUCTION OF NCCE HISTORICAL PICTORIAL DOCUMENTARY	NEW	2,500,000
ERGP23193464	PRODUCTION OF VOLUME 16 STATISTICAL DIGEST ON COLLEGES OF EDUCATION	NEW	4,000,000
ERGP23193468	PROCUREMENT OF ENGINEERING/ARCHITECTURE SOFTWARE, PERSONAL PROTECTIVE DEVICES & WORKING TOOLS	NEW	3,500,000
ERGP23193486	REVIEW/PRODUCTION OF GUIDELINES ON ESTABLISHMENT OF COEs	NEW	1,000,000
ERGP23193502	PRINTING OF SCHEMES AND CONDITIONS OF SERVICE FOR COLLEGES OF EDUCATION IN NIGERIA	NEW	2,500,000
ERGP23193506	PRODUCTION OF GUIDELINES ON COLLEGES GOVERNING COUNCILS MEETINGS	NEW	1,000,000
ERGP23193512	TRACER STUDY ON NCE GRADUATES FROM 2011-2021	NEW	2,000,000
ERGP26176602	NICEGA/FEPSGA GAMES AND OTHER SPORTING ACTIVITIES IN NCCE AND COEs	ONGOING	6,000,000
ERGP27174503	COMPLETION OF MULTI-STORY CAR PARK	ONGOING	40,000,000
ERGP27174525	REMODELING OF NCCE SECRETARIAT	ONGOING	10,000,000
ERGP29174735	UPGRADE OF ICT INFRASTRUCTURE AND DEVELOPMENT OF ONLINE ACCREDITATION APP, BOOKS SALE PLUG-IN APP ON NCCE PORTAL	ONGOING	5,000,000
ERGP29176431	IMPLEMENTATION OF WEB BASED STATISTICAL DATABASE FOR COEs	ONGOING	2,000,000
ERGP29193481	REVIEW/PRODUCTION OF ACCREDITATION TOOLKIT	NEW	1,000,000
ERGP30193450	WORLD LITERACY DAY CELEBRATION	NEW	1,000,000
ERGP30193539	IMPLEMENTATION OF DEVELOPED APPS IN ALL FCEs: BOOKSALES AND ACCREDITATION APPS	NEW	3,000,000
ERGP7176596	REVIEW AND PRODUCTION OF ANNUAL REPORT	ONGOING	2,500,737
ERGP7176842	MONITORING OF PROCUREMENT ACTIVITIES IN THE FCEs	ONGOING	3,500,000
ERGP9176509	POLICY AND MEDIATION MEETINGS WITH PROVOSTS, LABOUR LEADERS AND STAKEHOLDERS ON TEACHER EDUCATION	ONGOING	6,020,000
0517017001	NATIONAL TEACHERS INSTITUTE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,311,906,929
21	PERSONNEL COST		1,765,460,939
2101	SALARY		1,534,537,202
210101	SALARIES AND WAGES		1,534,537,202
21010101	SALARY		1,534,537,202
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		230,923,737
210201	ALLOWANCES		1,020,000
21020111	REGULAR ALLOWANCES		1,020,000
210202	SOCIAL CONTRIBUTIONS		229,903,737
21020201	NHIS		76,726,860
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		153,176,877
22	OTHER RECURRENT COSTS		119,172,471
2202	OVERHEAD COST		119,172,471



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		13,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		5,000,000
220202	UTILITIES - GENERAL		4,500,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		1,000,000
22020203	INTERNET ACCESS CHARGES		1,500,000
220203	MATERIALS & SUPPLIES - GENERAL		38,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		35,000,000
22020303	NEWSPAPERS		500,000
22020304	MAGAZINES & PERIODICALS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		34,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		20,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
22020406	OTHER MAINTENANCE SERVICES		5,000,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		2,400,000
22020601	SECURITY CHARGES		2,400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,000
22020703	LEGAL SERVICES		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		15,000,000
22020801	MOTOR VEHICLE FUEL COST		5,000,000
22020803	PLANT / GENERATOR FUEL COST		10,000,000
220209	FINANCIAL CHARGES - GENERAL		772,471
22020904	OTHER CRF BANK CHARGES		772,471
220210	MISCELLANEOUS		5,000,000
22021001	REFRESHMENT & MEALS		1,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021004	MEDICAL EXPENSES		1,000,000
22021006	POSTAGES & COURIER SERVICES		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,000,000
23	CAPITAL EXPENDITURE		1,427,273,519
2301	FIXED ASSETS PURCHASED		75,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		75,000,000
23010105	PURCHASE OF MOTOR VEHICLES		75,000,000
2302	CONSTRUCTION / PROVISION		267,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		267,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		267,000,000
2305	OTHER CAPITAL PROJECTS		1,085,273,519
230501	ACQUISITION OF NON TANGIBLE ASSETS		1,085,273,519
23050101	RESEARCH AND DEVELOPMENT		1,085,273,519
	TOTAL PERSONNEL		1,765,460,939
	TOTAL OVERHEAD		119,172,471
	TOTAL RECURRENT		1,884,633,410
	TOTAL CAPITAL		1,427,273,519
	TOTAL ALLOCATION		3,311,906,929
0517017001	NATIONAL TEACHERS INSTITUTE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP18113846	SDGS RETRAINING WORKSHOPS OF PUBLIC PRIMARY SCHOOL TEACHERS: SDGS RETRAINING WORKSHOP OF PUBLIC PRIMARY SCHOOLS TEACHERS ON INNOVATIVE TECHNIQUES FOR TEACHING NATIONWIDE.	ONGOING	310,000,000
ERGP18113848	TRAINING COMPONENT "A" SPECIAL EDUCATION NEEDS & DISABILITIES (SENDS) AND AWARENESS ON EARLY CHILDHOOD INTERVENTION AND TRAINING. TRAINING COMPONENT "B" FAITH BASED MORAL HIV AND AIDS AWARENESS.	ONGOING	70,000,000
ERGP23113832	CONTINUATION OF SOKOTO STATE OFFICE CONSTRUCTION.	ONGOING	78,000,000
ERGP23113837	CONSTRUCTION OF KEBBI STATE OFFICE.	ONGOING	9,000,000
ERGP23113839	CONSTRUCTION OF BORNO STATE OFFICE.	ONGOING	30,000,000
ERGP23130309	CONSTRUCTION OF PLATEAU STATE OFFICE, JOS	ONGOING	75,000,000
ERGP23130321	PROCUREMENT OF VEHICLES: PROCUREMENT OF 30 NOS. MONITORING VEHICLES, TEN TO BE PURCHASED ANNUALLY	ONGOING	75,000,000
ERGP23151706	CONSTRUCTION OF ZONAL AND STATE OFFICES AT KANO STATE	ONGOING	75,000,000
ERGP30113829	ALIGNING, REVIEW, DEVELOPMENT & PRODUCTION OF COURSE MATERIALS: ALIGNING, REVIEW, DEVELOPMENT AND PRODUCTION OF NCE/DLS COURSE MATERIALS IN LINE WITH NCCE REVIEWED MINIMUM STANDARD.	ONGOING	20,273,519



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		AMOUNT
ERGP202302910	CONSTRUCTION OF SOLAR STREETLIGHTS IN MONGUNO/MARTE/NGANZAI, BORNO STATE	NEW	300,000,000
ERGP202300705	PROVISION OF UNIFORMS TO PUPILS IN SOME SELECTED SCHOOLS IN FAGGE FEDERAL CONSTITUENCY, KANO STATE	NEW	10,000,000
ERGP202300745	PROCUREMENT AND SUPPLY OF UNIFORMS TO THE PUPILS OF YABO PRIMARY SCHOOLS, SOKOTO STATE	NEW	5,000,000
ERGP202304451	TRAINING OF YOUTH AND WOMEN EMPOWERMENT IN SOUTH WEST GEO-POLITICAL ZONE	NEW	50,000,000
ERGP202302812	PROVISION OF EMPOWERMENT MATERIALS TO YOUTH IN IJEBU ODE IN SOUTH WEST ZONE.	NEW	20,000,000
ERGP202302898	TRAINING ON ELECTRONIC DOCUMENTATION FOR TEACHERS AND YOUTH IN 3 LGA OF BORNO NORTH, BORNO STATE (100M EACH)	NEW	300,000,000
0517018001	FEDERAL POLYTECHNIC ADO-EKITI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,457,429,946
21	PERSONNEL COST		3,889,389,733
2101	SALARY		3,375,353,930
210101	SALARIES AND WAGES		3,375,353,930
21010101	SALARY		3,375,353,930
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		514,035,803
210201	ALLOWANCES		9,393,772
21020111	REGULAR ALLOWANCES		9,393,772
210202	SOCIAL CONTRIBUTIONS		504,642,031
21020201	NHIS		168,214,010
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		336,428,021
22	OTHER RECURRENT COSTS		116,388,540
2202	OVERHEAD COST		116,388,540
220201	TRAVEL & TRANSPORT - GENERAL		16,858,654
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		16,858,654
220202	UTILITIES - GENERAL		16,892,561
22020201	ELECTRICITY CHARGES		16,892,561
220203	MATERIALS & SUPPLIES - GENERAL		14,547,797
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		14,547,797
220204	MAINTENANCE SERVICES - GENERAL		10,312,223
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		10,312,223
220206	OTHER SERVICES - GENERAL		26,850,744
22020601	SECURITY CHARGES		12,488,202
22020606	CLEANING AND FUMIGATION SERVICES		14,362,542
220208	FUEL & LUBRICANTS - GENERAL		15,894,697
22020803	PLANT / GENERATOR FUEL COST		15,894,697
220210	MISCELLANEOUS		15,031,864
22021010	DIRECT TEACHING & LABORATORY COST		15,031,864
23	CAPITAL EXPENDITURE		451,651,673
2302	CONSTRUCTION / PROVISION		451,651,673
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		451,651,673
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		451,651,673
	TOTAL PERSONNEL		3,889,389,733
	TOTAL OVERHEAD		116,388,540
	TOTAL RECURRENT		4,005,778,273
	TOTAL CAPITAL		451,651,673
	TOTAL ALLOCATION		4,457,429,946
0517018002	FEDERAL POLYTECHNIC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22131846	CONSTRUCTION OF 10KM PERIMETER FENCE	ONGOING	100,000,000
ERGP23131847	REHABILITATION OF CAMPUS ROADS	ONGOING	60,000,000
ERGP23171187	CONSTRUCTION OF MASS COMMUNICATION COMPLEX	ONGOING	14,640,960
ERGP23171193	CONSTRUCTION OF 3000 SEATER AUDITORIUM	ONGOING	140,000,000
ERGP23171201	CONSTRUCTION OF SCHOOL OF AGRIC COMPLEX	ONGOING	12,000,000
ERGP23171210	CONSTRUCTION CIVIL ENGINEERING COMPLEX	ONGOING	70,010,713
ERGP202304730	SUPPLY OF INSTRUCTIONAL MATERIALS AND PROVISION OF ALL-IN-ONE SOLAR STREETLIGHTS	NEW	55,000,000
0517018002	FEDERAL POLYTECHNIC BAUCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,628,196,462
21	PERSONNEL COST		4,066,218,884
2101	SALARY		3,520,416,561
210101	SALARIES AND WAGES		3,520,416,561
21010101	SALARY		3,520,416,561
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		545,802,323
210201	ALLOWANCES		19,400,897
21020101	NON REGULAR ALLOWANCES		0



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CODE	LINE ITEM		AMOUNT
21020111	REGULAR ALLOWANCES		19,400,897
210202	SOCIAL CONTRIBUTIONS		526,401,426
21020201	NHIS		175,467,142
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		350,934,284
22	OTHER RECURRENT COSTS		113,203,146
2202	OVERHEAD COST		113,203,146
220201	TRAVEL & TRANSPORT - GENERAL		10,393,780
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,437,874	3,437,874
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,955,906	6,955,906
220202	UTILITIES - GENERAL		12,714,950
22020201	ELECTRICITY CHARGES	12,194,950	12,194,950
22020203	INTERNET ACCESS CHARGES	520,000	520,000
220203	MATERIALS & SUPPLIES - GENERAL		12,132,836
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,435,536	6,435,536
22020303	NEWSPAPERS	420,000	420,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,608,000	2,608,000
22020307	DRUGS & MEDICAL SUPPLIES	1,339,000	1,339,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,330,300	1,330,300
220204	MAINTENANCE SERVICES - GENERAL		5,074,655
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,530,000	1,530,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,786,600	1,786,600
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	881,583	881,583
22020405	MAINTENANCE OF PLANTS/GENERATORS	876,472	876,472
220205	TRAINING - GENERAL		1,380,000
22020501	LOCAL TRAINING	1,380,000	1,380,000
220206	OTHER SERVICES - GENERAL		23,437,376
22020601	SECURITY CHARGES	9,451,357	9,451,357
22020606	CLEANING AND FUMIGATION SERVICES	13,986,019	13,986,019
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,847,720
22020701	FINANCIAL CONSULTING	1,847,720	1,847,720
220208	FUEL & LUBRICANTS - GENERAL		9,556,167
22020801	MOTOR VEHICLE FUEL COST	1,468,198	1,468,198
22020803	PLANT / GENERATOR FUEL COST	6,651,791	6,651,791
22020806	COOKING GAS/FUEL COST	1,436,178	1,436,178
220210	MISCELLANEOUS		36,665,661
22021001	REFRESHMENT & MEALS	2,448,845	2,448,845
22021002	HONORARIUM & SITTING ALLOWANCE	12,531,614	12,531,614
22021003	PUBLICITY & ADVERTISEMENTS	966,175	966,175
22021006	POSTAGES & COURIER SERVICES	233,178	233,178
22021007	WELFARE PACKAGES	2,917,264	2,917,264
22021009	SPORTING ACTIVITIES	554,316	554,316
22021010	DIRECT TEACHING & LABORATORY COST	17,014,270	17,014,270
23	CAPITAL EXPENDITURE		448,774,432
2301	FIXED ASSETS PURCHASED		47,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		47,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		47,500,000
2302	CONSTRUCTION / PROVISION		401,274,432
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		401,274,432
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		100,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		195,300,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		105,974,432
	TOTAL PERSONNEL		4,066,218,884
	TOTAL OVERHEAD		113,203,146
	TOTAL RECURRENT		4,179,422,030
	TOTAL CAPITAL		448,774,432
	TOTAL ALLOCATION		4,628,196,462
0517018002	FEDERAL POLYTECHNIC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12150864	CONSTRUCTION OF ASPHALT ROAD AND CONTRETE DRAINS	ONGOING	195,300,000
ERGP23175668	CONSTRUCTION OF CENTRAL STORE	ONGOING	100,000,000
ERGP23178303	PERIMETER FENCING	ONGOING	105,974,432
ERGP27105404	FURNISHING OF CENTRAL ADMINISTRATIVE BUILDING PHASE II	ONGOING	47,500,000
0517018003	FEDERAL POLYTECHNIC BIDA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,054,361,951
21	PERSONNEL COST		5,454,876,096
2101	SALARY		4,741,527,960
210101	SALARIES AND WAGES		4,741,527,960
21010101	SALARY		4,741,527,960
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		713,348,136
210201	ALLOWANCES		3,780,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		3,780,000
210202	SOCIAL CONTRIBUTIONS		709,568,136
21020201	NHIS		236,522,712
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		473,045,424
22	OTHER RECURRENT COSTS		153,914,367
2202	OVERHEAD COST		153,914,367
220201	TRAVEL & TRANSPORT - GENERAL		11,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,500,000	11,500,000
220202	UTILITIES - GENERAL		7,602,796
22020201	ELECTRICITY CHARGES	7,007,796	7,007,796
22020203	INTERNET ACCESS CHARGES	595,000	595,000
220203	MATERIALS & SUPPLIES - GENERAL		49,893,734
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	35,000,000	35,000,000
22020303	NEWSPAPERS	148,734	148,734
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	3,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	3,745,000	3,745,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,000,000	8,000,000
220204	MAINTENANCE SERVICES - GENERAL		25,900,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000	2,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000	4,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,400,000	2,400,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,500,000	8,500,000
22020406	OTHER MAINTENANCE SERVICES	3,000,000	3,000,000
220205	TRAINING - GENERAL		12,500,000
22020501	LOCAL TRAINING	12,500,000	12,500,000
220206	OTHER SERVICES - GENERAL		4,000,000
22020601	SECURITY CHARGES	2,000,000	2,000,000
22020605	SECURITY OPERATIONS (OVERHEAD)	2,000,000	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,500,000
22020703	LEGAL SERVICES	1,500,000	1,500,000
220208	FUEL & LUBRICANTS - GENERAL		13,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000
22020803	PLANT / GENERATOR FUEL COST	8,000,000	8,000,000
220209	FINANCIAL CHARGES - GENERAL		2,100,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,100,000	2,100,000
220210	MISCELLANEOUS		25,917,837
22021001	REFRESHMENT & MEALS	3,500,000	3,500,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000	3,000,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000
22021007	WELFARE PACKAGES	2,000,000	2,000,000
22021010	DIRECT TEACHING & LABORATORY COST	15,417,837	15,417,837
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
23	CAPITAL EXPENDITURE		445,571,488
2301	FIXED ASSETS PURCHASED		149,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		149,000,000
23010105	PURCHASE OF MOTOR VEHICLES		80,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		23,000,000
23010113	PURCHASE OF COMPUTERS		5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		0
23010119	PURCHASE OF POWER GENERATING SET		39,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		0
23010128	PURCHASE OF SECURITY EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		221,571,488
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		221,571,488
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		19,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		5,000,000
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		27,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		90,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		80,571,488
2303	REHABILITATION / REPAIRS		66,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		66,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		39,000,000
23030113	REHABILITATION / REPAIRS - ROADS		27,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0
2304	PRESERVATION OF THE ENVIRONMENT		9,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		9,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23040101	TREE PLANTING		9,000,000
	TOTAL PERSONNEL		5,454,876,096
	TOTAL OVERHEAD		153,914,367
	TOTAL RECURRENT		5,608,790,463
	TOTAL CAPITAL		445,571,488
	TOTAL ALLOCATION		6,054,361,951
0517018003	FEDERAL POLYTECHNIC BIDA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23188710	PROCUREMENT OF TABLE, CHAIRS, AIRCONDITIONS, AND CABINETS	NEW	23,000,000
ERGP23188793	RENOVATION OF BOYS HOSTEL	NEW	39,000,000
ERGP23188842	PROVISION OF TREES AND FLOWERS FOR THE BEAUTIFICATION OF CAMPUS	NEW	9,000,000
ERGP23188845	CONSTRUCTION OF TWO CEFÉ HALLS	NEW	39,000,000
ERGP23188854	PROCUREMENT OF OFFICIAL CARS FOR DEANS AND DIRECTORS	NEW	80,000,000
ERGP23188859	PROCUREMENT OF 50KVA SOUND PROOF GENERATOR	NEW	39,000,000
ERGP23188864	PROVISION OF SOLAR LGHTINING IN LABORATORIES	NEW	19,000,000
ERGP23188868	CONTINUATION OF 3 KILOMETERS ASHPHATB ROAD	NEW	90,000,000
ERGP23188870	CONTINUATION OF 4 KILOMETERS EXISTING DAMAGED CAMPUS ROAD	NEW	27,000,000
ERGP23188871	COMPLETION AND FURNISHING OF FIRE FIGHTING STATION	NEW	27,000,000
ERGP23188872	EXTENSION OF WATER TO NEW BUILDINGS WITHIN THE CAMPUS	NEW	5,000,000
ERGP23188873	CONSTRUCTION OF SECURITY WATCH TOWER, PURCHASE OF TORCHLIGHT, GUN, AND INSTALLATION OF CCTV CAMERA	NEW	41,571,488
ERGP23188874	PROCUREMENT OF COMPUTERS	NEW	5,000,000
ERGP23188875	PROCUREMENT OF PRINTERS	NEW	2,000,000
ERGP23193662	PURCHASE OF COMPUTER	NEW	0
ERGP23193668	PURCHASE OF MOTOR VEHICLE	NEW	0
ERGP23193677	PURCHASE OF PHOTOCOPYING MACHINES/SCANNERS	NEW	0
ERGP23193710	PURCHASE OF OFFICE FURNITURES AND FITTINGS	NEW	0
ERGP23193717	PURCHASE OF POWER GENERATING SET	NEW	0
ERGP23193723	PURCHASE OF SECURITY EQUIPMENT	NEW	0
ERGP23193726	CONSTRUCTION/PROVISION OF ELECTRICITY/SOLAR	NEW	0
ERGP23193727	PURCHASE OF HEALTH/MEDICAL EQUIPMENT (X-RAY)	NEW	0
ERGP23193735	CONSTRUCTION/PROVISION OF WATER FACILITIES	NEW	0
ERGP23193745	PURCHASE OF - FIRE FIGHTING EQUIPMENT	NEW	0
ERGP23193753	REHABILITATION/REPAIRS - ROADS	NEW	0
ERGP23193760	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	NEW	0
ERGP23193767	TREE PLANTING	NEW	0
ERGP23193887	PURCHASE OF COMPUTER PRINTERS	NEW	0
0517018004	FEDERAL POLYTECHNIC IDAH		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,007,105,538
21	PERSONNEL COST		3,211,442,086
2101	SALARY		2,776,315,799
210101	SALARIES AND WAGES		2,776,315,799
21010101	SALARY		2,776,315,799
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		435,126,287
210201	ALLOWANCES		20,339,975
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		20,339,975
210202	SOCIAL CONTRIBUTIONS		414,786,312
21020201	NHIS		138,262,104
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		276,524,208
22	OTHER RECURRENT COSTS		154,349,741
2202	OVERHEAD COST		154,349,741
220201	TRAVEL& TRANSPORT - GENERAL		13,807,629
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,807,629
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,000,000
220202	UTILITIES - GENERAL		6,311,904
22020201	ELECTRICITY CHARGES		4,063,457
22020202	TELEPHONE CHARGES		677,243
22020203	INTERNET ACCESS CHARGES		893,961
22020205	WATER RATES		677,243
220203	MATERIALS & SUPPLIES - GENERAL		29,257,429
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		13,532,499
22020302	BOOKS		1,164,858
22020305	PRINTING OF NON SECURITY DOCUMENTS		821,691
22020306	PRINTING OF SECURITY DOCUMENTS		948,140
22020309	UNIFORMS & OTHER CLOTHING		893,961
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		11,896,280
220204	MAINTENANCE SERVICES - GENERAL		34,893,676
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,852,937
22020402	MAINTENANCE OF OFFICE FURNITURE		812,691



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		18,041,661
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,489,934
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,489,934
22020406	OTHER MAINTENANCE SERVICES		8,041,661
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,164,858
220205	TRAINING - GENERAL		5,082,031
22020501	LOCAL TRAINING		5,082,031
220206	OTHER SERVICES - GENERAL		16,015,007
22020601	SECURITY CHARGES		11,843,280
22020603	OFFICE RENT		893,961
22020604	RESIDENTIAL RENT		1,652,383
22020606	CLEANING AND FUMIGATION SERVICES		1,625,383
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,164,536
22020701	FINANCIAL CONSULTING		1,137,768
22020702	INFORMATION TECHNOLOGY CONSULTING		1,246,127
22020703	LEGAL SERVICES		1,354,486
22020706	SURVEYING SERVICES		475,695
22020708	MEDICAL CONSULTING		1,950,460
220208	FUEL & LUBRICANTS - GENERAL		14,417,007
22020801	MOTOR VEHICLE FUEL COST		7,706,652
22020803	PLANT / GENERATOR FUEL COST		5,824,289
22020806	COOKING GAS/FUEL COST		886,066
220209	FINANCIAL CHARGES - GENERAL		4,095,186
22020901	BANK CHARGES (OTHER THAN INTEREST)		844,420
22020902	INSURANCE PREMIUM		3,250,766
220210	MISCELLANEOUS		24,305,336
22021001	REFRESHMENT & MEALS		2,573,523
22021002	HONORARIUM & SITTING ALLOWANCE		4,746,118
22021003	PUBLICITY & ADVERTISEMENTS		1,625,383
22021004	MEDICAL EXPENSES		3,548,753
22021006	POSTAGES & COURIER SERVICES		1,388,077
22021007	WELFARE PACKAGES		4,000,000
22021009	SPORTING ACTIVITIES		1,760,832
22021010	DIRECT TEACHING & LABORATORY COST		2,432,473
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,353,486
22021016	SERVICOM		376,691
22021041	CONTINGENCY		500,000
23	CAPITAL EXPENDITURE		641,313,711
2302	CONSTRUCTION / PROVISION		641,313,711
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		431,313,711
23020114	CONSTRUCTION / PROVISION OF ROADS		431,313,711
230501	ACQUISITION OF NON TANGIBLE ASSETS		210,000,000
23050101	RESEARCH AND DEVELOPMENT		210,000,000
	TOTAL PERSONNEL		3,211,442,086
	TOTAL OVERHEAD		154,349,741
	TOTAL RECURRENT		3,365,791,827
	TOTAL CAPITAL		641,313,711
	TOTAL ALLOCATION		4,007,105,538
0517018004	FEDERAL POLYTECHNIC IDAH		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12189892	CONSTRUCTION OF 1.0KM ASPHALT PAVED ROAD FROM SOGAS JUNCTION TO ICT CENTRE	NEW	76,625,000
ERGP12189895	CONSTRUCTION OF DRAINAGE FROM SOE ROUNDABOUT TO SOGAS, ALONG THE ASPHALT PAVED ROAD	NEW	74,649,890
ERGP12189897	CONSTRUCTION OF PAVED WALKWAYS AND LANDSCAPING (5,000 SQM OF PAVED WALKWAYS, LEVELING & TERRACING, PLANTING OF TREES & EDGES) - ADMIN BLOCK & SCHOOL OF ENGINEERING	NEW	85,413,821
ERGP27189885	CONSTRUCTION OF MEDICAL CENTRE (DESIGN & CONSTRUCTION OF 50 BED CAPACITY MEDICAL FACILITY)	NEW	194,625,000
ERGP202303441	EMPOWERMENT ON FINANCIAL INCLUSION, E-COMMERCE/DIGITAL MARKETING FOR YOUTH IN KABBA/BUNU/IJUMU FEDERAL CONSTITUENCY, KOGI STATE	ONGOING	130,000,000
ERGP202303442	ENTREPRENEURSHIP TRAINING AND CAPACITY BUILDING FOR YOUTH IN OGORIMANGOGO/OKENE IN KOGI STATE	ONGOING	80,000,000
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,649,140,618
21	PERSONNEL COST		3,158,602,505
2101	SALARY		2,719,870,958
210101	SALARIES AND WAGES		2,719,870,958
21010101	SALARY		2,719,870,958



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CODE	LINE ITEM		AMOUNT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		438,731,547
210201	ALLOWANCES		32,411,962
21020111	REGULAR ALLOWANCES		32,411,962
210202	SOCIAL CONTRIBUTIONS		406,319,585
21020201	NHIS		135,439,862
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		270,879,723
22	OTHER RECURRENT COSTS		155,597,464
2202	OVERHEAD COST		155,597,464
220201	TRAVEL & TRANSPORT - GENERAL		39,286,840
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,202,167	4,202,167
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,084,673	35,084,673
220202	UTILITIES - GENERAL		1,799,734
22020203	INTERNET ACCESS CHARGES	1,799,734	1,799,734
220203	MATERIALS & SUPPLIES - GENERAL		8,981,647
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,522,365	5,522,365
22020303	NEWSPAPERS	317,476	317,476
22020304	MAGAZINES & PERIODICALS	180,433	180,433
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,961,373	2,961,373
220204	MAINTENANCE SERVICES - GENERAL		9,734,748
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,240,926	3,240,926
22020402	MAINTENANCE OF OFFICE FURNITURE	999,501	999,501
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,456,911	3,456,911
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	958,194	958,194
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,079,216	1,079,216
220205	TRAINING - GENERAL	0	0
220206	OTHER SERVICES - GENERAL		36,086,972
22020601	SECURITY CHARGES	22,685,320	22,685,320
22020604	RESIDENTIAL RENT	775,372	775,372
22020606	CLEANING AND FUMIGATION SERVICES	12,626,280	12,626,280
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,749,039
22020701	FINANCIAL CONSULTING	6,990,952	6,990,952
22020703	LEGAL SERVICES	758,087	758,087
220208	FUEL & LUBRICANTS - GENERAL		6,525,180
22020801	MOTOR VEHICLE FUEL COST	2,609,250	2,609,250
22020803	PLANT / GENERATOR FUEL COST	3,915,930	3,915,930
220209	FINANCIAL CHARGES - GENERAL		207,830
22020901	BANK CHARGES (OTHER THAN INTEREST)	207,830	207,830
220210	MISCELLANEOUS		45,225,474
22021001	REFRESHMENT & MEALS	4,560,537	4,560,537
22021002	HONORARIUM & SITTING ALLOWANCE	19,425,082	19,425,082
22021003	PUBLICITY & ADVERTISEMENTS	1,592,031	1,592,031
22021006	POSTAGES & COURIER SERVICES	168,704	168,704
22021009	SPORTING ACTIVITIES	2,642,204	2,642,204
22021010	DIRECT TEACHING & LABORATORY COST	16,836,916	16,836,916
23	CAPITAL EXPENDITURE		334,940,649
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		334,940,649
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		334,940,649
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		334,940,649
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050104	ANNIVASARIES/CELEBRATIONS		0
	TOTAL PERSONNEL		3,158,602,505
	TOTAL OVERHEAD		155,597,464
	TOTAL RECURRENT		3,314,199,969
	TOTAL CAPITAL		334,940,649
	TOTAL ALLOCATION		3,649,140,618
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23173008	PROPOSED CONSTRUCTION OF STUDENTS CENTRE	ONGOING	100,000,000
ERGP23173015	CONSTRUCTION AND FURNISHING OF LECTURE THEATRE	ONGOING	120,000,000
ERGP23173017	PURCHASE OF OFFICIAL VEHICLES	ONGOING	60,000,000
ERGP23184769	REPAIRS OF SEVEN (7) BLOCKS OF FEMALE HOSTELS	ONGOING	54,940,649
0517018006	FEDERAL POLYTECHNIC MUBI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,191,943,358
21	PERSONNEL COST		5,647,805,143
2101	SALARY		4,866,796,475
210101	SALARIES AND WAGES		4,866,796,475



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
21010101	SALARY		4,866,796,475
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		781,008,668
210201	ALLOWANCES		52,650,255
21020111	REGULAR ALLOWANCES		52,650,255
210202	SOCIAL CONTRIBUTIONS		728,358,413
21020201	NHIS		242,786,138
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		485,572,275
22	OTHER RECURRENT COSTS		109,925,699
2202	OVERHEAD COST		109,925,699
220201	TRAVEL& TRANSPORT - GENERAL		36,421,280
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,299,410	11,299,410
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,121,870	25,121,870
220202	UTILITIES - GENERAL		3,733,135
22020201	ELECTRICITY CHARGES	3,733,135	3,733,135
220203	MATERIALS & SUPPLIES - GENERAL		0
220204	MAINTENANCE SERVICES - GENERAL		30,448,719
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,674,230	9,674,230
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,575,923	5,575,923
22020406	OTHER MAINTENANCE SERVICES	15,198,566	15,198,566
220206	OTHER SERVICES - GENERAL		31,456,295
22020601	SECURITY CHARGES	17,067,070	17,067,070
22020606	CLEANING AND FUMIGATION SERVICES	14,389,225	14,389,225
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		7,866,270
22020803	PLANT / GENERATOR FUEL COST	7,866,270	7,866,270
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		0
23	CAPITAL EXPENDITURE		434,212,516
2301	FIXED ASSETS PURCHASED		38,250,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		38,250,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		38,250,000
2302	CONSTRUCTION / PROVISION		395,962,516
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		395,962,516
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		47,600,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		348,362,516
	TOTAL PERSONNEL		5,647,805,143
	TOTAL OVERHEAD		109,925,699
	TOTAL RECURRENT		5,757,730,842
	TOTAL CAPITAL		434,212,516
	TOTAL ALLOCATION		6,191,943,358
0517018006	FEDERAL POLYTECHNIC MUBI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10105023	PROCUREMENT OF SOLAR POWER, ITS ACCESSORIES AND INSTALLATION	ONGOING	47,600,000
ERGP23105037	REHABILITATION/PROCUREMENT OF EQUIPMENTS SUCH AS WATER SCHEME CONNECTIONS AND ACCESSORIES, ROADS, POWER LINES ETC.	ONGOING	25,000,000
ERGP23137506	CONSTRUCTION OF PERIMETER FENCING AND SECURITY OBSERVATORY TOWER	ONGOING	61,052,632
ERGP23137507	PROCUREMENT OF CLASS ROOM FURNITURE AND OFFICE FURNITURE, FITTINGS, TOOLS AND LAB EQUIPMENTS	ONGOING	38,250,000
ERGP23173741	CONSTRUCTION AND FURNISHING OF CIVIL ENGINEERING TECHNOLOGY BUILDING	ONGOING	42,035,794
ERGP23173750	PROPOSED CONSTRUCTION OF SERIAL AND E-LIBRARY UNIT	ONGOING	31,414,590
ERGP27173727	CONSTRUCTION OF STAFF QUARTERS	ONGOING	88,859,500
ERGP202303629	CONSTRUCTION/RENOVATION WORKS IN DIFFERENT LOCATIONS OF THE INSTITUTION	NEW	100,000,000
0517018007	FEDERAL POLYTECHNIC NASARAWA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,772,291,425
21	PERSONNEL COST		4,182,609,548
2101	SALARY		3,626,424,332
210101	SALARIES AND WAGES		3,626,424,332
21010101	SALARY		3,626,424,332
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		556,185,216
210201	ALLOWANCES		13,882,625
21020111	REGULAR ALLOWANCES		13,882,625
210202	SOCIAL CONTRIBUTIONS		542,302,591
21020201	NHIS		180,767,530
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		361,535,061
22	OTHER RECURRENT COSTS		142,270,734
2202	OVERHEAD COST		142,270,734
220201	TRAVEL& TRANSPORT - GENERAL		5,545,000



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CODE	LINE ITEM		AMOUNT
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,545,000	5,545,000
220202	UTILITIES - GENERAL		0
220203	MATERIALS & SUPPLIES - GENERAL		52,013,934
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	32,853,934	32,853,934
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,550,000	5,550,000
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000	2,500,000
22020307	DRUGS & MEDICAL SUPPLIES	5,565,000	5,565,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,545,000	5,545,000
220204	MAINTENANCE SERVICES - GENERAL		0
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		59,067,500
22020601	SECURITY CHARGES	34,500,000	34,500,000
22020605	SECURITY OPERATIONS (OVERHEAD)	24,567,500	24,567,500
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL	0	25,644,300
22020803	PLANT / GENERATOR FUEL COST	25,644,300	25,644,300
220210	MISCELLANEOUS		0
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
23	CAPITAL EXPENDITURE		447,411,143
2302	CONSTRUCTION / PROVISION		447,411,143
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		447,411,143
23020114	CONSTRUCTION / PROVISION OF ROADS		180,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		267,411,143
	TOTAL PERSONNEL		4,182,609,548
	TOTAL OVERHEAD		142,270,734
	TOTAL RECURRENT		4,324,880,282
	TOTAL CAPITAL		447,411,143
	TOTAL ALLOCATION		4,772,291,425
0517018007	FEDERAL POLYTECHNIC NASARAWA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12135804	CONSTRUCTION OF INTERNAL ROAD TO ENGINEERING COMPLEX	ONGOING	60,000,000
ERGP12135835	INTERNAL ROAD TO SCHOOL OF ENVIRONMENTAL STUDIES	ONGOING	60,000,000
ERGP12178342	CONSTRUCTION NEW ROAD TO NEW ADMIN COMPLEX	ONGOING	60,000,000
ERGP23102566	CONTINUATION FOR CONSTRUCTION OF 750 CAPACITY LECTURE THEATRE	ONGOING	50,000,000
ERGP23102571	CONSTRUCTION OF PERIMETER FENCING	ONGOING	60,000,000
ERGP23156174	PURCHASE OF GENERATOR SET	ONGOING	25,000,000
ERGP23156178	PURCHASE OF TRAINING MATERIALS FOR CAPACITY BUILDING	ONGOING	10,000,000
ERGP23156182	EROSION CONTROL IN FEDERAL POLYTECHNIC NASARAWA	ONGOING	50,000,000
ERGP23178348	CONSTRUCTION OF SCHOOL MAIN GATE	ONGOING	25,000,000
ERGP23178355	PURCHASE OF VEHICLE	ONGOING	30,000,000
ERGP23194720	Construction of convocation square complex	NEW	5,411,143
ERGP23194721	Construction of Arts and Industrial Design complex	NEW	5,000,000
ERGP23194722	PROVISION OF SOLAR POWERED BOREHOLES IN BAUCHI METROPOLITAN FEDERAL CONSTITUENCY	NEW	5,000,000
ERGP23194723	PROVISION OF MOTORIZED BOREHOLES IN SELECTED AREA OF DUKKU COMMUNITY	NEW	2,000,000
0517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,535,606,296
21	PERSONNEL COST		6,030,785,255
2101	SALARY		5,215,709,159
210101	SALARIES AND WAGES		5,215,709,159
21010101	SALARY		5,215,709,159
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		815,076,096
210201	ALLOWANCES		34,380,780
21020111	REGULAR ALLOWANCES		34,380,780
210202	SOCIAL CONTRIBUTIONS		780,695,316
21020201	NHIS		260,231,772
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		520,463,544
22	OTHER RECURRENT COSTS		109,019,416
2202	OVERHEAD COST		109,019,416
220201	TRAVEL & TRANSPORT - GENERAL		9,750,118
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		9,750,118
220202	UTILITIES - GENERAL		458,145
22020205	WATER RATES		458,145
220203	MATERIALS & SUPPLIES - GENERAL		54,005,152
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,804,607
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,961,371
22020306	PRINTING OF SECURITY DOCUMENTS		5,040,057
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		37,199,117



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		7,787,819
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,026,469
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		973,658
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,787,692
220205	TRAINING - GENERAL		2,507,567
22020501	LOCAL TRAINING		2,507,567
220206	OTHER SERVICES - GENERAL		393,642
22020601	SECURITY CHARGES		393,642
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,311,641
22020702	INFORMATION TECHNOLOGY CONSULTING		2,818,066
22020703	LEGAL SERVICES		493,575
220208	FUEL & LUBRICANTS - GENERAL		24,586,919
22020801	MOTOR VEHICLE FUEL COST		12,940,117
22020803	PLANT / GENERATOR FUEL COST		11,646,802
220209	FINANCIAL CHARGES - GENERAL		424,749
22020902	INSURANCE PREMIUM		424,749
220210	MISCELLANEOUS		5,793,664
22021003	PUBLICITY & ADVERTISEMENTS		1,319,424
22021007	WELFARE PACKAGES		2,718,981
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,755,259
23	CAPITAL EXPENDITURE		395,801,625
2301	FIXED ASSETS PURCHASED		125,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		125,000,000
23010105	PURCHASE OF MOTOR VEHICLES		125,000,000
2302	CONSTRUCTION / PROVISION		270,801,625
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		270,801,625
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		48,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		25,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		122,000,000
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		75,801,625
	TOTAL PERSONNEL		6,030,785,255
	TOTAL OVERHEAD		109,019,416
	TOTAL RECURRENT		6,139,804,671
	TOTAL CAPITAL		395,801,625
	TOTAL ALLOCATION		6,535,606,296
0517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10190677	PROCUREMENT AND INSTALLATION OF 2 NOS 10KVA SOLAR POWER GENERATING SETS	NEW	25,000,000
ERGP23105838	CONSTRUCTION OF A NEW ADMIN BLOCK	ONGOING	48,000,000
ERGP23126557	CONSTRUCTION OF MECHATRONICS WORKSHOP / LABORATORY	ONGOING	50,000,000
ERGP23135905	CONSTRUCTION OF 1 NO HOSTEL COMPLEX	NEW	72,000,000
ERGP23190676	PROCUREMENT OF 5 NO TOYOTA CAMRY 2021 CARS	NEW	125,000,000
ERGP4115856	CONSTRUCTION OF METALLURGY ENGINEERING TECHNICAL WORKSHOP/LABORATORY FOR ENGINEERING DEPARTMENT IN FEDERAL POLYTECHNIC, UNWANA, AFIKPO, EBONYI STATE.	NEW	75,801,625
0517018009	FEDERAL POLYTECHNIC KADUNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		10,593,454,541
21	PERSONNEL COST		9,824,257,865
2101	SALARY		8,502,483,919
210101	SALARIES AND WAGES		8,502,483,919
21010101	SALARY		8,502,483,919
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,321,773,946
210201	ALLOWANCES		52,017,655
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		52,017,655
210202	SOCIAL CONTRIBUTIONS		1,269,756,291
21020201	NHIS		423,252,097
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		846,504,194
22	OTHER RECURRENT COSTS		215,593,498
2202	OVERHEAD COST		215,593,498
220201	TRAVEL & TRANSPORT - GENERAL		20,900,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,900,000	20,900,000
220202	UTILITIES - GENERAL		40,250,168
22020201	ELECTRICITY CHARGES	40,250,168	40,250,168
220203	MATERIALS & SUPPLIES - GENERAL		20,833,168
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,306,329	20,306,329
22020307	DRUGS & MEDICAL SUPPLIES	526,839	526,839
220204	MAINTENANCE SERVICES - GENERAL		19,685,197
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,307,500	4,307,500



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE	1,480,518	1,480,518
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,243,500	10,243,500
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,653,679	3,653,679
220205	TRAINING - GENERAL	0	6,712,255
22020501	LOCAL TRAINING	6,712,255	6,712,255
220206	OTHER SERVICES - GENERAL		16,842,500
22020601	SECURITY CHARGES	16,842,500	16,842,500
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		6,949,300
22020801	MOTOR VEHICLE FUEL COST	3,480,500	3,480,500
22020803	PLANT / GENERATOR FUEL COST	3,468,800	3,468,800
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		83,420,910
22021001	REFRESHMENT & MEALS	9,224,310	9,224,310
22021003	PUBLICITY & ADVERTISEMENTS	3,123,700	3,123,700
22021007	WELFARE PACKAGES	26,036,800	26,036,800
22021010	DIRECT TEACHING & LABORATORY COST	45,036,100	45,036,100
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
23	CAPITAL EXPENDITURE		553,603,178
2301	FIXED ASSETS PURCHASED		33,830,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,830,000
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		33,830,000
23010119	PURCHASE OF POWER GENERATING SET		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		0
23010128	PURCHASE OF SECURITY EQUIPMENT		0
23010142	PURCHASE OF LABORATORY EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		312,546,178
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		312,546,178
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		312,546,178
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
2303	REHABILITATION / REPAIRS		107,227,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		107,227,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		107,227,000
2305	OTHER CAPITAL PROJECTS		100,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		100,000,000
23050101	RESEARCH AND DEVELOPMENT		100,000,000
	TOTAL PERSONNEL		9,824,257,865
	TOTAL OVERHEAD		215,593,498
	TOTAL RECURRENT		10,039,851,363
	TOTAL CAPITAL		553,603,178
	TOTAL ALLOCATION		10,593,454,541
0517018009	FEDERAL POLYTECHNIC KADUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23185375	CONSTRUCTION OF ADVANCE LABORATORY FOR SCIENCE & TECH IN KADUNA POLYTECHNIC	ONGOING	250,000,000
ERGP27124546	REHABILITATION OF LABORATORIES, WORKSHOPSS, CLASSROOMS AND STAFF OFFICES.	ONGOING	107,227,000
ERGP27174675	CONSTRUCTION AND EQUIPPING OF CENTRAL WORKSHOP FOR COLLEGE OF ENGINEERING TUDUN WADA CAMPUS.	ONGOING	62,546,178
ERGP29174643	PROCUREMENT OF ICT EQUIPMENTS E.G LAPTOPS,PRINTERS, MULTIMEDIA PROJECTORS AND SCREENS.	ONGOING	33,830,000
ERGP202302248	PROVISION OF INVENTORY ASSESSMENT AND PROCUREMENT, DEPLOYMENT AND TRAINING OF ENTERPRISE FACILITY EQUIPMENT AND INFORMATION MANAGEMENT SYSTEM (FEIMS)	NEW	50,000,000
ERGP202303160	SPECIAL SKILLS ACQUISITION FOR YOUTHS IN KADUNA SOUTH FEDERAL CONSTITUENCY. MECHANICAL, ELECTRICAL, CIVIL WITH STARTER PACK	ONGOING	50,000,000
0517018010	FEDERAL POLYTECHNIC OFFA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,221,357,147
21	PERSONNEL COST		3,745,673,783
2101	SALARY		3,250,589,500
210101	SALARIES AND WAGES		3,250,589,500
21010101	SALARY		3,250,589,500
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		495,084,283
210201	ALLOWANCES		9,156,916
21020111	REGULAR ALLOWANCES		9,156,916
210202	SOCIAL CONTRIBUTIONS		485,927,367
21020201	NHIS		161,975,789



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		323,951,578
22	OTHER RECURRENT COSTS		141,106,782
2202	OVERHEAD COST		141,106,782
220201	TRAVEL & TRANSPORT - GENERAL		24,379,887
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,662,942
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		21,716,945
220202	UTILITIES - GENERAL		28,108,007
22020201	ELECTRICITY CHARGES		21,716,945
22020203	INTERNET ACCESS CHARGES		6,391,062
220203	MATERIALS & SUPPLIES - GENERAL		6,471,483
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,676,056
22020302	BOOKS		532,589
22020303	NEWSPAPERS		1,448,640
22020304	MAGAZINES & PERIODICALS		44,738
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,171,695
22020306	PRINTING OF SECURITY DOCUMENTS		1,597,765
220204	MAINTENANCE SERVICES - GENERAL		11,476,069
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,195,531
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,019,830
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,130,354
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,130,354
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,917,319
22020701	FINANCIAL CONSULTING		1,597,766
22020702	INFORMATION TECHNOLOGY CONSULTING		319,553
220208	FUEL & LUBRICANTS - GENERAL		25,036,569
22020801	MOTOR VEHICLE FUEL COST		3,319,624
22020803	PLANT / GENERATOR FUEL COST		21,716,945
220210	MISCELLANEOUS		43,717,448
22021001	REFRESHMENT & MEALS		2,982,495
22021002	HONORARIUM & SITTING ALLOWANCE		3,728,119
22021003	PUBLICITY & ADVERTISEMENTS		1,704,283
22021004	MEDICAL EXPENSES		1,384,730
22021006	POSTAGES & COURIER SERVICES		53,259
22021009	SPORTING ACTIVITIES		479,330
22021010	DIRECT TEACHING & LABORATORY COST		33,385,232
23	CAPITAL EXPENDITURE		334,576,582
2302	CONSTRUCTION / PROVISION		334,576,582
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		334,576,582
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		334,576,582
	TOTAL PERSONNEL		3,745,673,783
	TOTAL OVERHEAD		141,106,782
	TOTAL RECURRENT		3,886,780,565
	TOTAL CAPITAL		334,576,582
	TOTAL ALLOCATION		4,221,357,147
0517018010	FEDERAL POLYTECHNIC OFFA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP27168167	CONSTRUCTION OF OFFICE ACCOMODATION	ONGOING	113,454,470
ERGP29168157	CONSTRUCTION/FURNISHING OF ICT CENTRE	ONGOING	221,122,112
0517018011	FEDERAL POLYTECHNIC EDE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,307,354,273
21	PERSONNEL COST		2,862,194,667
2101	SALARY		2,476,651,031
210101	SALARIES AND WAGES		2,476,651,031
21010101	SALARY		2,476,651,031
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		385,543,636
210201	ALLOWANCES		15,707,040
21020111	REGULAR ALLOWANCES		15,707,040
210202	SOCIAL CONTRIBUTIONS		369,836,596
21020201	NHIS		123,278,865
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		246,557,731
22	OTHER RECURRENT COSTS		110,218,958
2202	OVERHEAD COST		110,218,958
220201	TRAVEL & TRANSPORT - GENERAL		5,846,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,846,000
220202	UTILITIES - GENERAL		10,200,000
22020201	ELECTRICITY CHARGES		10,200,000
220203	MATERIALS & SUPPLIES - GENERAL		3,800,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,800,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220204	MAINTENANCE SERVICES - GENERAL		17,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		7,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,400,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000
22020406	OTHER MAINTENANCE SERVICES		1,000,000
220205	TRAINING - GENERAL		4,000,000
22020501	LOCAL TRAINING		4,000,000
220206	OTHER SERVICES - GENERAL		3,500,000
22020605	SECURITY OPERATIONS (OVERHEAD)		3,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,000,000
22020701	FINANCIAL CONSULTING		3,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000
22020703	LEGAL SERVICES		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		13,400,000
22020801	MOTOR VEHICLE FUEL COST		7,600,000
22020803	PLANT / GENERATOR FUEL COST		5,800,000
220209	FINANCIAL CHARGES - GENERAL		11,428,960
22020902	INSURANCE PREMIUM		11,428,960
220210	MISCELLANEOUS		35,243,998
22021001	REFRESHMENT & MEALS		2,000,000
22021003	PUBLICITY & ADVERTISEMENTS		2,800,000
22021007	WELFARE PACKAGES		5,000,000
22021010	DIRECT TEACHING & LABORATORY COST		25,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		443,998
23	CAPITAL EXPENDITURE		334,940,648
2301	FIXED ASSETS PURCHASED		30,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		30,000,000
23010105	PURCHASE OF MOTOR VEHICLES		30,000,000
2302	CONSTRUCTION / PROVISION		304,940,648
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		304,940,648
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		192,498,704
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		112,441,944
	TOTAL PERSONNEL		2,862,194,667
	TOTAL OVERHEAD		110,218,958
	TOTAL RECURRENT		2,972,413,625
	TOTAL CAPITAL		334,940,648
	TOTAL ALLOCATION		3,307,354,273
0517018011	FEDERAL POLYTECHNIC EDE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23194600	FURNISHING OF THE SCHOOL OF FASHION DESIGN AND TEXTILE TECHNOLOGY	NEW	15,000,000
ERGP23194624	PROVISION OF FURNITURES FOR MEDICAL CENTRE (PHASE II)	NEW	10,000,000
ERGP23194625	POULTRY FARM	NEW	16,341,818
ERGP23194626	PURCHASE OF UTILITY VEHICLES	NEW	30,000,000
ERGP23194627	PROVISION OF FURNITURES FOR AGRICULTURAL ENGINEERING DEPARTMENT (PHASE II)	NEW	6,100,126
ERGP27194590	CONSTRUCTION OF FENCE	NEW	80,000,000
ERGP27194628	CONSTRUCTION AND FURNISHING OF MECHANICAL ENGINEERING DEPARTMENT	NEW	40,115,265
ERGP27194629	CONSTRUCTION AND FURNISHING OF SURVEYING AND GEO-INFORMATICS DEPARTMENT	NEW	52,380,689
ERGP27194630	CONSTRUCTION AND FURNISHING OF OFFICE TECHNOLOGY MANAGEMENT DEPARTMENT	NEW	40,000,000
ERGP27194631	CONSTRUCTION AND FURNISHING OF COMMUNICATION AND MEDIA STUDIES DEPARTMENT	NEW	45,002,750
0517018012	FEDERAL POLYTECHNIC AUCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,359,790,435
21	PERSONNEL COST		6,713,034,296
2101	SALARY		5,791,571,272
210101	SALARIES AND WAGES		5,791,571,272
21010101	SALARY		5,791,571,272
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		921,463,024
210201	ALLOWANCES		54,388,392
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		54,388,392
210202	SOCIAL CONTRIBUTIONS		867,074,632
21020201	NHIS		289,024,877
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		578,049,755



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22	OTHER RECURRENT COSTS		153,550,231
2202	OVERHEAD COST		153,550,231
220201	TRAVEL & TRANSPORT - GENERAL		15,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000	15,000,000
220202	UTILITIES - GENERAL		54,800,000
22020201	ELECTRICITY CHARGES		50,000,000
22020203	INTERNET ACCESS CHARGES		3,300,000
22020205	WATER RATES	1,500,000	1,500,000
220203	MATERIALS & SUPPLIES - GENERAL		18,725,383
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,000,000
22020303	NEWSPAPERS		250,000
22020304	MAGAZINES & PERIODICALS		250,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,709,656	4,709,656
22020309	UNIFORMS & OTHER CLOTHING		205,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,310,727
220204	MAINTENANCE SERVICES - GENERAL		25,841,977
22020402	MAINTENANCE OF OFFICE FURNITURE		4,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		10,234,151
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,607,826	6,607,826
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		7,012,580
22020601	SECURITY CHARGES	4512580	4512580
22020606	CLEANING AND FUMIGATION SERVICES		2,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		8,830,291
22020801	MOTOR VEHICLE FUEL COST		4,508,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,822,291	3,822,291
22020806	COOKING GAS/FUEL COST		500,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		23,340,000
22021003	PUBLICITY & ADVERTISEMENTS		740,000
22021010	DIRECT TEACHING & LABORATORY COST		22,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		600,000
23	CAPITAL EXPENDITURE		493,205,908
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010115	PURCHASE OF PHOTOCOPYING MACHINES		0
23010119	PURCHASE OF POWER GENERATING SET		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		0
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		0
23010128	PURCHASE OF SECURITY EQUIPMENT		0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		493,205,908
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		493,205,908
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		80,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		0
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		91,724,936
23020114	CONSTRUCTION / PROVISION OF ROADS		175,480,972
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		146,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		0
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030113	REHABILITATION / REPAIRS - ROADS		0
	TOTAL PERSONNEL		6,713,034,296
	TOTAL OVERHEAD		153,550,231
	TOTAL RECURRENT		6,866,584,527
	TOTAL CAPITAL		493,205,908
	TOTAL ALLOCATION		7,359,790,435
0517018012	FEDERAL POLYTECHNIC AUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12169032	CONSTRUCTION OF 1.1 KM LINK ROAD FOR AREA 2 & 3	ONGOING	175,480,972
ERGP23151843	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	ONGOING	0
ERGP23151844	CONSTRUCTION / PROVISION OF ELECTRICITY	ONGOING	0
ERGP23151847	REHABILITATION / REPAIRS - ROADS	ONGOING	0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23151851	PURCHASE OF OFFICE FURNITURE AND FITTING	ONGOING	0
ERGP23169035	CONSTRUCTION/ FURNISHING OF 2No E-LEARNING CENTRE	ONGOING	80,000,000
ERGP23169037	CONSTRUCTION OF OFFICE BLOCKS FOR NEWLY MOUNTED SCH. OF AGRIC. TECH.	ONGOING	80,000,000
ERGP23194769	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	NEW	0
ERGP23194770	PURCHASE OF AGRICULTURAL EQUIPMENT	NEW	0
ERGP23194771	PURCHASE OF COMPUTERS	NEW	0
ERGP23194772	PURCHASE OF COMPUTER PRINTERS	NEW	0
ERGP23194773	PURCHASE OF POWER GENERATING SET	NEW	0
ERGP23194774	PURCHASE OF SECURITY EQUIPMENT	NEW	0
ERGP23194775	PURCHASE OF INDUSTRIAL EQUIPMENT	NEW	0
ERGP23194776	CONSTRUCTION / PROVISION OF WATER FACILITIES	NEW	0
ERGP23194777	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	NEW	0
ERGP23194778	CONSTRUCTION / PROVISION OF OFFICE BUILDING	NEW	0
ERGP23194779	PURCHASE OF PHOTOCOPYING MACHINES	NEW	0
ERGP23194780	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	NEW	0
ERGP23194781	PURCHASE OF MOTOR VEHICLES	NEW	0
ERGP25189231	EXPANSION OF COTTAGE HOSPITAL & PROVISION OF MEDICAL EQUIPMENTS	NEW	91,724,936
ERGP202301278	RENOVATION AND FURNISHING OF THE RECTOR'S OFFICE, FEDERAL POLYTECHNIC AUCHI, EDO STATE	NEW	20,000,000
ERGP202300772	PROVISION OF SOLAR STREETLIGHTS	NEW	16,000,000
ERGP202301505	PROVISION OF SOLAR POWERED STREET LIGHT IN SELECTED COMMUNITY IN UZA IRUE, ETSAKO WEST LGA, EDO STATE	NEW	30,000,000
0517018013	FEDERAL POLYTECHNIC NEKEDE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,247,644,051
21	PERSONNEL COST		5,677,491,550
2101	SALARY		4,895,201,808
210101	SALARIES AND WAGES		4,895,201,808
21010101	SALARY		4,895,201,808
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		782,289,742
210201	ALLOWANCES		49,670,530
21020111	REGULAR ALLOWANCES		49,670,530
210202	SOCIAL CONTRIBUTIONS		732,619,212
21020201	NHIS		244,206,404
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		488,412,808
22	OTHER RECURRENT COSTS		153,579,121
2202	OVERHEAD COST		153,579,121
220201	TRAVEL & TRANSPORT - GENERAL		33,597,324
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		33,597,324
220202	UTILITIES - GENERAL		5,097,340
22020201	ELECTRICITY CHARGES		5,097,340
220203	MATERIALS & SUPPLIES - GENERAL		34,494,457
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		20,694,457
22020307	DRUGS & MEDICAL SUPPLIES		3,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,800,000
220204	MAINTENANCE SERVICES - GENERAL		43,290,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		10,200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,030,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		10,010,000
22020406	OTHER MAINTENANCE SERVICES		15,050,000
220206	OTHER SERVICES - GENERAL		33,000,000
22020601	SECURITY CHARGES		9,000,000
22020606	CLEANING AND FUMIGATION SERVICES		24,000,000
220208	FUEL & LUBRICANTS - GENERAL		4,100,000
22020801	MOTOR VEHICLE FUEL COST		4,100,000
23	CAPITAL EXPENDITURE		416,573,380
2301	FIXED ASSETS PURCHASED		304,930,204
230101	PURCHASE OF FIXED ASSETS - GENERAL		304,930,204
23010108	PURCHASE OF BUSES		119,500,000
23010113	PURCHASE OF COMPUTERS		185,430,204
2302	CONSTRUCTION / PROVISION		111,643,176
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		111,643,176
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		111,643,176
	TOTAL PERSONNEL		5,677,491,550
	TOTAL OVERHEAD		153,579,121
	TOTAL RECURRENT		5,831,070,671
	TOTAL CAPITAL		416,573,380
	TOTAL ALLOCATION		6,247,644,051
0517018013	FEDERAL POLYTECHNIC NEKEDE		
CODE	PROJECT NAME	TYPE	AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23172388	PROCUREMENT OF DESKTOP COMPUTERS AND LAPTOPS	ONGOING	185,430,204
ERGP23172418	PROCUREMENT OF COASTER BUSES, LUXURY BUS, PICK UP TRUCKS AND HUMMERS BUSES	ONGOING	119,500,000
ERGP23191913	CONSTRUCTION, FURNISHING AND EQUIPPING OF BURSARY BUILDING (PHASE II)	NEW	111,643,176
0517018014	FEDERAL POLYTECHNIC OKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,135,716,357
21	PERSONNEL COST		6,554,750,871
2101	SALARY		5,658,234,041
210101	SALARIES AND WAGES		5,658,234,041
21010101	SALARY		5,658,234,041
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		896,516,830
210201	ALLOWANCES		49,442,782
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		49,442,782
210202	SOCIAL CONTRIBUTIONS		847,074,048
21020201	NHIS		282,358,016
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		564,716,032
22	OTHER RECURRENT COSTS		160,221,008
2202	OVERHEAD COST		160,221,008
220201	TRAVEL & TRANSPORT - GENERAL		30,346,733
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		30,346,733
220202	UTILITIES - GENERAL		8,500,000
22020201	ELECTRICITY CHARGES		8,500,000
220203	MATERIALS & SUPPLIES - GENERAL		10,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,500,000
220204	MAINTENANCE SERVICES - GENERAL		11,950,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		8,950,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,000,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		26,500,000
22020601	SECURITY CHARGES		21,000,000
22020606	CLEANING AND FUMIGATION SERVICES		5,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		40,424,275
22020801	MOTOR VEHICLE FUEL COST		20,124,275
22020803	PLANT / GENERATOR FUEL COST		20,300,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		27,000,000
22021001	REFRESHMENT & MEALS		6,200,000
22021002	HONORARIUM & SITTING ALLOWANCE		10,000,000
22021003	PUBLICITY & ADVERTISEMENTS		5,500,000
22021007	WELFARE PACKAGES		5,300,000
23	CAPITAL EXPENDITURE		420,744,478
2301	FIXED ASSETS PURCHASED		41,282,077
230101	PURCHASE OF FIXED ASSETS - GENERAL		41,282,077
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010115	PURCHASE OF PHOTOCOPYING MACHINES		0
23010119	PURCHASE OF POWER GENERATING SET		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		41,282,077
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		379,462,401
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		379,462,401
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		158,262,349
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		221,200,052
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030102	REHABILITATION / REPAIRS - ELECTRICITY		0
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
	TOTAL PERSONNEL		6,554,750,871
	TOTAL OVERHEAD		160,221,008
	TOTAL RECURRENT		6,714,971,879
	TOTAL CAPITAL		420,744,478
	TOTAL ALLOCATION		7,135,716,357



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517018014	FEDERAL POLYTECHNIC OKO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192673	CONSTRUCTION OF STAFF CLUB/ GUEST HOUSE WITH 20 ROOMS SUITE, RESTUARANT, BAR, CYBER CAFÉ, LAWN TENISS COURT AND TABLE TENNIS COURT.	NEW	221,200,052
ERGP23192676	PURCHASE OF TEACHING/LEARNING AIDS EQUIPMENTS FOR PRINTING TECHNOLOGY DEPARTMENT.	NEW	41,282,077
ERGP25192671	CONSTRUCTION OF MEDICAL BUILDING AT UFUMA CAMPUS WITH 2 GENERAL WARDS FOR MALE AND FEMALE, 2 CONSULTING ROOMS AND SOME PRIVATE WARDS.	NEW	158,262,349
0517018015	FEDERAL POLYTECHNIC DAMATURU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,562,805,260
21	PERSONNEL COST		2,075,069,078
2101	SALARY		1,791,694,732
210101	SALARIES AND WAGES		1,791,694,732
21010101	SALARY		1,791,694,732
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		283,374,346
210201	ALLOWANCES		16,281,195
21020111	REGULAR ALLOWANCES		16,281,195
210202	SOCIAL CONTRIBUTIONS		267,093,151
21020201	NHIS		89,031,050
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		178,062,101
22	OTHER RECURRENT COSTS		119,459,816
2202	OVERHEAD COST		119,459,816
220201	TRAVEL & TRANSPORT - GENERAL		32,246,578
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,891,437
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		21,355,141
220202	UTILITIES - GENERAL		20,620,716
22020201	ELECTRICITY CHARGES		20,620,716
220203	MATERIALS & SUPPLIES - GENERAL		25,088,347
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		21,523,229
22020303	NEWSPAPERS		612,232
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,374,714
22020306	PRINTING OF SECURITY DOCUMENTS		1,165,758
22020308	FIELD & CAMPING MATERIALS SUPPLIES		412,414
220204	MAINTENANCE SERVICES - GENERAL		3,431,974
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,821,497
22020406	OTHER MAINTENANCE SERVICES		1,610,477
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		137,471
22020701	FINANCIAL CONSULTING		137,471
220208	FUEL & LUBRICANTS - GENERAL		8,726,678
22020801	MOTOR VEHICLE FUEL COST		1,241,986
22020803	PLANT / GENERATOR FUEL COST		7,484,692
220210	MISCELLANEOUS		29,208,052
22021001	REFRESHMENT & MEALS		3,096,439
22021002	HONORARIUM & SITTING ALLOWANCE		17,042,043
22021003	PUBLICITY & ADVERTISEMENTS		1,376,089
22021004	MEDICAL EXPENSES		1,447,833
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		910,657
22021009	SPORTING ACTIVITIES		1,374,714
22021010	DIRECT TEACHING & LABORATORY COST		2,035,677
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,924,600
23	CAPITAL EXPENDITURE		368,276,366
2301	FIXED ASSETS PURCHASED		368,276,366
230101	PURCHASE OF FIXED ASSETS - GENERAL		368,276,366
23010105	PURCHASE OF MOTOR VEHICLES		290,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES		78,276,366
	TOTAL PERSONNEL		2,075,069,078
	TOTAL OVERHEAD		119,459,816
	TOTAL RECURRENT		2,194,528,894
	TOTAL CAPITAL		368,276,366
	TOTAL ALLOCATION		2,562,805,260
0517018015	FEDERAL POLYTECHNIC DAMATURU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23174268	PURCHASE OF MOTOR VEHICLES	ONGOING	290,000,000
ERGP23175242	RECREATION AND LANDSCAPING	ONGOING	78,276,366
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,826,840,218



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21	PERSONNEL COST		1,338,023,679
2101	SALARY		1,163,477,587
210101	SALARIES AND WAGES		1,163,477,587
21010101	SALARY		1,163,477,587
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		174,546,092
210201	ALLOWANCES		1,685,513
21020111	REGULAR ALLOWANCES		1,685,513
210202	SOCIAL CONTRIBUTIONS		172,860,579
21020201	NHIS		57,620,193
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		115,240,386
22	OTHER RECURRENT COSTS		139,349,620
2202	OVERHEAD COST		139,349,620
220201	TRAVEL & TRANSPORT - GENERAL		34,476,779
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,436,226
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		28,040,553
220202	UTILITIES - GENERAL		15,324,424
22020201	ELECTRICITY CHARGES		7,567,580
22020202	TELEPHONE CHARGES		2,364,869
22020203	INTERNET ACCESS CHARGES		2,364,944
22020205	WATER RATES		2,837,842
22020206	SEWERAGE CHARGES		189,189
220203	MATERIALS & SUPPLIES - GENERAL		20,006,789
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,891,895
22020302	BOOKS		236,487
22020304	MAGAZINES & PERIODICALS		1,418,921
22020305	PRINTING OF NON SECURITY DOCUMENTS		7,567,580
22020306	PRINTING OF SECURITY DOCUMENTS		5,202,711
22020307	DRUGS & MEDICAL SUPPLIES		1,324,326
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,364,869
220204	MAINTENANCE SERVICES - GENERAL		10,305,226
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,891,895
22020402	MAINTENANCE OF OFFICE FURNITURE		567,568
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,364,869
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,655,408
22020405	MAINTENANCE OF PLANTS/GENERATORS		798,455
22020406	OTHER MAINTENANCE SERVICES		2,837,842
22020413	MAINTENANCE OF STREET LIGHTS		189,189
220205	TRAINING - GENERAL		4,729,737
22020501	LOCAL TRAINING		4,729,737
220206	OTHER SERVICES - GENERAL		15,608,133
22020601	SECURITY CHARGES		14,378,401
22020606	CLEANING AND FUMIGATION SERVICES		1,229,732
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,891,894
22020701	FINANCIAL CONSULTING		945,947
22020703	LEGAL SERVICES		945,947
220208	FUEL & LUBRICANTS - GENERAL		8,655,419
22020801	MOTOR VEHICLE FUEL COST		945,947
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		141,892
22020803	PLANT / GENERATOR FUEL COST		7,567,580
220209	FINANCIAL CHARGES - GENERAL		1,172,974
22020901	BANK CHARGES (OTHER THAN INTEREST)		227,027
22020902	INSURANCE PREMIUM		945,947
220210	MISCELLANEOUS		27,178,245
22021001	REFRESHMENT & MEALS		1,418,921
22021002	HONORARIUM & SITTING ALLOWANCE		11,824,366
22021003	PUBLICITY & ADVERTISEMENTS		1,135,137
22021006	POSTAGES & COURIER SERVICES		1,182,434
22021007	WELFARE PACKAGES		472,974
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		756,758
22021009	SPORTING ACTIVITIES		945,947
22021010	DIRECT TEACHING & LABORATORY COST		7,786,300
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,655,408
23	CAPITAL EXPENDITURE		349,466,919
2302	CONSTRUCTION / PROVISION		349,466,919
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		349,466,919
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		65,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		284,466,919
	TOTAL PERSONNEL		1,338,023,679
	TOTAL OVERHEAD		139,349,620
	TOTAL RECURRENT		1,477,373,299
	TOTAL CAPITAL		349,466,919



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
	TOTAL ALLOCATION		1,826,840,218
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23104809	CONSTRUCTION OF 2800M PERIMETER WALL FENCE	ONGOING	4,387,717
ERGP23192813	CONSTRUCTION OF SECONDARY LINK ROADS TO OFFICERS QUARTERS	NEW	43,000,000
ERGP23192818	CONSTRUCTION OF ONE CENTRAL STORE	NEW	20,731,088
ERGP23192820	CONSTRUCTION OF CENTRE FOR ENTREPRENUERSHIP LAB/WORKSHOP COMPLEX	NEW	26,654,257
ERGP23192823	CONSTRUCTION OF MODERN SPORT COMPLEX	NEW	26,654,257
ERGP23192829	CONSTRUCTION OF 1NO LABORATORY WORKSHOP FOR MECHANICAL ENGINEERING & MECHATRONICS	NEW	27,000,000
ERGP23192841	CONSTRUCTION OF 1NO POLYMER CENTRAL LABORATORY	NEW	18,000,000
ERGP23192846	CONSTRUCTION OF 1NO COMPUTER TECHNOLOGY LABORATORY FOR COMPUTER SCIENCE DEPT	NEW	20,731,088
ERGP23192852	CONSTRUCTION OF 1NO ACADEMIC QUALITY ASSUARANCE CENTRE	NEW	24,769,504
ERGP23192861	PROCUREMENT OF BIO STATISTICAL EXPERIMENT CENTRE & TOOLS FOR MATHS & STATISTICS DEPT	NEW	8,884,752
ERGP23193644	RENOVATION OF OFFICE BUILDINGS	NEW	8,884,752
ERGP27104839	CONSTRUCTION OF MALE HOSTEL	ONGOING	42,000,000
ERGP28193649	PROVISSION OF 3 NO MOTORISED SOLAR BOREHOLE	NEW	5,000,000
ERGP30139048	PROCUREMENT OF UTILITY VEHICLE	ONGOING	23,000,000
ERGP30192808	LABORATORY CHEMICALS AND LEARNING EQUIPMENT	NEW	24,000,000
ERGP30192834	PROCUREMENT OF WORKSHOP EQUIPT FOR MECHANICAL ENGINEERING AND MECHATRONICS DEPT	NEW	8,884,752
ERGP30192837	PROCUREMENT OF AUTOMOBLE EQUIPMENT FOR MECHATRONIC DEPT	NEW	8,884,752
ERGP30192873	PROCUREMENT OF FULL INTERNET FACILITIES	NEW	8,000,000
0517018017	FEDERAL POLYTECHNIC GWANDU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,159,487,904
21	PERSONNEL COST		3,652,413,693
2101	SALARY		3,168,293,314
210101	SALARIES AND WAGES		3,168,293,314
21010101	SALARY		3,168,293,314
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		484,120,379
210201	ALLOWANCES		10,537,440
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		10,537,440
210202	SOCIAL CONTRIBUTIONS		473,582,939
21020201	NHIS		157,860,980
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		315,721,959
22	OTHER RECURRENT COSTS		170,313,227
2202	OVERHEAD COST		170,313,227
220201	TRAVEL& TRANSPORT - GENERAL		88,047,180
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		12,547,180
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		75,500,000
220202	UTILITIES - GENERAL		31,566,047
22020201	ELECTRICITY CHARGES		29,566,047
22020203	INTERNET ACCESS CHARGES		1,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		9,740,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,000,000
22020303	NEWSPAPERS		1,000,000
22020304	MAGAZINES & PERIODICALS		240,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		10,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,500,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT		500,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		300,000
22020606	CLEANING AND FUMIGATION SERVICES		300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,500,000
22020701	FINANCIAL CONSULTING		4,500,000
22020703	LEGAL SERVICES		3,000,000
220208	FUEL & LUBRICANTS - GENERAL		10,000,000
22020801	MOTOR VEHICLE FUEL COST		6,000,000
22020803	PLANT / GENERATOR FUEL COST		4,000,000
220209	FINANCIAL CHARGES - GENERAL		0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220210	MISCELLANEOUS		12,660,000
22021001	REFRESHMENT & MEALS		5,160,000
22021009	SPORTING ACTIVITIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		3,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,000,000
22021017	ANTI-CORRUPTION		1,000,000
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
23	CAPITAL EXPENDITURE		336,760,984
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		0
23010128	PURCHASE OF SECURITY EQUIPMENT		0
23010142	PURCHASE OF LABORATORY EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		336,760,984
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		336,760,984
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		336,760,984
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
	TOTAL PERSONNEL		3,652,413,693
	TOTAL OVERHEAD		170,313,227
	TOTAL RECURRENT		3,822,726,920
	TOTAL CAPITAL		336,760,984
	TOTAL ALLOCATION		4,159,487,904
0517018017	FEDERAL POLYTECHNIC GWANDU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23194017	CONSTRUCTION OF 300 SEATER TWIN THEATER LECTURE HALL	NEW	336,760,984
0517018018	FEDERAL POLYTECHNIC ILARO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,267,601,698
21	PERSONNEL COST		2,814,060,854
2101	SALARY		2,431,842,136
210101	SALARIES AND WAGES		2,431,842,136
21010101	SALARY		2,431,842,136
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		382,218,718
210201	ALLOWANCES		19,103,456
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		19,103,456
210202	SOCIAL CONTRIBUTIONS		363,115,262
21020201	NHIS		121,038,421
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		242,076,841
22	OTHER RECURRENT COSTS		117,996,283
2202	OVERHEAD COST		117,996,283
220201	TRAVEL & TRANSPORT - GENERAL		0
220202	UTILITIES - GENERAL		15,713,755
22020201	ELECTRICITY CHARGES		15,713,755
220203	MATERIALS & SUPPLIES - GENERAL		11,213,755
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		11,213,755
220204	MAINTENANCE SERVICES - GENERAL		0
220206	OTHER SERVICES - GENERAL		23,206,508
22020601	SECURITY CHARGES		11,713,747
22020606	CLEANING AND FUMIGATION SERVICES		11,492,761
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		42,427,510
22020801	MOTOR VEHICLE FUEL COST		13,713,755
22020803	PLANT / GENERATOR FUEL COST		28,713,755
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		25,434,755
22021010	DIRECT TEACHING & LABORATORY COST		25,434,755
23	CAPITAL EXPENDITURE		335,544,561
2301	FIXED ASSETS PURCHASED		5,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,000,000
23010119	PURCHASE OF POWER GENERATING SET		5,000,000
2302	CONSTRUCTION / PROVISION		180,544,561
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		180,544,561
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		135,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,544,561



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
2303	REHABILITATION / REPAIRS		150,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		150,000,000
23030113	REHABILITATION / REPAIRS - ROADS		150,000,000
	TOTAL PERSONNEL		2,814,060,854
	TOTAL OVERHEAD		117,996,283
	TOTAL RECURRENT		2,932,057,137
	TOTAL CAPITAL		335,544,561
	TOTAL ALLOCATION		3,267,601,698
0517018018	FEDERAL POLYTECHNIC ILARO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10175260	PROCUREMENT, INSTALLATION AND COMMISSIONING OF 1NO 500KVA GENERATOR	ONGOING	5,000,000
ERGP12193836	REHABILITATION OF 600METRES (UBA JUNCTION-EDC--MASS COMMUNICATION TO MULTIPURPOSE HALL) ROAD	NEW	150,000,000
ERGP23193841	CONSTRUCTION OF 1NO BLOCK OF 6 CLASSROOMS WITH FURNISHING	NEW	135,000,000
ERGP23193846	CONSTRUCTION OF 500 METRES PERIMETER FENCING	NEW	45,544,561
0517018019	YABA COLLEGE OF TECHNOLOGY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,707,680,910
21	PERSONNEL COST		6,008,677,463
2101	SALARY		5,212,700,399
210101	SALARIES AND WAGES		5,212,700,399
21010101	SALARY		5,212,700,399
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		795,977,064
210201	ALLOWANCES		15,733,062
21020111	REGULAR ALLOWANCES		15,733,062
210202	SOCIAL CONTRIBUTIONS		780,244,002
21020201	NHIS		260,081,334
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		520,162,668
22	OTHER RECURRENT COSTS		186,371,641
2202	OVERHEAD COST		186,371,641
220201	TRAVEL & TRANSPORT - GENERAL		26,472,044
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		25,618,106
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		853,938
220202	UTILITIES - GENERAL		12,018,436
22020201	ELECTRICITY CHARGES		5,186,941
22020202	TELEPHONE CHARGES		853,938
22020203	INTERNET ACCESS CHARGES		1,280,905
22020205	WATER RATES		426,968
22020206	SEWERAGE CHARGES		4,269,684
220203	MATERIALS & SUPPLIES - GENERAL		10,461,513
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		640,453
22020302	BOOKS		640,451
22020303	NEWSPAPERS		426,967
22020304	MAGAZINES & PERIODICALS		213,484
22020305	PRINTING OF NON SECURITY DOCUMENTS		426,968
22020306	PRINTING OF SECURITY DOCUMENTS		426,968
22020307	DRUGS & MEDICAL SUPPLIES		2,561,811
22020309	UNIFORMS & OTHER CLOTHING		854,726
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,269,685
220204	MAINTENANCE SERVICES - GENERAL		5,123,624
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		853,938
22020402	MAINTENANCE OF OFFICE FURNITURE		853,938
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		640,453
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,067,421
22020405	MAINTENANCE OF PLANTS/GENERATORS		640,453
22020406	OTHER MAINTENANCE SERVICES		640,453
22020413	MAINTENANCE OF STREET LIGHTS		426,968
220205	TRAINING - GENERAL		3,842,716
22020501	LOCAL TRAINING		3,842,716
220206	OTHER SERVICES - GENERAL		19,759,152
22020601	SECURITY CHARGES		11,955,117
22020603	OFFICE RENT		213,484
22020605	SECURITY OPERATIONS (OVERHEAD)		7,590,551
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		950,009
22020703	LEGAL SERVICES		950,009
220208	FUEL & LUBRICANTS - GENERAL		1,280,904
22020801	MOTOR VEHICLE FUEL COST		426,968
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		426,968
22020803	PLANT / GENERATOR FUEL COST		426,968
220209	FINANCIAL CHARGES - GENERAL		2,134,842



2023 APPROPRIATION ACT			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		
CODE	LINE ITEM		AMOUNT
22020902	INSURANCE PREMIUM		2,134,842
220210	MISCELLANEOUS		104,328,401
22021002	HONORARIUM & SITTING ALLOWANCE		1,707,876
22021003	PUBLICITY & ADVERTISEMENTS		711,614
22021004	MEDICAL EXPENSES		640,453
22021006	POSTAGES & COURIER SERVICES		640,453
22021007	WELFARE PACKAGES		426,968
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		426,968
22021009	SPORTING ACTIVITIES		768,543
22021010	DIRECT TEACHING & LABORATORY COST		99,005,526
23	CAPITAL EXPENDITURE		512,631,806
2302	CONSTRUCTION / PROVISION		512,631,806
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		512,631,806
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		512,631,806
	TOTAL PERSONNEL		6,008,677,463
	TOTAL OVERHEAD		186,371,641
	TOTAL RECURRENT		6,195,049,104
	TOTAL CAPITAL		512,631,806
	TOTAL ALLOCATION		6,707,680,910
0517018019	YABA COLLEGE OF TECHNOLOGY		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189080	CONSTRUCTION OF OFFICES AND CLASSROOMS FOR SCHOOL OF SCIENCE EPE CAMPUS	NEW	256,315,903
ERGP23189087	CONSTRUCTION OF OFFICES AND CLASSROOMS FOR SCHOOL OF TECHNOLOGY EPE CAMPUS	NEW	256,315,903
0517018020	FEDERAL POLYTECHNIC BALI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,525,626,753
21	PERSONNEL COST		1,943,529,977
2101	SALARY		1,681,792,028
210101	SALARIES AND WAGES		1,681,792,028
21010101	SALARY		1,681,792,028
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		261,737,949
210201	ALLOWANCES		11,130,204
21020111	REGULAR ALLOWANCES		11,130,204
210202	SOCIAL CONTRIBUTIONS		250,607,745
21020201	NHIS		83,535,915
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		167,071,830
22	OTHER RECURRENT COSTS		160,653,306
2202	OVERHEAD COST		160,653,306
220201	TRAVEL & TRANSPORT - GENERAL		14,109,250
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,160,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,120,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		5,829,250
220202	UTILITIES - GENERAL		5,598,500
22020202	TELEPHONE CHARGES		336,000
22020203	INTERNET ACCESS CHARGES		4,400,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		862,500
220203	MATERIALS & SUPPLIES - GENERAL		13,976,600
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,719,600
22020303	NEWSPAPERS		507,000
22020304	MAGAZINES & PERIODICALS		264,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,360,000
22020306	PRINTING OF SECURITY DOCUMENTS		75,000
22020307	DRUGS & MEDICAL SUPPLIES		4,271,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,780,000
220204	MAINTENANCE SERVICES - GENERAL		11,111,500
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,599,000
22020402	MAINTENANCE OF OFFICE FURNITURE		600,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,735,500
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,525,000
22020406	OTHER MAINTENANCE SERVICES		2,652,000
220205	TRAINING - GENERAL		5,190,000
22020501	LOCAL TRAINING		3,000,000
22020502	INTERNATIONAL TRAINING		2,190,000
220206	OTHER SERVICES - GENERAL		5,782,000
22020601	SECURITY CHARGES		3,444,400
22020603	OFFICE RENT		360,000
22020606	CLEANING AND FUMIGATION SERVICES		1,977,600
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,200,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020701	FINANCIAL CONSULTING		3,200,000
220208	FUEL & LUBRICANTS - GENERAL		45,502,500
22020801	MOTOR VEHICLE FUEL COST		4,162,500
22020803	PLANT / GENERATOR FUEL COST		41,340,000
220209	FINANCIAL CHARGES - GENERAL		875,000
22020902	INSURANCE PREMIUM		875,000
220210	MISCELLANEOUS		55,307,956
22021001	REFRESHMENT & MEALS		6,176,000
22021002	HONORARIUM & SITTING ALLOWANCE		19,781,184
22021003	PUBLICITY & ADVERTISEMENTS		1,030,000
22021006	POSTAGES & COURIER SERVICES		240,000
22021007	WELFARE PACKAGES		500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021009	SPORTING ACTIVITIES		3,044,000
22021010	DIRECT TEACHING & LABORATORY COST		21,036,772
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,500,000
23	CAPITAL EXPENDITURE		421,443,470
2302	CONSTRUCTION / PROVISION		421,443,470
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		421,443,470
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		421,443,470
	TOTAL PERSONNEL		1,943,529,977
	TOTAL OVERHEAD		160,653,306
	TOTAL RECURRENT		2,104,183,283
	TOTAL CAPITAL		421,443,470
	TOTAL ALLOCATION		2,525,626,753
0517018020	FEDERAL POLYTECHNIC BALI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189363	CONSTRUCTION AND FURNISHING OF 250 BED CAPACITY STUDENTS' HOSTEL PHASE I	NEW	421,443,470
0517018021	FEDERAL POLYTECHNIC EKOWE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,466,208,998
21	PERSONNEL COST		1,959,897,293
2101	SALARY		1,693,687,289
210101	SALARIES AND WAGES		1,693,687,289
21010101	SALARY		1,693,687,289
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		266,210,004
210201	ALLOWANCES		13,817,970
21020111	REGULAR ALLOWANCES		13,817,970
210202	SOCIAL CONTRIBUTIONS		252,392,034
21020201	NHIS		84,130,678
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		168,261,356
22	OTHER RECURRENT COSTS		160,701,220
2202	OVERHEAD COST		160,701,220
220201	TRAVEL & TRANSPORT - GENERAL		70,887,631
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		34,540,162
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		36,347,469
220202	UTILITIES - GENERAL		6,662,310
22020201	ELECTRICITY CHARGES		825,484
22020202	TELEPHONE CHARGES		619,113
22020203	INTERNET ACCESS CHARGES		737,096
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,210,537
22020205	WATER RATES		206,371
22020206	SEWERAGE CHARGES		1,981,161
22020207	LEASED COMMUNICATION LINES(S)		82,548
220203	MATERIALS & SUPPLIES - GENERAL		23,354,620
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,254,839
22020302	BOOKS		412,742
22020303	NEWSPAPERS		1,650,968
22020304	MAGAZINES & PERIODICALS		206,371
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,127,419
22020306	PRINTING OF SECURITY DOCUMENTS		3,508,307
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,193,974
220204	MAINTENANCE SERVICES - GENERAL		33,824,138
22020402	MAINTENANCE OF OFFICE FURNITURE		4,127,420
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,301,936
22020405	MAINTENANCE OF PLANTS/GENERATORS		18,997,697
22020406	OTHER MAINTENANCE SERVICES		7,397,085
220208	FUEL & LUBRICANTS - GENERAL		12,254,798
22020803	PLANT / GENERATOR FUEL COST		12,254,798
220209	FINANCIAL CHARGES - GENERAL		177,358



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020902	INSURANCE PREMIUM		177,358
220210	MISCELLANEOUS		13,540,365
22021002	HONORARIUM & SITTING ALLOWANCE		1,031,854
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		825,484
22021010	DIRECT TEACHING & LABORATORY COST		11,683,027
23	CAPITAL EXPENDITURE		345,610,485
2302	CONSTRUCTION / PROVISION		345,610,485
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		345,610,485
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		345,610,485
	TOTAL PERSONNEL		1,959,897,293
	TOTAL OVERHEAD		160,701,220
	TOTAL RECURRENT		2,120,598,513
	TOTAL CAPITAL		345,610,485
	TOTAL ALLOCATION		2,466,208,998
0517018021	FEDERAL POLYTECHNIC EKOWE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189253	CONSTRUCTION OF SCHOOL OF ENVIRONMENTAL WITH DRAWING STUDIOS AND FURNISHING	NEW	345,610,485
0517018022	FEDERAL POLYTECHNIC BONNY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,332,349,298
21	PERSONNEL COST		824,120,079
2101	SALARY		719,105,236
210101	SALARIES AND WAGES		719,105,236
21010101	SALARY		719,105,236
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		105,014,843
210201	ALLOWANCES		471,175
21020111	REGULAR ALLOWANCES		471,175
210202	SOCIAL CONTRIBUTIONS		104,543,668
21020201	NHIS		34,847,889
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		69,695,779
22	OTHER RECURRENT COSTS		161,218,744
2202	OVERHEAD COST		161,218,744
220201	TRAVEL & TRANSPORT - GENERAL		39,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		30,000,000
220202	UTILITIES - GENERAL		7,400,000
22020201	ELECTRICITY CHARGES		1,500,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		3,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,200,000
22020205	WATER RATES		1,500,000
220203	MATERIALS & SUPPLIES - GENERAL		33,050,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		12,000,000
22020303	NEWSPAPERS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		3,000,000
22020307	DRUGS & MEDICAL SUPPLIES		3,000,000
22020309	UNIFORMS & OTHER CLOTHING		50,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,000,000
220204	MAINTENANCE SERVICES - GENERAL		14,114,783
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		20,000
22020406	OTHER MAINTENANCE SERVICES		5,000,000
22020408	MAINTENANCE OF SEA BOATS		94,783
220205	TRAINING - GENERAL		4,000,000
22020501	LOCAL TRAINING		4,000,000
220206	OTHER SERVICES - GENERAL		20,500,000
22020601	SECURITY CHARGES		19,000,000
22020603	OFFICE RENT		500,000
22020606	CLEANING AND FUMIGATION SERVICES		1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		8,853,961
22020701	FINANCIAL CONSULTING		4,000,000
22020703	LEGAL SERVICES		4,000,000
22020704	ENGINEERING SERVICES		500,000
22020705	ARCHITECTURAL SERVICES		153,961
22020706	SURVEYING SERVICES		200,000
220208	FUEL & LUBRICANTS - GENERAL		800,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020801	MOTOR VEHICLE FUEL COST		600,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		100,000
22020803	PLANT / GENERATOR FUEL COST		100,000
220209	FINANCIAL CHARGES - GENERAL		2,100,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		100,000
22020902	INSURANCE PREMIUM		2,000,000
220210	MISCELLANEOUS		31,400,000
22021001	REFRESHMENT & MEALS		6,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		11,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,500,000
22021004	MEDICAL EXPENSES		1,000,000
22021006	POSTAGES & COURIER SERVICES		200,000
22021007	WELFARE PACKAGES		10,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		200,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		1,000,000
23	CAPITAL EXPENDITURE		347,010,475
2301	FIXED ASSETS PURCHASED		123,050,418
230101	PURCHASE OF FIXED ASSETS - GENERAL		123,050,418
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,670,226
23010113	PURCHASE OF COMPUTERS		5,408,754
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		113,971,438
2302	CONSTRUCTION / PROVISION		223,960,057
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		223,960,057
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		169,724,175
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		54,235,882
	TOTAL PERSONNEL		824,120,079
	TOTAL OVERHEAD		161,218,744
	TOTAL RECURRENT		985,338,823
	TOTAL CAPITAL		347,010,475
	TOTAL ALLOCATION		1,332,349,298
0517018022	FEDERAL POLYTECHNIC BONNY		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23176277	CONSTRUCTION OF TWO STORY BUILDING, WITH 15 CLASS ROOMS LECTURE HALLS, AND OFFICES, FOR WELDING / FABRICATION AND CARPENTRY WORKSHOP, FOR TEACHING AND LEARNING OF THE STUDENTS AND STAFF OF THE FEDERAL POLYTECHNIC OF OIL AND GAS	ONGOING	169,724,175
ERGP23176284	PURCHASE OF EXECUTIVE TABLES AND CHAIRS / FITTINGS FOR THE USE OF ACCADEMIC AND NON ACCADEMIC STAFF, IN THE FEDERAL POLYTECHNIC OF OIL AND GAS	ONGOING	3,670,226
ERGP23176309	PURCHASE OF INSTRUMENTS, CHEMICALS AND MATERIALS FOR TEACHING / LEARNING AID AND EQUIPMENT FOR THE PHYSICS, CHEMISTRY, AND BIOLOGY LABORATORY AND WORKSHOPS, WITH GEO-INFORMATICS MATERIALS AND EQUIPMENTS, FOR THE POLYTECHNIC STUDENTS PRACTICALS	ONGOING	113,971,438
ERGP23176318	PURCHASE OF COMPUTERS, SOFT WARES AND ACCESSORIES / OFFICE EQUIPMENTS FOR THE USE OF STAFF AND STUDENTS OF THE FEDERAL POLYTECHNIC OF OIL AND GAS, FOR ADMINISTRATIVE WORKS AND FOR TEACHING AND LEARNING	ONGOING	5,408,754
ERGP25176300	CONSTRUCTION / PROVISION OF HOSPITALS EQUIPMENTS / HEALTH CENTRES	ONGOING	54,235,882
0517018023	FEDERAL POLYTECHNIC UKANA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,787,367,459
21	PERSONNEL COST		341,813,755
2101	SALARY		298,673,751
210101	SALARIES AND WAGES		298,673,751
21010101	SALARY		298,673,751
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,140,004
210201	ALLOWANCES		0
21020101	NON REGULAR ALLOWANCES		0
210202	SOCIAL CONTRIBUTIONS		43,140,004
21020201	NHIS		14,380,001
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		28,760,003
22	OTHER RECURRENT COSTS		167,746,280
2202	OVERHEAD COST		167,746,280
220201	TRAVEL & TRANSPORT - GENERAL		30,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,000,000
220202	UTILITIES - GENERAL		3,100,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		300,000
22020203	INTERNET ACCESS CHARGES		800,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220203	MATERIALS & SUPPLIES - GENERAL		8,546,280
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,746,280
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020309	UNIFORMS & OTHER CLOTHING		1,300,000
220204	MAINTENANCE SERVICES - GENERAL		5,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
22020406	OTHER MAINTENANCE SERVICES		500,000
220206	OTHER SERVICES - GENERAL		66,000,000
22020601	SECURITY CHARGES		34,000,000
22020606	CLEANING AND FUMIGATION SERVICES		32,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,300,000
22020703	LEGAL SERVICES		4,300,000
22020709	AUDITING OF ACCOUNTS		3,000,000
220208	FUEL & LUBRICANTS - GENERAL		12,900,000
22020801	MOTOR VEHICLE FUEL COST		4,400,000
22020803	PLANT / GENERATOR FUEL COST		8,500,000
220210	MISCELLANEOUS		34,400,000
22021001	REFRESHMENT & MEALS		8,100,000
22021002	HONORARIUM & SITTING ALLOWANCE		22,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021004	MEDICAL EXPENSES		500,000
22021006	POSTAGES & COURIER SERVICES		300,000
22021007	WELFARE PACKAGES		1,500,000
22021010	DIRECT TEACHING & LABORATORY COST		1,000,000
23	CAPITAL EXPENDITURE		1,277,807,424
2301	FIXED ASSETS PURCHASED		210,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		210,000,000
23010105	PURCHASE OF MOTOR VEHICLES		45,000,000
23010107	PURCHASE OF TRUCKS		54,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		51,000,000
23010113	PURCHASE OF COMPUTERS		60,000,000
2302	CONSTRUCTION / PROVISION		1,043,342,343
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,043,342,343
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		107,575,427
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		25,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		910,766,916
2305	OTHER CAPITAL PROJECTS		24,465,081
230501	ACQUISITION OF NON TANGIBLE ASSETS		24,465,081
23050101	RESEARCH AND DEVELOPMENT		24,465,081
	TOTAL PERSONNEL		341,813,755
	TOTAL OVERHEAD		167,746,280
	TOTAL RECURRENT		509,560,035
	TOTAL CAPITAL		1,277,807,424
	TOTAL ALLOCATION		1,787,367,459
0517018023	FEDERAL POLYTECHNIC UKANA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10151546	PROCUREMENT OF OFFICE EQUIPMENTS	ONGOING	60,000,000
ERGP10151551	PROCUREMENT OF OFFICE FURNITURE AND FITTINGS	ONGOING	51,000,000
ERGP10193729	CONSTRUCTION OF POLYTECHNIC STANDARD CENTRAL STORE (PHASE 1)	NEW	107,575,427
ERGP12193719	PURCHASE OF TRACTOR WITH IMPLEMENTS	NEW	54,000,000
ERGP23103696	TRAINING OF 60 NUMBER TEACHING AND NON TEACHING STAFFS	ONGOING	19,000,000
ERGP23103699	PROVISION OF 100 NOS OF LIBRARY BOOKS	ONGOING	5,465,081
ERGP23103701	PROVISION OF 1 STANDARD BOREHOLE WITH OVERHEAD TANK AND WATER OUTLET	ONGOING	25,000,000
ERGP23123158	PURCHASES OF 2 SALOON CARS	ONGOING	45,000,000
ERGP27136317	PERIMETER FENCING OF THE SCHOOL (3.4KM) OF THE PERMANENT SITE	ONGOING	10,766,916
ERGP202302133	SUPPLY OF SOLAR STREET LIGHTS FOR THE UNIVERSITY OF CALABAR AND THE UNIVERSITY OF CALABAR TEACHING HOSPITAL, CALABAR, CROSS RIVER STATE	NEW	150,000,000
ERGP202304400	CONSTRUCTION OF ALL IN ONE HIGH ICENT SOLAR LIGHTS IN SELECTED AREAS OF OROLU LGA, OSUN STATE	NEW	100,000,000
ERGP202304467	MEDICAL CHECKUPS, PROVISION OF MEDICATIONS AND PRESCRIPTION GLASSES IN EWU, OSHODI/ISOLO FEDERAL CONSTITUENCY 1, LAGOS STATE	NEW	100,000,000
ERGP202302936	SUPPLY OF SEWING MACHINES, HAIRDRESSING AND BARBING EQUIPMENT FOR EMPOWERMENT OF WOMEN AND YOUTHS ION OKPE/SAPELE/UJVWIE FED CONST. DELETA STATE	NEW	15,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202304706	SUPPLY AND DISTRIBUTION OF TECHNICAL /AGRIC INPUTS TO FARMERS IN ABAK, ETIM-EKPO, IKA LGA's AKWA IBOM STATE.	NEW	100,000,000
ERGP202304716	TRAINING AND EMPOWERMENT OF UNEMPLOYED YOUTHS WOMEN ON VARIOUS SKILL ACQUISITION IN OBAWOLE, LAGOS STATE	NEW	100,000,000
ERGP202304315	PROVISION OF SOLAR POWERED STREET LIGHTS AT IKOT AKPAN ISHIET, EDIMIDIM, IKM, ABAK ISHIET VILLAGES IN ONNA LGA, AKWA IBOM STATE.	NEW	100,000,000
ERGP202304212	SUPPLY AND FIXING OF SOLAR LIGHT IN KIRU/BEBEJI FEDERAL CONSTITUENCY	NEW	45,000,000
ERGP202304318	CONSTRUCTION OF 1 KM ROAD IN ABAK, AKWA IBOM STATE	ONGOING	50,000,000
ERGP202304324	EXTENSION/CONSTRUCTION OF INTERNAL ROAD NETWORK IN IKO AND OKOROETE COMMUNITIES, EASTERN OBOLO LGA, AKWA IBOM STATE.	NEW	100,000,000
ERGP202303083	PROVISION OF INSTRUCTIONAL MATERIALS AND TRAINING OF PRIMARY SCHOOL TEACHERS IN VARIOUS SCHOOLS IN OSHODI - ISOLO CONSTITUENCY 1, LAGOS STATE	ONGOING	15,000,000
ERGP202303147	THE TRAINING AND EMPOWERMENT OF YOUTHS ON CASSAVA PROCESSING, AND SUPPLY IN OBAWOLE, LAGOS STATE	ONGOING	25,000,000
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		13,966,323,869
21	PERSONNEL COST		412,483,034
2101	SALARY		361,959,909
210101	SALARIES AND WAGES		361,959,909
21010101	SALARY		361,959,909
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		50,523,125
210202	SOCIAL CONTRIBUTIONS		50,523,125
21020201	NHIS		16,841,042
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		33,682,083
22	OTHER RECURRENT COSTS		61,228,585
2202	OVERHEAD COST		59,728,585
220201	TRAVEL & TRANSPORT - GENERAL		6,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		4,400,000
22020201	ELECTRICITY CHARGES		3,500,000
22020202	TELEPHONE CHARGES		300,000
22020203	INTERNET ACCESS CHARGES		600,000
220203	MATERIALS & SUPPLIES - GENERAL		10,150,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,000,000
22020302	BOOKS		1,500,000
22020303	NEWSPAPERS		250,000
22020304	MAGAZINES & PERIODICALS		200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020307	DRUGS & MEDICAL SUPPLIES		1,200,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		11,900,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000
22020406	OTHER MAINTENANCE SERVICES		3,000,000
220205	TRAINING - GENERAL		1,500,000
22020501	LOCAL TRAINING		1,500,000
220206	OTHER SERVICES - GENERAL		6,500,000
22020601	SECURITY CHARGES		3,500,000
22020606	CLEANING AND FUMIGATION SERVICES		3,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,500,000
22020701	FINANCIAL CONSULTING		2,500,000
22020708	MEDICAL CONSULTING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		6,500,000
22020801	MOTOR VEHICLE FUEL COST		3,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		3,000,000
220209	FINANCIAL CHARGES - GENERAL		800,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		300,000
22020902	INSURANCE PREMIUM		500,000
220210	MISCELLANEOUS		7,978,585
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,500,000
22021006	POSTAGES & COURIER SERVICES		228,585



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021007	WELFARE PACKAGES		1,000,000
22021009	SPORTING ACTIVITIES		750,000
22021010	DIRECT TEACHING & LABORATORY COST		2,500,000
2204	GRANTS AND CONTRIBUTIONS		1,500,000
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,500,000
22040114	GRANTS TO COMMUNITIES / NON GOVERNMENTAL ORGANISATIONS (NGO)		1,500,000
23	CAPITAL EXPENDITURE		13,492,612,250
2302	CONSTRUCTION / PROVISION		13,492,612,250
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,492,612,250
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,492,612,250
	TOTAL PERSONNEL		412,483,034
	TOTAL OVERHEAD		61,228,585
	TOTAL RECURRENT		473,711,619
	TOTAL CAPITAL		13,492,612,250
	TOTAL ALLOCATION		13,966,323,869
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189242	CONSTRUCTION/PROVISION OF OFFICES STORY BUILDING FOR SCHOOL OF MANAGEMENT STUDIES	NEW	65,000,000
ERGP23189260	CONSTRUCTION/PROVISION OF 250 CAPACITY LECTURE HALL, FOUR OFFICES AND SIX TOILETS	NEW	35,000,000
ERGP23189275	CONSTRUCTION/PROVISION OF BUNGALOW FOR ENGINEERING DESIGN STUDIO	NEW	35,000,000
ERGP23189279	CONSTRUCTION/PROVISION OF BUNGALOW FOR LECTURE/CLASSROOMS AND OFFICES	NEW	30,000,000
ERGP23189282	CONSTRUCTION/PROVISION OF PERIMETER FENCING OF 1.7X 1.7 KMS AT PERMANENT SITE PHASE 2	NEW	50,000,000
ERGP23189289	CONSTRUCTION/PROVISION OF BUNGALOW FOR LECTURE/CLASSROOMS	NEW	57,611,270
ERGP23194745	CONSTRUCTION/ PROVISION OF BLOCK MAKING INDUSTRY EQUIPMENT	NEW	0
ERGP23194746	PURCHASE OF EARTH MOVING EQUIPMENT(FOLKLIFT, PAYLOADER AND TIPPER)	NEW	0
ERGP23194747	CONSTRUCTION/ PROVISION OF SPORT COMPLEX	NEW	0
ERGP23194748	PROVISION/PURCHASE OF MOTOR VEHICLES	NEW	0
ERGP23194750	CONSTRUCTION/PROVISION OF CBT LIBRARY BUILDING/COMPUTERS	NEW	0
ERGP23194751	CONSTRUCTION/PROVISION OF SCIENCE LABORATORY TECHNOLOGY BUILDING	NEW	0
ERGP202301392	SUPPLY OF MOTORCYCLES TO YOUTH IN IWO, EGBEDORE AND AYEDA ADE LGAs, OSUN STATE	NEW	100,000,000
ERGP202301393	CAPACITY BUILDING AND ENTRENEURSHIP DEVELOPMENT FOR FULANI SETTLERS, OSUN STATE	NEW	100,000,000
ERGP202301005	CONSTRUCTION OF YAHE-UKELLE ROAD, YALA LGA, CROSS RIVER STATE	NEW	250,000,000
ERGP202301006	RURA EECTRIFICATION OF SELECTED COMMUNITIES WITH SOLAR STREET LIGHTS IN YALA LGA, CROSS RIVER STATE	NEW	300,000,000
ERGP202302634	INTERNAL ROAD AND DRAINAGE CONSTRUCTION IN ABATI BARRACKS	NEW	250,000,000
ERGP202302635	CONSTRUCTION AND EQUIPPING OF HALL IN ABATI MILITARY BARRACKS	NEW	700,000,000
ERGP202302642	CONSTRUCTION OF ALARO -IRAYE - LASU ACCESS ROAD AND DRAINAGE, EPE	ONGOING	250,000,000
ERGP202302643	COMPLETION OF IMOKUN - BELLO ROAD	ONGOING	250,000,000
ERGP202302645	CONSTRUCTION OF ROAD IN FALILAT LAWAL STREET, LAGBADE AREA	NEW	100,000,000
ERGP202302913	SUPPLY OF ALL-IN-ONE SOLAR STREET LIGHTS TO SELECTED COMMUNITIES IN EDO	NEW	500,000,000
ERGP202342913	CONSTRUCTION OF YAHE-BO-WANIHEM ROAD	NEW	250,000,000
ERGP202302920	CONSTRUCTION BOREHOLE WITH GENERATOR IN SELECTED VILLAGES IN AKOKO-EDO L.G.A, EDO STATE	NEW	120,000,000
ERGP202302925	CONSTRUCTION OF DRAINS AND CULVERT ALONG THE MUSEUM ROAD OJAH IN AKOKO-EDO L.G.A	NEW	50,000,000
ERGP202302928	PROVISION OF SOLAR STREET LIGHTS IN SUMBU AND OTHER SELECTED COMMUNITIES IN TARABA STATE	NEW	15,000,000
ERGP202302932	SUPPLY OF SCHOOL UNIFORMS IN IDAH KOGI STATE FED CONSTITUENCY	NEW	20,000,000
ERGP202302935	SOLAR WATER BOREHOLE IN JESSE AND OGHARA IN ETHIOPE FEDERAL CONCTITUENCY	NEW	15,000,000
ERGP202303492	GRADING AND ASPHALTING OF SELECTED COMMUNITY ACCESS ROAD IN IGOGORO	NEW	200,000,000
ERGP202303767	CONSTRUVTION OF MINI STADIUM IN SOKEBOLOU AND TORUGBENE COMMUNITIES IN BURUTU LGA, DELTA STATE	NEW	300,000,000
ERGP202303768	RENOVATION AND EQUIPPING OF HEALTH CENTRES IN BURUTU FEDERAL CONSTITUENCY, DELTA STATE	NEW	200,000,000
ERGP202303643	CONSTRUCTION OF 1KM ROAD AT OKOROETE TOWN EASTERN OBOLO LGA AKWA IBOM STATE	NEW	100,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202303657	CONSTRUCTION OF 1KM ROAD WITH SIDE DRAINS (ASPHALTING) IN OTOIKHIMIN, UGGOHA, ESAN NORTH EAST/ESAN SOUTH EAST FEDERAL CONSTITUENCY EDO STATE	NEW	100,000,000
ERGP202303678	PROVISION OF TRANSFORMERS AT WURO MUSA AND OTHER SELECTED COMMUNITIES IN TARABA STATE	NEW	50,000,000
ERGP202303696	BUILDING OF POLICE BARRACK IN AGBOR(200M), ABAVO (200M), IGBODO (200M) IN IKA SOUTH LGA DELTA STATE	NEW	600,000,000
ERGP20234696	ONGOING CONTRUCTION OF ROAD IN IBIL	ONGOING	500,000,000
ERGP202302038	EROSION CONTROL AT HOSPITAL ROAD, ILASA EKITI IN EKITI SOUTH SENATORIAL DISTRICT.	NEW	40,000,000
ERGP202301146	CONSTRUCTION OF HIGH INTENSIVE ICENT SOLAR POWERED STREET LIGHTS IN NYUWAR, JESSU, HEME, MONA, LOJAH, KWARGE, BAMBAM, MAITUNKU, LOBEKWANG, JALINGO, YELWA, CHAM, TIKSIR, DADIYA MATERNITY, LOBWARE HILLS, KAFIN BAWA, BALANGA SOUTH OF BALANGA LGA, GOMBE STATE.	NEW	150,000,000
ERGP202302012	PROVISION AND CONSTRUCTION OF INTEGRATED 3-IN-1 SOLAR STREET LIGHTS IN OWAN EAST AND ETSAGO EAST LGA, EDO NORTH SENATORIAL DISTRICT.	NEW	100,000,000
ERGP202302013	PROVISION/REPAIRS OF FAULTY INTEGRATED SOLAR STREET IGHTS IN SELECTED 6 LGAs IN EDO NORTH SENATORIAL DISTRICT.	NEW	100,000,000
ERGP202303983	COMPLETION OF NASARAWA EGGON YOUTH CENTRE NASARAWA EGGON LGA IN AKWANGA/ NASARAWA EGGON/WAMBA FEDERAL CONTITUENCY NASARAWA STATE	ONGOING	50,000,000
ERGP202304009	TRAINING AND EMPOWERMENT OF SELECTED YOUTH AND WOMEN ON VARIOUS SKILLS IN IDAH/IBAJI/ IGALAMELA/ ODOLU FEDERAL CONSTITUENCY KOGI STATE	NEW	100,000,000
ERGP202301800	TRAINING OF YOUTH ON ICT	ONGOING	50,000,000
ERGP202302465	SUPPLY AND TRAINING OF OF YOUTHS IN SOLAR STREET LIGHT IN BALI, GASSOL LGA, TARABA CENTRAL IN TARABA STATE	NEW	100,000,000
ERGP202301766	CONSTRUCTION OF INTERNAL ROADS IN GADA MAYO BAMABAM BALANGA LGA GOMBE	ONGOING	75,000,000
ERGP202301782	YOUTH ENTREPRENURAL TRAINING FOR WOMEN IN BALI AND GASSOL IN TARABA CENTRAL	ONGOING	40,000,000
ERGP202301504	CONSTRUCTION OF SOME PARTS OF ORHUA/IRUEKPEN ROAD, UHUMNWONDE LGA, EDO STATE	NEW	20,000,000
ERGP202304502	CONSTRUCTION AND REHABILITATION OF LINK ROADS IN ETHIOPE EAST/ETHIOPE WEST FEDERAL CONSTITUENCY, DELTA STATE.	NEW	160,000,000
ERGP202304503	LEARNING AIDS AND RENOVATION OF CLASSROOMS IN ETHIOPE EAST/ETHIOPE WEST FEDERAL CONSTITUENCY, DELTA STATE.	NEW	40,000,000
ERGP202304508	CONSTRUCTION OF SOLAR STREET LIGHT IN ILOGBO EREMI ROAD, OKO AFO BADAGRY, LAGOS	NEW	100,000,000
ERGP202304509	CONSTRUCTION OF 3-IN-1 SOLAR STREET LIGHT IN SELECTED COMMUNITIES IN ILEH EKPOMA, EDO STATE.	NEW	100,000,000
ERGP202304531	VOCATIONAL TRAINING OF YOUTH AND WOMEN ON VARIOUS SKILLS IN IBAJI, IDAH, IGALAMELA/ODOLU FEDERAL CONSTITUENCY, KOGI STATE	NEW	100,000,000
ERGP202304572	SUPPLY OF TRICYCLE PICKUP TO YOUTHS OF UGBO AND MAHIN ILAJE LGA OF ONDO STATE	NEW	100,000,000
ERGP202304573	TRAINING AND CAPACITY BUILDING IN AGRICULTURAL VALUE CHAIN FOR YOUTH AND WOMEN IN ILAJE LGA, ONDO STATE	NEW	100,000,000
ERGP202304575	PROVISION AND INSTALLATION OF LITHIUM SOLAR STREET LIGHTS IN SELECTED LOCATIONS IN OWAN FEDERAL CONSTITUENCY, EDO STATE.	NEW	100,000,000
ERGP202304576	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN SELECTED SCHOOLS IN OWAN LGA, EDO STATE.	NEW	100,000,000
ERGP202304586	SUPPLY AND INSTALLATION OF 3 IN 1 SOLAR STREET LIGHT IN MINJIBIR/ UNGOGO FEDERAL CONSTITUENCY, KANO STATE	ONGOING	200,000,000
ERGP202304594	CONSTRUCTION OF RENEWABLE OF SOLAR STREET LIGHT IN VARIOUS COMMUNITIES WITHIN KABO LOCAL GOVT, KANO STATE	NEW	100,000,000
ERGP202304634	COMPLETION OF ONGOING ROAD CONSTRUCTION AT DAMAGAZA COMMUNITY IN AMAC/BWARI FED. CONST. FCT, ABUJA	ONGOING	100,000,000
ERGP202304654	DIGITAL TRAINING FOR SELECTED SCIENCE TEACHERS IN RURAL AREAS OF GUNS IN LAGOS STATE	NEW	100,000,000
ERGP202304701	PROVISION OF 3 IN 1 SOLAR STREET LIGHT IN YENAGOA/KOLOKUMA-OPOKUMA, BAYELSA STATE.	NEW	100,000,000
ERGP202304713	CONSTRUCTION OF RIBAH ULTRA-MODERN MARKET (PHASE 1)	NEW	200,000,000
ERGP202300730	COMPLETION OF 2-IN-1 CLASSROOM IN EWU GRAMMAR SCHOOL AND CONSTRUCTION OF 1 BLOCK OF CLASSROOMS IN EDO CENTRAL SENATORIAL DISTRICT, EDO STATE	NEW	40,000,000
ERGP202303097	ONGOING CONSTRUCTION AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT FOR COMMUNITIES I N ETCHE/OMUMA FEDERAL CONSTITUENCY, RIVERS STATE	ONGOING	40,000,000



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CODE	LINE ITEM		
ERGP202301786	PROVISION OF SOLAR STREET LIGHT IN SELECTED AREAS OF OYO CENTRAL, KUMPAYI/ ABAOKU COMMUNITY	ONGOING	50,000,000
ERGP202304441	PROVISION AND INSTALLATIONS OF INTEGRATED SOLAR STREETLIGHT IN IFAKO/IJAIYE FEDERAL CONSTITUENCY, LAGOS STATE	NEW	50,000,000
ERGP202304461	TRAINING AND EMPOWERMENT OF YOUTH AND WOMEN IN AJEROM/IFELODUN LOCAL GOVERNMENT, LAGOS STATE	NEW	100,000,000
ERGP202304473	PROVISION OF CASSAVA STEMS TO FARMERS AND DISTRIBUTION OF STARTER PACKS IN IDANRE/IFEDORE FEDERAL CONSTITUENCY ONDO STATE	NEW	100,000,000
ERGP202300662	CONSTRUCTION OF CULVERTS IN ZURU FEDERAL CONSTITUENCY	NEW	60,000,000
ERGP202302211	PROCUREMENT OF MOTOR VEHICLES FOR YOUTH EMPOWERMENT IN OKPE/SAPELE/UVWIE FEDERAL CONSTITUENCY, DELTA STATE	NEW	10,000,000
ERGP202302404	PROVISION AND INSTALLATION OF 3 IN ONE SOLAR STREET LIGHT IN MINJIBIR/UNGOGO FEDERAL CONSTITUENCY, KANO STATE.	NEW	40,000,000
ERGP202300656	CONSTRUCTION AND INSTALLATION OF HIGH ICENT STANDARD SOLAR STREET LIGHT IN VARIOUS LOCATIONS IN BURUTU LGA	NEW	200,000,000
ERGP202301734	SUPPLY OF 3 IN 1 SOLAR POWERED STREET LIGHT IN ZAKI FEDERAL CONSTITUENCY, BAUCHI STATE.	ONGOING	75,000,000
ERGP202301735	EMPOWERMENT OF WOMEN AND YOUTH IN ZAKI FEDERAL CONSTITUENCY, BAUCHI STATE.	ONGOING	75,000,000
ERGP202301740	PROVISION OF EDUCATIONA MATERIALS AND TRAINING OF STUDENTS IN SCIENCE TECHNICAL EDUCATION, MATHEMATIC IN OSHODI , ISOLO FEDRAL CONSTITUENCY 1, LAGOS STATE	ONGOING	25,000,000
ERGP202301111	CONSTRUCTION OF BLOCKS OF CLASSROOMS IN NGUOROJE, SARDAUNA LGA, TARABA CENTRAL SENATORIAL, TARABA STATE	NEW	200,000,000
ERGP202301286	CONSTRUCTION OF ROAD WITH DRAINAGE AT EKO-INE ILE, EDO STATE	NEW	200,000,000
ERGP202301315	SUPPLY AND INSTALLATION OF HIGHLY INTEGRATED 3 IN 1 SOLAR STREETLIGHT IN SELECTED AREAS IN KANO SOUTH SENATORIAL DISTRICT, KANO STATE	NEW	180,000,000
ERGP202301316	CONSTRUCTION OF HAND PUMP BOREHOLES IN SOME AREAS IN KANO SOUTH SENATORIAL DISTRICT, KANO STATE	NEW	20,000,000
ERGP202301350	CONSTRUCTION OF 1KM FARM ROAD IN UMUEZE IBUSA, OSHIMILI LGA, DELTA NORTH SENATORIAL DISTRICT, DELTA STATE	NEW	100,000,000
ERGP202301351	RENOVATION AND FURNISHING OF SELECTED SCHOOLS IN DELTA NORTH SENATORIAL DISTRICT, DELTA STATE	NEW	100,000,000
ERGP202301386	CONSTRUCTION AND INSTALLATION OF ALL -IN -ONE SOLAR STREET LIGHT FOR SELECTED COMMUNITIES IN BAYELSA CENTRAL SENATORIAL DISTRICT, BAYELSA STATE	NEW	100,000,000
ERGP202301464	CONSTRUCTION OF MINI STATDIUM IN EKO-INE ILE EDO STATE,	NEW	200,000,000
ERGP202301480	SUPPLY AND INSTALLATION OF 3-K INTEGRATED SOLAR STREET LIGHTS IN SELECTED COMMUNITIES, TARABA CENTRAL SENATORIAL DISTRICT, TARABA STATE	NEW	50,000,000
ERGP202301265	CONSTRUCTION OF ICT CENTRE, EQUIPPING, EQUIPPING, SECURITY POST, FENCING, INVERTER & GENERATOR AT GWADABAWA LGA, SOKOTO STATE	NEW	150,000,000
ERGP202301266	SUPPLY OF 4NOS. 40KVA MAIKANO GENERATOR TO SOME SELECTED PLACES IN SOKOTO STATE.	NEW	50,000,000
ERGP202301267	CONSTRUCTION OF ICT CENTRES, EQUIPPING, SECURITY POST, FENCING INVERTER & GENERATOR HOUSE AT GWADABAWA LGA, SOKOTO STATE	NEW	150,000,000
ERGP202301268	CONSTRUCTION OF ICT CENTRES, EQUIPPING, SECURITY POST, FENCING INVERTER & GENERATOR HOUSE AT SABON BIRNIN LGA, SOKOTO STATE	NEW	150,000,000
ERGP202341268	REHABILITATION FOTWONSHIP ROADS IN IGOLI, OGOJA	NEW	250,000,000
ERGP202341269	RURAL ELECTRIFICATION OF IBIL COMMUNITY	NEW	250,000,000
ERGP202303970	SKILL ACQUISITION AND VOCATIONAL TRAINING OF YOUTHS AND WOMEN IN ILEH, EKO-INE, EDO STATE	NEW	100,000,000
ERGP202304024	INSTALLATION OF ICENT SOLAR STREET LIGHTS IN GENU, WARARI AND SHAMBO IN MAGAMA/RIJAAU FEDERAL CONSTITUENCY OF NIGER STATE	NEW	100,000,000
ERGP202304054	SOLAR LIGHTENING OF SELECTED RURAL TOWNS IN BAUCHI STATE.	NEW	100,000,000
ERGP202304060	PROCUREMENT OF HOME GRINDING MACHINES FOR WOMEN EMPOWERMENT IN KATAGUM, BAUCHI STATE	NEW	40,000,000
ERGP202304065	SUPPLY OF 3-SEATER BENCH FOR PRIMARY SCHOOL PUPILS TO SELECTED PRIMARY SCHOOLS IN GAMAWA. FED. CONST. BAUCHI STATE	NEW	40,000,000
ERGP202304066	SOCIO-ECONOMIC EMPOWERMENT TO THE YOUTH OF GAMAWA. FED. CONST. BAUCHI STATE	NEW	40,000,000
ERGP202304339	SUPPLY OF FERTILIZERS AND CHEMICALS TO COOPERATIVE FARMERS IN OGOJA/ YALA FEDERAL CONSTITUENCY	NEW	50,000,000
ERGP202304340	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS ON MECHANISED FARMINGS IN OGOJA/YALA FEDERAL CONSTITUENCY	NEW	50,000,000
ERGP202304342	PROVISION OF SOLAR STREET LIGHTS IN CALABAR SOUTH/BAKASSI/AKPABUYO FEDERAL CONSTITUENCY, CROSS RIVER STATE	NEW	80,000,000
ERGP202304343	PROVISION OF SOLAR STREET LIGHTS IN LUSANGHA JI INAH UGEP - MKPANI ROAD, YAKURR LGA CROSS RIVER STATE.	NEW	20,000,000



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CODE	LINE ITEM		
ERGP202304347	SUPPLY OF MOTORCYCLES TO YOUTHS IN OKPE/SAPELE/UVWIE FEDERAL CONSTITUENCY DELTA STATE	NEW	60,000,000
ERGP202304348	ENTREPRENEURSHIP TRAINING FOR YOUTHS IN OKPE/ SAPELE/UVWIE FEDERAL CONSTITUENCY OF DELTA STATE	NEW	40,000,000
ERGP202304349	CONSTRUCTION OF SOLAR POWERED STREET LIGHTS IN SELECTED RIVERINE COMMUNITIES OF BURUTU FEDERAL CONSTITUENCY, DELTA STATE	NEW	100,000,000
ERGP202304350	3 IN 1 SOLAR STREET LIGHT IN ETHIOPE EAST AND WEST FEDERAL CONSTITUENCY, DELTA STATE	NEW	30,000,000
ERGP202304351	ENTREPRENEURIAL TRAINING FOR YOUTHS, WOMEN INCLUDING PEOPLE WITH DISABILITY IN ETHIOPE EAST AND WEST FEDERAL CONSTITUENCY, DELTA STATE.	NEW	70,000,000
ERGP202304360	CONSTRUCTION OF CULVERT AND DRAINAGE AROUND THE MOSQUE AREA IN UZEBBA, OWAN WEST LGA, EDO STATE	NEW	20,000,000
ERGP202304362	CONSTRUCTION OF MOTORIZED BOREHOLE WITH GENERATOR HOUSE & 30KVA GENERATOR FOR IRUEKPEN COMMUNITY ESAN WEST, ESAN CENTRAL & IGUEBEN FEDERAL CONSTITUENCY EDO STATE	NEW	70,000,000
ERGP202304365	SUPPLY AND INSTALLATION OF SOLAR POWERED STREET LIGHTS IN ITE, VINCENT CAMP, OLUMOYE, AIFESOBIA, OKHA COMMUNITIES IN OVIA FEDERAL CONSTITUENCY, EDO STATE.	NEW	70,000,000
ERGP202304366	SUPPLY AND INSTALLATION OF TRANSFORMER IN EVBONEKA COMMUNITY, ISIUWA WARD, OVIA NORTH EAST LGA, OVIA FEDERAL CONSTITUENCY, EDO STATE.	NEW	30,000,000
ERGP202304367	CONSTRUCTION OF SIDE DRAINS AND ASPHALTING OF UKPOKE ROAD-INEMEN, UGBOHA, ESAN SOUTH EAST LGA, EDO STATE	ONGOING	100,000,000
ERGP202304373	CONSTRUCTION AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT FOR COMMUNITIES IN ETCHE/ OMUMA FEDERAL CONSTITUENCY, RIVERS STATE	ONGOING	100,000,000
ERGP202304129	SUPPLY AND INSTALLATION OF SOLAR STREET LIGHT FOR ARABIC SCHOOL'S AT AUYO/ HADEJIA/KAFIN HAUSA, FEDERAL CONSTITUENCY, JIGAWA STATE	NEW	100,000,000
ERGP202304205	TRAINING AND EMPOWEMENT OF WOMEN FOR SELF RELIANCE IN KARAYE/ROGO FEDERAL CONSTITUENCY OF KANO STATE	NEW	100,000,000
ERGP202304211	CONSTRUCTION OF RURAL ROADS SURFACE DRESSING IN KIRU/BEBEJI FEDERA; CONSTITUENCY, KANO STATE	NEW	55,000,000
ERGP202304236	CONSTRUCTION OF SEVEN NUMBERS (7NOS) MOTORIZED BOREHOLES IN SELECTED AREAS OF AREWA/DANDI FED. CONSTITUENCY OF KEBBI STATE	NEW	100,000,000
ERGP202304237	CONSTRUCTION OF RIBAH ULTRA MODERN MARKET (PHASE2)	NEW	100,000,000
ERGP202304238	SUPPLY OF TOYOTA HILUX AND MOTORCYCLES TO LOCAL GOVERNMENT SECURITY, AUGIE/ARGUNGU FEDERAL CONSTITUENCY, KEBBI STATE	NEW	100,000,000
ERGP202303148	SUPPLY AND INSTALLATION OF 3 IN 1 SOLAR STREET LIGHT AT IGP MUHAMMAD ABUBAKAR ADAMU HOUSING ESTATE BAMPAL, POLICE BARRACK ST LOUISE AXIS, KANO STATE	ONGOING	30,000,000
ERGP202303454	TRAINING OF YOUTHS AND WOMEN IN VARIOUS SKILLS IN YAKUR CROSS RIVER STATE	ONGOING	10,000,000
ERGP202303455	SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHTS FOR INNER STREETS IN SELECTED COMMUNITIES IN LAGOS	ONGOING	150,000,000
ERGP202303456	CONSTRUCTION OF ROAD ALONG WILSON IYOHIA STREET, OJODU, LAGOS	ONGOING	150,000,980
ERGP202303457	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN UGEP CROSS RIVER STATE	ONGOING	10,000,000
ERGP202303092	PROVISION OF EMPLOYMENT ITEMS TO ARTISANS IN MUSHIN AREA CONSTITUENCY	ONGOING	50,000,000
ERGP202300981	PROVISION OF 60WATTS ALL- IN- ONE SOLAR STREET LIGHT AT STRATEGIC LOCATIONS IN UROMI, ESAN NE/SE FEDERAL CONSTITUENCY, EDO STATE.	ONGOING	20,000,000
ERGP202303094	INSTALLATION OF SOLAR STREET LIGHT (80 WATTS INCENT) IN SELECTED COMMUNITIES IN IFELODUN, ALAKOTO, MBA OREGI IN AJEROMI/ IFELODUN LOCAL GOVERNMENT, LAGOS	ONGOING	50,000,000
ERGP202303098	EROSION CONTROL WORK/REHABILITATION OF BUHARI PAVILION AND EMIR'S PALACE SHONGA, EDU LGA, KWARA STATE	ONGOING	25,000,000
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,385,503,695
21	PERSONNEL COST		924,253,742
2101	SALARY		802,527,475
210101	SALARIES AND WAGES		802,527,475
21010101	SALARY		802,527,475
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		121,726,267
210201	ALLOWANCES		3,008,204
21020111	REGULAR ALLOWANCES		3,008,204
210202	SOCIAL CONTRIBUTIONS		118,718,063
21020201	NHIS		39,572,688
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		79,145,375
22	OTHER RECURRENT COSTS		106,517,691
2202	OVERHEAD COST		106,517,691
220201	TRAVEL & TRANSPORT - GENERAL		17,850,000



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CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,350,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		3,300,000
22020201	ELECTRICITY CHARGES		700,000
22020203	INTERNET ACCESS CHARGES		2,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		600,000
220203	MATERIALS & SUPPLIES - GENERAL		17,400,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,000,000
22020302	BOOKS		100,000
22020303	NEWSPAPERS		1,000,000
22020304	MAGAZINES & PERIODICALS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		4,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		800,000
220204	MAINTENANCE SERVICES - GENERAL		9,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		300,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
220205	TRAINING - GENERAL		1,500,000
22020501	LOCAL TRAINING		1,500,000
220206	OTHER SERVICES - GENERAL		1,500,000
22020601	SECURITY CHARGES		1,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,000,000
22020703	LEGAL SERVICES		500,000
22020706	SURVEYING SERVICES		300,000
22020709	AUDITING OF ACCOUNTS		1,200,000
220208	FUEL & LUBRICANTS - GENERAL		17,000,000
22020801	MOTOR VEHICLE FUEL COST		5,000,000
22020803	PLANT / GENERATOR FUEL COST		12,000,000
220209	FINANCIAL CHARGES - GENERAL		7,800,000
22020902	INSURANCE PREMIUM		7,800,000
220210	MISCELLANEOUS		29,067,691
22021001	REFRESHMENT & MEALS		5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		9,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,200,000
22021004	MEDICAL EXPENSES		1,500,000
22021006	POSTAGES & COURIER SERVICES		500,000
22021007	WELFARE PACKAGES		4,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		800,000
22021009	SPORTING ACTIVITIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		4,000,000
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,600,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		467,691
23	CAPITAL EXPENDITURE		354,732,262
2301	FIXED ASSETS PURCHASED		85,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		85,000,000
23010105	PURCHASE OF MOTOR VEHICLES		50,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		35,000,000
2302	CONSTRUCTION / PROVISION		269,732,262
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		269,732,262
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		49,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		190,732,262
	TOTAL PERSONNEL		924,253,742
	TOTAL OVERHEAD		106,517,691
	TOTAL RECURRENT		1,030,771,433
	TOTAL CAPITAL		354,732,262
	TOTAL ALLOCATION		1,385,503,695
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23194533	PROCUREMENT OF EQUIPMENT, FURNITURE, TEACHING AIDS, TOOLS FOR WORKSHOPS, STUDIOS & LABORATORIES FOR SCHOOL OF ENGINEERING & AGRIC. TECHNOLOGY & SCIENCE LABORATORY TECHNOLOGY	NEW	35,000,000
ERGP23194538	PROCUREMENT OF UTILITY VEHICLE	NEW	50,000,000
ERGP25194539	PROCUREMENT OF 5 HOSPITAL BED, 5 SIDE LOCKERS, 2 STUP 5 TROLLEYS AND LABORATORY EQUIPMENT	NEW	49,000,000
ERGP26194534	CONSTRUCTION OF 1 BASKETBALL AND 2 LAWN TENNIS HAND COURT	NEW	30,000,000



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CODE	LINE ITEM		
ERGP27194535	CONSTRUCTION OF THE FOUNDATION, BLOCKWALL, ROOFING, PLASTERING, FLOOR TILES, PAINTING AND EXTERNAL WORKS FOR SCHOOL OF INDUSTRIAL AND APPLIED SCIENCES	NEW	140,732,262
ERGP27194537	CONSTRUCTION OF 500M OF BLOCKWALL FENCE	NEW	50,000,000
0517018026	FEDERAL POLYTECHNIC DAURA, DAURA, KATSINA STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,262,065,914
21	PERSONNEL COST		699,387,892
2101	SALARY		608,939,957
210101	SALARIES AND WAGES		608,939,957
21010101	SALARY		608,939,957
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		90,447,935
210201	ALLOWANCES		768,000
21020111	REGULAR ALLOWANCES		768,000
210202	SOCIAL CONTRIBUTIONS		89,679,935
21020201	NHIS		29,893,312
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		59,786,623
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		19,062,500
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		7,050,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,012,500
220202	UTILITIES - GENERAL		7,224,855
22020201	ELECTRICITY CHARGES		2,166,555
22020202	TELEPHONE CHARGES		3,600,000
22020203	INTERNET ACCESS CHARGES		1,202,900
22020204	SATELLITE BROADCASTING ACCESS CHARGES		255,400
220203	MATERIALS & SUPPLIES - GENERAL		26,170,270
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		11,043,300
22020302	BOOKS		184,420
22020303	NEWSPAPERS		130,000
22020304	MAGAZINES & PERIODICALS		96,800
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,030,450
22020306	PRINTING OF SECURITY DOCUMENTS		2,100,000
22020307	DRUGS & MEDICAL SUPPLIES		1,017,800
22020309	UNIFORMS & OTHER CLOTHING		276,600
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,020,200
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		2,460,700
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		3,810,000
220204	MAINTENANCE SERVICES - GENERAL		10,054,740
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,210,000
22020402	MAINTENANCE OF OFFICE FURNITURE		415,400
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,524,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		645,910
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,854,000
22020406	OTHER MAINTENANCE SERVICES		2,300,010
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,105,420
220205	TRAINING - GENERAL		1,150,000
22020501	LOCAL TRAINING		1,150,000
220206	OTHER SERVICES - GENERAL		36,510,000
22020601	SECURITY CHARGES		14,400,000
22020603	OFFICE RENT		9,010,000
22020606	CLEANING AND FUMIGATION SERVICES		13,100,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,981,016
22020701	FINANCIAL CONSULTING		2,960,800
22020702	INFORMATION TECHNOLOGY CONSULTING		1,025,000
22020703	LEGAL SERVICES		456,900
22020705	ARCHITECTURAL SERVICES		1,245,300
22020706	SURVEYING SERVICES		1,293,016
220208	FUEL & LUBRICANTS - GENERAL		4,824,405
22020801	MOTOR VEHICLE FUEL COST		2,315,900
22020803	PLANT / GENERATOR FUEL COST		2,508,505
220209	FINANCIAL CHARGES - GENERAL		4,155,100
22020901	BANK CHARGES (OTHER THAN INTEREST)		55,100
22020902	INSURANCE PREMIUM		4,100,000
220210	MISCELLANEOUS		43,643,650
22021001	REFRESHMENT & MEALS		6,100,760
22021002	HONORARIUM & SITTING ALLOWANCE		16,000,400
22021003	PUBLICITY & ADVERTISEMENTS		2,805,620



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CODE	LINE ITEM		AMOUNT
22021004	MEDICAL EXPENSES		885,580
22021006	POSTAGES & COURIER SERVICES		133,890
22021007	WELFARE PACKAGES		1,090,600
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,250,000
22021009	SPORTING ACTIVITIES		1,235,500
22021010	DIRECT TEACHING & LABORATORY COST		11,040,900
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		3,100,400
23	CAPITAL EXPENDITURE		402,901,486
2301	FIXED ASSETS PURCHASED		402,901,486
230101	PURCHASE OF FIXED ASSETS - GENERAL		402,901,486
23010105	PURCHASE OF MOTOR VEHICLES		84,995,262
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		207,881,707
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		110,024,517
	TOTAL PERSONNEL		699,387,892
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		859,164,428
	TOTAL CAPITAL		402,901,486
	TOTAL ALLOCATION		1,262,065,914
0517018026	FEDERAL POLYTECHNIC DAURA, DAURA, KATSINA STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23194446	PURCHASE OF LABORATORY AND WORKSHOP EQUIPMENT FOR ACCREDITATION	NEW	135,123,110
ERGP23194447	PURCHASE OF OFFICE EQUIPMENT	NEW	72,758,597
ERGP23194448	PURCHASE OF LIBRARY EQUIPMENT AND MATERIALS	NEW	77,017,162
ERGP23194449	PURCHASE OF LIBRARY BOOKS	NEW	33,007,355
ERGP30194445	PURCHASE OF VEHICLES	NEW	84,995,262
0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,538,795,813
21	PERSONNEL COST		874,783,336
2101	SALARY		761,036,820
210101	SALARIES AND WAGES		761,036,820
21010101	SALARY		761,036,820
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		113,746,516
210201	ALLOWANCES		1,252,051
21020111	REGULAR ALLOWANCES		1,252,051
210202	SOCIAL CONTRIBUTIONS		112,494,465
21020201	NHIS		37,498,155
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		74,996,310
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		27,689,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		12,344,500
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		11,344,500
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		4,000,000
220202	UTILITIES - GENERAL		5,547,850
22020201	ELECTRICITY CHARGES		537,800
22020202	TELEPHONE CHARGES		756,300
22020203	INTERNET ACCESS CHARGES		1,581,500
22020204	SATELLITE BROADCASTING ACCESS CHARGES		756,300
22020205	WATER RATES		268,900
22020209	INTERACTIVE LEARNING NETWORK (ILN)		647,050
22020210	SOFTWARE CHARGES / LICENCE RENEWAL		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		33,888,985
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,588,200
22020302	BOOKS		512,600
22020303	NEWSPAPERS		378,150
22020304	MAGAZINES & PERIODICALS		302,520
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,537,800
22020306	PRINTING OF SECURITY DOCUMENTS		5,200,000
22020307	DRUGS & MEDICAL SUPPLIES		1,563,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		500,000
22020309	UNIFORMS & OTHER CLOTHING		415,965
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		756,300
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		1,134,450
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		19,375,600
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,025,200



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		3,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,781,500
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,268,900
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,700,000
22020406	OTHER MAINTENANCE SERVICES		4,500,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		200,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT		200,000
22020413	MAINTENANCE OF STREET LIGHTS		200,000
220205	TRAINING - GENERAL		2,200,000
22020501	LOCAL TRAINING		2,200,000
220206	OTHER SERVICES - GENERAL		12,812,600
22020601	SECURITY CHARGES		5,200,000
22020602	LAND USE CHARGES		200,000
22020603	OFFICE RENT		512,600
22020606	CLEANING AND FUMIGATION SERVICES		6,900,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		10,960,101
22020701	FINANCIAL CONSULTING		5,699,801
22020702	INFORMATION TECHNOLOGY CONSULTING		1,222,699
22020703	LEGAL SERVICES		1,456,101
22020704	ENGINEERING SERVICES		500,000
22020705	ARCHITECTURAL SERVICES		1,081,500
22020706	SURVEYING SERVICES		500,000
22020708	MEDICAL CONSULTING		500,000
220208	FUEL & LUBRICANTS - GENERAL		8,831,900
22020801	MOTOR VEHICLE FUEL COST		2,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,500,000
22020803	PLANT / GENERATOR FUEL COST		4,075,600
22020806	COOKING GAS/FUEL COST		756,300
220209	FINANCIAL CHARGES - GENERAL		4,550,400
22020901	BANK CHARGES (OTHER THAN INTEREST)		256,300
22020902	INSURANCE PREMIUM		4,294,100
220210	MISCELLANEOUS		33,920,100
22021001	REFRESHMENT & MEALS		3,281,500
22021002	HONORARIUM & SITTING ALLOWANCE		10,300,000
22021003	PUBLICITY & ADVERTISEMENTS		1,781,500
22021004	MEDICAL EXPENSES		1,512,600
22021006	POSTAGES & COURIER SERVICES		1,512,600
22021007	WELFARE PACKAGES		4,294,100
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,512,600
22021009	SPORTING ACTIVITIES		3,025,200
22021010	DIRECT TEACHING & LABORATORY COST		4,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,200,000
23	CAPITAL EXPENDITURE		504,235,941
2301	FIXED ASSETS PURCHASED		95,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		95,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		20,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		55,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		20,000,000
2302	CONSTRUCTION / PROVISION		409,235,941
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		409,235,941
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		35,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		374,235,941
	TOTAL PERSONNEL		874,783,336
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		1,034,559,872
	TOTAL CAPITAL		504,235,941
	TOTAL ALLOCATION		1,538,795,813
0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23156286	PURCHASE OF LABORATORIES AND WORKSHOP EQUIPMENT	ONGOING	55,000,000
ERGP23156293	PROVISION OF OFFICE AND CLASSROOM EQUIPMENT AND FURNITURE	ONGOING	20,000,000
ERGP23156296	LIBRARY EQUIPMENT AND BOOKS	ONGOING	20,000,000
ERGP23156321	FENCING AND CONSTRUCTION OF GATE HOUSE AT PERMANENT SITE (PHASE 1)	ONGOING	40,000,000
ERGP23156332	CONSTRUCTION OF 4 CLASS ROOM BLOCK WITH OFFICES	ONGOING	70,000,000
ERGP23189843	SKILLS ACQUISITION CENTER (PHASE 1)	NEW	24,235,941
ERGP23189844	CONSTRUCTION OF 1 BLOCK OF STUDENT HOSTELTEL	NEW	30,000,000
ERGP23189845	PROCUREMENT OF SPORT CENTER	NEW	110,000,000
ERGP25156276	REMODELLING OF CLASS ROOM TO SICK BAY	ONGOING	35,000,000
ERGP202304083	REHABILITATION OF SELECTED TRADITIONAL PALACES IN KALTUNGO/SHONGOM, FED. CONST. GOMBE STATE	NEW	100,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517018028	FEDERAL POLYTECHNIC AYEDE, OYO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,268,551,723
21	PERSONNEL COST		537,046,563
2101	SALARY		465,655,809
210101	SALARIES AND WAGES		465,655,809
21010101	SALARY		465,655,809
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		71,390,754
210201	ALLOWANCES		3,203,441
21020111	REGULAR ALLOWANCES		3,203,441
210202	SOCIAL CONTRIBUTIONS		68,187,313
21020201	NHIS		22,729,104
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		45,458,209
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		24,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,500,000
220202	UTILITIES - GENERAL		10,500,000
22020201	ELECTRICITY CHARGES		4,000,000
22020202	TELEPHONE CHARGES		2,500,000
22020203	INTERNET ACCESS CHARGES		4,000,000
220203	MATERIALS & SUPPLIES - GENERAL		16,800,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,000,000
22020302	BOOKS		1,000,000
22020303	NEWSPAPERS		500,000
22020304	MAGAZINES & PERIODICALS		300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,500,000
22020307	DRUGS & MEDICAL SUPPLIES		5,000,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		34,000,000
22020601	SECURITY CHARGES		26,000,000
22020606	CLEANING AND FUMIGATION SERVICES		8,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		10,000,000
22020701	FINANCIAL CONSULTING		8,000,000
22020703	LEGAL SERVICES		2,000,000
220208	FUEL & LUBRICANTS - GENERAL		13,000,000
22020801	MOTOR VEHICLE FUEL COST		8,000,000
22020803	PLANT / GENERATOR FUEL COST		5,000,000
220209	FINANCIAL CHARGES - GENERAL		5,000,000
22020902	INSURANCE PREMIUM		5,000,000
220210	MISCELLANEOUS		40,976,536
22021001	REFRESHMENT & MEALS		5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		20,500,000
22021003	PUBLICITY & ADVERTISEMENTS		3,000,000
22021004	MEDICAL EXPENSES		3,976,536
22021006	POSTAGES & COURIER SERVICES		500,000
22021007	WELFARE PACKAGES		3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		5,000,000
23	CAPITAL EXPENDITURE		571,728,624
2301	FIXED ASSETS PURCHASED		215,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		215,000,000
23010105	PURCHASE OF MOTOR VEHICLES		100,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		45,000,000
23010113	PURCHASE OF COMPUTERS		30,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		40,000,000
2302	CONSTRUCTION / PROVISION		345,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		345,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		260,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		50,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		5,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		30,000,000
2305	OTHER CAPITAL PROJECTS		11,728,624
230501	ACQUISITION OF NON TANGIBLE ASSETS		11,728,624
23050102	COMPUTER SOFTWARE ACQUISITION		11,728,624
	TOTAL PERSONNEL		537,046,563
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		696,823,099
	TOTAL CAPITAL		571,728,624
	TOTAL ALLOCATION		1,268,551,723



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517018028	FEDERAL POLYTECHNIC AYEDE, OYO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10167901	PROVISION OF ELECTRICAL EQUIPMENT FOR SUPPLY OF ELECTRICITY	ONGOING	50,000,000
ERGP19192916	CONSTRUCTION OF GENERAL TOILETS	NEW	5,000,000
ERGP23167890	CONSTRUCTION OF MAIN LIBRARY COMPLEX	ONGOING	30,000,000
ERGP23167892	PURCHASE OF UTILITY VEHICLES	ONGOING	100,000,000
ERGP23167896	PURCHASE OF OFFICE FURNITURE AND FITTINGS	ONGOING	45,000,000
ERGP23192781	COMPUTER AND OTHER OFFICE EQUIPMENTS	NEW	30,000,000
ERGP23192958	PROCUREMENT OF OFFICE, LABORATORY AND TEACHING EQUIPMENTS	NEW	40,000,000
ERGP27167887	CONSTRUCTION OF ADMINISTRATIVE BUILDING	ONGOING	75,000,000
ERGP28174466	PROVISION OF BOLEHOLE FOR WATER SUPPLY	ONGOING	5,000,000
ERGP30192953	CONSTRUCTION OF STUDENTS MULTI SKILLS CENTRE	NEW	20,000,000
ERGP30192961	PROCUREMENT OF COMPUTER SOFTWARES	NEW	11,728,624
ERGP202302487	PERIMETER FENCING	NEW	50,000,000
ERGP202302488	CONSTRUCTION OF MECHANICAL WORKSHOP	NEW	110,000,000
0517018029	FEDERAL POLYTECHNIC, OHODO, ENUGU STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,041,999,379
21	PERSONNEL COST		470,494,219
2101	SALARY		409,286,497
210101	SALARIES AND WAGES		409,286,497
21010101	SALARY		409,286,497
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		61,207,722
210201	ALLOWANCES		1,475,806
21020111	REGULAR ALLOWANCES		1,475,806
210202	SOCIAL CONTRIBUTIONS		59,731,916
21020201	NHIS		19,910,639
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		39,821,277
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		15,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		15,000,000
220202	UTILITIES - GENERAL		9,076,536
22020201	ELECTRICITY CHARGES		7,476,536
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		800,000
22020205	WATER RATES		300,000
220203	MATERIALS & SUPPLIES - GENERAL		31,400,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,000,000
22020302	BOOKS		7,000,000
22020303	NEWSPAPERS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,000,000
22020307	DRUGS & MEDICAL SUPPLIES		500,000
22020309	UNIFORMS & OTHER CLOTHING		400,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		7,000,000
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		3,000,000
220204	MAINTENANCE SERVICES - GENERAL		10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,000,000
22020406	OTHER MAINTENANCE SERVICES		3,000,000
220205	TRAINING - GENERAL		15,000,000
22020501	LOCAL TRAINING		15,000,000
220206	OTHER SERVICES - GENERAL		18,500,000
22020601	SECURITY CHARGES		10,000,000
22020604	RESIDENTIAL RENT		5,000,000
22020606	CLEANING AND FUMIGATION SERVICES		3,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		8,000,000
22020701	FINANCIAL CONSULTING		4,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		4,000,000
220208	FUEL & LUBRICANTS - GENERAL		20,000,000
22020801	MOTOR VEHICLE FUEL COST		5,000,000
22020803	PLANT / GENERATOR FUEL COST		15,000,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		32,800,000
22021001	REFRESHMENT & MEALS		1,500,000
22021002	HONORARIUM & SITTING ALLOWANCE		7,000,000
22021003	PUBLICITY & ADVERTISEMENTS		3,000,000
22021006	POSTAGES & COURIER SERVICES		300,000
22021007	WELFARE PACKAGES		10,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		8,000,000
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		500,000
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		102,728,624
230101	PURCHASE OF FIXED ASSETS - GENERAL		102,728,624
23010106	PURCHASE OF VANS		48,728,624
23010108	PURCHASE OF BUSES		54,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010115	PURCHASE OF PHOTOCOPYING MACHINES		0
23010117	PURCHASE OF SHREDDING MACHINES		0
23010118	PURCHASE OF SCANNERS		0
23010119	PURCHASE OF POWER GENERATING SET		0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		309,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		309,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		309,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
	TOTAL PERSONNEL		470,494,219
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		630,270,755
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		1,041,999,379
0517018029	FEDERAL POLYTECHNIC, OHODO, ENUGU STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192150	CONSTRUCTION OF 2.5KM FENCING AT PERMANENT SITE	NEW	185,000,000
ERGP23193163	PURCHASE OF ONE UTILITY HILUX VAN	NEW	48,728,624
ERGP23193168	PURCHASE OF ONE COASTER BUS	NEW	54,000,000
ERGP23193172	CONSTRUCTION OF A TWO STOREY CLASSROOM BLOCK	NEW	124,000,000
0517018030	FEDERAL POLYTECHNIC, SHENDAN, PLATEAU STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,059,789,250
21	PERSONNEL COST		488,284,090
2101	SALARY		421,500,834
210101	SALARIES AND WAGES		421,500,834
21010101	SALARY		421,500,834
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		66,783,256
210201	ALLOWANCES		5,219,190
21020111	REGULAR ALLOWANCES		5,219,190
210202	SOCIAL CONTRIBUTIONS		61,564,066
21020201	NHIS		20,521,355
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		41,042,711
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		51,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		36,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		10,000,000
220202	UTILITIES - GENERAL		2,200,000
22020202	TELEPHONE CHARGES		1,200,000
22020203	INTERNET ACCESS CHARGES		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		18,300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		9,300,000
22020306	PRINTING OF SECURITY DOCUMENTS		8,000,000
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		9,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,100,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000
22020406	OTHER MAINTENANCE SERVICES		3,000,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		44,000,000
22020601	SECURITY CHARGES		24,000,000
22020603	OFFICE RENT		2,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
22020606	CLEANING AND FUMIGATION SERVICES		18,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		600,000
22020703	LEGAL SERVICES		600,000
220208	FUEL & LUBRICANTS - GENERAL		9,200,000
22020801	MOTOR VEHICLE FUEL COST		3,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,200,000
22020803	PLANT / GENERATOR FUEL COST		4,000,000
220209	FINANCIAL CHARGES - GENERAL		600,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		600,000
220210	MISCELLANEOUS		24,776,536
22021001	REFRESHMENT & MEALS		3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		12,000,000
22021003	PUBLICITY & ADVERTISEMENTS		2,000,000
22021004	MEDICAL EXPENSES		1,200,000
22021007	WELFARE PACKAGES		3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,400,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,176,536
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		287,722,500
230101	PURCHASE OF FIXED ASSETS - GENERAL		287,722,500
23010105	PURCHASE OF MOTOR VEHICLES		287,722,500
2302	CONSTRUCTION / PROVISION		124,006,124
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		124,006,124
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		124,006,124
	TOTAL PERSONNEL		488,284,090
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		648,060,626
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		1,059,789,250
0517018030	FEDERAL POLYTECHNIC, SHENDAN, PLATEAU STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23193927	CONSTRUCTION OF LIBRARY/ FURNISHING	NEW	124,006,124
ERGP30193929	PROCUREMENT OF OPERATIONAL VEHICLES	NEW	287,722,500
0517018031	FEDERAL POLYTECHNIC, UGEP, CROSS RIVER STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,067,507,193
21	PERSONNEL COST		496,002,033
2101	SALARY		427,577,349
210101	SALARIES AND WAGES		427,577,349
21010101	SALARY		427,577,349
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		68,424,684
210201	ALLOWANCES		5,949,140
21020111	REGULAR ALLOWANCES		5,949,140
210202	SOCIAL CONTRIBUTIONS		62,475,544
21020201	NHIS		20,825,181
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		41,650,363
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		30,360,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		30,360,000
220202	UTILITIES - GENERAL		5,000,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		1,000,000
22020203	INTERNET ACCESS CHARGES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		12,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		3,000,000
220204	MAINTENANCE SERVICES - GENERAL		8,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		19,800,000
22020601	SECURITY CHARGES		3,000,000
22020603	OFFICE RENT		6,000,000
22020604	RESIDENTIAL RENT		7,000,000
22020605	SECURITY OPERATIONS (OVERHEAD)		3,800,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		9,416,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020701	FINANCIAL CONSULTING		2,000,000
22020703	LEGAL SERVICES		1,700,000
22020707	AUDITING OF FEDERATION ACCOUNT		3,716,000
22020709	AUDITING OF ACCOUNTS		2,000,000
220208	FUEL & LUBRICANTS - GENERAL		19,000,000
22020801	MOTOR VEHICLE FUEL COST		7,000,000
22020803	PLANT / GENERATOR FUEL COST		12,000,000
220209	FINANCIAL CHARGES - GENERAL		700,536
22020901	BANK CHARGES (OTHER THAN INTEREST)		700,536
220210	MISCELLANEOUS		55,500,000
22021001	REFRESHMENT & MEALS		4,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		25,000,000
22021003	PUBLICITY & ADVERTISEMENTS		2,000,000
22021007	WELFARE PACKAGES		3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,500,000
22021010	DIRECT TEACHING & LABORATORY COST		13,000,000
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		5,000,000
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		105,728,624
230101	PURCHASE OF FIXED ASSETS - GENERAL		105,728,624
23010105	PURCHASE OF MOTOR VEHICLES		72,728,624
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		15,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		18,000,000
2302	CONSTRUCTION / PROVISION		256,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		256,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		134,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		15,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		15,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		45,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		35,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		12,000,000
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		50,000,000
	TOTAL PERSONNEL		496,002,033
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		655,778,569
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		1,067,507,193
0517018031	FEDERAL POLYTECHNIC, UGEP, CROSS RIVER STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10168854	PROCUREMENT OF 4NO SALOON CARS	ONGOING	72,728,624
ERGP10168859	PROCUREMENT OF OFFICE FURNITURE AND FITTINGS	ONGOING	15,000,000
ERGP10168868	PROVISION OF ELECTRICITY	ONGOING	15,000,000
ERGP12168872	PROVISION OF PATHWAY AT THE MAIN SITE	ONGOING	12,000,000
ERGP23168856	PROCUREMENT OF LABORATORY/ TEACHING EQUIPMENT	ONGOING	18,000,000
ERGP23168875	CONSTRUCTION OF CLASSROOMS, OFFICES AND LABORATORY FOR COMPUTER SCIENCE DEPARTMENT	ONGOING	15,000,000
ERGP23168877	CONSTRUCTION OF CLASSROOMS, OFFICES AND LABORATORY FOR MATHS & STATISTICS DEPARTMENT	ONGOING	15,000,000
ERGP23168882	CONSTRUCTION OF ELECTRICAL/ELECTRONIC COMPLE	ONGOING	15,000,000
ERGP23168883	CONSTRUCTION OF COMPUTER ENGINEERING COMPLEX	ONGOING	10,000,000
ERGP27168840	CONSTRUCTION OF ADMINISTRATIVE BUILDING (CENTRAL)	ONGOING	44,000,000
ERGP27168844	CONSTRUCTION OF 1000 CAPACITY MULTI-PURPOSE GENERAL HALL	ONGOING	20,000,000
ERGP27168846	CONSTRUCTION OF HEALTH/ MEDICAL CENTRE	ONGOING	45,000,000
ERGP27168850	CONSTRUCTION OF MAIN LIBRARY COMPLEX	ONGOING	35,000,000
ERGP27168866	REHABILITATION OF TEMPORARY SITE	ONGOING	50,000,000
ERGP28168869	PROVISION OF WATER RETICULATION	ONGOING	15,000,000
ERGP29168862	CONSTRUCTION OF ICT COMPLEX	ONGOING	15,000,000
0517018032	FEDERAL POLYTECHNIC, MONGUNO, BORNO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,031,488,394
21	PERSONNEL COST		459,983,234
2101	SALARY		399,538,404
210101	SALARIES AND WAGES		399,538,404
21010101	SALARY		399,538,404
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		60,444,830
210201	ALLOWANCES		2,175,128
21020111	REGULAR ALLOWANCES		2,175,128
210202	SOCIAL CONTRIBUTIONS		58,269,702



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020201	NHIS		19,423,234
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		38,846,468
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		31,800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		13,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,300,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		6,000,000
220202	UTILITIES - GENERAL		1,050,000
22020202	TELEPHONE CHARGES		1,050,000
220203	MATERIALS & SUPPLIES - GENERAL		23,332,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,000,000
22020302	BOOKS		950,000
22020303	NEWSPAPERS		832,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,100,000
22020306	PRINTING OF SECURITY DOCUMENTS		450,000
22020307	DRUGS & MEDICAL SUPPLIES		4,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		3,500,000
220204	MAINTENANCE SERVICES - GENERAL		15,191,036
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,100,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
22020406	OTHER MAINTENANCE SERVICES		3,591,036
220205	TRAINING - GENERAL		3,000,000
22020501	LOCAL TRAINING		3,000,000
220206	OTHER SERVICES - GENERAL		26,600,000
22020601	SECURITY CHARGES		14,100,000
22020603	OFFICE RENT		4,000,000
22020606	CLEANING AND FUMIGATION SERVICES		8,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		10,000,000
22020701	FINANCIAL CONSULTING		2,800,000
22020702	INFORMATION TECHNOLOGY CONSULTING		2,500,000
22020703	LEGAL SERVICES		2,500,000
22020706	SURVEYING SERVICES		2,200,000
220208	FUEL & LUBRICANTS - GENERAL		19,700,000
22020801	MOTOR VEHICLE FUEL COST		9,000,000
22020803	PLANT / GENERATOR FUEL COST		10,000,000
22020806	COOKING GAS/FUEL COST		700,000
220210	MISCELLANEOUS		29,103,500
22021001	REFRESHMENT & MEALS		803,500
22021002	HONORARIUM & SITTING ALLOWANCE		15,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021004	MEDICAL EXPENSES		1,500,000
22021006	POSTAGES & COURIER SERVICES		800,000
22021007	WELFARE PACKAGES		5,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,600,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,400,000
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		151,728,624
230101	PURCHASE OF FIXED ASSETS - GENERAL		151,728,624
23010105	PURCHASE OF MOTOR VEHICLES		51,728,624
23010119	PURCHASE OF POWER GENERATING SET		100,000,000
2302	CONSTRUCTION / PROVISION		120,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		120,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		120,000,000
2303	REHABILITATION / REPAIRS		140,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		140,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		140,000,000
	TOTAL PERSONNEL		459,983,234
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		619,759,770
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		1,031,488,394
0517018032	FEDERAL POLYTECHNIC, MONGUNO, BORNO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10194431	PURCHASE OF POWER GENERATING SET	NEW	100,000,000
ERGP23194434	PURCHASE OF MOTOR VEHICLES	NEW	51,728,624
ERGP27194432	RENOVATION & FURNISHING OF GUEST HOUSE & PRINCIPAL OFFICERS QUARTERS AT MONGUNO	NEW	140,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
ERGP27194433	CONSRUCTION OF LIASON OFFICE IN MAIDUGURI	NEW	120,000,000
0517018033	FEDERAL POLYTECHNIC, WANNUNE, BENUE STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,424,563,005
21	PERSONNEL COST		488,057,845
2101	SALARY		423,207,931
210101	SALARIES AND WAGES		423,207,931
21010101	SALARY		423,207,931
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		64,849,914
210201	ALLOWANCES		3,029,783
21020111	REGULAR ALLOWANCES		3,029,783
210202	SOCIAL CONTRIBUTIONS		61,820,131
21020201	NHIS		20,606,710
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		41,213,421
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL& TRANSPORT - GENERAL		25,776,536
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		20,776,536
220202	UTILITIES - GENERAL		9,000,000
22020201	ELECTRICITY CHARGES		5,000,000
22020202	TELEPHONE CHARGES		2,000,000
22020203	INTERNET ACCESS CHARGES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		22,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,000,000
22020303	NEWSPAPERS		1,000,000
22020304	MAGAZINES & PERIODICALS		1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,000,000
220204	MAINTENANCE SERVICES - GENERAL		15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		6,000,000
22020406	OTHER MAINTENANCE SERVICES		2,000,000
220206	OTHER SERVICES - GENERAL		25,000,000
22020601	SECURITY CHARGES		4,000,000
22020603	OFFICE RENT		5,000,000
22020604	RESIDENTIAL RENT		8,000,000
22020605	SECURITY OPERATIONS (OVERHEAD)		2,000,000
22020606	CLEANING AND FUMIGATION SERVICES		6,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		14,000,000
22020701	FINANCIAL CONSULTING		3,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		2,000,000
22020703	LEGAL SERVICES		1,000,000
22020704	ENGINEERING SERVICES		2,000,000
22020705	ARCHITECTURAL SERVICES		1,000,000
22020706	SURVEYING SERVICES		5,000,000
220208	FUEL & LUBRICANTS - GENERAL		18,000,000
22020801	MOTOR VEHICLE FUEL COST		8,000,000
22020803	PLANT / GENERATOR FUEL COST		10,000,000
220209	FINANCIAL CHARGES - GENERAL		1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		500,000
22020902	INSURANCE PREMIUM		500,000
220210	MISCELLANEOUS		30,000,000
22021001	REFRESHMENT & MEALS		9,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		5,000,000
22021003	PUBLICITY & ADVERTISEMENTS		3,000,000
22021007	WELFARE PACKAGES		4,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021009	SPORTING ACTIVITIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		5,000,000
23	CAPITAL EXPENDITURE		776,728,624
2301	FIXED ASSETS PURCHASED		325,994,589
230101	PURCHASE OF FIXED ASSETS - GENERAL		325,994,589
23010101	PURCHASE / ACQUISITION OF LAND		70,000,000
23010105	PURCHASE OF MOTOR VEHICLES		100,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		25,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		130,994,589
2302	CONSTRUCTION / PROVISION		450,734,035
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		450,734,035
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		70,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		380,734,035
	TOTAL PERSONNEL		488,057,845
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		647,834,381
	TOTAL CAPITAL		776,728,624
	TOTAL ALLOCATION		1,424,563,005
0517018033	FEDERAL POLYTECHNIC, WANNUNE, BENUE STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10192687	PROVISION OF ELECTRICITY TO THE CAMPUS	NEW	70,000,000
ERGP23192112	PROCUREMENT OF UTILITY VEHICLES	NEW	100,000,000
ERGP23192114	CONSTRUCTION OF SKILL ACQUISITION WORKSHOP	NEW	70,994,589
ERGP23192686	SURVEYING CONSULTANCY SERVICES	NEW	15,734,035
ERGP23192688	DEVELOPMENT OF MASTER PLAN FOR THE POLYTECHNIC	NEW	15,000,000
ERGP23192691	CONSTRUCTION OF WELDING AND FABRICATION WORKSHOP	NEW	30,000,000
ERGP23192692	PURCHASE / ACQUISITION OF LAND	NEW	70,000,000
ERGP25192690	PROCUREMENT OF MEDICAL EQUIPMENT	NEW	25,000,000
ERGP30192689	PURCHASE OF TEACHING AIDS / EQUIPMENT	NEW	15,000,000
ERGP202302369	CONSTRUCTION OF ROAD AND DRAINAGE SYSTEMS	NEW	100,000,000
ERGP202302370	PROVISION OF ELECTRICITY AND WATER SUPPLY	NEW	95,000,000
ERGP202302371	PURCHASE OF LABORATORY AND WORKSHOP EQUIPMENT	NEW	90,000,000
ERGP202302372	PROVISION OF OFFICE AND CLASS FURNITURE AND EQUIPMENT	NEW	80,000,000
0517018034	FEDERAL POLYTECHNIC, OROGUN, DELTA STATE.		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,229,991,410
21	PERSONNEL COST		682,842,329
2101	SALARY		563,190,676
210101	SALARIES AND WAGES		563,190,676
21010101	SALARY		563,190,676
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		119,651,653
210201	ALLOWANCES		36,743,555
21020111	REGULAR ALLOWANCES		36,743,555
210202	SOCIAL CONTRIBUTIONS		82,908,098
21020201	NHIS		27,636,033
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		55,272,065
22	OTHER RECURRENT COSTS		222,309,575
2202	OVERHEAD COST		222,309,575
220201	TRAVEL & TRANSPORT - GENERAL		54,280,038
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		27,556,622
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		15,034,360
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		3,412,209
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		8,276,847
220202	UTILITIES - GENERAL		24,891,136
22020202	TELEPHONE CHARGES		8,675,844
22020203	INTERNET ACCESS CHARGES		8,562,712
22020205	WATER RATES		695,689
22020206	SEWERAGE CHARGES		6,956,891
220203	MATERIALS & SUPPLIES - GENERAL		36,193,041
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,867,220
22020302	BOOKS		9,739,647
22020303	NEWSPAPERS		10,852,749
22020304	MAGAZINES & PERIODICALS		1,140,930
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,028,864
22020306	PRINTING OF SECURITY DOCUMENTS		703,946
22020307	DRUGS & MEDICAL SUPPLIES		1,163,996
22020309	UNIFORMS & OTHER CLOTHING		695,689
220204	MAINTENANCE SERVICES - GENERAL		6,775,946
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,183,054
22020402	MAINTENANCE OF OFFICE FURNITURE		695,687
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,142,722
22020405	MAINTENANCE OF PLANTS/GENERATORS		358,718
22020406	OTHER MAINTENANCE SERVICES		2,395,765
220205	TRAINING - GENERAL		217,478
22020501	LOCAL TRAINING		217,478
220206	OTHER SERVICES - GENERAL		5,449,978
22020601	SECURITY CHARGES		4,943,516
22020606	CLEANING AND FUMIGATION SERVICES		506,462
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,276,109



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020703	LEGAL SERVICES		1,018,750
22020708	MEDICAL CONSULTING		4,257,359
220208	FUEL & LUBRICANTS - GENERAL		17,559,759
22020801	MOTOR VEHICLE FUEL COST		5,871,621
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		6,956,896
22020803	PLANT / GENERATOR FUEL COST		4,731,242
220209	FINANCIAL CHARGES - GENERAL		487,887
22020901	BANK CHARGES (OTHER THAN INTEREST)		487,887
220210	MISCELLANEOUS		71,178,203
22021001	REFRESHMENT & MEALS		358,976
22021002	HONORARIUM & SITTING ALLOWANCE		219,838
22021003	PUBLICITY & ADVERTISEMENTS		267,406
22021004	MEDICAL EXPENSES		13,913,781
22021006	POSTAGES & COURIER SERVICES		695,689
22021007	WELFARE PACKAGES		6,469,908
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		4,878,867
22021009	SPORTING ACTIVITIES		2,782,756
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		41,312,706
22021029	MONITORING ACTIVITIES & FOLLOW UP		278,276
23	CAPITAL EXPENDITURE		324,839,506
2302	CONSTRUCTION / PROVISION		324,839,506
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		324,839,506
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		324,839,506
	TOTAL PERSONNEL		682,842,329
	TOTAL OVERHEAD		222,309,575
	TOTAL RECURRENT		905,151,904
	TOTAL CAPITAL		324,839,506
	TOTAL ALLOCATION		1,229,991,410
0517018034	FEDERAL POLYTECHNIC, OROGUN, DELTA STATE.		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23195505	CONSTRUCTION OF STUDENT HOSTELS, ADMINISTRATIVE BLOCK, LECTURE HALLS, CLASSROOMS, PURCHASE OF OPERATIONAL VEHICLES, OFFICE EQUIPMENT AND OTHER EDUCATIONAL FACILITIES	NEW	324,839,506
0517018035	FEDERAL POLYTECHNIC, KABO, KANO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,229,991,412
21	PERSONNEL COST		682,842,329
2101	SALARY		563,190,676
210101	SALARIES AND WAGES		563,190,676
21010101	SALARY		563,190,676
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		119,651,653
210201	ALLOWANCES		36,743,556
21020111	REGULAR ALLOWANCES		36,743,556
210202	SOCIAL CONTRIBUTIONS		82,908,097
21020201	NHIS		27,636,032
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		55,272,065
22	OTHER RECURRENT COSTS		222,309,577
2202	OVERHEAD COST		222,309,577
220201	TRAVEL & TRANSPORT - GENERAL		54,280,038
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		27,556,622
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		15,034,360
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		3,412,209
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		8,276,847
220202	UTILITIES - GENERAL		24,891,136
22020202	TELEPHONE CHARGES		8,675,844
22020203	INTERNET ACCESS CHARGES		8,562,712
22020205	WATER RATES		695,689
22020206	SEWERAGE CHARGES		6,956,891
220203	MATERIALS & SUPPLIES - GENERAL		36,193,041
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,867,220
22020302	BOOKS		9,739,647
22020303	NEWSPAPERS		10,852,749
22020304	MAGAZINES & PERIODICALS		1,140,930
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,028,864
22020306	PRINTING OF SECURITY DOCUMENTS		703,946
22020307	DRUGS & MEDICAL SUPPLIES		1,163,996
22020309	UNIFORMS & OTHER CLOTHING		695,689
220204	MAINTENANCE SERVICES - GENERAL		6,775,948
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,183,054
22020402	MAINTENANCE OF OFFICE FURNITURE		695,689
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,142,722



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020405	MAINTENANCE OF PLANTS/GENERATORS		358,718
22020406	OTHER MAINTENANCE SERVICES		2,395,765
220205	TRAINING - GENERAL		217,478
22020501	LOCAL TRAINING		217,478
220206	OTHER SERVICES - GENERAL		5,449,978
22020601	SECURITY CHARGES		4,943,516
22020606	CLEANING AND FUMIGATION SERVICES		506,462
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,276,109
22020703	LEGAL SERVICES		1,018,750
22020708	MEDICAL CONSULTING		4,257,359
220208	FUEL & LUBRICANTS - GENERAL		17,559,759
22020801	MOTOR VEHICLE FUEL COST		5,871,621
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		6,956,896
22020803	PLANT / GENERATOR FUEL COST		4,731,242
220209	FINANCIAL CHARGES - GENERAL		487,887
22020901	BANK CHARGES (OTHER THAN INTEREST)		487,887
220210	MISCELLANEOUS		71,178,203
22021001	REFRESHMENT & MEALS		358,976
22021002	HONORARIUM & SITTING ALLOWANCE		219,838
22021003	PUBLICITY & ADVERTISEMENTS		267,406
22021004	MEDICAL EXPENSES		13,913,781
22021006	POSTAGES & COURIER SERVICES		695,689
22021007	WELFARE PACKAGES		6,469,908
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		4,878,867
22021009	SPORTING ACTIVITIES		2,782,756
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		41,312,706
22021029	MONITORING ACTIVITIES & FOLLOW UP		278,276
23	CAPITAL EXPENDITURE		2,324,839,506
2301	FIXED ASSETS PURCHASED		324,839,506
230101	PURCHASE OF FIXED ASSETS - GENERAL		324,839,506
23010105	PURCHASE OF MOTOR VEHICLES		195,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		129,839,506
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,000,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,000,000,000
	TOTAL PERSONNEL		682,842,329
	TOTAL OVERHEAD		222,309,577
	TOTAL RECURRENT		905,151,906
	TOTAL CAPITAL		2,324,839,506
	TOTAL ALLOCATION		3,229,991,412
0517018035	FEDERAL POLYTECHNIC, KABO, KANO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23195501	PROVISION OF CLASSROOM FURNITURE	NEW	39,000,000
ERGP23195502	PROVISION OF OFFICE FURNITURE	NEW	52,000,000
ERGP23195503	PURCHASE OF OFFICE EQUIPMENT	NEW	38,839,506
ERGP30195504	PURCHASE OF OPERATIONAL VEHICLES	NEW	195,000,000
ERGP202302460	CONSTRUCTION OF LECTURE HALL AND OTHER BUILDINGS, FURNITURE, EQUIPMENT AND VEHICLES (LOT1,2,3,4,5&6)	NEW	2,000,000,000
0517018036	FEDERAL POLYTECHNIC, NGODO ISUOCHI, ABIA STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,229,991,412
21	PERSONNEL COST		682,842,329
2101	SALARY		563,190,676
210101	SALARIES AND WAGES		563,190,676
21010101	SALARY		563,190,676
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		119,651,653
210201	ALLOWANCES		36,743,556
21020111	REGULAR ALLOWANCES		36,743,556
210202	SOCIAL CONTRIBUTIONS		82,908,097
21020201	NHIS		27,636,032
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		55,272,065
22	OTHER RECURRENT COSTS		222,309,577
2202	OVERHEAD COST		222,309,577
220201	TRAVEL & TRANSPORT - GENERAL		54,280,038
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		27,556,622
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		15,034,360
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		3,412,209
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		8,276,847
220202	UTILITIES - GENERAL		24,891,136
22020202	TELEPHONE CHARGES		8,675,844
22020203	INTERNET ACCESS CHARGES		8,562,712
22020205	WATER RATES		695,689



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020206	SEWERAGE CHARGES		6,956,891
220203	MATERIALS & SUPPLIES - GENERAL		36,193,041
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		10,867,220
22020302	BOOKS		9,739,647
22020303	NEWSPAPERS		10,852,749
22020304	MAGAZINES & PERIODICALS		1,140,930
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,028,864
22020306	PRINTING OF SECURITY DOCUMENTS		703,946
22020307	DRUGS & MEDICAL SUPPLIES		1,163,996
22020309	UNIFORMS & OTHER CLOTHING		695,689
220204	MAINTENANCE SERVICES - GENERAL		6,775,948
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,183,054
22020402	MAINTENANCE OF OFFICE FURNITURE		695,689
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,142,722
22020405	MAINTENANCE OF PLANTS/GENERATORS		358,718
22020406	OTHER MAINTENANCE SERVICES		2,395,765
220205	TRAINING - GENERAL		217,478
22020501	LOCAL TRAINING		217,478
220206	OTHER SERVICES - GENERAL		5,449,978
22020601	SECURITY CHARGES		4,943,516
22020606	CLEANING AND FUMIGATION SERVICES		506,462
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,276,109
22020703	LEGAL SERVICES		1,018,750
22020708	MEDICAL CONSULTING		4,257,359
220208	FUEL & LUBRICANTS - GENERAL		17,559,759
22020801	MOTOR VEHICLE FUEL COST		5,871,621
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		6,956,896
22020803	PLANT / GENERATOR FUEL COST		4,731,242
220209	FINANCIAL CHARGES - GENERAL		487,887
22020901	BANK CHARGES (OTHER THAN INTEREST)		487,887
220210	MISCELLANEOUS		71,178,203
22021001	REFRESHMENT & MEALS		358,976
22021002	HONORARIUM & SITTING ALLOWANCE		219,838
22021003	PUBLICITY & ADVERTISEMENTS		267,406
22021004	MEDICAL EXPENSES		13,913,781
22021006	POSTAGES & COURIER SERVICES		695,689
22021007	WELFARE PACKAGES		6,469,908
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		4,878,867
22021009	SPORTING ACTIVITIES		2,782,756
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		41,312,706
22021029	MONITORING ACTIVITIES & FOLLOW UP		278,276
23	CAPITAL EXPENDITURE		324,839,506
2302	CONSTRUCTION / PROVISION		324,839,506
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		324,839,506
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		324,839,506
	TOTAL PERSONNEL		682,842,329
	TOTAL OVERHEAD		222,309,577
	TOTAL RECURRENT		905,151,906
	TOTAL CAPITAL		324,839,506
	TOTAL ALLOCATION		1,229,991,412
0517018036	FEDERAL POLYTECHNIC, NGODO ISUOCHI, ABIA STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23195506	RENOVATION OF STUDENT HOSTELS, ADMINISTRATIVE BLOCK, LECTURE HALLS, CLASSROOMS, PURCHASE OF OPERATIONAL VEHICLES, OFFICE EQUIPMENT AND OTHER EDUCATIONAL FACILITIES	NEW	324,839,506
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,111,794,726
21	PERSONNEL COST		2,709,358,372
2101	SALARY		2,343,659,874
210101	SALARIES AND WAGES		2,343,659,874
21010101	SALARY		2,343,659,874
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		365,698,498
210201	ALLOWANCES		15,810,576
21020111	REGULAR ALLOWANCES		15,810,576
210202	SOCIAL CONTRIBUTIONS		349,887,922
21020201	NHIS		116,629,307
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		233,258,615
22	OTHER RECURRENT COSTS		101,296,792
2202	OVERHEAD COST		101,296,792



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		18,767,912
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,767,912
220202	UTILITIES - GENERAL		0
220203	MATERIALS & SUPPLIES - GENERAL		0
220204	MAINTENANCE SERVICES - GENERAL		0
220206	OTHER SERVICES - GENERAL		80,028,000
22020601	SECURITY CHARGES		19,776,000
22020606	CLEANING AND FUMIGATION SERVICES		60,252,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		0
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		2,500,880
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,500,880
23	CAPITAL EXPENDITURE		301,139,562
2302	CONSTRUCTION / PROVISION		301,139,562
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		301,139,562
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		88,827,062
23020114	CONSTRUCTION / PROVISION OF ROADS		212,312,500
	TOTAL PERSONNEL		2,709,358,372
	TOTAL OVERHEAD		101,296,792
	TOTAL RECURRENT		2,810,655,164
	TOTAL CAPITAL		301,139,562
	TOTAL ALLOCATION		3,111,794,726
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12167786	CONSTRUCTION OF 590M ROAD FROM MEDICAL CENTRE JUNCTION THROUGH W/S BLDG TO SMART HALL JUNCTION	ONGOING	130,000,000
ERGP12167788	CONSTRUCTION OF 550M ROAD FROM STAFF SCHOOL GATE THROUGH INSPECTORATE ROAD TO OLD CLINIC BUILDING	ONGOING	82,312,500
ERGP23167796	REMODELLING AND CONSTRUCTION OF OLD ADMIN STAFF OFFICES	ONGOING	88,827,062
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,561,821,481
21	PERSONNEL COST		2,152,266,013
2101	SALARY		1,867,857,608
210101	SALARIES AND WAGES		1,867,857,608
21010101	SALARY		1,867,857,608
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		284,408,405
210201	ALLOWANCES		17,526,038
21020111	REGULAR ALLOWANCES		17,526,038
210202	SOCIAL CONTRIBUTIONS		266,882,367
21020201	NHIS		88,960,789
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		177,921,578
22	OTHER RECURRENT COSTS		106,497,165
2202	OVERHEAD COST		106,497,165
220201	TRAVEL & TRANSPORT - GENERAL		4,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,200,000
220202	UTILITIES - GENERAL		420,000
22020203	INTERNET ACCESS CHARGES		420,000
220203	MATERIALS & SUPPLIES - GENERAL		20,980,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,200,000
22020303	NEWSPAPERS		620,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,680,000
22020307	DRUGS & MEDICAL SUPPLIES		4,800,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,680,000
220204	MAINTENANCE SERVICES - GENERAL		10,140,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,100,000
22020402	MAINTENANCE OF OFFICE FURNITURE		980,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,010,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,850,000
22020406	OTHER MAINTENANCE SERVICES		2,200,000
220205	TRAINING - GENERAL		1,200,000
22020501	LOCAL TRAINING		1,200,000
220206	OTHER SERVICES - GENERAL		5,000,000
22020606	CLEANING AND FUMIGATION SERVICES		5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		40,617,165
22020801	MOTOR VEHICLE FUEL COST		2,800,000
22020803	PLANT / GENERATOR FUEL COST		37,367,165
22020806	COOKING GAS/FUEL COST		450,000
220209	FINANCIAL CHARGES - GENERAL		0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220210	MISCELLANEOUS		23,940,000
22021001	REFRESHMENT & MEALS		4,800,000
22021002	HONORARIUM & SITTING ALLOWANCE		5,200,000
22021004	MEDICAL EXPENSES		1,700,000
22021007	WELFARE PACKAGES		1,200,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		800,000
22021010	DIRECT TEACHING & LABORATORY COST		6,200,000
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		320,000
22021013	PROMOTION (SERVICE WIDE)		3,200,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		520,000
23	CAPITAL EXPENDITURE		303,058,303
2302	CONSTRUCTION / PROVISION		234,058,303
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		234,058,303
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		140,072,253
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		93,986,050
2305	OTHER CAPITAL PROJECTS		69,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		69,000,000
23050101	RESEARCH AND DEVELOPMENT		69,000,000
	TOTAL PERSONNEL		2,152,266,013
	TOTAL OVERHEAD		106,497,165
	TOTAL RECURRENT		2,258,763,178
	TOTAL CAPITAL		303,058,303
	TOTAL ALLOCATION		2,561,821,481
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192487	CONSTRUCTION OF 1 UNIT, 2 LEVELS TECHNICAL WORKSHOPS WITH CLASSROOMS AND OFFICES	NEW	140,072,253
ERGP23192720	CONSTRUCTION OF MALE HOSTEL	NEW	93,986,050
ERGP30192726	RESEARCH AND DEVELOPMENT	NEW	69,000,000
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,379,739,327
21	PERSONNEL COST		2,942,653,980
2101	SALARY		2,550,585,800
210101	SALARIES AND WAGES		2,550,585,800
21010101	SALARY		2,550,585,800
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		392,068,180
210201	ALLOWANCES		11,141,369
21020111	REGULAR ALLOWANCES		11,141,369
210202	SOCIAL CONTRIBUTIONS		380,926,811
21020201	NHIS		126,975,603
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		253,951,208
22	OTHER RECURRENT COSTS		134,970,456
2202	OVERHEAD COST		134,970,456
220201	TRAVEL & TRANSPORT - GENERAL		45,529,440
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		17,090,859
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		28,438,581
220202	UTILITIES - GENERAL		24,450,000
22020201	ELECTRICITY CHARGES		24,000,000
22020203	INTERNET ACCESS CHARGES		450,000
220203	MATERIALS & SUPPLIES - GENERAL		10,282,929
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,966,570
22020304	MAGAZINES & PERIODICALS		166,192
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,150,167
220204	MAINTENANCE SERVICES - GENERAL		11,530,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,100,000
22020402	MAINTENANCE OF OFFICE FURNITURE		520,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,850,000
22020406	OTHER MAINTENANCE SERVICES		2,100,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,960,000
220205	TRAINING - GENERAL		7,200,000
22020501	LOCAL TRAINING		7,200,000
220206	OTHER SERVICES - GENERAL		7,019,699
22020601	SECURITY CHARGES		2,019,699
22020606	CLEANING AND FUMIGATION SERVICES		5,000,000
220208	FUEL & LUBRICANTS - GENERAL		9,425,000
22020801	MOTOR VEHICLE FUEL COST		2,025,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		3,350,000
22020803	PLANT / GENERATOR FUEL COST		4,050,000
220210	MISCELLANEOUS		19,533,388
22021001	REFRESHMENT & MEALS		500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22021002	HONORARIUM & SITTING ALLOWANCE		18,009,000
22021003	PUBLICITY & ADVERTISEMENTS		883,509
22021006	POSTAGES & COURIER SERVICES		140,879
23	CAPITAL EXPENDITURE		302,114,891
2301	FIXED ASSETS PURCHASED		47,056,752
230101	PURCHASE OF FIXED ASSETS - GENERAL		47,056,752
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		47,056,752
2302	CONSTRUCTION / PROVISION		255,058,139
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		255,058,139
23020104	CONSTRUCTION / PROVISION OF HOUSING		255,058,139
	TOTAL PERSONNEL		2,942,653,980
	TOTAL OVERHEAD		134,970,456
	TOTAL RECURRENT		3,077,624,436
	TOTAL CAPITAL		302,114,891
	TOTAL ALLOCATION		3,379,739,327
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP27167811	PROVISION OF HOSTEL ACCOMMODATION FOR THE COLLEGE STUDENTS TO DECONGEST THE HOSTELS	NEW	152,363,691
ERGP27193462	CONSTRUCTION OF 1- STOREY FEMALE STUDENTS HOSTEL INCLUDING CONSULTANCY SERVICES	NEW	102,694,448
ERGP27193471	PROCUREMENT OF HOSTEL FURNITURE FOR PROPOSED 1-STOREY FEMALE STUDENTS HOSTEL	NEW	47,056,752
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,326,375,731
21	PERSONNEL COST		3,364,131,670
2101	SALARY		2,909,075,695
210101	SALARIES AND WAGES		2,909,075,695
21010101	SALARY		2,909,075,695
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		455,055,975
210201	ALLOWANCES		20,355,679
21020111	REGULAR ALLOWANCES		20,355,679
210202	SOCIAL CONTRIBUTIONS		434,700,296
21020201	NHIS		144,900,099
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		289,800,197
22	OTHER RECURRENT COSTS		100,358,059
2202	OVERHEAD COST		100,358,059
220201	TRAVEL & TRANSPORT - GENERAL		14,137,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,637,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		7,000,000
220202	UTILITIES - GENERAL		5,600,000
22020201	ELECTRICITY CHARGES		3,600,000
22020205	WATER RATES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		4,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000
22020303	NEWSPAPERS		1,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,500,000
22020406	OTHER MAINTENANCE SERVICES		500,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		38,763,000
22020601	SECURITY CHARGES		18,600,000
22020606	CLEANING AND FUMIGATION SERVICES		20,163,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		4,000,000
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		2,000,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		30,358,059
22021001	REFRESHMENT & MEALS		1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,500,000
22021004	MEDICAL EXPENSES		1,500,000
22021007	WELFARE PACKAGES		2,000,000
22021010	DIRECT TEACHING & LABORATORY COST		20,358,059
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23	CAPITAL EXPENDITURE		861,886,002
2301	FIXED ASSETS PURCHASED		40,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		40,000,000
23010105	PURCHASE OF MOTOR VEHICLES		40,000,000
2302	CONSTRUCTION / PROVISION		771,886,002
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		771,886,002
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		40,886,002
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		671,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		60,000,000
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		50,000,000
	TOTAL PERSONNEL		3,364,131,670
	TOTAL OVERHEAD		100,358,059
	TOTAL RECURRENT		3,464,489,729
	TOTAL CAPITAL		861,886,002
	TOTAL ALLOCATION		4,326,375,731
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23104668	PURCHASE OF UTILITY VEHICLES	ONGOING	40,000,000
ERGP23125851	RENOVATION OF STUDENTS HOSTELS	ONGOING	25,000,000
ERGP23125855	RENOVATION OF SCIENCE COMPLEX	ONGOING	25,000,000
ERGP23157584	CONSTRUCTION OF WORKS AND PROCUREMENT UNIT	ONGOING	50,000,000
ERGP23168783	ELECTRIFICATION AND POWER OF NEW SITE	ONGOING	40,886,002
ERGP23168784	CONSTRUCTION OF ROADS AND DRAINAGES AT NEW SITE	ONGOING	60,000,000
ERGP23189896	CONSTRUCTION OF FORTRESS WALL AT NEW SITE	NEW	21,000,000
ERGP202302089	CONSTRUCTION OF ADMINISTRATIVE BLOCK	ONGOING	300,000,000
ERGP202302090	CONSTRUCTION OF SHANONO CAMPUS	ONGOING	100,000,000
ERGP202302091	ADDITIONAL LECTURE/ HOSTEL AT GANDUJE	NEW	100,000,000
ERGP202302092	ADDITIONAL LECTURE/ HOSTEL AT KUNCHI	NEW	100,000,000
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,620,307,237
21	PERSONNEL COST		3,040,203,960
2101	SALARY		2,633,364,422
210101	SALARIES AND WAGES		2,633,364,422
21010101	SALARY		2,633,364,422
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		406,839,538
210201	ALLOWANCES		13,495,933
21020111	REGULAR ALLOWANCES		13,495,933
210202	SOCIAL CONTRIBUTIONS		393,343,605
21020201	NHIS		131,114,535
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		262,229,070
22	OTHER RECURRENT COSTS		123,852,579
2202	OVERHEAD COST		123,852,579
220201	TRAVEL & TRANSPORT - GENERAL		7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000
220202	UTILITIES - GENERAL		23,440,560
22020201	ELECTRICITY CHARGES		15,660,560
22020202	TELEPHONE CHARGES		2,400,000
22020203	INTERNET ACCESS CHARGES		2,400,000
22020205	WATER RATES		1,380,000
22020206	SEWERAGE CHARGES		1,600,000
220203	MATERIALS & SUPPLIES - GENERAL		31,408,600
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,000,000
22020302	BOOKS		2,600,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,500,000
22020306	PRINTING OF SECURITY DOCUMENTS		4,660,000
22020307	DRUGS & MEDICAL SUPPLIES		2,400,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,248,600
220204	MAINTENANCE SERVICES - GENERAL		20,315,948
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,524,834
22020402	MAINTENANCE OF OFFICE FURNITURE		2,828,686
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		6,565,508
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,986,400
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,710,520
22020406	OTHER MAINTENANCE SERVICES		700,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		12,552,459
22020601	SECURITY CHARGES		10,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020606	CLEANING AND FUMIGATION SERVICES		2,552,459
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		776,229
22020708	MEDICAL CONSULTING		776,229
220208	FUEL & LUBRICANTS - GENERAL		12,002,636
22020801	MOTOR VEHICLE FUEL COST		3,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,568,424
22020803	PLANT / GENERATOR FUEL COST		7,434,212
220210	MISCELLANEOUS		16,356,147
22021001	REFRESHMENT & MEALS		2,705,194
22021002	HONORARIUM & SITTING ALLOWANCE		1,100,000
22021003	PUBLICITY & ADVERTISEMENTS		1,332,469
22021006	POSTAGES & COURIER SERVICES		700,000
22021007	WELFARE PACKAGES		1,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		700,000
22021009	SPORTING ACTIVITIES		2,524,834
22021010	DIRECT TEACHING & LABORATORY COST		5,793,504
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		500,146
23	CAPITAL EXPENDITURE		1,456,250,698
2302	CONSTRUCTION / PROVISION		1,456,250,698
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,456,250,698
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,456,250,698
	TOTAL PERSONNEL		3,040,203,960
	TOTAL OVERHEAD		123,852,579
	TOTAL RECURRENT		3,164,056,539
	TOTAL CAPITAL		1,456,250,698
	TOTAL ALLOCATION		4,620,307,237
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23183664	CONSTRUCTION AND FURNISHING OF INDOOR SPORTS COMPLEX	ONGOING	220,000,000
ERGP23183666	CONSTRUCTION AND UPGRADING OF COLLEGE FENCE AND FENCING OF SOME COLLEGE CRITICAL STRUCTURES	ONGOING	66,250,698
ERGP202302577	PROVISION OF SOLAR POWERED ENERGY SYSTEM FOR SCHOOL OF SCIENCE	NEW	250,000,000
ERGP202302830	PROCUREMENT OF 10,000 LITRE CAPACITY WATER TANKER AT FEDERAL COLLEGE OF EDUCATION (TECHNICAL), GOMBE	NEW	20,000,000
ERGP202303761	PROVISION OF SOLAR POWRED ENERGY SYSTEM FOR STUDENTS HOSTELS	NEW	200,000,000
ERGP202303762	CONSTRUCTION, LANDSCAPING AND FURNISHING OF CLASSROOMS COMPLEX	NEW	200,000,000
ERGP202304070	SUPPLY OF SOLAR POWERED STREET LIGHTS IN ZAKI FEDERAL CONSTITUENCY.	ONGOING	100,000,000
ERGP202304612	TRAINING AND EMPOWERMENT OF YOUTH IN TOMATOES FARMING IN ZAKI FEDERAL CONSTITUENCY, BAUCHI STATE.	ONGOING	200,000,000
ERGP202303763	PROVISION OF COMPUTERS	NEW	100,000,000
ERGP202304215	COMPLETION OF GATE HOUSE AND INTERNAL ROADS AT FEDERAL COLLEGE OF EDUCATION GOMBE, GOMBE STATE	NEW	100,000,000
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,009,787,135
21	PERSONNEL COST		1,605,495,980
2101	SALARY		1,393,184,637
210101	SALARIES AND WAGES		1,393,184,637
21010101	SALARY		1,393,184,637
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		212,311,343
210201	ALLOWANCES		4,994,706
21020111	REGULAR ALLOWANCES		4,994,706
210202	SOCIAL CONTRIBUTIONS		207,316,637
21020201	NHIS		69,105,546
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		138,211,091
22	OTHER RECURRENT COSTS		104,436,227
2202	OVERHEAD COST		104,436,227
220201	TRAVEL & TRANSPORT - GENERAL		13,350,891
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,182,655
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,168,236
220202	UTILITIES - GENERAL		14,539,245
22020201	ELECTRICITY CHARGES		11,921,570
22020202	TELEPHONE CHARGES		335,862
22020203	INTERNET ACCESS CHARGES		846,098
22020204	SATELLITE BROADCASTING ACCESS CHARGES		706,491
22020205	WATER RATES		729,224
220203	MATERIALS & SUPPLIES - GENERAL		11,180,189
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,904,853
22020303	NEWSPAPERS		564,846



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020304	MAGAZINES & PERIODICALS		615,141
22020305	PRINTING OF NON SECURITY DOCUMENTS		801,576
22020306	PRINTING OF SECURITY DOCUMENTS		470,466
22020307	DRUGS & MEDICAL SUPPLIES		2,944,146
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,182,655
22020309	UNIFORMS & OTHER CLOTHING		1,046,675
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,326,293
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		323,538
220204	MAINTENANCE SERVICES - GENERAL		9,495,996
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,362,122
22020402	MAINTENANCE OF OFFICE FURNITURE		1,422,274
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,384,472
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,904,853
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,422,275
220205	TRAINING - GENERAL		1,655,662
22020501	LOCAL TRAINING		1,655,662
220206	OTHER SERVICES - GENERAL		22,022,139
22020601	SECURITY CHARGES		14,983,575
22020606	CLEANING AND FUMIGATION SERVICES		7,038,564
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,670,847
22020702	INFORMATION TECHNOLOGY CONSULTING		1,182,654
22020703	LEGAL SERVICES		1,456,223
22020705	ARCHITECTURAL SERVICES		325,221
22020706	SURVEYING SERVICES		706,749
220208	FUEL & LUBRICANTS - GENERAL		6,228,692
22020801	MOTOR VEHICLE FUEL COST		4,101,879
22020803	PLANT / GENERATOR FUEL COST		1,663,008
22020806	COOKING GAS/FUEL COST		463,805
220209	FINANCIAL CHARGES - GENERAL		6,448,974
22020901	BANK CHARGES (OTHER THAN INTEREST)		423,343
22020902	INSURANCE PREMIUM		6,025,631
220210	MISCELLANEOUS		15,843,592
22021001	REFRESHMENT & MEALS		1,326,293
22021003	PUBLICITY & ADVERTISEMENTS		639,865
22021004	MEDICAL EXPENSES		1,087,163
22021006	POSTAGES & COURIER SERVICES		145,103
22021007	WELFARE PACKAGES		2,071,338
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,422,275
22021009	SPORTING ACTIVITIES		1,230,490
22021010	DIRECT TEACHING & LABORATORY COST		5,003,817
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		588,469
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		2,328,779
23	CAPITAL EXPENDITURE		299,854,928
2302	CONSTRUCTION / PROVISION		193,510,948
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		193,510,948
23020114	CONSTRUCTION / PROVISION OF ROADS		168,395,099
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		25,115,849
2303	REHABILITATION / REPAIRS		91,092,529
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		91,092,529
23030103	REHABILITATION / REPAIRS - HOUSING		91,092,529
2305	OTHER CAPITAL PROJECTS		15,251,451
230501	ACQUISITION OF NON TANGIBLE ASSETS		15,251,451
23050117	CONSULTANCY, SURVEY AND SHORT TERM STUDIES		15,251,451
	TOTAL PERSONNEL		1,605,495,980
	TOTAL OVERHEAD		104,436,227
	TOTAL RECURRENT		1,709,932,207
	TOTAL CAPITAL		299,854,928
	TOTAL ALLOCATION		2,009,787,135
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12174929	CONSTRUCTION OF 1 KM ROADS, DRAINAGES AND STREET LIGHTS	ONGOING	168,395,099
ERGP23174975	LANDSCAPING, HORTICULTURE AND INTERLOCKED WALKWAYS	ONGOING	25,115,849
ERGP23175037	PROVISION OF CONSULTANCY, SURVEY AND SHORT TERM STUDIES	ONGOING	15,251,451
ERGP27192625	REHABILITATION / REPAIRS - HOUSING	NEW	91,092,529
0517019007	FEDERAL COLLEGE OF EDUCATION KANO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,425,513,320
21	PERSONNEL COST		3,197,216,280
2101	SALARY		2,773,516,425
210101	SALARIES AND WAGES		2,773,516,425



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21010101	SALARY		2,773,516,425
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		423,699,855
210201	ALLOWANCES		9,333,450
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		9,333,450
210202	SOCIAL CONTRIBUTIONS		414,366,405
21020201	NHIS		138,122,135
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		276,244,270
22	OTHER RECURRENT COSTS		123,189,381
2202	OVERHEAD COST		123,189,381
220201	TRAVEL & TRANSPORT - GENERAL		34,624,215
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		16,382,486
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,241,729
220202	UTILITIES - GENERAL		10,587,648
22020201	ELECTRICITY CHARGES		8,794,120
22020202	TELEPHONE CHARGES		96,426
22020203	INTERNET ACCESS CHARGES		1,118,545
22020205	WATER RATES		578,557
220203	MATERIALS & SUPPLIES - GENERAL		14,257,688
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,862,834
22020302	BOOKS		96,426
22020303	NEWSPAPERS		462,846
22020304	MAGAZINES & PERIODICALS		115,711
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,820,575
22020307	DRUGS & MEDICAL SUPPLIES		3,191,708
22020308	FIELD & CAMPING MATERIALS SUPPLIES		482,131
22020309	UNIFORMS & OTHER CLOTHING		236,244
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,989,213
220204	MAINTENANCE SERVICES - GENERAL		12,205,027
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,313,807
22020402	MAINTENANCE OF OFFICE FURNITURE		192,852
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		783,463
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		462,846
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,024,951
22020406	OTHER MAINTENANCE SERVICES		1,427,108
220206	OTHER SERVICES - GENERAL		4,758,634
22020606	CLEANING AND FUMIGATION SERVICES		4,758,634
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		723,197
22020701	FINANCIAL CONSULTING		385,705
22020703	LEGAL SERVICES		337,492
220208	FUEL & LUBRICANTS - GENERAL		14,481,891
22020801	MOTOR VEHICLE FUEL COST		13,278,491
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		57,856
22020806	COOKING GAS/FUEL COST		1,145,544
220209	FINANCIAL CHARGES - GENERAL		385,705
22020901	BANK CHARGES (OTHER THAN INTEREST)		144,639
22020902	INSURANCE PREMIUM		241,066
220210	MISCELLANEOUS		31,165,376
22021001	REFRESHMENT & MEALS		867,836
22021002	HONORARIUM & SITTING ALLOWANCE		1,677,816
22021003	PUBLICITY & ADVERTISEMENTS		241,066
22021006	POSTAGES & COURIER SERVICES		86,784
22021007	WELFARE PACKAGES		4,253,361
22021009	SPORTING ACTIVITIES		337,492
22021010	DIRECT TEACHING & LABORATORY COST		21,242,152
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,410,656
22021016	SERVICOM		48,213
2203	LOANS AND ADVANCES		0
220301	STAFF LOANS & ADVANCES		0
23	CAPITAL EXPENDITURE		1,105,107,659
2301	FIXED ASSETS PURCHASED		48,507,659
230101	PURCHASE OF FIXED ASSETS - GENERAL		48,507,659
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		48,507,659
2302	CONSTRUCTION / PROVISION		1,056,600,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,056,600,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		1,056,600,000
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		0
23030115	REHABILITATION / REPAIRS - WATER-WAY		0
2304	PRESERVATION OF THE ENVIRONMENT		0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		0
23040102	EROSION & FLOOD CONTROL		0
	TOTAL PERSONNEL		3,197,216,280
	TOTAL OVERHEAD		123,189,381
	TOTAL RECURRENT		3,320,405,661
	TOTAL CAPITAL		1,105,107,659
	TOTAL ALLOCATION		4,425,513,320
0517019007	FEDERAL COLLEGE OF EDUCATION KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23157368	PURCHASE OF FURNITURE AND FITTINGS	ONGOING	48,507,659
ERGP23167986	LANGUAGES LECTURE HALL	ONGOING	165,600,000
ERGP23167989	CONSTRUCTION OF BIOLOGY LECTURE HALLS	ONGOING	91,000,000
ERGP202302528	CONSTRUCTION OF ROADS AND OTHER CRITICAL INFRASTRUCTURAL PROJECTS	NEW	400,000,000
ERGP202303592	CONSTRUCTION AND FURNISHING OF DIRECTORATE OF EXAM AND ACADEMIC PLANNING	NEW	300,000,000
ERGP202300712	CONSTRUCTION AND FURNISHING OF DEAN STUDENT AFFAIRS	NEW	100,000,000
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,967,174,520
21	PERSONNEL COST		1,895,810,330
2101	SALARY		1,646,755,634
210101	SALARIES AND WAGES		1,646,755,634
21010101	SALARY		1,646,755,634
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		249,054,696
210201	ALLOWANCES		3,702,410
21020111	REGULAR ALLOWANCES		3,702,410
210202	SOCIAL CONTRIBUTIONS		245,352,286
21020201	NHIS		81,784,095
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		163,568,191
22	OTHER RECURRENT COSTS		144,597,690
2202	OVERHEAD COST		144,597,690
220201	TRAVEL & TRANSPORT - GENERAL		57,257,639
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		57,257,639
220202	UTILITIES - GENERAL		60,051,000
22020201	ELECTRICITY CHARGES		59,403,300
22020205	WATER RATES		647,700
220203	MATERIALS & SUPPLIES - GENERAL		11,315,505
22020306	PRINTING OF SECURITY DOCUMENTS		6,861,502
22020307	DRUGS & MEDICAL SUPPLIES		4,454,003
220204	MAINTENANCE SERVICES - GENERAL		6,871,460
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,871,460
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		9,102,086
22020801	MOTOR VEHICLE FUEL COST		9,102,086
220210	MISCELLANEOUS		0
23	CAPITAL EXPENDITURE		1,926,766,500
2302	CONSTRUCTION / PROVISION		1,789,698,351
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,789,698,351
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		176,698,351
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,613,000,000
2304	PRESERVATION OF THE ENVIRONMENT		137,068,149
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		137,068,149
23040102	EROSION & FLOOD CONTROL		137,068,149
	TOTAL PERSONNEL		1,895,810,330
	TOTAL OVERHEAD		144,597,690
	TOTAL RECURRENT		2,040,408,020
	TOTAL CAPITAL		1,926,766,500
	TOTAL ALLOCATION		3,967,174,520
	FEDERAL COLLEGE OF EDUCATION KATSINA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP1161032	REHABILITATION OF ROAD AND DRAINAGES AND EROSION CONTROL	ONGOING	137,068,149
ERGP23168512	COMPLETION OF RESIDENCES FOR PRICIPAL OFFICERS	ONGOING	176,698,351
ERGP23195541	CONSTRUCTION OF PERIMETER FENCING	NEW	250,000,000
ERGP202302110	CONSTRUCTION OF ADDITIONAL 4 BLOCKS OF 2 Nos CLASSROOM/ FURNISHING AND CONSTRUCTION OF BOREHOLE AT COMMUNITY SECONDARY SCHOOL, LAYIN MINISTA, MALUMFASHI LGA, KATSINA STATE	NEW	344,000,000
ERGP202302111	CONSTRUCTION AND FURNISHING OF OFFICE BLOCK FOR THE SCHOO. OF GENERAL STUDIES EDUCATION (GSE)	NEW	345,000,000
ERGP202302112	CONSTRUCTION AND FURNISHING OF CONVOCATION SQUARE	NEW	494,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202302903	SUPPLY OF COMPUTERS FOR YOUTH EMPOWERMENT IN BINDAWA/MANI FEDERAL CONSTITUENCY, KATSINA STATE	NEW	30,000,000
ERGP202342903	PROVISION OF SOLAR STREET LIGHTS AROUND THE COLLEGE FOR ENHANCE SECURITY		100,000,000
ERGP202303162	SKILL ACQUISITION AND SUPPLY OF LAPTOPS FOR THE YOUTHS AT MAGAMI/HAMCHETA WARDS, KATSINA STATE	ONGOING	50,000,000
0517019009	FEDERAL UNIVERSITY OF EDUCATION KONTAGORA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,034,633,273
21	PERSONNEL COST		1,868,883,175
2101	SALARY		1,614,199,195
210101	SALARIES AND WAGES		1,614,199,195
21010101	SALARY		1,614,199,195
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		254,683,980
210201	ALLOWANCES		14,215,159
21020111	REGULAR ALLOWANCES		14,215,159
210202	SOCIAL CONTRIBUTIONS		240,468,821
21020201	NHIS		80,156,274
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		160,312,547
22	OTHER RECURRENT COSTS		105,320,670
2202	OVERHEAD COST		105,320,670
220201	TRAVEL & TRANSPORT - GENERAL		30,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,000,000
220202	UTILITIES - GENERAL		15,200,000
22020201	ELECTRICITY CHARGES		13,000,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		1,500,000
22020205	WATER RATES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		12,920,670
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,000,000
22020302	BOOKS		500,000
22020303	NEWSPAPERS		200,000
22020304	MAGAZINES & PERIODICALS		220,670
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,000,000
220204	MAINTENANCE SERVICES - GENERAL		13,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,800,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
22020406	OTHER MAINTENANCE SERVICES		3,000,000
220206	OTHER SERVICES - GENERAL		5,800,000
22020601	SECURITY CHARGES		3,400,000
22020606	CLEANING AND FUMIGATION SERVICES		2,400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,500,000
22020703	LEGAL SERVICES		1,500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020801	MOTOR VEHICLE FUEL COST		1,500,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		24,600,000
22021001	REFRESHMENT & MEALS		6,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		4,000,000
22021004	MEDICAL EXPENSES		500,000
22021006	POSTAGES & COURIER SERVICES		100,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		11,000,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		2,000,000
23	CAPITAL EXPENDITURE		1,060,429,428
2301	FIXED ASSETS PURCHASED		36,119,240
230101	PURCHASE OF FIXED ASSETS - GENERAL		36,119,240
23010105	PURCHASE OF MOTOR VEHICLES		36,119,240
2302	CONSTRUCTION / PROVISION		843,700,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		843,700,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		843,700,000
2303	REHABILITATION / REPAIRS		180,610,188
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		180,610,188
23030103	REHABILITATION / REPAIRS - HOUSING		180,610,188
	TOTAL PERSONNEL		1,868,883,175



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		105,320,670
	TOTAL RECURRENT		1,974,203,845
	TOTAL CAPITAL		1,060,429,428
	TOTAL ALLOCATION		3,034,633,273
0517019009	FEDERAL UNIVERSITY OF EDUCATION KONTAGORA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23137401	PROCUREMENT OF UTILITY VEHICLES	ONGOING	27,261,470
ERGP23171901	PROCUREMENT OF UTILITY VEHICLE PICK UP VAN DOUBLE CABIN 2021 MODEL FULL OPTION	ONGOING	8,857,770
ERGP23190227	CONSTRUCTION OF 650 METERS PARTIAL PERIMETER FENCE	NEW	85,000,000
ERGP23190229	REHABILITATION OF SCHOOL OF SECONDARY EDUCATION VOCATIONAL PROGRAMES	NEW	100,000,000
ERGP23190231	REHABILITATION OF SCHOOL OF EDUCATION	NEW	80,610,188
ERGP23195303	CONSTRUCTION OF PERIMETER FENCING	NEW	300,000,000
ERGP202302088	PROVISION AND INSTALLATION OF SOLAR STREET LIGHT	NEW	20,000,000
ERGP202300761	PROCUREMENT AND SUPPLY OF FURNITURE	NEW	15,000,000
ERGP202303462	SUPPLY AND INSTALLATION OF ALL-IN ONE SOLAR STREETLIGHT WITH LITHIUM BATTERY 6,000 LUMENS WITH PIR ACROSS KONTAGORA, WUSHISHI, MARIGA AND MASHEGU FEDERAL CONSTITUENCY, NIGER STATE.	ONGOING	73,700,000
ERGP202303526	SUPPLY AND INSTALLATION OF HP COMPUTERS AND LAPTOPS WITH ACCESSORIES, FCE KONTAGORA	NEW	250,000,000
ERGP202302436	CONSTRUCTION OF COUNSELLING CLINIC, EQUIPMENT AND INFRASTRUCTURE FACILITIES	NEW	100,000,000
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,976,984,810
21	PERSONNEL COST		3,583,166,201
2101	SALARY		3,096,800,652
210101	SALARIES AND WAGES		3,096,800,652
21010101	SALARY		3,096,800,652
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		486,365,549
210201	ALLOWANCES		23,678,494
21020111	REGULAR ALLOWANCES		23,678,494
210202	SOCIAL CONTRIBUTIONS		462,687,055
21020201	NHIS		154,229,018
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		308,458,037
22	OTHER RECURRENT COSTS		112,968,615
2202	OVERHEAD COST		112,968,615
220201	TRAVEL & TRANSPORT - GENERAL		11,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,000,000
220202	UTILITIES - GENERAL		4,500,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		50,000
22020203	INTERNET ACCESS CHARGES		2,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		400,000
22020205	WATER RATES		50,000
220203	MATERIALS & SUPPLIES - GENERAL		15,700,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,000,000
22020302	BOOKS		400,000
22020303	NEWSPAPERS		300,000
22020304	MAGAZINES & PERIODICALS		300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		400,000
22020309	UNIFORMS & OTHER CLOTHING		300,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		9,700,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000
22020406	OTHER MAINTENANCE SERVICES		1,000,000
22020413	MAINTENANCE OF STREET LIGHTS		200,000
220205	TRAINING - GENERAL		2,000,000
22020501	LOCAL TRAINING		2,000,000
220206	OTHER SERVICES - GENERAL		12,000,000
22020601	SECURITY CHARGES		10,000,000
22020606	CLEANING AND FUMIGATION SERVICES		2,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,200,000
22020701	FINANCIAL CONSULTING		2,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		500,000
22020703	LEGAL SERVICES		1,000,000
22020705	ARCHITECTURAL SERVICES		400,000
22020706	SURVEYING SERVICES		300,000
220208	FUEL & LUBRICANTS - GENERAL		15,800,000
22020801	MOTOR VEHICLE FUEL COST		3,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000
22020803	PLANT / GENERATOR FUEL COST		12,000,000
22020806	COOKING GAS/FUEL COST		300,000
220209	FINANCIAL CHARGES - GENERAL		4,518,615
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,518,615
22020902	INSURANCE PREMIUM		3,000,000
220210	MISCELLANEOUS		33,550,000
22021001	REFRESHMENT & MEALS		2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		12,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021004	MEDICAL EXPENSES		500,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021009	SPORTING ACTIVITIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		16,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,000,000
23	CAPITAL EXPENDITURE		280,849,994
2301	FIXED ASSETS PURCHASED		80,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		80,000,000
23010105	PURCHASE OF MOTOR VEHICLES		65,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		15,000,000
2302	CONSTRUCTION / PROVISION		20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		20,000,000
2303	REHABILITATION / REPAIRS		165,849,994
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		165,849,994
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		145,849,994
23030113	REHABILITATION / REPAIRS - ROADS		20,000,000
2305	OTHER CAPITAL PROJECTS		15,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		15,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		15,000,000
	TOTAL PERSONNEL		3,583,166,201
	TOTAL OVERHEAD		112,968,615
	TOTAL RECURRENT		3,696,134,816
	TOTAL CAPITAL		280,849,994
	TOTAL ALLOCATION		3,976,984,810
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23124441	COMPLETION OF MALE STUDENT HOSTEL AT BEBI CAMPUS PLUS ADDITIONAL EXTERNAL WORKS	ONGOING	20,000,000
ERGP23157143	REHABILITATION OF 1KM INTERNAL ROAD NETWORK AT MAIN CAMPUS PHASE I	ONGOING	20,000,000
ERGP23157163	PROVISION AND EXTENSION OF INTRANET WIRELESS NETWORK FACILITIES PLUS ONE YEAR INTERNET BANDWIDTH SUBSCRIPTION FOR MAIN AND BEBI CAMPUSES	ONGOING	15,000,000
ERGP23172213	REHABILITATION AND RECONSTRUCTION OF 3500 METRES EXISTING PERIMETER FENCE AT MAIN CAMPUS	ONGOING	20,000,000
ERGP23172571	COMPLETION OF ON-GOING REHABILITATION AND EXPANSION OF PROVOST LODGE AT AMUNGA CAMP	ONGOING	35,000,000
ERGP23172773	PROCUREMENT OF OPERATIONAL/PROJECT VEHICLES	ONGOING	65,000,000
ERGP23191694	PROCUREMENT OF LAPTOP COMPUTERS AND LASER JET PRINTERS	NEW	15,000,000
ERGP23191695	REHABILITATION OF 3 NOS OF CLASSROOM BLOCK	NEW	25,000,000
ERGP23191696	REHABILITATION OF BUSINESS EDUCATION BLOCK	NEW	40,000,000
ERGP23191697	REHABILITATION OF ACADEMIC STAFF OFFICES	NEW	25,849,994
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,547,171,551
21	PERSONNEL COST		3,050,060,163
2101	SALARY		2,632,785,910
210101	SALARIES AND WAGES		2,632,785,910
21010101	SALARY		2,632,785,910
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		417,274,253
210201	ALLOWANCES		24,017,425
21020111	REGULAR ALLOWANCES		24,017,425



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
210202	SOCIAL CONTRIBUTIONS		393,256,828
21020201	NHIS		131,085,609
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		262,171,219
22	OTHER RECURRENT COSTS		115,674,106
2202	OVERHEAD COST		115,674,106
220201	TRAVEL & TRANSPORT - GENERAL		15,077,961
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		15,077,961
220202	UTILITIES - GENERAL		10,500,000
22020201	ELECTRICITY CHARGES		6,000,000
22020202	TELEPHONE CHARGES		1,500,000
22020203	INTERNET ACCESS CHARGES		3,000,000
220203	MATERIALS & SUPPLIES - GENERAL		16,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		14,000,000
22020303	NEWSPAPERS		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		0
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		41,596,145
22020601	SECURITY CHARGES		25,596,145
22020606	CLEANING AND FUMIGATION SERVICES		16,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		500,000
22020703	LEGAL SERVICES		500,000
220208	FUEL & LUBRICANTS - GENERAL		1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,500,000
220210	MISCELLANEOUS		30,000,000
22021001	REFRESHMENT & MEALS		2,500,000
22021002	HONORARIUM & SITTING ALLOWANCE		23,500,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021009	SPORTING ACTIVITIES		2,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,000,000
23	CAPITAL EXPENDITURE		381,437,282
2303	REHABILITATION / REPAIRS		381,437,282
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		381,437,282
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		381,437,282
	TOTAL PERSONNEL		3,050,060,163
	TOTAL OVERHEAD		115,674,106
	TOTAL RECURRENT		3,165,734,269
	TOTAL CAPITAL		381,437,282
	TOTAL ALLOCATION		3,547,171,551
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189709	RENOVATION OF MALE HOSTEL BUILDING	NEW	281,437,282
ERGP202302405	PROCUREMENT OF ICT EQUIPMENT TOOL FOR SKILL ACQUISITION AND TRAINING IN INFORMATION AND COMMUNICATION TECHNOLOGY IN KOGI CENTRAL SENATORIAL DISTRICT	NEW	100,000,000
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,358,667,999
21	PERSONNEL COST		3,973,772,083
2101	SALARY		3,443,282,767
210101	SALARIES AND WAGES		3,443,282,767
21010101	SALARY		3,443,282,767
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		530,489,316
210201	ALLOWANCES		15,657,960
21020111	REGULAR ALLOWANCES		15,657,960
210202	SOCIAL CONTRIBUTIONS		514,831,356
21020201	NHIS		171,610,452
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		343,220,904
22	OTHER RECURRENT COSTS		102,290,590
2202	OVERHEAD COST		102,290,590
220201	TRAVEL & TRANSPORT - GENERAL		8,200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,200,000
220202	UTILITIES - GENERAL		4,700,000
22020202	TELEPHONE CHARGES		1,200,000
22020203	INTERNET ACCESS CHARGES		1,500,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		19,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		12,300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,200,000
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020307	DRUGS & MEDICAL SUPPLIES		2,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,000,000
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		500,000
220204	MAINTENANCE SERVICES - GENERAL		9,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,800,000
22020406	OTHER MAINTENANCE SERVICES		2,000,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		10,200,000
22020601	SECURITY CHARGES		4,200,000
22020606	CLEANING AND FUMIGATION SERVICES		6,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,000,000
22020701	FINANCIAL CONSULTING		3,500,000
22020703	LEGAL SERVICES		500,000
220208	FUEL & LUBRICANTS - GENERAL		8,000,000
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,500,000
22020803	PLANT / GENERATOR FUEL COST		4,500,000
220210	MISCELLANEOUS		32,890,590
22021001	REFRESHMENT & MEALS		3,390,590
22021002	HONORARIUM & SITTING ALLOWANCE		6,000,000
22021003	PUBLICITY & ADVERTISEMENTS		1,500,000
22021007	WELFARE PACKAGES		2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,200,000
22021009	SPORTING ACTIVITIES		800,000
22021010	DIRECT TEACHING & LABORATORY COST		15,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,500,000
22021029	MONITORING ACTIVITIES & FOLLOW UP		1,000,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		500,000
23	CAPITAL EXPENDITURE		282,605,326
2301	FIXED ASSETS PURCHASED		90,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		90,000,000
23010105	PURCHASE OF MOTOR VEHICLES		90,000,000
2302	CONSTRUCTION / PROVISION		192,605,326
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		192,605,326
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		92,605,326
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		100,000,000
	TOTAL PERSONNEL		3,973,772,083
	TOTAL OVERHEAD		102,290,590
	TOTAL RECURRENT		4,076,062,673
	TOTAL CAPITAL		282,605,326
	TOTAL ALLOCATION		4,358,667,999
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23123901	PERIMETER FENCING OF THE COLLEGE IN PHASES	ONGOING	100,000,000
ERGP23168095	CONSTRUCTION/FURNISHING OF STUDENT AFFAIRS BUILDING	ONGOING	92,605,326
ERGP23192143	PROCUREMENT OF 5NOS. UTILITY/PROJECT VEHICLES	NEW	90,000,000
0517019013	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION, ONDO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,109,085,744
21	PERSONNEL COST		3,703,412,201
2101	SALARY		3,193,367,986
210101	SALARIES AND WAGES		3,193,367,986
21010101	SALARY		3,193,367,986
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		510,044,215
210201	ALLOWANCES		150,727,387
21020111	REGULAR ALLOWANCES		150,727,387
210202	SOCIAL CONTRIBUTIONS		359,316,828
21020201	NHIS		41,087,402
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		318,229,426
22	OTHER RECURRENT COSTS		104,332,583
2202	OVERHEAD COST		104,332,583
220201	TRAVEL& TRANSPORT - GENERAL		4,332,583
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,332,583
220202	UTILITIES - GENERAL		40,000,000
22020201	ELECTRICITY CHARGES		40,000,000
220203	MATERIALS & SUPPLIES - GENERAL		0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220204	MAINTENANCE SERVICES - GENERAL		0
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		30,000,000
22020803	PLANT / GENERATOR FUEL COST		30,000,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		30,000,000
22021010	DIRECT TEACHING & LABORATORY COST		30,000,000
23	CAPITAL EXPENDITURE		301,340,960
2301	FIXED ASSETS PURCHASED		31,340,960
230101	PURCHASE OF FIXED ASSETS - GENERAL		31,340,960
23010119	PURCHASE OF POWER GENERATING SET		31,340,960
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		270,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		270,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		150,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		120,000,000
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		0
	TOTAL PERSONNEL		3,703,412,201
	TOTAL OVERHEAD		104,332,583
	TOTAL RECURRENT		3,807,744,784
	TOTAL CAPITAL		301,340,960
	TOTAL ALLOCATION		4,109,085,744
0517019013	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION, ONDO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10172402	DEPLOYMENT OF SOLAR ENERGY TO CORE ACADEMIC AREA	ONGOING	31,340,960
ERGP12180348	CONSTRUCTION OF NEW ACCESS CARRIAGE ROAD TO THE COLLEGE	ONGOING	150,000,000
ERGP23180351	CONSTRUCTION OF A BLOCK OF 20 ACADEMIC STAFF OFFICES	ONGOING	120,000,000
0517019014	FEDERAL COLLEGE OF EDUCATION OYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,142,083,894
21	PERSONNEL COST		3,704,064,589
2101	SALARY		3,205,838,711
210101	SALARIES AND WAGES		3,205,838,711
21010101	SALARY		3,205,838,711
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		498,225,878
210201	ALLOWANCES		19,011,130
21020111	REGULAR ALLOWANCES		19,011,130
210202	SOCIAL CONTRIBUTIONS		479,214,748
21020201	NHIS		159,738,249
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		319,476,499
22	OTHER RECURRENT COSTS		129,314,530
2202	OVERHEAD COST		129,314,530
220201	TRAVEL & TRANSPORT - GENERAL		10,092,429
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,092,429
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,000,000
220202	UTILITIES - GENERAL		8,400,000
22020201	ELECTRICITY CHARGES		8,000,000
22020202	TELEPHONE CHARGES		200,000
22020203	INTERNET ACCESS CHARGES		200,000
220203	MATERIALS & SUPPLIES - GENERAL		7,104,361
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,548,759
22020303	NEWSPAPERS		900,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,200,000
22020307	DRUGS & MEDICAL SUPPLIES		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,455,602
220204	MAINTENANCE SERVICES - GENERAL		6,588,742
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		729,255
22020402	MAINTENANCE OF OFFICE FURNITURE		268,354
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		909,751
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,980,874
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		700,508
220205	TRAINING - GENERAL		5,326,574
22020501	LOCAL TRAINING		5,326,574
220206	OTHER SERVICES - GENERAL		48,380,055
22020601	SECURITY CHARGES		31,604,949
22020606	CLEANING AND FUMIGATION SERVICES		16,775,106



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,609,242
22020701	FINANCIAL CONSULTING		2,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		209,242
22020703	LEGAL SERVICES		2,400,000
220208	FUEL & LUBRICANTS - GENERAL		6,765,282
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		4,765,282
220209	FINANCIAL CHARGES - GENERAL		25,900,004
22020901	BANK CHARGES (OTHER THAN INTEREST)		363,900
22020902	INSURANCE PREMIUM		25,536,104
220210	MISCELLANEOUS		6,147,841
22021001	REFRESHMENT & MEALS		1,364,627
22021002	HONORARIUM & SITTING ALLOWANCE		500,000
22021003	PUBLICITY & ADVERTISEMENTS		509,461
22021006	POSTAGES & COURIER SERVICES		100,000
22021009	SPORTING ACTIVITIES		313,864
22021010	DIRECT TEACHING & LABORATORY COST		1,859,889
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		500,000
22021029	MONITORING ACTIVITIES & FOLLOW UP		500,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		500,000
23	CAPITAL EXPENDITURE		308,704,775
2301	FIXED ASSETS PURCHASED		304,204,775
230101	PURCHASE OF FIXED ASSETS - GENERAL		304,204,775
23010105	PURCHASE OF MOTOR VEHICLES		128,204,775
23010113	PURCHASE OF COMPUTERS		76,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		100,000,000
2302	CONSTRUCTION / PROVISION		4,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		4,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		4,500,000
	TOTAL PERSONNEL		3,704,064,589
	TOTAL OVERHEAD		129,314,530
	TOTAL RECURRENT		3,833,379,119
	TOTAL CAPITAL		308,704,775
	TOTAL ALLOCATION		4,142,083,894
0517019014	FEDERAL COLLEGE OF EDUCATION OYO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23174280	PURCHASE OF SECURITY EQUIPMENTS	ONGOING	100,000,000
ERGP23174347	PURCHASE OF MOTOR VEHICLES	ONGOING	128,204,775
ERGP29141540	CONSTRUCTION OF ICT CENTER	ONGOING	4,500,000
ERGP29141586	PURCHASE OF ICT EQUIPMENT	ONGOING	76,000,000
0517019015	FEDERAL UNIVERSITY OF EDUCATION PANKSHIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,250,293,033
21	PERSONNEL COST		2,833,425,155
2101	SALARY		2,458,397,193
210101	SALARIES AND WAGES		2,458,397,193
21010101	SALARY		2,458,397,193
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		375,027,962
210201	ALLOWANCES		7,929,442
21020111	REGULAR ALLOWANCES		7,929,442
210202	SOCIAL CONTRIBUTIONS		367,098,520
21020201	NHIS		122,366,173
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		244,732,347
22	OTHER RECURRENT COSTS		101,149,494
2202	OVERHEAD COST		101,149,494
220201	TRAVEL & TRANSPORT - GENERAL		10,179,494
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,179,494
220202	UTILITIES - GENERAL		11,700,000
22020201	ELECTRICITY CHARGES		6,000,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		5,000,000
22020205	WATER RATES		200,000
220203	MATERIALS & SUPPLIES - GENERAL		19,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,000,000
22020302	BOOKS		200,000
22020303	NEWSPAPERS		100,000
22020304	MAGAZINES & PERIODICALS		100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		7,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,500,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		9,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000
22020406	OTHER MAINTENANCE SERVICES		500,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		300,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220206	OTHER SERVICES - GENERAL		9,000,000
22020601	SECURITY CHARGES		4,000,000
22020606	CLEANING AND FUMIGATION SERVICES		5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,200,000
22020703	LEGAL SERVICES		5,000,000
22020708	MEDICAL CONSULTING		200,000
220208	FUEL & LUBRICANTS - GENERAL		13,900,000
22020801	MOTOR VEHICLE FUEL COST		7,900,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		3,000,000
22020806	COOKING GAS/FUEL COST		1,000,000
220209	FINANCIAL CHARGES - GENERAL		7,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		2,500,000
22020902	INSURANCE PREMIUM		5,000,000
220210	MISCELLANEOUS		12,970,000
22021001	REFRESHMENT & MEALS		1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		6,000,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021004	MEDICAL EXPENSES		200,000
22021006	POSTAGES & COURIER SERVICES		170,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		3,000,000
22021029	MONITORING ACTIVITIES & FOLLOW UP		800,000
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		800,000
23	CAPITAL EXPENDITURE		315,718,384
2301	FIXED ASSETS PURCHASED		90,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		90,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		90,000,000
2302	CONSTRUCTION / PROVISION		175,718,384
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		175,718,384
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		175,718,384
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030103	REHABILITATION / REPAIRS - HOUSING		50,000,000
	TOTAL PERSONNEL		2,833,425,155
	TOTAL OVERHEAD		101,149,494
	TOTAL RECURRENT		2,934,574,649
	TOTAL CAPITAL		315,718,384
	TOTAL ALLOCATION		3,250,293,033
0517019015	FEDERAL UNIVERSITY OF EDUCATION PANKSHIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12191060	PROCUREMENT OF 1 NO. FIRE FIGHTING VEHICLES AND ACCESSORIES	NEW	90,000,000
ERGP23190683	CONSTRUCTION OF 13 KILOMETERS PERIMETER FENCING	NEW	175,718,384
ERGP27190685	RENOVATION OF 4 NO. DECAYING BLOCKS OF FLATS	NEW	50,000,000
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,732,191,341
21	PERSONNEL COST		2,338,336,027
2101	SALARY		2,025,965,374
210101	SALARIES AND WAGES		2,025,965,374
21010101	SALARY		2,025,965,374
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		312,370,653
210201	ALLOWANCES		10,136,905
21020111	REGULAR ALLOWANCES		10,136,905
210202	SOCIAL CONTRIBUTIONS		302,233,748
21020201	NHIS		100,744,583
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		201,489,165
22	OTHER RECURRENT COSTS		103,301,471
2202	OVERHEAD COST		103,301,471
220201	TRAVEL& TRANSPORT - GENERAL		22,904,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,288,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		16,616,000
220202	UTILITIES - GENERAL		2,931,890
22020201	ELECTRICITY CHARGES		2,325,362
22020203	INTERNET ACCESS CHARGES		462,528
22020204	SATELLITE BROADCASTING ACCESS CHARGES		144,000
220203	MATERIALS & SUPPLIES - GENERAL		17,341,024
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,775,480
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,750,000
22020306	PRINTING OF SECURITY DOCUMENTS		538,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		6,277,544
220204	MAINTENANCE SERVICES - GENERAL		18,800,539
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,540,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,925,140
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,120,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,152,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,233,516
22020406	OTHER MAINTENANCE SERVICES		5,829,883
220205	TRAINING - GENERAL		5,925,150
22020501	LOCAL TRAINING		5,925,150
220206	OTHER SERVICES - GENERAL		616,764
22020601	SECURITY CHARGES		616,764
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		616,761
22020703	LEGAL SERVICES		616,761
220208	FUEL & LUBRICANTS - GENERAL		7,197,000
22020801	MOTOR VEHICLE FUEL COST		464,000
22020803	PLANT / GENERATOR FUEL COST		6,733,000
220209	FINANCIAL CHARGES - GENERAL		308,376
22020904	OTHER CRF BANK CHARGES		308,376
220210	MISCELLANEOUS		26,659,967
22021001	REFRESHMENT & MEALS		540,000
22021003	PUBLICITY & ADVERTISEMENTS		342,644
22021006	POSTAGES & COURIER SERVICES		50,000
22021009	SPORTING ACTIVITIES		585,923
22021010	DIRECT TEACHING & LABORATORY COST		22,987,210
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,154,190
23	CAPITAL EXPENDITURE		290,553,843
2301	FIXED ASSETS PURCHASED		246,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		246,000,000
23010101	PURCHASE / ACQUISITION OF LAND		180,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		65,500,000
2302	CONSTRUCTION / PROVISION		44,553,843
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		44,553,843
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		44,553,843
	TOTAL PERSONNEL		2,338,336,027
	TOTAL OVERHEAD		103,301,471
	TOTAL RECURRENT		2,441,637,498
	TOTAL CAPITAL		290,553,843
	TOTAL ALLOCATION		2,732,191,341
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192168	CONSTRUCTION OF PERIMETER WALL FENCING AT THE COLLEGE PERMANENT SITE	NEW	180,500,000
ERGP23192169	REFURBISHING OF FOUR LECTURE THEATRE SEATS	NEW	65,500,000
ERGP23192172	CONSTRUCTION OF PATHWAYS AT SCHOOL OF SCIENCE EDUCATION COMPLEX	NEW	44,553,843
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,584,530,597
21	PERSONNEL COST		3,181,186,759
2101	SALARY		2,762,442,554
210101	SALARIES AND WAGES		2,762,442,554
21010101	SALARY		2,762,442,554
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		418,744,205
210201	ALLOWANCES		6,038,880
21020111	REGULAR ALLOWANCES		6,038,880
210202	SOCIAL CONTRIBUTIONS		412,705,325
21020201	NHIS		137,568,442
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		275,136,883
22	OTHER RECURRENT COSTS		103,155,400
2202	OVERHEAD COST		103,155,400
220201	TRAVEL& TRANSPORT - GENERAL		10,710,000



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CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,900,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,810,000
220202	UTILITIES - GENERAL		4,322,059
22020201	ELECTRICITY CHARGES		2,952,059
22020202	TELEPHONE CHARGES		255,000
22020203	INTERNET ACCESS CHARGES		555,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		360,000
22020205	WATER RATES		100,000
22020206	SEWERAGE CHARGES		100,000
220203	MATERIALS & SUPPLIES - GENERAL		18,847,501
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,835,000
22020302	BOOKS		2,098,000
22020303	NEWSPAPERS		460,000
22020304	MAGAZINES & PERIODICALS		320,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		800,000
22020306	PRINTING OF SECURITY DOCUMENTS		400,000
22020307	DRUGS & MEDICAL SUPPLIES		2,306,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		610,000
22020309	UNIFORMS & OTHER CLOTHING		400,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,718,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		900,501
220204	MAINTENANCE SERVICES - GENERAL		21,676,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,700,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,456,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,650,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,415,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,855,000
22020406	OTHER MAINTENANCE SERVICES		5,000,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		600,000
220205	TRAINING - GENERAL		3,305,438
22020501	LOCAL TRAINING		3,305,438
220206	OTHER SERVICES - GENERAL		4,470,000
22020601	SECURITY CHARGES		2,460,000
22020606	CLEANING AND FUMIGATION SERVICES		2,010,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,833,000
22020701	FINANCIAL CONSULTING		200,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,500,000
22020703	LEGAL SERVICES		1,077,000
22020704	ENGINEERING SERVICES		350,000
22020705	ARCHITECTURAL SERVICES		56,000
22020706	SURVEYING SERVICES		50,000
22020708	MEDICAL CONSULTING		600,000
220208	FUEL & LUBRICANTS - GENERAL		14,269,497
22020801	MOTOR VEHICLE FUEL COST		4,300,200
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		4,319,100
22020803	PLANT / GENERATOR FUEL COST		5,190,197
22020806	COOKING GAS/FUEL COST		460,000
220209	FINANCIAL CHARGES - GENERAL		1,772
22020904	OTHER CRF BANK CHARGES		1,772
220210	MISCELLANEOUS		21,720,133
22021001	REFRESHMENT & MEALS		100,000
22021003	PUBLICITY & ADVERTISEMENTS		370,000
22021004	MEDICAL EXPENSES		170,000
22021006	POSTAGES & COURIER SERVICES		100,000
22021009	SPORTING ACTIVITIES		1,460,000
22021010	DIRECT TEACHING & LABORATORY COST		19,019,461
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		500,672
23	CAPITAL EXPENDITURE		300,188,438
2301	FIXED ASSETS PURCHASED		120,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		120,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		30,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		70,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		20,000,000
2302	CONSTRUCTION / PROVISION		100,188,438
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		100,188,438
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		40,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		60,188,438
2303	REHABILITATION / REPAIRS		20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		20,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		20,000,000
2305	OTHER CAPITAL PROJECTS		60,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
230501	ACQUISITION OF NON TANGIBLE ASSETS		60,000,000
23050101	RESEARCH AND DEVELOPMENT		60,000,000
	TOTAL PERSONNEL		3,181,186,759
	TOTAL OVERHEAD		103,155,400
	TOTAL RECURRENT		3,284,342,159
	TOTAL CAPITAL		300,188,438
	TOTAL ALLOCATION		3,584,530,597
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12192568	CONSTRUCTION OF DRAINAGES WITHIN THE COLLEGE ROADS	NEW	30,000,000
ERGP12192934	GRADING AND MAINTENANCE OF THE ACCESS ROAD AND INTERNAL ROADS OF THE COLLEGE	NEW	30,188,438
ERGP23101764	CONSTRUCTION OF ADMINISTRATIVE BLOCK BUILDING	ONGOING	40,000,000
ERGP23192785	INSTALLATION OF INTER-COMMUNICATION EQUIPMENTS IN THE ACADEMIC STAFF OFFICES	NEW	40,000,000
ERGP23192922	PROCUREMENT OF SECURITY AND COMMUNICATION GADGETS	NEW	20,000,000
ERGP23192956	PROCUREMENT OF SET OF ATOMIC MODEL, LAB PROJECTOR/SCREEN, DOUBLE DOOR COMPACTMENT REFRIGERATOR, HEMATOLOGY ANALYZER (BC-10), CHEMISTRY ANALYZER (BA 88A SEMI AUTO), ELECTROLYTE ANALYZER ETC. FOR THE COLLEGE LABORATORIES	NEW	30,000,000
ERGP27192750	REHABILITATION OF FEMALE HOSTEL IN CAMPUS I	NEW	20,000,000
ERGP28192864	CONSTRUCTION AND INSTALLATION OF WATER TREATMENT FACILITY IN THE COLLEGE	NEW	70,000,000
ERGP202300400	TRAINING OF YOUTHS AND WOMEN IN DIFFERENT SKILLS IN AGRICULTURE	NEW	20,000,000
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,596,882,612
21	PERSONNEL COST		2,199,949,676
2101	SALARY		1,903,139,872
210101	SALARIES AND WAGES		1,903,139,872
21010101	SALARY		1,903,139,872
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		296,809,804
210201	ALLOWANCES		12,999,882
21020111	REGULAR ALLOWANCES		12,999,882
210202	SOCIAL CONTRIBUTIONS		283,809,922
21020201	NHIS		94,603,307
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		189,206,615
22	OTHER RECURRENT COSTS		103,504,028
2202	OVERHEAD COST		103,504,028
220201	TRAVEL & TRANSPORT - GENERAL		18,300,016
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		18,300,016
220202	UTILITIES - GENERAL		22,521,080
22020201	ELECTRICITY CHARGES		17,899,992
22020202	TELEPHONE CHARGES		435,200
22020203	INTERNET ACCESS CHARGES		2,249,666
22020205	WATER RATES		1,936,222
220203	MATERIALS & SUPPLIES - GENERAL		15,332,232
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,824,000
22020302	BOOKS		600,000
22020303	NEWSPAPERS		280,000
22020304	MAGAZINES & PERIODICALS		600,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,300,000
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,599,110
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,699,332
22020309	UNIFORMS & OTHER CLOTHING		880,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,549,790
220204	MAINTENANCE SERVICES - GENERAL		10,934,670
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,578
22020402	MAINTENANCE OF OFFICE FURNITURE		1,065,328
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,298,888
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,898,888
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,971,100
22020406	OTHER MAINTENANCE SERVICES		1,330,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		369,888
220205	TRAINING - GENERAL		6,299,332
22020501	LOCAL TRAINING		6,299,332
220206	OTHER SERVICES - GENERAL		4,199,556
22020606	CLEANING AND FUMIGATION SERVICES		4,199,556
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,729,086
22020702	INFORMATION TECHNOLOGY CONSULTING		1,619,324



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020703	LEGAL SERVICES		1,300,000
22020705	ARCHITECTURAL SERVICES		869,660
22020706	SURVEYING SERVICES		1,020,864
22020708	MEDICAL CONSULTING		919,238
220208	FUEL & LUBRICANTS - GENERAL		2,859,476
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,220,000
22020803	PLANT / GENERATOR FUEL COST		1,100,000
22020806	COOKING GAS/FUEL COST		539,476
220210	MISCELLANEOUS		17,328,580
22021001	REFRESHMENT & MEALS		1,000,600
22021003	PUBLICITY & ADVERTISEMENTS		1,119,712
22021004	MEDICAL EXPENSES		2,600,000
22021006	POSTAGES & COURIER SERVICES		892,100
22021009	SPORTING ACTIVITIES		1,129,458
22021010	DIRECT TEACHING & LABORATORY COST		10,025,110
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		561,600
23	CAPITAL EXPENDITURE		293,428,908
2301	FIXED ASSETS PURCHASED		74,340,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		74,340,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		37,170,000
23010128	PURCHASE OF SECURITY EQUIPMENT		37,170,000
2302	CONSTRUCTION / PROVISION		118,874,831
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		118,874,831
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		47,965,680
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		70,909,151
2303	REHABILITATION / REPAIRS		34,611,517
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		34,611,517
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		34,611,517
2304	PRESERVATION OF THE ENVIRONMENT		54,624,555
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		54,624,555
23040101	TREE PLANTING		54,624,555
2305	OTHER CAPITAL PROJECTS		10,978,005
230501	ACQUISITION OF NON TANGIBLE ASSETS		10,978,005
23050102	COMPUTER SOFTWARE ACQUISITION		5,978,005
23050103	MONITORING AND EVALUATION		5,000,000
	TOTAL PERSONNEL		2,199,949,676
	TOTAL OVERHEAD		103,504,028
	TOTAL RECURRENT		2,303,453,704
	TOTAL CAPITAL		293,428,908
	TOTAL ALLOCATION		2,596,882,612
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22157582	PROCUREMENT OF SECURITY GADGETS AND SERVICES	ONGOING	37,170,000
ERGP23168027	CONSTRUCTION OF CENTRE FOR NOMADIC AND ENTERPRENEURSHIP EDUCATION	ONGOING	70,909,151
ERGP25157581	PROCUREMENT OF ENVIRONMENTAL HEALTH EQUIPMENTS AND SERVICES	ONGOING	37,170,000
ERGP25168050	TREE PLANTING, EROSION CONTROL AND LANDSCAPING	ONGOING	54,624,555
ERGP27168062	ESTABLISHMENT OF CENTRE FOR BASIC ENTERPRENEURSHIP EDUCATION	ONGOING	47,965,680
ERGP29168030	DEVELOP OPEN EDUCATION RESOURCES (OER) PORTAL	ONGOING	5,978,005
ERGP5168065	MODEL CATTLE RANCHE FOR AGRIC EDUCATION DEPARTMENT	ONGOING	34,611,517
ERGP7194545	MONITORING AND EVALUATION (CONSULTANTS FEES)	NEW	5,000,000
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,740,970,083
21	PERSONNEL COST		5,948,587,139
2101	SALARY		5,156,009,659
210101	SALARIES AND WAGES		5,156,009,659
21010101	SALARY		5,156,009,659
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		792,577,480
210201	ALLOWANCES		20,837,089
21020111	REGULAR ALLOWANCES		20,837,089
210202	SOCIAL CONTRIBUTIONS		771,740,391
21020201	NHIS		257,246,797
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		514,493,594
22	OTHER RECURRENT COSTS		103,723,724
2202	OVERHEAD COST		103,723,724
220201	TRAVEL& TRANSPORT - GENERAL		41,111,452
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		22,357,632
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,753,820
220202	UTILITIES - GENERAL		0
220203	MATERIALS & SUPPLIES - GENERAL		30,354,320



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		26,078,820
22020307	DRUGS & MEDICAL SUPPLIES		4,275,500
220204	MAINTENANCE SERVICES - GENERAL		9,425,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,750,000
22020402	MAINTENANCE OF OFFICE FURNITURE		5,675,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		0
220210	MISCELLANEOUS		22,832,952
22021010	DIRECT TEACHING & LABORATORY COST		22,832,952
23	CAPITAL EXPENDITURE		688,659,220
2302	CONSTRUCTION / PROVISION		688,659,220
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		688,659,220
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		688,659,220
	TOTAL PERSONNEL		5,948,587,139
	TOTAL OVERHEAD		103,723,724
	TOTAL RECURRENT		6,052,310,863
	TOTAL CAPITAL		688,659,220
	TOTAL ALLOCATION		6,740,970,083
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23188571	REHABILITATION OF FEMALE STUDENT HOSTEL	NEW	282,273,067
ERGP202302480	RE-CONSTRUCTION OF COLLEGE PERIMETER FENCE	NEW	406,386,153
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,204,550,855
21	PERSONNEL COST		2,232,979,431
2101	SALARY		1,926,365,365
210101	SALARIES AND WAGES		1,926,365,365
21010101	SALARY		1,926,365,365
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		306,614,066
210201	ALLOWANCES		19,320,320
21020111	REGULAR ALLOWANCES		19,320,320
210202	SOCIAL CONTRIBUTIONS		287,293,746
21020201	NHIS		95,764,582
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		191,529,164
22	OTHER RECURRENT COSTS		123,918,800
2202	OVERHEAD COST		123,918,800
220201	TRAVEL & TRANSPORT - GENERAL		17,360,376
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,764,365
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,596,011
220202	UTILITIES - GENERAL		9,002,695
22020201	ELECTRICITY CHARGES		4,899,924
22020202	TELEPHONE CHARGES		1,064,486
22020203	INTERNET ACCESS CHARGES		2,959,988
22020204	SATELLITE BROADCASTING ACCESS CHARGES		78,297
220203	MATERIALS & SUPPLIES - GENERAL		17,135,911
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,697,562
22020302	BOOKS		925,650
22020303	NEWSPAPERS		450,428
22020304	MAGAZINES & PERIODICALS		580,456
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,384,343
22020306	PRINTING OF SECURITY DOCUMENTS		3,043,157
22020307	DRUGS & MEDICAL SUPPLIES		4,187,554
22020308	FIELD & CAMPING MATERIALS SUPPLIES		914,514
22020309	UNIFORMS & OTHER CLOTHING		459,345
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,492,902
220204	MAINTENANCE SERVICES - GENERAL		13,605,461
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,746,977
22020402	MAINTENANCE OF OFFICE FURNITURE		1,204,398
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,090,309
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,775,950
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,733,169
22020406	OTHER MAINTENANCE SERVICES		2,131,524
22020410	MAINTENANCE OF ROADS AND BRIDGES		923,134
220206	OTHER SERVICES - GENERAL		3,298,735
22020601	SECURITY CHARGES		2,768,249
22020606	CLEANING AND FUMIGATION SERVICES		530,486
220209	FINANCIAL CHARGES - GENERAL		15,343,216
22020902	INSURANCE PREMIUM		15,343,216



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220210	MISCELLANEOUS		48,172,406
22021001	REFRESHMENT & MEALS		2,528,136
22021002	HONORARIUM & SITTING ALLOWANCE		6,820,278
22021003	PUBLICITY & ADVERTISEMENTS		610,928
22021004	MEDICAL EXPENSES		2,099,540
22021006	POSTAGES & COURIER SERVICES		479,615
22021009	SPORTING ACTIVITIES		1,556,649
22021010	DIRECT TEACHING & LABORATORY COST		32,623,673
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		613,630
22021029	MONITORING ACTIVITIES & FOLLOW UP		321,890
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		518,067
23	CAPITAL EXPENDITURE		1,847,652,624
2302	CONSTRUCTION / PROVISION		1,847,652,624
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,847,652,624
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		1,847,652,624
	TOTAL PERSONNEL		2,232,979,431
	TOTAL OVERHEAD		123,918,800
	TOTAL RECURRENT		2,356,898,231
	TOTAL CAPITAL		1,847,652,624
	TOTAL ALLOCATION		4,204,550,855
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23154400	FURNISHING OF NEW ADMINISTRATIVE BLOCK OFFICES	ONGOING	25,000,000
ERGP23154483	REHABILITATIONS/RENOVATIONS OF 3 NOS STUDENTS HOSTELS (2 FEMALE & 1 MALE HOSTELS)	ONGOING	50,000,000
ERGP23169313	PROCUREMENT OF UTILITY VEHICLES	ONGOING	50,000,000
ERGP23169345	REHABILITATION OF GYMNASIAC BUILDING	ONGOING	30,000,000
ERGP23169436	LAND SCAPING OF ADMINISTRATIVE BLOCK PHASE I&II	ONGOING	15,000,000
ERGP23170147	CONSTRUCTION OF PERIMETER FENCING WITH GATE HOUSE PHASE I AT FCE, EHA-AMUFU	ONGOING	87,152,624
ERGP29154439	EXTENSION OF ERP NETWORK TO NEW ADMINISTRATIVE OFFICES	ONGOING	20,000,000
ERGP202301128	PROVISION AND INSTALLATION OF SOLAR STREET LIGHT IN NKANU EAST/WEST FEDERAL CONSTITUENCY, ENUGU STATE.	NEW	200,000,000
ERGP202304480	SOLAR STREET LIGHTS IN ILAJE/ESE-ODO FEDERAL CONSTITUENCY, ONDO STATE	NEW	50,000,000
ERGP202304287	CONSTRUCTION OF MARIA SHRINE PILGRIMAGE CENTRE ROAD TO AKO NIKE IN ENUGU-EAST, LOCAL GOVERNMENT AREA, ENUGU STATE.	NEW	100,000,000
ERGP202302592	BUILDING OF HOUSES FOR THE POOR IN VARIOUS COMMUNITIES IN CHATAN SOUTH EAST GEO-POLITICAL ZONE	NEW	200,000,000
ERGP202302667	RECONSTRUCTION/REHABILITATION & UPGRADING OF DELAPIDATED SCHOOL ACROSS OBUKPA, ENUGU STATE	ONGOING	250,000,000
ERGP202302668	RENOVATION & UPGRADING OF SELECTED PRIMARY AND SECONDARY SCHOOLS IN SELECTED LOCAL GOVERNMENTS OF ENUGU STATE	ONGOING	225,500,000
ERGP202303451	SUPPLY OF SCHOOL VEHICLES FOR ACADEMIC ACTIVITIES IN FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU AND IN SOME SELECTED SECONDARY SCHOOL, ENUGU STATE	ONGOING	230,000,000
ERGP202303452	COMPLETION OF UMUORIEHI UMUDA OKPUALA ROAD, UMUAHIA, NORTH, ABIA STATE	ONGOING	315,000,000
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,169,413,257
21	PERSONNEL COST		6,755,266,669
2101	SALARY		5,846,920,776
210101	SALARIES AND WAGES		5,846,920,776
21010101	SALARY		5,846,920,776
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		908,345,893
210201	ALLOWANCES		32,968,835
21020111	REGULAR ALLOWANCES		32,968,835
210202	SOCIAL CONTRIBUTIONS		875,377,058
21020201	NHIS		291,792,353
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		583,584,705
22	OTHER RECURRENT COSTS		115,153,987
2202	OVERHEAD COST		115,153,987
220201	TRAVEL & TRANSPORT - GENERAL		15,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		15,000,000
220202	UTILITIES - GENERAL		23,000,000
22020201	ELECTRICITY CHARGES		14,000,000
22020202	TELEPHONE CHARGES		5,000,000
22020203	INTERNET ACCESS CHARGES		4,000,000
220203	MATERIALS & SUPPLIES - GENERAL		3,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		8,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
220206	OTHER SERVICES - GENERAL		25,000,000
22020601	SECURITY CHARGES		5,000,000
22020606	CLEANING AND FUMIGATION SERVICES		20,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,000,000
22020701	FINANCIAL CONSULTING		2,000,000
220208	FUEL & LUBRICANTS - GENERAL		15,000,000
22020803	PLANT / GENERATOR FUEL COST		15,000,000
220209	FINANCIAL CHARGES - GENERAL		8,153,987
22020902	INSURANCE PREMIUM		8,153,987
220210	MISCELLANEOUS		9,000,000
22021001	REFRESHMENT & MEALS		2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000
22021007	WELFARE PACKAGES		5,000,000
23	CAPITAL EXPENDITURE		298,992,601
2302	CONSTRUCTION / PROVISION		298,992,601
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		298,992,601
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		79,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		5,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		214,992,601
	TOTAL PERSONNEL		6,755,266,669
	TOTAL OVERHEAD		115,153,987
	TOTAL RECURRENT		6,870,420,656
	TOTAL CAPITAL		298,992,601
	TOTAL ALLOCATION		7,169,413,257
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12112877	CONSTRUCTION OF BRIDGE ACROSS NWORIE RIVER TO LINK THE MAIN CAMPUS AND OTHER FACILITIES ACROSS NWORIE RIVER	ONGOING	214,992,601
ERGP23151477	CONSTRUCTION OF 1000 CAPACITY LECTURE THEATRE(ACROSS NWORIE RIVER) PHASE II	ONGOING	29,000,000
ERGP23151485	CONSTRUCTION OF GYM FACILITY FOR PHE DEPARTMENT (SHELL CAMP)	ONGOING	5,000,000
ERGP23161261	CONSTRUCTION OF 2 STOREY FEMALE HOSTEL (ACROSS NWORIE RIVER)	ONGOING	50,000,000
0517019022	FEDERAL COLLEGE OF EDUCATION GIDAN MADI, SOKOTO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		966,700,065
21	PERSONNEL COST		448,453,750
2101	SALARY		387,119,321
210101	SALARIES AND WAGES		387,119,321
21010101	SALARY		387,119,321
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		61,334,429
210201	ALLOWANCES		4,927,589
21020111	REGULAR ALLOWANCES		4,927,589
210202	SOCIAL CONTRIBUTIONS		56,406,840
21020201	NHIS		18,802,280
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		37,604,560
22	OTHER RECURRENT COSTS		106,517,691
2202	OVERHEAD COST		106,517,691
220201	TRAVEL & TRANSPORT - GENERAL		27,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		20,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,000,000
220202	UTILITIES - GENERAL		4,950,000
22020201	ELECTRICITY CHARGES		3,000,000
22020202	TELEPHONE CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		1,200,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		250,000
220203	MATERIALS & SUPPLIES - GENERAL		4,800,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,500,000
22020303	NEWSPAPERS		300,000
22020304	MAGAZINES & PERIODICALS		500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
220204	MAINTENANCE SERVICES - GENERAL		5,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,500,000
220205	TRAINING - GENERAL		4,500,000
22020501	LOCAL TRAINING		1,500,000
22020502	INTERNATIONAL TRAINING		3,000,000
220206	OTHER SERVICES - GENERAL		12,500,000
22020601	SECURITY CHARGES		5,000,000
22020603	OFFICE RENT		2,500,000
22020606	CLEANING AND FUMIGATION SERVICES		5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		500,000
22020702	INFORMATION TECHNOLOGY CONSULTING		500,000
220208	FUEL & LUBRICANTS - GENERAL		13,017,691
22020801	MOTOR VEHICLE FUEL COST		3,017,691
22020803	PLANT / GENERATOR FUEL COST		10,000,000
220209	FINANCIAL CHARGES - GENERAL		2,250,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		250,000
22020902	INSURANCE PREMIUM		2,000,000
220210	MISCELLANEOUS		31,500,000
22021001	REFRESHMENT & MEALS		2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		10,000,000
22021003	PUBLICITY & ADVERTISEMENTS		400,000
22021004	MEDICAL EXPENSES		2,500,000
22021006	POSTAGES & COURIER SERVICES		100,000
22021007	WELFARE PACKAGES		1,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		500,000
22021009	SPORTING ACTIVITIES		1,000,000
22021010	DIRECT TEACHING & LABORATORY COST		10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		4,000,000
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		70,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		70,000,000
23010105	PURCHASE OF MOTOR VEHICLES		50,000,000
23010113	PURCHASE OF COMPUTERS		20,000,000
2302	CONSTRUCTION / PROVISION		341,728,624
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		341,728,624
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		10,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		50,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		281,728,624
	TOTAL PERSONNEL		448,453,750
	TOTAL OVERHEAD		106,517,691
	TOTAL RECURRENT		554,971,441
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		966,700,065
0517019022	FEDERAL COLLEGE OF EDUCATION GIDAN MADI, SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10188991	CONSTRUCTION OF SECURITY LIGHTS AT THE PERMANENT SITE	NEW	10,000,000
ERGP23167650	REHABILITATION AND MAINTENANCE OF ADMINISTRATIVE BLOCK, ACADEMIC OFFICES CLASS ROOMS AND WORKSHOPS AT TAKE OFF SITE.	NEW	10,000,000
ERGP23173086	TO PROVIDE ASPHALT FINISHING TO 1KM ACCESS ROADS	NEW	50,000,000
ERGP23173457	CONSTRUCTION OF 2KM PERIMETER FENCING FOR SECURITY	NEW	30,800,000
ERGP23173461	ROOFING, CEILING, WALL FLOOR AND FINISHING OF ADMINISTRATIVE BLOCK AT PERMANENT SITE.	NEW	50,000,000
ERGP23173467	FLOOR AND WALL FINISHING, FIXING AND FITTINGS WITH FURNISHING OF 300 CAPACITY LECTURE HALL.	NEW	100,000,000
ERGP23173472	COMPLETION AND FURNISHING WITH EXTERNAL WORKS FOR THE 2 BLOCK OF CLASSROOMS WITH 100 SITTING CAPACITY.	NEW	50,000,000
ERGP23173486	PROCUREMENT OF 2 NOS OF OFFICIAL VEHICLES	NEW	50,000,000
ERGP23173489	PURCHASE OF OFFICE COMPUTERS AND OFFICE EQUIPMENTS FOR THE OFFICE OF THE PRINCIPAL OFFICERS AND STAFF AT PERMANENT SITE.	NEW	20,000,000
ERGP25188990	CONSTRUCTION AND FURNISHING OF BLOCK FOR CONSULTING , DRESSING AND PHARMACY WITH TOILETS	NEW	40,928,624
0517019023	FEDERAL COLLEGE OF EDUCATION JAMA'ARE, BAUCHI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,076,172,210
21	PERSONNEL COST		458,425,892
2101	SALARY		398,460,930
210101	SALARIES AND WAGES		398,460,930
21010101	SALARY		398,460,930
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		59,964,962
210201	ALLOWANCES		1,856,881



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020111	REGULAR ALLOWANCES		1,856,881
210202	SOCIAL CONTRIBUTIONS		58,108,081
21020201	NHIS		19,369,360
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		38,738,721
22	OTHER RECURRENT COSTS		106,517,694
2202	OVERHEAD COST		106,517,694
220201	TRAVEL & TRANSPORT - GENERAL		26,987,534
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,656,701
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		9,789,433
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		4,756,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,785,400
220202	UTILITIES - GENERAL		7,409,452
22020201	ELECTRICITY CHARGES		3,243,880
22020202	TELEPHONE CHARGES		2,765,001
22020203	INTERNET ACCESS CHARGES		876,901
22020206	SEWERAGE CHARGES		523,670
220203	MATERIALS & SUPPLIES - GENERAL		10,768,710
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,007,569
22020302	BOOKS		130,567
22020304	MAGAZINES & PERIODICALS		120,501
22020305	PRINTING OF NON SECURITY DOCUMENTS		978,433
22020307	DRUGS & MEDICAL SUPPLIES		1,700,567
22020309	UNIFORMS & OTHER CLOTHING		185,675
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,645,398
220204	MAINTENANCE SERVICES - GENERAL		8,300,913
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,456,240
22020402	MAINTENANCE OF OFFICE FURNITURE		1,765,890
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,234,909
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		846,500
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,164,700
22020406	OTHER MAINTENANCE SERVICES		1,832,674
220205	TRAINING - GENERAL		3,673,890
22020502	INTERNATIONAL TRAINING		3,673,890
220206	OTHER SERVICES - GENERAL		14,095,647
22020601	SECURITY CHARGES		5,172,443
22020605	SECURITY OPERATIONS (OVERHEAD)		1,890,436
22020606	CLEANING AND FUMIGATION SERVICES		7,032,768
220208	FUEL & LUBRICANTS - GENERAL		9,890,918
22020801	MOTOR VEHICLE FUEL COST		5,690,236
22020803	PLANT / GENERATOR FUEL COST		4,200,682
220209	FINANCIAL CHARGES - GENERAL		125,652
22020901	BANK CHARGES (OTHER THAN INTEREST)		125,652
220210	MISCELLANEOUS		25,264,978
22021001	REFRESHMENT & MEALS		2,870,544
22021002	HONORARIUM & SITTING ALLOWANCE		9,834,891
22021003	PUBLICITY & ADVERTISEMENTS		2,945,751
22021004	MEDICAL EXPENSES		890,456
22021006	POSTAGES & COURIER SERVICES		120,769
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		768,901
22021009	SPORTING ACTIVITIES		235,300
22021010	DIRECT TEACHING & LABORATORY COST		3,723,001
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		3,875,365
23	CAPITAL EXPENDITURE		1,511,228,624
2301	FIXED ASSETS PURCHASED		92,250,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		92,250,000
23010105	PURCHASE OF MOTOR VEHICLES		92,250,000
2302	CONSTRUCTION / PROVISION		1,400,628,374
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,400,628,374
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		101,735,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		1,298,893,374
2303	REHABILITATION / REPAIRS		18,350,250
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		18,350,250
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,350,250
	TOTAL PERSONNEL		458,425,892
	TOTAL OVERHEAD		106,517,694
	TOTAL RECURRENT		564,943,586
	TOTAL CAPITAL		1,511,228,624
	TOTAL ALLOCATION		2,076,172,210
0517019023	FEDERAL COLLEGE OF EDUCATION JAMA'ARE, BAUCHI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23171549	REHABILITATION OF LABORATORY	ONGOING	18,350,250



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23171556	CONSTRUCTION OF LECTURE HALLS	ONGOING	41,750,000
ERGP23193184	CONSTRUCTION OF FEMALE STUDENTS HOSTEL	NEW	157,643,374
ERGP27171554	CONSTRUCTION OF ADMINISTRATIVE BLOCK	ONGOING	101,735,000
ERGP3171563	PURCHASE OF MOTOR VEHICLES	ONGOING	92,250,000
ERGP202302100	CONSTRUCTION AND FURNISHING OF 200 SEATER CBT CENTER (LOT 1)	NEW	300,000,000
ERGP202302409	CONSTRUCTION AND FURNISHING OF STUDENT HOSTEL	NEW	150,000,000
ERGP202302580	CONSTRUCTION AND FURNISHING OF 200 SEATER CBT CENTER (LOT 2)	NEW	499,500,000
ERGP202300479	PROCUREMENT OF COMPUTER SYSTEMS AND OTHER TEACHING AID IN THE FEDERAL COLLEGE OF EDUCATION JAMA'ARE	NEW	150,000,000
0517019024	FEDERAL COLLEGE OF EDUCATION ODUGBO, BENUE STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,262,234,035
21	PERSONNEL COST		443,987,720
2101	SALARY		319,410,328
210101	SALARIES AND WAGES		319,410,328
21010101	SALARY		319,410,328
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		124,577,392
210201	ALLOWANCES		1,851,447
21020111	REGULAR ALLOWANCES		1,851,447
210202	SOCIAL CONTRIBUTIONS		122,725,945
21020201	NHIS		16,208,254
22	OTHER RECURRENT COSTS		106,517,691
2202	OVERHEAD COST		106,517,691
220201	TRAVEL & TRANSPORT - GENERAL		39,927,663
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		34,927,663
220202	UTILITIES - GENERAL		5,000,000
22020201	ELECTRICITY CHARGES		3,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		500,000
22020205	WATER RATES		1,500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,760,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,000,000
22020303	NEWSPAPERS		760,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		7,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		400,000
22020406	OTHER MAINTENANCE SERVICES		5,000,000
220206	OTHER SERVICES - GENERAL		21,720,000
22020601	SECURITY CHARGES		13,020,000
22020606	CLEANING AND FUMIGATION SERVICES		8,700,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,000,000
22020701	FINANCIAL CONSULTING		3,500,000
22020708	MEDICAL CONSULTING		500,000
220208	FUEL & LUBRICANTS - GENERAL		11,200,000
22020801	MOTOR VEHICLE FUEL COST		4,000,000
22020803	PLANT / GENERATOR FUEL COST		7,200,000
220209	FINANCIAL CHARGES - GENERAL		2,010,028
22020901	BANK CHARGES (OTHER THAN INTEREST)		510,028
22020902	INSURANCE PREMIUM		1,500,000
220210	MISCELLANEOUS		11,100,000
22021001	REFRESHMENT & MEALS		1,200,000
22021002	HONORARIUM & SITTING ALLOWANCE		6,000,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,100,000
22021010	DIRECT TEACHING & LABORATORY COST		300,000
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		37,458,658
23	CAPITAL EXPENDITURE		711,728,624
2301	FIXED ASSETS PURCHASED		71,728,624
230101	PURCHASE OF FIXED ASSETS - GENERAL		71,728,624
23010105	PURCHASE OF MOTOR VEHICLES		71,728,624
2302	CONSTRUCTION / PROVISION		640,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		640,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		90,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		80,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		30,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		370,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		70,000,000
	TOTAL PERSONNEL		443,987,720
	TOTAL OVERHEAD		106,517,691
	TOTAL RECURRENT		550,505,411
	TOTAL CAPITAL		711,728,624
	TOTAL ALLOCATION		1,262,234,035
0517019024	FEDERAL COLLEGE OF EDUCATION ODUGBO, BENUE STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12188747	CONSTRUCTION OF INTERNAL ROAD NETWORK/DRAINAGES	ONGOING	70,000,000
ERGP23172802	CONSTRUCTION OF 1 NO OF GATE HOUSE AND PERIMETRE FENCING OF 750,000 SQUARE METRES	ONGOING	30,000,000
ERGP23172820	CONSTRUCTION OF 1 NO ADMINISTRATIVE BLOCK	ONGOING	70,000,000
ERGP23172955	CONSTRUCTION OF PERMANENT SITE CLINIC	ONGOING	80,000,000
ERGP23172961	CONSTRUCTION OF ACCOMMODATION FOR PRINCIPAL OFFICERS AND STAFF	ONGOING	90,000,000
ERGP30188711	PURCHASE OF MOTOR VEHICLES	NEW	71,728,624
ERGP202305784	CONSTRUCTION OF ROADS AND OTHER CRITICAL INFRASTRUCTURAL PROJECTS	NEW	300,000,000
0517019025	FEDERAL COLLEGE OF EDUCATION ISU, EBONYI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		939,135,031
21	PERSONNEL COST		420,888,717
2101	SALARY		364,037,094
210101	SALARIES AND WAGES		364,037,094
21010101	SALARY		364,037,094
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		56,851,623
210201	ALLOWANCES		3,907,117
21020111	REGULAR ALLOWANCES		3,907,117
210202	SOCIAL CONTRIBUTIONS		52,944,506
21020201	NHIS		17,648,169
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		35,296,337
22	OTHER RECURRENT COSTS		106,517,690
2202	OVERHEAD COST		106,517,690
220201	TRAVEL & TRANSPORT - GENERAL		39,927,662
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		34,927,662
220202	UTILITIES - GENERAL		5,000,000
22020201	ELECTRICITY CHARGES		3,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		500,000
22020205	WATER RATES		1,500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,760,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,000,000
22020303	NEWSPAPERS		760,000
22020306	PRINTING OF SECURITY DOCUMENTS		500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		7,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		400,000
22020406	OTHER MAINTENANCE SERVICES		5,000,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		21,720,000
22020601	SECURITY CHARGES		13,020,000
22020606	CLEANING AND FUMIGATION SERVICES		8,700,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,510,028
22020701	FINANCIAL CONSULTING		3,500,000
22020705	ARCHITECTURAL SERVICES		510,028
22020708	MEDICAL CONSULTING		500,000
220208	FUEL & LUBRICANTS - GENERAL		11,200,000
22020801	MOTOR VEHICLE FUEL COST		4,000,000
22020803	PLANT / GENERATOR FUEL COST		7,200,000
220209	FINANCIAL CHARGES - GENERAL		1,500,000
22020902	INSURANCE PREMIUM		1,500,000
220210	MISCELLANEOUS		11,100,000
22021001	REFRESHMENT & MEALS		1,200,000
22021002	HONORARIUM & SITTING ALLOWANCE		6,000,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021007	WELFARE PACKAGES		2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,100,000
22021010	DIRECT TEACHING & LABORATORY COST		300,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		140,528,624
230101	PURCHASE OF FIXED ASSETS - GENERAL		140,528,624
23010105	PURCHASE OF MOTOR VEHICLES		60,528,624
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		25,000,000
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010115	PURCHASE OF PHOTOCOPYING MACHINES		0
23010117	PURCHASE OF SHREDDING MACHINES		0
23010118	PURCHASE OF SCANNERS		0
23010119	PURCHASE OF POWER GENERATING SET		30,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		25,000,000
2302	CONSTRUCTION / PROVISION		189,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		189,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		72,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		27,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		90,000,000
2303	REHABILITATION / REPAIRS		32,200,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		32,200,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		32,200,000
2304	PRESERVATION OF THE ENVIRONMENT		0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		0
23040102	EROSION & FLOOD CONTROL		0
2305	OTHER CAPITAL PROJECTS		50,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		50,000,000
23050101	RESEARCH AND DEVELOPMENT		50,000,000
	TOTAL PERSONNEL		420,888,717
	TOTAL OVERHEAD		106,517,690
	TOTAL RECURRENT		527,406,407
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		939,135,031
0517019025	FEDERAL COLLEGE OF EDUCATION ISU, EBONYI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23193674	PROCUREMENT OF PROJECT AND OPERATIONAL VEHICLES	NEW	60,528,624
ERGP23193679	PURCHASE OF OFFICE FURNITURE AND EQUIPMENT FOR ADMINISTRATIVE OFFICES	NEW	25,000,000
ERGP23193683	PRODUCTION OF COLLEGE MASTER PLAN	NEW	50,000,000
ERGP23193686	PROCUREMENT OF TRANSFORMER	NEW	30,000,000
ERGP23193693	CONSTRUCTION OF SOLAR POWERED STREET LIGHTS	NEW	27,000,000
ERGP23193701	CONSTRUCTION OF 2KM ACCESS ROADS/DRAINAGE IN THE TEMPORARY SITE AND 5KM ACCESS ROAD/DRAINAGE IN THE PERMANENT SITE	NEW	90,000,000
ERGP23193706	PROCUREMENT OF LIBRARY EQUIPMENT, FURNITURE AND ACADEMIC BOOKS	NEW	25,000,000
ERGP27193652	REHABILITATION OF EXISTING ADMINISTRATIVE BUILDINGS	ONGOING	32,200,000
ERGP27193666	CONSTRUCTION OF COLLEGE ADMINISTRATIVE BUILDING	NEW	72,000,000
0517019026	FEDERAL COLLEGE OF EDUCATION IWO, OSUN STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		958,824,137
21	PERSONNEL COST		440,577,822
2101	SALARY		379,301,379
210101	SALARIES AND WAGES		379,301,379
21010101	SALARY		379,301,379
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		61,276,443
210201	ALLOWANCES		6,042,294
21020111	REGULAR ALLOWANCES		6,042,294
210202	SOCIAL CONTRIBUTIONS		55,234,149
21020201	NHIS		18,411,383
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		36,822,766
22	OTHER RECURRENT COSTS		106,517,691
2202	OVERHEAD COST		106,517,691
220201	TRAVEL & TRANSPORT - GENERAL		18,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,000,000
220202	UTILITIES - GENERAL		6,800,000
22020201	ELECTRICITY CHARGES		3,000,000
22020202	TELEPHONE CHARGES		2,000,000
22020203	INTERNET ACCESS CHARGES		1,500,000
22020205	WATER RATES		300,000
220203	MATERIALS & SUPPLIES - GENERAL		12,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,000,000
22020303	NEWSPAPERS		1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,000,000
220204	MAINTENANCE SERVICES - GENERAL		5,717,691
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,800,000
22020406	OTHER MAINTENANCE SERVICES		917,691
220206	OTHER SERVICES - GENERAL		13,000,000
22020601	SECURITY CHARGES		4,000,000
22020605	SECURITY OPERATIONS (OVERHEAD)		4,000,000
22020606	CLEANING AND FUMIGATION SERVICES		5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		13,000,000
22020704	ENGINEERING SERVICES		5,000,000
22020705	ARCHITECTURAL SERVICES		5,000,000
22020706	SURVEYING SERVICES		2,500,000
22020708	MEDICAL CONSULTING		500,000
220208	FUEL & LUBRICANTS - GENERAL		8,000,000
22020801	MOTOR VEHICLE FUEL COST		3,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		2,500,000
220209	FINANCIAL CHARGES - GENERAL		4,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		500,000
22020902	INSURANCE PREMIUM		4,000,000
220210	MISCELLANEOUS		25,500,000
22021002	HONORARIUM & SITTING ALLOWANCE		12,000,000
22021003	PUBLICITY & ADVERTISEMENTS		4,000,000
22021004	MEDICAL EXPENSES		2,000,000
22021006	POSTAGES & COURIER SERVICES		500,000
22021007	WELFARE PACKAGES		2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021009	SPORTING ACTIVITIES		1,000,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		3,000,000
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		173,728,624
230101	PURCHASE OF FIXED ASSETS - GENERAL		173,728,624
23010105	PURCHASE OF MOTOR VEHICLES		112,728,624
23010113	PURCHASE OF COMPUTERS		9,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		4,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		4,000,000
23010118	PURCHASE OF SCANNERS		4,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		30,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		233,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		233,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		180,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		3,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		50,000,000
2305	OTHER CAPITAL PROJECTS		5,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		5,000,000
23050101	RESEARCH AND DEVELOPMENT		5,000,000
	TOTAL PERSONNEL		440,577,822
	TOTAL OVERHEAD		106,517,691
	TOTAL RECURRENT		547,095,513
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		958,824,137
0517019026	FEDERAL COLLEGE OF EDUCATION IWO, OSUN STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23171537	PURCHASE 7 NOS. PROJECT AND OPERATIONAL VEHICLES	NEW	112,728,624
ERGP23171572	CONSTRUCTION OF ONE STOREY LIBRARY BUILDING	NEW	50,000,000
ERGP23174407	PURCHASE OF TEACHING AND LEARNING EQUIPMENTS	NEW	10,000,000
ERGP25171562	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT	NEW	30,000,000
ERGP27171527	CONSTRUCTION OF OFFICE BUILDINGS (ADMINISTRATIVE)	NEW	60,000,000
ERGP27171576	CONSTRUCTION BLOCKS OF LECTURE ROOMS	NEW	120,000,000
ERGP28171568	PROVISION OF BOREHOLES AND OF OVERHEAD TANKS FOR THE COLLEGE	NEW	3,000,000
ERGP29171545	PURCHASE OF DESKTOP AND LAPTOP COMPUTERS	NEW	9,000,000
ERGP29171550	PURCHASE OF COMPUTER PRINTERS	NEW	4,000,000
ERGP29171552	PURCHASE OF PHOTOCOPYING MACHINES	NEW	4,000,000
ERGP29171555	PURCHASE OF SCANNERS	NEW	4,000,000
ERGP30171582	PROCUREMENT OF BOOKS TO ENHANCE TEACHING, LEARNING AND RESEARCH	NEW	5,000,000
0517019027	FEDERAL COLLEGE OF EDUCATION EKIADOLOR, EDO STATE		
CODE	LINE ITEM		AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		948,612,530
21	PERSONNEL COST		430,366,215
2101	SALARY		373,867,079
210101	SALARIES AND WAGES		373,867,079
21010101	SALARY		373,867,079
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		56,499,136
210201	ALLOWANCES		2,080,132
21020111	REGULAR ALLOWANCES		2,080,132
210202	SOCIAL CONTRIBUTIONS		54,419,004
21020201	NHIS		18,139,668
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		36,279,336
22	OTHER RECURRENT COSTS		106,517,691
2202	OVERHEAD COST		106,517,691
220201	TRAVEL & TRANSPORT - GENERAL		42,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		17,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		14,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		6,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		10,000,000
22020201	ELECTRICITY CHARGES		8,000,000
22020202	TELEPHONE CHARGES		1,000,000
22020203	INTERNET ACCESS CHARGES		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		4,100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,000,000
22020303	NEWSPAPERS		500,000
22020304	MAGAZINES & PERIODICALS		200,000
22020307	DRUGS & MEDICAL SUPPLIES		400,000
220204	MAINTENANCE SERVICES - GENERAL		7,807,691
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,607,691
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
22020406	OTHER MAINTENANCE SERVICES		2,000,000
220205	TRAINING - GENERAL		6,000,000
22020501	LOCAL TRAINING		3,000,000
22020502	INTERNATIONAL TRAINING		3,000,000
220206	OTHER SERVICES - GENERAL		2,610,000
22020601	SECURITY CHARGES		2,000,000
22020606	CLEANING AND FUMIGATION SERVICES		610,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,300,000
22020701	FINANCIAL CONSULTING		1,800,000
22020703	LEGAL SERVICES		500,000
220208	FUEL & LUBRICANTS - GENERAL		5,800,000
22020801	MOTOR VEHICLE FUEL COST		2,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		300,000
22020803	PLANT / GENERATOR FUEL COST		3,000,000
220209	FINANCIAL CHARGES - GENERAL		5,600,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		600,000
22020902	INSURANCE PREMIUM		5,000,000
220210	MISCELLANEOUS		20,300,000
22021001	REFRESHMENT & MEALS		2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000
22021003	PUBLICITY & ADVERTISEMENTS		2,000,000
22021004	MEDICAL EXPENSES		2,000,000
22021006	POSTAGES & COURIER SERVICES		200,000
22021007	WELFARE PACKAGES		2,500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		600,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		500,000
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		500,000
22021036	PAYMENT FOR OUTSOURCED SERVICES		5,000,000
23	CAPITAL EXPENDITURE		411,728,624
2301	FIXED ASSETS PURCHASED		154,745,204
230101	PURCHASE OF FIXED ASSETS - GENERAL		154,745,204
23010105	PURCHASE OF MOTOR VEHICLES		58,000,000
23010108	PURCHASE OF BUSES		45,000,000
23010113	PURCHASE OF COMPUTERS		2,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		4,512,500
23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,000,000
23010118	PURCHASE OF SCANNERS		1,000,000



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CODE	LINE ITEM		AMOUNT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		24,182,704
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		18,050,000
2302	CONSTRUCTION / PROVISION		232,395,920
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		232,395,920
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		5,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		222,395,920
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		5,000,000
2303	REHABILITATION / REPAIRS		21,587,500
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		21,587,500
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		21,587,500
2305	OTHER CAPITAL PROJECTS		3,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		3,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		3,000,000
	TOTAL PERSONNEL		430,366,215
	TOTAL OVERHEAD		106,517,691
	TOTAL RECURRENT		536,883,906
	TOTAL CAPITAL		411,728,624
	TOTAL ALLOCATION		948,612,530
0517019027	FEDERAL COLLEGE OF EDUCATION EKIADOLOR, EDO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10193631	PROVISION OF SOLAR LIGHTS IN THE COLLEGE	NEW	5,000,000
ERGP22193619	CONSTRUCTION OF ELECTRIFIED PERIMETER FENCE AND LANDSCAPING	NEW	5,000,000
ERGP23170885	PROVISION OF 20UNITS OF PHOTOCOPIERS	ONGOING	2,000,000
ERGP23170982	PROCUREMENT OF 3NOS OPERATIONAL VEHICLES	ONGOING	58,000,000
ERGP23171009	PROCUREMENT OF 1NOS PROJECT VEHICLES	ONGOING	45,000,000
ERGP23171069	PROCUREMENT OF TEACHING AIDS, LABORATORY EQUIPMENTS	ONGOING	24,182,704
ERGP23171096	PROCUREMENT OF LIBRARY BOOKS, SHELF AND FURNITURE	ONGOING	18,050,000
ERGP23171198	CONSTRUCTION OF LABORATORIES BUILDINGS	ONGOING	73,317,296
ERGP23171207	CONSTRUCTION OF WORKSHOPS FOR PRACTICALS	ONGOING	74,078,624
ERGP23171215	CONSTRUCTION OF BUILDINGS FOR MALE AND FEMALE HOSTELS	ONGOING	75,000,000
ERGP25170962	REHABILITATION OF HEALTH CENTRE AND PROCUREMENT OF MEDICAL EQUIPMENTS	ONGOING	21,587,500
ERGP29170861	PROVISION OF 70UNITS DESKTOP COMPUTERS. PROVISION OF 30UNITS LAPTOPS FOR ICT ROOM. PROVISION OF 10UNITS LAPTOPS for PRICIPALS OFFICERS AND HODs.	ONGOING	2,000,000
ERGP29170874	PROVISION OF 30NOS PRINTERS IN ADMIN. BLOCK AND HOD OFFICES	ONGOING	4,512,500
ERGP29170911	PROVISION OF 10UNITS SCANNERS	ONGOING	1,000,000
ERGP29171234	ESTABLISHING A WEB BASED PORTAL FOR THE SCHOOL	ONGOING	3,000,000
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		30,058,742,866
21	PERSONNEL COST		2,350,278,144
2101	SALARY		1,860,376,425
210101	SALARIES AND WAGES		1,860,376,425
21010101	SALARY		1,860,376,425
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		489,901,719
210201	ALLOWANCES		213,060,000
21020111	REGULAR ALLOWANCES		213,060,000
210202	SOCIAL CONTRIBUTIONS		276,841,719
21020201	NHIS		91,911,449
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		184,930,270
22	OTHER RECURRENT COSTS		785,611,482
2202	OVERHEAD COST		785,611,482
220201	TRAVEL& TRANSPORT - GENERAL		206,968,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		25,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		181,968,000
220202	UTILITIES - GENERAL		62,562,761
22020201	ELECTRICITY CHARGES		49,296,130
22020202	TELEPHONE CHARGES		1,208,000
22020203	INTERNET ACCESS CHARGES		8,068,000
22020205	WATER RATES		2,010,000
22020206	SEWERAGE CHARGES		1,980,631
220203	MATERIALS & SUPPLIES - GENERAL		69,921,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		50,321,000
22020302	BOOKS		5,701,000
22020303	NEWSPAPERS		3,079,000
22020304	MAGAZINES & PERIODICALS		2,120,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		8,400,000
22020309	UNIFORMS & OTHER CLOTHING		300,000
220204	MAINTENANCE SERVICES - GENERAL		72,137,029
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		19,022,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		5,537,885
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		15,075,664
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,849,931
22020405	MAINTENANCE OF PLANTS/GENERATORS		10,739,246
22020406	OTHER MAINTENANCE SERVICES		15,912,303
220205	TRAINING - GENERAL		81,420,764
22020501	LOCAL TRAINING		81,420,764
220206	OTHER SERVICES - GENERAL		90,035,840
22020601	SECURITY CHARGES		55,035,840
22020606	CLEANING AND FUMIGATION SERVICES		35,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		38,054,894
22020701	FINANCIAL CONSULTING		7,250,268
22020703	LEGAL SERVICES		30,804,626
220208	FUEL & LUBRICANTS - GENERAL		29,948,000
22020801	MOTOR VEHICLE FUEL COST		11,088,000
22020803	PLANT / GENERATOR FUEL COST		18,860,000
220209	FINANCIAL CHARGES - GENERAL		35,783,659
22020902	INSURANCE PREMIUM		35,783,659
220210	MISCELLANEOUS		98,779,535
22021001	REFRESHMENT & MEALS		24,908,950
22021002	HONORARIUM & SITTING ALLOWANCE		17,540,000
22021003	PUBLICITY & ADVERTISEMENTS		25,149,585
22021006	POSTAGES & COURIER SERVICES		1,850,000
22021007	WELFARE PACKAGES		25,570,000
22021009	SPORTING ACTIVITIES		3,761,000
23	CAPITAL EXPENDITURE		26,922,853,240
2301	FIXED ASSETS PURCHASED		175,059,960
230101	PURCHASE OF FIXED ASSETS - GENERAL		175,059,960
23010105	PURCHASE OF MOTOR VEHICLES		155,389,960
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		19,670,000
2303	REHABILITATION / REPAIRS		24,761,500
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		24,761,500
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		24,761,500
2305	OTHER CAPITAL PROJECTS		26,723,031,780
230501	ACQUISITION OF NON TANGIBLE ASSETS		26,723,031,780
23050101	RESEARCH AND DEVELOPMENT		26,134,200,000
23050102	COMPUTER SOFTWARE ACQUISITION		52,650,254
23050103	MONITORING AND EVALUATION		536,181,526
	TOTAL PERSONNEL		2,350,278,144
	TOTAL OVERHEAD		785,611,482
	TOTAL RECURRENT		3,135,889,626
	TOTAL CAPITAL		26,922,853,240
	TOTAL ALLOCATION		30,058,742,866
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23123467	UNIVERSITY SYSTEM QUALITY ASSURANCE	ONGOING	536,181,526
ERGP23123469	FURNITURE AND OFFICE EQUIPMENT	ONGOING	19,670,000
ERGP27168991	REHABILITATION OF NUC SECRETARIAT	ONGOING	24,761,500
ERGP29124805	LOCAL AREA NETWORK -LAN UPGRADE AT NUC SECRETARIAT	ONGOING	52,650,254
ERGP30189695	PURCHASE OF 4 JEEP PROJECT MONITORING VEHICLE	NEW	155,389,960
ERGP30195170	MULTILATERAL/BILATERAL TIED LOANS-SUSTAINABLE PROCUREMENT, ENVIRONMENTAL AND SOCIAL STANDARD ENHANCEMENT (SPESSE) PROJECT	NEW	8,711,400,000
ERGP30195171	MULTILATERAL/BILATERAL TIED LOANS-SECOND AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE FOR DEVELOPMENT IMPACT PROJECT	NEW	17,422,800,000
0517021001	UNIVERSITY OF IBADAN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		18,352,057,498
21	PERSONNEL COST		17,513,717,861
2101	SALARY		13,662,718,079
210101	SALARIES AND WAGES		13,662,718,079
21010101	SALARY		13,662,718,079
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		3,850,999,782
210201	ALLOWANCES		1,810,026,414
21020111	REGULAR ALLOWANCES		1,810,026,414
210202	SOCIAL CONTRIBUTIONS		2,040,973,368
21020201	NHIS		680,324,456
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,360,648,912
22	OTHER RECURRENT COSTS		183,598,311
2202	OVERHEAD COST		183,598,311
220201	TRAVEL& TRANSPORT - GENERAL		6,598,311
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,598,311



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220202	UTILITIES - GENERAL		101,000,000
22020201	ELECTRICITY CHARGES		60,000,000
22020203	INTERNET ACCESS CHARGES		36,000,000
22020205	WATER RATES		5,000,000
220203	MATERIALS & SUPPLIES - GENERAL		20,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		20,000,000
220204	MAINTENANCE SERVICES - GENERAL		8,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		8,000,000
220206	OTHER SERVICES - GENERAL		30,000,000
22020606	CLEANING AND FUMIGATION SERVICES		30,000,000
220210	MISCELLANEOUS		18,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000
22021003	PUBLICITY & ADVERTISEMENTS		12,000,000
22021006	POSTAGES & COURIER SERVICES		3,000,000
23	CAPITAL EXPENDITURE		654,741,326
2301	FIXED ASSETS PURCHASED		12,736,543
230101	PURCHASE OF FIXED ASSETS - GENERAL		12,736,543
23010128	PURCHASE OF SECURITY EQUIPMENT		12,736,543
2302	CONSTRUCTION / PROVISION		281,706,821
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		281,706,821
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		69,153,394
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		212,553,427
2303	REHABILITATION / REPAIRS		150,547,962
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		150,547,962
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		2,221,695
23030113	REHABILITATION / REPAIRS - ROADS		4,600,915
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		143,725,352
2305	OTHER CAPITAL PROJECTS		209,750,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		209,750,000
23050101	RESEARCH AND DEVELOPMENT		0
23050102	COMPUTER SOFTWARE ACQUISITION		209,750,000
	TOTAL PERSONNEL		17,513,717,861
	TOTAL OVERHEAD		183,598,311
	TOTAL RECURRENT		17,697,316,172
	TOTAL CAPITAL		654,741,326
	TOTAL ALLOCATION		18,352,057,498
0517021001	UNIVERSITY OF IBADAN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10151854	PROCUREMENT OF MEDIUM AND HIGH VOLTAGE CABLE	ONGOING	8,139,284
ERGP10155468	PROCUREMENT OF RING MAIN UNITS	ONGOING	539,967
ERGP10167643	INSTALLATION OF OF SOLAR STREET LIGHTS FOR FACULTY OF TECHNOLOGY, GONGOLA ROAD AND CROWTHER LANE	ONGOING	6,121,067
ERGP10192970	PROCUREMENT AND INSTALLATION OF 2500 METRES OF 150MM2 XLPE PVC CABLE	NEW	54,353,076
ERGP12151839	REHABILITATION OF GONGOLA ROAD SUFACING AND DRAINAGE	ONGOING	1,523,072
ERGP12151862	REHABILITATION OF ODUDUWA ROAD	ONGOING	3,077,843
ERGP22167645	SUPPLY AND INSTALLATION OF CCTV CAMERAS POWERED BY SOLAR PANELS, INVERTERS AND BATTERIES	ONGOING	5,846,539
ERGP22167647	REHABILITATION OF EXISTING BLOCK WALL FENCE AND PROVISION OF SECURITY WIRES ROUND THE STUDENT HOSTELS	ONGOING	6,890,004
ERGP27155478	REHABILITATION AND VERTICAL EXTENSION OF COMPUTER SCIENCE DEPARTMENTAL BUILDING	ONGOING	9,003,476
ERGP27192979	PROPOSED REHABILITATION AND VERTICAL EXTENTION OF DEPARTMENT OF FOREST PRODUCTION AND PRODUCTS/DEPARTMENT OF SOCIAL AND ENVIRONMENTAL FORESTRY	NEW	134,721,876
ERGP28151798	REHABILITATION OF 475M3 ELEVATED WATER RESERVOIR AT STADIUM COMPLEX	ONGOING	2,221,695
ERGP28151836	CONSTRUCTION OF NEW CHEMICAL STORE, LABORATORY, LAB EQUIPMENT, GATE HOUSE AND LANDSCAPPING OF THE NEW WATER TREATMENT PLANT	ONGOING	1,862,031
ERGP28167644	PROVISION OF BOREHOLE, OVERHEAD RESERVIORS AND WATER RETICULATION FOR FACULTY OF LAW AT AJIBODE	ONGOING	1,950,000
ERGP28167648	SUPPLY AND LAYING OF 2500 METRES 110 MILLIMETRES DIAMETER HIGH DENSITY POLYETHYLENE WATER RETICULATION PIPES AROUND THE CAMPUS	ONGOING	7,685,235
ERGP28192982	CONSTRUCTION OF DAM AND TREATMENT PLANT FOR AJIBODE EXTENSION	NEW	100,000,000
ERGP28192986	REHABILITATION OF EXISTING TREATMENT PLANT WITH OTHER WATER FACILITIES	NEW	101,056,161
ERGP29167646	PROVISION OF ICT INFRASTRUCTURE IN FACULTIES AND ACADEMIC AREAS, HOSTELS AND STUDENTS' AREAS	ONGOING	209,750,000
0517021002	UNIVERSITY OF LAGOS		
CODE	LINE ITEM		AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
2	EXPENDITURE		15,122,298,832
21	PERSONNEL COST		14,287,731,537
2101	SALARY		11,724,993,909
210101	SALARIES AND WAGES		11,724,993,909
21010101	SALARY		11,724,993,909
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,562,737,628
210201	ALLOWANCES		805,649,600
21020111	REGULAR ALLOWANCES		805,649,600
210202	SOCIAL CONTRIBUTIONS		1,757,088,028
21020201	NHIS		585,696,009
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,171,392,019
22	OTHER RECURRENT COSTS		181,195,931
2202	OVERHEAD COST		181,195,931
220201	TRAVEL & TRANSPORT - GENERAL		0
220202	UTILITIES - GENERAL		0
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		111,610,081
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		11,610,081
22020405	MAINTENANCE OF PLANTS/GENERATORS		50,000,000
22020406	OTHER MAINTENANCE SERVICES		50,000,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		0
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		64,585,850
22021010	DIRECT TEACHING & LABORATORY COST		64,585,850
23	CAPITAL EXPENDITURE		653,371,364
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0
23010128	PURCHASE OF SECURITY EQUIPMENT		0
23010142	PURCHASE OF LABORATORY EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		330,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		330,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		330,000,000
2303	REHABILITATION / REPAIRS		313,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		313,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY		100,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		70,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		143,000,000
23030113	REHABILITATION / REPAIRS - ROADS		0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0
2304	PRESERVATION OF THE ENVIRONMENT		10,371,364
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		10,371,364
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		10,371,364
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
	TOTAL PERSONNEL		14,287,731,537
	TOTAL OVERHEAD		181,195,931
	TOTAL RECURRENT		14,468,927,468
	TOTAL CAPITAL		653,371,364
	TOTAL ALLOCATION		15,122,298,832
0517021002	UNIVERSITY OF LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10110859	REHABILITATION OF ELECTRICAL SUPPLY AND DISTRIBUTION SYSTEM	ONGOING	100,000,000
ERGP12177851	REHABILITATION OF ROADS TO IMPROVE PRODUCTION	ONGOING	0
ERGP19177850	REHABILITATION OF SEWAGE WORKS TO PROVIDE CONDUCTIVE ENVIRONMENT	ONGOING	0
ERGP21110848	IMPROVEMENT OF SOLID WASTE SITE AND RECYCLING	ONGOING	10,371,364
ERGP23149626	CONSTRUCTION OF BUILDING WORKSHOP	ONGOING	180,000,000
ERGP23170694	REDECORATION OF ACADEMIC BUILDINGS	ONGOING	143,000,000
ERGP23170696	VERTICAL EXTENSION AND FURNISHING OF EXISTING ADMINISTRATION BUILDING , CMUL, IDI-ARABA	ONGOING	80,000,000
ERGP23177844	PROCUREMENT OF BOOKS TO ENHANCE TEACHING, LEARNING AND RESEARCH	ONGOING	0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23177845	PROCUREMENT OF SECURITY EQUIPMENTS TO ENHANCE ENVIRONMENT AND IMPROVE SECURITY	ONGOING	0
ERGP23177847	PROCUREMENT OF LABORATORY EQUIPMENTS TO IMPROVE PRODUCTIVITY AND ENHANCE TEACHING, LEARNING AND RESEARCH	ONGOING	0
ERGP23177848	PROCUREMENT OF OFFICE EQUIPMENTS FOR THE ENHANCEMENT OF TEACHING LEARNING AND RESERACH	ONGOING	0
ERGP23177849	PROCUREMENT OF PROJECT VEHICLES TO ENHANCE TEACHING LEARNING AND RESEARCH	ONGOING	0
ERGP27177841	REHABILITATION OF STUDENT HALLS, ACADEMIC, ADMINISTRATIVE AND RESIDENTIAL BUILDING	ONGOING	0
ERGP27177842	PROCUREMENT OF OFFICE FURNITURES AND FITTINGS TO ACADEMIC AND ADMINISTRATIVE BUILDINGS	ONGOING	0
ERGP28170679	REHABILITATION OF WATER DISTRIBUTION SYSTEM	ONGOING	70,000,000
ERGP28177838	MAINTENANCE OF WATER FACILITIES	ONGOING	0
ERGP29170688	UPGRADE OF INTERNET ACCESS	ONGOING	70,000,000
ERGP29177836	PROCUREMENT OF LIBRARY AUTOMATION AND COMMUNICATION EQUIPMENT	ONGOING	0
0517021003	UNIVERSITY OF NIGERIA, NNSUKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		26,144,171,106
21	PERSONNEL COST		25,294,948,631
2101	SALARY		21,245,020,967
210101	SALARIES AND WAGES		21,245,020,967
21010101	SALARY		21,245,020,967
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		4,049,927,664
210201	ALLOWANCES		864,835,578
21020111	REGULAR ALLOWANCES		864,835,578
210202	SOCIAL CONTRIBUTIONS		3,185,092,086
21020201	NHIS		1,061,697,362
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		2,123,394,724
22	OTHER RECURRENT COSTS		202,755,845
2202	OVERHEAD COST		202,755,845
220201	TRAVEL & TRANSPORT - GENERAL		11,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		3,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		4,000,000
220202	UTILITIES - GENERAL		77,155,845
22020201	ELECTRICITY CHARGES		62,155,845
22020202	TELEPHONE CHARGES		3,000,000
22020203	INTERNET ACCESS CHARGES		8,000,000
22020206	SEWERAGE CHARGES		3,000,000
22020207	LEASED COMMUNICATION LINES(S)		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		35,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		15,000,000
22020302	BOOKS		5,000,000
22020303	NEWSPAPERS		1,000,000
22020304	MAGAZINES & PERIODICALS		1,500,000
22020307	DRUGS & MEDICAL SUPPLIES		3,000,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		1,000,000
22020309	UNIFORMS & OTHER CLOTHING		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		3,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		500,000
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		2,500,000
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		5,000,000
22020406	OTHER MAINTENANCE SERVICES		1,000,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,500,000
220205	TRAINING - GENERAL		4,500,000
22020501	LOCAL TRAINING		3,000,000
22020502	INTERNATIONAL TRAINING		1,500,000
220206	OTHER SERVICES - GENERAL		5,600,000
22020601	SECURITY CHARGES		600,000
22020606	CLEANING AND FUMIGATION SERVICES		5,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,500,000
22020701	FINANCIAL CONSULTING		2,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING		500,000
22020703	LEGAL SERVICES		2,000,000
22020704	ENGINEERING SERVICES		1,500,000
22020708	MEDICAL CONSULTING		1,500,000
220208	FUEL & LUBRICANTS - GENERAL		14,500,000
22020801	MOTOR VEHICLE FUEL COST		10,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,000,000
22020803	PLANT / GENERATOR FUEL COST		3,000,000
22020806	COOKING GAS/FUEL COST		500,000
220209	FINANCIAL CHARGES - GENERAL		3,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		500,000
22020902	INSURANCE PREMIUM		3,000,000
220210	MISCELLANEOUS		28,500,000
22021001	REFRESHMENT & MEALS		1,500,000
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021004	MEDICAL EXPENSES		500,000
22021006	POSTAGES & COURIER SERVICES		500,000
22021007	WELFARE PACKAGES		1,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,000,000
22021009	SPORTING ACTIVITIES		1,500,000
22021010	DIRECT TEACHING & LABORATORY COST		15,000,000
22021013	PROMOTION (SERVICE WIDE)		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,000,000
23	CAPITAL EXPENDITURE		646,466,630
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010115	PURCHASE OF PHOTOCOPYING MACHINES		0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		296,466,630
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		296,466,630
23020114	CONSTRUCTION / PROVISION OF ROADS		226,466,630
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		70,000,000
2303	REHABILITATION / REPAIRS		350,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		350,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		350,000,000
	TOTAL PERSONNEL		25,294,948,631
	TOTAL OVERHEAD		202,755,845
	TOTAL RECURRENT		25,497,704,476
	TOTAL CAPITAL		646,466,630
	TOTAL ALLOCATION		26,144,171,106
0517021003	UNIVERSITY OF NIGERIA, NNSUKA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12193258	REHABILITATION OF ODIM ROAD, NSUKKA CAMPUS	ONGOING	226,466,630
ERGP23193261	HOSTEL REHABILITATION ENUGU CAMPUS	ONGOING	100,000,000
ERGP23193747	COMPLETION OF MARIAM BABANGIDA AUDITORIUM	ONGOING	5,000,000
ERGP23193750	REHABILITATION OF FOOD SCIENCE BUILDING NSUKKA CAMPUS	ONGOING	130,000,000
ERGP23193755	REHABILITATION OF WORKS SERVICES DEPARTMENT ENUGU CAMPUS	ONGOING	120,000,000
ERGP23193758	UNN LION SCIENCE AND TECHNOLOGY PARK PROJECTS: CONSTRUCTION OF TENANTS OFFICES, BLOCK A (PHASE 1), NSUKKA CAMPUS	ONGOING	25,000,000
ERGP23193764	UNN LION SCIENCE AND TECHNOLOGY PARK PROJECTS: CONSTRUCTION OF ACCESS ROAD (PHASE 1), NSUKKA CAMPUS	ONGOING	20,000,000
ERGP23193770	UNN LION SCIENCE AND TECHNOLOGY PARK PROJECTS: CONSTRUCTION OF SERVICES INFRASTRUCTURE (ELECTRICITY AND WATER SUPPLY), NSUKKA CAMPUS	ONGOING	10,000,000
ERGP23193771	UNN LION SCIENCE AND TECHNOLOGY PARK PROJECTS: FABRICATION AND INSTALLATION OF FURNITURE, NSUKKA CAMPUS	ONGOING	10,000,000
0517021004	AHMADU BELLO UNIVERSITY, ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		23,914,878,533
21	PERSONNEL COST		22,179,140,382
2101	SALARY		18,106,769,124
210101	SALARIES AND WAGES		18,106,769,124
21010101	SALARY		18,106,769,124
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		4,072,371,258
210201	ALLOWANCES		1,358,016,948



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
21020111	REGULAR ALLOWANCES		1,358,016,948
210202	SOCIAL CONTRIBUTIONS		2,714,354,310
21020201	NHIS		904,784,770
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,809,569,540
22	OTHER RECURRENT COSTS		181,699,985
2202	OVERHEAD COST		181,699,985
220201	TRAVEL & TRANSPORT - GENERAL		22,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		22,000,000
220202	UTILITIES - GENERAL		104,000,000
22020201	ELECTRICITY CHARGES		104,000,000
220203	MATERIALS & SUPPLIES - GENERAL		25,699,985
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		25,699,985
220204	MAINTENANCE SERVICES - GENERAL		30,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		30,000,000
23	CAPITAL EXPENDITURE		1,554,038,166
2302	CONSTRUCTION / PROVISION		1,527,969,885
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,527,969,885
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		119,829,322
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,408,140,563
2305	OTHER CAPITAL PROJECTS		26,068,281
230501	ACQUISITION OF NON TANGIBLE ASSETS		26,068,281
23050101	RESEARCH AND DEVELOPMENT		26,068,281
	TOTAL PERSONNEL		22,179,140,382
	TOTAL OVERHEAD		181,699,985
	TOTAL RECURRENT		22,360,840,367
	TOTAL CAPITAL		1,554,038,166
	TOTAL ALLOCATION		23,914,878,533
0517021004	AHMADU BELLO UNIVERSITY, ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP1139618	CONSTRUCTION OF SPECTATORS PAVILLION AT STADIUM COMPLEX	ONGOING	74,792,152
ERGP1139673	REHABILITATION OF UNIVERSITY CENTRAL STORE	ONGOING	17,012,923
ERGP1156335	REHABILITATION OF RAMAT/ICSA/AKENZUA/DANFODIO HALL MALE STUDENT HOSTELS	ONGOING	164,615,817
ERGP1156348	COMPLETION OF CONSTRUCTION OF ONE (1) STOREY SABBATICAL HOSTEL	ONGOING	38,876,933
ERGP23154681	CONSTRUCTION/FURNISHING OF 500 SEATER STUDENT LECTURE HALL	ONGOING	134,285,137
ERGP23168239	REPAIRS OF INTERNAL ACCESS ROAD WITHIN AHMADU BELLO UNIVERSITY, ZARIA	ONGOING	26,089,659
ERGP23168245	CONSTRUCTION OF PARAMETER FENCING	ONGOING	47,708,066
ERGP23168254	CONSTRUCTION, FURNISHING AND EQUIPPING OF CENTRAL, PHYSICAL AND MEDICAL LABORATORIES	ONGOING	55,765,914
ERGP23168258	CONSTRUCTION OF NEW STUDENTS HOSTELS	ONGOING	23,786,114
ERGP23178958	CONSTRUCTION OF NEW FEMALE IHOSTEL AND REHABILITATION OF EXISTING HOSTELS	ONGOING	500,000,000
ERGP23186581	COMPLETION AND EQUIPPING OF VENOM, ANTIVENOM AND NATURAL TOXINS RESEARCH (VANTRAC)	ONGOING	26,068,281
ERGP23195338	CONSTRUCTION OF MANAGEMENT AND LEADERSHIP CENTER - KONGO CAMPUS	NEW	400,000,000
ERGP26163914	HOSTING OF REGION 2 SENIOR AND JUNIOR ATLANTHICS	ONGOING	22,518,585
ERGP26163924	HOSTING OF KADUNA, ZARIA GRAND PRIS	ONGOING	22,518,585
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		13,402,231,126
21	PERSONNEL COST		12,570,386,324
2101	SALARY		10,120,275,679
210101	SALARIES AND WAGES		10,120,275,679
21010101	SALARY		10,120,275,679
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,450,110,645
210201	ALLOWANCES		933,730,351
21020111	REGULAR ALLOWANCES		933,730,351
210202	SOCIAL CONTRIBUTIONS		1,516,380,294
21020201	NHIS		505,460,098
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,010,920,196
22	OTHER RECURRENT COSTS		184,540,408
2202	OVERHEAD COST		184,540,408
220201	TRAVEL & TRANSPORT - GENERAL		7,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		92,861,425
22020201	ELECTRICITY CHARGES		45,000,000
22020203	INTERNET ACCESS CHARGES		40,000,000
22020205	WATER RATES		7,861,425



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CODE	LINE ITEM		AMOUNT
220203	MATERIALS & SUPPLIES - GENERAL		14,200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,000,000
22020302	BOOKS		5,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,500,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES		2,700,000
220204	MAINTENANCE SERVICES - GENERAL		10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,500,000
220205	TRAINING - GENERAL		3,978,983
22020501	LOCAL TRAINING		2,500,000
22020502	INTERNATIONAL TRAINING		1,478,983
220206	OTHER SERVICES - GENERAL		5,500,000
22020601	SECURITY CHARGES		5,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,500,000
22020703	LEGAL SERVICES		2,500,000
220208	FUEL & LUBRICANTS - GENERAL		5,000,000
22020803	PLANT / GENERATOR FUEL COST		5,000,000
220209	FINANCIAL CHARGES - GENERAL		5,000,000
22020902	INSURANCE PREMIUM		5,000,000
220210	MISCELLANEOUS		38,000,000
22021001	REFRESHMENT & MEALS		3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		1,500,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021004	MEDICAL EXPENSES		3,000,000
22021009	SPORTING ACTIVITIES		5,000,000
22021010	DIRECT TEACHING & LABORATORY COST		25,000,000
23	CAPITAL EXPENDITURE		647,304,394
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010113	PURCHASE OF COMPUTERS		0
2302	CONSTRUCTION / PROVISION		647,304,394
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		647,304,394
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		647,304,394
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030102	REHABILITATION / REPAIRS - ELECTRICITY		0
23030103	REHABILITATION / REPAIRS - HOUSING		0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0
	TOTAL PERSONNEL		12,570,386,324
	TOTAL OVERHEAD		184,540,408
	TOTAL RECURRENT		12,754,926,732
	TOTAL CAPITAL		647,304,394
	TOTAL ALLOCATION		13,402,231,126
0517021005	OBAFEMI AWOLOWO UNIVERSITY		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12170931	CONSTRUCTION OF ROAD	ONGOING	401,354,394
ERGP19170955	REHABILITATION / REPAIRS - SEWAGE FACILITIES	ONGOING	125,950,000
ERGP21170947	PURCHASE OF EQUIPMENT	ONGOING	20,000,000
ERGP27108632	CONSTRUCTION OF AERONAUTICAL OFFICE BLOCK WORKSHOP AND SEMINAL ROOMS	ONGOING	50,000,000
ERGP27108636	CONSTRUCTION OF OFFICE AND CLASSROOM BUILDING	ONGOING	50,000,000
0517021006	UNIVERSITY OF BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		19,536,784,793
21	PERSONNEL COST		18,704,855,570
2101	SALARY		14,708,298,696
210101	SALARIES AND WAGES		14,708,298,696
21010101	SALARY		14,708,298,696
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		3,996,556,874
210201	ALLOWANCES		1,791,973,128
21020111	REGULAR ALLOWANCES		1,791,973,128
210202	SOCIAL CONTRIBUTIONS		2,204,583,746
21020201	NHIS		734,861,249
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,469,722,497
22	OTHER RECURRENT COSTS		183,050,759
2202	OVERHEAD COST		183,050,759
220201	TRAVEL& TRANSPORT - GENERAL		36,369,343
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		19,369,343



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		17,000,000
220202	UTILITIES - GENERAL		11,000,000
22020202	TELEPHONE CHARGES		2,000,000
22020203	INTERNET ACCESS CHARGES		1,000,000
22020210	SOFTWARE CHARGES / LICENCE RENEWAL		8,000,000
220203	MATERIALS & SUPPLIES - GENERAL		11,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		11,000,000
220205	TRAINING - GENERAL		5,500,000
22020501	LOCAL TRAINING		5,500,000
220206	OTHER SERVICES - GENERAL		9,200,000
22020606	CLEANING AND FUMIGATION SERVICES		9,200,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,200,000
22020703	LEGAL SERVICES		3,200,000
220208	FUEL & LUBRICANTS - GENERAL		38,127,500
22020801	MOTOR VEHICLE FUEL COST		6,200,000
22020803	PLANT / GENERATOR FUEL COST		31,927,500
220209	FINANCIAL CHARGES - GENERAL		3,000,000
22020902	INSURANCE PREMIUM		3,000,000
220210	MISCELLANEOUS		65,653,916
22021001	REFRESHMENT & MEALS		3,000,000
22021003	PUBLICITY & ADVERTISEMENTS		5,100,000
22021004	MEDICAL EXPENSES		2,650,000
22021006	POSTAGES & COURIER SERVICES		2,700,658
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,953,258
22021010	DIRECT TEACHING & LABORATORY COST		42,250,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		8,000,000
23	CAPITAL EXPENDITURE		648,878,464
2302	CONSTRUCTION / PROVISION		648,878,464
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		648,878,464
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		648,878,464
	TOTAL PERSONNEL		18,704,855,570
	TOTAL OVERHEAD		183,050,759
	TOTAL RECURRENT		18,887,906,329
	TOTAL CAPITAL		648,878,464
	TOTAL ALLOCATION		19,536,784,793
0517021006	UNIVERSITY OF BENIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23104961	CONSTRUCTION OF SCHOOL MEDICAL SCIENCES OFFICE BLOCK	ONGOING	95,000,000
ERGP23152262	CONSTRUCTION OF PERIMETER WALL FENCE FOR SITE B(PHASE I)	ONGOING	65,000,000
ERGP23152379	PROCUREMENT OF TEACHING AND RESEARCH EQUIPMENT	ONGOING	75,878,464
ERGP23164594	CONSTRUCTION OF OPTOMETRY BUILDING	ONGOING	168,000,000
ERGP23177038	CONSTRUCTION OF BUILDING FOR THE INSTITUTE OF CHILD HEALTH AT THE UNIVERSITY OF BENIN	ONGOING	80,000,000
ERGP27194605	CONSTRUCTION OF INTERNAL AUDIT BUILDING	ONGOING	165,000,000
0517021007	UNIVERSITY OF JOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,859,924,824
21	PERSONNEL COST		12,080,081,498
2101	SALARY		9,564,758,535
210101	SALARIES AND WAGES		9,564,758,535
21010101	SALARY		9,564,758,535
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,515,322,963
210201	ALLOWANCES		1,082,270,241
21020111	REGULAR ALLOWANCES		1,082,270,241
210202	SOCIAL CONTRIBUTIONS		1,433,052,722
21020201	NHIS		477,684,241
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		955,368,481
22	OTHER RECURRENT COSTS		169,240,066
2202	OVERHEAD COST		169,240,066
220201	TRAVEL & TRANSPORT - GENERAL		33,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		33,000,000
220202	UTILITIES - GENERAL		11,500,000
22020201	ELECTRICITY CHARGES		11,500,000
220203	MATERIALS & SUPPLIES - GENERAL		19,308,000
22020302	BOOKS		9,308,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		12,697,741
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,697,741
22020406	OTHER MAINTENANCE SERVICES		5,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		10,000,000
22020501	LOCAL TRAINING		10,000,000
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		15,000,000
22020801	MOTOR VEHICLE FUEL COST		10,000,000
22020803	PLANT / GENERATOR FUEL COST		5,000,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		67,734,325
22021001	REFRESHMENT & MEALS		3,000,000
22021010	DIRECT TEACHING & LABORATORY COST		64,734,325
23	CAPITAL EXPENDITURE		610,603,260
2301	FIXED ASSETS PURCHASED		360,603,260
230101	PURCHASE OF FIXED ASSETS - GENERAL		360,603,260
23010102	PURCHASE OF OFFICE BUILDINGS		250,000,000
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		110,603,260
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		250,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		250,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		250,000,000
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
23050104	ANNIVASARIES/CELEBRATIONS		0
	TOTAL PERSONNEL		12,080,081,498
	TOTAL OVERHEAD		169,240,066
	TOTAL RECURRENT		12,249,321,564
	TOTAL CAPITAL		610,603,260
	TOTAL ALLOCATION		12,859,924,824
0517021007	UNIVERSITY OF JOS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23159817	TEACHING & RESEARCH EQUIPMENT FOR VARIOUS DEPARTMENTS	ONGOING	105,603,260
ERGP23172074	ACQUISITION & RENOVATION OF NARAGUTA COUNTRY CLUB	ONGOING	250,000,000
ERGP23193544	CONSTRUCTION AND FURNISHING OF OFFICES, LECTURE HALLS AND LABORATORIES FOR THE FACULTY OF NATURAL SCIENCE	NEW	250,000,000
ERGP202300723	PROCUREMENT AND SUPPLY OF COMPUTERS IN SELECTED LOCATIONS IN BARKIN LADI/RIYOM FEDERAL CONSTITUENCY, PLATEAU STATE	NEW	5,000,000
0517021008	UNIVERSITY OF CALABAR		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		21,575,602,324
21	PERSONNEL COST		20,719,648,023
2101	SALARY		16,163,662,566
210101	SALARIES AND WAGES		16,163,662,566
21010101	SALARY		16,163,662,566
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		4,555,985,457
210201	ALLOWANCES		2,133,097,131
21020111	REGULAR ALLOWANCES		2,133,097,131
210202	SOCIAL CONTRIBUTIONS		2,422,888,326
21020201	NHIS		807,629,442
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,615,258,884
22	OTHER RECURRENT COSTS		158,495,841
2202	OVERHEAD COST		158,495,841
220201	TRAVEL & TRANSPORT - GENERAL		28,495,841
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		28,495,841
220202	UTILITIES - GENERAL		6,000,000
22020201	ELECTRICITY CHARGES		6,000,000
220203	MATERIALS & SUPPLIES - GENERAL		22,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		22,000,000
220204	MAINTENANCE SERVICES - GENERAL		37,000,000
22020406	OTHER MAINTENANCE SERVICES		37,000,000
220205	TRAINING - GENERAL		11,000,000
22020501	LOCAL TRAINING		11,000,000
220208	FUEL & LUBRICANTS - GENERAL		17,000,000
22020803	PLANT / GENERATOR FUEL COST		17,000,000
220210	MISCELLANEOUS		37,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		37,000,000
23	CAPITAL EXPENDITURE		697,458,460
2301	FIXED ASSETS PURCHASED		79,653,635
230101	PURCHASE OF FIXED ASSETS - GENERAL		79,653,635



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
23010113	PURCHASE OF COMPUTERS		79,653,635
2302	CONSTRUCTION / PROVISION		617,804,825
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		617,804,825
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		617,804,825
	TOTAL PERSONNEL		20,719,648,023
	TOTAL OVERHEAD		158,495,841
	TOTAL RECURRENT		20,878,143,864
	TOTAL CAPITAL		697,458,460
	TOTAL ALLOCATION		21,575,602,324
0517021008	UNIVERSITY OF CALABAR		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23172704	COMPLETION OF 500 SEAT LECTURE THEATRE FOR FACULTY OF ENGINEERING	ONGOING	18,506,299
ERGP23172743	CONSTRUCTION AND FURNISHING OF MICRO TEACHING LABORATORY WITH MODERN DIGITAL EQUIPMENT	ONGOING	200,932,893
ERGP23178455	CONSTRUCTION OF WORKSHOP BUILDING FOR THE FACULTY OF ENGINEERING	ONGOING	51,567,072
ERGP23189974	COMPLETION OF OFFICES AND CLASSROOMS FOR FACULTY OF SCIENCE	NEW	200,440,020
ERGP23189977	COMPLETION OF FACULTY OF LAW BUILDING (PHASE II)	NEW	96,358,541
ERGP29189983	SUPPLY OF COMPUTER AND ACCESSORIES TO FACULTIES	NEW	79,653,635
ERGP202302235	SUPPLY OF EMPOWERMENT MATERIALS FOR WOMEN AND YOUTHS IN CROSS RIVER	NEW	50,000,000
0517021009	UNIVERSITY OF ILORIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		11,284,130,837
21	PERSONNEL COST		10,555,268,105
2101	SALARY		8,470,227,623
210101	SALARIES AND WAGES		8,470,227,623
21010101	SALARY		8,470,227,623
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,085,040,482
210201	ALLOWANCES		816,167,397
21020111	REGULAR ALLOWANCES		816,167,397
210202	SOCIAL CONTRIBUTIONS		1,268,873,085
21020201	NHIS		422,957,695
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		845,915,390
22	OTHER RECURRENT COSTS		149,931,963
2202	OVERHEAD COST		149,931,963
220201	TRAVEL & TRANSPORT - GENERAL		33,551,561
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		33,551,561
220202	UTILITIES - GENERAL		0
220203	MATERIALS & SUPPLIES - GENERAL		55,103,122
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		55,103,122
220204	MAINTENANCE SERVICES - GENERAL		39,138,029
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		13,330,120
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		25,807,909
220205	TRAINING - GENERAL		8,216,250
22020501	LOCAL TRAINING		8,216,250
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		13,923,001
22020801	MOTOR VEHICLE FUEL COST		13,923,001
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		0
23	CAPITAL EXPENDITURE		578,930,769
2301	FIXED ASSETS PURCHASED		328,464,727
230101	PURCHASE OF FIXED ASSETS - GENERAL		328,464,727
23010105	PURCHASE OF MOTOR VEHICLES		0
23010106	PURCHASE OF VANS		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		328,464,727
2302	CONSTRUCTION / PROVISION		70,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		60,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		10,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		0
2303	REHABILITATION / REPAIRS		60,466,042
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		60,466,042
23030113	REHABILITATION / REPAIRS - ROADS		60,466,042
2305	OTHER CAPITAL PROJECTS		120,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		120,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23050101	RESEARCH AND DEVELOPMENT		120,000,000
23050102	COMPUTER SOFTWARE ACQUISITION		0
	TOTAL PERSONNEL		10,555,268,105
	TOTAL OVERHEAD		149,931,963
	TOTAL RECURRENT		10,705,200,068
	TOTAL CAPITAL		578,930,769
	TOTAL ALLOCATION		11,284,130,837
0517021009	UNIVERSITY OF ILORIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10193743	UPGRADING AND PROVISION OF ELECTRICITY AT UNIVERSITY CAMPUS	ONGOING	10,000,000
ERGP12193773	REABILITATION/REPAIR OF ROAD ASPHALT OVERLAY FROM UNIVERSITY GATE TO SENATE BUILDING	ONGOING	60,466,042
ERGP27193756	CONSTRUCTION OF BUILDING FOR DEPARTMENT OF ANATOMY	ONGOING	60,000,000
ERGP27193774	CONSTRUCTION AND FURNISHING OF 500 SEATER CAPACITY BUILDING FOR FACULTY OF ENVIRONMENTAL SCIENCES	NEW	120,000,000
ERGP29193769	PURCHASE OF TEACHING/LEARNING AIDS EQUIPMENT FOR NOC	ONGOING	96,054,812
ERGP29193777	PURCHASE OF TEACHING/LEARNING AIDS EQUIPMENT FOR FACULTIES OF SCIENCE, ENGR, AGRIC AND EDUCATION	NEW	232,409,915
0517021010	UNIVERSITY OF ABUJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		11,924,446,436
21	PERSONNEL COST		9,299,106,553
2101	SALARY		6,725,904,612
210101	SALARIES AND WAGES		6,725,904,612
21010101	SALARY		6,725,904,612
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,573,201,941
210201	ALLOWANCES		1,565,977,308
21020111	REGULAR ALLOWANCES		1,565,977,308
210202	SOCIAL CONTRIBUTIONS		1,007,224,633
21020201	NHIS		335,741,544
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		671,483,089
22	OTHER RECURRENT COSTS		146,208,546
2202	OVERHEAD COST		146,208,546
220202	UTILITIES - GENERAL		110,208,546
22020201	ELECTRICITY CHARGES		100,208,546
22020205	WATER RATES		10,000,000
220203	MATERIALS & SUPPLIES - GENERAL		26,000,000
22020303	NEWSPAPERS		3,000,000
22020304	MAGAZINES & PERIODICALS		3,000,000
22020307	DRUGS & MEDICAL SUPPLIES		10,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,000,000
220204	MAINTENANCE SERVICES - GENERAL		10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		10,000,000
23	CAPITAL EXPENDITURE		2,479,131,337
2302	CONSTRUCTION / PROVISION		2,479,131,337
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,479,131,337
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		50,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		4,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,424,631,337
	TOTAL PERSONNEL		9,299,106,553
	TOTAL OVERHEAD		146,208,546
	TOTAL RECURRENT		9,445,315,099
	TOTAL CAPITAL		2,479,131,337
	TOTAL ALLOCATION		11,924,446,436
0517021010	UNIVERSITY OF ABUJA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12191992	CONSTRUCTION OF NEW STAFF QUARTERS TO GIRI HOUSING ESTATE ROAD	NEW	4,500,000
ERGP23164581	PROVISION OF SURFACE DRESSING OF ROAD TO UNIVERSITY FARM AND STAFF HOUSING AREA	ONGOING	3,000,000
ERGP23164587	CONSTRUCTION AND FURNISHING OF PHARMACEUTICAL DEPARTMENT	ONGOING	10,000,000
ERGP23177720	CONSTRUCTION OF 2 NUMBERS OF 250 CAPACITY LECTURE THEATER	ONGOING	40,000,000
ERGP23177835	EXPANSION OF FACULTY OF VETERINARY MEDICINE LABORATORY	ONGOING	40,000,000
ERGP23177837	ADDITIONAL CENTRAL CLASSROOMS AND TOILETS FOR INTER FACULTY USE	ONGOING	40,000,000
ERGP23177839	ADDITIONAL STORAGE BUILDING FOR THE FACULTY OF SCIENCE PHYSICS AND CHEMISTRY LABORATORIES BUILDING FOR THE FACULTY OF SCIENCE PHYSICS AND CHEMISTRY LABORATORIES	ONGOING	40,000,000
ERGP23177840	EXPANSION OF LABORATORIES FACILITIES AT THE FACULTY OF BASIC CLINICAL SCIENCE	ONGOING	45,000,000
ERGP23191988	CONSTRUCTION OF 250 CAPACITY LECTURE THEATRE FOR THE FACULTY OF ENGINEERING	NEW	350,000,000
ERGP23191991	CONSTRUCTION OF A BLOCK OF CENTRAL LECTURE HALL	NEW	100,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		AMOUNT
ERGP23192001	COMPLETION OF LECTURE THEATRE PHASE III	NEW	4,500,000
ERGP23192005	COMPLETION AND FURNISHING OF FACULTY OF SCIENCE BLOCK B&C	NEW	3,131,337
ERGP26177843	PROVISION OF SPECTATORS STAND TO THE STUDENT PITCH PRACTICE	ONGOING	50,000,000
ERGP27191996	CONSTRUCTION OF A 250 CAPACITY CBT CENTER	NEW	4,500,000
ERGP27192008	CONSTRUCTION AND FURNISHING OF FIRE STATION	NEW	4,500,000
ERGP202303594	PROVISION OF WALL FENCING, PHASE III	NEW	700,000,000
ERGP202303595	CONSTRUCTION OF ADDITIONAL CLASSROOM AND TOILET FOR INTER-FACULTY USE	NEW	250,000,000
ERGP202303596	CONSTRUCTION OF ADDITIONAL STORAGE BUILDING FOR THE FACULTY OF SCIENCE: PHYSICS AND CHEMISTRY LABORATORIES	NEW	150,000,000
ERGP202303597	EXPANSION OF LABORATORIES FOR THE FACULTY OF BASIC CLINICAL SCIENCES	NEW	40,000,000
ERGP202303598	PROVISION OF SPECTATORS STAND FOR STUDENTS PRACTICE PITCH	NEW	155,000,000
ERGP202303599	EXPANSION OF VETERINARY MEDICINE LABORATORY	NEW	245,000,000
ERGP202303600	CONSTRUCTION OF 2 NOS. 250 CAPACITY LECTURE THEATRE	NEW	50,000,000
ERGP202303601	PROVISION OF ROAD FROM ACADEMIC CORE TO ISNSTITUTE OF EDUCATION	NEW	150,000,000
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		13,487,185,068
21	PERSONNEL COST		12,852,158,125
2101	SALARY		10,693,373,602
210101	SALARIES AND WAGES		10,693,373,602
21010101	SALARY		10,693,373,602
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,158,784,523
210201	ALLOWANCES		554,778,483
21020111	REGULAR ALLOWANCES		554,778,483
210202	SOCIAL CONTRIBUTIONS		1,604,006,040
21020201	NHIS		534,668,680
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,069,337,360
22	OTHER RECURRENT COSTS		151,113,200
2202	OVERHEAD COST		151,113,200
220202	UTILITIES - GENERAL		14,900,000
22020201	ELECTRICITY CHARGES		14,900,000
220203	MATERIALS & SUPPLIES - GENERAL		16,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		16,900,000
220204	MAINTENANCE SERVICES - GENERAL		20,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		20,200,000
220208	FUEL & LUBRICANTS - GENERAL		25,300,000
22020803	PLANT / GENERATOR FUEL COST		25,300,000
220210	MISCELLANEOUS		73,813,200
22021010	DIRECT TEACHING & LABORATORY COST		73,813,200
23	CAPITAL EXPENDITURE		483,913,743
2302	CONSTRUCTION / PROVISION		483,913,743
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		483,913,743
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		102,427,112
23020114	CONSTRUCTION / PROVISION OF ROADS		30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		351,486,631
	TOTAL PERSONNEL		12,852,158,125
	TOTAL OVERHEAD		151,113,200
	TOTAL RECURRENT		13,003,271,325
	TOTAL CAPITAL		483,913,743
	TOTAL ALLOCATION		13,487,185,068
0517021014	UNIVERSITY OF PORT HARCOURT		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10176775	STREET SOLAR LIGHTS	ONGOING	26,571,145
ERGP12176767	CONSTRUCTION OF ACCESS ROAD TO ASHGROVE ACADEMY (PHASE 3)	ONGOING	30,000,000
ERGP23105741	CONSTRUCTION OF LAB PHARMACY BUILDING PHASE II	ONGOING	49,875,896
ERGP23157198	CONSTRUCTION OF OFFICE BLOCK: FACULTY OF SOCIAL SCIENCE EXTENSION BUILDING	ONGOING	52,551,216
ERGP23175333	CONSTRUCTION OF STUDENT'S CENTRE	ONGOING	47,815,892
ERGP23176771	CONSTRUCTION OF CAR PARKS FOR FACULTY OF EDUCATION BUILDING	ONGOING	28,675,484
ERGP23176773	SUPPLY AND INSTALLATION OF CLASSROOM AND THEATRE FURNITURE	ONGOING	50,467,939
ERGP23176777	CONSTRUCTION OF PERIMETER FENCING OF MAIN (UNIPARK) CAMPUS	ONGOING	67,851,731
ERGP23176785	CONSTRUCTION OF OBSERVATORY FOR UNIVERSITY DEMONSTRATION FARM	ONGOING	9,894,203
ERGP23176787	CONSTRUCTION OF STUDENT'S CENTRE	ONGOING	65,633,672
ERGP25176783	CONSTRUCTION OF HEALTH CENTRE BUILDING	ONGOING	54,576,565
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,587,747,598
21	PERSONNEL COST		6,052,909,977
2101	SALARY		4,976,599,245



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CODE	LINE ITEM		AMOUNT
210101	SALARIES AND WAGES		4,976,599,245
21010101	SALARY		4,976,599,245
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,076,310,732
210201	ALLOWANCES		331,882,658
21020111	REGULAR ALLOWANCES		331,882,658
210202	SOCIAL CONTRIBUTIONS		744,428,074
21020201	NHIS		248,142,691
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		496,285,383
22	OTHER RECURRENT COSTS		115,789,818
2202	OVERHEAD COST		115,789,818
220201	TRAVEL& TRANSPORT - GENERAL		0
220202	UTILITIES - GENERAL		59,846,836
22020201	ELECTRICITY CHARGES		37,805,576
22020205	WATER RATES		22,041,260
220203	MATERIALS & SUPPLIES - GENERAL		0
220204	MAINTENANCE SERVICES - GENERAL		0
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		0
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		55,942,982
22021010	DIRECT TEACHING & LABORATORY COST		39,045,272
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		16,897,710
2206	PUBLIC DEBT CHARGES		0
220609	LOAN REPAYMENTS		0
22060901	INTERNAL LOANS		0
23	CAPITAL EXPENDITURE		419,047,803
2301	FIXED ASSETS PURCHASED		66,974,613
230101	PURCHASE OF FIXED ASSETS - GENERAL		66,974,613
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		66,974,613
2302	CONSTRUCTION / PROVISION		352,073,190
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		352,073,190
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		196,529,345
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		73,924,935
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		81,618,910
	TOTAL PERSONNEL		6,052,909,977
	TOTAL OVERHEAD		115,789,818
	TOTAL RECURRENT		6,168,699,795
	TOTAL CAPITAL		419,047,803
	TOTAL ALLOCATION		6,587,747,598
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23170643	DESIGN,CONSTRUCTION AND COMMISSIONING OF CONVOCATION SQUARE	ONGOING	81,618,910
ERGP23170645	CONSTRUCTION OF FIRE STATION	ONGOING	73,924,935
ERGP23170647	DESIGN,CONSTRUCTION AND COMMISSIONING OF SECURITY OFFICE	ONGOING	52,803,525
ERGP23170650	DESIGN, CONSTRUCTION AND COMMISSIONING AND FURNISHING OF WORKS AND SERVICES DEPARTMENT	ONGOING	77,445,170
ERGP23170699	DESIGN AND CONSTRUCTION OF CENTRAL STORES AT GUBI CAMPUS, ATBU	ONGOING	66,280,650
ERGP23170701	PROCUREMENT, INSTALLATION TESTING AND COMMISSIONING OF TEACHING AND RESEARCH EQUIPMENT	ONGOING	66,974,613
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,891,355,339
21	PERSONNEL COST		12,346,639,926
2101	SALARY		10,468,542,420
210101	SALARIES AND WAGES		10,468,542,420
21010101	SALARY		10,468,542,420
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,878,097,506
210201	ALLOWANCES		309,477,201
21020111	REGULAR ALLOWANCES		309,477,201
210202	SOCIAL CONTRIBUTIONS		1,568,620,305
21020201	NHIS		522,873,435
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,045,746,870
22	OTHER RECURRENT COSTS		154,489,699
2202	OVERHEAD COST		154,489,699
220201	TRAVEL& TRANSPORT - GENERAL		10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220202	UTILITIES - GENERAL		12,121,100
22020201	ELECTRICITY CHARGES		12,121,100
220203	MATERIALS & SUPPLIES - GENERAL		11,450,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		11,450,000
220204	MAINTENANCE SERVICES - GENERAL		20,993,872
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		9,993,872
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,000,000
220205	TRAINING - GENERAL		4,810,212
22020501	LOCAL TRAINING		4,810,212
220206	OTHER SERVICES - GENERAL		10,000,000
22020606	CLEANING AND FUMIGATION SERVICES		10,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		39,385,000
22020801	MOTOR VEHICLE FUEL COST		18,250,000
22020803	PLANT / GENERATOR FUEL COST		21,135,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		45,729,515
22021006	POSTAGES & COURIER SERVICES		5,220,392
22021010	DIRECT TEACHING & LABORATORY COST		40,509,123
23	CAPITAL EXPENDITURE		390,225,714
2302	CONSTRUCTION / PROVISION		390,225,714
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		390,225,714
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		390,225,714
	TOTAL PERSONNEL		12,346,639,926
	TOTAL OVERHEAD		154,489,699
	TOTAL RECURRENT		12,501,129,625
	TOTAL CAPITAL		390,225,714
	TOTAL ALLOCATION		12,891,355,339
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23167851	CONSTRUCTION, FURNISHING AND EQUIPPING OF E-LIBRARY COMPLEX	ONGOING	160,225,714
ERGP27102675	COMPLETION AND FURNISHING OF SCHOOL OF SCIENCE COMPLEX PHASE 1	ONGOING	100,000,000
ERGP27102678	COMPLETION OF CENTRE FOR ENERGY AND POWER SYSTEM RESEARCH	ONGOING	130,000,000
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		8,389,930,943
21	PERSONNEL COST		7,763,923,702
2101	SALARY		6,328,143,654
210101	SALARIES AND WAGES		6,328,143,654
21010101	SALARY		6,328,143,654
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,435,780,048
210201	ALLOWANCES		488,219,558
21020111	REGULAR ALLOWANCES		488,219,558
210202	SOCIAL CONTRIBUTIONS		947,560,490
21020201	NHIS		315,853,497
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		631,706,993
22	OTHER RECURRENT COSTS		151,520,071
2202	OVERHEAD COST		151,520,071
220201	TRAVEL & TRANSPORT - GENERAL		3,367,002
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,680,048
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		1,686,954
220202	UTILITIES - GENERAL		68,071,333
22020201	ELECTRICITY CHARGES		54,271,333
22020202	TELEPHONE CHARGES		1,800,000
22020203	INTERNET ACCESS CHARGES		12,000,000
220203	MATERIALS & SUPPLIES - GENERAL		13,950,100
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		11,455,300
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,024,800
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,470,000
220204	MAINTENANCE SERVICES - GENERAL		14,371,500
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,321,500
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,770,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,780,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		900,000
22020406	OTHER MAINTENANCE SERVICES		600,000
220205	TRAINING - GENERAL		2,550,000
22020501	LOCAL TRAINING		2,550,000
220208	FUEL & LUBRICANTS - GENERAL		9,632,156
22020801	MOTOR VEHICLE FUEL COST		3,674,380
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		661,776



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020803	PLANT / GENERATOR FUEL COST		5,296,000
220210	MISCELLANEOUS		39,577,980
22021001	REFRESHMENT & MEALS		6,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		3,428,000
22021006	POSTAGES & COURIER SERVICES		2,574,000
22021007	WELFARE PACKAGES		5,775,500
22021010	DIRECT TEACHING & LABORATORY COST		21,800,480
23	CAPITAL EXPENDITURE		474,487,170
2301	FIXED ASSETS PURCHASED		45,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		45,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		45,000,000
2302	CONSTRUCTION / PROVISION		429,487,170
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		429,487,170
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		429,487,170
	TOTAL PERSONNEL		7,763,923,702
	TOTAL OVERHEAD		151,520,071
	TOTAL RECURRENT		7,915,443,773
	TOTAL CAPITAL		474,487,170
	TOTAL ALLOCATION		8,389,930,943
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189643	CONSTRUCTION OF OPEN DISTANCE LEARNING CENTRE PHASE III	NEW	90,000,000
ERGP23189653	CONSTRUCTION OF SCHOOL OF BASIC MEDICAL SCIENCES BUILDING PHASE IIIB	NEW	150,000,000
ERGP23189666	CONSTRUCTION OF LECTURE THEATRE FOR SCHOOL OF BASIC MEDICAL SCIENCES	NEW	189,487,170
ERGP30189661	SUPPLY & INSTALLATION OF TEACHING AND RESEARCH EQUIPEMENTS TO SCHOOL OF AGRIC AND AGRIC TECHNOLOGY	NEW	45,000,000
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,298,568,682
21	PERSONNEL COST		6,748,219,760
2101	SALARY		5,440,820,450
210101	SALARIES AND WAGES		5,440,820,450
21010101	SALARY		5,440,820,450
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,307,399,310
210201	ALLOWANCES		492,937,301
21020111	REGULAR ALLOWANCES		492,937,301
210202	SOCIAL CONTRIBUTIONS		814,462,009
21020201	NHIS		271,487,336
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		542,974,673
22	OTHER RECURRENT COSTS		131,669,007
2202	OVERHEAD COST		131,669,007
220201	TRAVEL & TRANSPORT - GENERAL		14,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		14,000,000
220202	UTILITIES - GENERAL		2,500,000
22020205	WATER RATES		2,500,000
220203	MATERIALS & SUPPLIES - GENERAL		9,169,007
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,500,000
22020303	NEWSPAPERS		669,007
220204	MAINTENANCE SERVICES - GENERAL		16,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		10,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		5,500,000
220205	TRAINING - GENERAL		8,000,000
22020501	LOCAL TRAINING		8,000,000
220208	FUEL & LUBRICANTS - GENERAL		8,500,000
22020803	PLANT / GENERATOR FUEL COST		8,500,000
220210	MISCELLANEOUS		73,500,000
22021001	REFRESHMENT & MEALS		7,500,000
22021002	HONORARIUM & SITTING ALLOWANCE		6,000,000
22021010	DIRECT TEACHING & LABORATORY COST		60,000,000
23	CAPITAL EXPENDITURE		418,679,915
2301	FIXED ASSETS PURCHASED		418,679,915
230101	PURCHASE OF FIXED ASSETS - GENERAL		418,679,915
23010113	PURCHASE OF COMPUTERS		263,768,346
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		154,911,569
	TOTAL PERSONNEL		6,748,219,760
	TOTAL OVERHEAD		131,669,007
	TOTAL RECURRENT		6,879,888,767
	TOTAL CAPITAL		418,679,915
	TOTAL ALLOCATION		7,298,568,682



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189294	PROCUREMENT & INSTALLATION OF VARIOUS LAB.EQUIPT FOR STUDENT PRACTICALS	ONGOING	154,911,569
ERGP23189308	PROCUREMENT OF ICT EQUIPT & ACCESSORIESFOR BOTH STAFF & STUDENTS USE	ONGOING	263,768,346
0517021019	MOIBBO ADAMA UNIVERSITY, YOLA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,122,793,562
21	PERSONNEL COST		5,576,628,026
2101	SALARY		4,530,877,511
210101	SALARIES AND WAGES		4,530,877,511
21010101	SALARY		4,530,877,511
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,045,750,515
210201	ALLOWANCES		367,779,947
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		367,779,947
210202	SOCIAL CONTRIBUTIONS		677,970,568
21020201	NHIS		225,990,189
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		451,980,379
22	OTHER RECURRENT COSTS		131,133,016
2202	OVERHEAD COST		131,133,016
220201	TRAVEL& TRANSPORT - GENERAL		0
220202	UTILITIES - GENERAL		81,509,143
22020201	ELECTRICITY CHARGES		81,509,143
220203	MATERIALS & SUPPLIES - GENERAL		0
220204	MAINTENANCE SERVICES - GENERAL		0
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		40,023,873
22020803	PLANT / GENERATOR FUEL COST		40,023,873
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		9,600,000
22021010	DIRECT TEACHING & LABORATORY COST		9,600,000
23	CAPITAL EXPENDITURE		415,032,520
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
2302	CONSTRUCTION / PROVISION		415,032,520
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		415,032,520
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		415,032,520
23020114	CONSTRUCTION / PROVISION OF ROADS		0
	TOTAL PERSONNEL		5,576,628,026
	TOTAL OVERHEAD		131,133,016
	TOTAL RECURRENT		5,707,761,042
	TOTAL CAPITAL		415,032,520
	TOTAL ALLOCATION		6,122,793,562
0517021019	MOIBBO ADAMA UNIVERSITY, YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12137434	CONSTRUCTION/RENOVATION OF INTERNAL ROAD NETWORK	ONGOING	0
ERGP27137432	PROVISION/MAINTENANCE OF ACADEMIC BUILDINGS	ONGOING	0
ERGP27150262	CONSTRUCTION OF PHARMACOLOGY LABORATORY, MEDICAL COLLEGE	ONGOING	207,516,260
ERGP27150271	CONSTRUCTION OF PHYSIOLOGY LABORATORY, MEDICAL COLLEGE	ONGOING	207,516,260
ERGP29137580	PROCUREMENT OF ICT EQUIPMENTS	ONGOING	0
ERGP30137574	PROCUREMENT OF MOTOR VEHICLE,T & R EQUIPMENT	ONGOING	0
0517021020	UNIVERSITY OF UYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		11,096,542,451
21	PERSONNEL COST		10,474,273,852
2101	SALARY		8,845,018,115
210101	SALARIES AND WAGES		8,845,018,115
21010101	SALARY		8,845,018,115
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,629,255,737
210201	ALLOWANCES		304,164,078
21020111	REGULAR ALLOWANCES		304,164,078
210202	SOCIAL CONTRIBUTIONS		1,325,091,659
21020201	NHIS		441,697,220
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		883,394,439
22	OTHER RECURRENT COSTS		146,307,346



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CODE	LINE ITEM		AMOUNT
2202	OVERHEAD COST		146,307,346
220201	TRAVEL& TRANSPORT - GENERAL		7,315,367
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,315,367
220202	UTILITIES - GENERAL		43,892,207
22020201	ELECTRICITY CHARGES		43,892,207
220203	MATERIALS & SUPPLIES - GENERAL		51,207,570
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		29,261,469
22020305	PRINTING OF NON SECURITY DOCUMENTS		21,946,101
220204	MAINTENANCE SERVICES - GENERAL		43,892,202
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		14,630,734
22020402	MAINTENANCE OF OFFICE FURNITURE		14,630,734
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		14,630,734
23	CAPITAL EXPENDITURE		475,961,253
2302	CONSTRUCTION / PROVISION		475,961,253
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		475,961,253
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		175,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		300,961,253
	TOTAL PERSONNEL		10,474,273,852
	TOTAL OVERHEAD		146,307,346
	TOTAL RECURRENT		10,620,581,198
	TOTAL CAPITAL		475,961,253
	TOTAL ALLOCATION		11,096,542,451
0517021020	UNIVERSITY OF UYO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23143322	COMPLETION OF FACULTY OF AGRICULTURE LABORATORY BLOCK (PHASE I)	NEW	300,961,253
ERGP23156015	CONSTRUCTION OF STAFF OFFICES FOR FACULTY OF ENVIRONMENTAL STUDIES (PHASE I)	NEW	175,000,000
0517021021	UNIVERSITY OF MAIDUGURI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		18,269,486,473
21	PERSONNEL COST		16,943,649,096
2101	SALARY		13,485,312,364
210101	SALARIES AND WAGES		13,485,312,364
21010101	SALARY		13,485,312,364
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		3,458,336,732
210201	ALLOWANCES		1,437,200,936
21020111	REGULAR ALLOWANCES		1,437,200,936
210202	SOCIAL CONTRIBUTIONS		2,021,135,796
21020201	NHIS		673,711,932
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,347,423,864
22	OTHER RECURRENT COSTS		160,153,958
2202	OVERHEAD COST		160,153,958
220201	TRAVEL& TRANSPORT - GENERAL		49,620,315
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		33,080,210
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		16,540,105
220202	UTILITIES - GENERAL		9,715,044
22020201	ELECTRICITY CHARGES		5,937,534
22020203	INTERNET ACCESS CHARGES		2,378,642
22020205	WATER RATES		1,398,868
220203	MATERIALS & SUPPLIES - GENERAL		8,290,907
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		20,258
22020302	BOOKS		2,238,189
22020303	NEWSPAPERS		475,693
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,971,383
22020307	DRUGS & MEDICAL SUPPLIES		1,839,321
22020309	UNIFORMS & OTHER CLOTHING		1,746,063
220204	MAINTENANCE SERVICES - GENERAL		9,471,295
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,559,547
22020402	MAINTENANCE OF OFFICE FURNITURE		1,839,321
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,797,738
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,274,689
220208	FUEL & LUBRICANTS - GENERAL		43,492,739
22020801	MOTOR VEHICLE FUEL COST		2,435,368
22020803	PLANT / GENERATOR FUEL COST		41,057,371
220210	MISCELLANEOUS		39,563,658
22021002	HONORARIUM & SITTING ALLOWANCE		1,498,499
22021006	POSTAGES & COURIER SERVICES		1,559,547
22021009	SPORTING ACTIVITIES		1,839,321
22021010	DIRECT TEACHING & LABORATORY COST		34,666,291
23	CAPITAL EXPENDITURE		1,165,683,419



20517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2301	FIXED ASSETS PURCHASED		64,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		64,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		64,000,000
2302	CONSTRUCTION / PROVISION		680,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		680,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		650,000,000
2303	REHABILITATION / REPAIRS		241,683,419
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		241,683,419
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		50,735,868
23030102	REHABILITATION / REPAIRS - ELECTRICITY		40,947,551
23030103	REHABILITATION / REPAIRS - HOUSING		60,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		60,000,000
2305	OTHER CAPITAL PROJECTS		180,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		180,000,000
23050101	RESEARCH AND DEVELOPMENT		180,000,000
	TOTAL PERSONNEL		16,943,649,096
	TOTAL OVERHEAD		160,153,958
	TOTAL RECURRENT		17,103,803,054
	TOTAL CAPITAL		1,165,683,419
	TOTAL ALLOCATION		18,269,486,473
0517021021	UNIVERSITY OF MAIDUGURI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10170082	UPGRADING OF POWER FACILITIES	ONGOING	40,947,551
ERGP12170063	CONSTRUCTION OF DRAINAGES AND CULVERTS (600M)	ONGOING	30,000,000
ERGP23164629	SYSTEM UPGRADE AND RESOURCE FUNCTIONALITY	ONGOING	180,000,000
ERGP23170079	FENCING OF INSTITUTE OF EDUCATION AND THE NEW CENTER FOR RISK, DISASTER MANAGEMENT AND OTHER POROUS FACILITIES	ONGOING	50,000,000
ERGP23170090	REHABILITATION OF STUDENTS HOSTELS	ONGOING	60,000,000
ERGP23170101	REHABILITATION OF ACADEMIC BUILDINGS	ONGOING	60,000,000
ERGP23170109	TEACHING AND RESEARCH EQUIPMENT FOR ACADEMIC DEPARTMENTS	ONGOING	64,000,000
ERGP27170070	REHABILITATION OF STAFF QUARTERS	ONGOING	50,735,868
ERGP28170086	IMPROVEMENT OF WATER SYSTEM	ONGOING	30,000,000
ERGP202303593	CONSTRUCTION AND FURNISHING OF RADIO AND TELEVISION STUDIO COMPLEX FOR MASS COMMUNICATION DEPARTMENT	NEW	500,000,000
ERGP202303719	CONSTRUCTION, FURNISHING AND EQUIPPING OF OFFICES/LECTURE FACILITIES FOR DEPT OF GEOLOGY UNIMAID	ONGOING	100,000,000
0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		18,952,160,145
21	PERSONNEL COST		17,834,890,991
2101	SALARY		14,281,052,217
210101	SALARIES AND WAGES		14,281,052,217
21010101	SALARY		14,281,052,217
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		3,553,838,774
210201	ALLOWANCES		1,413,342,000
21020111	REGULAR ALLOWANCES		1,413,342,000
210202	SOCIAL CONTRIBUTIONS		2,140,496,774
21020201	NHIS		713,498,925
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,426,997,849
22	OTHER RECURRENT COSTS		145,333,786
2202	OVERHEAD COST		145,333,786
220201	TRAVEL& TRANSPORT - GENERAL		5,510,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,510,000
220202	UTILITIES - GENERAL		23,582,802
22020201	ELECTRICITY CHARGES		23,582,802
220203	MATERIALS & SUPPLIES - GENERAL		15,310,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		9,580,000
22020302	BOOKS		1,900,000
22020304	MAGAZINES & PERIODICALS		350,000
22020307	DRUGS & MEDICAL SUPPLIES		3,380,000
22020309	UNIFORMS & OTHER CLOTHING		100,000
220204	MAINTENANCE SERVICES - GENERAL		28,950,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		11,610,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,600,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		5,400,000
22020406	OTHER MAINTENANCE SERVICES		6,340,000
220208	FUEL & LUBRICANTS - GENERAL		13,000,000
22020801	MOTOR VEHICLE FUEL COST		13,000,000
220210	MISCELLANEOUS		58,980,984



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021001	REFRESHMENT & MEALS		7,260,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		7,530,000
22021009	SPORTING ACTIVITIES		3,740,000
22021010	DIRECT TEACHING & LABORATORY COST		7,530,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		32,920,984
23	CAPITAL EXPENDITURE		971,935,368
2301	FIXED ASSETS PURCHASED		30,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		30,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		30,000,000
2302	CONSTRUCTION / PROVISION		941,935,368
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		941,935,368
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		941,935,368
	TOTAL PERSONNEL		17,834,890,991
	TOTAL OVERHEAD		145,333,786
	TOTAL RECURRENT		17,980,224,777
	TOTAL CAPITAL		971,935,368
	TOTAL ALLOCATION		18,952,160,145
0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23175027	FURNISHING AND EQUIPPING OF ALREADY COMPLETED PROJECTS	ONGOING	30,000,000
ERGP23175040	COMPLETION OF PERIMETER FENCING OF UNIVERSITY EASTERN BOUNDARY A AWKA	ONGOING	21,935,368
ERGP23191966	BUILDING OF STAFF OFFICE COMPLEX AT AWKA CAMPUS	ONGOING	280,000,000
ERGP23191973	LANDSCAPING OF FACULTY OF PHARMACEUTICAL SCIENCES PREMISES	ONGOING	50,000,000
ERGP202300702	PROCUREMENT OF EQUIPMENT FOR CENTRAL LABORATORY	NEW	75,000,000
ERGP202300718	BASIC AND ADVANCED TRAINING ON EQUIPMENT MAINTENANCE FOR TECHNOLOGISTS ENGINEERS	NEW	75,000,000
ERGP202300719	BASIC AND ADVANCED CAPACITY BUILDING TRAINING FOR RELEVANT STAFF ON BOT/PPP PROCEDURES	NEW	35,000,000
ERGP202300720	WORKSHOP FOR UNIVERSITY DRIVERS	NEW	20,000,000
ERGP202300739	CAPACITY BUILDING WORKSHOP FOR SAFETY STAFF IN UNIVERSITY	NEW	35,000,000
ERGP202300741	CAPACITY BUILDING TRAINING ON PROCUREMENT FOR STAFF OF PROCUREMENT UNIT AND OTHER MANAGEMENT STAFF	NEW	30,000,000
ERGP202300743	CAPACITY BUILDING WORKSHOP FOR ACADEMIC AND NON-ACADEMIC STAFF ON MENTORSHIP, COACHING AND STUDENT MANAGEMENT	NEW	60,000,000
ERGP202300748	ADVANCED TRAINING FOR STAFF OF THE MANAGEMENT AND INFORMATION COMMUNICATION AND TECHNOLOGY UNIT (MICTU)	NEW	30,000,000
ERGP202300763	CAPACITY BUILDING WORKSHOP FOR ACADEMIC STAFF ON RESEARCH PROPOSALS AND GRANT WRITING	NEW	60,000,000
ERGP202300768	ADVANCED CAPACITY BUILDING WORKSHOP FOR STAFF OF REGISTRY, BURSRY, INTERNAL AUDIT, LIBRARY, WORKS AND PHYSICAL PLANNING	NEW	80,000,000
ERGP202300776	CAREER DEVELOPMENT, SKILLS ACQUISITION LEADERSHIP TRAININGS FOR ALL FINAL YEAR/ GRADUANDS	NEW	90,000,000
0517021023	BAYERO UNIVERSITY, KANO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		15,080,339,582
21	PERSONNEL COST		12,725,227,739
2101	SALARY		10,514,799,382
210101	SALARIES AND WAGES		10,514,799,382
21010101	SALARY		10,514,799,382
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,210,428,357
210201	ALLOWANCES		634,869,508
21020111	REGULAR ALLOWANCES		634,869,508
210202	SOCIAL CONTRIBUTIONS		1,575,558,849
21020201	NHIS		525,186,283
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		1,050,372,566
22	OTHER RECURRENT COSTS		142,268,669
2202	OVERHEAD COST		142,268,669
220201	TRAVEL& TRANSPORT - GENERAL		7,996,538
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,996,538
220202	UTILITIES - GENERAL		26,965,338
22020201	ELECTRICITY CHARGES		26,965,338
220208	FUEL & LUBRICANTS - GENERAL		89,104,036
22020803	PLANT / GENERATOR FUEL COST		89,104,036
220210	MISCELLANEOUS		18,202,757
22021010	DIRECT TEACHING & LABORATORY COST		18,202,757
23	CAPITAL EXPENDITURE		2,212,843,174
2302	CONSTRUCTION / PROVISION		2,212,843,174
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,212,843,174
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,212,843,174
	TOTAL PERSONNEL		12,725,227,739



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		142,268,669
	TOTAL RECURRENT		12,867,496,408
	TOTAL CAPITAL		2,212,843,174
	TOTAL ALLOCATION		15,080,339,582
0517021023	BAYERO UNIVERSITY, KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23164007	COMPLETION OF PHASE I FACULTY OF VETERINARY MEDICINE (VETERINARY ANATOMY)	ONGOING	32,000,000
ERGP23164013	CONSTRUCTION AND EQUIPPING OF MICROTEACHING LABORATORY IN THE FACULTY OF EDUCATION	ONGOING	23,000,000
ERGP23167322	CONSTRUCTION OF PROVOST OFFICE, COLLEGE OF NATURAL AND PHARMACEUTICAL SCIENCES -Old Campus	ONGOING	20,000,000
ERGP23181098	CONSTRUCTION AND FURNISHING OF DEVELOPMENT OFFICE AT BUK, KANO NEW SITE	ONGOING	30,000,000
ERGP23181104	CONSTRUCTION OF SCHOOL OF POST GRADUATE STUDIES LOT I	ONGOING	30,000,000
ERGP23181114	CONSTRUCTION OF SCHOOL OF POST GRADUATE STUDIES LOT II	ONGOING	20,000,000
ERGP23192498	EXPANSION AND EQUIPPING UNIVERSITY CLINIC (OLD CAMPUS)	ONGOING	25,000,000
ERGP23192501	CONSTRUCTION AND EQUIPPING NEW SECURITY OFFICE	ONGOING	27,000,000
ERGP23192506	PROVISION OF IT INFRASTRUCTURE IN BOTH CAMPUSES	ONGOING	20,000,000
ERGP23192555	PROVISION OF UNIVERSITY FARM	ONGOING	35,000,000
ERGP23192562	CONSTRUCTION OF UNIVERSITY CENTRAL STORE	ONGOING	30,843,174
ERGP23192569	FENCING OF UNIVERSITY NEW SITE	ONGOING	50,000,000
ERGP23192576	CONSTRUCTION OF CENTRE FOR DRIP	ONGOING	40,000,000
ERGP23192583	CONSTRUCTION OF CENTRE FOR DIRECTORATE FOR ENTREPRENEURSHIP	ONGOING	40,000,000
ERGP202300714	FENCING AT BUK NEW SITE	NEW	290,000,000
ERGP202302526	CONSTRUCTION OF VARIOUS INFRASTRUCTURAL PROJECTS	NEW	1,000,000,000
ERGP202303605	CONSTRUCTION AND FURNISHING OF COUNCIL LOUNGE	NEW	500,000,000
0517021024	USMAN DANFODIO UNIVERSITY, SOKOTO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		11,804,622,162
21	PERSONNEL COST		9,165,789,722
2101	SALARY		7,461,971,967
210101	SALARIES AND WAGES		7,461,971,967
21010101	SALARY		7,461,971,967
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,703,817,755
210201	ALLOWANCES		586,183,019
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		586,183,019
210202	SOCIAL CONTRIBUTIONS		1,117,634,736
21020201	NHIS		372,544,912
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		745,089,824
22	OTHER RECURRENT COSTS		217,400,101
2202	OVERHEAD COST		217,400,101
220201	TRAVEL & TRANSPORT - GENERAL		0
220202	UTILITIES - GENERAL		122,581,640
22020201	ELECTRICITY CHARGES		122,581,640
220203	MATERIALS & SUPPLIES - GENERAL		0
220204	MAINTENANCE SERVICES - GENERAL		0
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		94,818,461
22020803	PLANT / GENERATOR FUEL COST		94,818,461
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		0
23	CAPITAL EXPENDITURE		2,421,432,339
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010101	PURCHASE / ACQUISITION OF LAND		0
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010119	PURCHASE OF POWER GENERATING SET		0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		2,421,432,339
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,421,432,339



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,421,432,339
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		0
23030102	REHABILITATION / REPAIRS - ELECTRICITY		0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		0
	TOTAL PERSONNEL		9,165,789,722
	TOTAL OVERHEAD		217,400,101
	TOTAL RECURRENT		9,383,189,823
	TOTAL CAPITAL		2,421,432,339
	TOTAL ALLOCATION		11,804,622,162
0517021024	USMAN DANFODIO UNIVERSITY, SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23127353	COMPLETION, CONSTRUCTION AND FURNISHING OF FACULTY OF VETINARY MEDICINE PHASE 1	ONGOING	235,432,339
ERGP23146017	PERIMETER FENCING	ONGOING	20,000,000
ERGP23155958	COMPLETION OF DEPARTMENT OF CIVIL ENGINEERING COMPLEX CONSISTING OF 4NOS LABORATORIES, 2NOS DRAWING STUDIOS, 5NOS CLASSROOMS, DEPARTMENTAL LIBRARY AND 13NOS STAFF OFFICES	ONGOING	20,000,000
ERGP23155985	CONSTRUCTION OF PERIMETER FENCING AT THE STUDENT HOSTEL	ONGOING	96,000,000
ERGP23174109	UPGRADING OF WATER GENERATION, STORAGE AND DISTRIBUTION FACILITIES	ONGOING	30,000,000
ERGP23182398	CONSTRUCTION AND FURNISHING OF CENTRE OF BIOMOLECULAR SCIENCE	ONGOING	20,000,000
ERGP23195401	CONSTRUCTIONS AND FURNISHINGS OF ADMINISTRATION BLOCK FOR GEOLOGY DEPARTMENT	NEW	300,000,000
ERGP202303799	CONSTRUCTION OF PERIMETER FENCE, MAIN CAMPUS	NEW	700,000,000
ERGP202303800	CONSTRUCTION AND FURNISHING OF CENTRE FOR BIOMOLECULAR SCIENCES PHASE 1	NEW	500,000,000
ERGP202303801	CONSTRUCTION OF INTERNAL ROADS INCLUDING DRAINAGES	NEW	500,000,000
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,530,792,014
21	PERSONNEL COST		793,888,885
2101	SALARY		624,347,777
210101	SALARIES AND WAGES		624,347,777
21010101	SALARY		624,347,777
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		169,541,108
210201	ALLOWANCES		77,550,000
21020111	REGULAR ALLOWANCES		77,550,000
210202	SOCIAL CONTRIBUTIONS		91,991,108
21020201	NHIS		30,663,703
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		61,327,405
22	OTHER RECURRENT COSTS		111,601,842
2202	OVERHEAD COST		111,601,842
220201	TRAVEL & TRANSPORT - GENERAL		20,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		11,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,000,000
220202	UTILITIES - GENERAL		5,880,000
22020201	ELECTRICITY CHARGES		2,000,000
22020202	TELEPHONE CHARGES		3,000,000
22020203	INTERNET ACCESS CHARGES		500,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		380,000
220203	MATERIALS & SUPPLIES - GENERAL		8,217,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,869,000
22020307	DRUGS & MEDICAL SUPPLIES		348,000
220204	MAINTENANCE SERVICES - GENERAL		16,852,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,926,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		926,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,000,000
22020406	OTHER MAINTENANCE SERVICES		1,500,000
220205	TRAINING - GENERAL		6,231,042
22020501	LOCAL TRAINING		5,000,000
22020502	INTERNATIONAL TRAINING		1,231,042
220206	OTHER SERVICES - GENERAL		7,542,800
22020601	SECURITY CHARGES		892,800
22020603	OFFICE RENT		3,650,000
22020606	CLEANING AND FUMIGATION SERVICES		3,000,000



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CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,500,000
22020701	FINANCIAL CONSULTING		500,000
22020703	LEGAL SERVICES		2,500,000
22020709	AUDITING OF ACCOUNTS		2,500,000
220208	FUEL & LUBRICANTS - GENERAL		17,935,000
22020801	MOTOR VEHICLE FUEL COST		12,000,000
22020803	PLANT / GENERATOR FUEL COST		5,500,000
22020806	COOKING GAS/FUEL COST		435,000
220209	FINANCIAL CHARGES - GENERAL		2,500,000
22020902	INSURANCE PREMIUM		2,500,000
220210	MISCELLANEOUS		20,944,000
22021001	REFRESHMENT & MEALS		3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		8,394,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021007	WELFARE PACKAGES		3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		4,500,000
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
23	CAPITAL EXPENDITURE		625,301,287
2302	CONSTRUCTION / PROVISION		150,180,772
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		150,180,772
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		95,180,772
23020104	CONSTRUCTION / PROVISION OF HOUSING		40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		15,000,000
2303	REHABILITATION / REPAIRS		57,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		57,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		57,000,000
2305	OTHER CAPITAL PROJECTS		418,120,515
230501	ACQUISITION OF NON TANGIBLE ASSETS		418,120,515
23050101	RESEARCH AND DEVELOPMENT		418,120,515
	TOTAL PERSONNEL		793,888,885
	TOTAL OVERHEAD		111,601,842
	TOTAL RECURRENT		905,490,727
	TOTAL CAPITAL		625,301,287
	TOTAL ALLOCATION		1,530,792,014
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP18106041	YEARLY INTERVENTION OF SPECIAL MATHEMATICS IMPROVEMENT AND OLYMPIAD COMPETITION FOR JUNIOR SECONDARY SCHOOL GIRL STUDENTS (SDGs PROJECT)	ONGOING	20,000,000
ERGP23164332	PERIMETER FENCING OF OFFICE COMPLEX TO HEDGE AGAINST ENCROACHMENT OF LAND	ONGOING	23,000,000
ERGP27105910	CONSTRUCTION OF PARTICIPANT HOSTEL	ONGOING	40,000,000
ERGP27105958	CONSTRUCTION OF 500 SEATER CAPACITY AUDITORIUM WITH OFFICES	ONGOING	70,180,772
ERGP27105983	RENOVATION OF OFFICE BUILDINGS	ONGOING	57,000,000
ERGP27141906	STORE COMPLEX AND PROCUREMENT OFFICES	ONGOING	20,000,000
ERGP27193759	CONSTRUCTION, EQUIPPING & FURNISHING OF INFORMATION & COMMUNICATION TECHNOLOGY (ICT) COMPLEX	NEW	5,000,000
ERGP29105972	CAMPUS WIDE INTERNET CONNECTIVITY	ONGOING	15,000,000
ERGP30105992	YEARLY HUMAN CAPITAL DEVELOPMENT OF HIGH LEVEL MAN POWER IN MATHEMATICAL SCIENCES WITHIN THE FIVE PROGRAMMES OF THE CENTRE	ONGOING	70,120,515
ERGP30106006	YEARLY INTERVENTION OF NATIONAL AND INTERNATIONAL MATHEMATICS AND SCIENCE OLYMPIAD COMPETITION	ONGOING	40,000,000
ERGP30128734	RESEARCH AND DEVELOPMENT IN MATHEMATICAL SCIENCES	ONGOING	20,000,000
ERGP30151523	INTERNATIONAL OBLIGATIONS (IMU, AMU, COMSATS, etc.) IN MATHEMATICAL SCIENCES.	ONGOING	20,000,000
ERGP30178745	PROCUREMENT OF EQUIPMENT (LIBRARY AUTOMATION)	ONGOING	25,000,000
ERGP202301143	TRAINING AND CAPACITY BUILDING IN MATHEMATICS, SCIENCE AND ENTREPRENEURSHIP EDUCATION IN SELECTED SCHOOLS IN EBONYI SOUTH SENATORIAL DISTRICT, EBONYI STATE.	NEW	40,000,000
ERGP202301144	TRAINING AND DISTRIBUTION OF INSTRUCTIONAL MATERIALS TO SELECTED SCHOOLS IN EBONYI SOUTH SENATORIAL DISTRICT, EBONYI STATE.	NEW	20,000,000
ERGP202301145	PROVISION OF SOLAR STREET LIGHTS IN SELECTED COMMUNITIES IN EBONYI SOUTH SENATORIAL DISTRICT, EBONYI STATE.	NEW	40,000,000
ERGP202304639	AI TRAINING FOR YOUNG ADULTS IN REMO FEDERAL CONSTITUENCY, OGUN STATE.	NEW	100,000,000
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,090,135,534



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CODE	LINE ITEM		
21	PERSONNEL COST		696,397,717
2101	SALARY		549,059,026
210101	SALARIES AND WAGES		549,059,026
21010101	SALARY		549,059,026
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		147,338,691
210201	ALLOWANCES		70,886,447
21020111	REGULAR ALLOWANCES		70,886,447
210202	SOCIAL CONTRIBUTIONS		76,452,245
21020201	NHIS		25,484,082
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		50,968,163
22	OTHER RECURRENT COSTS		101,424,176
2202	OVERHEAD COST		101,424,176
220201	TRAVEL & TRANSPORT - GENERAL		33,020,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,980,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,040,000
220202	UTILITIES - GENERAL		9,685,600
22020201	ELECTRICITY CHARGES		7,008,000
22020202	TELEPHONE CHARGES		576,000
22020203	INTERNET ACCESS CHARGES		921,600
22020204	SATELLITE BROADCASTING ACCESS CHARGES		180,000
22020205	WATER RATES		200,000
22020206	SEWERAGE CHARGES		800,000
220203	MATERIALS & SUPPLIES - GENERAL		13,125,250
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,200,000
22020302	BOOKS		687,000
22020303	NEWSPAPERS		236,250
22020304	MAGAZINES & PERIODICALS		189,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		710,000
22020306	PRINTING OF SECURITY DOCUMENTS		648,000
22020307	DRUGS & MEDICAL SUPPLIES		5,440,000
22020309	UNIFORMS & OTHER CLOTHING		275,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,740,000
220204	MAINTENANCE SERVICES - GENERAL		4,176,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,130,000
22020402	MAINTENANCE OF OFFICE FURNITURE		240,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		300,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		192,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,064,000
22020406	OTHER MAINTENANCE SERVICES		250,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		12,950,616
22020801	MOTOR VEHICLE FUEL COST		2,261,500
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		282,000
22020803	PLANT / GENERATOR FUEL COST		10,407,116
220209	FINANCIAL CHARGES - GENERAL		6,618,000
22020902	INSURANCE PREMIUM		6,618,000
220210	MISCELLANEOUS		21,848,710
22021002	HONORARIUM & SITTING ALLOWANCE		825,000
22021003	PUBLICITY & ADVERTISEMENTS		440,000
22021004	MEDICAL EXPENSES		300,000
22021006	POSTAGES & COURIER SERVICES		345,000
22021007	WELFARE PACKAGES		8,762,544
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		660,166
22021009	SPORTING ACTIVITIES		300,000
22021010	DIRECT TEACHING & LABORATORY COST		10,216,000
23	CAPITAL EXPENDITURE		292,313,641
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		0
2302	CONSTRUCTION / PROVISION		144,432,987
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		144,432,987
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		54,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		0
23020104	CONSTRUCTION / PROVISION OF HOUSING		28,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		33,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		29,432,987
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		0
2303	REHABILITATION / REPAIRS		147,880,654
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		147,880,654
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		78,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		69,880,654
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
	TOTAL PERSONNEL		696,397,717
	TOTAL OVERHEAD		101,424,176
	TOTAL RECURRENT		797,821,893
	TOTAL CAPITAL		292,313,641
	TOTAL ALLOCATION		1,090,135,534
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10175743	CONSTRUCTION/PROVISION OF ELECTRICITY	ONGOING	0
ERGP12124483	IMPROVEMENT OF ROAD NETWORK / EXTENSION OF CONCRETE DRAINS	ONGOING	29,432,987
ERGP23151062	REHABILITATION OF STUDENTS HOSTELS/CLASSROOMS/CAFETERIA/LARGE LECTURE THEATRE AND ENTRANCE GATE	ONGOING	45,000,000
ERGP23164143	REHABILITATION OF 2 BLOCKS OF C AND D STUDENT HOSTELS	ONGOING	25,000,000
ERGP23175689	PURCHASE OF FURNITURE AND FITTINGS	ONGOING	0
ERGP23175726	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	ONGOING	0
ERGP23175733	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	ONGOING	0
ERGP23177959	EXTENSION OF STUDIO HOSTEL	ONGOING	33,000,000
ERGP23177961	CONSTRUCTION OF MULTIPURPOSE BUILDING	ONGOING	28,000,000
ERGP27151069	REHABILITATION AND FURNISHING OF ADMINISTRATIVE BLOCKS	ONGOING	69,880,654
ERGP27169169	EXTENSION AND FURNISHING OF CLINIC BUILDING	ONGOING	33,000,000
ERGP27169181	CONSRUCTION AND FURNISHING OF 1 BLOCK MAINTENANCE BUILDING	ONGOING	29,000,000
ERGP30175707	PURCHASE OF COMPUTERS	ONGOING	0
ERGP30175714	PURCHASE OF PRINTERS	ONGOING	0
ERGP30175718	TEACHING/LEARNING AIDS & EQUIPMENT	ONGOING	0
ERGP30175737	RESEARCH AND DEVELOPMENT	ONGOING	0
0517021027	ARABIC LANGUAGE VILLAGE BORNO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,198,383,137
21	PERSONNEL COST		849,649,499
2101	SALARY		656,468,311
210101	SALARIES AND WAGES		656,468,311
21010101	SALARY		656,468,311
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		193,181,188
210201	ALLOWANCES		96,372,000
21020111	REGULAR ALLOWANCES		96,372,000
210202	SOCIAL CONTRIBUTIONS		96,809,188
21020201	NHIS		32,269,729
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		64,539,459
22	OTHER RECURRENT COSTS		101,837,318
2202	OVERHEAD COST		101,837,318
220201	TRAVEL& TRANSPORT - GENERAL		34,890,700
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,890,700
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		26,000,000
220202	UTILITIES - GENERAL		4,375,577
22020201	ELECTRICITY CHARGES		3,602,120
22020203	INTERNET ACCESS CHARGES		773,457
220203	MATERIALS & SUPPLIES - GENERAL		6,743,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,637,461
22020302	BOOKS		193,955
22020303	NEWSPAPERS		330,009
22020304	MAGAZINES & PERIODICALS		257,819
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,390,419
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		1,933,644
220204	MAINTENANCE SERVICES - GENERAL		3,984,413
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		654,421
22020402	MAINTENANCE OF OFFICE FURNITURE		1,385,778
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		976,490
22020405	MAINTENANCE OF PLANTS/GENERATORS		967,724
220205	TRAINING - GENERAL		1,933,714
22020501	LOCAL TRAINING		1,933,714
220206	OTHER SERVICES - GENERAL		3,093,830



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020601	SECURITY CHARGES		3,093,830
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		6,703,297
22020701	FINANCIAL CONSULTING		3,480,558
22020703	LEGAL SERVICES		3,222,739
220208	FUEL & LUBRICANTS - GENERAL		5,503,408
22020801	MOTOR VEHICLE FUEL COST		2,092,847
22020803	PLANT / GENERATOR FUEL COST		3,410,561
220210	MISCELLANEOUS		34,609,072
22021001	REFRESHMENT & MEALS		1,906,861
22021002	HONORARIUM & SITTING ALLOWANCE		22,356,000
22021003	PUBLICITY & ADVERTISEMENTS		1,428,505
22021007	WELFARE PACKAGES		6,130,681
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,933,644
22021010	DIRECT TEACHING & LABORATORY COST		853,381
23	CAPITAL EXPENDITURE		246,896,320
2301	FIXED ASSETS PURCHASED		4,217,376
230101	PURCHASE OF FIXED ASSETS - GENERAL		4,217,376
23010105	PURCHASE OF MOTOR VEHICLES		4,217,376
2302	CONSTRUCTION / PROVISION		217,989,312
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		217,989,312
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		217,989,312
2305	OTHER CAPITAL PROJECTS		24,689,632
230501	ACQUISITION OF NON TANGIBLE ASSETS		24,689,632
23050102	COMPUTER SOFTWARE ACQUISITION		24,689,632
	TOTAL PERSONNEL		849,649,499
	TOTAL OVERHEAD		101,837,318
	TOTAL RECURRENT		951,486,817
	TOTAL CAPITAL		246,896,320
	TOTAL ALLOCATION		1,198,383,137
0517021027	ARABIC LANGUAGE VILLAGE BORNO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23128913	CONSTRUCTION AND FURNISHING OF MALE AND FEMALE HOSTEL (100 BED SPACES FOR FEMALE STUDENTS)	ONGOING	160,651,944
ERGP23128916	CONSTRUCTION OF PERIMETER WALL FENCE IN THE INSTITUTION PHASE 2	ONGOING	21,461,630
ERGP23150633	CONSTRUCTION OF BLOCKS OF CLASSROOMS AND ACADEMIC STAFF OFFICES INCLUDING 1 NO. STANDING BUS	ONGOING	35,875,738
ERGP23177543	PURCHASE OF NO. 1 MONITORING VEHICLE	ONGOING	4,217,376
ERGP29193126	PURCHASE OF ACCOUNTING SOFTWARE/DATA BASE, EQUIPMENT AND TRAINING	NEW	24,689,632
0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,917,882,077
21	PERSONNEL COST		1,502,400,229
2101	SALARY		1,184,072,265
210101	SALARIES AND WAGES		1,184,072,265
21010101	SALARY		1,184,072,265
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		318,327,964
210201	ALLOWANCES		142,378,183
21020111	REGULAR ALLOWANCES		142,378,183
210202	SOCIAL CONTRIBUTIONS		175,949,781
21020201	NHIS		58,649,927
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		117,299,854
22	OTHER RECURRENT COSTS		110,861,788
2202	OVERHEAD COST		110,861,788
220201	TRAVEL & TRANSPORT - GENERAL		55,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		50,000,000
220202	UTILITIES - GENERAL		4,000,000
22020201	ELECTRICITY CHARGES		2,000,000
22020203	INTERNET ACCESS CHARGES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		8,550,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
22020406	OTHER MAINTENANCE SERVICES		1,550,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,500,000
22020701	FINANCIAL CONSULTING		5,000,000
22020703	LEGAL SERVICES		500,000
220208	FUEL & LUBRICANTS - GENERAL		5,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		3,000,000
220209	FINANCIAL CHARGES - GENERAL		211,788
22020901	BANK CHARGES (OTHER THAN INTEREST)		211,788
220210	MISCELLANEOUS		27,600,000
22021001	REFRESHMENT & MEALS		12,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		1,500,000
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000
22021004	MEDICAL EXPENSES		2,000,000
22021006	POSTAGES & COURIER SERVICES		100,000
22021010	DIRECT TEACHING & LABORATORY COST		11,000,000
23	CAPITAL EXPENDITURE		304,620,060
2301	FIXED ASSETS PURCHASED		144,387,160
230101	PURCHASE OF FIXED ASSETS - GENERAL		144,387,160
23010105	PURCHASE OF MOTOR VEHICLES		130,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		14,387,160
2302	CONSTRUCTION / PROVISION		160,232,900
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		160,232,900
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		72,711,795
23020104	CONSTRUCTION / PROVISION OF HOUSING		3,589,670
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		43,931,435
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		40,000,000
	TOTAL PERSONNEL		1,502,400,229
	TOTAL OVERHEAD		110,861,788
	TOTAL RECURRENT		1,613,262,017
	TOTAL CAPITAL		304,620,060
	TOTAL ALLOCATION		1,917,882,077
0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22141017	PROVISION OF SECURITY SURVEILLANCE AND POWER BACK UP	ONGOING	14,387,160
ERGP23149587	CONSTRUCTION OF ACADEMIC BLOCK COMPLEX	ONGOING	72,711,795
ERGP23171629	CONSTRUCTION/EXPANSION/COMPLETION/FURNISHING OF 2500 CAPACITY AUDITORIUM PHASE 1	ONGOING	40,000,000
ERGP23192104	FURNISHING AND EQUIPPING OF MICRO TEACHING LABORATORY	NEW	21,931,435
ERGP23192108	FURNISHING AND EQUIPPING OF LANGUAGE LABORATORIES	NEW	22,000,000
ERGP23192109	PURCHASE OF OPERATIONAL/UTILITY VEHICLES	NEW	130,000,000
ERGP27101736	CONSTRUCTION OF 250 CAPACITY HOSTEL	ONGOING	3,589,670
0517021029	FEDERAL UNIVERSITY OYE-EKITI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,723,387,845
21	PERSONNEL COST		5,292,997,139
2101	SALARY		4,228,857,614
210101	SALARIES AND WAGES		4,228,857,614
21010101	SALARY		4,228,857,614
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,064,139,525
210201	ALLOWANCES		431,471,941
21020111	REGULAR ALLOWANCES		431,471,941
210202	SOCIAL CONTRIBUTIONS		632,667,584
21020201	NHIS		210,889,195
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		421,778,389
22	OTHER RECURRENT COSTS		109,867,786
2202	OVERHEAD COST		109,867,786
220201	TRAVEL & TRANSPORT - GENERAL		32,688,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,705,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,420,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		4,723,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,840,000
220202	UTILITIES - GENERAL		3,429,000
22020201	ELECTRICITY CHARGES		89,000
22020202	TELEPHONE CHARGES		75,000
22020203	INTERNET ACCESS CHARGES		3,041,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		59,000
22020210	SOFTWARE CHARGES / LICENCE RENEWAL		165,000
220203	MATERIALS & SUPPLIES - GENERAL		9,995,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,041,000
22020302	BOOKS		468,000
22020303	NEWSPAPERS		57,000
22020304	MAGAZINES & PERIODICALS		29,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,620,000
22020306	PRINTING OF SECURITY DOCUMENTS		211,000
22020307	DRUGS & MEDICAL SUPPLIES		1,637,000



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CODE	LINE ITEM		AMOUNT
22020308	FIELD & CAMPING MATERIALS SUPPLIES		81,000
22020309	UNIFORMS & OTHER CLOTHING		120,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,637,000
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		94,000
220204	MAINTENANCE SERVICES - GENERAL		6,606,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		936,000
22020402	MAINTENANCE OF OFFICE FURNITURE		468,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,807,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		281,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,657,000
22020406	OTHER MAINTENANCE SERVICES		234,000
22020410	MAINTENANCE OF ROADS AND BRIDGES		94,000
22020413	MAINTENANCE OF STREET LIGHTS		129,000
220205	TRAINING - GENERAL		468,000
22020501	LOCAL TRAINING		468,000
220206	OTHER SERVICES - GENERAL		2,660,000
22020601	SECURITY CHARGES		713,000
22020602	LAND USE CHARGES		725,000
22020603	OFFICE RENT		281,000
22020605	SECURITY OPERATIONS (OVERHEAD)		941,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		8,443,000
22020701	FINANCIAL CONSULTING		1,184,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,404,000
22020703	LEGAL SERVICES		3,742,000
22020704	ENGINEERING SERVICES		568,000
22020705	ARCHITECTURAL SERVICES		384,000
22020706	SURVEYING SERVICES		119,000
22020707	AUDITING OF FEDERATION ACCOUNT		66,000
22020708	MEDICAL CONSULTING		491,000
22020709	AUDITING OF ACCOUNTS		485,000
220208	FUEL & LUBRICANTS - GENERAL		14,838,000
22020801	MOTOR VEHICLE FUEL COST		6,208,000
22020803	PLANT / GENERATOR FUEL COST		8,630,000
220209	FINANCIAL CHARGES - GENERAL		3,877,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		117,000
22020902	INSURANCE PREMIUM		3,760,000
220210	MISCELLANEOUS		26,863,786
22021001	REFRESHMENT & MEALS		4,678,000
22021002	HONORARIUM & SITTING ALLOWANCE		5,613,000
22021003	PUBLICITY & ADVERTISEMENTS		885,000
22021004	MEDICAL EXPENSES		3,742,000
22021006	POSTAGES & COURIER SERVICES		140,000
22021007	WELFARE PACKAGES		1,871,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		820,000
22021009	SPORTING ACTIVITIES		1,666,000
22021010	DIRECT TEACHING & LABORATORY COST		2,339,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		146,000
22021018	GENDER		1,871,000
22021021	OTHER EXPENSES (RECONCILIATION ITEMS ONLY)		1,403,000
22021022	BI-NATIONAL COMMISSION EXPENSES		978,000
22021041	CONTINGENCY		711,786
23	CAPITAL EXPENDITURE		320,522,920
2302	CONSTRUCTION / PROVISION		320,522,920
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		320,522,920
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		320,522,920
	TOTAL PERSONNEL		5,292,997,139
	TOTAL OVERHEAD		109,867,786
	TOTAL RECURRENT		5,402,864,925
	TOTAL CAPITAL		320,522,920
	TOTAL ALLOCATION		5,723,387,845
0517021029	FEDERAL UNIVERSITY OYE-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23175521	CONSTRUCTION OF MAIN ENTRANCE GATE WITH SECURITY BUILDING	ONGOING	68,176,044
ERGP23190507	CONSTRUCTION SPORT COMPLEX- IKOLE CAMPUS	NEW	127,685,045
ERGP29190499	PROVISION OF ICT FACILITIES	NEW	124,661,831
0517021030	FEDERAL UNIVERSITY OTUOKE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,171,657,891
21	PERSONNEL COST		4,667,564,848
2101	SALARY		3,943,768,629



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CODE	LINE ITEM		
210101	SALARIES AND WAGES		3,943,768,629
21010101	SALARY		3,943,768,629
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		723,796,219
210201	ALLOWANCES		133,891,983
21020111	REGULAR ALLOWANCES		133,891,983
210202	SOCIAL CONTRIBUTIONS		589,904,236
21020201	NHIS		196,634,745
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		393,269,491
22	OTHER RECURRENT COSTS		115,648,925
2202	OVERHEAD COST		115,648,925
220201	TRAVEL & TRANSPORT - GENERAL		21,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		21,500,000
220202	UTILITIES - GENERAL		10,566,750
22020201	ELECTRICITY CHARGES		6,500,250
22020203	INTERNET ACCESS CHARGES		4,066,500
220203	MATERIALS & SUPPLIES - GENERAL		41,480,730
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		18,050,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		10,020,000
22020307	DRUGS & MEDICAL SUPPLIES		7,000,730
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		6,410,000
220204	MAINTENANCE SERVICES - GENERAL		14,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		7,500,000
220205	TRAINING - GENERAL		9,000,425
22020501	LOCAL TRAINING		9,000,425
220208	FUEL & LUBRICANTS - GENERAL		17,650,900
22020801	MOTOR VEHICLE FUEL COST		4,650,500
22020803	PLANT / GENERATOR FUEL COST		13,000,400
220210	MISCELLANEOUS		1,450,120
22021006	POSTAGES & COURIER SERVICES		450,120
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000
23	CAPITAL EXPENDITURE		388,444,118
2301	FIXED ASSETS PURCHASED		172,764,319
230101	PURCHASE OF FIXED ASSETS - GENERAL		172,764,319
23010107	PURCHASE OF TRUCKS		110,000,000
23010113	PURCHASE OF COMPUTERS		32,052,621
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		30,711,698
2302	CONSTRUCTION / PROVISION		185,304,597
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		185,304,597
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		185,304,597
2303	REHABILITATION / REPAIRS		30,375,202
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		30,375,202
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		30,375,202
	TOTAL PERSONNEL		4,667,564,848
	TOTAL OVERHEAD		115,648,925
	TOTAL RECURRENT		4,783,213,773
	TOTAL CAPITAL		388,444,118
	TOTAL ALLOCATION		5,171,657,891
0517021030	FEDERAL UNIVERSITY OTUOKE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23194834	PURCHASE OF 2 NOS PICK-UP TRUCKS	NEW	110,000,000
ERGP23194835	RENOVATION OF FACULTY OF SCIENCE BUILDING AT WEST CAMPUS	NEW	30,375,202
ERGP23194836	PURCHASE OF 50 NOS ALL-IN-ONE DESKTOP COMPUTERS	NEW	32,052,621
ERGP23194837	PROCUREMENT OF TEACHING AID INCLUDING 10 NOS PROJECTORS, 5 NOS BOX SPEAKERS, 10 NOS SMART INTERACTIVE WHITEBOARD, 7 NOS PUBLIC ADDRESS SYSTEMS	ONGOING	30,711,698
ERGP27193626	CONSTRUCTION OF OFFICE BUILDING FOR FACULTY OF SCIENCES	NEW	145,304,597
ERGP202301862	CONSTRUCTION OF OGBIA TOWN LAYOUT, MAPPING AND PREPARATION OF PLOTS, OGBIA LGA, BAYELSA STATE.	NEW	40,000,000
0517021031	FEDERAL UNIVERSITY DUTSE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,208,642,433
21	PERSONNEL COST		5,185,319,975
2101	SALARY		4,189,319,159
210101	SALARIES AND WAGES		4,189,319,159
21010101	SALARY		4,189,319,159
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		996,000,816
210201	ALLOWANCES		369,264,000
21020111	REGULAR ALLOWANCES		369,264,000
210202	SOCIAL CONTRIBUTIONS		626,736,816
21020201	NHIS		208,912,272



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		417,824,544
22	OTHER RECURRENT COSTS		111,333,394
2202	OVERHEAD COST		111,333,394
220202	UTILITIES - GENERAL		50,000,000
22020201	ELECTRICITY CHARGES		50,000,000
220203	MATERIALS & SUPPLIES - GENERAL		19,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		19,500,000
220208	FUEL & LUBRICANTS - GENERAL		11,833,394
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,000,000
22020803	PLANT / GENERATOR FUEL COST		6,833,394
220210	MISCELLANEOUS		30,000,000
22021010	DIRECT TEACHING & LABORATORY COST		30,000,000
23	CAPITAL EXPENDITURE		911,989,064
2302	CONSTRUCTION / PROVISION		911,989,064
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		911,989,064
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		911,989,064
	TOTAL PERSONNEL		5,185,319,975
	TOTAL OVERHEAD		111,333,394
	TOTAL RECURRENT		5,296,653,369
	TOTAL CAPITAL		911,989,064
	TOTAL ALLOCATION		6,208,642,433
0517021031	FEDERAL UNIVERSITY DUTSE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23181184	CONSTRUCTION OF CLASSROOMS BLOCK AT FEDERAL UNIVERSITY DUTSE	ONGOING	250,000,000
ERGP23192962	ONGOING CONSTRUCTION AND COMPLETION OF 250 TWIN THEATRE	ONGOING	165,000,000
ERGP23192968	ONGOING CONSTRUCTION AND COMPLETION OF 500 SEAT CAPACITY LECTURE THEATRE	ONGOING	100,000,000
ERGP23192973	CONSTRUCTION OF PUBLIC CONVINIENCE AT FEDERAL UNIVERSITY DUTSE	ONGOING	46,989,064
ERGP202303797	CONSTRUCTION OF PHASE III FEMALE HOSTEL	NEW	300,000,000
ERGP202301892	CONSTRUCTION WORKS AT FEDERAL UNIVERSITY DUTSE IN JIGAWA SOUTHWEST SENATORIAL DISTRICT.	NEW	50,000,000
0517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,119,863,927
21	PERSONNEL COST		5,624,257,121
2101	SALARY		4,581,444,659
210101	SALARIES AND WAGES		4,581,444,659
21010101	SALARY		4,581,444,659
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,042,812,462
210201	ALLOWANCES		358,917,880
21020111	REGULAR ALLOWANCES		358,917,880
210202	SOCIAL CONTRIBUTIONS		683,894,582
21020201	NHIS		227,964,861
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		455,929,721
22	OTHER RECURRENT COSTS		108,670,665
2202	OVERHEAD COST		108,670,665
220201	TRAVEL& TRANSPORT - GENERAL		24,503,435
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		24,503,435
220202	UTILITIES - GENERAL		5,501,145
22020201	ELECTRICITY CHARGES		1,500,729
22020202	TELEPHONE CHARGES		4,000,416
220203	MATERIALS & SUPPLIES - GENERAL		14,452,905
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		6,201,291
22020302	BOOKS		1,500,000
22020304	MAGAZINES & PERIODICALS		1,750,364
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,500,521
22020307	DRUGS & MEDICAL SUPPLIES		2,500,729
220204	MAINTENANCE SERVICES - GENERAL		16,801,434
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,250,260
22020402	MAINTENANCE OF OFFICE FURNITURE		3,230,256
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,815,189
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,505,313
22020406	OTHER MAINTENANCE SERVICES		4,000,416
220205	TRAINING - GENERAL		10,000,416
22020501	LOCAL TRAINING		10,000,416
220206	OTHER SERVICES - GENERAL		5,273,010
22020601	SECURITY CHARGES		2,502,433
22020604	RESIDENTIAL RENT		2,770,577
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,621,633
22020702	INFORMATION TECHNOLOGY CONSULTING		1,621,633
220208	FUEL & LUBRICANTS - GENERAL		7,563,864



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020801	MOTOR VEHICLE FUEL COST		5,560,741
22020803	PLANT / GENERATOR FUEL COST		2,003,123
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		22,952,823
22021001	REFRESHMENT & MEALS		6,150,158
22021002	HONORARIUM & SITTING ALLOWANCE		6,500,729
22021003	PUBLICITY & ADVERTISEMENTS		1,500,312
22021006	POSTAGES & COURIER SERVICES		250,052
22021010	DIRECT TEACHING & LABORATORY COST		8,551,572
23	CAPITAL EXPENDITURE		386,936,141
2301	FIXED ASSETS PURCHASED		0
230101	PURCHASE OF FIXED ASSETS - GENERAL		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0
23010113	PURCHASE OF COMPUTERS		0
2302	CONSTRUCTION / PROVISION		386,936,141
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		386,936,141
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		386,936,141
2303	REHABILITATION / REPAIRS		0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0
23030102	REHABILITATION / REPAIRS - ELECTRICITY		0
23030103	REHABILITATION / REPAIRS - HOUSING		0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		0
	TOTAL PERSONNEL		5,624,257,121
	TOTAL OVERHEAD		108,670,665
	TOTAL RECURRENT		5,732,927,786
	TOTAL CAPITAL		386,936,141
	TOTAL ALLOCATION		6,119,863,927
0517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23190820	CONSTRUCTION OF ACADEMIC BUILDING FOR THE FACULTY OF ENVIRONMENTAL SCIENCES	NEW	233,789,872
ERGP27190806	CONSTRUCTION OF ONE-STOREY BLOCK OF STAFF OFFICE AND FURNITURING AT THE UNIVERSITY CAMPUS	NEW	153,146,269
0517021033	FEDERAL UNIVERSITY LAFIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,050,385,880
21	PERSONNEL COST		4,588,446,193
2101	SALARY		3,626,006,046
210101	SALARIES AND WAGES		3,626,006,046
21010101	SALARY		3,626,006,046
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		962,440,147
210201	ALLOWANCES		420,200,299
21020111	REGULAR ALLOWANCES		420,200,299
210202	SOCIAL CONTRIBUTIONS		542,239,848
21020201	NHIS		180,746,616
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		361,493,232
22	OTHER RECURRENT COSTS		110,098,759
2202	OVERHEAD COST		110,098,759
220201	TRAVEL & TRANSPORT - GENERAL		10,903,583
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,903,583
220202	UTILITIES - GENERAL		20,616,881
22020201	ELECTRICITY CHARGES		20,519,422
22020205	WATER RATES		97,459
220203	MATERIALS & SUPPLIES - GENERAL		24,468,430
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		23,448,500
22020306	PRINTING OF SECURITY DOCUMENTS		1,019,930
220204	MAINTENANCE SERVICES - GENERAL		9,509,243
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,819,939
22020402	MAINTENANCE OF OFFICE FURNITURE		679,959
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,780,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,359,918
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,869,427
220205	TRAINING - GENERAL		14,599,391
22020501	LOCAL TRAINING		14,599,391
220208	FUEL & LUBRICANTS - GENERAL		3,979,959
22020801	MOTOR VEHICLE FUEL COST		3,979,959
220209	FINANCIAL CHARGES - GENERAL		2,937,117
22020901	BANK CHARGES (OTHER THAN INTEREST)		217,283
22020902	INSURANCE PREMIUM		2,719,834
220210	MISCELLANEOUS		23,084,155



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021001	REFRESHMENT & MEALS		689,979
22021003	PUBLICITY & ADVERTISEMENTS		2,266,531
22021006	POSTAGES & COURIER SERVICES		271,982
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		679,959
22021009	SPORTING ACTIVITIES		3,339,980
22021010	DIRECT TEACHING & LABORATORY COST		9,230,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		6,605,724
23	CAPITAL EXPENDITURE		351,840,928
2301	FIXED ASSETS PURCHASED		34,474,005
230101	PURCHASE OF FIXED ASSETS - GENERAL		34,474,005
23010105	PURCHASE OF MOTOR VEHICLES		34,474,005
2302	CONSTRUCTION / PROVISION		317,366,923
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		317,366,923
23020114	CONSTRUCTION / PROVISION OF ROADS		317,366,923
	TOTAL PERSONNEL		4,588,446,193
	TOTAL OVERHEAD		110,098,759
	TOTAL RECURRENT		4,698,544,952
	TOTAL CAPITAL		351,840,928
	TOTAL ALLOCATION		5,050,385,880
0517021033	FEDERAL UNIVERSITY LAFIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP1192209	CONSTRUCTION OF 3KM ROAD WITH DRAINAGES	NEW	317,366,923
ERGP1192426	PURCHASE OF VEHICLES FOR DEANS AND DIRECTORS	NEW	34,474,005
0517021034	FEDERAL UNIVERSITY DUTSIN-MA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,448,306,521
21	PERSONNEL COST		5,995,954,787
2101	SALARY		4,807,215,657
210101	SALARIES AND WAGES		4,807,215,657
21010101	SALARY		4,807,215,657
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,188,739,130
210201	ALLOWANCES		469,317,840
21020111	REGULAR ALLOWANCES		469,317,840
210202	SOCIAL CONTRIBUTIONS		719,421,290
21020201	NHIS		239,807,097
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		479,614,193
22	OTHER RECURRENT COSTS		143,451,904
2202	OVERHEAD COST		143,451,904
220201	TRAVEL & TRANSPORT - GENERAL		40,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		32,000,000
220202	UTILITIES - GENERAL		22,000,000
22020201	ELECTRICITY CHARGES		5,000,000
22020203	INTERNET ACCESS CHARGES		12,000,000
22020205	WATER RATES		5,000,000
220203	MATERIALS & SUPPLIES - GENERAL		17,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		9,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		8,000,000
220204	MAINTENANCE SERVICES - GENERAL		26,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		9,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		8,000,000
22020406	OTHER MAINTENANCE SERVICES		9,000,000
220205	TRAINING - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		20,000,000
22020801	MOTOR VEHICLE FUEL COST		8,000,000
22020803	PLANT / GENERATOR FUEL COST		12,000,000
220210	MISCELLANEOUS		18,451,904
22021001	REFRESHMENT & MEALS		6,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		5,451,904
22021010	DIRECT TEACHING & LABORATORY COST		7,000,000
23	CAPITAL EXPENDITURE		308,899,830
2302	CONSTRUCTION / PROVISION		308,899,830
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		308,899,830
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		308,899,830
	TOTAL PERSONNEL		5,995,954,787
	TOTAL OVERHEAD		143,451,904
	TOTAL RECURRENT		6,139,406,691
	TOTAL CAPITAL		308,899,830
	TOTAL ALLOCATION		6,448,306,521
0517021034	FEDERAL UNIVERSITY DUTSIN-MA		
CODE	PROJECT NAME	TYPE	AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23108268	CONSTRUCTION OF 2 NUMBERS OF ONE STOREY FACULTY BUILDING EACH FOR SCIENCE AND SOCIAL SCIENCES	ONGOING	63,607,902
ERGP23117776	PROVISION OF LECTURE THEATRES AND FACULTY BLOCKS, CRITICAL AND ESSENTIAL FURNITURE/EQUIPMENTS FOR FACULTY OF AGRICULTURE	ONGOING	8,534,648
ERGP23192767	CONSTRUCTION OF 200 SEAT CAPACITY AUDITORIUM AT PERMANENT SITE	NEW	236,757,280
0517021035	FEDERAL UNIVERSITY KASHERE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		6,774,991,654
21	PERSONNEL COST		4,647,829,470
2101	SALARY		3,896,483,290
210101	SALARIES AND WAGES		3,896,483,290
21010101	SALARY		3,896,483,290
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		751,346,180
210201	ALLOWANCES		168,534,745
21020111	REGULAR ALLOWANCES		168,534,745
210202	SOCIAL CONTRIBUTIONS		582,811,435
21020201	NHIS		194,270,478
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		388,540,957
22	OTHER RECURRENT COSTS		109,857,337
2202	OVERHEAD COST		109,857,337
220201	TRAVEL & TRANSPORT - GENERAL		20,597,661
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,597,661
220202	UTILITIES - GENERAL		9,244,559
22020201	ELECTRICITY CHARGES		2,200,000
22020203	INTERNET ACCESS CHARGES		6,544,559
22020205	WATER RATES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,817,950
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,817,950
220204	MAINTENANCE SERVICES - GENERAL		5,712,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,712,000
220205	TRAINING - GENERAL		0
220206	OTHER SERVICES - GENERAL		11,237,834
22020601	SECURITY CHARGES		11,237,834
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		4,000,000
22020701	FINANCIAL CONSULTING		2,000,000
22020703	LEGAL SERVICES		2,000,000
220208	FUEL & LUBRICANTS - GENERAL		22,811,106
22020801	MOTOR VEHICLE FUEL COST		4,062,030
22020803	PLANT / GENERATOR FUEL COST		18,749,076
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		32,436,227
22021002	HONORARIUM & SITTING ALLOWANCE		13,999,986
22021003	PUBLICITY & ADVERTISEMENTS		2,436,241
22021010	DIRECT TEACHING & LABORATORY COST		16,000,000
23	CAPITAL EXPENDITURE		2,017,304,847
2302	CONSTRUCTION / PROVISION		2,017,304,847
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,017,304,847
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,017,304,847
	TOTAL PERSONNEL		4,647,829,470
	TOTAL OVERHEAD		109,857,337
	TOTAL RECURRENT		4,757,686,807
	TOTAL CAPITAL		2,017,304,847
	TOTAL ALLOCATION		6,774,991,654
0517021036	FEDERAL UNIVERSITY LOKOJA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP27177528	CONSTRUCTION AND FURNISHING OF 500 CAPACITY LECTURE THEATRE	ONGOING	193,279,382
ERGP27192003	CONSTRUCTION AND FURNISHING OF 4 NUMBER CLASSROOMS	NEW	124,025,465
ERGP202301482	COMPLETION OF PAYMENT FOR THE ACQUISITION OF GUEST HOUSE IN ASOKORO, ABUJA FOR FEDERAL UNIVERSITY KASHERE-GOMBE	NEW	200,000,000
ERGP202303779	CONSTRUCTION OF MEDICAL STUDENTS HOSTEL	NEW	500,000,000
ERGP202303780	CONSTRUCTION OF PHYSIOLOGY DEPARTMENT WITH FURNISHING	NEW	500,000,000
ERGP202303781	CONSTRUCTION OF ADMINISTRATIVE BUILDING	NEW	500,000,000
0517021036	FEDERAL UNIVERSITY LOKOJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		5,919,712,894
21	PERSONNEL COST		3,083,093,808
2101	SALARY		2,574,591,331
210101	SALARIES AND WAGES		2,574,591,331
21010101	SALARY		2,574,591,331
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		508,502,477



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210201	ALLOWANCES		123,974,836
21020111	REGULAR ALLOWANCES		123,974,836
210202	SOCIAL CONTRIBUTIONS		384,527,641
21020201	NHIS		128,175,880
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		256,351,761
	OTHER RECURRENT COSTS		123,286,596
2202	OVERHEAD COST		123,286,596
220201	TRAVEL & TRANSPORT - GENERAL		30,301,281
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,862,164
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,439,117
220202	UTILITIES - GENERAL		22,397,362
22020201	ELECTRICITY CHARGES		7,330,400
22020202	TELEPHONE CHARGES		855,662
22020203	INTERNET ACCESS CHARGES		11,105,100
22020205	WATER RATES		2,675,000
22020206	SEWERAGE CHARGES		431,200
220203	MATERIALS & SUPPLIES - GENERAL		18,093,994
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,801,722
22020303	NEWSPAPERS		442,653
22020305	PRINTING OF NON SECURITY DOCUMENTS		404,250
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,192
22020307	DRUGS & MEDICAL SUPPLIES		9,800,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		645,177
220204	MAINTENANCE SERVICES - GENERAL		8,160,000
22020402	MAINTENANCE OF OFFICE FURNITURE		1,164,240
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,287,280
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,940,400
22020405	MAINTENANCE OF PLANTS/GENERATORS		388,080
22020406	OTHER MAINTENANCE SERVICES		380,000
220206	OTHER SERVICES - GENERAL		5,510,000
22020603	OFFICE RENT		5,000,000
22020606	CLEANING AND FUMIGATION SERVICES		510,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,913,200
22020701	FINANCIAL CONSULTING		1,509,200
22020702	INFORMATION TECHNOLOGY CONSULTING		404,000
22020703	LEGAL SERVICES		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		1,711,480
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,711,480
220209	FINANCIAL CHARGES - GENERAL		5,137,445
22020901	BANK CHARGES (OTHER THAN INTEREST)		137,445
22020902	INSURANCE PREMIUM		5,000,000
220210	MISCELLANEOUS		29,061,834
22021001	REFRESHMENT & MEALS		1,646,800
22021002	HONORARIUM & SITTING ALLOWANCE		4,267,500
22021003	PUBLICITY & ADVERTISEMENTS		431,200
22021006	POSTAGES & COURIER SERVICES		404,500
22021007	WELFARE PACKAGES		1,293,600
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,500,000
22021009	SPORTING ACTIVITIES		1,033,900
22021010	DIRECT TEACHING & LABORATORY COST		16,134,203
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		800,350
22021029	MONITORING ACTIVITIES & FOLLOW UP		490,000
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		1,059,781
23	CAPITAL EXPENDITURE		2,713,332,490
2302	CONSTRUCTION / PROVISION		2,713,332,490
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,713,332,490
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		99,398,585
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,613,933,905
	TOTAL PERSONNEL		3,083,093,808
	TOTAL OVERHEAD		123,286,596
	TOTAL RECURRENT		3,206,380,404
	TOTAL CAPITAL		2,713,332,490
	TOTAL ALLOCATION		5,919,712,894
0517021036	FEDERAL UNIVERSITY LOKOJA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10189343	ELECTRIFICATION OF THE UNIVERSITY PERMANENT SITE FELELE CAMPUS	NEW	99,398,585
ERGP23189342	CONSTRUCTION OF PERIMETER FENCING AT THE UNIVERSITY PERMANENT SITE	NEW	238,933,905
ERGP202300775	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS	NEW	25,000,000
ERGP202302690	CONSTRUCTION OF AUDITORIUM AT FEDERAL UNIVERSITY, LOKOJA	NEW	450,000,000
ERGP202302258	CONSTRUCTION OF 11 KM OGODU-INABE ROAD WITH DRAINAGES AND CULVERTS IN OLAMABORO LGA OF KOGI STATE.	NEW	100,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202303446	POSITIONING OF INTEGRATED SOLAR SECURITY LIGHTS AROUND SELECTED DEPARTMENTS IN FEDERAL UNIVERSITY, LOKOJA FOR A GREATER ILLUMINATION	ONGOING	350,000,000
ERGP202303447	RENEWABLE ENERGY SUPPORT FOR STREET LIGHTNING ACROSS SELECTED WARDS IN IBAGWA, ENUGU	ONGOING	350,000,000
ERGP202303448	RENOVATION/REHABILITATION INTERVENTION FOR SOME PRIMARY SCHOOLS IN SIX (4) LGs IN ENUGU	ONGOING	350,000,000
ERGP202303449	CONSTRUCTION OF AN ASSEMBLY HALL AT FEDERAL UNIVERSITY, LOKOJA	ONGOING	400,000,000
ERGP202303450	PROVISION OF AN ALTERNATIVE ENERGY SOURCE (MINIGRID) IN SELECTED ADMINISTRATIVE BUILDINGS OF FEDERAL UNIVERSITY, LOKOJA	ONGOING	350,000,000
0517021037	FEDERAL UNIVERSITY WUKARI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,519,878,948
21	PERSONNEL COST		7,019,499,579
2101	SALARY		5,605,629,780
210101	SALARIES AND WAGES		5,605,629,780
21010101	SALARY		5,605,629,780
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,413,869,799
210201	ALLOWANCES		574,686,390
21020111	REGULAR ALLOWANCES		574,686,390
210202	SOCIAL CONTRIBUTIONS		839,183,409
21020201	NHIS		279,727,803
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		559,455,606
22	OTHER RECURRENT COSTS		176,039,721
2202	OVERHEAD COST		176,039,721
220201	TRAVEL & TRANSPORT - GENERAL		43,145,550
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		11,438,404
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		31,707,146
220202	UTILITIES - GENERAL		22,860,601
22020201	ELECTRICITY CHARGES		10,536,433
22020202	TELEPHONE CHARGES		1,787,734
22020203	INTERNET ACCESS CHARGES		4,260,708
22020204	SATELLITE BROADCASTING ACCESS CHARGES		4,260,708
22020205	WATER RATES		1,007,509
22020206	SEWERAGE CHARGES		1,007,509
220203	MATERIALS & SUPPLIES - GENERAL		29,001,905
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,780,361
22020302	BOOKS		2,107,287
22020304	MAGAZINES & PERIODICALS		4,214,573
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,756,072
22020306	PRINTING OF SECURITY DOCUMENTS		4,260,708
22020307	DRUGS & MEDICAL SUPPLIES		2,634,108
22020309	UNIFORMS & OTHER CLOTHING		219,509
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		690,895
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		2,208,038
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		2,130,354
220204	MAINTENANCE SERVICES - GENERAL		10,816,792
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,130,354
22020402	MAINTENANCE OF OFFICE FURNITURE		1,756,072
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,504,195
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,065,177
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,639,082
22020406	OTHER MAINTENANCE SERVICES		526,822
22020410	MAINTENANCE OF ROADS AND BRIDGES		878,036
22020413	MAINTENANCE OF STREET LIGHTS		1,317,054
220205	TRAINING - GENERAL		3,419,876
22020501	LOCAL TRAINING		3,419,876
220206	OTHER SERVICES - GENERAL		13,985,454
22020601	SECURITY CHARGES		10,648,396
22020605	SECURITY OPERATIONS (OVERHEAD)		3,337,058
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,551,110
22020701	FINANCIAL CONSULTING		3,851,825
22020703	LEGAL SERVICES		2,634,108
22020709	AUDITING OF ACCOUNTS		1,065,177
220208	FUEL & LUBRICANTS - GENERAL		10,606,068
22020801	MOTOR VEHICLE FUEL COST		3,951,162
22020803	PLANT / GENERATOR FUEL COST		6,122,318
22020806	COOKING GAS/FUEL COST		532,588
220209	FINANCIAL CHARGES - GENERAL		532,588
22020901	BANK CHARGES (OTHER THAN INTEREST)		532,588



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220210	MISCELLANEOUS		34,119,777
22021001	REFRESHMENT & MEALS		1,317,054
22021002	HONORARIUM & SITTING ALLOWANCE		2,048,751
22021003	PUBLICITY & ADVERTISEMENTS		1,266,679
22021004	MEDICAL EXPENSES		6,321,860
22021006	POSTAGES & COURIER SERVICES		637,953
22021007	WELFARE PACKAGES		6,650,007
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,292,635
22021009	SPORTING ACTIVITIES		1,756,072
22021010	DIRECT TEACHING & LABORATORY COST		6,227,856
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		2,809,716
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		1,580,465
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		210,729
23	CAPITAL EXPENDITURE		324,339,648
2302	CONSTRUCTION / PROVISION		324,339,648
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		324,339,648
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		17,257,015
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		307,082,633
	TOTAL PERSONNEL		7,019,499,579
	TOTAL OVERHEAD		176,039,721
	TOTAL RECURRENT		7,195,539,300
	TOTAL CAPITAL		324,339,648
	TOTAL ALLOCATION		7,519,878,948
0517021037	FEDERAL UNIVERSITY WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23124516	SUPPLY OF UTILITY VEHICLES TO ACADEMIC AND NON MEMBER UNITS	ONGOING	30,000,000
ERGP23170988	CONSTRUCTION OF THE REMAINING UNIVERSITY'S PERIMETER FENCE AND 2 NOS. ACCESS CONTROL GATES (EXIT GATES)	ONGOING	10,000,000
ERGP23170995	SUPPLY AND INSTALLATION OF ENGINEERING EQUIPMENT TO THE FACULTY OF ENGINEERING	ONGOING	150,000,000
ERGP23178838	PROVISION OF INFRASTRUCTURE FOR THE PURPOSE OF ACCREDITATION OF NEW PROGRAMMES AND RE-ACCREDITATION OF ALL EXISTING 27 PROGRAMMES.	ONGOING	30,000,000
ERGP27171002	CONSTRUCTION OF DEPARTMENT OF PHYSICAL PLANNING & WORKS/ INFRASTRUCTURAL DEVELOPMENT	ONGOING	87,082,633
ERGP28170979	IMPROVEMENT OF WATER SUPPLY IN THE UNIVERSITY	ONGOING	17,257,015
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,439,064,119
21	PERSONNEL COST		2,959,342,939
2101	SALARY		2,383,919,584
210101	SALARIES AND WAGES		2,383,919,584
21010101	SALARY		2,383,919,584
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		575,423,355
210201	ALLOWANCES		219,496,476
21020101	NON REGULAR ALLOWANCES		0
21020111	REGULAR ALLOWANCES		219,496,476
210202	SOCIAL CONTRIBUTIONS		355,926,879
21020201	NHIS		118,642,293
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		237,284,586
22	OTHER RECURRENT COSTS		171,799,136
2202	OVERHEAD COST		171,799,136
220201	TRAVEL & TRANSPORT - GENERAL		18,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,500,000
220202	UTILITIES - GENERAL		49,000,000
22020201	ELECTRICITY CHARGES		40,500,000
22020203	INTERNET ACCESS CHARGES		8,500,000
220203	MATERIALS & SUPPLIES - GENERAL		31,869,136
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,369,136
22020305	PRINTING OF NON SECURITY DOCUMENTS		12,800,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		11,700,000
220204	MAINTENANCE SERVICES - GENERAL		19,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,700,000
22020402	MAINTENANCE OF OFFICE FURNITURE		5,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		6,600,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,500,000
220205	TRAINING - GENERAL		3,500,000
22020501	LOCAL TRAINING		3,500,000
220206	OTHER SERVICES - GENERAL		4,300,000
22020605	SECURITY OPERATIONS (OVERHEAD)		4,300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220208	FUEL & LUBRICANTS - GENERAL		18,830,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		6,480,000
22020803	PLANT / GENERATOR FUEL COST		12,350,000
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		26,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		10,000,000
22021010	DIRECT TEACHING & LABORATORY COST		16,000,000
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
23	CAPITAL EXPENDITURE		307,922,044
2302	CONSTRUCTION / PROVISION		307,922,044
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		307,922,044
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		307,922,044
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
	TOTAL PERSONNEL		2,959,342,939
	TOTAL OVERHEAD		171,799,136
	TOTAL RECURRENT		3,131,142,075
	TOTAL CAPITAL		307,922,044
	TOTAL ALLOCATION		3,439,064,119
0517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191030	CONSTRUCTION OF CLINICAL RESOURCES CENTRE INCLUDING EXTERNAL WORKS	NEW	227,922,044
ERGP23191031	FURNING OF CLINICAL RESOURCES CENTRE	NEW	80,000,000
0517021039	FEDERAL UNIVERSITY OF GASHUA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,482,082,648
21	PERSONNEL COST		2,515,398,905
2101	SALARY		2,130,874,373
210101	SALARIES AND WAGES		2,130,874,373
21010101	SALARY		2,130,874,373
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		384,524,532
210201	ALLOWANCES		66,554,435
21020111	REGULAR ALLOWANCES		66,554,435
210202	SOCIAL CONTRIBUTIONS		317,970,097
21020201	NHIS		105,990,032
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		211,980,065
22	OTHER RECURRENT COSTS		152,093,366
2202	OVERHEAD COST		152,093,366
220201	TRAVEL & TRANSPORT - GENERAL		37,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		27,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		7,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,000,000
220202	UTILITIES - GENERAL		5,000,000
22020201	ELECTRICITY CHARGES		5,000,000
220203	MATERIALS & SUPPLIES - GENERAL		18,657,732
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,000,000
22020304	MAGAZINES & PERIODICALS		657,732
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		1,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,000,000
220204	MAINTENANCE SERVICES - GENERAL		20,128,880
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,628,880
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000
22020406	OTHER MAINTENANCE SERVICES		6,500,000
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		6,500,000
22020601	SECURITY CHARGES		1,000,000
22020602	LAND USE CHARGES		5,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,128,880
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000
22020703	LEGAL SERVICES		1,128,880
220208	FUEL & LUBRICANTS - GENERAL		18,293,242
22020801	MOTOR VEHICLE FUEL COST		5,561,068
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,525,775
22020803	PLANT / GENERATOR FUEL COST		11,206,399



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220209	FINANCIAL CHARGES - GENERAL		2,500,000
22020902	INSURANCE PREMIUM		2,500,000
220210	MISCELLANEOUS		36,884,632
22021001	REFRESHMENT & MEALS		5,206,206
22021002	HONORARIUM & SITTING ALLOWANCE		7,000,000
22021003	PUBLICITY & ADVERTISEMENTS		2,300,000
22021006	POSTAGES & COURIER SERVICES		500,000
22021007	WELFARE PACKAGES		3,103,103
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		4,154,654
22021009	SPORTING ACTIVITIES		1,500,000
22021010	DIRECT TEACHING & LABORATORY COST		10,620,669
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,500,000
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
220402	FOREIGN GRANTS AND CONTRIBUTIONS		0
22040204	EXTERNAL FINANCIAL OBLIGATIONS		0
23	CAPITAL EXPENDITURE		814,590,377
2301	FIXED ASSETS PURCHASED		145,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		145,000,000
23010105	PURCHASE OF MOTOR VEHICLES		145,000,000
2302	CONSTRUCTION / PROVISION		669,590,377
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		669,590,377
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		669,590,377
	TOTAL PERSONNEL		2,515,398,905
	TOTAL OVERHEAD		152,093,366
	TOTAL RECURRENT		2,667,492,271
	TOTAL CAPITAL		814,590,377
	TOTAL ALLOCATION		3,482,082,648
0517021039	FEDERAL UNIVERSITY OF GASHUA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192514	PROVISION OF VEHICLES	NEW	145,000,000
ERGP23192521	CONSTRUCTION, FURNISHING AND EQUIPING OF CLASSROOMS, LECTURE THEATRE AND AUDITORIUM	NEW	169,590,377
ERGP202303603	CONSTRUCTION OF FACULTY OF ENGINEERING AT FEDERAL UNIVERSITY GASHUA	NEW	500,000,000
0517021040	FEDERAL UNIVERSITY OF GUSAU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,853,111,269
21	PERSONNEL COST		3,313,743,934
2101	SALARY		2,685,930,184
210101	SALARIES AND WAGES		2,685,930,184
21010101	SALARY		2,685,930,184
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		627,813,750
210201	ALLOWANCES		226,585,281
21020111	REGULAR ALLOWANCES		226,585,281
210202	SOCIAL CONTRIBUTIONS		401,228,469
21020201	NHIS		133,742,823
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		267,485,646
22	OTHER RECURRENT COSTS		151,560,778
2202	OVERHEAD COST		148,771,049
220201	TRAVEL & TRANSPORT - GENERAL		32,006,796
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		9,510,429
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		22,496,367
220202	UTILITIES - GENERAL		11,058,030
22020201	ELECTRICITY CHARGES		2,730,407
22020203	INTERNET ACCESS CHARGES		2,678,138
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,785,425
22020205	WATER RATES		334,767
22020206	SEWERAGE CHARGES		2,329,351
22020207	LEASED COMMUNICATION LINES(S)		1,199,942
220203	MATERIALS & SUPPLIES - GENERAL		13,859,441
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,678,138
22020302	BOOKS		1,785,425
22020304	MAGAZINES & PERIODICALS		959,741
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,785,426
22020306	PRINTING OF SECURITY DOCUMENTS		3,124,494
22020307	DRUGS & MEDICAL SUPPLIES		446,357
22020308	FIELD & CAMPING MATERIALS SUPPLIES		446,357
22020309	UNIFORMS & OTHER CLOTHING		669,535
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		892,713



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,071,255
220204	MAINTENANCE SERVICES - GENERAL		11,605,267
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,678,138
22020402	MAINTENANCE OF OFFICE FURNITURE		892,713
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,339,069
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		446,357
22020410	MAINTENANCE OF ROADS AND BRIDGES		3,570,851
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT		892,713
22020412	MAINTENANCE OF MARKET / PUBLIC PLACES		892,713
22020413	MAINTENANCE OF STREET LIGHTS		892,713
220205	TRAINING - GENERAL		2,789,725
22020501	LOCAL TRAINING		2,789,725
220206	OTHER SERVICES - GENERAL		1,337,626
22020603	OFFICE RENT		1,004,302
22020606	CLEANING AND FUMIGATION SERVICES		333,324
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		8,495,460
22020701	FINANCIAL CONSULTING		3,229,031
22020702	INFORMATION TECHNOLOGY CONSULTING		1,339,069
22020703	LEGAL SERVICES		669,535
22020704	ENGINEERING SERVICES		557,946
22020705	ARCHITECTURAL SERVICES		691,275
22020708	MEDICAL CONSULTING		2,008,604
220208	FUEL & LUBRICANTS - GENERAL		11,859,692
22020801	MOTOR VEHICLE FUEL COST		9,485,075
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		714,170
22020803	PLANT / GENERATOR FUEL COST		1,606,884
22020806	COOKING GAS/FUEL COST		53,563
220209	FINANCIAL CHARGES - GENERAL		2,906,885
22020901	BANK CHARGES (OTHER THAN INTEREST)		117,157
22020902	INSURANCE PREMIUM		2,789,728
220210	MISCELLANEOUS		52,852,127
22021001	REFRESHMENT & MEALS		803,442
22021002	HONORARIUM & SITTING ALLOWANCE		37,715,570
22021003	PUBLICITY & ADVERTISEMENTS		564,118
22021004	MEDICAL EXPENSES		669,535
22021006	POSTAGES & COURIER SERVICES		666,648
22021007	WELFARE PACKAGES		4,463,564
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,343,372
22021009	SPORTING ACTIVITIES		390,563
22021010	DIRECT TEACHING & LABORATORY COST		2,142,511
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		1,530,558
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)		223,178
22021013	PROMOTION (SERVICE WIDE)		223,178
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		446,356
22021016	SERVICOM		223,178
22021017	ANTI-CORRUPTION		223,178
22021018	GENDER		223,178
2203	LOANS AND ADVANCES		2,789,729
220301	STAFF LOANS & ADVANCES		2,789,729
22030101	MOTOR VEHICLE ADVANCES		2,231,783
22030103	BICYCLE ADVANCES		557,946
23	CAPITAL EXPENDITURE		1,387,806,557
2301	FIXED ASSETS PURCHASED		120,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		120,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		120,000,000
2302	CONSTRUCTION / PROVISION		1,267,806,557
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,267,806,557
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		45,145,806
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,222,660,751
	TOTAL PERSONNEL		3,313,743,934
	TOTAL OVERHEAD		151,560,778
	TOTAL RECURRENT		3,465,304,712
	TOTAL CAPITAL		1,387,806,557
	TOTAL ALLOCATION		4,853,111,269
0517021040	FEDERAL UNIVERSITY OF GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192752	CONSTRUCTION OF FACULTY OF EDUCATION BUILDING	ONGOING	28,720,458
ERGP23192754	CONSTRUCTION OF VISITING SCHOLARS TRANSIT CAMP.	ONGOING	45,145,806
ERGP23192768	CONSTRUCTION OF CONVOCATION SQUARE	ONGOING	34,669,687
ERGP23192770	PROCUREMENT OF FURNITURE, FITTINGS & ACCESSORIES.	ONGOING	45,000,000
ERGP23192774	COMPLETION OF 3-STORY SENATE BUILDING	ONGOING	59,759,016



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23192802	COMPLETION OF CENTRAL LIBRARY BUILDING	ONGOING	49,511,590
ERGP23192805	PROCUREMENT OF UTILITY VEHICLES PHASE III	ONGOING	75,000,000
ERGP202302695	PROCUREMENT AND INSTALLATION OF SOLAR STREET LIGHTS WITHIN THE DEPT OF BIOCHEMISTRY AND MOLECULAR BIOLGY BUILDING	ONGOING	300,000,000
ERGP202303754	PROCUREMENT OF LABOURATORY EQUIPMENT FOR ANATOMY LABOURARTORY	ONGOING	250,000,000
ERGP202303558	PROCUREMENT OF LABORATORY EQUIPMENT FOR MEDICAL BIOCHEMISTRY LABORATORY	ONGOING	250,000,000
ERGP202303559	PROCUREMENT AND INSTALLATION OF SECURITY GADGET AND EQUIPMENT	ONGOING	250,000,000
0517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,417,055,373
21	PERSONNEL COST		1,841,890,789
2101	SALARY		1,580,810,302
210101	SALARIES AND WAGES		1,580,810,302
21010101	SALARY		1,580,810,302
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		261,080,487
210201	ALLOWANCES		25,620,000
21020111	REGULAR ALLOWANCES		25,620,000
210202	SOCIAL CONTRIBUTIONS		235,460,487
21020201	NHIS		78,486,829
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		156,973,658
22	OTHER RECURRENT COSTS		179,776,536
2202	OVERHEAD COST		179,776,536
220201	TRAVEL& TRANSPORT - GENERAL		65,776,536
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		25,776,536
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		40,000,000
220204	MAINTENANCE SERVICES - GENERAL		16,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		16,000,000
220206	OTHER SERVICES - GENERAL		18,000,000
22020603	OFFICE RENT		18,000,000
220208	FUEL & LUBRICANTS - GENERAL		80,000,000
22020803	PLANT / GENERATOR FUEL COST		80,000,000
23	CAPITAL EXPENDITURE		395,388,048
2301	FIXED ASSETS PURCHASED		80,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		80,000,000
23010109	PURCHASE OF SEA BOATS		80,000,000
2302	CONSTRUCTION / PROVISION		315,388,048
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		315,388,048
23020104	CONSTRUCTION / PROVISION OF HOUSING		295,371,636
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		20,016,412
	TOTAL PERSONNEL		1,841,890,789
	TOTAL OVERHEAD		179,776,536
	TOTAL RECURRENT		2,021,667,325
	TOTAL CAPITAL		395,388,048
	TOTAL ALLOCATION		2,417,055,373
0517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23175763	CONSTRUCTION OF 180 BEDSPACE FEMALE HOSTEL	NEW	295,371,636
ERGP23193658	CONSTRUCTION OF ONE LANDING JETTY AT OKERENKOKO	NEW	20,016,412
ERGP25193669	PURCHASE OF ONE AMBULANCE BOAT AND ACCESSORIES	NEW	80,000,000
0517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA, ENUGU STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		656,447,475
21	PERSONNEL COST		132,662,900
2101	SALARY		116,803,442
210101	SALARIES AND WAGES		116,803,442
21010101	SALARY		116,803,442
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		15,859,458
210202	SOCIAL CONTRIBUTIONS		15,859,458
21020201	NHIS		5,286,486
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		10,572,972
22	OTHER RECURRENT COSTS		159,294,227
2202	OVERHEAD COST		159,294,227
220201	TRAVEL& TRANSPORT - GENERAL		22,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		5,500,000
220202	UTILITIES - GENERAL		7,480,000
22020201	ELECTRICITY CHARGES		600,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020202	TELEPHONE CHARGES		1,500,000
22020203	INTERNET ACCESS CHARGES		2,500,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,800,000
22020205	WATER RATES		80,000
22020210	SOFTWARE CHARGES / LICENCE RENEWAL		1,000,000
220203	MATERIALS & SUPPLIES - GENERAL		17,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,000,000
22020302	BOOKS		2,700,000
22020303	NEWSPAPERS		700,000
22020304	MAGAZINES & PERIODICALS		200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		800,000
22020306	PRINTING OF SECURITY DOCUMENTS		400,000
22020307	DRUGS & MEDICAL SUPPLIES		600,000
22020309	UNIFORMS & OTHER CLOTHING		2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		4,000,000
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		2,500,000
220204	MAINTENANCE SERVICES - GENERAL		25,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		7,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,500,000
22020406	OTHER MAINTENANCE SERVICES		6,000,000
220205	TRAINING - GENERAL		10,000,000
22020501	LOCAL TRAINING		10,000,000
220206	OTHER SERVICES - GENERAL		28,500,000
22020601	SECURITY CHARGES		14,000,000
22020602	LAND USE CHARGES		7,500,000
22020606	CLEANING AND FUMIGATION SERVICES		7,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		17,600,000
22020701	FINANCIAL CONSULTING		1,500,000
22020702	INFORMATION TECHNOLOGY CONSULTING		1,500,000
22020703	LEGAL SERVICES		1,000,000
22020704	ENGINEERING SERVICES		3,000,000
22020705	ARCHITECTURAL SERVICES		8,000,000
22020706	SURVEYING SERVICES		1,600,000
22020708	MEDICAL CONSULTING		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		12,120,000
22020801	MOTOR VEHICLE FUEL COST		4,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		6,000,000
22020806	COOKING GAS/FUEL COST		120,000
220210	MISCELLANEOUS		18,194,227
22021001	REFRESHMENT & MEALS		1,994,227
22021002	HONORARIUM & SITTING ALLOWANCE		6,500,000
22021003	PUBLICITY & ADVERTISEMENTS		2,500,000
22021004	MEDICAL EXPENSES		1,500,000
22021006	POSTAGES & COURIER SERVICES		200,000
22021007	WELFARE PACKAGES		1,500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,200,000
22021009	SPORTING ACTIVITIES		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,800,000
23	CAPITAL EXPENDITURE		364,490,348
2305	OTHER CAPITAL PROJECTS		364,490,348
230501	ACQUISITION OF NON TANGIBLE ASSETS		364,490,348
23050101	RESEARCH AND DEVELOPMENT		364,490,348
	TOTAL PERSONNEL		132,662,900
	TOTAL OVERHEAD		159,294,227
	TOTAL RECURRENT		291,957,127
	TOTAL CAPITAL		364,490,348
	TOTAL ALLOCATION		656,447,475
0517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA, ENUGU STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23181065	RENTAL AND FURNISHING OF LIAISON OFFICE IN ABUJA	ONGOING	14,500,000
ERGP30131903	FOOD SECURITY SAVING THE HARVEST FOR FOOD SECURITY: QUANTIFYING THE MAGNITUDE AND SOURCES OF POSTHARVEST FOOD LOSSES	ONGOING	13,485,388
ERGP30131907	RAPID DIAGNOSTIC TOOLS FOR EARLY DETECTION	ONGOING	13,360,059
ERGP30131909	BOOSTING HUMAN IMMUNE SYSTEM AGAINST TROPICAL DISEASES	ONGOING	9,462,236



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP30131910	SAVING THE FUTURE: A GENE BANK OF CULTIVATED AND WILD PLANTS IN NIGERIA	ONGOING	13,298,377
ERGP30131914	HOSTING INTERNATIONAL ADVISORY AND REVIEW MEETINGS	ONGOING	30,656,930
ERGP30131922	LIBRARY - PURCHASE OF COMPUTER SOFTWARE FOR LIBRARY BOOKS, MAGAZINES, JOURNALS	ONGOING	8,808,809
ERGP30131926	BSC FINAL YEAR PROJECT SCHOLARSHIPS X15 (5 PER PROGRAMME)	ONGOING	5,886,647
ERGP30131927	MSC SCHOLARSHIPS X15 (5 PER PROGRAMME)	ONGOING	6,773,295
ERGP30132082	INTERNATIONAL CONFERENCE ON BIOTECHNOLOGY FOR FOOD SECURITY AND HUMAN HEALTH X250 PARTICIPANTS	ONGOING	9,982,388
ERGP30143014	PHD SCHOLARSHIPS X15 (5 PER PROGRAMME)	ONGOING	9,464,145
ERGP30143016	REGIONAL WORKSHOP ON INTELLECTUAL PROPERTY AND COMMERCIALISATION OF BIOTECHNOLOGY RESEARCH AND INNOVATION X50 PARTICIPANTS	ONGOING	8,772,459
ERGP30193286	CONSTRUCTION/PROVISION OF A NEW TISSUE CULTURE LABORATORY	NEW	10,586,554
ERGP30193287	PURCHASE OF PROJECT VEHICLES	NEW	52,396,264
ERGP30193289	FOOD CROPS BIOTECHNOLOGY CONSULTANCY EXPERT SERVICES	NEW	31,482,995
ERGP30193292	TROPICAL DISEASES BIOTECHNOLOGY CONSULTANCY EXPERT SERVICES	NEW	31,864,881
ERGP30193294	BIORESOURCES BIOTECHNOLOGY CONSULTANCY EXPERT SERVICES	NEW	32,554,185
ERGP30193296	BIOTECHNOLOGY RESEARCH FELLOWSHIP PROGRAMME ON FOOD, DISEASE AND BIORESOURCES	NEW	12,468,814
ERGP30193297	EQUIPMENT FOR NEW MOLECULAR RESEARCH LABORATORY	NEW	48,685,922
0517021044	NIGERIAN ARMY UNIVERSITY BIU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,556,508,394
21	PERSONNEL COST		1,974,477,314
2101	SALARY		1,592,513,192
210101	SALARIES AND WAGES		1,592,513,192
21010101	SALARY		1,592,513,192
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		381,964,122
210201	ALLOWANCES		144,748,202
21020111	REGULAR ALLOWANCES		144,748,202
210202	SOCIAL CONTRIBUTIONS		237,215,920
21020201	NHIS		79,071,973
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		158,143,947
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		43,826,608
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,885,134
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,521,455
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		5,558,192
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,861,827
220202	UTILITIES - GENERAL		8,426,579
22020201	ELECTRICITY CHARGES		5,526,500
22020203	INTERNET ACCESS CHARGES		1,128,646
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,771,433
220203	MATERIALS & SUPPLIES - GENERAL		17,696,957
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,053,170
22020302	BOOKS		1,000,000
22020304	MAGAZINES & PERIODICALS		463,739
22020305	PRINTING OF NON SECURITY DOCUMENTS		3,682,282
22020306	PRINTING OF SECURITY DOCUMENTS		2,008,104
22020307	DRUGS & MEDICAL SUPPLIES		2,489,662
220204	MAINTENANCE SERVICES - GENERAL		23,685,838
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,078,631
22020402	MAINTENANCE OF OFFICE FURNITURE		2,880,310
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,581,638
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,099,415
22020405	MAINTENANCE OF PLANTS/GENERATORS		5,597,842
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,448,002
220206	OTHER SERVICES - GENERAL		19,364,898
22020601	SECURITY CHARGES		7,233,545
22020605	SECURITY OPERATIONS (OVERHEAD)		3,274,921
22020606	CLEANING AND FUMIGATION SERVICES		8,856,432
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,334,932
22020701	FINANCIAL CONSULTING		2,301,426
22020702	INFORMATION TECHNOLOGY CONSULTING		1,393,168
22020703	LEGAL SERVICES		1,485,938
22020706	SURVEYING SERVICES		154,400
220208	FUEL & LUBRICANTS - GENERAL		18,516,603
22020801	MOTOR VEHICLE FUEL COST		8,896,004
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,164,965



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CODE	LINE ITEM		AMOUNT
22020803	PLANT / GENERATOR FUEL COST		8,455,634
220209	FINANCIAL CHARGES - GENERAL		232,901
22020901	BANK CHARGES (OTHER THAN INTEREST)		232,901
220210	MISCELLANEOUS		22,691,220
22021001	REFRESHMENT & MEALS		3,850,348
22021002	HONORARIUM & SITTING ALLOWANCE		2,919,467
22021003	PUBLICITY & ADVERTISEMENTS		499,779
22021004	MEDICAL EXPENSES		2,960,271
22021006	POSTAGES & COURIER SERVICES		229,847
22021007	WELFARE PACKAGES		3,000,000
22021009	SPORTING ACTIVITIES		2,040,000
22021010	DIRECT TEACHING & LABORATORY COST		1,674,061
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		2,777,422
22021031	CURRICULUM DEVELOPMENT		1,600,000
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		1,140,025
23	CAPITAL EXPENDITURE		422,254,544
2302	CONSTRUCTION / PROVISION		422,254,544
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		422,254,544
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		422,254,544
	TOTAL PERSONNEL		1,974,477,314
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		2,134,253,850
	TOTAL CAPITAL		422,254,544
	TOTAL ALLOCATION		2,556,508,394
0517021044	NIGERIAN ARMY UNIVERSITY BIU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23164426	BUILDING AND EQUIPMENT FOR ENGINEERING WORKSHOPS IN THE DEPARTEMNT OF CIVIL ENGINEERING	ONGOING	422,254,544
0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,636,542,282
21	PERSONNEL COST		2,115,037,122
2101	SALARY		1,418,218,616
210101	SALARIES AND WAGES		1,418,218,616
21010101	SALARY		1,418,218,616
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		696,818,506
210201	ALLOWANCES		485,746,772
21020111	REGULAR ALLOWANCES		485,746,772
210202	SOCIAL CONTRIBUTIONS		211,071,734
21020201	NHIS		70,357,245
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		140,714,489
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		31,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		23,000,000
220202	UTILITIES - GENERAL		16,500,000
22020201	ELECTRICITY CHARGES		12,000,000
22020202	TELEPHONE CHARGES		4,500,000
220203	MATERIALS & SUPPLIES - GENERAL		17,576,536
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,226,536
22020302	BOOKS		1,000,000
22020303	NEWSPAPERS		350,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,000,000
22020309	UNIFORMS & OTHER CLOTHING		3,000,000
220204	MAINTENANCE SERVICES - GENERAL		13,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,500,000
22020406	OTHER MAINTENANCE SERVICES		10,500,000
220205	TRAINING - GENERAL		4,000,000
22020501	LOCAL TRAINING		4,000,000
220206	OTHER SERVICES - GENERAL		10,000,000
22020601	SECURITY CHARGES		10,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		14,000,000
22020701	FINANCIAL CONSULTING		10,000,000
22020703	LEGAL SERVICES		4,000,000
220208	FUEL & LUBRICANTS - GENERAL		17,000,000
22020801	MOTOR VEHICLE FUEL COST		7,000,000
22020803	PLANT / GENERATOR FUEL COST		10,000,000
220209	FINANCIAL CHARGES - GENERAL		9,000,000
22020902	INSURANCE PREMIUM		9,000,000
220210	MISCELLANEOUS		27,700,000



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CODE	LINE ITEM		AMOUNT
22021001	REFRESHMENT & MEALS		5,500,000
22021002	HONORARIUM & SITTING ALLOWANCE		12,000,000
22021003	PUBLICITY & ADVERTISEMENTS		2,500,000
22021007	WELFARE PACKAGES		7,000,000
22021009	SPORTING ACTIVITIES		700,000
23	CAPITAL EXPENDITURE		361,728,624
2301	FIXED ASSETS PURCHASED		50,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,000,000
23010105	PURCHASE OF MOTOR VEHICLES		50,000,000
2302	CONSTRUCTION / PROVISION		286,728,624
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		286,728,624
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		286,728,624
2305	OTHER CAPITAL PROJECTS		25,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		25,000,000
23050101	RESEARCH AND DEVELOPMENT		25,000,000
	TOTAL PERSONNEL		2,115,037,122
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		2,274,813,658
	TOTAL CAPITAL		361,728,624
	TOTAL ALLOCATION		2,636,542,282
0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10156937	PROCUREMENT AND INSTALLATION OF 500KVA MIKANO GENERATOR IN THE UNIVERSITY	ONGOING	12,000,000
ERGP23156929	CONSTRUCTION OF PRINCIPAL OFFICERS QUARTERS FOR VICE CHANCELLOR, REGISTRAR, BURSAR AND LIBRARIAN	ONGOING	80,000,000
ERGP23156950	SUPPLY OF UTILITY VEHICLES TO ACADEMIC AND NON ACADEMIC UNITS IN THE UNIVERSITY	ONGOING	50,000,000
ERGP23170558	CONSTRUCTION AND EQUIPPING OF 600 CAPACITY MALE AND 600 CAPACITY FEMALE HOSTELS IN THE UNIVERSITY	ONGOING	30,000,000
ERGP23170564	CONSTRUCTION OF LIBRARY BUILDING PHASE I	ONGOING	40,000,000
ERGP23170566	CONSTRUCTION OF ANATOMY, PHYSICS, CHEMISTRY AND BIOLOGY LABORATORIES	ONGOING	50,000,000
ERGP23170570	CONSTRUCTION AND EQUIPPING OF ICT CENTRE	ONGOING	44,728,624
ERGP23170573	PROCUREMENT AND INSTALLATION OF LABORATORY EQUIPMENT IN ANATOMY, PHYSICS, CHEMISTRY AND BIOLOGY LABORATORIES	ONGOING	30,000,000
ERGP30156942	TEACHING & RESEARCH EQUIPMENT	ONGOING	25,000,000
0517021047	FEDERAL UNIVERSITY OF TECHNOLOGY, BABURA, JIGAWA STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,201,855,907
21	PERSONNEL COST		1,119,444,819
2101	SALARY		912,061,591
210101	SALARIES AND WAGES		912,061,591
21010101	SALARY		912,061,591
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		207,383,228
210201	ALLOWANCES		74,405,658
21020111	REGULAR ALLOWANCES		74,405,658
210202	SOCIAL CONTRIBUTIONS		132,977,570
21020201	NHIS		43,975,970
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		89,001,600
22	OTHER RECURRENT COSTS		257,411,088
2202	OVERHEAD COST		257,411,088
220201	TRAVEL & TRANSPORT - GENERAL		28,315,220
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,574,111
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,741,109
220202	UTILITIES - GENERAL		16,731,721
22020201	ELECTRICITY CHARGES		3,861,166
22020202	TELEPHONE CHARGES		5,148,222
22020203	INTERNET ACCESS CHARGES		5,148,222
22020205	WATER RATES		2,574,111
220203	MATERIALS & SUPPLIES - GENERAL		53,026,682
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		19,305,832
22020302	BOOKS		15,444,665
22020304	MAGAZINES & PERIODICALS		1,287,055
22020305	PRINTING OF NON SECURITY DOCUMENTS		6,435,277
22020306	PRINTING OF SECURITY DOCUMENTS		6,435,277
22020309	UNIFORMS & OTHER CLOTHING		1,287,054
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,831,522
220204	MAINTENANCE SERVICES - GENERAL		12,227,028
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,435,278
22020402	MAINTENANCE OF OFFICE FURNITURE		1,287,056



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CODE	LINE ITEM		AMOUNT
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		643,528
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,574,111
22020406	OTHER MAINTENANCE SERVICES		1,287,055
220205	TRAINING - GENERAL		12,870,554
22020501	LOCAL TRAINING		12,870,554
220206	OTHER SERVICES - GENERAL		19,305,832
22020601	SECURITY CHARGES		19,305,832
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,930,583
22020703	LEGAL SERVICES		1,930,583
220208	FUEL & LUBRICANTS - GENERAL		29,602,276
22020801	MOTOR VEHICLE FUEL COST		19,305,832
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,574,111
22020803	PLANT / GENERATOR FUEL COST		7,722,333
220209	FINANCIAL CHARGES - GENERAL		6,435,277
22020902	INSURANCE PREMIUM		6,435,277
220210	MISCELLANEOUS		76,965,915
22021001	REFRESHMENT & MEALS		3,861,166
22021002	HONORARIUM & SITTING ALLOWANCE		25,741,109
22021003	PUBLICITY & ADVERTISEMENTS		9,652,916
22021004	MEDICAL EXPENSES		2,574,111
22021006	POSTAGES & COURIER SERVICES		1,930,583
22021007	WELFARE PACKAGES		6,435,277
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		3,861,166
22021009	SPORTING ACTIVITIES		386,117
22021010	DIRECT TEACHING & LABORATORY COST		16,088,193
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		6,435,277
23	CAPITAL EXPENDITURE		1,825,000,000
2301	FIXED ASSETS PURCHASED		325,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		325,000,000
23010105	PURCHASE OF MOTOR VEHICLES		0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		65,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		260,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		0
2305	OTHER CAPITAL PROJECTS		0
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050101	RESEARCH AND DEVELOPMENT		0
23050104	ANNIVASARIES/CELEBRATIONS		0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,500,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,500,000,000
	TOTAL PERSONNEL		1,119,444,819
	TOTAL OVERHEAD		257,411,088
	TOTAL RECURRENT		1,376,855,907
	TOTAL CAPITAL		1,825,000,000
	TOTAL ALLOCATION		3,201,855,907
0517021047	FEDERAL UNIVERSITY OF TECHNOLOGY, BABURA, JIGAWA STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191834	PURCHASE OF TEACHING & RESEARCH EQUIPMENT TO ALL THE DEPARTMENTS	NEW	260,000,000
ERGP23191866	PURCHASE OF FURNITURE & FITTINGS TO PRINCIPAL OFFICERS OFFICES, DEANS, DIRECTORS AND HOD'S OFFICES.	NEW	65,000,000
ERGP202302525	CONSTRUCTION OF ROADS AND OTHER UNIVERSITY INFRASTRUCTURES	NEW	1,000,000,000
ERGP202303556	PROCUREMENT OF THERMODYNAMICS LABORATORY EQUIPMENT	ONGOING	250,000,000
ERGP202303557	PROCUREMENT OF HYDRAULICS WATER LABORATORY EQUIPMENT	ONGOING	250,000,000
0517021048	FEDERAL UNIVERSITY OF TECHNOLOGY, IKOT ABASI, AKWA IBOM STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,701,855,909
21	PERSONNEL COST		1,119,444,819
2101	SALARY		912,061,591
210101	SALARIES AND WAGES		912,061,591
21010101	SALARY		912,061,591
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		207,383,228
210201	ALLOWANCES		74,405,658
21020111	REGULAR ALLOWANCES		74,405,658
210202	SOCIAL CONTRIBUTIONS		132,977,570
21020201	NHIS		43,975,970
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		89,001,600
22	OTHER RECURRENT COSTS		257,411,090
2202	OVERHEAD COST		257,411,090
220201	TRAVEL& TRANSPORT - GENERAL		16,731,721
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,861,166
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,870,555



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220202	UTILITIES - GENERAL		10,939,971
22020201	ELECTRICITY CHARGES		2,574,111
22020202	TELEPHONE CHARGES		3,861,166
22020203	INTERNET ACCESS CHARGES		3,217,639
22020205	WATER RATES		1,287,055
220203	MATERIALS & SUPPLIES - GENERAL		26,384,637
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		12,470,555
22020302	BOOKS		643,528
22020303	NEWSPAPERS		643,528
22020304	MAGAZINES & PERIODICALS		643,528
22020305	PRINTING OF NON SECURITY DOCUMENTS		6,435,277
22020306	PRINTING OF SECURITY DOCUMENTS		1,287,055
22020307	DRUGS & MEDICAL SUPPLIES		2,574,111
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,687,055
220204	MAINTENANCE SERVICES - GENERAL		9,009,386
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,287,055
22020402	MAINTENANCE OF OFFICE FURNITURE		1,287,055
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,287,055
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,287,055
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,287,055
22020406	OTHER MAINTENANCE SERVICES		2,574,111
220205	TRAINING - GENERAL		7,722,333
22020501	LOCAL TRAINING		7,722,333
220206	OTHER SERVICES - GENERAL		65,639,828
22020601	SECURITY CHARGES		25,741,109
22020604	RESIDENTIAL RENT		18,018,776
22020605	SECURITY OPERATIONS (OVERHEAD)		6,435,277
22020606	CLEANING AND FUMIGATION SERVICES		15,444,666
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		17,375,249
22020701	FINANCIAL CONSULTING		12,870,555
22020702	INFORMATION TECHNOLOGY CONSULTING		2,574,111
22020703	LEGAL SERVICES		1,930,583
220208	FUEL & LUBRICANTS - GENERAL		35,394,026
22020801	MOTOR VEHICLE FUEL COST		12,870,555
22020803	PLANT / GENERATOR FUEL COST		19,305,832
22020806	COOKING GAS/FUEL COST		3,217,639
220209	FINANCIAL CHARGES - GENERAL		5,791,750
22020901	BANK CHARGES (OTHER THAN INTEREST)		3,217,639
22020902	INSURANCE PREMIUM		2,574,111
220210	MISCELLANEOUS		62,422,189
22021001	REFRESHMENT & MEALS		3,861,166
22021002	HONORARIUM & SITTING ALLOWANCE		7,722,333
22021003	PUBLICITY & ADVERTISEMENTS		1,930,583
22021004	MEDICAL EXPENSES		2,574,111
22021006	POSTAGES & COURIER SERVICES		2,574,111
22021007	WELFARE PACKAGES		33,463,442
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,574,111
22021009	SPORTING ACTIVITIES		1,287,055
22021010	DIRECT TEACHING & LABORATORY COST		1,287,055
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,287,055
22021029	MONITORING ACTIVITIES & FOLLOW UP		643,528
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		2,574,111
22021031	CURRICULUM DEVELOPMENT		643,528
23	CAPITAL EXPENDITURE		325,000,000
2301	FIXED ASSETS PURCHASED		236,600,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		236,600,000
23010105	PURCHASE OF MOTOR VEHICLES		156,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		80,600,000
2302	CONSTRUCTION / PROVISION		88,400,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		88,400,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		88,400,000
	TOTAL PERSONNEL		1,119,444,819
	TOTAL OVERHEAD		257,411,090
	TOTAL RECURRENT		1,376,855,909
	TOTAL CAPITAL		325,000,000
	TOTAL ALLOCATION		1,701,855,909
0517021048	FEDERAL UNIVERSITY OF TECHNOLOGY, IKOT ABASI, AKWA IBOM STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192527	PURCHASE OF 1 NO. BUS AND 2 UTILITY VEHICLES (HILUX) FOR THE UNIVERSITY	NEW	156,000,000
ERGP23192623	CONSTRUCTION OF ACADEMIC BLOCK (PHASE 1)	NEW	88,400,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP27192548	PURCHASE OF TABLES, CHAIRS, LAPTOPS, DESKTOPS, PRINTERS AND PHOTOCOPIERS FOR USE BY PRINCIPAL OFFICERS AND STAFFS OF THE UNIVERSITY	NEW	80,600,000
0517021049	FEDERAL UNIVERSITY OF HEALTH SCIENCES, AZARE, BAUCHI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,066,754,399
21	PERSONNEL COST		1,119,444,819
2101	SALARY		912,061,591
210101	SALARIES AND WAGES		912,061,591
21010101	SALARY		912,061,591
21010102	OVER TIME PAYMENTS		0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		207,383,228
210201	ALLOWANCES		74,405,658
21020111	REGULAR ALLOWANCES		74,405,658
210202	SOCIAL CONTRIBUTIONS		132,977,570
21020201	NHIS		43,975,970
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		89,001,600
22	OTHER RECURRENT COSTS		222,309,580
2202	OVERHEAD COST		222,309,580
220201	TRAVEL & TRANSPORT - GENERAL		66,786,151
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		66,786,151
220202	UTILITIES - GENERAL		24,349,117
22020201	ELECTRICITY CHARGES		20,870,672
22020202	TELEPHONE CHARGES		3,478,445
220203	MATERIALS & SUPPLIES - GENERAL		38,262,900
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		15,305,160
22020303	NEWSPAPERS		2,782,756
22020304	MAGAZINES & PERIODICALS		5,565,513
22020305	PRINTING OF NON SECURITY DOCUMENTS		8,348,269
22020306	PRINTING OF SECURITY DOCUMENTS		6,261,202
220204	MAINTENANCE SERVICES - GENERAL		18,087,915
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		4,869,823
22020402	MAINTENANCE OF OFFICE FURNITURE		4,174,134
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,087,067
22020405	MAINTENANCE OF PLANTS/GENERATORS		6,956,891
220206	OTHER SERVICES - GENERAL		36,175,832
22020601	SECURITY CHARGES		16,696,538
22020604	RESIDENTIAL RENT		8,348,269
22020606	CLEANING AND FUMIGATION SERVICES		11,131,025
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		21,951,127
22020803	PLANT / GENERATOR FUEL COST		21,951,127
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		16,696,538
22021002	HONORARIUM & SITTING ALLOWANCE		16,696,538
23	CAPITAL EXPENDITURE		725,000,000
2301	FIXED ASSETS PURCHASED		247,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		247,000,000
23010105	PURCHASE OF MOTOR VEHICLES		97,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		32,500,000
23010119	PURCHASE OF POWER GENERATING SET		15,600,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		101,400,000
2302	CONSTRUCTION / PROVISION		478,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		478,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		478,000,000
	TOTAL PERSONNEL		1,119,444,819
	TOTAL OVERHEAD		222,309,580
	TOTAL RECURRENT		1,341,754,399
	TOTAL CAPITAL		725,000,000
	TOTAL ALLOCATION		2,066,754,399
0517021049	FEDERAL UNIVERSITY OF HEALTH SCIENCES, AZARE, BAUCHI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192361	PURCHASE OF VEHICLES	NEW	97,500,000
ERGP23192460	PURCHASE OF LABORATORY EQUIPMENT/CONSUMABLE	NEW	101,400,000
ERGP23192469	CONSTRUCTION OF 5 UNIT OF 3 BEDROOM FLAT FOR STAFF	NEW	78,000,000
ERGP23192486	PURCHASE OF OFFICE FURNITURE AND FITTINGS	NEW	32,500,000
ERGP23192494	PURCHASE OF POWER GENERATING SET	NEW	15,600,000
ERGP202302098	CONSTRUCTION OF ROAD AND GATE HOUSE	NEW	200,000,000
ERGP202302099	PROCUREMENT OF BUSES, AMBULANCE AND FIRE ENGINE	NEW	200,000,000
0517021050	FEDERAL UNIVERSITY OF HEALTH SCIENCES, ILA-ORANGUN, OSUN STATE		



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE CODE	LINE ITEM LINE ITEM		AMOUNT AMOUNT
2	EXPENDITURE		2,101,855,908
21	PERSONNEL COST		1,119,444,819
2101	SALARY		912,061,591
210101	SALARIES AND WAGES		912,061,591
21010101	SALARY		912,061,591
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		207,383,228
210201	ALLOWANCES		74,405,658
21020111	REGULAR ALLOWANCES		74,405,658
210202	SOCIAL CONTRIBUTIONS		132,977,570
21020201	NHIS		43,975,970
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		89,001,600
22	OTHER RECURRENT COSTS		257,411,089
2202	OVERHEAD COST		257,411,089
220201	TRAVEL & TRANSPORT - GENERAL		78,510,383
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		68,213,939
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		10,296,444
220202	UTILITIES - GENERAL		42,472,830
22020201	ELECTRICITY CHARGES		25,741,109
22020202	TELEPHONE CHARGES		3,861,166
22020203	INTERNET ACCESS CHARGES		12,870,555
220203	MATERIALS & SUPPLIES - GENERAL		39,898,719
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		38,611,664
22020303	NEWSPAPERS		1,287,055
220204	MAINTENANCE SERVICES - GENERAL		32,176,386
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,435,277
22020402	MAINTENANCE OF OFFICE FURNITURE		6,435,277
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		6,435,277
22020405	MAINTENANCE OF PLANTS/GENERATORS		12,870,555
220205	TRAINING - GENERAL		6,435,277
22020501	LOCAL TRAINING		6,435,277
220206	OTHER SERVICES - GENERAL		12,870,554
22020601	SECURITY CHARGES		6,435,277
22020606	CLEANING AND FUMIGATION SERVICES		6,435,277
220208	FUEL & LUBRICANTS - GENERAL		25,741,109
22020801	MOTOR VEHICLE FUEL COST		10,296,444
22020803	PLANT / GENERATOR FUEL COST		15,444,665
220210	MISCELLANEOUS		19,305,831
22021002	HONORARIUM & SITTING ALLOWANCE		6,435,277
22021003	PUBLICITY & ADVERTISEMENTS		6,435,277
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		6,435,277
23	CAPITAL EXPENDITURE		725,000,000
2302	CONSTRUCTION / PROVISION		725,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		725,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		725,000,000
	TOTAL PERSONNEL		1,119,444,819
	TOTAL OVERHEAD		257,411,089
	TOTAL RECURRENT		1,376,855,908
	TOTAL CAPITAL		725,000,000
	TOTAL ALLOCATION		2,101,855,908
0517021050	FEDERAL UNIVERSITY OF HEALTH SCIENCES, ILA-ORANGUN, OSUN STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23188654	CONSTRUCTION OF GATE AND PERIMETRE FENCING	NEW	325,000,000
ERGP202302486	MULTI DISCIPLINARY RESEARCH LAB	NEW	100,000,000
ERGP202302167	CONSTRUCTION OF COLLEGE OF MEDICINE BUILDING, PHASE I	NEW	300,000,000
05170211051	DAVID UMAHI FEDERAL UNIVERSITY OF HEALTH SCIENCES,UBURU, EBONYI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		2,101,310,667
21	PERSONNEL COST		1,518,418,097
2101	SALARY		1,207,502,124
210101	SALARIES AND WAGES		1,207,502,124
21010101	SALARY		1,207,502,124
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		310,915,973
210201	ALLOWANCES		131,889,975
21020111	REGULAR ALLOWANCES		131,889,975
210202	SOCIAL CONTRIBUTIONS		179,025,998
21020201	NHIS		59,325,446
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		119,700,552
22	OTHER RECURRENT COSTS		257,411,089
2202	OVERHEAD COST		257,411,089



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CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		78,510,383
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		68,213,939
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		10,296,444
220202	UTILITIES - GENERAL		42,472,830
22020201	ELECTRICITY CHARGES		25,741,109
22020202	TELEPHONE CHARGES		3,861,166
22020203	INTERNET ACCESS CHARGES		12,870,555
220203	MATERIALS & SUPPLIES - GENERAL		39,898,719
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		38,611,664
22020303	NEWSPAPERS		1,287,055
220204	MAINTENANCE SERVICES - GENERAL		32,176,386
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,435,277
22020402	MAINTENANCE OF OFFICE FURNITURE		6,435,277
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		6,435,277
22020405	MAINTENANCE OF PLANTS/GENERATORS		12,870,555
220205	TRAINING - GENERAL		6,435,277
22020501	LOCAL TRAINING		6,435,277
220206	OTHER SERVICES - GENERAL		12,870,554
22020601	SECURITY CHARGES		6,435,277
22020606	CLEANING AND FUMIGATION SERVICES		6,435,277
220208	FUEL & LUBRICANTS - GENERAL		25,741,109
22020801	MOTOR VEHICLE FUEL COST		10,296,444
22020803	PLANT / GENERATOR FUEL COST		15,444,665
220210	MISCELLANEOUS		19,305,831
22021002	HONORARIUM & SITTING ALLOWANCE		6,435,277
22021003	PUBLICITY & ADVERTISEMENTS		6,435,277
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		6,435,277
23	CAPITAL EXPENDITURE		325,481,481
2302	CONSTRUCTION / PROVISION		325,481,481
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		325,481,481
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		325,481,481
	TOTAL PERSONNEL		1,518,418,097
	TOTAL OVERHEAD		257,411,089
	TOTAL RECURRENT		1,775,829,186
	TOTAL CAPITAL		325,481,481
	TOTAL ALLOCATION		2,101,310,667
05170211051	DAVID UMAHI FEDERAL UNIVERSITY OF HEALTH SCIENCES,UBURU, EBONYI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23195507	TAKEOFF GRANT	NEW	325,481,481
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,596,766,228
21	PERSONNEL COST		2,837,231,458
2101	SALARY		1,993,058,533
210101	SALARIES AND WAGES		1,993,058,533
21010101	SALARY		1,993,058,533
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		844,172,925
210201	ALLOWANCES		546,875,204
21020111	REGULAR ALLOWANCES		546,875,204
210202	SOCIAL CONTRIBUTIONS		297,297,721
21020201	NHIS		99,099,240
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		198,198,481
22	OTHER RECURRENT COSTS		109,901,942
2202	OVERHEAD COST		109,901,942
220201	TRAVEL & TRANSPORT - GENERAL		31,203,147
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		30,882,463
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		320,684
220202	UTILITIES - GENERAL		2,374,905
22020201	ELECTRICITY CHARGES		1,400,856
22020202	TELEPHONE CHARGES		208,126
22020203	INTERNET ACCESS CHARGES		200,427
22020204	SATELLITE BROADCASTING ACCESS CHARGES		565,496
220203	MATERIALS & SUPPLIES - GENERAL		2,124,190
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,856
22020302	BOOKS		200,427
22020303	NEWSPAPERS		413,683
22020305	PRINTING OF NON SECURITY DOCUMENTS		200,427
22020306	PRINTING OF SECURITY DOCUMENTS		107,087
22020308	FIELD & CAMPING MATERIALS SUPPLIES		601,283
22020309	UNIFORMS & OTHER CLOTHING		200,427



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220204	MAINTENANCE SERVICES - GENERAL		2,382,009
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		601,283
22020402	MAINTENANCE OF OFFICE FURNITURE		200,427
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		601,283
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		578,160
22020405	MAINTENANCE OF PLANTS/GENERATORS		400,856
220205	TRAINING - GENERAL		400,856
22020501	LOCAL TRAINING		400,856
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,523,980
22020701	FINANCIAL CONSULTING		400,856
22020702	INFORMATION TECHNOLOGY CONSULTING		222,697
22020703	LEGAL SERVICES		900,427
220208	FUEL & LUBRICANTS - GENERAL		3,502,137
22020801	MOTOR VEHICLE FUEL COST		601,283
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		800,427
22020803	PLANT / GENERATOR FUEL COST		2,100,427
220209	FINANCIAL CHARGES - GENERAL		921,112
22020901	BANK CHARGES (OTHER THAN INTEREST)		220,256
22020902	INSURANCE PREMIUM		700,856
220210	MISCELLANEOUS		65,469,606
22021001	REFRESHMENT & MEALS		601,283
22021002	HONORARIUM & SITTING ALLOWANCE		1,400,856
22021003	PUBLICITY & ADVERTISEMENTS		445,395
22021004	MEDICAL EXPENSES		400,856
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		460,128
22021006	POSTAGES & COURIER SERVICES		260,128
22021007	WELFARE PACKAGES		601,283
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		617,435
22021009	SPORTING ACTIVITIES		400,856
22021010	DIRECT TEACHING & LABORATORY COST		60,281,386
23	CAPITAL EXPENDITURE		649,632,828
2303	REHABILITATION / REPAIRS		649,632,828
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		649,632,828
23030103	REHABILITATION / REPAIRS - HOUSING		649,632,828
	TOTAL PERSONNEL		2,837,231,458
	TOTAL OVERHEAD		109,901,942
	TOTAL RECURRENT		2,947,133,400
	TOTAL CAPITAL		649,632,828
	TOTAL ALLOCATION		3,596,766,228
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23181140	REHABILITATION OF ACADEMIC BUILDING AT SAMARU COLLEGE OF AGRICULTURE, ABU ZARIA.	ONGOING	14,000,000
ERGP23181143	REHABILITATION OF HOSTELS AT COLLEGE OF AGRICULTURE, KABBA KOGI STATE.	ONGOING	8,000,000
ERGP23181148	CONSTRUCTION,FURNISHING AND EQUIPMENT OF BLOCK OF CLASSROOM AND OFFICES AT KABBA COLLEGE OF AGRICULTURE, KOGI STATE.	ONGOING	10,000,000
ERGP23181153	REHABILITATION AND FURNISHING OF DAC ADMINISTRATIVE BUILDING AT DIVISION OF AGRICULTURAL COLLEGES, ABU ZARIA.	ONGOING	10,000,000
ERGP23181159	REHABILITATION OF HOSTELS AT SAMARU COLLEGE OF AGRICULTURE, ABU ZARIA.	ONGOING	13,000,000
ERGP23181162	CONSTRUCTION,FURNISHING AND EQUIPMENT OF VETERINARY CLINIC AT KABBA COLLEGE OF AGRICULTURE, KOGI STATE.	ONGOING	10,000,000
ERGP23181165	REHABILITATION OF LIBRARY AT COLLEGE OF AGRICULTURE AND ANIMAL SCIENCE, MANDO KADUNA.	ONGOING	12,000,000
ERGP23181169	CONSTRUCTION,FURNISHING AND EQUIPMENT OF ENTREPREURSHIP CENTRE AT SAMARU COLLEGE OF AGRICULTURE, ABU ZARIA.	ONGOING	32,632,828
ERGP23181174	CONSTRUCTION,FURNISHING AND EQUIPMENT OF ANIMAL PRODUCTION COMPLEX AT COLLEGE OF AGRICULTURE AND ANIMAL SCIENCE, MANDO KADUNA	ONGOING	5,000,000
ERGP202304049	SUPPLY OF FERTILIZER TO GUYUK/SHELLANG. ADAMAWA STATE	NEW	100,000,000
ERGP202304057	CONSTRUCTIONS AND INSTALLATION OF SOLAR STREET LIGHTS IN SHIRA/GIADE, BAUCHI STATE	NEW	100,000,000
ERGP202303979	CAPACITY TRAINING FOR YOUTHS IN EKITI/IREPODUN /ISIN/OKE-ERO FEDERAL CONSTITUENCY, KWARA STATE	NEW	10,000,000
ERGP202303434	AGRO BUSINESS ENTERPRENEUR TRANING AND SUPPLY OF START UP EQUIPMENT TO PARTICIPANTS IN LAGOS	ONGOING	130,000,000
ERGP202303435	TRANING AND CASH GRANT TO ENHANCE QUALITY EDUCATION FOR PRIMARY AND SECONDARY SCHOOL TEACHERS IN IKEJA LAGOS	ONGOING	130,000,000
ERGP202303436	TRAINING AND EMPOWERMENT OF YOUTH AND WOMEN IN POULTY IN KOGI STATE	ONGOING	65,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		3,057,906,552
21	PERSONNEL COST		2,633,575,557
2101	SALARY		2,129,932,887
210101	SALARIES AND WAGES		2,129,932,887
21010101	SALARY		2,129,932,887
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		503,642,670
210201	ALLOWANCES		185,813,796
21020111	REGULAR ALLOWANCES		185,813,796
210202	SOCIAL CONTRIBUTIONS		317,828,874
21020201	NHIS		105,942,958
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		211,885,916
22	OTHER RECURRENT COSTS		107,594,131
2202	OVERHEAD COST		107,594,131
220201	TRAVEL & TRANSPORT - GENERAL		12,110,608
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		662,766
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		11,447,842
220202	UTILITIES - GENERAL		4,393,798
22020201	ELECTRICITY CHARGES		3,000,000
22020202	TELEPHONE CHARGES		1,393,798
220203	MATERIALS & SUPPLIES - GENERAL		11,424,645
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,290,199
22020303	NEWSPAPERS		700,000
22020304	MAGAZINES & PERIODICALS		100,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,334,446
220204	MAINTENANCE SERVICES - GENERAL		6,593,617
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,925,680
22020402	MAINTENANCE OF OFFICE FURNITURE		1,429,252
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,238,685
220205	TRAINING - GENERAL		1,762,268
22020501	LOCAL TRAINING		1,762,268
220206	OTHER SERVICES - GENERAL		31,091,520
22020601	SECURITY CHARGES		28,400,000
22020606	CLEANING AND FUMIGATION SERVICES		2,691,520
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,218,381
22020701	FINANCIAL CONSULTING		1,218,381
220208	FUEL & LUBRICANTS - GENERAL		14,522,730
22020801	MOTOR VEHICLE FUEL COST		8,101,957
22020803	PLANT / GENERATOR FUEL COST		6,420,773
220209	FINANCIAL CHARGES - GENERAL		1,049,072
22020902	INSURANCE PREMIUM		1,049,072
220210	MISCELLANEOUS		23,427,492
22021001	REFRESHMENT & MEALS		7,906,623
22021006	POSTAGES & COURIER SERVICES		520,869
22021010	DIRECT TEACHING & LABORATORY COST		15,000,000
23	CAPITAL EXPENDITURE		316,736,864
2301	FIXED ASSETS PURCHASED		110,736,864
230101	PURCHASE OF FIXED ASSETS - GENERAL		110,736,864
23010105	PURCHASE OF MOTOR VEHICLES		110,736,864
2302	CONSTRUCTION / PROVISION		206,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		206,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		206,000,000
	TOTAL PERSONNEL		2,633,575,557
	TOTAL OVERHEAD		107,594,131
	TOTAL RECURRENT		2,741,169,688
	TOTAL CAPITAL		316,736,864
	TOTAL ALLOCATION		3,057,906,552
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23152542	CONSTRUCTION OF LABORATORY BUILDING AND INSTALLATION OF EQUIPMENTS IN COLLEGE OF TECHNOLOGY	ONGOING	30,000,000
ERGP23153203	CONSTRUCTION AND EQUIPPING OF 500 CAPACITY LECTURE THEATRE	ONGOING	30,000,000
ERGP23191995	PURCHASE OF 3 UTILITY VEHICLES (1 TOYOTA PRADO JEEP AND 2 TOYOTA HILUX)	NEW	110,736,864
ERGP27189235	CONSTRUCTION OF 100 CAPACITY ADMINISTRATIVE STAFF OFFICE AND UNIVERSITY LIAISON OFFICE IN ABUJA	NEW	146,000,000
0517024001	NATIONAL OPEN UNIVERSITY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		12,880,387,385
21	PERSONNEL COST		9,433,958,559



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
2101	SALARY		7,408,869,233
210101	SALARIES AND WAGES		7,408,869,233
21010101	SALARY		7,408,869,233
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		2,025,089,326
210201	ALLOWANCES		915,420,000
21020111	REGULAR ALLOWANCES		915,420,000
210202	SOCIAL CONTRIBUTIONS		1,109,669,326
21020201	NHIS		369,889,775
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		739,779,551
22	OTHER RECURRENT COSTS		538,293,940
2202	OVERHEAD COST		538,293,940
220201	TRAVEL & TRANSPORT - GENERAL		40,438,542
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		22,626,872
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		17,811,670
220202	UTILITIES - GENERAL		108,839,483
22020201	ELECTRICITY CHARGES		68,984,064
22020202	TELEPHONE CHARGES		8,859,266
22020203	INTERNET ACCESS CHARGES		30,996,153
220203	MATERIALS & SUPPLIES - GENERAL		94,618,734
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		68,537,736
22020302	BOOKS		10,838,757
22020303	NEWSPAPERS		1,004,869
22020305	PRINTING OF NON SECURITY DOCUMENTS		14,237,372
220204	MAINTENANCE SERVICES - GENERAL		121,430,643
22020402	MAINTENANCE OF OFFICE FURNITURE		8,611,123
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		34,606,507
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		37,222,247
22020405	MAINTENANCE OF PLANTS/GENERATORS		40,990,766
220206	OTHER SERVICES - GENERAL		75,748,519
22020601	SECURITY CHARGES		75,748,519
220209	FINANCIAL CHARGES - GENERAL		1,384,269
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,384,269
220210	MISCELLANEOUS		95,833,750
22021003	PUBLICITY & ADVERTISEMENTS		15,000,000
22021004	MEDICAL EXPENSES		20,187,129
22021006	POSTAGES & COURIER SERVICES		15,570,515
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		38,926,403
22021009	SPORTING ACTIVITIES		6,149,703
23	CAPITAL EXPENDITURE		2,908,134,886
2302	CONSTRUCTION / PROVISION		2,908,134,886
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,908,134,886
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		2,908,134,886
	TOTAL PERSONNEL		9,433,958,559
	TOTAL OVERHEAD		538,293,940
	TOTAL RECURRENT		9,972,252,499
	TOTAL CAPITAL		2,908,134,886
	TOTAL ALLOCATION		12,880,387,385
0517024001	NATIONAL OPEN UNIVERSITY		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23102330	CONSTRUCTION OF LIBRARY BLOCKS IN 4 STUDY CENTRES	ONGOING	54,152,492
ERGP23128877	CONSTRUCTION OF MEGA LABORATORIES FOR SCIENCE, ENTREPRENEURSHIP AND NURSING SCIENCE IN SIX(6) GEOGRAPHICAL LOCATIONS	ONGOING	93,864,319
ERGP23136622	CONSTRUCTION OF PERMANENT STUDENT ARENA	ONGOING	86,643,987
ERGP23171188	CONSTRUCTION AND EQUIPPING OF SECURITY HOUSE	ONGOING	90,254,153
ERGP23171196	PROVISION OF BOREHOLE WITH RETICULATION AND OVERHEAD STORAGE TANKS, SOLAR POWERED STREET LIGHT AND 100 KVA GENERATOR AT ONICHA - UGBO, ANIOCHA NORTH LGA, DELTA STATE	ONGOING	202,169,303
ERGP23171200	EQUIPPING AND FURNISHING OF LIBRARY BLOCK IN 4 STUDY CENTRES	ONGOING	86,643,987
ERGP23171209	EQUIPPING AND FURNISHING OF LABORATORIES FOR SCIENCE ENTREPRENEURSHIP AND NURSING SCIENCE IN 6 GEOPOLITICAL CENTRES	ONGOING	144,406,645
ERGP202302408	CONSTRUCTION OF 150 CAPACITY STUDENT EXAMINATIONS HALL, FURNISHING, COMPUTERS AND UTILITY VEHICLE WITH CONSULTING, NATIONAL OPEN UNIVERSITY (NOUN) MAKARFI STUDY CENTER, KADUNA STATE	NEW	500,000,000
ERGP202303602	CONSTRUCTION OF ICT CENTRE AND LIBRARY COMPLEX AT NOUN STUDY CENTRE IN KWAYA KUSAR LGA, BORNO STATE	ONGOING	600,000,000
ERGP202303604	CONSTRUCTION AND FURNISHING OF CLASSROOM BLOCKS AT NATIONAL OPEN UNIVERSITY OF NIGERIA, KWAYA KUSAR STUDY CENTRE, BORNO STATE	NEW	300,000,000
ERGP202303759	CONSTRUCTION OF LECTURE THEATER AND FENCING OF NOUN JERE, BORNO STATE	NEW	250,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP202303785	CONSTRUCTION AND FURNISHING OF SENATE AND COUNCIL CHAMBERS FOR THE NATIONAL OPEN UNIVERSITY OF NIGERIA AT JABI MAIN CAMPUS ABUJA	NEW	500,000,000
0517026001	F.S.C. SOKOTO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		445,606,992
21	PERSONNEL COST		160,416,290
2101	SALARY		137,968,948
210101	SALARIES AND WAGES		137,968,948
21010101	SALARY		137,968,948
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		22,447,342
210201	ALLOWANCES		1,752,000
21020111	REGULAR ALLOWANCES		1,752,000
210202	SOCIAL CONTRIBUTIONS		20,695,342
21020201	NHIS		6,898,447
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		13,796,895
22	OTHER RECURRENT COSTS		154,855,593
2202	OVERHEAD COST		10,392,217
220201	TRAVEL & TRANSPORT - GENERAL		1,053,266
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		105,327
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		947,939
220202	UTILITIES - GENERAL		579,295
22020201	ELECTRICITY CHARGES		263,316
22020202	TELEPHONE CHARGES		52,663
22020203	INTERNET ACCESS CHARGES		157,990
22020204	SATELLITE BROADCASTING ACCESS CHARGES		52,663
22020205	WATER RATES		52,663
220203	MATERIALS & SUPPLIES - GENERAL		2,559,435
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		263,316
22020302	BOOKS		210,653
22020303	NEWSPAPERS		210,653
22020304	MAGAZINES & PERIODICALS		210,653
22020305	PRINTING OF NON SECURITY DOCUMENTS		210,653
22020306	PRINTING OF SECURITY DOCUMENTS		200,121
22020307	DRUGS & MEDICAL SUPPLIES		421,306
22020308	FIELD & CAMPING MATERIALS SUPPLIES		315,980
22020309	UNIFORMS & OTHER CLOTHING		421,306
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		94,794
220204	MAINTENANCE SERVICES - GENERAL		2,885,946
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		200,121
22020402	MAINTENANCE OF OFFICE FURNITURE		315,980
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		526,632
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		526,632
22020405	MAINTENANCE OF PLANTS/GENERATORS		631,959
22020406	OTHER MAINTENANCE SERVICES		631,959
22020410	MAINTENANCE OF ROADS AND BRIDGES		52,663
220205	TRAINING - GENERAL		315,980
22020501	LOCAL TRAINING		315,980
220206	OTHER SERVICES - GENERAL		392,049
22020601	SECURITY CHARGES		157,990
22020606	CLEANING AND FUMIGATION SERVICES		234,059
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		561,741
22020702	INFORMATION TECHNOLOGY CONSULTING		351,088
22020703	LEGAL SERVICES		210,653
220208	FUEL & LUBRICANTS - GENERAL		737,286
22020801	MOTOR VEHICLE FUEL COST		157,990
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		210,653
22020803	PLANT / GENERATOR FUEL COST		157,990
22020806	COOKING GAS/FUEL COST		210,653
220209	FINANCIAL CHARGES - GENERAL		105,327
22020904	OTHER CRF BANK CHARGES		105,327
220210	MISCELLANEOUS		1,201,892
22021001	REFRESHMENT & MEALS		210,653
22021003	PUBLICITY & ADVERTISEMENTS		117,030
22021004	MEDICAL EXPENSES		210,653
22021006	POSTAGES & COURIER SERVICES		136,924
22021009	SPORTING ACTIVITIES		210,653
22021010	DIRECT TEACHING & LABORATORY COST		210,653
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		105,326
2205	SUBSIDIES GENERAL		144,463,376
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		144,463,376



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		144,463,376
23	CAPITAL EXPENDITURE		130,335,109
2303	REHABILITATION / REPAIRS		130,335,109
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,335,109
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		20,000,000
23030107	REHABILITATION / REPAIRS - POLICE STATIONS / BARRACKS		40,000,000
23030108	REHABILITATION / REPAIRS - PRISONS		10,135,109
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		20,200,000
23030110	REHABILITATION / REPAIRS - LIBRARIES		40,000,000
	TOTAL PERSONNEL		160,416,290
	TOTAL OVERHEAD		154,855,593
	TOTAL RECURRENT		315,271,883
	TOTAL CAPITAL		130,335,109
	TOTAL ALLOCATION		445,606,992
0517026001	F.S.C. SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191727	DIGGING OF ONE SOLAR BOREHOLE WITH RETICULATION	NEW	20,000,000
ERGP23191729	PURCHASE OF 1N0 HILUX VAN	NEW	40,000,000
ERGP23192736	PROVISION OF PHOTOCOPIER AND OFFICE MACHINE	NEW	10,135,109
ERGP23192742	PROVISION AND INSTALLATION OF FIRE-FIGHTING EQUIPMENT	NEW	20,200,000
ERGP23192743	REHABILITATION OF INTERNAL ROAD NETWORK	NEW	40,000,000
0517026002	FGC AZARE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		603,709,048
21	PERSONNEL COST		212,846,953
2101	SALARY		181,390,394
210101	SALARIES AND WAGES		181,390,394
21010101	SALARY		181,390,394
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,456,559
210201	ALLOWANCES		4,248,000
21020111	REGULAR ALLOWANCES		4,248,000
210202	SOCIAL CONTRIBUTIONS		27,208,559
21020201	NHIS		9,069,520
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,139,039
22	OTHER RECURRENT COSTS		260,381,723
2202	OVERHEAD COST		30,251,723
220202	UTILITIES - GENERAL		2,256,987
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		98,341
22020203	INTERNET ACCESS CHARGES		300,000
22020205	WATER RATES		458,646
22020206	SEWERAGE CHARGES		400,000
220203	MATERIALS & SUPPLIES - GENERAL		8,953,792
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,000,000
22020302	BOOKS		850,000
22020304	MAGAZINES & PERIODICALS		301,727
22020307	DRUGS & MEDICAL SUPPLIES		2,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		2,302,065
220204	MAINTENANCE SERVICES - GENERAL		4,297,003
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		850,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		447,003
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,500,000
220205	TRAINING - GENERAL		2,500,000
22020501	LOCAL TRAINING		2,500,000
220206	OTHER SERVICES - GENERAL		500,000
22020601	SECURITY CHARGES		500,000
220208	FUEL & LUBRICANTS - GENERAL		8,500,000
22020801	MOTOR VEHICLE FUEL COST		2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,500,000
22020803	PLANT / GENERATOR FUEL COST		3,500,000
22020806	COOKING GAS/FUEL COST		1,500,000
220210	MISCELLANEOUS		3,243,941
22021001	REFRESHMENT & MEALS		1,200,000
22021003	PUBLICITY & ADVERTISEMENTS		207,856
22021004	MEDICAL EXPENSES		1,200,000
22021006	POSTAGES & COURIER SERVICES		28,161
22021009	SPORTING ACTIVITIES		447,003
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		160,921
2205	SUBSIDIES GENERAL		230,130,000
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		230,130,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		230,130,000
23	CAPITAL EXPENDITURE		130,480,372
2302	CONSTRUCTION / PROVISION		29,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		29,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		29,000,000
2303	REHABILITATION / REPAIRS		101,480,372
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		101,480,372
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		82,480,372
23030107	REHABILITATION / REPAIRS - POLICE STATIONS / BARRACKS		19,000,000
	TOTAL PERSONNEL		212,846,953
	TOTAL OVERHEAD		260,381,723
	TOTAL RECURRENT		473,228,676
	TOTAL CAPITAL		130,480,372
	TOTAL ALLOCATION		603,709,048
0517026002	FGC AZARE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23141053	CONSTRUCTION OF SPORT PAVILION AND LANDSCAPING	ONGOING	26,000,000
ERGP23141062	COMPLETE RENOVATION OF STAFF ROOM, LIBRARY AND EXAM COMPLEX	ONGOING	10,000,000
ERGP23191886	RENOVATION OF 3 BLOCKS OF 4 CLASSROOMS	NEW	26,480,372
ERGP23191893	RENOVATION OF HOME ECONOMIC/MANAGEMENT DEPARTMENT & PROCUREMENT OF FURNITURES/EQUIPMENT	NEW	10,000,000
ERGP23191896	PROVISION OF FIRE FIGHTING EQUIPMENT	NEW	10,000,000
ERGP23191904	PROVISION OF SOLAR STREET LIGHT	NEW	19,000,000
ERGP27129949	RENOVATION OF STAFF QUARTERS	ONGOING	29,000,000
0517026003	FGC BUNI-YADI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		399,885,422
21	PERSONNEL COST		105,862,022
2101	SALARY		91,386,106
210101	SALARIES AND WAGES		91,386,106
21010101	SALARY		91,386,106
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,475,916
210201	ALLOWANCES		768,000
21020111	REGULAR ALLOWANCES		768,000
210202	SOCIAL CONTRIBUTIONS		13,707,916
21020201	NHIS		4,569,305
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		9,138,611
22	OTHER RECURRENT COSTS		163,248,134
2202	OVERHEAD COST		13,987,858
220201	TRAVEL & TRANSPORT - GENERAL		749,186
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		374,593
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		374,593
220202	UTILITIES - GENERAL		1,706,480
22020201	ELECTRICITY CHARGES		457,836
22020202	TELEPHONE CHARGES		624,322
22020203	INTERNET ACCESS CHARGES		624,322
220203	MATERIALS & SUPPLIES - GENERAL		2,566,046
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		915,672
22020302	BOOKS		402,688
22020305	PRINTING OF NON SECURITY DOCUMENTS		561,890
22020307	DRUGS & MEDICAL SUPPLIES		572,295
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		113,501
220204	MAINTENANCE SERVICES - GENERAL		3,363,534
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		702,362
22020402	MAINTENANCE OF OFFICE FURNITURE		663,342
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		655,538
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		624,322
22020405	MAINTENANCE OF PLANTS/GENERATORS		717,970
220205	TRAINING - GENERAL		749,186
22020501	LOCAL TRAINING		749,186
220208	FUEL & LUBRICANTS - GENERAL		2,270,815
22020801	MOTOR VEHICLE FUEL COST		905,267
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		647,266
22020803	PLANT / GENERATOR FUEL COST		718,282
220210	MISCELLANEOUS		2,582,611
22021002	HONORARIUM & SITTING ALLOWANCE		577,498
22021003	PUBLICITY & ADVERTISEMENTS		416,214
22021009	SPORTING ACTIVITIES		852,199
22021010	DIRECT TEACHING & LABORATORY COST		736,700
2205	SUBSIDIES GENERAL		149,260,276
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		149,260,276



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		149,260,276
23	CAPITAL EXPENDITURE		130,775,266
2301	FIXED ASSETS PURCHASED		55,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		55,500,000
23010105	PURCHASE OF MOTOR VEHICLES		40,000,000
23010119	PURCHASE OF POWER GENERATING SET		15,500,000
2302	CONSTRUCTION / PROVISION		75,275,266
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		75,275,266
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		75,275,266
	TOTAL PERSONNEL		105,862,022
	TOTAL OVERHEAD		163,248,134
	TOTAL RECURRENT		269,110,156
	TOTAL CAPITAL		130,775,266
	TOTAL ALLOCATION		399,885,422
0517026003	FGC BUNI-YADI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23170171	CONSTRUCTION OF MODERN KITCHEN	ONGOING	10,000,000
ERGP23170254	CONSTRUCTION OF CLASSROOM	ONGOING	10,000,000
ERGP23192275	CONSTRUCTION OF LECTURE THEATER	NEW	26,000,000
ERGP23192284	PROVISION OF FIRE FIGHTING EQUIPMENT AND SETTING UP OF A MINI-FIRE STATION	NEW	5,075,266
ERGP23192289	CONSTRUCTION OF SCHOOL LIBRARY	NEW	24,200,000
ERGP23192297	PROCUREMENT OF GENERATOR	NEW	15,500,000
ERGP23192303	PROCUREMENT OF COASTER BUS	NEW	40,000,000
0517026004	FGC BIRIN YAURI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		408,048,187
21	PERSONNEL COST		108,568,564
2101	SALARY		92,070,055
210101	SALARIES AND WAGES		92,070,055
21010101	SALARY		92,070,055
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,498,509
210201	ALLOWANCES		2,688,000
21020111	REGULAR ALLOWANCES		2,688,000
210202	SOCIAL CONTRIBUTIONS		13,810,509
21020201	NHIS		4,603,503
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		9,207,006
22	OTHER RECURRENT COSTS		168,780,811
2202	OVERHEAD COST		15,840,002
220201	TRAVEL & TRANSPORT - GENERAL		2,839,960
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,839,960
220202	UTILITIES - GENERAL		3,830,730
22020201	ELECTRICITY CHARGES		2,300,000
22020202	TELEPHONE CHARGES		125,995
22020203	INTERNET ACCESS CHARGES		839,965
22020205	WATER RATES		352,785
22020206	SEWERAGE CHARGES		211,985
220203	MATERIALS & SUPPLIES - GENERAL		3,049,516
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		919,983
22020302	BOOKS		751,990
22020303	NEWSPAPERS		41,998
22020304	MAGAZINES & PERIODICALS		167,993
22020305	PRINTING OF NON SECURITY DOCUMENTS		335,986
22020307	DRUGS & MEDICAL SUPPLIES		268,789
22020309	UNIFORMS & OTHER CLOTHING		268,789
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		293,988
220204	MAINTENANCE SERVICES - GENERAL		1,860,743
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		509,991
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		342,794
22020405	MAINTENANCE OF PLANTS/GENERATORS		419,983
22020406	OTHER MAINTENANCE SERVICES		209,991
22020410	MAINTENANCE OF ROADS AND BRIDGES		377,984
220206	OTHER SERVICES - GENERAL		812,490
22020601	SECURITY CHARGES		367,993
22020606	CLEANING AND FUMIGATION SERVICES		444,497
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		251,990
22020702	INFORMATION TECHNOLOGY CONSULTING		251,990
220208	FUEL & LUBRICANTS - GENERAL		587,975
22020801	MOTOR VEHICLE FUEL COST		167,993
22020803	PLANT / GENERATOR FUEL COST		209,991
22020806	COOKING GAS/FUEL COST		209,991



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220209	FINANCIAL CHARGES - GENERAL		167,993
22020901	BANK CHARGES (OTHER THAN INTEREST)		167,993
220210	MISCELLANEOUS		2,438,605
22021002	HONORARIUM & SITTING ALLOWANCE		351,990
22021003	PUBLICITY & ADVERTISEMENTS		819,983
22021004	MEDICAL EXPENSES		325,947
22021006	POSTAGES & COURIER SERVICES		125,995
22021007	WELFARE PACKAGES		125,995
22021009	SPORTING ACTIVITIES		125,995
22021010	DIRECT TEACHING & LABORATORY COST		293,911
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		268,789
2205	SUBSIDIES GENERAL		152,940,809
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		152,940,809
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		152,940,809
23	CAPITAL EXPENDITURE		130,698,812
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010106	PURCHASE OF VANS		10,000,000
2302	CONSTRUCTION / PROVISION		82,698,812
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		82,698,812
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		51,698,812
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		31,000,000
2303	REHABILITATION / REPAIRS		38,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		38,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		38,000,000
	TOTAL PERSONNEL		108,568,564
	TOTAL OVERHEAD		168,780,811
	TOTAL RECURRENT		277,349,375
	TOTAL CAPITAL		130,698,812
	TOTAL ALLOCATION		408,048,187
0517026004	FGC BIRIN YAURI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23115395	CONSTRUCTION OF SPORTS PAVILLION, TRACK AND FIELD	ONGOING	15,000,000
ERGP23133797	COMPLETION OF MULTIPURPOSE HALL	ONGOING	50,000,000
ERGP23171866	RENOVATION OF STUDENTS HOSTELS	ONGOING	18,000,000
ERGP23191676	CONSTRUCTION OF ROADS/DRAINAGES	NEW	1,698,812
ERGP23191678	PROVISION OF FIRE FIGHTING EQUIPMENT AND SETTING UP OF A MINI-FIRE STATION	NEW	10,000,000
ERGP23191679	RENOVATION OF GIRLS HOSTEL	NEW	16,000,000
ERGP23191680	RENOVATION OF CLASSROOMS	NEW	20,000,000
0517026005	FGC DAURA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		564,045,757
21	PERSONNEL COST		204,317,093
2101	SALARY		174,494,864
210101	SALARIES AND WAGES		174,494,864
21010101	SALARY		174,494,864
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		29,822,229
210201	ALLOWANCES		3,648,000
21020111	REGULAR ALLOWANCES		3,648,000
210202	SOCIAL CONTRIBUTIONS		26,174,229
21020201	NHIS		8,724,743
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		17,449,486
22	OTHER RECURRENT COSTS		229,717,939
2202	OVERHEAD COST		17,153,562
220201	TRAVEL & TRANSPORT - GENERAL		2,362,269
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		122,629
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,239,640
220202	UTILITIES - GENERAL		2,695,166
22020201	ELECTRICITY CHARGES		2,327,277
22020202	TELEPHONE CHARGES		61,315
22020203	INTERNET ACCESS CHARGES		183,944
22020204	SATELLITE BROADCASTING ACCESS CHARGES		61,315
22020205	WATER RATES		61,315
220203	MATERIALS & SUPPLIES - GENERAL		3,866,998
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		306,573
22020302	BOOKS		245,259
22020303	NEWSPAPERS		245,259
22020304	MAGAZINES & PERIODICALS		245,259
22020305	PRINTING OF NON SECURITY DOCUMENTS		245,259
22020306	PRINTING OF SECURITY DOCUMENTS		232,995



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		490,516
22020308	FIELD & CAMPING MATERIALS SUPPLIES		367,888
22020309	UNIFORMS & OTHER CLOTHING		490,516
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		997,474
220204	MAINTENANCE SERVICES - GENERAL		3,360,040
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		232,995
22020402	MAINTENANCE OF OFFICE FURNITURE		367,888
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		613,146
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		613,146
22020405	MAINTENANCE OF PLANTS/GENERATORS		735,775
22020406	OTHER MAINTENANCE SERVICES		735,775
22020413	MAINTENANCE OF STREET LIGHTS		61,315
220205	TRAINING - GENERAL		367,888
22020501	LOCAL TRAINING		367,888
220206	OTHER SERVICES - GENERAL		456,453
22020601	SECURITY CHARGES		456,453
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		654,023
22020702	INFORMATION TECHNOLOGY CONSULTING		408,764
22020703	LEGAL SERVICES		245,259
220208	FUEL & LUBRICANTS - GENERAL		1,868,758
22020801	MOTOR VEHICLE FUEL COST		183,944
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		245,259
22020803	PLANT / GENERATOR FUEL COST		1,194,296
22020806	COOKING GAS/FUEL COST		245,259
220209	FINANCIAL CHARGES - GENERAL		122,629
22020904	OTHER CRF BANK CHARGES		122,629
220210	MISCELLANEOUS		1,399,338
22021001	REFRESHMENT & MEALS		245,259
22021003	PUBLICITY & ADVERTISEMENTS		136,255
22021004	MEDICAL EXPENSES		245,259
22021006	POSTAGES & COURIER SERVICES		159,418
22021009	SPORTING ACTIVITIES		245,259
22021010	DIRECT TEACHING & LABORATORY COST		245,259
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		122,629
2205	SUBSIDIES GENERAL		212,564,377
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		212,564,377
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		212,564,377
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		9,750,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		9,750,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		9,750,000
2303	REHABILITATION / REPAIRS		120,260,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		120,260,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		120,260,725
	TOTAL PERSONNEL		204,317,093
	TOTAL OVERHEAD		229,717,939
	TOTAL RECURRENT		434,035,032
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		564,045,757
0517026005	FGC DAURA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23190220	RENOVATION OF 3 BLOCKS OF 6 CLASSES OF JSS1 - JSS3	NEW	46,819,861
ERGP23190222	REHABILITATION AND EQUIPPING OF HOME ECONOMICS LABORATORY	NEW	33,828,695
ERGP23191541	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	NEW	9,750,000
ERGP27190228	RENOVATION OF 2 BLOCKS OF 3 BEDROOM FLATS STAFF QUARTERS	NEW	39,612,169
0517026006	FGC GANYE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		473,825,384
21	PERSONNEL COST		176,646,249
2101	SALARY		151,080,216
210101	SALARIES AND WAGES		151,080,216
21010101	SALARY		151,080,216
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,566,033
210201	ALLOWANCES		2,904,000
21020111	REGULAR ALLOWANCES		2,904,000
210202	SOCIAL CONTRIBUTIONS		22,662,033
21020201	NHIS		7,554,011
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,108,022
22	OTHER RECURRENT COSTS		166,805,034
2202	OVERHEAD COST		11,603,231
220201	TRAVEL& TRANSPORT - GENERAL		833,042



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		281,478
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		551,564
220202	UTILITIES - GENERAL		1,229,721
22020201	ELECTRICITY CHARGES		530,939
22020202	TELEPHONE CHARGES		192,663
22020203	INTERNET ACCESS CHARGES		199,282
22020205	WATER RATES		182,735
22020206	SEWERAGE CHARGES		124,102
220203	MATERIALS & SUPPLIES - GENERAL		1,940,822
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		665,469
22020302	BOOKS		198,563
22020303	NEWSPAPERS		80,528
22020304	MAGAZINES & PERIODICALS		28,681
22020306	PRINTING OF SECURITY DOCUMENTS		165,469
22020307	DRUGS & MEDICAL SUPPLIES		165,469
22020308	FIELD & CAMPING MATERIALS SUPPLIES		496,408
22020309	UNIFORMS & OTHER CLOTHING		24,820
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		115,415
220204	MAINTENANCE SERVICES - GENERAL		3,808,526
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		827,346
22020402	MAINTENANCE OF OFFICE FURNITURE		165,469
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		330,939
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		827,346
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,094,830
22020406	OTHER MAINTENANCE SERVICES		496,408
22020410	MAINTENANCE OF ROADS AND BRIDGES		66,188
220205	TRAINING - GENERAL		1,097,142
22020501	LOCAL TRAINING		1,097,142
220206	OTHER SERVICES - GENERAL		634,298
22020601	SECURITY CHARGES		579,142
22020606	CLEANING AND FUMIGATION SERVICES		55,156
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		137,891
22020708	MEDICAL CONSULTING		137,891
220208	FUEL & LUBRICANTS - GENERAL		958,343
22020801	MOTOR VEHICLE FUEL COST		37,231
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		148,922
22020803	PLANT / GENERATOR FUEL COST		165,469
22020806	COOKING GAS/FUEL COST		606,721
220209	FINANCIAL CHARGES - GENERAL		137,891
22020901	BANK CHARGES (OTHER THAN INTEREST)		137,891
220210	MISCELLANEOUS		825,555
22021001	REFRESHMENT & MEALS		59,017
22021002	HONORARIUM & SITTING ALLOWANCE		91,008
22021003	PUBLICITY & ADVERTISEMENTS		73,910
22021004	MEDICAL EXPENSES		124,102
22021006	POSTAGES & COURIER SERVICES		22,063
22021007	WELFARE PACKAGES		132,789
22021009	SPORTING ACTIVITIES		82,735
22021010	DIRECT TEACHING & LABORATORY COST		206,837
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		33,094
2205	SUBSIDIES GENERAL		155,201,803
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		155,201,803
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		155,201,803
23	CAPITAL EXPENDITURE		130,374,101
2303	REHABILITATION / REPAIRS		130,374,101
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,374,101
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,374,101
	TOTAL PERSONNEL		176,646,249
	TOTAL OVERHEAD		166,805,034
	TOTAL RECURRENT		343,451,283
	TOTAL CAPITAL		130,374,101
	TOTAL ALLOCATION		473,825,384
0517026006	FGC GANYE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23188595	RENOVARION OF SPORTS COMPLEX AND PROVISION OF SPORTS EQUIPMENT	NEW	8,781,067
ERGP23188596	RENOVATION OF TRADE SUBJECTS WORKSHOP AND PROVISION OF EQUIPMENT/CHEMICAL	NEW	19,000,899
ERGP23188597	CONSTRUCTION OF INTERNAL ROAD/DRAINAGE	NEW	35,000,000
ERGP23188598	RENOVATION OF BLOCK OF 6 BOYS HOSTEL & 3BLOCKS OF GIRLS HOSTEL	NEW	30,425,000
ERGP23188599	RENOVATION AND EQUIPPING OF KITCHEN AND DINING HALL	NEW	18,793,034



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ERGP23189057	THUNDER ARRESTOR	NEW	18,374,101
0517026007	FGC GARKI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		985,844,655
21	PERSONNEL COST		537,872,254
2101	SALARY		464,452,758
210101	SALARIES AND WAGES		464,452,758
21010101	SALARY		464,452,758
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		73,419,496
210201	ALLOWANCES		3,751,582
21020111	REGULAR ALLOWANCES		3,751,582
210202	SOCIAL CONTRIBUTIONS		69,667,914
21020201	NHIS		23,222,638
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		46,445,276
22	OTHER RECURRENT COSTS		317,197,135
2202	OVERHEAD COST		12,630,662
220201	TRAVEL & TRANSPORT - GENERAL		3,491,707
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,070,180
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		421,527
220202	UTILITIES - GENERAL		1,583,450
22020201	ELECTRICITY CHARGES		763,529
22020202	TELEPHONE CHARGES		36,075
22020203	INTERNET ACCESS CHARGES		402,886
22020204	SATELLITE BROADCASTING ACCESS CHARGES		34,113
22020205	WATER RATES		220,961
22020206	SEWERAGE CHARGES		125,886
220203	MATERIALS & SUPPLIES - GENERAL		1,717,480
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		390,715
22020302	BOOKS		100,829
22020303	NEWSPAPERS		90,200
22020304	MAGAZINES & PERIODICALS		105,395
22020305	PRINTING OF NON SECURITY DOCUMENTS		280,245
22020306	PRINTING OF SECURITY DOCUMENTS		208,301
22020307	DRUGS & MEDICAL SUPPLIES		158,268
22020309	UNIFORMS & OTHER CLOTHING		183,169
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,358
220204	MAINTENANCE SERVICES - GENERAL		1,907,405
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		401,089
22020402	MAINTENANCE OF OFFICE FURNITURE		250,943
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		360,565
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		512,659
22020405	MAINTENANCE OF PLANTS/GENERATORS		382,149
220205	TRAINING - GENERAL		352,659
22020501	LOCAL TRAINING		352,659
220206	OTHER SERVICES - GENERAL		558,074
22020601	SECURITY CHARGES		270,245
22020606	CLEANING AND FUMIGATION SERVICES		287,829
220208	FUEL & LUBRICANTS - GENERAL		1,302,166
22020801	MOTOR VEHICLE FUEL COST		513,146
22020803	PLANT / GENERATOR FUEL COST		472,285
22020806	COOKING GAS/FUEL COST		316,735
220209	FINANCIAL CHARGES - GENERAL		20,301
22020901	BANK CHARGES (OTHER THAN INTEREST)		20,301
220210	MISCELLANEOUS		1,697,420
22021001	REFRESHMENT & MEALS		290,829
22021002	HONORARIUM & SITTING ALLOWANCE		154,715
22021003	PUBLICITY & ADVERTISEMENTS		30,335
22021006	POSTAGES & COURIER SERVICES		30,829
22021007	WELFARE PACKAGES		437,546
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		100,358
22021009	SPORTING ACTIVITIES		99,245
22021010	DIRECT TEACHING & LABORATORY COST		319,848
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)		20,886
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		212,829
2205	SUBSIDIES GENERAL		304,566,473
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		304,566,473
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		304,566,473
23	CAPITAL EXPENDITURE		130,775,266
2301	FIXED ASSETS PURCHASED		12,775,266
230101	PURCHASE OF FIXED ASSETS - GENERAL		12,775,266
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,775,266

2023 APPROPRIATION



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		499,125,362
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		8,325,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		8,325,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		3,325,000
2302	CONSTRUCTION / PROVISION		121,685,725
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		121,685,725
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		25,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		96,685,725
	TOTAL PERSONNEL		495,040,291
	TOTAL OVERHEAD		517,159,897
	TOTAL RECURRENT		1,012,200,188
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		1,142,210,913
0517026008	FGC IJANIKIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191613	PROVISION OF SECURITY GADGETS	NEW	3,325,000
ERGP22191912	PROVISION OF FIRE FIGHTING EQUIPMENT AND THUNDER ARRESTOR	NEW	5,000,000
ERGP23128696	CONSTRUCTION OF ADDITIONAL FEMALE HOSTEL	ONGOING	7,510,725
ERGP23149800	CONSTRUCTION OF ADDITIONAL ROOMS AND RENOVATIONS OF ABANDONED BOYS HOSTEL	ONGOING	39,700,000
ERGP23149801	CONSTRUCTION OF A BLOCK OF CLASSROOMS	ONGOING	15,475,000
ERGP23189024	PROVISION OF SOLAR POWER SYSTEM FOR CLASSROOMS AND HOSTELS	NEW	25,000,000
ERGP23191607	RENOVATION, LANDSCAPING AND BEAUTIFICATION OF THE ADMINISTRATIVE BLOCK	NEW	17,000,000
ERGP26191610	CONSTRUCTION OF MORDERN SPORTS PAVILION	NEW	17,000,000
0517026009	FGC IKET NISE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		765,620,978
21	PERSONNEL COST		211,347,426
2101	SALARY		182,444,718
210101	SALARIES AND WAGES		182,444,718
21010101	SALARY		182,444,718
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		28,902,708
210201	ALLOWANCES		1,536,000
21020111	REGULAR ALLOWANCES		1,536,000
210202	SOCIAL CONTRIBUTIONS		27,366,708
21020201	NHIS		9,122,236
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,244,472
22	OTHER RECURRENT COSTS		424,626,894
2202	OVERHEAD COST		10,358,115
220201	TRAVEL& TRANSPORT - GENERAL		1,974,334
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		318,726
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,655,608
220202	UTILITIES - GENERAL		672,867
22020201	ELECTRICITY CHARGES		442,676
22020202	TELEPHONE CHARGES		141,656
22020203	INTERNET ACCESS CHARGES		88,535
220203	MATERIALS & SUPPLIES - GENERAL		2,505,035
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		265,606
22020306	PRINTING OF SECURITY DOCUMENTS		354,141
22020307	DRUGS & MEDICAL SUPPLIES		354,141
22020308	FIELD & CAMPING MATERIALS SUPPLIES		380,189
22020309	UNIFORMS & OTHER CLOTHING		88,535
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		354,141
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		265,606
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		354,141
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		88,535
220204	MAINTENANCE SERVICES - GENERAL		2,000,904
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		265,606
22020402	MAINTENANCE OF OFFICE FURNITURE		265,606
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		265,606
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		265,606
22020405	MAINTENANCE OF PLANTS/GENERATORS		265,606
22020406	OTHER MAINTENANCE SERVICES		318,726
22020410	MAINTENANCE OF ROADS AND BRIDGES		354,148
220206	OTHER SERVICES - GENERAL		796,816
22020601	SECURITY CHARGES		796,816



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CODE	LINE ITEM		AMOUNT
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		354,141
22020703	LEGAL SERVICES		354,141
220208	FUEL & LUBRICANTS - GENERAL		708,282
22020801	MOTOR VEHICLE FUEL COST		354,141
22020806	COOKING GAS/FUEL COST		354,141
220210	MISCELLANEOUS		1,345,736
22021004	MEDICAL EXPENSES		265,606
22021006	POSTAGES & COURIER SERVICES		35,414
22021007	WELFARE PACKAGES		265,606
22021009	SPORTING ACTIVITIES		265,606
22021010	DIRECT TEACHING & LABORATORY COST		265,606
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		247,898
2205	SUBSIDIES GENERAL		414,268,779
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		414,268,779
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		414,268,779
23	CAPITAL EXPENDITURE		129,646,658
2301	FIXED ASSETS PURCHASED		19,546,658
230101	PURCHASE OF FIXED ASSETS - GENERAL		19,546,658
23010106	PURCHASE OF VANS		15,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		4,546,658
2302	CONSTRUCTION / PROVISION		83,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		83,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		28,250,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		17,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		37,750,000
2303	REHABILITATION / REPAIRS		27,100,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		27,100,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY		1,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		26,100,000
	TOTAL PERSONNEL		211,347,426
	TOTAL OVERHEAD		424,626,894
	TOTAL RECURRENT		635,974,320
	TOTAL CAPITAL		129,646,658
	TOTAL ALLOCATION		765,620,978
0517026009	FGC IKET NISE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10173598	PROVISION OF ONE HUNDRED (100) OF SOLAR STREET LIGHTS	ONGOING	1,000,000
ERGP19169352	REHABILITATION / LANDSCAPING OF (JS2, JS3, AND SS3) CLASSROOM PREMISES	ONGOING	12,000,000
ERGP22191592	PROVISION OF THUNDER ARRESTORS, FIRE FIGHTING EQUIPMENT AND SETTING UP OF A MINI - FIRE STATION	NEW	4,546,658
ERGP23108810	COMPLETION OF 2BLOCKS OF 4 UNITS OF 3 BEDROOM FLATS STAFF QUARTERS	ONGOING	10,500,000
ERGP23108811	REHABILITATION OF MULTIPURPOSE HALL	ONGOING	14,100,000
ERGP23150046	CONSTRUCTION OF A STOREY BUILDING OF 12 CLASSROOMS	ONGOING	20,000,000
ERGP23169318	CONSTRUCTION OF ONE (1) BLOCK OF BOYS HOSTEL	ONGOING	17,750,000
ERGP23169332	CONSTRUCTION OF ONE (1) BLOCK OF GIRLS HOSTEL	ONGOING	17,750,000
ERGP23191585	PROVISION OF ONE (1) BLOCK OF FOUR (4) UNITS OF ONE (1) BEDROOM FLATS STAFF QUARTERS	NEW	15,000,000
ERGP25150057	CONSTRUCTION OF SCHOOL CLINIC	ONGOING	17,000,000
0517026010	FGC IKET VANDAKYA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		525,347,143
21	PERSONNEL COST		175,764,288
2101	SALARY		150,835,033
210101	SALARIES AND WAGES		150,835,033
21010101	SALARY		150,835,033
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		24,929,255
210201	ALLOWANCES		2,304,000
21020111	REGULAR ALLOWANCES		2,304,000
210202	SOCIAL CONTRIBUTIONS		22,625,255
21020201	NHIS		7,541,752
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,083,503
22	OTHER RECURRENT COSTS		219,342,767
2202	OVERHEAD COST		8,069,002
220201	TRAVEL& TRANSPORT - GENERAL		454,609
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		301,525
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		153,084
220202	UTILITIES - GENERAL		874,424
22020201	ELECTRICITY CHARGES		603,051
22020202	TELEPHONE CHARGES		271,373



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CODE	LINE ITEM		AMOUNT
220203	MATERIALS & SUPPLIES - GENERAL		1,862,326
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		301,525
22020302	BOOKS		301,526
22020303	NEWSPAPERS		150,763
22020304	MAGAZINES & PERIODICALS		113,478
22020307	DRUGS & MEDICAL SUPPLIES		211,068
22020309	UNIFORMS & OTHER CLOTHING		301,526
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		482,440
220204	MAINTENANCE SERVICES - GENERAL		2,110,678
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		904,576
22020402	MAINTENANCE OF OFFICE FURNITURE		301,526
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		482,440
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		211,068
22020405	MAINTENANCE OF PLANTS/GENERATORS		211,068
220205	TRAINING - GENERAL		203,404
22020501	LOCAL TRAINING		203,404
220206	OTHER SERVICES - GENERAL		405,867
22020601	SECURITY CHARGES		164,511
22020606	CLEANING AND FUMIGATION SERVICES		241,356
220208	FUEL & LUBRICANTS - GENERAL		776,330
22020801	MOTOR VEHICLE FUEL COST		113,478
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		124,190
22020803	PLANT / GENERATOR FUEL COST		331,678
22020806	COOKING GAS/FUEL COST		206,984
220210	MISCELLANEOUS		1,381,364
22021001	REFRESHMENT & MEALS		217,099
22021002	HONORARIUM & SITTING ALLOWANCE		241,221
22021003	PUBLICITY & ADVERTISEMENTS		201,017
22021006	POSTAGES & COURIER SERVICES		112,946
22021007	WELFARE PACKAGES		42,214
22021009	SPORTING ACTIVITIES		84,427
22021010	DIRECT TEACHING & LABORATORY COST		482,440
2205	SUBSIDIES GENERAL		211,273,765
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		211,273,765
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		211,273,765
23	CAPITAL EXPENDITURE		130,240,088
2302	CONSTRUCTION / PROVISION		127,240,088
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		127,240,088
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		4,694,559
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		87,545,529
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		35,000,000
2303	REHABILITATION / REPAIRS		3,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		3,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		3,000,000
	TOTAL PERSONNEL		175,764,288
	TOTAL OVERHEAD		219,342,767
	TOTAL RECURRENT		395,107,055
	TOTAL CAPITAL		130,240,088
	TOTAL ALLOCATION		525,347,143
0517026010	FGC IKET VANDAKYA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192164	EXPANSION AND RENOVATION OF STORES	NEW	3,000,000
ERGP23192166	CONSTRUCTION OF ADDITIONAL HOSTEL	NEW	87,545,529
ERGP23192167	CONSTRUCTION OF SKILLS ACQUISITION CENTRE	NEW	35,000,000
ERGP23192205	PURCHASE AND INSTALLATION OF FIRE FIGHTING FACILITIES	NEW	4,694,559
0517026011	FGC IKOM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		591,089,731
21	PERSONNEL COST		218,237,247
2101	SALARY		186,265,432
210101	SALARIES AND WAGES		186,265,432
21010101	SALARY		186,265,432
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,971,815
210201	ALLOWANCES		4,032,000
21020111	REGULAR ALLOWANCES		4,032,000
210202	SOCIAL CONTRIBUTIONS		27,939,815
21020201	NHIS		9,313,272
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,626,543
22	OTHER RECURRENT COSTS		242,841,759
2202	OVERHEAD COST		10,869,001
220201	TRAVEL& TRANSPORT - GENERAL		1,147,247



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CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		879,960
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		267,287
220202	UTILITIES - GENERAL		1,796,167
22020201	ELECTRICITY CHARGES		641,488
22020202	TELEPHONE CHARGES		1,154,679
220203	MATERIALS & SUPPLIES - GENERAL		2,852,484
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		590,169
22020302	BOOKS		256,595
22020305	PRINTING OF NON SECURITY DOCUMENTS		615,829
22020306	PRINTING OF SECURITY DOCUMENTS		384,893
22020307	DRUGS & MEDICAL SUPPLIES		363,510
22020309	UNIFORMS & OTHER CLOTHING		320,744
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		320,744
220204	MAINTENANCE SERVICES - GENERAL		2,651,485
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		213,829
22020402	MAINTENANCE OF OFFICE FURNITURE		384,893
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,058,456
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		481,116
22020405	MAINTENANCE OF PLANTS/GENERATORS		513,191
220208	FUEL & LUBRICANTS - GENERAL		978,270
22020801	MOTOR VEHICLE FUEL COST		310,053
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		427,659
22020803	PLANT / GENERATOR FUEL COST		240,558
220210	MISCELLANEOUS		1,443,348
22021003	PUBLICITY & ADVERTISEMENTS		267,287
22021009	SPORTING ACTIVITIES		801,860
22021010	DIRECT TEACHING & LABORATORY COST		374,201
2205	SUBSIDIES GENERAL		231,972,758
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		231,972,758
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		231,972,758
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		17,629,999
230101	PURCHASE OF FIXED ASSETS - GENERAL		17,629,999
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		12,629,999
2302	CONSTRUCTION / PROVISION		112,380,726
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		112,380,726
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		112,380,726
	TOTAL PERSONNEL		218,237,247
	TOTAL OVERHEAD		242,841,759
	TOTAL RECURRENT		461,079,006
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		591,089,731
0517026011	FGC IKOM		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191719	CONSTRUCTION OF 1 NO BLOCK OF 5 ROOMS MODERN LABORATORIES.	NEW	112,380,726
ERGP23191726	PURCHASE OF TRACTOR COUPLING EQUIPMENT	NEW	12,629,999
ERGP23191740	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	5,000,000
0517026012	FGC IKOT EKPENE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		688,286,998
21	PERSONNEL COST		233,991,783
2101	SALARY		201,947,637
210101	SALARIES AND WAGES		201,947,637
21010101	SALARY		201,947,637
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,044,146
210201	ALLOWANCES		1,752,000
21020111	REGULAR ALLOWANCES		1,752,000
210202	SOCIAL CONTRIBUTIONS		30,292,146
21020201	NHIS		10,097,382
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		20,194,764
22	OTHER RECURRENT COSTS		325,740,757
2202	OVERHEAD COST		12,011,442
220201	TRAVEL& TRANSPORT - GENERAL		2,398,867
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		338,830
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,060,037
220202	UTILITIES - GENERAL		815,309
22020201	ELECTRICITY CHARGES		570,598
22020202	TELEPHONE CHARGES		150,592
22020203	INTERNET ACCESS CHARGES		94,119
220203	MATERIALS & SUPPLIES - GENERAL		2,663,034



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CODE	LINE ITEM		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		282,355
22020306	PRINTING OF SECURITY DOCUMENTS		376,478
22020307	DRUGS & MEDICAL SUPPLIES		376,478
22020308	FIELD & CAMPING MATERIALS SUPPLIES		404,170
22020309	UNIFORMS & OTHER CLOTHING		94,119
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		376,478
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		282,359
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		376,478
22020313	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE		94,119
220204	MAINTENANCE SERVICES - GENERAL		2,627,103
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		282,359
22020402	MAINTENANCE OF OFFICE FURNITURE		482,359
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		482,359
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		282,359
22020405	MAINTENANCE OF PLANTS/GENERATORS		382,359
22020406	OTHER MAINTENANCE SERVICES		338,830
22020410	MAINTENANCE OF ROADS AND BRIDGES		376,478
220206	OTHER SERVICES - GENERAL		847,076
22020601	SECURITY CHARGES		847,076
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		376,478
22020703	LEGAL SERVICES		376,478
220208	FUEL & LUBRICANTS - GENERAL		752,956
22020801	MOTOR VEHICLE FUEL COST		376,478
22020806	COOKING GAS/FUEL COST		376,478
220210	MISCELLANEOUS		1,530,619
22021004	MEDICAL EXPENSES		282,359
22021006	POSTAGES & COURIER SERVICES		37,648
22021007	WELFARE PACKAGES		282,359
22021009	SPORTING ACTIVITIES		382,359
22021010	DIRECT TEACHING & LABORATORY COST		282,359
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		263,535
2205	SUBSIDIES GENERAL		313,729,315
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		313,729,315
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		313,729,315
23	CAPITAL EXPENDITURE		128,554,458
2302	CONSTRUCTION / PROVISION		128,554,458
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		128,554,458
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		128,554,458
	TOTAL PERSONNEL		233,991,783
	TOTAL OVERHEAD		325,740,757
	TOTAL RECURRENT		559,732,540
	TOTAL CAPITAL		128,554,458
	TOTAL ALLOCATION		688,286,998
0517026012	FGC IKOT EKPENE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191011	COMPLETION AND EQUIPPING OF 1 NO. FEMALE HOSTEL	NEW	55,554,458
ERGP23191016	CONSTRUCTION OF 1 NO MODERN CLINIC OF 20 BED SPACE FOR MALE AND FEMALE FOR STUDENTS	NEW	67,000,000
ERGP23191136	PURCHASE OF FIRE FIGHTING EQUIPMENT AND TUNDER ARRESTOR	NEW	6,000,000
0517026013	FGC IKURIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		751,139,904
21	PERSONNEL COST		323,532,292
2101	SALARY		279,975,906
210101	SALARIES AND WAGES		279,975,906
21010101	SALARY		279,975,906
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,556,386
210201	ALLOWANCES		1,560,000
21020111	REGULAR ALLOWANCES		1,560,000
210202	SOCIAL CONTRIBUTIONS		41,996,386
21020201	NHIS		13,998,795
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		27,997,591
22	OTHER RECURRENT COSTS		298,871,121
2202	OVERHEAD COST		11,100,221
220201	TRAVEL& TRANSPORT - GENERAL		722,855
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		102,535
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		620,320
220202	UTILITIES - GENERAL		2,604,032
22020201	ELECTRICITY CHARGES		1,631,116



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CODE	LINE ITEM		AMOUNT
22020202	TELEPHONE CHARGES		47,070
22020203	INTERNET ACCESS CHARGES		228,779
22020205	WATER RATES		697,067
220203	MATERIALS & SUPPLIES - GENERAL		4,125,912
22020302	BOOKS		108,428
22020303	NEWSPAPERS		80,000
22020304	MAGAZINES & PERIODICALS		497,557
22020305	PRINTING OF NON SECURITY DOCUMENTS		267,557
22020306	PRINTING OF SECURITY DOCUMENTS		471,702
22020307	DRUGS & MEDICAL SUPPLIES		1,095,114
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,605,554
220204	MAINTENANCE SERVICES - GENERAL		2,795,826
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		532,046
22020402	MAINTENANCE OF OFFICE FURNITURE		437,337
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		884,036
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		737,337
22020405	MAINTENANCE OF PLANTS/GENERATORS		205,070
220208	FUEL & LUBRICANTS - GENERAL		156,481
22020801	MOTOR VEHICLE FUEL COST		105,702
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		50,779
220210	MISCELLANEOUS		695,115
22021007	WELFARE PACKAGES		348,779
22021009	SPORTING ACTIVITIES		346,336
2205	SUBSIDIES GENERAL		287,770,900
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		287,770,900
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		287,770,900
23	CAPITAL EXPENDITURE		128,736,491
2301	FIXED ASSETS PURCHASED		18,403,294
230101	PURCHASE OF FIXED ASSETS - GENERAL		18,403,294
23010113	PURCHASE OF COMPUTERS		18,403,294
2302	CONSTRUCTION / PROVISION		100,333,197
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		100,333,197
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		100,333,197
2303	REHABILITATION / REPAIRS		10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		10,000,000
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		10,000,000
	TOTAL PERSONNEL		323,532,292
	TOTAL OVERHEAD		298,871,121
	TOTAL RECURRENT		622,403,413
	TOTAL CAPITAL		128,736,491
	TOTAL ALLOCATION		751,139,904
0517026013	FGC IKURIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP20191155	PROVISION OF THUNDER ARESTORS, FIRE FIGHTING EQUIPMENT AND SETTING UP OF A MINI-FIRE STATION	NEW	10,000,000
ERGP23105877	PURCHASE OF 200 UNITS OF COMPUTER AND INSTALLATION	ONGOING	18,403,294
ERGP23126034	1 NO RECONSTRUCTION OF EXAMINATION HALL	ONGOING	4,160,771
ERGP23149931	CONSTRUCTION AND EQUIPMENT OF MODERN DINING HALL	ONGOING	38,478,389
ERGP23169448	CONSTRUCTION AND EQUIPMENT OF MODERN KITCHEN	ONGOING	57,694,037
0517026014	FGC JOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		809,992,718
21	PERSONNEL COST		410,898,360
2101	SALARY		354,610,748
210101	SALARIES AND WAGES		354,610,748
21010101	SALARY		354,610,748
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		56,287,612
210201	ALLOWANCES		3,096,000
21020111	REGULAR ALLOWANCES		3,096,000
210202	SOCIAL CONTRIBUTIONS		53,191,612
21020201	NHIS		17,730,537
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		35,461,075
22	OTHER RECURRENT COSTS		269,083,633
2202	OVERHEAD COST		13,791,058
220201	TRAVEL & TRANSPORT - GENERAL		3,027,328
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		11,276
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,799,511
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		163,919
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		52,622
220202	UTILITIES - GENERAL		163,919
22020201	ELECTRICITY CHARGES		52,622



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CODE	LINE ITEM		AMOUNT
22020202	TELEPHONE CHARGES		102,238
22020203	INTERNET ACCESS CHARGES		9,059
220203	MATERIALS & SUPPLIES - GENERAL		485,626
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		22,552
22020302	BOOKS		42,098
22020303	NEWSPAPERS		22,552
22020304	MAGAZINES & PERIODICALS		7,517
22020305	PRINTING OF NON SECURITY DOCUMENTS		7,517
22020306	PRINTING OF SECURITY DOCUMENTS		37,587
22020307	DRUGS & MEDICAL SUPPLIES		22,552
22020308	FIELD & CAMPING MATERIALS SUPPLIES		27,063
22020309	UNIFORMS & OTHER CLOTHING		22,552
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		34,580
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		239,056
220204	MAINTENANCE SERVICES - GENERAL		1,742,149
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		28,137
22020402	MAINTENANCE OF OFFICE FURNITURE		28,137
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		28,137
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		11,475
22020405	MAINTENANCE OF PLANTS/GENERATORS		18,119
22020406	OTHER MAINTENANCE SERVICES		27,063
22020410	MAINTENANCE OF ROADS AND BRIDGES		1,601,081
220205	TRAINING - GENERAL		63,146
22020501	LOCAL TRAINING		31,573
22020502	INTERNATIONAL TRAINING		31,573
220206	OTHER SERVICES - GENERAL		165,385
22020601	SECURITY CHARGES		129,301
22020606	CLEANING AND FUMIGATION SERVICES		36,084
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		450,726
22020701	FINANCIAL CONSULTING		7,517
22020702	INFORMATION TECHNOLOGY CONSULTING		141,069
22020703	LEGAL SERVICES		119,528
22020706	SURVEYING SERVICES		182,612
220208	FUEL & LUBRICANTS - GENERAL		119,528
22020801	MOTOR VEHICLE FUEL COST		30,070
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		22,552
22020803	PLANT / GENERATOR FUEL COST		33,829
22020806	COOKING GAS/FUEL COST		33,077
220209	FINANCIAL CHARGES - GENERAL		15,034
22020901	BANK CHARGES (OTHER THAN INTEREST)		7,517
22020904	OTHER CRF BANK CHARGES		7,517
220210	MISCELLANEOUS		7,558,217
22021001	REFRESHMENT & MEALS		22,552
22021002	HONORARIUM & SITTING ALLOWANCE		15,035
22021003	PUBLICITY & ADVERTISEMENTS		18,042
22021004	MEDICAL EXPENSES		22,552
22021006	POSTAGES & COURIER SERVICES		3,006
22021007	WELFARE PACKAGES		22,552
22021009	SPORTING ACTIVITIES		22,552
22021010	DIRECT TEACHING & LABORATORY COST		35,270
22021013	PROMOTION (SERVICE WIDE)		2,888,840
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		21,049
22021030	PROMOTION, RECRUITMENT & APPOINTMENT		2,287,759
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		2,199,008
2205	SUBSIDIES GENERAL		255,292,575
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		255,292,575
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		255,292,575
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		5,010,725
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,010,725
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,010,725
2302	CONSTRUCTION / PROVISION		90,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		90,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		60,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		30,000,000
2303	REHABILITATION / REPAIRS		35,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		35,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		35,000,000
	TOTAL PERSONNEL		410,898,360
	TOTAL OVERHEAD		269,083,633
	TOTAL RECURRENT		679,981,993



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CODE	LINE ITEM		AMOUNT
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		809,992,718
0517026014	FGC JOS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169501	CONSTRUCTION OF 1 STOREY GIRLS HOSTEL BLOCK PHASE I	ONGOING	30,000,000
ERGP23169562	CONSTRUCTION OF 2 NOS. 6 CLASSROOMS BLOCKS WITH FURNITURES PHASE I	ONGOING	45,000,000
ERGP23169591	CONSTRUCTION OF 1 NO. BLOCK GUIDANCE AND COUNSELLING CLINIC WITH EQUIPMENT PHASE I	ONGOING	15,000,000
ERGP23191352	PROVISION OF THUNDER ARRESTORS, FIRE FIGHTING EQUIPMENT	NEW	5,010,725
ERGP29141491	CONSTRUCTION OF COMPUTER LABORATORY AND SUPPLY OF EQUIPMENT (PHASE II)	ONGOING	35,000,000
0517026015	FGC KADUNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,014,759,862
21	PERSONNEL COST		493,494,091
2101	SALARY		424,151,747
210101	SALARIES AND WAGES		424,151,747
21010101	SALARY		424,151,747
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		69,342,344
210201	ALLOWANCES		5,719,582
21020111	REGULAR ALLOWANCES		5,719,582
210202	SOCIAL CONTRIBUTIONS		63,622,762
21020201	NHIS		21,207,587
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		42,415,175
22	OTHER RECURRENT COSTS		390,417,691
2202	OVERHEAD COST		37,316,687
220201	TRAVEL & TRANSPORT - GENERAL		12,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		7,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		944,341
22020201	ELECTRICITY CHARGES		621,277
22020202	TELEPHONE CHARGES		198,809
22020203	INTERNET ACCESS CHARGES		124,255
220203	MATERIALS & SUPPLIES - GENERAL		7,246,042
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		372,766
22020302	BOOKS		447,319
22020303	NEWSPAPERS		99,404
22020304	MAGAZINES & PERIODICALS		86,979
22020306	PRINTING OF SECURITY DOCUMENTS		4,500,000
22020307	DRUGS & MEDICAL SUPPLIES		372,766
22020308	FIELD & CAMPING MATERIALS SUPPLIES		497,021
22020309	UNIFORMS & OTHER CLOTHING		372,766
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		497,021
220204	MAINTENANCE SERVICES - GENERAL		2,311,149
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		372,766
22020402	MAINTENANCE OF OFFICE FURNITURE		372,766
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		372,766
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		372,766
22020405	MAINTENANCE OF PLANTS/GENERATORS		372,766
22020406	OTHER MAINTENANCE SERVICES		447,319
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		1,267,405
22020601	SECURITY CHARGES		745,532
22020606	CLEANING AND FUMIGATION SERVICES		521,873
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		124,255
22020708	MEDICAL CONSULTING		124,255
220208	FUEL & LUBRICANTS - GENERAL		5,491,069
22020801	MOTOR VEHICLE FUEL COST		497,021
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		4,000,000
22020803	PLANT / GENERATOR FUEL COST		497,021
22020806	COOKING GAS/FUEL COST		497,027
220209	FINANCIAL CHARGES - GENERAL		124,255
22020901	BANK CHARGES (OTHER THAN INTEREST)		124,255
220210	MISCELLANEOUS		2,808,171
22021001	REFRESHMENT & MEALS		372,766
22021002	HONORARIUM & SITTING ALLOWANCE		248,511
22021003	PUBLICITY & ADVERTISEMENTS		298,213
22021004	MEDICAL EXPENSES		372,766
22021006	POSTAGES & COURIER SERVICES		49,702



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CODE	LINE ITEM		AMOUNT
22021007	WELFARE PACKAGES		372,766
22021009	SPORTING ACTIVITIES		372,766
22021010	DIRECT TEACHING & LABORATORY COST		372,766
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		347,915
2205	SUBSIDIES GENERAL		353,101,004
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		353,101,004
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		353,101,004
23	CAPITAL EXPENDITURE		130,848,080
2303	REHABILITATION / REPAIRS		130,848,080
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,848,080
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,848,080
	TOTAL PERSONNEL		493,494,091
	TOTAL OVERHEAD		390,417,691
	TOTAL RECURRENT		883,911,782
	TOTAL CAPITAL		130,848,080
	TOTAL ALLOCATION		1,014,759,862
0517026015	FGC KADUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192702	RENOVATION/REHABILITATION OF ADMIN BLOCK	NEW	12,848,080
ERGP23192703	SUPPLY OF ENTREPRENEUR/TEACHING EQUIPMENT MATERIALS/EQUIPMENTS AND RENOVATION/REHABILITATION (UNO) PHASE 1	NEW	25,000,000
ERGP23192704	PROVISION OF 2KM DRAINAGE FROM SCHOOL FENCE BY RABAH ROAD TO JOIN THE MAIN RIVER KADUNA	NEW	10,000,000
ERGP23192705	CONSTRUCTION OF STUDENTS HSOTEL (BOYS) PHASE 1	NEW	43,000,000
ERGP23192706	SUPPLY OF 1 NO. 150KVA PERKINS MIKANO GENERATOR	NEW	21,000,000
ERGP23192709	PROVISION OF UNIT FIRE-FIGHTING EQUIPMENT	NEW	19,000,000
0517026016	FGC KANO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		817,400,529
21	PERSONNEL COST		399,269,890
2101	SALARY		345,020,774
210101	SALARIES AND WAGES		345,020,774
21010101	SALARY		345,020,774
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		54,249,116
210201	ALLOWANCES		2,496,000
21020111	REGULAR ALLOWANCES		2,496,000
210202	SOCIAL CONTRIBUTIONS		51,753,116
21020201	NHIS		17,251,039
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		34,502,077
22	OTHER RECURRENT COSTS		287,027,713
2202	OVERHEAD COST		25,466,442
220201	TRAVEL & TRANSPORT - GENERAL		2,209,333
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,170,322
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,039,011
220202	UTILITIES - GENERAL		3,173,092
22020201	ELECTRICITY CHARGES		1,152,966
22020202	TELEPHONE CHARGES		26,007
22020203	INTERNET ACCESS CHARGES		104,011
22020205	WATER RATES		1,890,108
220203	MATERIALS & SUPPLIES - GENERAL		1,555,306
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		970,144
22020302	BOOKS		39,011
22020303	NEWSPAPERS		65,018
22020304	MAGAZINES & PERIODICALS		26,007
22020305	PRINTING OF NON SECURITY DOCUMENTS		52,014
22020306	PRINTING OF SECURITY DOCUMENTS		65,018
22020307	DRUGS & MEDICAL SUPPLIES		78,022
22020309	UNIFORMS & OTHER CLOTHING		260,072
220204	MAINTENANCE SERVICES - GENERAL		5,760,974
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,220,144
22020402	MAINTENANCE OF OFFICE FURNITURE		390,108
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		260,072
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,330,216
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,040,288
22020406	OTHER MAINTENANCE SERVICES		520,146
220205	TRAINING - GENERAL		390,108
22020501	LOCAL TRAINING		390,108
220206	OTHER SERVICES - GENERAL		1,430,396
22020601	SECURITY CHARGES		650,180
22020606	CLEANING AND FUMIGATION SERVICES		780,216
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		104,029



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CODE	LINE ITEM		AMOUNT
22020708	MEDICAL CONSULTING		104,029
220208	FUEL & LUBRICANTS - GENERAL		8,060,432
22020801	MOTOR VEHICLE FUEL COST		3,520,144
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		260,072
22020803	PLANT / GENERATOR FUEL COST		4,280,216
220209	FINANCIAL CHARGES - GENERAL		78,022
22020901	BANK CHARGES (OTHER THAN INTEREST)		78,022
220210	MISCELLANEOUS		2,704,750
22021001	REFRESHMENT & MEALS		260,072
22021002	HONORARIUM & SITTING ALLOWANCE		390,108
22021003	PUBLICITY & ADVERTISEMENTS		260,072
22021004	MEDICAL EXPENSES		390,108
22021006	POSTAGES & COURIER SERVICES		364,101
22021007	WELFARE PACKAGES		377,105
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		143,040
22021009	SPORTING ACTIVITIES		390,108
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		130,036
2205	SUBSIDIES GENERAL		261,561,271
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		261,561,271
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		261,561,271
23	CAPITAL EXPENDITURE		131,102,926
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		102,429,173
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		102,429,173
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		52,429,173
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		50,000,000
2303	REHABILITATION / REPAIRS		18,673,753
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		18,673,753
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,673,753
	TOTAL PERSONNEL		399,269,890
	TOTAL OVERHEAD		287,027,713
	TOTAL RECURRENT		686,297,603
	TOTAL CAPITAL		131,102,926
	TOTAL ALLOCATION		817,400,529
0517026016	FGC KANO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP18191651	CONSTRUCTION AND FURNISHING OF PREP-ROOM IN THE GIRLS HOSTEL	NEW	50,000,000
ERGP22191652	FIRE SERVICE EQUIPMENT	NEW	10,000,000
ERGP23128654	COMPLETION OF ASSEMBLY HALL PHASE I	ONGOING	52,429,173
ERGP27191654	REHABILITATION OF HOSTEL	NEW	18,673,753
0517026017	FGC KEFFI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		768,118,291
21	PERSONNEL COST		400,849,420
2101	SALARY		345,225,583
210101	SALARIES AND WAGES		345,225,583
21010101	SALARY		345,225,583
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		55,623,837
210201	ALLOWANCES		3,840,000
21020111	REGULAR ALLOWANCES		3,840,000
210202	SOCIAL CONTRIBUTIONS		51,783,837
21020201	NHIS		17,261,279
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		34,522,558
22	OTHER RECURRENT COSTS		237,258,146
2202	OVERHEAD COST		10,003,579
220201	TRAVEL & TRANSPORT - GENERAL		825,604
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		412,802
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		412,802
220202	UTILITIES - GENERAL		763,685
22020201	ELECTRICITY CHARGES		440,323
22020202	TELEPHONE CHARGES		192,641
22020203	INTERNET ACCESS CHARGES		130,721
220203	MATERIALS & SUPPLIES - GENERAL		2,490,575
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		302,722
22020302	BOOKS		385,283
22020303	NEWSPAPERS		206,401
22020304	MAGAZINES & PERIODICALS		68,800
22020306	PRINTING OF SECURITY DOCUMENTS		344,002
22020307	DRUGS & MEDICAL SUPPLIES		412,802



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CODE	LINE ITEM		AMOUNT
22020308	FIELD & CAMPING MATERIALS SUPPLIES		247,682
22020309	UNIFORMS & OTHER CLOTHING		206,401
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		316,482
220204	MAINTENANCE SERVICES - GENERAL		2,091,533
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		275,202
22020402	MAINTENANCE OF OFFICE FURNITURE		302,722
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		412,802
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		412,802
22020405	MAINTENANCE OF PLANTS/GENERATORS		440,323
22020406	OTHER MAINTENANCE SERVICES		247,682
220205	TRAINING - GENERAL		288,962
22020501	LOCAL TRAINING		288,962
220206	OTHER SERVICES - GENERAL		756,805
22020601	SECURITY CHARGES		426,563
22020606	CLEANING AND FUMIGATION SERVICES		330,242
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		68,800
22020708	MEDICAL CONSULTING		68,800
220208	FUEL & LUBRICANTS - GENERAL		1,093,927
22020801	MOTOR VEHICLE FUEL COST		275,202
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		206,401
22020803	PLANT / GENERATOR FUEL COST		309,602
22020806	COOKING GAS/FUEL COST		302,722
220209	FINANCIAL CHARGES - GENERAL		68,800
22020901	BANK CHARGES (OTHER THAN INTEREST)		68,800
220210	MISCELLANEOUS		1,554,888
22021001	REFRESHMENT & MEALS		206,401
22021002	HONORARIUM & SITTING ALLOWANCE		137,601
22021003	PUBLICITY & ADVERTISEMENTS		165,121
22021004	MEDICAL EXPENSES		206,401
22021006	POSTAGES & COURIER SERVICES		27,520
22021007	WELFARE PACKAGES		206,401
22021009	SPORTING ACTIVITIES		206,401
22021010	DIRECT TEACHING & LABORATORY COST		206,401
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		192,641
2205	SUBSIDIES GENERAL		227,254,567
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		227,254,567
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		227,254,567
23	CAPITAL EXPENDITURE		130,010,725
2303	REHABILITATION / REPAIRS		130,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		91,000,000
23030113	REHABILITATION / REPAIRS - ROADS		39,010,725
	TOTAL PERSONNEL		400,849,420
	TOTAL OVERHEAD		237,258,146
	TOTAL RECURRENT		638,107,566
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		768,118,291
0517026017	FGC KEFFI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12142913	REHABILITATION AND MAINTENANCE OF ACCESS ROAD	ONGOING	39,010,725
ERGP19191918	PURCHASE OF UTILITY VEHICLE	NEW	36,000,000
ERGP23158510	RENOVATION OF TWO BLOCKS OF BOYS HOSTELS	ONGOING	35,000,000
ERGP23158515	RENOVATION OF TWO BLOCKS OF CLASSROOMS	ONGOING	20,000,000
0517026018	FGC KIYAWA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		525,002,500
21	PERSONNEL COST		122,569,659
2101	SALARY		105,580,573
210101	SALARIES AND WAGES		105,580,573
21010101	SALARY		105,580,573
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,989,086
210201	ALLOWANCES		1,152,000
21020111	REGULAR ALLOWANCES		1,152,000
210202	SOCIAL CONTRIBUTIONS		15,837,086
21020201	NHIS		5,279,029
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		10,558,057
22	OTHER RECURRENT COSTS		273,186,656
2202	OVERHEAD COST		14,939,836
220201	TRAVEL & TRANSPORT - GENERAL		2,685,600
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,060,300
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		625,300



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CODE	LINE ITEM		AMOUNT
220202	UTILITIES - GENERAL		2,907,977
22020201	ELECTRICITY CHARGES		2,200,000
22020202	TELEPHONE CHARGES		61,519
22020203	INTERNET ACCESS CHARGES		178,404
22020205	WATER RATES		61,519
22020206	SEWERAGE CHARGES		347,580
22020207	LEASED COMMUNICATION LINES(S)		58,955
220203	MATERIALS & SUPPLIES - GENERAL		1,898,278
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		307,593
22020302	BOOKS		226,833
22020303	NEWSPAPERS		276,833
22020304	MAGAZINES & PERIODICALS		92,278
22020305	PRINTING OF NON SECURITY DOCUMENTS		142,229
22020306	PRINTING OF SECURITY DOCUMENTS		142,229
22020307	DRUGS & MEDICAL SUPPLIES		119,192
22020308	FIELD & CAMPING MATERIALS SUPPLIES		347,580
22020309	UNIFORMS & OTHER CLOTHING		128,164
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		115,347
220204	MAINTENANCE SERVICES - GENERAL		1,445,669
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		219,160
22020402	MAINTENANCE OF OFFICE FURNITURE		358,858
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		256,327
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		206,327
22020405	MAINTENANCE OF PLANTS/GENERATORS		215,315
22020406	OTHER MAINTENANCE SERVICES		130,727
22020410	MAINTENANCE OF ROADS AND BRIDGES		58,955
220205	TRAINING - GENERAL		900,000
22020501	LOCAL TRAINING		900,000
220206	OTHER SERVICES - GENERAL		716,058
22020601	SECURITY CHARGES		420,000
22020606	CLEANING AND FUMIGATION SERVICES		296,058
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		442,100
22020702	INFORMATION TECHNOLOGY CONSULTING		204,997
22020703	LEGAL SERVICES		237,103
220208	FUEL & LUBRICANTS - GENERAL		2,062,871
22020801	MOTOR VEHICLE FUEL COST		420,300
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		285,738
22020803	PLANT / GENERATOR FUEL COST		1,080,000
22020806	COOKING GAS/FUEL COST		276,833
220209	FINANCIAL CHARGES - GENERAL		117,911
22020901	BANK CHARGES (OTHER THAN INTEREST)		117,911
220210	MISCELLANEOUS		1,763,372
22021001	REFRESHMENT & MEALS		284,523
22021002	HONORARIUM & SITTING ALLOWANCE		192,245
22021003	PUBLICITY & ADVERTISEMENTS		140,980
22021004	MEDICAL EXPENSES		320,250
22021006	POSTAGES & COURIER SERVICES		153,796
22021007	WELFARE PACKAGES		138,417
22021009	SPORTING ACTIVITIES		230,695
22021010	DIRECT TEACHING & LABORATORY COST		243,511
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		58,955
2205	SUBSIDIES GENERAL		258,246,820
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		258,246,820
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		258,246,820
23	CAPITAL EXPENDITURE		129,246,185
2301	FIXED ASSETS PURCHASED		102,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		102,000,000
23010108	PURCHASE OF BUSES		82,500,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		19,500,000
2303	REHABILITATION / REPAIRS		27,246,185
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		27,246,185
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		27,246,185
	TOTAL PERSONNEL		122,569,659
	TOTAL OVERHEAD		273,186,656
	TOTAL RECURRENT		395,756,315
	TOTAL CAPITAL		129,246,185
	TOTAL ALLOCATION		525,002,500
0517026018	FGC KIYAWA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191417	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	ONGOING	19,500,000
ERGP23127581	RENOVATION OF 3 BLOCK OF CLASSROOMS	ONGOING	27,246,185



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ERGP23191424	PROCUREMENT OF 32 SEATER BUS FOR THE STUDENT	ONGOING	82,500,000
0517026019	FGC KWALI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		990,237,783
21	PERSONNEL COST		452,467,957
2101	SALARY		389,839,963
210101	SALARIES AND WAGES		389,839,963
21010101	SALARY		389,839,963
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		62,627,994
210201	ALLOWANCES		4,152,000
21020111	REGULAR ALLOWANCES		4,152,000
210202	SOCIAL CONTRIBUTIONS		58,475,994
21020201	NHIS		19,491,998
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		38,983,996
22	OTHER RECURRENT COSTS		407,759,101
2202	OVERHEAD COST		12,016,606
220201	TRAVEL & TRANSPORT - GENERAL		2,343,364
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,400,924
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		942,440
220202	UTILITIES - GENERAL		1,050,536
22020201	ELECTRICITY CHARGES		203,771
22020202	TELEPHONE CHARGES		681,202
22020203	INTERNET ACCESS CHARGES		165,563
220203	MATERIALS & SUPPLIES - GENERAL		2,116,033
22020304	MAGAZINES & PERIODICALS		1,203,522
22020305	PRINTING OF NON SECURITY DOCUMENTS		247,072
22020307	DRUGS & MEDICAL SUPPLIES		474,404
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		191,035
220204	MAINTENANCE SERVICES - GENERAL		3,430,753
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,289,316
22020402	MAINTENANCE OF OFFICE FURNITURE		254,714
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		630,416
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		256,307
220208	FUEL & LUBRICANTS - GENERAL		960,270
22020801	MOTOR VEHICLE FUEL COST		562,917
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		397,353
220210	MISCELLANEOUS		2,115,650
22021001	REFRESHMENT & MEALS		1,808,466
22021009	SPORTING ACTIVITIES		20,632
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		286,552
2205	SUBSIDIES GENERAL		395,742,495
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		395,742,495
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		395,742,495
23	CAPITAL EXPENDITURE		130,010,725
2303	REHABILITATION / REPAIRS		130,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,010,725
	TOTAL PERSONNEL		452,467,957
	TOTAL OVERHEAD		407,759,101
	TOTAL RECURRENT		860,227,058
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		990,237,783
0517026019	FGC KWALI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192241	PURCHASE OF FIRE FIGHTING EQUIPMENT AND THUNDER ARRESTER	NEW	9,000,000
ERGP23192245	PURCHASE OF EDUCATION MATERIAL/TEACHING AIDS FOR ALL STUDENTS	NEW	20,010,725
ERGP23192249	PURCHASE OF 1N0. HIACE BUS (18 SEATER)	NEW	38,000,000
ERGP23192254	RENOVATION OF 1N0. BLOCK OF JS1 (8 CLASSES)	NEW	33,000,000
ERGP23192256	RENOVATION OF 1N0. BLOCK OF SS1 (6 CLASSES)	NEW	30,000,000
0517026020	FGC MAIDUGURI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		771,411,248
21	PERSONNEL COST		263,165,269
2101	SALARY		226,961,104
210101	SALARIES AND WAGES		226,961,104
21010101	SALARY		226,961,104
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		36,204,165
210201	ALLOWANCES		2,160,000
21020111	REGULAR ALLOWANCES		2,160,000
210202	SOCIAL CONTRIBUTIONS		34,044,165
21020201	NHIS		11,348,055



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CODE	LINE ITEM		AMOUNT
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		22,696,110
22	OTHER RECURRENT COSTS		376,779,329
2202	OVERHEAD COST		12,061,764
220201	TRAVEL & TRANSPORT - GENERAL		786,676
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		422,376
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		364,300
220202	UTILITIES - GENERAL		1,542,373
22020201	ELECTRICITY CHARGES		607,865
22020202	TELEPHONE CHARGES		564,929
22020203	INTERNET ACCESS CHARGES		369,579
220203	MATERIALS & SUPPLIES - GENERAL		3,172,247
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		469,893
22020302	BOOKS		554,369
22020305	PRINTING OF NON SECURITY DOCUMENTS		620,365
22020306	PRINTING OF SECURITY DOCUMENTS		431,879
22020307	DRUGS & MEDICAL SUPPLIES		514,763
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		580,978
220204	MAINTENANCE SERVICES - GENERAL		1,790,872
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		488,901
22020402	MAINTENANCE OF OFFICE FURNITURE		412,870
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		431,879
22020405	MAINTENANCE OF PLANTS/GENERATORS		457,222
220205	TRAINING - GENERAL		463,558
22020501	LOCAL TRAINING		463,558
220206	OTHER SERVICES - GENERAL		1,055,661
22020601	SECURITY CHARGES		1,055,661
220208	FUEL & LUBRICANTS - GENERAL		1,594,540
22020801	MOTOR VEHICLE FUEL COST		802,135
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		402,974
22020803	PLANT / GENERATOR FUEL COST		389,431
220210	MISCELLANEOUS		1,655,837
22021003	PUBLICITY & ADVERTISEMENTS		368,523
22021007	WELFARE PACKAGES		390,698
22021009	SPORTING ACTIVITIES		411,818
22021010	DIRECT TEACHING & LABORATORY COST		484,798
2205	SUBSIDIES GENERAL		364,717,565
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		364,717,565
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		364,717,565
23	CAPITAL EXPENDITURE		131,466,650
2302	CONSTRUCTION / PROVISION		82,466,650
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		82,466,650
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		82,466,650
2303	REHABILITATION / REPAIRS		49,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		49,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		49,000,000
	TOTAL PERSONNEL		263,165,269
	TOTAL OVERHEAD		376,779,329
	TOTAL RECURRENT		639,944,598
	TOTAL CAPITAL		131,466,650
	TOTAL ALLOCATION		771,411,248
0517026020	FGC MAIDUGURI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169492	RENOVATION OF LIBRARY AND STAFF COMMON ROOM	ONGOING	18,000,000
ERGP23169552	RENOVATION OF ASSEMBLY MULTIPURPOSE HALL	ONGOING	49,000,000
ERGP23191589	PERIMETER WALL FENCING	NEW	40,066,650
ERGP23191603	FIRE FIGHTING AND THUNDER ARRESTER EQUIPMENTS	NEW	24,400,000
0517026021	FGC MINJIBIR		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		488,068,089
21	PERSONNEL COST		166,872,728
2101	SALARY		143,270,198
210101	SALARIES AND WAGES		143,270,198
21010101	SALARY		143,270,198
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		23,602,530
210201	ALLOWANCES		2,112,000
21020111	REGULAR ALLOWANCES		2,112,000
210202	SOCIAL CONTRIBUTIONS		21,490,530
21020201	NHIS		7,163,510
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		14,327,020
22	OTHER RECURRENT COSTS		192,273,195
2202	OVERHEAD COST		18,764,554



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CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		3,077,878
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,462,851
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,615,027
220202	UTILITIES - GENERAL		1,854,991
22020201	ELECTRICITY CHARGES		1,222,627
22020202	TELEPHONE CHARGES		207,514
22020203	INTERNET ACCESS CHARGES		424,850
220203	MATERIALS & SUPPLIES - GENERAL		3,790,772
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		207,514
22020302	BOOKS		387,359
22020303	NEWSPAPERS		69,171
22020304	MAGAZINES & PERIODICALS		55,337
22020306	PRINTING OF SECURITY DOCUMENTS		712,637
22020307	DRUGS & MEDICAL SUPPLIES		1,584,037
22020308	FIELD & CAMPING MATERIALS SUPPLIES		249,016
22020309	UNIFORMS & OTHER CLOTHING		207,514
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		318,187
220204	MAINTENANCE SERVICES - GENERAL		2,122,102
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		415,027
22020402	MAINTENANCE OF OFFICE FURNITURE		185,309
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		415,027
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		415,027
22020405	MAINTENANCE OF PLANTS/GENERATORS		442,696
22020406	OTHER MAINTENANCE SERVICES		249,016
220205	TRAINING - GENERAL		290,519
22020501	LOCAL TRAINING		290,519
220206	OTHER SERVICES - GENERAL		475,828
22020601	SECURITY CHARGES		290,519
22020606	CLEANING AND FUMIGATION SERVICES		185,309
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		73,573
22020708	MEDICAL CONSULTING		73,573
220208	FUEL & LUBRICANTS - GENERAL		4,973,178
22020801	MOTOR VEHICLE FUEL COST		570,110
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		134,157
22020803	PLANT / GENERATOR FUEL COST		3,964,558
22020806	COOKING GAS/FUEL COST		304,353
220209	FINANCIAL CHARGES - GENERAL		69,171
22020901	BANK CHARGES (OTHER THAN INTEREST)		69,171
220210	MISCELLANEOUS		2,036,542
22021001	REFRESHMENT & MEALS		207,514
22021002	HONORARIUM & SITTING ALLOWANCE		276,685
22021003	PUBLICITY & ADVERTISEMENTS		166,011
22021004	MEDICAL EXPENSES		207,514
22021006	POSTAGES & COURIER SERVICES		27,668
22021007	WELFARE PACKAGES		207,516
22021009	SPORTING ACTIVITIES		542,441
22021010	DIRECT TEACHING & LABORATORY COST		207,514
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		193,679
2205	SUBSIDIES GENERAL		173,508,641
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		173,508,641
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		173,508,641
23	CAPITAL EXPENDITURE		128,922,166
2301	FIXED ASSETS PURCHASED		111,922,166
230101	PURCHASE OF FIXED ASSETS - GENERAL		111,922,166
23010105	PURCHASE OF MOTOR VEHICLES		52,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		29,922,166
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		20,000,000
2303	REHABILITATION / REPAIRS		17,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		17,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		17,000,000
	TOTAL PERSONNEL		166,872,728
	TOTAL OVERHEAD		192,273,195
	TOTAL RECURRENT		359,145,923
	TOTAL CAPITAL		128,922,166
	TOTAL ALLOCATION		488,068,089
0517026021	FGC MINJIBIR		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191626	PROVISION OF FIRE FIGHTING EQUIPMENT	NEW	10,000,000
ERGP23191629	RENOVATION OF OLD ADMIN BLOCK	NEW	17,000,000



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CODE	LINE ITEM		AMOUNT
ERGP23191630	PROCUREMENT OF FURNITURE TO THE RENOVATED STAFF ROOM AND ADMIN BLOCK	NEW	29,922,166
ERGP23191632	PROCUREMENT OF UTILITY VEHICLE	NEW	52,000,000
ERGP23191636	PROCUREMENT OF INSTRUCTIONAL MATERIALS	NEW	20,000,000
0517026022	FGC MINNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		955,199,544
21	PERSONNEL COST		421,996,003
2101	SALARY		363,857,757
210101	SALARIES AND WAGES		363,857,757
21010101	SALARY		363,857,757
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		58,138,246
210201	ALLOWANCES		3,559,582
21020111	REGULAR ALLOWANCES		3,559,582
210202	SOCIAL CONTRIBUTIONS		54,578,664
21020201	NHIS		18,192,888
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		36,385,776
22	OTHER RECURRENT COSTS		403,192,959
2201	SOCIAL BENEFITS		27,036
220101	SOCIAL BENEFITS		27,036
22010103	DEATH BENEFITS		27,036
2202	OVERHEAD COST		18,567,896
220201	TRAVEL & TRANSPORT - GENERAL		8,912,576
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,336,451
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,576,125
220202	UTILITIES - GENERAL		1,000,000
22020201	ELECTRICITY CHARGES		500,000
22020205	WATER RATES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		2,710,645
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		210,282
22020302	BOOKS		234,049
22020305	PRINTING OF NON SECURITY DOCUMENTS		120,161
22020306	PRINTING OF SECURITY DOCUMENTS		63,836
22020307	DRUGS & MEDICAL SUPPLIES		1,181,109
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		901,208
220204	MAINTENANCE SERVICES - GENERAL		2,193,494
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		209,886
22020402	MAINTENANCE OF OFFICE FURNITURE		1,107,093
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		90,121
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		98,833
22020405	MAINTENANCE OF PLANTS/GENERATORS		66,729
22020406	OTHER MAINTENANCE SERVICES		620,832
220206	OTHER SERVICES - GENERAL		925,685
22020606	CLEANING AND FUMIGATION SERVICES		925,685
220208	FUEL & LUBRICANTS - GENERAL		1,191,293
22020801	MOTOR VEHICLE FUEL COST		479,142
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		428,038
22020803	PLANT / GENERATOR FUEL COST		284,113
220210	MISCELLANEOUS		1,634,203
22021001	REFRESHMENT & MEALS		50,234
22021002	HONORARIUM & SITTING ALLOWANCE		802,417
22021009	SPORTING ACTIVITIES		340,054
22021010	DIRECT TEACHING & LABORATORY COST		108,120
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		333,378
2205	SUBSIDIES GENERAL		384,598,027
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		384,598,027
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		384,598,027
23	CAPITAL EXPENDITURE		130,010,582
2303	REHABILITATION / REPAIRS		130,010,582
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,582
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,010,582
	TOTAL PERSONNEL		421,996,003
	TOTAL OVERHEAD		403,192,959
	TOTAL RECURRENT		825,188,962
	TOTAL CAPITAL		130,010,582
	TOTAL ALLOCATION		955,199,544
0517026022	FGC MINNA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191338	PROVISION OF THUNDER ARRESTOR, AND FIRE FIGHTING EQUIPMENT,	NEW	9,530,256
ERGP23140477	COMPLEXION OF MULTIPURPOSE HALL	ONGOING	58,984,699
ERGP23191327	RENOVATION OF COLLEGE DINING HALL	NEW	27,525,251



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
ERGP26107032	COMPLETION OF SPORT PAVILION	ONGOING	33,970,376
0517026023	FGC ODIKOLOGUNA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		496,411,469
21	PERSONNEL COST		123,992,673
2101	SALARY		105,869,133
210101	SALARIES AND WAGES		105,869,133
21010101	SALARY		105,869,133
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		18,123,540
210201	ALLOWANCES		2,243,170
21020111	REGULAR ALLOWANCES		2,243,170
210202	SOCIAL CONTRIBUTIONS		15,880,370
21020201	NHIS		5,293,457
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		10,586,913
22	OTHER RECURRENT COSTS		243,172,611
2202	OVERHEAD COST		13,200,000
220201	TRAVEL & TRANSPORT - GENERAL		1,997,305
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		636,981
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,360,324
220202	UTILITIES - GENERAL		1,161,875
22020201	ELECTRICITY CHARGES		684,461
22020202	TELEPHONE CHARGES		110,934
22020203	INTERNET ACCESS CHARGES		118,858
22020205	WATER RATES		99,049
22020206	SEWERAGE CHARGES		148,573
220203	MATERIALS & SUPPLIES - GENERAL		1,724,931
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		198,097
22020302	BOOKS		237,717
22020303	NEWSPAPERS		96,407
22020304	MAGAZINES & PERIODICALS		34,337
22020306	PRINTING OF SECURITY DOCUMENTS		198,097
22020307	DRUGS & MEDICAL SUPPLIES		198,097
22020308	FIELD & CAMPING MATERIALS SUPPLIES		594,291
22020309	UNIFORMS & OTHER CLOTHING		29,715
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		138,173
220204	MAINTENANCE SERVICES - GENERAL		4,397,364
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,990,485
22020402	MAINTENANCE OF OFFICE FURNITURE		198,097
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		396,194
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		990,485
22020405	MAINTENANCE OF PLANTS/GENERATORS		148,573
22020406	OTHER MAINTENANCE SERVICES		594,291
22020410	MAINTENANCE OF ROADS AND BRIDGES		79,239
220205	TRAINING - GENERAL		693,340
22020501	LOCAL TRAINING		693,340
220206	OTHER SERVICES - GENERAL		759,372
22020601	SECURITY CHARGES		693,340
22020606	CLEANING AND FUMIGATION SERVICES		66,032
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		165,081
22020708	MEDICAL CONSULTING		165,081
220208	FUEL & LUBRICANTS - GENERAL		1,147,312
22020801	MOTOR VEHICLE FUEL COST		44,572
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		178,287
22020803	PLANT / GENERATOR FUEL COST		198,097
22020806	COOKING GAS/FUEL COST		726,356
220209	FINANCIAL CHARGES - GENERAL		165,081
22020901	BANK CHARGES (OTHER THAN INTEREST)		165,081
220210	MISCELLANEOUS		988,339
22021001	REFRESHMENT & MEALS		70,655
22021002	HONORARIUM & SITTING ALLOWANCE		108,953
22021003	PUBLICITY & ADVERTISEMENTS		88,483
22021004	MEDICAL EXPENSES		148,573
22021006	POSTAGES & COURIER SERVICES		26,413
22021007	WELFARE PACKAGES		158,973
22021009	SPORTING ACTIVITIES		99,049
22021010	DIRECT TEACHING & LABORATORY COST		247,621
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		39,619
2205	SUBSIDIES GENERAL		229,972,611
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		229,972,611
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		229,972,611
23	CAPITAL EXPENDITURE		129,246,185



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2301	FIXED ASSETS PURCHASED		39,246,185
230101	PURCHASE OF FIXED ASSETS - GENERAL		39,246,185
23010120	PURCHASE OF Canteen / Kitchen Equipment		30,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		9,246,185
2302	CONSTRUCTION / PROVISION		90,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		90,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		90,000,000
	TOTAL PERSONNEL		123,992,673
	TOTAL OVERHEAD		243,172,611
	TOTAL RECURRENT		367,165,284
	TOTAL CAPITAL		129,246,185
	TOTAL ALLOCATION		496,411,469
0517026023	FGC ODIKOLOGUNA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191383	PURCHASE OF GRINDING MACHINES, MOWERS AND SLEDGERS	NEW	10,000,000
ERGP23191397	CONSTRUCTION OF 3 KILOMETER ROAD	NEW	75,000,000
ERGP23191407	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	9,246,185
ERGP23191412	CONSTRUCTION OF 3 KILOMETER WALK-WAYS	NEW	15,000,000
ERGP23191418	PURCHASE OF 100 UNITS OF DINING HALL TABLES AND BENCHES	NEW	20,000,000
0517026024	FGC ODOGBOLU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		873,934,799
21	PERSONNEL COST		317,289,266
2101	SALARY		275,569,796
210101	SALARIES AND WAGES		275,569,796
21010101	SALARY		275,569,796
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		41,719,470
210201	ALLOWANCES		384,000
21020111	REGULAR ALLOWANCES		384,000
210202	SOCIAL CONTRIBUTIONS		41,335,470
21020201	NHIS		13,778,490
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		27,556,980
22	OTHER RECURRENT COSTS		427,326,535
2202	OVERHEAD COST		19,195,420
220201	TRAVEL & TRANSPORT - GENERAL		2,305,226
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,305,226
220202	UTILITIES - GENERAL		3,575,309
22020201	ELECTRICITY CHARGES		2,253,017
22020202	TELEPHONE CHARGES		221,889
22020203	INTERNET ACCESS CHARGES		761,045
22020204	SATELLITE BROADCASTING ACCESS CHARGES		78,313
22020205	WATER RATES		261,045
220203	MATERIALS & SUPPLIES - GENERAL		4,118,480
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		891,568
22020302	BOOKS		1,261,045
22020303	NEWSPAPERS		130,523
22020307	DRUGS & MEDICAL SUPPLIES		1,234,941
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		261,045
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		339,358
220204	MAINTENANCE SERVICES - GENERAL		2,801,211
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		522,090
22020402	MAINTENANCE OF OFFICE FURNITURE		234,941
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		522,090
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,522,090
220205	TRAINING - GENERAL		1,156,626
22020501	LOCAL TRAINING		1,156,626
220206	OTHER SERVICES - GENERAL		861,449
22020601	SECURITY CHARGES		652,613
22020606	CLEANING AND FUMIGATION SERVICES		208,836
220208	FUEL & LUBRICANTS - GENERAL		2,411,449
22020801	MOTOR VEHICLE FUEL COST		1,019,881
22020803	PLANT / GENERATOR FUEL COST		1,391,568
220210	MISCELLANEOUS		1,965,670
22021001	REFRESHMENT & MEALS		261,045
22021002	HONORARIUM & SITTING ALLOWANCE		391,568
22021003	PUBLICITY & ADVERTISEMENTS		177,511
22021006	POSTAGES & COURIER SERVICES		91,365
22021007	WELFARE PACKAGES		261,045
22021009	SPORTING ACTIVITIES		783,136
2205	SUBSIDIES GENERAL		408,131,115
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		408,131,115



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		52,208
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		408,078,907
23	CAPITAL EXPENDITURE		129,318,998
2301	FIXED ASSETS PURCHASED		5,356,124
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,356,124
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,356,124
2302	CONSTRUCTION / PROVISION		123,962,874
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		123,962,874
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		123,962,874
	TOTAL PERSONNEL		317,289,266
	TOTAL OVERHEAD		427,326,535
	TOTAL RECURRENT		744,615,801
	TOTAL CAPITAL		129,318,998
	TOTAL ALLOCATION		873,934,799
0517026024	FGC ODOGBOLU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191669	POCUREMENT OF SMOKE DETECTORS AND FIRE EXTINGUISHERS	NEW	5,356,124
ERGP23141768	RENOVATION AND UPGRADING OF HIGHRISE SCIENCE LABORATORY	ONGOING	20,872,921
ERGP23141771	RENOVATION ASSEMBLY HALL	ONGOING	16,375,211
ERGP23150678	RENOVATION 6NOS STAFF QUARTERS	ONGOING	40,152,866
ERGP23155127	RENOVATION OF 1NO HIGH RISE GIRLS' HOSTEL	ONGOING	10,031,346
ERGP23169707	RENOVATION OF 2NOS LECTURE THEATRES	ONGOING	13,000,000
ERGP23169712	RENOVATION OF JSS1 BOYS HOSTEL	ONGOING	9,530,530
ERGP23191797	REHABILITATION OF JSS2 BOYS HOSTEL LIKE THEJSS 1	NEW	14,000,000
0517026025	FGC OGBOMOSHMO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		738,256,359
21	PERSONNEL COST		280,753,851
2101	SALARY		242,276,392
210101	SALARIES AND WAGES		242,276,392
21010101	SALARY		242,276,392
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,477,459
210201	ALLOWANCES		2,136,000
21020111	REGULAR ALLOWANCES		2,136,000
210202	SOCIAL CONTRIBUTIONS		36,341,459
21020201	NHIS		12,113,820
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		24,227,639
22	OTHER RECURRENT COSTS		327,491,783
2202	OVERHEAD COST		17,533,836
220201	TRAVEL & TRANSPORT - GENERAL		8,955,739
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,995,447
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,960,292
220202	UTILITIES - GENERAL		1,860,232
22020201	ELECTRICITY CHARGES		584,116
22020203	INTERNET ACCESS CHARGES		1,276,116
220203	MATERIALS & SUPPLIES - GENERAL		1,485,057
22020303	NEWSPAPERS		584,116
22020305	PRINTING OF NON SECURITY DOCUMENTS		900,941
220204	MAINTENANCE SERVICES - GENERAL		3,145,213
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		584,116
22020402	MAINTENANCE OF OFFICE FURNITURE		700,806
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		584,116
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		584,116
22020405	MAINTENANCE OF PLANTS/GENERATORS		692,059
220208	FUEL & LUBRICANTS - GENERAL		584,828
22020801	MOTOR VEHICLE FUEL COST		584,828
220210	MISCELLANEOUS		1,502,767
22021007	WELFARE PACKAGES		1,383,943
22021009	SPORTING ACTIVITIES		118,824
2205	SUBSIDIES GENERAL		309,957,947
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		309,957,947
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		309,957,947
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		45,010,725
230101	PURCHASE OF FIXED ASSETS - GENERAL		45,010,725
23010105	PURCHASE OF MOTOR VEHICLES		35,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		10,010,725
2303	REHABILITATION / REPAIRS		85,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		85,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		85,000,000
	TOTAL PERSONNEL		280,753,851



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		327,491,783
	TOTAL RECURRENT		608,245,634
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		738,256,359
0517026025	FGC OGBOMOSHMO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191914	FIRE FIGHTING EQUIPMENT AND TUNDR AREST	NEW	10,010,725
ERGP22191919	COMPLETION OF 2000 CAPACITY COLLEGE HALL	NEW	20,000,000
ERGP23191869	PURCHASE OF COLLEGE BUS	NEW	35,000,000
ERGP23191900	COMPLETION OF 2000 CAPACITY DINNING HALL	NEW	40,000,000
ERGP23191911	RENOVATION OF HOME ECONOMICS AND 1 NO TECHNICAL LABORATORY	NEW	25,000,000
0517026026	FGC OGOJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		586,022,285
21	PERSONNEL COST		140,126,909
2101	SALARY		120,346,877
210101	SALARIES AND WAGES		120,346,877
21010101	SALARY		120,346,877
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,780,032
210201	ALLOWANCES		1,728,000
21020111	REGULAR ALLOWANCES		1,728,000
210202	SOCIAL CONTRIBUTIONS		18,052,032
21020201	NHIS		6,017,344
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		12,034,688
22	OTHER RECURRENT COSTS		316,532,689
2202	OVERHEAD COST		23,847,285
220201	TRAVEL & TRANSPORT - GENERAL		3,348,601
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,208,324
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		140,277
220202	UTILITIES - GENERAL		2,539,809
22020201	ELECTRICITY CHARGES		2,002,775
22020202	TELEPHONE CHARGES		26,852
22020203	INTERNET ACCESS CHARGES		107,407
22020205	WATER RATES		402,775
220203	MATERIALS & SUPPLIES - GENERAL		4,162,638
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,458,476
22020302	BOOKS		40,277
22020303	NEWSPAPERS		67,129
22020304	MAGAZINES & PERIODICALS		26,852
22020305	PRINTING OF NON SECURITY DOCUMENTS		53,703
22020306	PRINTING OF SECURITY DOCUMENTS		67,129
22020307	DRUGS & MEDICAL SUPPLIES		180,555
22020309	UNIFORMS & OTHER CLOTHING		268,517
220204	MAINTENANCE SERVICES - GENERAL		3,624,976
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		537,033
22020402	MAINTENANCE OF OFFICE FURNITURE		402,775
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		268,517
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		805,550
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,074,067
22020406	OTHER MAINTENANCE SERVICES		537,034
220205	TRAINING - GENERAL		402,775
22020501	LOCAL TRAINING		402,775
220206	OTHER SERVICES - GENERAL		3,476,843
22020601	SECURITY CHARGES		2,671,292
22020606	CLEANING AND FUMIGATION SERVICES		805,551
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		107,407
22020708	MEDICAL CONSULTING		107,407
220208	FUEL & LUBRICANTS - GENERAL		1,611,102
22020801	MOTOR VEHICLE FUEL COST		537,034
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		268,517
22020803	PLANT / GENERATOR FUEL COST		805,551
220209	FINANCIAL CHARGES - GENERAL		80,555
22020901	BANK CHARGES (OTHER THAN INTEREST)		80,555
220210	MISCELLANEOUS		4,492,579
22021001	REFRESHMENT & MEALS		268,517
22021002	HONORARIUM & SITTING ALLOWANCE		402,776
22021003	PUBLICITY & ADVERTISEMENTS		268,517
22021004	MEDICAL EXPENSES		402,776
22021006	POSTAGES & COURIER SERVICES		375,924
22021007	WELFARE PACKAGES		2,089,350
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		147,684



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CODE	LINE ITEM		AMOUNT
22021009	SPORTING ACTIVITIES		402,776
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		134,259
2205	SUBSIDIES GENERAL		292,685,404
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		292,685,404
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		292,685,404
23	CAPITAL EXPENDITURE		129,362,687
2301	FIXED ASSETS PURCHASED		19,882,956
230101	PURCHASE OF FIXED ASSETS - GENERAL		19,882,956
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		15,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		4,882,956
2302	CONSTRUCTION / PROVISION		36,561,231
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,561,231
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		36,561,231
2303	REHABILITATION / REPAIRS		72,918,500
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		72,918,500
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		72,918,500
	TOTAL PERSONNEL		140,126,909
	TOTAL OVERHEAD		316,532,689
	TOTAL RECURRENT		456,659,598
	TOTAL CAPITAL		129,362,687
	TOTAL ALLOCATION		586,022,285
0517026026	FGC OGOJA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149683	CONSTRUCTION OF 2,000 CAPACITY EXAMINATION HALL	ONGOING	52,918,500
ERGP23149686	PROVISION OF E-LIBRARY	ONGOING	36,561,231
ERGP23191712	PROVISION OF CLASSROOM FURNITURE FOR STUDENTS	NEW	15,000,000
ERGP23191714	PROVISION OF TEACHING & LEARNING AIDS	NEW	4,882,956
ERGP3191711	RENOVATION OF 1NOS DOMITORIES	NEW	20,000,000
0517026027	FGC OHAFIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		516,917,436
21	PERSONNEL COST		131,796,204
2101	SALARY		111,705,969
210101	SALARIES AND WAGES		111,705,969
21010101	SALARY		111,705,969
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,090,235
210201	ALLOWANCES		3,334,340
21020111	REGULAR ALLOWANCES		3,334,340
210202	SOCIAL CONTRIBUTIONS		16,755,895
21020201	NHIS		5,585,298
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		11,170,597
22	OTHER RECURRENT COSTS		255,110,507
2202	OVERHEAD COST		13,101,377
220201	TRAVEL & TRANSPORT - GENERAL		925,308
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		613,238
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		312,070
220202	UTILITIES - GENERAL		1,259,084
22020201	ELECTRICITY CHARGES		276,346
22020202	TELEPHONE CHARGES		278,718
22020203	INTERNET ACCESS CHARGES		274,539
22020204	SATELLITE BROADCASTING ACCESS CHARGES		50,718
22020205	WATER RATES		378,763
220203	MATERIALS & SUPPLIES - GENERAL		1,750,776
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,927
22020302	BOOKS		325,707
22020303	NEWSPAPERS		50,482
22020305	PRINTING OF NON SECURITY DOCUMENTS		30,089
22020307	DRUGS & MEDICAL SUPPLIES		237,913
22020308	FIELD & CAMPING MATERIALS SUPPLIES		80,011
22020309	UNIFORMS & OTHER CLOTHING		360,011
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		265,636
220204	MAINTENANCE SERVICES - GENERAL		3,290,969
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,786
22020402	MAINTENANCE OF OFFICE FURNITURE		290,374
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		888,952
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		854,689
22020405	MAINTENANCE OF PLANTS/GENERATORS		485,230
22020406	OTHER MAINTENANCE SERVICES		270,938
220205	TRAINING - GENERAL		645,051
22020501	LOCAL TRAINING		645,051
220206	OTHER SERVICES - GENERAL		742,185



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CODE	LINE ITEM		AMOUNT
22020601	SECURITY CHARGES		267,174
22020606	CLEANING AND FUMIGATION SERVICES		475,011
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		141,117
22020702	INFORMATION TECHNOLOGY CONSULTING		80,838
22020703	LEGAL SERVICES		60,279
220208	FUEL & LUBRICANTS - GENERAL		2,196,446
22020801	MOTOR VEHICLE FUEL COST		537,704
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		350,097
22020803	PLANT / GENERATOR FUEL COST		954,397
22020806	COOKING GAS/FUEL COST		354,248
220209	FINANCIAL CHARGES - GENERAL		43,222
22020904	OTHER CRF BANK CHARGES		43,222
220210	MISCELLANEOUS		2,107,219
22021001	REFRESHMENT & MEALS		341,580
22021003	PUBLICITY & ADVERTISEMENTS		248,555
22021004	MEDICAL EXPENSES		406,455
22021006	POSTAGES & COURIER SERVICES		236,268
22021009	SPORTING ACTIVITIES		341,580
22021010	DIRECT TEACHING & LABORATORY COST		341,580
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		191,201
2205	SUBSIDIES GENERAL		242,009,130
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		242,009,130
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		242,009,130
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		5,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		36,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		36,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		36,500,000
2303	REHABILITATION / REPAIRS		88,510,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		88,510,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		88,510,725
	TOTAL PERSONNEL		131,796,204
	TOTAL OVERHEAD		255,110,507
	TOTAL RECURRENT		386,906,711
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		516,917,436
0517026027	FGC OHAFIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191522	PROCUREMENT OF FIRE FIGHTING EQUIPMENTS AND OTHER RELEVANT DEVICES	NEW	5,000,000
ERGP23191526	CONSTRUCTION OF A BLOCK OF SCIENCE LABORATORY	NEW	36,500,000
ERGP23191533	RENOVATION OF 3NOS HOSTEL HALLS (2 FOR BOYS & 1 FOR GIRLS)	NEW	32,010,725
ERGP23191536	REHABILITATION OF MULTI-PURPOSE HALL	NEW	20,000,000
ERGP23191538	CONSTRUCTION OF HOME ECONOMIC LABORATORY	NEW	36,500,000
0517026028	FGC OKIGWE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		797,401,540
21	PERSONNEL COST		231,554,083
2101	SALARY		198,899,925
210101	SALARIES AND WAGES		198,899,925
21010101	SALARY		198,899,925
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,654,158
210201	ALLOWANCES		2,819,170
21020111	REGULAR ALLOWANCES		2,819,170
210202	SOCIAL CONTRIBUTIONS		29,834,988
21020201	NHIS		9,944,996
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,889,992
22	OTHER RECURRENT COSTS		436,528,459
2202	OVERHEAD COST		14,700,591
220201	TRAVEL & TRANSPORT - GENERAL		381,359
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		381,359
220202	UTILITIES - GENERAL		2,235,495
22020201	ELECTRICITY CHARGES		1,652,098
22020202	TELEPHONE CHARGES		25,814
22020203	INTERNET ACCESS CHARGES		361,396
22020205	WATER RATES		61,954
22020206	SEWERAGE CHARGES		134,233
220203	MATERIALS & SUPPLIES - GENERAL		2,656,608
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		748,607



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020302	BOOKS		309,769
22020303	NEWSPAPERS		69,698
22020304	MAGAZINES & PERIODICALS		116,163
22020305	PRINTING OF NON SECURITY DOCUMENTS		413,025
22020306	PRINTING OF SECURITY DOCUMENTS		275,350
22020307	DRUGS & MEDICAL SUPPLIES		278,791
22020309	UNIFORMS & OTHER CLOTHING		107,558
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		182,763
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		154,884
220204	MAINTENANCE SERVICES - GENERAL		2,835,483
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		385,490
22020402	MAINTENANCE OF OFFICE FURNITURE		447,443
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		791,011
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		619,537
22020405	MAINTENANCE OF PLANTS/GENERATORS		592,002
220205	TRAINING - GENERAL		1,554,094
22020501	LOCAL TRAINING		1,554,094
220206	OTHER SERVICES - GENERAL		929,333
22020601	SECURITY CHARGES		929,333
220208	FUEL & LUBRICANTS - GENERAL		2,326,017
22020801	MOTOR VEHICLE FUEL COST		539,686
22020803	PLANT / GENERATOR FUEL COST		1,332,004
22020806	COOKING GAS/FUEL COST		454,327
220210	MISCELLANEOUS		1,782,202
22021002	HONORARIUM & SITTING ALLOWANCE		516,281
22021003	PUBLICITY & ADVERTISEMENTS		594,756
22021006	POSTAGES & COURIER SERVICES		361,396
22021009	SPORTING ACTIVITIES		309,769
2205	SUBSIDIES GENERAL		421,827,868
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		421,827,868
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		421,827,868
23	CAPITAL EXPENDITURE		129,318,998
2303	REHABILITATION / REPAIRS		129,318,998
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		129,318,998
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		129,318,998
	TOTAL PERSONNEL		231,554,083
	TOTAL OVERHEAD		436,528,459
	TOTAL RECURRENT		668,082,542
	TOTAL CAPITAL		129,318,998
	TOTAL ALLOCATION		797,401,540
0517026028	FGC OKIGWE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191088	RENOVATION OF SCHOOL LABORATORIES	NEW	29,318,998
ERGP23191090	RENOVATION AND EQUIPING OF OLD ADMIN BLOCK	NEW	30,000,000
ERGP23191091	PROCUREMENT OF FIRE FIGHTING EQUIPMENTS	NEW	10,000,000
ERGP23191463	RECONSTRUCTION AND EQUIPING OF BURNT PHE LAB/MUSIC WORKSHOP COMPLEX	NEW	60,000,000
0517026029	FGC OKPOSI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		634,000,269
21	PERSONNEL COST		176,161,284
2101	SALARY		151,180,247
210101	SALARIES AND WAGES		151,180,247
21010101	SALARY		151,180,247
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		24,981,037
210201	ALLOWANCES		2,304,000
21020111	REGULAR ALLOWANCES		2,304,000
210202	SOCIAL CONTRIBUTIONS		22,677,037
21020201	NHIS		7,559,012
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,118,025
22	OTHER RECURRENT COSTS		330,376,728
2202	OVERHEAD COST		29,851,874
220201	TRAVEL & TRANSPORT - GENERAL		4,058,430
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,529,215
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,529,215
220202	UTILITIES - GENERAL		1,137,813
22020201	ELECTRICITY CHARGES		793,823
22020202	TELEPHONE CHARGES		211,686
22020203	INTERNET ACCESS CHARGES		132,304
220203	MATERIALS & SUPPLIES - GENERAL		5,320,827
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		396,912



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020302	BOOKS		476,293
22020303	NEWSPAPERS		105,843
22020304	MAGAZINES & PERIODICALS		92,613
22020306	PRINTING OF SECURITY DOCUMENTS		396,912
22020307	DRUGS & MEDICAL SUPPLIES		1,396,912
22020308	FIELD & CAMPING MATERIALS SUPPLIES		529,215
22020309	UNIFORMS & OTHER CLOTHING		396,912
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,529,215
220204	MAINTENANCE SERVICES - GENERAL		4,460,853
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,396,912
22020402	MAINTENANCE OF OFFICE FURNITURE		396,912
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		396,912
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		396,912
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,396,912
22020406	OTHER MAINTENANCE SERVICES		476,293
220205	TRAINING - GENERAL		596,912
22020501	LOCAL TRAINING		596,912
220206	OTHER SERVICES - GENERAL		1,349,499
22020601	SECURITY CHARGES		793,823
22020606	CLEANING AND FUMIGATION SERVICES		555,676
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		132,304
22020708	MEDICAL CONSULTING		132,304
220208	FUEL & LUBRICANTS - GENERAL		5,984,557
22020801	MOTOR VEHICLE FUEL COST		529,215
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		396,912
22020803	PLANT / GENERATOR FUEL COST		3,529,215
22020806	COOKING GAS/FUEL COST		1,529,215
220209	FINANCIAL CHARGES - GENERAL		132,304
22020901	BANK CHARGES (OTHER THAN INTEREST)		132,304
220210	MISCELLANEOUS		6,678,375
22021001	REFRESHMENT & MEALS		1,085,217
22021002	HONORARIUM & SITTING ALLOWANCE		1,264,608
22021003	PUBLICITY & ADVERTISEMENTS		317,529
22021004	MEDICAL EXPENSES		396,912
22021006	POSTAGES & COURIER SERVICES		52,922
22021007	WELFARE PACKAGES		1,396,912
22021009	SPORTING ACTIVITIES		396,912
22021010	DIRECT TEACHING & LABORATORY COST		1,396,912
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		370,451
2205	SUBSIDIES GENERAL		300,524,854
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		300,524,854
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		300,524,854
23	CAPITAL EXPENDITURE		127,462,257
2301	FIXED ASSETS PURCHASED		21,462,257
230101	PURCHASE OF FIXED ASSETS - GENERAL		21,462,257
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		11,462,257
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		28,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		28,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		28,000,000
2303	REHABILITATION / REPAIRS		78,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		78,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		78,000,000
	TOTAL PERSONNEL		176,161,284
	TOTAL OVERHEAD		330,376,728
	TOTAL RECURRENT		506,538,012
	TOTAL CAPITAL		127,462,257
	TOTAL ALLOCATION		634,000,269
0517026029	FGC OKPOSI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23151562	CONSTRUCTION OF 3KM ROAD	NEW	28,000,000
ERGP23170073	RENOVATION OF 4 NO BLOCKS OF 10 ROOMS JUNIOR STAFF QUARTERS	NEW	36,000,000
ERGP23191224	PROVISION OF THUNDER ARRESTORS AND FIRE FIGHTING EQUIPMENT	NEW	10,000,000
ERGP23191292	PURCHASE OF FURNITURE FOR DINING AND EXAMINATION HALLS	NEW	11,462,257
ERGP23191307	RENOVATION OF AUDITORIUM	NEW	27,000,000
ERGP23191318	RENOVATION AND FURNISHING OF STAFF ROOM	NEW	15,000,000
0517026030	FGC ONITSHA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		865,554,162
21	PERSONNEL COST		301,370,927
2101	SALARY		261,226,893



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210101	SALARIES AND WAGES		261,226,893
21010101	SALARY		261,226,893
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		40,144,034
210201	ALLOWANCES		960,000
21020111	REGULAR ALLOWANCES		960,000
210202	SOCIAL CONTRIBUTIONS		39,184,034
21020201	NHIS		13,061,345
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		26,122,689
22	OTHER RECURRENT COSTS		434,172,510
2202	OVERHEAD COST		34,336,673
220201	TRAVEL & TRANSPORT - GENERAL		8,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,600,000
220202	UTILITIES - GENERAL		2,000,000
22020201	ELECTRICITY CHARGES		2,000,000
220203	MATERIALS & SUPPLIES - GENERAL		4,886,673
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,286,673
22020302	BOOKS		200,000
22020303	NEWSPAPERS		200,000
22020307	DRUGS & MEDICAL SUPPLIES		3,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,000
220204	MAINTENANCE SERVICES - GENERAL		8,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		700,000
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		800,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,400,000
22020406	OTHER MAINTENANCE SERVICES		4,000,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220206	OTHER SERVICES - GENERAL		900,000
22020601	SECURITY CHARGES		500,000
22020606	CLEANING AND FUMIGATION SERVICES		400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		400,000
22020703	LEGAL SERVICES		400,000
220208	FUEL & LUBRICANTS - GENERAL		7,600,000
22020801	MOTOR VEHICLE FUEL COST		2,800,000
22020803	PLANT / GENERATOR FUEL COST		2,800,000
22020806	COOKING GAS/FUEL COST		2,000,000
220210	MISCELLANEOUS		1,250,000
22021001	REFRESHMENT & MEALS		200,000
22021007	WELFARE PACKAGES		350,000
22021009	SPORTING ACTIVITIES		500,000
22021010	DIRECT TEACHING & LABORATORY COST		200,000
2205	SUBSIDIES GENERAL		399,835,837
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		399,835,837
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		399,835,837
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		20,010,725
230101	PURCHASE OF FIXED ASSETS - GENERAL		20,010,725
23010119	PURCHASE OF POWER GENERATING SET		10,010,725
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		80,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		80,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		80,000,000
2303	REHABILITATION / REPAIRS		30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		30,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		30,000,000
	TOTAL PERSONNEL		301,370,927
	TOTAL OVERHEAD		434,172,510
	TOTAL RECURRENT		735,543,437
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		865,554,162
0517026030	FGC ONITSHA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23150475	RENOVATION OF 3 NO HOSTELS (HABISCUS, BOUGAINVILLEA AND ALLAMANDA HOUSE)	ONGOING	30,000,000
ERGP23169953	CONSTRUCTION OF 1 NO 3500 SEATERS MULTI PURPOSE AUDITORIUM	ONGOING	80,000,000
ERGP23191576	PROCUREMENT OF 1 NO 124 KVA ELECTRICITY	NEW	10,010,725
ERGP23191582	PROCUREMENT AND INSTALATION OF FIRE FIGHTING EQUIPMENT IN THE COLLEGE.	NEW	10,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517026031	FGC PORT HARCOURT		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		954,686,971
21	PERSONNEL COST		459,951,072
2101	SALARY		397,933,106
210101	SALARIES AND WAGES		397,933,106
21010101	SALARY		397,933,106
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		62,017,966
210201	ALLOWANCES		2,328,000
21020111	REGULAR ALLOWANCES		2,328,000
210202	SOCIAL CONTRIBUTIONS		59,689,966
21020201	NHIS		19,896,655
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		39,793,311
22	OTHER RECURRENT COSTS		361,375,758
2202	OVERHEAD COST		22,415,850
220201	TRAVEL & TRANSPORT - GENERAL		5,043,167
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,919,425
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,123,742
220202	UTILITIES - GENERAL		1,133,957
22020201	ELECTRICITY CHARGES		653,813
22020202	TELEPHONE CHARGES		286,043
22020203	INTERNET ACCESS CHARGES		194,101
220203	MATERIALS & SUPPLIES - GENERAL		3,957,766
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		688,698
22020302	BOOKS		572,087
22020304	MAGAZINES & PERIODICALS		102,159
22020306	PRINTING OF SECURITY DOCUMENTS		510,791
22020307	DRUGS & MEDICAL SUPPLIES		939,857
22020308	FIELD & CAMPING MATERIALS SUPPLIES		367,770
22020309	UNIFORMS & OTHER CLOTHING		306,476
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		469,928
220204	MAINTENANCE SERVICES - GENERAL		3,224,117
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		367,770
22020402	MAINTENANCE OF OFFICE FURNITURE		817,267
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		404,547
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		612,950
22020405	MAINTENANCE OF PLANTS/GENERATORS		653,813
22020406	OTHER MAINTENANCE SERVICES		367,770
220205	TRAINING - GENERAL		429,065
22020501	LOCAL TRAINING		429,065
220206	OTHER SERVICES - GENERAL		1,490,360
22020606	CLEANING AND FUMIGATION SERVICES		1,490,360
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		102,158
22020708	MEDICAL CONSULTING		102,158
220208	FUEL & LUBRICANTS - GENERAL		4,624,320
22020801	MOTOR VEHICLE FUEL COST		2,408,633
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		306,479
22020803	PLANT / GENERATOR FUEL COST		459,712
22020806	COOKING GAS/FUEL COST		1,449,496
220209	FINANCIAL CHARGES - GENERAL		102,158
22020901	BANK CHARGES (OTHER THAN INTEREST)		102,158
220210	MISCELLANEOUS		2,308,782
22021001	REFRESHMENT & MEALS		306,476
22021002	HONORARIUM & SITTING ALLOWANCE		204,316
22021003	PUBLICITY & ADVERTISEMENTS		245,180
22021004	MEDICAL EXPENSES		306,476
22021006	POSTAGES & COURIER SERVICES		40,863
22021007	WELFARE PACKAGES		306,475
22021009	SPORTING ACTIVITIES		306,476
22021010	DIRECT TEACHING & LABORATORY COST		306,476
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		286,044
2205	SUBSIDIES GENERAL		338,959,908
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		338,959,908
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		338,959,908
23	CAPITAL EXPENDITURE		133,360,141
2301	FIXED ASSETS PURCHASED		500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		500,000
2302	CONSTRUCTION / PROVISION		70,060,141
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,060,141
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		7,560,141



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		10,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		15,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		37,500,000
2303	REHABILITATION / REPAIRS		62,800,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		62,800,000
23030103	REHABILITATION / REPAIRS - HOUSING		28,050,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		34,750,000
	TOTAL PERSONNEL		459,951,072
	TOTAL OVERHEAD		361,375,758
	TOTAL RECURRENT		821,326,830
	TOTAL CAPITAL		133,360,141
	TOTAL ALLOCATION		954,686,971
0517026031	FGC PORT HARCOURT		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23107124	RECONSTRUCTION OF 6KM INTERNAL ROAD NETWORK	ONGOING	15,000,000
ERGP23126619	LANDSCAPING AND BEAUTIFICATION OF COLLEGE COMPOUND	ONGOING	12,750,000
ERGP23149857	RENOVATION OF JUNIOR GIRLS HOSTEL	ONGOING	8,050,000
ERGP23149886	CONSTRUCTION OF 1 NO BLOCK OF 6 CLASSROOM BLOCK	ONGOING	1,500,000
ERGP23168792	INSTALLATION OF INTERNET FACILITY IN THE E-LIBRARY AND PRINCIPAL'S OFFICE, UPGRADING OF THE INTERNET FACILITY IN THE BURSARY DEPARTMENT	ONGOING	22,500,000
ERGP23168794	INSTALLATION OF NEW SOLAR, UPGRADING OF EXISTING SOLAR SYSTEM IN THE COLLEGE AND INSTALLATION OF SECURITY SYSTEM (CCTV)	ONGOING	15,000,000
ERGP23168803	CONSTRUCTION OF 1 NO BLOCK BOYS HOSTEL	ONGOING	20,000,000
ERGP23168805	CONSTRUCTION OF 1 NO BLOCK 6 CLASSROOM	ONGOING	20,000,000
ERGP23191017	CONSTRUCTION OF STANDARD CLINIC	NEW	7,560,141
ERGP23191497	PROCUREMENT OF FIRE FIGHTING FACILITIES AND ACCESSORIES	NEW	10,000,000
ERGP23194861	PROCUREMENT OF CHEMICAL AND LABORATORY EQUIPMENTS	NEW	500,000
ERGP23195168	RENOVATION OF WORKSHOP	NEW	500,000
0517026032	FGC POTISKUM		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		565,081,013
21	PERSONNEL COST		160,626,443
2101	SALARY		138,506,472
210101	SALARIES AND WAGES		138,506,472
21010101	SALARY		138,506,472
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		22,119,971
210201	ALLOWANCES		1,344,000
21020111	REGULAR ALLOWANCES		1,344,000
210202	SOCIAL CONTRIBUTIONS		20,775,971
21020201	NHIS		6,925,324
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		13,850,647
22	OTHER RECURRENT COSTS		274,443,845
2202	OVERHEAD COST		20,664,080
220201	TRAVEL & TRANSPORT - GENERAL		7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		3,728,087
22020201	ELECTRICITY CHARGES		3,416,063
22020202	TELEPHONE CHARGES		192,015
22020203	INTERNET ACCESS CHARGES		120,009
220203	MATERIALS & SUPPLIES - GENERAL		2,192,440
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,301
22020302	BOOKS		288,022
22020303	NEWSPAPERS		80,006
22020304	MAGAZINES & PERIODICALS		48,004
22020306	PRINTING OF SECURITY DOCUMENTS		240,019
22020307	DRUGS & MEDICAL SUPPLIES		240,019
22020308	FIELD & CAMPING MATERIALS SUPPLIES		288,022
22020309	UNIFORMS & OTHER CLOTHING		240,019
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		368,028
220204	MAINTENANCE SERVICES - GENERAL		2,624,203
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		480,037
22020402	MAINTENANCE OF OFFICE FURNITURE		384,030
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		480,037
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		480,037
22020405	MAINTENANCE OF PLANTS/GENERATORS		512,040
22020406	OTHER MAINTENANCE SERVICES		288,022
220205	TRAINING - GENERAL		336,026
22020501	LOCAL TRAINING		336,026
220206	OTHER SERVICES - GENERAL		720,056
22020601	SECURITY CHARGES		336,026



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020606	CLEANING AND FUMIGATION SERVICES		384,030
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		80,006
22020708	MEDICAL CONSULTING		80,006
220208	FUEL & LUBRICANTS - GENERAL		1,887,099
22020801	MOTOR VEHICLE FUEL COST		935,025
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		240,019
22020803	PLANT / GENERATOR FUEL COST		360,028
22020806	COOKING GAS/FUEL COST		352,027
220209	FINANCIAL CHARGES - GENERAL		80,006
22020901	BANK CHARGES (OTHER THAN INTEREST)		80,006
220210	MISCELLANEOUS		2,016,157
22021001	REFRESHMENT & MEALS		240,019
22021002	HONORARIUM & SITTING ALLOWANCE		320,025
22021003	PUBLICITY & ADVERTISEMENTS		192,015
22021004	MEDICAL EXPENSES		240,019
22021006	POSTAGES & COURIER SERVICES		32,002
22021007	WELFARE PACKAGES		240,019
22021009	SPORTING ACTIVITIES		288,022
22021010	DIRECT TEACHING & LABORATORY COST		240,019
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		224,017
2205	SUBSIDIES GENERAL		253,779,765
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		253,779,765
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		253,779,765
23	CAPITAL EXPENDITURE		130,010,725
2302	CONSTRUCTION / PROVISION		130,010,725
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		130,010,725
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		130,010,725
	TOTAL PERSONNEL		160,626,443
	TOTAL OVERHEAD		274,443,845
	TOTAL RECURRENT		435,070,288
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		565,081,013
0517026032	FGC POTISKUM		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23170333	CONSTRUCTION OF 2 NO. HOSTELS OF TWO BLOCKS EACH	ONGOING	45,010,725
ERGP23170339	CONSTRUCTION OF 1 NO. BLOCK OF 11 CLASSROOMS	ONGOING	80,500,000
ERGP23192007	PROCUREMENT AND INSTALLATION OF FIRE FIGHTING EQUIPMENT	NEW	4,500,000
0517026033	FGC RUBBOCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		560,119,244
21	PERSONNEL COST		133,291,859
2101	SALARY		114,236,399
210101	SALARIES AND WAGES		114,236,399
21010101	SALARY		114,236,399
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		19,055,460
210201	ALLOWANCES		1,920,000
21020111	REGULAR ALLOWANCES		1,920,000
210202	SOCIAL CONTRIBUTIONS		17,135,460
21020201	NHIS		5,711,820
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		11,423,640
22	OTHER RECURRENT COSTS		297,544,793
2202	OVERHEAD COST		9,876,402
220201	TRAVEL & TRANSPORT - GENERAL		821,655
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		192,307
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		629,348
220203	MATERIALS & SUPPLIES - GENERAL		2,358,492
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		865,900
22020306	PRINTING OF SECURITY DOCUMENTS		70,511
22020307	DRUGS & MEDICAL SUPPLIES		930,630
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		491,451
220204	MAINTENANCE SERVICES - GENERAL		3,243,166
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		641,023
22020402	MAINTENANCE OF OFFICE FURNITURE		320,511
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		641,023
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		251,726
22020405	MAINTENANCE OF PLANTS/GENERATORS		747,860
22020406	OTHER MAINTENANCE SERVICES		641,023
220206	OTHER SERVICES - GENERAL		820,282
22020606	CLEANING AND FUMIGATION SERVICES		820,282
220208	FUEL & LUBRICANTS - GENERAL		1,858,966
22020801	MOTOR VEHICLE FUEL COST		747,860



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CODE	LINE ITEM		AMOUNT
22020803	PLANT / GENERATOR FUEL COST		641,023
22020806	COOKING GAS/FUEL COST		470,083
220209	FINANCIAL CHARGES - GENERAL		106,837
22020901	BANK CHARGES (OTHER THAN INTEREST)		106,837
220210	MISCELLANEOUS		667,004
22021001	REFRESHMENT & MEALS		120,511
22021009	SPORTING ACTIVITIES		427,349
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		119,144
2205	SUBSIDIES GENERAL		287,668,391
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		287,668,391
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		287,668,391
23	CAPITAL EXPENDITURE		129,282,592
2303	REHABILITATION / REPAIRS		129,282,592
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		129,282,592
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		129,282,592
	TOTAL PERSONNEL		133,291,859
	TOTAL OVERHEAD		297,544,793
	TOTAL RECURRENT		430,836,652
	TOTAL CAPITAL		129,282,592
	TOTAL ALLOCATION		560,119,244
0517026033	FGC RUBBOCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP1191955	CONSTRUCTION OF BOYS AND GIRLS HOSTEL 2 BLOCKS EACH	NEW	21,282,592
ERGP23191950	CONSTRUCTION OF 5 NOS TWIN BLOCK OF STAFF BEDROOMS TWIN SEMI DETACHED PHASE 3	NEW	60,000,000
ERGP23191970	CONSTRUCTION OF MORDEN ADMINISTRATIVE BLOCK WITH FURNISHING	NEW	41,500,000
ERGP23191974	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	NEW	6,500,000
0517026034	FGC SOKOTO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		709,931,042
21	PERSONNEL COST		262,363,053
2101	SALARY		226,305,264
210101	SALARIES AND WAGES		226,305,264
21010101	SALARY		226,305,264
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		36,057,789
210201	ALLOWANCES		2,112,000
21020111	REGULAR ALLOWANCES		2,112,000
210202	SOCIAL CONTRIBUTIONS		33,945,789
21020201	NHIS		11,315,263
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		22,630,526
22	OTHER RECURRENT COSTS		317,884,924
2202	OVERHEAD COST		16,092,537
220201	TRAVEL & TRANSPORT - GENERAL		359,001
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		117,881
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		241,120
220202	UTILITIES - GENERAL		1,742,315
22020201	ELECTRICITY CHARGES		509,032
22020202	TELEPHONE CHARGES		107,165
22020203	INTERNET ACCESS CHARGES		310,774
22020205	WATER RATES		107,165
22020206	SEWERAGE CHARGES		605,480
22020207	LEASED COMMUNICATION LINES(S)		102,699
220203	MATERIALS & SUPPLIES - GENERAL		3,742,274
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		535,823
22020302	BOOKS		482,240
22020303	NEWSPAPERS		482,240
22020304	MAGAZINES & PERIODICALS		160,747
22020305	PRINTING OF NON SECURITY DOCUMENTS		421,960
22020306	PRINTING OF SECURITY DOCUMENTS		421,960
22020307	DRUGS & MEDICAL SUPPLIES		207,631
22020308	FIELD & CAMPING MATERIALS SUPPLIES		605,480
22020309	UNIFORMS & OTHER CLOTHING		223,259
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		200,934
220204	MAINTENANCE SERVICES - GENERAL		2,605,439
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		381,774
22020402	MAINTENANCE OF OFFICE FURNITURE		625,127
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		446,519
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		446,519
22020405	MAINTENANCE OF PLANTS/GENERATORS		375,076
22020406	OTHER MAINTENANCE SERVICES		227,725
22020410	MAINTENANCE OF ROADS AND BRIDGES		102,699



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CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		610,838
22020501	LOCAL TRAINING		610,838
220206	OTHER SERVICES - GENERAL		944,387
22020601	SECURITY CHARGES		428,658
22020606	CLEANING AND FUMIGATION SERVICES		515,729
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,118,530
22020702	INFORMATION TECHNOLOGY CONSULTING		705,500
22020703	LEGAL SERVICES		413,030
220208	FUEL & LUBRICANTS - GENERAL		1,768,214
22020801	MOTOR VEHICLE FUEL COST		401,867
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		482,240
22020803	PLANT / GENERATOR FUEL COST		401,867
22020806	COOKING GAS/FUEL COST		482,240
220209	FINANCIAL CHARGES - GENERAL		205,399
22020901	BANK CHARGES (OTHER THAN INTEREST)		205,399
220210	MISCELLANEOUS		2,996,140
22021001	REFRESHMENT & MEALS		495,636
22021002	HONORARIUM & SITTING ALLOWANCE		334,889
22021003	PUBLICITY & ADVERTISEMENTS		245,585
22021004	MEDICAL EXPENSES		482,240
22021006	POSTAGES & COURIER SERVICES		267,911
22021007	WELFARE PACKAGES		241,120
22021009	SPORTING ACTIVITIES		401,867
22021010	DIRECT TEACHING & LABORATORY COST		424,193
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		102,699
2205	SUBSIDIES GENERAL		301,792,387
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		301,792,387
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		301,792,387
23	CAPITAL EXPENDITURE		129,683,065
2303	REHABILITATION / REPAIRS		129,683,065
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		129,683,065
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		129,683,065
	TOTAL PERSONNEL		262,363,053
	TOTAL OVERHEAD		317,884,924
	TOTAL RECURRENT		580,247,977
	TOTAL CAPITAL		129,683,065
	TOTAL ALLOCATION		709,931,042
0517026034	FGC SOKOTO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192383	REHABILITATION OF 3NOS GIRLS HOSTEL/3 NOS PREP CLASSES AT THE GIRLS HOSTEL	NEW	50,384,065
ERGP23192420	PROVISION OF FIRE EXTINGUISHERS AND THUNDER ARRESTERS	NEW	10,299,000
ERGP23192472	PROVISION OF 2 NOS SOLAR BOREHOLES	NEW	44,000,000
ERGP23192476	PROCUREMENT OF CLASSROOM/OFFICE FURNITURE	NEW	25,000,000
0517026035	FGC UGWOLAWO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		525,885,803
21	PERSONNEL COST		156,195,632
2101	SALARY		133,985,767
210101	SALARIES AND WAGES		133,985,767
21010101	SALARY		133,985,767
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		22,209,865
210201	ALLOWANCES		2,112,000
21020111	REGULAR ALLOWANCES		2,112,000
210202	SOCIAL CONTRIBUTIONS		20,097,865
21020201	NHIS		6,699,288
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		13,398,577
22	OTHER RECURRENT COSTS		237,906,440
2202	OVERHEAD COST		16,003,054
220201	TRAVEL & TRANSPORT - GENERAL		1,287,853
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		867,317
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		420,536
220202	UTILITIES - GENERAL		1,662,783
22020201	ELECTRICITY CHARGES		1,013,875
22020202	TELEPHONE CHARGES		110,744
22020203	INTERNET ACCESS CHARGES		224,298
22020204	SATELLITE BROADCASTING ACCESS CHARGES		162,018
22020205	WATER RATES		151,848
220203	MATERIALS & SUPPLIES - GENERAL		5,787,180
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		746,926
22020302	BOOKS		379,563



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CODE	LINE ITEM		AMOUNT
22020303	NEWSPAPERS		299,618
22020304	MAGAZINES & PERIODICALS		252,218
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,671,420
22020307	DRUGS & MEDICAL SUPPLIES		518,477
22020308	FIELD & CAMPING MATERIALS SUPPLIES		390,664
22020309	UNIFORMS & OTHER CLOTHING		418,744
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		109,550
220204	MAINTENANCE SERVICES - GENERAL		2,477,365
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		408,377
22020402	MAINTENANCE OF OFFICE FURNITURE		513,376
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		178,665
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		314,854
22020405	MAINTENANCE OF PLANTS/GENERATORS		510,943
22020406	OTHER MAINTENANCE SERVICES		265,300
22020413	MAINTENANCE OF STREET LIGHTS		285,850
220205	TRAINING - GENERAL		460,025
22020501	LOCAL TRAINING		460,025
220206	OTHER SERVICES - GENERAL		578,414
22020601	SECURITY CHARGES		578,414
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		239,650
22020703	LEGAL SERVICES		239,650
220208	FUEL & LUBRICANTS - GENERAL		1,541,003
22020801	MOTOR VEHICLE FUEL COST		425,708
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		219,708
22020803	PLANT / GENERATOR FUEL COST		342,749
22020806	COOKING GAS/FUEL COST		552,838
220209	FINANCIAL CHARGES - GENERAL		106,836
22020904	OTHER CRF BANK CHARGES		106,836
220210	MISCELLANEOUS		1,861,945
22021001	REFRESHMENT & MEALS		407,611
22021003	PUBLICITY & ADVERTISEMENTS		138,926
22021004	MEDICAL EXPENSES		384,322
22021006	POSTAGES & COURIER SERVICES		156,306
22021009	SPORTING ACTIVITIES		318,421
22021010	DIRECT TEACHING & LABORATORY COST		318,421
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		137,938
2205	SUBSIDIES GENERAL		221,903,386
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		221,903,386
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		221,903,386
23	CAPITAL EXPENDITURE		131,783,731
2301	FIXED ASSETS PURCHASED		12,900,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		12,900,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		12,900,000
2302	CONSTRUCTION / PROVISION		65,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		65,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		34,500,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		30,500,000
2303	REHABILITATION / REPAIRS		53,883,731
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		53,883,731
23030103	REHABILITATION / REPAIRS - HOUSING		27,600,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		26,283,731
	TOTAL PERSONNEL		156,195,632
	TOTAL OVERHEAD		237,906,440
	TOTAL RECURRENT		394,102,072
	TOTAL CAPITAL		131,783,731
	TOTAL ALLOCATION		525,885,803
0517026035	FGC UGWOLAWO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191317	COMPLETION OF BOYS' HOSTELS	NEW	34,500,000
ERGP23191331	COMPLETION OF HOME ECONOMICS AND HOME MANAGEMENT LABORATORY	NEW	30,500,000
ERGP23191516	RENOVATION OF 12 NOS OF CLASSROOM	NEW	26,283,731
ERGP23191518	REHABILITATION OF 3 BLOCKS OF BOYS' HOSTELS	NEW	27,600,000
ERGP23191521	PROCUREMENT AND INSTALLATION OF FIRE FIGHTING EQUIPMENT	NEW	12,900,000
0517026036	FGC WARRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		908,304,500
21	PERSONNEL COST		320,949,198
2101	SALARY		277,138,796
210101	SALARIES AND WAGES		277,138,796
21010101	SALARY		277,138,796



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CODE	LINE ITEM		AMOUNT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		43,810,402
210201	ALLOWANCES		2,239,582
21020111	REGULAR ALLOWANCES		2,239,582
210202	SOCIAL CONTRIBUTIONS		41,570,820
21020201	NHIS		13,856,940
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		27,713,880
22	OTHER RECURRENT COSTS		456,616,443
2202	OVERHEAD COST		15,010,443
220201	TRAVEL & TRANSPORT - GENERAL		2,429,921
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		630,222
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,799,699
220202	UTILITIES - GENERAL		2,130,157
22020201	ELECTRICITY CHARGES		1,889,880
22020202	TELEPHONE CHARGES		34,878
22020203	INTERNET ACCESS CHARGES		205,399
220203	MATERIALS & SUPPLIES - GENERAL		2,174,062
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		644,433
22020302	BOOKS		38,215
22020305	PRINTING OF NON SECURITY DOCUMENTS		508,342
22020307	DRUGS & MEDICAL SUPPLIES		780,545
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		202,527
220204	MAINTENANCE SERVICES - GENERAL		3,063,863
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		809,566
22020402	MAINTENANCE OF OFFICE FURNITURE		504,087
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		742,036
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		526,004
22020405	MAINTENANCE OF PLANTS/GENERATORS		482,170
220205	TRAINING - GENERAL		575,317
22020501	LOCAL TRAINING		575,317
220206	OTHER SERVICES - GENERAL		0
220208	FUEL & LUBRICANTS - GENERAL		1,745,240
22020801	MOTOR VEHICLE FUEL COST		1,001,051
22020803	PLANT / GENERATOR FUEL COST		744,189
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		2,891,883
22021001	REFRESHMENT & MEALS		920,507
22021003	PUBLICITY & ADVERTISEMENTS		326,855
22021007	WELFARE PACKAGES		512,854
22021009	SPORTING ACTIVITIES		506,317
22021010	DIRECT TEACHING & LABORATORY COST		625,350
2205	SUBSIDIES GENERAL		441,606,000
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		441,606,000
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		441,606,000
23	CAPITAL EXPENDITURE		130,738,859
2302	CONSTRUCTION / PROVISION		20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		20,000,000
2303	REHABILITATION / REPAIRS		110,738,859
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		110,738,859
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		110,738,859
	TOTAL PERSONNEL		320,949,198
	TOTAL OVERHEAD		456,616,443
	TOTAL RECURRENT		777,565,641
	TOTAL CAPITAL		130,738,859
	TOTAL ALLOCATION		908,304,500
0517026036	FGC WARRI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23108310	COMPLETION OF THE COLLEGE ADMIN. BLOCK COMPLEX	ONGOING	69,738,859
ERGP23126562	RENOVATION/FURNISHING OF EXISTING BLOCKS OF CLASSROOMS	ONGOING	12,400,000
ERGP23171170	CONSTRUCTION OF 1 NO STOREY BLOCK OF JUNIOR STAFF QUARTERS	ONGOING	20,000,000
ERGP23171175	CONSTRUCTION OF 600M DRAINAGE SYSTEM	ONGOING	7,600,000
ERGP23191543	INSTALLATION OF SCHOOL WIDE CCTV SYSTEM	NEW	15,000,000
ERGP23191547	PROCUREMENT OF FIRE FIGHTING EQUIPMENT AND ACCESSORIES	NEW	5,000,000
ERGP23194860	PURCHASE/INSTALLATION OF SOLAR SYSTEM IN THE COLLEGE	NEW	1,000,000
0517026037	FGC ZARIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		674,080,958
21	PERSONNEL COST		264,138,921
2101	SALARY		228,329,496
210101	SALARIES AND WAGES		228,329,496
21010101	SALARY		228,329,496



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		35,809,425
210201	ALLOWANCES		1,560,000
21020111	REGULAR ALLOWANCES		1,560,000
210202	SOCIAL CONTRIBUTIONS		34,249,425
21020201	NHIS		11,416,475
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		22,832,950
22	OTHER RECURRENT COSTS		278,875,518
2202	OVERHEAD COST		13,200,001
220201	TRAVEL & TRANSPORT - GENERAL		1,191,322
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		459,285
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		732,037
220202	UTILITIES - GENERAL		1,601,758
22020201	ELECTRICITY CHARGES		421,012
22020202	TELEPHONE CHARGES		430,580
22020203	INTERNET ACCESS CHARGES		153,095
22020205	WATER RATES		214,333
22020206	SEWERAGE CHARGES		382,738
220203	MATERIALS & SUPPLIES - GENERAL		3,249,902
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		478,422
22020302	BOOKS		382,738
22020303	NEWSPAPERS		93,133
22020304	MAGAZINES & PERIODICALS		116,416
22020305	PRINTING OF NON SECURITY DOCUMENTS		382,738
22020306	PRINTING OF SECURITY DOCUMENTS		382,738
22020307	DRUGS & MEDICAL SUPPLIES		414,633
22020309	UNIFORMS & OTHER CLOTHING		233,609
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		306,190
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		459,285
220204	MAINTENANCE SERVICES - GENERAL		2,331,511
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		306,190
22020402	MAINTENANCE OF OFFICE FURNITURE		408,254
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		382,738
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		430,580
22020405	MAINTENANCE OF PLANTS/GENERATORS		516,696
22020406	OTHER MAINTENANCE SERVICES		287,053
220205	TRAINING - GENERAL		191,369
22020501	LOCAL TRAINING		191,369
220206	OTHER SERVICES - GENERAL		765,476
22020601	SECURITY CHARGES		382,738
22020606	CLEANING AND FUMIGATION SERVICES		382,738
220208	FUEL & LUBRICANTS - GENERAL		1,137,190
22020801	MOTOR VEHICLE FUEL COST		202,545
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		199,789
22020803	PLANT / GENERATOR FUEL COST		275,571
22020806	COOKING GAS/FUEL COST		459,285
220210	MISCELLANEOUS		2,731,473
22021001	REFRESHMENT & MEALS		255,159
22021002	HONORARIUM & SITTING ALLOWANCE		191,369
22021003	PUBLICITY & ADVERTISEMENTS		318,948
22021004	MEDICAL EXPENSES		255,159
22021006	POSTAGES & COURIER SERVICES		153,095
22021007	WELFARE PACKAGES		409,529
22021009	SPORTING ACTIVITIES		382,738
22021010	DIRECT TEACHING & LABORATORY COST		382,738
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		382,738
2205	SUBSIDIES GENERAL		265,675,517
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		265,675,517
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		265,675,517
23	CAPITAL EXPENDITURE		131,066,519
2303	REHABILITATION / REPAIRS		131,066,519
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		131,066,519
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		131,066,519
	TOTAL PERSONNEL		264,138,921
	TOTAL OVERHEAD		278,875,518
	TOTAL RECURRENT		543,014,439
	TOTAL CAPITAL		131,066,519
	TOTAL ALLOCATION		674,080,958
0517026037	FGC ZARIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23173462	RENOVATION OF 20 STAFF QUARTERS	ONGOING	20,099,593
ERGP23173473	CONSTRUCTION OF MULTI PURPOSE HALL	ONGOING	37,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23191928	PROVISION 1 NO UTILITY VEHICLE HILUX	NEW	44,000,000
ERGP23191933	PROVISION FIRE FIGHTING EQUIPMENT	NEW	22,000,000
ERGP23191944	CONSTRUCTION OF MODERN STORE	NEW	7,966,926
0517026038	FGC, BILLIRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		508,461,712
21	PERSONNEL COST		195,726,396
2101	SALARY		167,671,649
210101	SALARIES AND WAGES		167,671,649
21010101	SALARY		167,671,649
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		28,054,747
210201	ALLOWANCES		2,904,000
21020111	REGULAR ALLOWANCES		2,904,000
210202	SOCIAL CONTRIBUTIONS		25,150,747
21020201	NHIS		8,383,582
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		16,767,165
22	OTHER RECURRENT COSTS		182,036,504
2202	OVERHEAD COST		10,172,262
220201	TRAVEL & TRANSPORT - GENERAL		1,225,706
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		612,853
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		612,853
220202	UTILITIES - GENERAL		1,307,420
22020201	ELECTRICITY CHARGES		871,613
22020202	TELEPHONE CHARGES		435,807
220203	MATERIALS & SUPPLIES - GENERAL		3,396,025
22020302	BOOKS		817,138
22020303	NEWSPAPERS		143,816
22020304	MAGAZINES & PERIODICALS		174,323
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,361,896
22020307	DRUGS & MEDICAL SUPPLIES		408,569
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		490,283
220204	MAINTENANCE SERVICES - GENERAL		4,243,111
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		694,930
22020402	MAINTENANCE OF OFFICE FURNITURE		236,062
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,271,103
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,016,144
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,024,872
2205	SUBSIDIES GENERAL		171,864,242
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		171,864,242
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		171,864,242
23	CAPITAL EXPENDITURE		130,698,812
2303	REHABILITATION / REPAIRS		130,698,812
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,698,812
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,698,812
	TOTAL PERSONNEL		195,726,396
	TOTAL OVERHEAD		182,036,504
	TOTAL RECURRENT		377,762,900
	TOTAL CAPITAL		130,698,812
	TOTAL ALLOCATION		508,461,712
0517026038	FGC, BILLIRI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192052	COMPLETION OF ADMIN BLOCK	NEW	50,000,000
ERGP23192053	COMPLETION OF E-LIBRARY	NEW	28,000,000
ERGP23192054	RENOVATION OF 2 STAFF QUARTERS	NEW	20,000,000
ERGP23192059	EXTENSION OF GULLY EROSION	NEW	26,000,000
ERGP23192063	PROCUREMENT OF FIRE EXTINGUISHERS	NEW	6,698,812
0517026039	FGC, IDO-ANI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		607,951,504
21	PERSONNEL COST		216,723,083
2101	SALARY		186,096,594
210101	SALARIES AND WAGES		186,096,594
21010101	SALARY		186,096,594
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		30,626,489
210201	ALLOWANCES		2,712,000
21020111	REGULAR ALLOWANCES		2,712,000
210202	SOCIAL CONTRIBUTIONS		27,914,489
21020201	NHIS		9,304,830
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,609,659
22	OTHER RECURRENT COSTS		260,125,495
2202	OVERHEAD COST		22,761,334



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		3,168,850
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,758,568
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,410,282
220202	UTILITIES - GENERAL		2,254,221
22020201	ELECTRICITY CHARGES		1,053,197
22020202	TELEPHONE CHARGES		263,427
22020203	INTERNET ACCESS CHARGES		526,855
22020206	SEWERAGE CHARGES		410,742
220203	MATERIALS & SUPPLIES - GENERAL		3,853,632
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		966,369
22020303	NEWSPAPERS		74,682
22020304	MAGAZINES & PERIODICALS		131,714
22020305	PRINTING OF NON SECURITY DOCUMENTS		695,141
22020307	DRUGS & MEDICAL SUPPLIES		584,502
22020309	UNIFORMS & OTHER CLOTHING		131,714
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		768,944
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		500,566
220204	MAINTENANCE SERVICES - GENERAL		5,513,127
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,281,169
22020402	MAINTENANCE OF OFFICE FURNITURE		847,724
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		848,031
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		650,154
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,293,645
22020406	OTHER MAINTENANCE SERVICES		592,404
220205	TRAINING - GENERAL		324,016
22020501	LOCAL TRAINING		324,016
220206	OTHER SERVICES - GENERAL		131,714
22020601	SECURITY CHARGES		131,714
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		179,028
22020708	MEDICAL CONSULTING		179,028
220208	FUEL & LUBRICANTS - GENERAL		4,133,015
22020801	MOTOR VEHICLE FUEL COST		1,088,760
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,085,687
22020803	PLANT / GENERATOR FUEL COST		1,395,141
22020804	AIRCRAFT FUEL COST		563,427
220209	FINANCIAL CHARGES - GENERAL		65,857
22020902	INSURANCE PREMIUM		65,857
220210	MISCELLANEOUS		3,137,874
22021001	REFRESHMENT & MEALS		331,714
22021002	HONORARIUM & SITTING ALLOWANCE		205,371
22021003	PUBLICITY & ADVERTISEMENTS		131,714
22021004	MEDICAL EXPENSES		563,427
22021006	POSTAGES & COURIER SERVICES		26,343
22021007	WELFARE PACKAGES		563,427
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		131,714
22021009	SPORTING ACTIVITIES		346,568
22021010	DIRECT TEACHING & LABORATORY COST		579,540
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		258,056
2205	SUBSIDIES GENERAL		237,364,161
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		237,364,161
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		237,364,161
23	CAPITAL EXPENDITURE		131,102,926
2301	FIXED ASSETS PURCHASED		10,000,400
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,400
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,400
2303	REHABILITATION / REPAIRS		121,102,526
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		121,102,526
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		25,388,545
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		64,628,248
23030110	REHABILITATION / REPAIRS - LIBRARIES		10,349,574
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		20,736,159
	TOTAL PERSONNEL		216,723,083
	TOTAL OVERHEAD		260,125,495
	TOTAL RECURRENT		476,848,578
	TOTAL CAPITAL		131,102,926
	TOTAL ALLOCATION		607,951,504
0517026039	FGC, IDO-ANI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23157190	RENOVATION OF 2 BLOCKS OF 10 CLASSROOMS	ONGOING	28,125,721
ERGP23169541	REHABILITATION AND EQUIPING OF COLLEGE DINING HALL	ONGOING	13,121,039
ERGP23169611	REHABILITATION OF BOYS HOSTEL (OWENA HOUSE)	ONGOING	23,381,488



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
ERGP23169633	REHABILITATION OF 2 BLOCKS OF 12 CLASSROOMS	ONGOING	20,736,159
ERGP23169652	COMPLETE RENOVATION AND FURNISHING OF PRINCIPALS QUARTERS	ONGOING	25,388,545
ERGP23169673	EQUIPING OF COLLEGE E.LIBRARY	ONGOING	10,349,574
ERGP23191734	PROCUREMENT OF FIRE EQUIPMENT AND INSTALLATION	NEW	10,000,400
0517026040	FGC, IKOLE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		560,690,236
21	PERSONNEL COST		182,434,018
2101	SALARY		157,302,625
210101	SALARIES AND WAGES		157,302,625
21010101	SALARY		157,302,625
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,131,393
210201	ALLOWANCES		1,536,000
21020111	REGULAR ALLOWANCES		1,536,000
210202	SOCIAL CONTRIBUTIONS		23,595,393
21020201	NHIS		7,865,131
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,730,262
22	OTHER RECURRENT COSTS		249,257,599
2202	OVERHEAD COST		24,036,212
220201	TRAVEL & TRANSPORT - GENERAL		2,826,421
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,524,379
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		302,042
220202	UTILITIES - GENERAL		1,197,250
22020201	ELECTRICITY CHARGES		661,178
22020202	TELEPHONE CHARGES		168,036
22020203	INTERNET ACCESS CHARGES		368,036
220203	MATERIALS & SUPPLIES - GENERAL		5,983,522
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		420,086
22020302	BOOKS		945,034
22020305	PRINTING OF NON SECURITY DOCUMENTS		371,554
22020306	PRINTING OF SECURITY DOCUMENTS		1,130,130
22020307	DRUGS & MEDICAL SUPPLIES		1,339,740
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,776,978
220204	MAINTENANCE SERVICES - GENERAL		3,374,377
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		671,534
22020402	MAINTENANCE OF OFFICE FURNITURE		420,086
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		420,086
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		420,086
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,442,585
220205	TRAINING - GENERAL		714,146
22020501	LOCAL TRAINING		714,146
220208	FUEL & LUBRICANTS - GENERAL		3,642,438
22020801	MOTOR VEHICLE FUEL COST		714,146
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		714,146
22020803	PLANT / GENERATOR FUEL COST		2,214,146
220210	MISCELLANEOUS		6,298,058
22021002	HONORARIUM & SITTING ALLOWANCE		3,420,086
22021003	PUBLICITY & ADVERTISEMENTS		466,762
22021007	WELFARE PACKAGES		420,086
22021009	SPORTING ACTIVITIES		1,214,146
22021010	DIRECT TEACHING & LABORATORY COST		776,978
2205	SUBSIDIES GENERAL		225,221,387
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		225,221,387
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		225,221,387
23	CAPITAL EXPENDITURE		128,998,619
2301	FIXED ASSETS PURCHASED		10,998,619
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,998,619
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,998,619
2302	CONSTRUCTION / PROVISION		80,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		80,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		80,000,000
2303	REHABILITATION / REPAIRS		38,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		38,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		38,000,000
	TOTAL PERSONNEL		182,434,018
	TOTAL OVERHEAD		249,257,599
	TOTAL RECURRENT		431,691,617
	TOTAL CAPITAL		128,998,619
	TOTAL ALLOCATION		560,690,236
0517026040	FGC, IKOLE		
CODE	PROJECT NAME	TYPE	AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23169540	REHABILITATION OF E-LIBRARY	NEW	38,000,000
ERGP23191411	PROVISION OF FIRE EQUIPMENT	NEW	10,998,619
ERGP23191420	FURNISHING OF DINING HALL AND MODERN KITCHEN	NEW	80,000,000
0517026041	FGGC ABAJI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		594,920,381
21	PERSONNEL COST		229,670,875
2101	SALARY		197,710,326
210101	SALARIES AND WAGES		197,710,326
21010101	SALARY		197,710,326
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,960,549
210201	ALLOWANCES		2,304,000
21020111	REGULAR ALLOWANCES		2,304,000
210202	SOCIAL CONTRIBUTIONS		29,656,549
21020201	NHIS		9,885,516
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,771,033
22	OTHER RECURRENT COSTS		235,238,781
2202	OVERHEAD COST		12,009,439
220201	TRAVEL & TRANSPORT - GENERAL		1,116,876
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,080,848
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		36,028
220202	UTILITIES - GENERAL		840,661
22020201	ELECTRICITY CHARGES		360,284
22020202	TELEPHONE CHARGES		24,019
22020203	INTERNET ACCESS CHARGES		96,075
22020205	WATER RATES		360,283
220203	MATERIALS & SUPPLIES - GENERAL		1,020,803
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		480,377
22020302	BOOKS		36,029
22020303	NEWSPAPERS		60,048
22020304	MAGAZINES & PERIODICALS		24,019
22020305	PRINTING OF NON SECURITY DOCUMENTS		48,038
22020306	PRINTING OF SECURITY DOCUMENTS		60,047
22020307	DRUGS & MEDICAL SUPPLIES		72,056
22020309	UNIFORMS & OTHER CLOTHING		240,189
220204	MAINTENANCE SERVICES - GENERAL		3,242,547
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		480,377
22020402	MAINTENANCE OF OFFICE FURNITURE		360,283
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		240,189
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		720,566
22020405	MAINTENANCE OF PLANTS/GENERATORS		960,755
22020406	OTHER MAINTENANCE SERVICES		480,377
220205	TRAINING - GENERAL		360,283
22020501	LOCAL TRAINING		360,283
220206	OTHER SERVICES - GENERAL		1,321,038
22020601	SECURITY CHARGES		600,472
22020606	CLEANING AND FUMIGATION SERVICES		720,566
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		96,076
22020708	MEDICAL CONSULTING		96,076
220208	FUEL & LUBRICANTS - GENERAL		1,441,133
22020801	MOTOR VEHICLE FUEL COST		480,378
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		240,189
22020803	PLANT / GENERATOR FUEL COST		720,566
220209	FINANCIAL CHARGES - GENERAL		72,057
22020901	BANK CHARGES (OTHER THAN INTEREST)		72,057
220210	MISCELLANEOUS		2,497,965
22021001	REFRESHMENT & MEALS		240,189
22021002	HONORARIUM & SITTING ALLOWANCE		360,283
22021003	PUBLICITY & ADVERTISEMENTS		240,189
22021004	MEDICAL EXPENSES		360,283
22021006	POSTAGES & COURIER SERVICES		336,265
22021007	WELFARE PACKAGES		348,274
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		132,104
22021009	SPORTING ACTIVITIES		360,283
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		120,095
2205	SUBSIDIES GENERAL		223,229,342
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		223,229,342
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		223,229,342
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		3,427,500
230101	PURCHASE OF FIXED ASSETS - GENERAL		3,427,500

2023 APPROPRIATION



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23010105	PURCHASE OF MOTOR VEHICLES		40,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		8,950,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		11,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		17,000,000
2303	REHABILITATION / REPAIRS		13,270,530
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		13,270,530
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		13,270,530
2304	PRESERVATION OF THE ENVIRONMENT		36,550,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		36,550,000
23040101	TREE PLANTING		17,000,000
23040102	EROSION & FLOOD CONTROL		19,550,000
	TOTAL PERSONNEL		340,041,648
	TOTAL OVERHEAD		289,947,310
	TOTAL RECURRENT		629,988,958
	TOTAL CAPITAL		126,770,530
	TOTAL ALLOCATION		756,759,488
0517026042	FGGC ABULOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191160	EROSION CONTROL-CLASSROOM AREA,HOSTELS AND DINNING HALL	NEW	19,550,000
ERGP23191284	LANDSCAPING AND BEAUTIFICATION OF SCHOOL COMPOUND	NEW	17,000,000
ERGP23191296	PURCHASE AND INSTALLATION OF FIRE EXTINGUISHERS AND THUNDER ARRESTOR	NEW	11,000,000
ERGP23191300	PURCHASE OF HILUX UTILITY VEHICLE	NEW	40,000,000
ERGP23191311	RENOVATION OF BIOLOGY LABORATORY BLOCK	NEW	13,270,530
ERGP23191323	MESH FENCE OF A PORTION OF COLLEGE SPORTS FIELD AND CLASSROOM BLOCKS	NEW	17,000,000
ERGP23191332	PROVISION OF TABLES,CHAIRS,STOOLS AND BENCHES FOR BIOLOGY LABORATORY BLOCK	NEW	8,950,000
0517026043	FGGC AKURE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		841,987,883
21	PERSONNEL COST		373,222,094
2101	SALARY		321,535,734
210101	SALARIES AND WAGES		321,535,734
21010101	SALARY		321,535,734
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		51,686,360
210201	ALLOWANCES		3,456,000
21020111	REGULAR ALLOWANCES		3,456,000
210202	SOCIAL CONTRIBUTIONS		48,230,360
21020201	NHIS		16,076,787
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		32,153,573
22	OTHER RECURRENT COSTS		337,808,489
2202	OVERHEAD COST		27,052,421
220201	TRAVEL& TRANSPORT - GENERAL		3,720,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,220,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000
220202	UTILITIES - GENERAL		2,826,855
22020201	ELECTRICITY CHARGES		1,800,000
22020203	INTERNET ACCESS CHARGES		526,855
22020206	SEWERAGE CHARGES		500,000
220203	MATERIALS & SUPPLIES - GENERAL		3,530,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		750,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		640,000
22020307	DRUGS & MEDICAL SUPPLIES		820,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,320,000
220204	MAINTENANCE SERVICES - GENERAL		5,250,589
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,100,000
22020402	MAINTENANCE OF OFFICE FURNITURE		900,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		900,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		715,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,135,589
22020406	OTHER MAINTENANCE SERVICES		500,000
220205	TRAINING - GENERAL		324,016
22020501	LOCAL TRAINING		324,016
220206	OTHER SERVICES - GENERAL		1,750,000
22020601	SECURITY CHARGES		1,750,000
220208	FUEL & LUBRICANTS - GENERAL		5,750,000
22020801	MOTOR VEHICLE FUEL COST		1,300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		900,000
22020803	PLANT / GENERATOR FUEL COST		1,800,000
22020804	AIRCRAFT FUEL COST		1,750,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220210	MISCELLANEOUS		3,900,961
22021001	REFRESHMENT & MEALS		600,000
22021002	HONORARIUM & SITTING ALLOWANCE		750,000
22021003	PUBLICITY & ADVERTISEMENTS		650,000
22021007	WELFARE PACKAGES		850,961
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		550,000
22021009	SPORTING ACTIVITIES		500,000
2205	SUBSIDIES GENERAL		310,756,068
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		310,756,068
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		310,756,068
23	CAPITAL EXPENDITURE		130,957,300
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		51,577,300
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		51,577,300
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		19,200,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		32,377,300
2303	REHABILITATION / REPAIRS		69,380,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		69,380,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		50,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES		19,380,000
	TOTAL PERSONNEL		373,222,094
	TOTAL OVERHEAD		337,808,489
	TOTAL RECURRENT		711,030,583
	TOTAL CAPITAL		130,957,300
	TOTAL ALLOCATION		841,987,883
0517026043	FGGC AKURE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169472	RENOVATION OF E- LABRARY	NEW	19,380,000
ERGP23169632	CONSTRUCTION OF STANDARD FIELD	NEW	32,377,300
ERGP23191306	RENOVATION OF 2 BLOCKS OF NOS STUDENTS HOSTELS	NEW	50,000,000
ERGP23191321	CONSTRUCTION OF 2 NEW BLOCKS OF 4 UNITS TOILETS .	NEW	19,200,000
ERGP23191343	PROVISION OF THUNDER ARRESTORS AND FIRE FIGHTING EQUIPMENTS	NEW	10,000,000
0517026044	FGGC ANKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		493,027,618
21	PERSONNEL COST		90,439,939
2101	SALARY		78,309,512
210101	SALARIES AND WAGES		78,309,512
21010101	SALARY		78,309,512
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		12,130,427
210201	ALLOWANCES		384,000
21020111	REGULAR ALLOWANCES		384,000
210202	SOCIAL CONTRIBUTIONS		11,746,427
21020201	NHIS		3,915,476
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		7,830,951
22	OTHER RECURRENT COSTS		271,484,753
2202	OVERHEAD COST		23,399,999
220201	TRAVEL & TRANSPORT - GENERAL		3,837,482
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,766,865
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,070,617
220202	UTILITIES - GENERAL		2,756,895
22020201	ELECTRICITY CHARGES		560,875
22020202	TELEPHONE CHARGES		81,387
22020203	INTERNET ACCESS CHARGES		298,190
22020204	SATELLITE BROADCASTING ACCESS CHARGES		445,203
22020205	WATER RATES		1,371,240
220203	MATERIALS & SUPPLIES - GENERAL		3,130,007
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		571,239
22020302	BOOKS		252,516
22020303	NEWSPAPERS		189,713
22020304	MAGAZINES & PERIODICALS		262,740
22020305	PRINTING OF NON SECURITY DOCUMENTS		250,843
22020306	PRINTING OF SECURITY DOCUMENTS		197,017
22020307	DRUGS & MEDICAL SUPPLIES		345,421
22020308	FIELD & CAMPING MATERIALS SUPPLIES		367,820
22020309	UNIFORMS & OTHER CLOTHING		447,624
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		245,074
220204	MAINTENANCE SERVICES - GENERAL		3,540,533
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		960,406



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		571,239
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		445,203
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		447,900
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,115,785
220205	TRAINING - GENERAL		96,065
22020501	LOCAL TRAINING		96,065
220206	OTHER SERVICES - GENERAL		1,506,004
22020601	SECURITY CHARGES		1,306,571
22020606	CLEANING AND FUMIGATION SERVICES		199,433
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		697,719
22020702	INFORMATION TECHNOLOGY CONSULTING		445,203
22020703	LEGAL SERVICES		252,516
220208	FUEL & LUBRICANTS - GENERAL		4,224,905
22020801	MOTOR VEHICLE FUEL COST		429,490
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,532,474
22020803	PLANT / GENERATOR FUEL COST		838,469
22020806	COOKING GAS/FUEL COST		1,424,472
220209	FINANCIAL CHARGES - GENERAL		272,311
22020904	OTHER CRF BANK CHARGES		272,311
220210	MISCELLANEOUS		3,338,078
22021001	REFRESHMENT & MEALS		1,366,403
22021003	PUBLICITY & ADVERTISEMENTS		99,716
22021004	MEDICAL EXPENSES		1,351,446
22021006	POSTAGES & COURIER SERVICES		116,668
22021009	SPORTING ACTIVITIES		179,483
22021010	DIRECT TEACHING & LABORATORY COST		179,490
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		44,872
2205	SUBSIDIES GENERAL		248,084,754
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		248,084,754
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		248,084,754
23	CAPITAL EXPENDITURE		131,102,926
2301	FIXED ASSETS PURCHASED		54,577,945
230101	PURCHASE OF FIXED ASSETS - GENERAL		54,577,945
23010105	PURCHASE OF MOTOR VEHICLES		6,220,000
23010119	PURCHASE OF POWER GENERATING SET		18,050,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE		10,258,710
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		11,024,235
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		9,025,000
2302	CONSTRUCTION / PROVISION		44,414,734
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		44,414,734
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		34,414,734
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		10,000,000
2303	REHABILITATION / REPAIRS		32,110,247
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		32,110,247
23030102	REHABILITATION / REPAIRS - ELECTRICITY		2,782,821
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES		29,327,426
	TOTAL PERSONNEL		90,439,939
	TOTAL OVERHEAD		271,484,753
	TOTAL RECURRENT		361,924,692
	TOTAL CAPITAL		131,102,926
	TOTAL ALLOCATION		493,027,618
0517026044	FGGC ANKA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23113395	COMPLETION OF DINING HALL AND MODERN KITCHEN	ONGOING	2,782,821
ERGP23125934	COMPLETION OF MOTORISED BOREHOLE WITH STEEL OVERHEAD TANK & WATER RETICULATION	ONGOING	11,024,235
ERGP23149976	PURCHASE OF HOSTEL FURNITURE	ONGOING	10,258,710
ERGP23169398	PROCUREMENT OF UTILITY VEHICLE	ONGOING	6,220,000
ERGP23169474	PROCUREMENT AND INSTALLATION OF SPORTS EQUIPMENT	ONGOING	9,025,000
ERGP23169488	CONSTRUCTION OF DRAINAGE SYSTEM IN THE COLLEGE	ONGOING	10,000,000
ERGP23170151	RENOVATION OF 1 NO SPORT PAVILLION	ONGOING	29,327,426
ERGP23170164	SUPPLY AND INSTALLATION OF 200KVA GENERATOR	ONGOING	18,050,000
ERGP23170328	CONTRUCTION OF HOME ECONOMICS AND FOOD AND NUTRITION DEPARTMENT	ONGOING	23,449,945
ERGP23170349	FURNISHING OF HOME ECONOMICS AND FOOD AND NUTRITION DEPARTMENT	ONGOING	10,964,789
0517026045	FGGC BAJOGA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		385,228,815
21	PERSONNEL COST		127,227,820
2101	SALARY		109,798,105



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210101	SALARIES AND WAGES		109,798,105
21010101	SALARY		109,798,105
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		17,429,715
210201	ALLOWANCES		960,000
21020111	REGULAR ALLOWANCES		960,000
210202	SOCIAL CONTRIBUTIONS		16,469,715
21020201	NHIS		5,489,905
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		10,979,810
22	OTHER RECURRENT COSTS		127,990,270
2202	OVERHEAD COST		11,000,000
220201	TRAVEL & TRANSPORT - GENERAL		1,550,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		700,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		850,000
220203	MATERIALS & SUPPLIES - GENERAL		3,235,681
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		550,000
22020302	BOOKS		362,982
22020305	PRINTING OF NON SECURITY DOCUMENTS		255,000
22020306	PRINTING OF SECURITY DOCUMENTS		250,000
22020307	DRUGS & MEDICAL SUPPLIES		800,000
22020309	UNIFORMS & OTHER CLOTHING		240,835
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		226,864
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		550,000
220204	MAINTENANCE SERVICES - GENERAL		2,075,219
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		362,982
22020402	MAINTENANCE OF OFFICE FURNITURE		250,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		272,237
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		450,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		350,000
22020406	OTHER MAINTENANCE SERVICES		390,000
220205	TRAINING - GENERAL		700,270
22020501	LOCAL TRAINING		700,270
220206	OTHER SERVICES - GENERAL		544,473
22020606	CLEANING AND FUMIGATION SERVICES		544,473
220208	FUEL & LUBRICANTS - GENERAL		844,473
22020801	MOTOR VEHICLE FUEL COST		544,473
22020803	PLANT / GENERATOR FUEL COST		300,000
220210	MISCELLANEOUS		2,049,884
22021001	REFRESHMENT & MEALS		300,000
22021002	HONORARIUM & SITTING ALLOWANCE		271,902
22021003	PUBLICITY & ADVERTISEMENTS		555,000
22021007	WELFARE PACKAGES		560,000
22021010	DIRECT TEACHING & LABORATORY COST		362,982
2205	SUBSIDIES GENERAL		116,990,270
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		116,990,270
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		116,990,270
23	CAPITAL EXPENDITURE		130,010,725
2303	REHABILITATION / REPAIRS		130,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,010,725
	TOTAL PERSONNEL		127,227,820
	TOTAL OVERHEAD		127,990,270
	TOTAL RECURRENT		255,218,090
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		385,228,815
0517026045	FGGC BAJOGA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191133	RENOVATION OF STAFF QUARTERS	NEW	29,000,000
ERGP23191141	RENOVATION OF COLLEGE STORE	NEW	29,000,000
ERGP23191146	PROCUREMENT OF OFFICE EQUIPMENT	NEW	29,000,000
ERGP23191150	PROCUREMENT AND INSTALLATION OF CCTV CAMERA	NEW	27,000,000
ERGP23191152	PROCUREMENT OF FIRE-FIGHTING EQUIPMENT	NEW	16,010,725
0517026046	FGGC BAKORI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		627,229,968
21	PERSONNEL COST		223,635,921
2101	SALARY		192,796,453
210101	SALARIES AND WAGES		192,796,453
21010101	SALARY		192,796,453
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		30,839,468
210201	ALLOWANCES		1,920,000
21020111	REGULAR ALLOWANCES		1,920,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210202	SOCIAL CONTRIBUTIONS		28,919,468
21020201	NHIS		9,639,823
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,279,645
22	OTHER RECURRENT COSTS		272,716,842
2202	OVERHEAD COST		12,582,190
220201	TRAVEL & TRANSPORT - GENERAL		1,149,980
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		388,568
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		761,412
220202	UTILITIES - GENERAL		1,007,348
22020201	ELECTRICITY CHARGES		456,847
22020202	TELEPHONE CHARGES		127,917
22020203	INTERNET ACCESS CHARGES		137,054
22020205	WATER RATES		114,212
22020206	SEWERAGE CHARGES		171,318
220203	MATERIALS & SUPPLIES - GENERAL		1,988,995
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		228,423
22020302	BOOKS		274,108
22020303	NEWSPAPERS		111,166
22020304	MAGAZINES & PERIODICALS		39,593
22020306	PRINTING OF SECURITY DOCUMENTS		228,423
22020307	DRUGS & MEDICAL SUPPLIES		228,423
22020308	FIELD & CAMPING MATERIALS SUPPLIES		685,270
22020309	UNIFORMS & OTHER CLOTHING		34,264
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		159,325
220204	MAINTENANCE SERVICES - GENERAL		3,917,461
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,142,117
22020402	MAINTENANCE OF OFFICE FURNITURE		228,423
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		456,847
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,142,117
22020405	MAINTENANCE OF PLANTS/GENERATORS		171,318
22020406	OTHER MAINTENANCE SERVICES		685,270
22020410	MAINTENANCE OF ROADS AND BRIDGES		91,369
220205	TRAINING - GENERAL		799,482
22020501	LOCAL TRAINING		799,482
220206	OTHER SERVICES - GENERAL		875,623
22020601	SECURITY CHARGES		799,482
22020606	CLEANING AND FUMIGATION SERVICES		76,141
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		190,353
22020708	MEDICAL CONSULTING		190,353
220208	FUEL & LUBRICANTS - GENERAL		1,322,952
22020801	MOTOR VEHICLE FUEL COST		51,395
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		205,581
22020803	PLANT / GENERATOR FUEL COST		228,423
22020806	COOKING GAS/FUEL COST		837,553
220209	FINANCIAL CHARGES - GENERAL		190,353
22020901	BANK CHARGES (OTHER THAN INTEREST)		190,353
220210	MISCELLANEOUS		1,139,643
22021001	REFRESHMENT & MEALS		81,471
22021002	HONORARIUM & SITTING ALLOWANCE		125,633
22021003	PUBLICITY & ADVERTISEMENTS		102,029
22021004	MEDICAL EXPENSES		171,318
22021006	POSTAGES & COURIER SERVICES		30,456
22021007	WELFARE PACKAGES		183,310
22021009	SPORTING ACTIVITIES		114,212
22021010	DIRECT TEACHING & LABORATORY COST		285,529
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		45,685
2205	SUBSIDIES GENERAL		260,134,652
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		260,134,652
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		260,134,652
23	CAPITAL EXPENDITURE		130,877,205
2303	REHABILITATION / REPAIRS		130,877,205
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,877,205
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,877,205
	TOTAL PERSONNEL		223,635,921
	TOTAL OVERHEAD		272,716,842
	TOTAL RECURRENT		496,352,763
	TOTAL CAPITAL		130,877,205
	TOTAL ALLOCATION		627,229,968
0517026046	FGGC BAKORI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192694	REHABILITATION OF INTERNAL ACCESS ROAD NETWORK AND DRAINAGE	NEW	25,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23192695	PROVISION OF 10 NOS MOTORIZED BOREHOLE AND RETICULATION	NEW	25,000,000
ERGP23192696	UPGRADING AND EQUIPPING OF SCHOOL CLINIC	NEW	15,000,000
ERGP23192697	PROVISION OF FIRE-FIGHTING EQUIPMENT	NEW	20,877,205
ERGP23192698	INTER-LOCKING OF 7 NOS GIRLS HOSTELS	NEW	45,000,000
0517026047	FGGC BAUCHI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		684,482,997
21	PERSONNEL COST		232,293,948
2101	SALARY		199,991,259
210101	SALARIES AND WAGES		199,991,259
21010101	SALARY		199,991,259
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,302,689
210201	ALLOWANCES		2,304,000
21020111	REGULAR ALLOWANCES		2,304,000
210202	SOCIAL CONTRIBUTIONS		29,998,689
21020201	NHIS		9,999,563
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,999,126
22	OTHER RECURRENT COSTS		321,126,170
2202	OVERHEAD COST		14,431,329
220201	TRAVEL & TRANSPORT - GENERAL		696,061
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		321,259
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		374,802
220202	UTILITIES - GENERAL		1,621,501
22020201	ELECTRICITY CHARGES		321,259
22020202	TELEPHONE CHARGES		259,363
22020203	INTERNET ACCESS CHARGES		214,173
22020204	SATELLITE BROADCASTING ACCESS CHARGES		77,102
22020205	WATER RATES		321,259
22020206	SEWERAGE CHARGES		428,345
220203	MATERIALS & SUPPLIES - GENERAL		2,464,856
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		128,504
22020303	NEWSPAPERS		535,432
22020304	MAGAZINES & PERIODICALS		273,070
22020305	PRINTING OF NON SECURITY DOCUMENTS		214,173
22020307	DRUGS & MEDICAL SUPPLIES		107,086
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,168,040
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		38,551
220204	MAINTENANCE SERVICES - GENERAL		5,846,915
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,533,850
22020402	MAINTENANCE OF OFFICE FURNITURE		257,007
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		385,511
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		535,432
22020405	MAINTENANCE OF PLANTS/GENERATORS		642,518
22020410	MAINTENANCE OF ROADS AND BRIDGES		267,716
22020413	MAINTENANCE OF STREET LIGHTS		224,881
220205	TRAINING - GENERAL		481,889
22020501	LOCAL TRAINING		481,889
220206	OTHER SERVICES - GENERAL		809,573
22020606	CLEANING AND FUMIGATION SERVICES		809,573
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		128,504
22020708	MEDICAL CONSULTING		128,504
220208	FUEL & LUBRICANTS - GENERAL		1,000,615
22020801	MOTOR VEHICLE FUEL COST		518,726
22020803	PLANT / GENERATOR FUEL COST		481,889
220210	MISCELLANEOUS		1,381,415
22021001	REFRESHMENT & MEALS		257,007
22021004	MEDICAL EXPENSES		514,015
22021006	POSTAGES & COURIER SERVICES		128,504
22021007	WELFARE PACKAGES		481,889
2205	SUBSIDIES GENERAL		306,694,841
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		306,694,841
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		306,694,841
23	CAPITAL EXPENDITURE		131,062,879
2302	CONSTRUCTION / PROVISION		100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		100,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		59,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		41,000,000
2303	REHABILITATION / REPAIRS		31,062,879
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		31,062,879
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		31,062,879
	TOTAL PERSONNEL		232,293,948



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		321,126,170
	TOTAL RECURRENT		553,420,118
	TOTAL CAPITAL		131,062,879
	TOTAL ALLOCATION		684,482,997
0517026047	FGGC BAUCHI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23105329	INTERNAL ROAD CONSTRUCTION/DRAINAGE	ONGOING	41,000,000
ERGP23140724	PROVISION OF SOLAR STREET LIGHT	ONGOING	11,000,000
ERGP23149945	RENOVATION AND FURNISHING OF 10 NO. STAFF QUARTERS	ONGOING	49,000,000
ERGP23155101	RENOVATION OF THREE 3 NUMBER LABORATORY AND SUPPLY OF SCIENCE EQUIPMENT	ONGOING	10,000,000
ERGP23169963	RENOVATION OF STUDENTS HOSTELS AND INTERLOCK	ONGOING	11,000,000
ERGP23192048	PROVISION OF FIRE FIGHTING EQUIPMENT	NEW	9,062,879
0517026048	FGGC BENIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		858,662,826
21	PERSONNEL COST		357,061,485
2101	SALARY		308,276,074
210101	SALARIES AND WAGES		308,276,074
21010101	SALARY		308,276,074
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		48,785,411
210201	ALLOWANCES		2,544,000
21020111	REGULAR ALLOWANCES		2,544,000
210202	SOCIAL CONTRIBUTIONS		46,241,411
21020201	NHIS		15,413,804
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		30,827,607
22	OTHER RECURRENT COSTS		371,590,616
2202	OVERHEAD COST		14,008,338
220201	TRAVEL & TRANSPORT - GENERAL		3,284,299
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,077,898
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,206,401
220202	UTILITIES - GENERAL		2,465,761
22020201	ELECTRICITY CHARGES		2,000,000
22020203	INTERNET ACCESS CHARGES		465,761
220203	MATERIALS & SUPPLIES - GENERAL		1,961,921
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		441,248
22020305	PRINTING OF NON SECURITY DOCUMENTS		480,669
22020307	DRUGS & MEDICAL SUPPLIES		1,040,004
220204	MAINTENANCE SERVICES - GENERAL		2,966,164
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,544,367
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		892,300
22020405	MAINTENANCE OF PLANTS/GENERATORS		529,497
220205	TRAINING - GENERAL		413,670
22020501	LOCAL TRAINING		413,670
220208	FUEL & LUBRICANTS - GENERAL		2,349,642
22020801	MOTOR VEHICLE FUEL COST		1,132,535
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		569,944
22020803	PLANT / GENERATOR FUEL COST		647,163
220210	MISCELLANEOUS		566,881
22021010	DIRECT TEACHING & LABORATORY COST		566,881
2205	SUBSIDIES GENERAL		357,582,278
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		357,582,278
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		357,582,278
23	CAPITAL EXPENDITURE		130,010,725
2302	CONSTRUCTION / PROVISION		65,010,725
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		65,010,725
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		65,010,725
2303	REHABILITATION / REPAIRS		65,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		65,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		65,000,000
	TOTAL PERSONNEL		357,061,485
	TOTAL OVERHEAD		371,590,616
	TOTAL RECURRENT		728,652,101
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		858,662,826
0517026048	FGGC BENIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169016	RENOVATION AND EQUIPPING 2 NOS BLOCK OF 6 CLASSROOM	ONGOING	35,000,000
ERGP23169018	RENOVATION AND EQUIPPING OF COLLEGE STORE	ONGOING	10,000,000
ERGP23169400	CONSTRUCTION AND EQUIPPING OF GUIDANCE AND COUNSELLING UNIT	ONGOING	10,000,000
ERGP23189810	RENOVATION AND EQUIPPING OF TECHNICAL WORKSHOP	NEW	20,000,000



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CODE	LINE ITEM		AMOUNT
ERGP23189811	CONSTRUCTION AND EQUIPPING OF ADDITIONAL 1 NO OF ONE STOREY BUILDING HOSTEL	NEW	25,000,000
ERGP23191143	PROVISION OF SOLAR STREET LIGHTS, ADMIN BLOCKS AND CLINIC	NEW	20,010,725
ERGP23191184	FIRE EXTINGUISHERS	NEW	10,000,000
0517026049	FGGC BIDA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		495,722,467
21	PERSONNEL COST		151,815,923
2101	SALARY		130,678,194
210101	SALARIES AND WAGES		130,678,194
21010101	SALARY		130,678,194
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,137,729
210201	ALLOWANCES		1,536,000
21020111	REGULAR ALLOWANCES		1,536,000
210202	SOCIAL CONTRIBUTIONS		19,601,729
21020201	NHIS		6,533,910
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		13,067,819
22	OTHER RECURRENT COSTS		212,960,167
2202	OVERHEAD COST		18,533,192
220201	TRAVEL & TRANSPORT - GENERAL		7,387,852
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		745,933
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,641,919
220202	UTILITIES - GENERAL		934,546
22020201	ELECTRICITY CHARGES		934,546
220203	MATERIALS & SUPPLIES - GENERAL		1,433,457
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		655,821
22020302	BOOKS		50,000
22020303	NEWSPAPERS		20,000
22020306	PRINTING OF SECURITY DOCUMENTS		253,818
22020307	DRUGS & MEDICAL SUPPLIES		453,818
220204	MAINTENANCE SERVICES - GENERAL		4,680,863
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		796,405
22020402	MAINTENANCE OF OFFICE FURNITURE		309,462
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		553,818
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		253,818
22020405	MAINTENANCE OF PLANTS/GENERATORS		691,866
22020406	OTHER MAINTENANCE SERVICES		2,075,494
220205	TRAINING - GENERAL		100,000
22020501	LOCAL TRAINING		100,000
220206	OTHER SERVICES - GENERAL		507,637
22020606	CLEANING AND FUMIGATION SERVICES		507,637
220208	FUEL & LUBRICANTS - GENERAL		1,496,971
22020801	MOTOR VEHICLE FUEL COST		737,799
22020803	PLANT / GENERATOR FUEL COST		759,172
220209	FINANCIAL CHARGES - GENERAL		1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,000,000
220210	MISCELLANEOUS		991,866
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021010	DIRECT TEACHING & LABORATORY COST		491,866
2205	SUBSIDIES GENERAL		194,426,975
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		194,426,975
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		194,426,975
23	CAPITAL EXPENDITURE		130,946,377
2301	FIXED ASSETS PURCHASED		7,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		7,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		7,000,000
2302	CONSTRUCTION / PROVISION		13,946,377
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		13,946,377
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		13,946,377
2303	REHABILITATION / REPAIRS		110,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		110,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		110,000,000
	TOTAL PERSONNEL		151,815,923
	TOTAL OVERHEAD		212,960,167
	TOTAL RECURRENT		364,776,090
	TOTAL CAPITAL		130,946,377
	TOTAL ALLOCATION		495,722,467
0517026049	FGGC BIDA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192659	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	NEW	7,000,000
ERGP23192661	RENOVATION OF CLASSROOMS	NEW	30,000,000



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CODE	LINE ITEM		AMOUNT
ERGP23192662	RENOVATION OF STAFF QUARTERS	NEW	35,000,000
ERGP23192664	RENOVATION AND REHABILITATION OF SOCIAL SCIENCE LABORATORY	NEW	15,000,000
ERGP23192667	PROVISION OF SOLAR BOREHOLE	NEW	13,946,377
ERGP23192669	RENOVATION/REHABILITATION OF STUDENT HOSTELS	NEW	30,000,000
0517026050	FGGC BWARI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,073,014,716
21	PERSONNEL COST		509,636,791
2101	SALARY		438,355,834
210101	SALARIES AND WAGES		438,355,834
21010101	SALARY		438,355,834
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		71,280,957
210201	ALLOWANCES		5,527,582
21020111	REGULAR ALLOWANCES		5,527,582
210202	SOCIAL CONTRIBUTIONS		65,753,375
21020201	NHIS		21,917,792
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		43,835,583
22	OTHER RECURRENT COSTS		432,274,999
2202	OVERHEAD COST		34,402,147
220201	TRAVEL & TRANSPORT - GENERAL		2,249,223
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,598,764
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		650,459
220202	UTILITIES - GENERAL		3,557,453
22020201	ELECTRICITY CHARGES		1,897,561
22020202	TELEPHONE CHARGES		359,600
22020203	INTERNET ACCESS CHARGES		598,790
22020204	SATELLITE BROADCASTING ACCESS CHARGES		365,970
22020205	WATER RATES		335,532
220203	MATERIALS & SUPPLIES - GENERAL		7,673,436
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,374,520
22020302	BOOKS		685,065
22020303	NEWSPAPERS		784,596
22020304	MAGAZINES & PERIODICALS		759,805
22020305	PRINTING OF NON SECURITY DOCUMENTS		789,425
22020306	PRINTING OF SECURITY DOCUMENTS		687,354
22020307	DRUGS & MEDICAL SUPPLIES		568,197
22020308	FIELD & CAMPING MATERIALS SUPPLIES		987,245
22020309	UNIFORMS & OTHER CLOTHING		580,354
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		456,875
220204	MAINTENANCE SERVICES - GENERAL		5,850,601
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		584,354
22020402	MAINTENANCE OF OFFICE FURNITURE		659,250
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,477,158
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		495,975
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,758,648
22020406	OTHER MAINTENANCE SERVICES		875,216
220205	TRAINING - GENERAL		945,816
22020501	LOCAL TRAINING		945,816
220206	OTHER SERVICES - GENERAL		3,421,672
22020601	SECURITY CHARGES		1,645,972
22020605	SECURITY OPERATIONS (OVERHEAD)		1,775,700
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,697,736
22020702	INFORMATION TECHNOLOGY CONSULTING		978,587
22020703	LEGAL SERVICES		719,149
220208	FUEL & LUBRICANTS - GENERAL		4,676,338
22020801	MOTOR VEHICLE FUEL COST		1,598,765
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		758,106
22020803	PLANT / GENERATOR FUEL COST		1,589,596
22020806	COOKING GAS/FUEL COST		729,871
220209	FINANCIAL CHARGES - GENERAL		219,056
22020901	BANK CHARGES (OTHER THAN INTEREST)		219,056
220210	MISCELLANEOUS		4,110,816
22021001	REFRESHMENT & MEALS		428,265
22021002	HONORARIUM & SITTING ALLOWANCE		354,987
22021003	PUBLICITY & ADVERTISEMENTS		458,975
22021004	MEDICAL EXPENSES		781,654
22021006	POSTAGES & COURIER SERVICES		658,765
22021009	SPORTING ACTIVITIES		511,450
22021010	DIRECT TEACHING & LABORATORY COST		687,187
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		229,533
2205	SUBSIDIES GENERAL		397,872,852



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CODE	LINE ITEM		
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		397,872,852
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		397,872,852
23	CAPITAL EXPENDITURE		131,102,926
2302	CONSTRUCTION / PROVISION		38,102,926
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		38,102,926
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		38,102,926
2303	REHABILITATION / REPAIRS		93,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		93,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		93,000,000
	TOTAL PERSONNEL		509,636,791
	TOTAL OVERHEAD		432,274,999
	TOTAL RECURRENT		941,911,790
	TOTAL CAPITAL		131,102,926
	TOTAL ALLOCATION		1,073,014,716
0517026050	FGGC BWARI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192276	RENOVATION OF 2 BLOCKS OF STUDENT HOSTEL	NEW	40,000,000
ERGP23192290	CONSTRUCTION OF MODERN STORE FOR THE COLLEGE (SUB-STRUCTURE)	NEW	15,000,000
ERGP23192300	PROVISION AND INSTALLATION OF SOLAR STREET LIGHT	NEW	8,000,000
ERGP23192334	CONSTRUCTION OF PERIMETER FENCE FOR THE SENIOR GIRLS HOSTELS	NEW	23,102,926
ERGP23192346	RENOVATION OF SENIOR MATRONS QUARTER AT THE SENIOR GIRLS HOSTEL	NEW	10,000,000
ERGP23192355	PROVISION AND INSTALLATION OF SMOKE DICTATORS AND FIRE FIGHTING EQUIPMENT	NEW	5,000,000
ERGP23192434	RENOVATION OF 2 BLOCKS OF 6 CLASSROOM EACH	NEW	30,000,000
0517026051	FGGC CALABAR		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		743,226,577
21	PERSONNEL COST		270,002,590
2101	SALARY		233,094,426
210101	SALARIES AND WAGES		233,094,426
21010101	SALARY		233,094,426
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		36,908,164
210201	ALLOWANCES		1,944,000
21020111	REGULAR ALLOWANCES		1,944,000
210202	SOCIAL CONTRIBUTIONS		34,964,164
21020201	NHIS		11,654,721
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		23,309,443
22	OTHER RECURRENT COSTS		342,306,735
2202	OVERHEAD COST		17,491,419
220201	TRAVEL & TRANSPORT - GENERAL		1,600,144
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		600,075
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,069
220202	UTILITIES - GENERAL		1,066,786
22020201	ELECTRICITY CHARGES		744,490
22020202	TELEPHONE CHARGES		111,166
22020203	INTERNET ACCESS CHARGES		211,130
220203	MATERIALS & SUPPLIES - GENERAL		3,311,959
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		333,391
22020302	BOOKS		544,521
22020303	NEWSPAPERS		77,791
22020304	MAGAZINES & PERIODICALS		105,565
22020306	PRINTING OF SECURITY DOCUMENTS		733,391
22020307	DRUGS & MEDICAL SUPPLIES		428,258
22020308	FIELD & CAMPING MATERIALS SUPPLIES		333,391
22020309	UNIFORMS & OTHER CLOTHING		422,260
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		333,391
220204	MAINTENANCE SERVICES - GENERAL		2,778,154
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		644,521
22020402	MAINTENANCE OF OFFICE FURNITURE		433,391
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		433,391
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		533,391
22020405	MAINTENANCE OF PLANTS/GENERATORS		333,391
22020406	OTHER MAINTENANCE SERVICES		400,069
220205	TRAINING - GENERAL		444,521
22020501	LOCAL TRAINING		444,521
220206	OTHER SERVICES - GENERAL		1,589,043
22020601	SECURITY CHARGES		1,055,652
22020606	CLEANING AND FUMIGATION SERVICES		533,391
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		311,130
22020708	MEDICAL CONSULTING		311,130
220208	FUEL & LUBRICANTS - GENERAL		2,666,954



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CODE	LINE ITEM		AMOUNT
22020801	MOTOR VEHICLE FUEL COST		744,521
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		533,391
22020803	PLANT / GENERATOR FUEL COST		844,521
22020806	COOKING GAS/FUEL COST		544,521
220209	FINANCIAL CHARGES - GENERAL		211,130
22020901	BANK CHARGES (OTHER THAN INTEREST)		211,130
220210	MISCELLANEOUS		3,511,598
22021001	REFRESHMENT & MEALS		433,391
22021002	HONORARIUM & SITTING ALLOWANCE		222,301
22021003	PUBLICITY & ADVERTISEMENTS		266,713
22021004	MEDICAL EXPENSES		533,391
22021006	POSTAGES & COURIER SERVICES		44,464
22021007	WELFARE PACKAGES		533,391
22021009	SPORTING ACTIVITIES		533,391
22021010	DIRECT TEACHING & LABORATORY COST		533,391
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		411,165
2205	SUBSIDIES GENERAL		324,815,316
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		324,815,316
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		324,815,316
23	CAPITAL EXPENDITURE		130,917,252
2303	REHABILITATION / REPAIRS		130,917,252
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,917,252
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,917,252
	TOTAL PERSONNEL		270,002,590
	TOTAL OVERHEAD		342,306,735
	TOTAL RECURRENT		612,309,325
	TOTAL CAPITAL		130,917,252
	TOTAL ALLOCATION		743,226,577
0517026051	FGGC CALABAR		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189121	PROCUREMENT/INSTALATION OF FIRE FIGHTING EQUIPMNET	NEW	6,000,000
ERGP23192144	COMPLETION OF OLD DILLAPIDATED STOR INTO STAFF QUARTERS	NEW	12,500,000
ERGP23192145	CONSTRUCTION OF MULTI PURPOSE HALL	NEW	36,000,000
ERGP23192147	CONSTRUCTION OF 3 UNITS OF SIX CLASSROOM BLOCKS	NEW	25,000,000
ERGP23192148	PROVISION OF INFRASTRUCTURAL MATERIALS (TEACHING AIDS) AND COMPUTERIZATION OF THE ADMINISTRATIVE BLOCK	NEW	7,000,000
ERGP23192149	CONSTRUCTION OF 20 UNITS OF VIP TOILETS	NEW	24,000,000
ERGP23192151	PROVISION OF 7 UNITS OF 3 BEDROOM STAFF QUARTERS	NEW	20,417,252
0517026052	FGGC EFON ALAYE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		484,834,282
21	PERSONNEL COST		154,407,634
2101	SALARY		133,599,682
210101	SALARIES AND WAGES		133,599,682
21010101	SALARY		133,599,682
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,807,952
210201	ALLOWANCES		768,000
21020111	REGULAR ALLOWANCES		768,000
210202	SOCIAL CONTRIBUTIONS		20,039,952
21020201	NHIS		6,679,984
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		13,359,968
22	OTHER RECURRENT COSTS		201,471,717
2202	OVERHEAD COST		15,384,868
220201	TRAVEL& TRANSPORT - GENERAL		3,372,929
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,845,740
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,527,189
220203	MATERIALS & SUPPLIES - GENERAL		902,362
22020307	DRUGS & MEDICAL SUPPLIES		902,362
220204	MAINTENANCE SERVICES - GENERAL		5,433,965
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,776,081
22020402	MAINTENANCE OF OFFICE FURNITURE		439,512
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		615,246
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,230,493
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,114,159
22020406	OTHER MAINTENANCE SERVICES		258,474
220206	OTHER SERVICES - GENERAL		427,842
22020606	CLEANING AND FUMIGATION SERVICES		427,842
220208	FUEL & LUBRICANTS - GENERAL		3,012,374
22020801	MOTOR VEHICLE FUEL COST		820,329
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		410,164
22020803	PLANT / GENERATOR FUEL COST		1,781,881



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220210	MISCELLANEOUS		2,235,396
22021001	REFRESHMENT & MEALS		1,025,411
22021007	WELFARE PACKAGES		594,738
22021009	SPORTING ACTIVITIES		615,247
2205	SUBSIDIES GENERAL		186,086,849
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		186,086,849
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		186,086,849
23	CAPITAL EXPENDITURE		128,954,931
2301	FIXED ASSETS PURCHASED		46,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		46,500,000
23010105	PURCHASE OF MOTOR VEHICLES		29,500,000
23010119	PURCHASE OF POWER GENERATING SET		7,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		4,200,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		4,200,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		4,200,000
2303	REHABILITATION / REPAIRS		63,254,931
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		63,254,931
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		63,254,931
2304	PRESERVATION OF THE ENVIRONMENT		15,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		15,000,000
23040102	EROSION & FLOOD CONTROL		15,000,000
	TOTAL PERSONNEL		154,407,634
	TOTAL OVERHEAD		201,471,717
	TOTAL RECURRENT		355,879,351
	TOTAL CAPITAL		128,954,931
	TOTAL ALLOCATION		484,834,282
0517026052	FGGC EFON ALAYE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191144	PURCHASE OF FIRE FIGHTER EQUIPMENT	NEW	10,000,000
ERGP23150115	CONTROL OF GULLY EROSION	ONGOING	15,000,000
ERGP23150124	CONSTRUCTION OF 4 BEDROOM BUNGALOW AND FURNISHING FOR PRINCIPAL'S QUARTERS	ONGOING	4,200,000
ERGP23168560	PROCUREMENT OF 2 NOS 30 KVA GEENERATORS	ONGOING	7,000,000
ERGP23168563	RENOVATION OF 6 NOS BLOCK OF HOSTELS	ONGOING	45,000,000
ERGP23169282	RENOVATION OF LIBRARY AND PURCHASE OF BOOK	ONGOING	7,000,000
ERGP23190258	PURCHASE OF TOYOTA HILUX	NEW	29,500,000
ERGP23190430	RENOVATION OF MODERN KITCHEN	NEW	11,254,931
0517026053	FGGC EFON IMNRINGI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		472,173,880
21	PERSONNEL COST		169,686,373
2101	SALARY		146,384,672
210101	SALARIES AND WAGES		146,384,672
21010101	SALARY		146,384,672
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		23,301,701
210201	ALLOWANCES		1,344,000
21020111	REGULAR ALLOWANCES		1,344,000
210202	SOCIAL CONTRIBUTIONS		21,957,701
21020201	NHIS		7,319,234
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		14,638,467
22	OTHER RECURRENT COSTS		173,568,982
2202	OVERHEAD COST		7,989,078
220201	TRAVEL& TRANSPORT - GENERAL		2,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		900,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,200,000
220202	UTILITIES - GENERAL		488,009
22020201	ELECTRICITY CHARGES		366,007
22020203	INTERNET ACCESS CHARGES		122,002
220203	MATERIALS & SUPPLIES - GENERAL		183,004
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		183,004
220204	MAINTENANCE SERVICES - GENERAL		2,066,436
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		488,010
22020402	MAINTENANCE OF OFFICE FURNITURE		244,005
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		366,007
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		602,407
22020405	MAINTENANCE OF PLANTS/GENERATORS		366,007
220206	OTHER SERVICES - GENERAL		610,012
22020601	SECURITY CHARGES		610,012
220208	FUEL & LUBRICANTS - GENERAL		1,423,261
22020801	MOTOR VEHICLE FUEL COST		762,515



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020803	PLANT / GENERATOR FUEL COST		660,746
220210	MISCELLANEOUS		1,118,356
22021001	REFRESHMENT & MEALS		610,012
22021009	SPORTING ACTIVITIES		508,344
2205	SUBSIDIES GENERAL		165,579,904
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		165,579,904
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		165,579,904
23	CAPITAL EXPENDITURE		128,918,525
2301	FIXED ASSETS PURCHASED		69,283,743
230101	PURCHASE OF FIXED ASSETS - GENERAL		69,283,743
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		22,701,415
23010120	PURCHASE OF Canteen / Kitchen Equipment		18,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE		11,208,753
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		10,845,493
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		6,528,082
2302	CONSTRUCTION / PROVISION		34,634,782
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		34,634,782
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		34,634,782
2303	REHABILITATION / REPAIRS		25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		25,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		25,000,000
	TOTAL PERSONNEL		169,686,373
	TOTAL OVERHEAD		173,568,982
	TOTAL RECURRENT		343,255,355
	TOTAL CAPITAL		128,918,525
	TOTAL ALLOCATION		472,173,880
0517026053	FGGC EFON IMNRINGI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169814	CONSTRUCTION OF NO OF 20 BED SPACE CLINIC FOR STUDENTS	ONGOING	8,000,000
ERGP23191336	COMPLETION OF ABANDONED 1 BLOCK OF 6 CLASSROOMS AND 2 STAFFROOMS	NEW	26,634,782
ERGP23191355	PURCHASE AND INSTALLATION OF FIRE FIGHTING EQUIPMENT	NEW	6,528,082
ERGP23191365	PROCUREMENT OF MEDICAL EQUIPMENTS FOR USE IN THE NEWLY CONSTRUCTED COLLEGE CLINIC	NEW	10,845,493
ERGP23191372	PROCUREMENT OF EQUIPMENT FOR USE IN NEWLY CONSTRUCTED COLLEGE OUTDOOR KITCHEN	NEW	18,000,000
ERGP23191380	FURNISHING OF RECENTLY CONSTRUCTED ADMIN BLOCK	NEW	22,701,415
ERGP23191390	RENOVATION OF 1 NO OF 4 BEDROOMS BUNGALOW FOR THE COLLEGE PRINCIPAL'S ACCOMODATION	NEW	25,000,000
ERGP23191394	PROCUREMENT OF OFFICE FURNITURES	NEW	11,208,753
0517026054	FGGC ENUGU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,165,254,359
21	PERSONNEL COST		528,568,743
2101	SALARY		456,411,081
210101	SALARIES AND WAGES		456,411,081
21010101	SALARY		456,411,081
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		72,157,662
210201	ALLOWANCES		3,696,000
21020111	REGULAR ALLOWANCES		3,696,000
210202	SOCIAL CONTRIBUTIONS		68,461,662
21020201	NHIS		22,820,554
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		45,641,108
22	OTHER RECURRENT COSTS		505,582,690
2202	OVERHEAD COST		14,074,887
220201	TRAVEL & TRANSPORT - GENERAL		445,374
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		283,152
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		162,222
220202	UTILITIES - GENERAL		4,825,258
22020201	ELECTRICITY CHARGES		353,940
22020202	TELEPHONE CHARGES		405,556
22020203	INTERNET ACCESS CHARGES		2,419,941
22020205	WATER RATES		318,546
22020206	SEWERAGE CHARGES		1,327,275
220203	MATERIALS & SUPPLIES - GENERAL		7,019,808
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		353,940
22020302	BOOKS		162,222
22020303	NEWSPAPERS		3,539,399
22020304	MAGAZINES & PERIODICALS		73,737
22020305	PRINTING OF NON SECURITY DOCUMENTS		58,990
22020306	PRINTING OF SECURITY DOCUMENTS		619,395



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CODE	LINE ITEM		AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		1,327,275
22020309	UNIFORMS & OTHER CLOTHING		884,850
220204	MAINTENANCE SERVICES - GENERAL		427,677
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		427,677
220205	TRAINING - GENERAL		265,455
22020501	LOCAL TRAINING		265,455
220208	FUEL & LUBRICANTS - GENERAL		737,375
22020801	MOTOR VEHICLE FUEL COST		442,425
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		294,950
220210	MISCELLANEOUS		353,940
22021003	PUBLICITY & ADVERTISEMENTS		353,940
2205	SUBSIDIES GENERAL		491,507,803
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		491,507,803
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		491,507,803
23	CAPITAL EXPENDITURE		131,102,926
2302	CONSTRUCTION / PROVISION		33,102,926
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		33,102,926
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		33,102,926
2303	REHABILITATION / REPAIRS		98,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		98,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		98,000,000
	TOTAL PERSONNEL		528,568,743
	TOTAL OVERHEAD		505,582,690
	TOTAL RECURRENT		1,034,151,433
	TOTAL CAPITAL		131,102,926
	TOTAL ALLOCATION		1,165,254,359
0517026054	FGGC ENUGU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP1191748	FIRE FIGHTING FACILITIES AND THUNDER ARRESTER	NEW	10,000,000
ERGP23112559	COMPLETION OF STOREY BUILDING BUILDING OF 18 CLASSROOM BLOCK	ONGOING	30,000,000
ERGP23126749	EROSION CONTROL	ONGOING	12,000,000
ERGP23126762	COMPLETION OF PREP ROOM FOR GIRLS	ONGOING	20,000,000
ERGP23191738	DEMOLITION AND RECONSTRUCTION OF E-LIBRARY	ONGOING	30,000,000
ERGP23191742	PURCHASE AND INSTALLATION OF SOLAR PANELS AND INVANTERS	NEW	16,000,000
ERGP29191744	PURCHASE OF OFFICE MATERIAL AND ICT FACILITIES	NEW	13,102,926
0517026055	FGGC EZZAMGBO ABAKALIKI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		571,564,142
21	PERSONNEL COST		191,468,172
2101	SALARY		164,949,715
210101	SALARIES AND WAGES		164,949,715
21010101	SALARY		164,949,715
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,518,457
210201	ALLOWANCES		1,776,000
21020111	REGULAR ALLOWANCES		1,776,000
210202	SOCIAL CONTRIBUTIONS		24,742,457
21020201	NHIS		8,247,486
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		16,494,971
22	OTHER RECURRENT COSTS		249,357,110
2202	OVERHEAD COST		11,406,766
220201	TRAVEL& TRANSPORT - GENERAL		1,238,171
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		869,373
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		368,798
220202	UTILITIES - GENERAL		2,540,894
22020201	ELECTRICITY CHARGES		1,879,898
22020202	TELEPHONE CHARGES		92,199
22020203	INTERNET ACCESS CHARGES		92,199
22020205	WATER RATES		476,598
220203	MATERIALS & SUPPLIES - GENERAL		1,155,191
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		869,373
22020302	BOOKS		92,199
22020303	NEWSPAPERS		27,660
22020304	MAGAZINES & PERIODICALS		27,660
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		46,100
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		92,199
220204	MAINTENANCE SERVICES - GENERAL		2,170,690
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		624,348
22020402	MAINTENANCE OF OFFICE FURNITURE		368,798
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		553,197
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		184,399
22020405	MAINTENANCE OF PLANTS/GENERATORS		347,749



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CODE	LINE ITEM		AMOUNT
22020410	MAINTENANCE OF ROADS AND BRIDGES		92,199
220205	TRAINING - GENERAL		410,733
22020501	LOCAL TRAINING		410,733
220206	OTHER SERVICES - GENERAL		837,801
22020606	CLEANING AND FUMIGATION SERVICES		837,801
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		418,900
22020708	MEDICAL CONSULTING		418,900
220208	FUEL & LUBRICANTS - GENERAL		1,657,072
22020801	MOTOR VEHICLE FUEL COST		439,949
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		184,399
22020803	PLANT / GENERATOR FUEL COST		184,399
22020806	COOKING GAS/FUEL COST		848,325
220210	MISCELLANEOUS		977,314
22021002	HONORARIUM & SITTING ALLOWANCE		46,100
22021003	PUBLICITY & ADVERTISEMENTS		73,760
22021006	POSTAGES & COURIER SERVICES		92,199
22021007	WELFARE PACKAGES		276,598
22021009	SPORTING ACTIVITIES		276,598
22021029	MONITORING ACTIVITIES & FOLLOW UP		184,399
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		27,660
2205	SUBSIDIES GENERAL		237,950,344
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		237,950,344
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		237,950,344
23	CAPITAL EXPENDITURE		130,738,860
2302	CONSTRUCTION / PROVISION		130,738,860
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		130,738,860
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		130,738,860
	TOTAL PERSONNEL		191,468,172
	TOTAL OVERHEAD		249,357,110
	TOTAL RECURRENT		440,825,282
	TOTAL CAPITAL		130,738,860
	TOTAL ALLOCATION		571,564,142
0517026055	FGGC EZZAMGBO ABAKALIKI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149422	COMPLETION OF CONSTRUCTION OF STAFF QUARTERS	ONGOING	26,955,029
ERGP23149468	COMPLETION OF CONSTRUCTION OF INTERNAL ROAD WITH DRAINAGES	ONGOING	44,585,280
ERGP23149583	RENOVATION OF 1 STOREY BLOCK OF HOSTEL	ONGOING	6,220,077
ERGP23190381	RE- CONSTRUCTION OF OLD DINNIG HALL/STORE INTO 4 CLASSROOM WITH COLLEGE STORE AND PROVISION OF FURNITURE	NEW	42,478,474
ERGP23190389	PROCUREMENT & INSTALLATION OF SOLAR POWERED BOREHOLE AND CCTV CAMERAS WITH ACCESSORIES	NEW	5,000,000
ERGP23191005	PROCUREMENT OF FIRE FIGHTING EQUIPMENT AND THUNDER ARRESTOR	NEW	5,000,000
ERGP23191430	WATER RETICULATION WITHIN THE COLLEGE COMPOUND	NEW	500,000
0517026056	FGGC GBOKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		652,299,171
21	PERSONNEL COST		253,198,670
2101	SALARY		215,004,788
210101	SALARIES AND WAGES		215,004,788
21010101	SALARY		215,004,788
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,193,882
210201	ALLOWANCES		5,943,164
21020111	REGULAR ALLOWANCES		5,943,164
210202	SOCIAL CONTRIBUTIONS		32,250,718
21020201	NHIS		10,750,239
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		21,500,479
22	OTHER RECURRENT COSTS		269,781,503
2202	OVERHEAD COST		14,232,371
220201	TRAVEL & TRANSPORT - GENERAL		2,720,982
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		559,893
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,161,089
220202	UTILITIES - GENERAL		1,271,480
22020201	ELECTRICITY CHARGES		571,256
22020202	TELEPHONE CHARGES		105,008
22020203	INTERNET ACCESS CHARGES		365,150
22020204	SATELLITE BROADCASTING ACCESS CHARGES		105,008
22020205	WATER RATES		125,058
220203	MATERIALS & SUPPLIES - GENERAL		3,590,486
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		965,000
22020302	BOOKS		69,166
22020303	NEWSPAPERS		319,787



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CODE	LINE ITEM		AMOUNT
22020304	MAGAZINES & PERIODICALS		319,787
22020305	PRINTING OF NON SECURITY DOCUMENTS		420,034
22020306	PRINTING OF SECURITY DOCUMENTS		459,182
22020307	DRUGS & MEDICAL SUPPLIES		38,083
22020308	FIELD & CAMPING MATERIALS SUPPLIES		128,811
22020309	UNIFORMS & OTHER CLOTHING		40,088
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		830,548
220204	MAINTENANCE SERVICES - GENERAL		3,051,058
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		609,554
22020402	MAINTENANCE OF OFFICE FURNITURE		830,548
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		100,137
22020405	MAINTENANCE OF PLANTS/GENERATORS		324,468
22020406	OTHER MAINTENANCE SERVICES		324,468
22020410	MAINTENANCE OF ROADS AND BRIDGES		861,883
220205	TRAINING - GENERAL		329,059
22020501	LOCAL TRAINING		329,059
220206	OTHER SERVICES - GENERAL		1,411,067
22020601	SECURITY CHARGES		565,647
22020606	CLEANING AND FUMIGATION SERVICES		845,420
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		9,017
22020703	LEGAL SERVICES		9,017
220208	FUEL & LUBRICANTS - GENERAL		1,069,289
22020803	PLANT / GENERATOR FUEL COST		950,000
22020806	COOKING GAS/FUEL COST		119,289
220209	FINANCIAL CHARGES - GENERAL		160,897
22020904	OTHER CRF BANK CHARGES		160,897
220210	MISCELLANEOUS		619,036
22021003	PUBLICITY & ADVERTISEMENTS		121,967
22021006	POSTAGES & COURIER SERVICES		192,824
22021009	SPORTING ACTIVITIES		119,289
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		184,956
2205	SUBSIDIES GENERAL		255,549,132
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		255,549,132
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		255,549,132
23	CAPITAL EXPENDITURE		129,318,998
2301	FIXED ASSETS PURCHASED		10,318,998
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,318,998
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,318,998
2302	CONSTRUCTION / PROVISION		59,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		59,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		59,000,000
2303	REHABILITATION / REPAIRS		60,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		60,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		30,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		30,000,000
	TOTAL PERSONNEL		253,198,670
	TOTAL OVERHEAD		269,781,503
	TOTAL RECURRENT		522,980,173
	TOTAL CAPITAL		129,318,998
	TOTAL ALLOCATION		652,299,171
0517026056	FGGC GBOKO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191599	COMPLETION OF 2 NOS. OF 3-BEDROOM STAFF QUARTERS OUT OF THE FOUR (4) ABANDONED	NEW	39,000,000
ERGP23191601	PROVISION AND INSTALLATION OF FIRE FIGHTING FACILITIES (PHASE 1)	NEW	10,318,998
ERGP23191605	FENCING OF THE GIRLS' HOSTELS (PHASE 2)	NEW	30,000,000
ERGP23191606	COMPLETION OF THE CONSTRUCTION OF PRINCIPAL'S HOUSE WITH BOYS QUARTERS, FENCING AND GATE	NEW	20,000,000
ERGP23191624	REINFORCEMENT AND PLACEMENT OF RAZOR WIRE ON THE COLLEGE PERIMETER FENCE	NEW	30,000,000
0517026057	FGGC GUSAU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		618,138,138
21	PERSONNEL COST		222,793,061
2101	SALARY		191,562,662
210101	SALARIES AND WAGES		191,562,662
21010101	SALARY		191,562,662
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,230,399
210201	ALLOWANCES		2,496,000
21020111	REGULAR ALLOWANCES		2,496,000
210202	SOCIAL CONTRIBUTIONS		28,734,399



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
21020201	NHIS		9,578,133
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,156,266
22	OTHER RECURRENT COSTS		264,642,624
2202	OVERHEAD COST		14,119,360
220201	TRAVEL & TRANSPORT - GENERAL		1,301,216
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		139,416
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,161,800
220202	UTILITIES - GENERAL		1,711,720
22020201	ELECTRICITY CHARGES		1,394,160
22020202	TELEPHONE CHARGES		61,963
22020203	INTERNET ACCESS CHARGES		154,907
22020204	SATELLITE BROADCASTING ACCESS CHARGES		61,963
22020205	WATER RATES		38,727
220203	MATERIALS & SUPPLIES - GENERAL		3,032,945
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		726,126
22020302	BOOKS		232,360
22020303	NEWSPAPERS		151,034
22020304	MAGAZINES & PERIODICALS		116,180
22020305	PRINTING OF NON SECURITY DOCUMENTS		242,042
22020306	PRINTING OF SECURITY DOCUMENTS		242,042
22020307	DRUGS & MEDICAL SUPPLIES		484,083
22020308	FIELD & CAMPING MATERIALS SUPPLIES		274,314
22020309	UNIFORMS & OTHER CLOTHING		467,947
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		96,817
220204	MAINTENANCE SERVICES - GENERAL		3,034,237
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		232,360
22020402	MAINTENANCE OF OFFICE FURNITURE		338,858
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		600,264
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		575,092
22020405	MAINTENANCE OF PLANTS/GENERATORS		677,717
22020406	OTHER MAINTENANCE SERVICES		609,946
220205	TRAINING - GENERAL		354,994
22020501	LOCAL TRAINING		354,994
220206	OTHER SERVICES - GENERAL		1,549,067
22020601	SECURITY CHARGES		1,549,067
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		484,083
22020702	INFORMATION TECHNOLOGY CONSULTING		290,450
22020703	LEGAL SERVICES		193,633
220208	FUEL & LUBRICANTS - GENERAL		898,717
22020801	MOTOR VEHICLE FUEL COST		224,615
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		254,563
22020803	PLANT / GENERATOR FUEL COST		212,997
22020806	COOKING GAS/FUEL COST		206,542
220209	FINANCIAL CHARGES - GENERAL		38,727
22020904	OTHER CRF BANK CHARGES		38,727
220210	MISCELLANEOUS		1,713,654
22021001	REFRESHMENT & MEALS		193,633
22021003	PUBLICITY & ADVERTISEMENTS		290,450
22021004	MEDICAL EXPENSES		64,544
22021006	POSTAGES & COURIER SERVICES		51,636
22021009	SPORTING ACTIVITIES		709,989
22021010	DIRECT TEACHING & LABORATORY COST		338,858
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		64,544
2205	SUBSIDIES GENERAL		250,523,264
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		250,523,264
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		250,523,264
23	CAPITAL EXPENDITURE		130,702,453
2301	FIXED ASSETS PURCHASED		45,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		45,000,000
23010119	PURCHASE OF POWER GENERATING SET		35,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		85,702,453
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		85,702,453
23020104	CONSTRUCTION / PROVISION OF HOUSING		85,702,453
	TOTAL PERSONNEL		222,793,061
	TOTAL OVERHEAD		264,642,624
	TOTAL RECURRENT		487,435,685
	TOTAL CAPITAL		130,702,453
	TOTAL ALLOCATION		618,138,138
0517026057	FGGC GUSAU		
CODE	PROJECT NAME	TYPE	AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
ERGP23191346	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	10,000,000
ERGP23191353	CONSTRUCTION OF NON ACADEMIC STAFF QUARTERS	NEW	85,702,453
ERGP23192093	PURCHASE OF 200KVA MIKANO GENERATOR	NEW	35,000,000
0517026058	FGGC GWANDU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		471,145,490
21	PERSONNEL COST		150,156,270
2101	SALARY		129,401,974
210101	SALARIES AND WAGES		129,401,974
21010101	SALARY		129,401,974
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,754,296
210201	ALLOWANCES		1,344,000
21020111	REGULAR ALLOWANCES		1,344,000
210202	SOCIAL CONTRIBUTIONS		19,410,296
21020201	NHIS		6,470,099
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		12,940,197
22	OTHER RECURRENT COSTS		190,978,495
2202	OVERHEAD COST		22,142,455
220201	TRAVEL & TRANSPORT - GENERAL		4,033,649
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,833,365
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,200,284
220202	UTILITIES - GENERAL		1,732,857
22020201	ELECTRICITY CHARGES		833,412
22020202	TELEPHONE CHARGES		66,683
22020203	INTERNET ACCESS CHARGES		699,396
22020204	SATELLITE BROADCASTING ACCESS CHARGES		66,683
22020205	WATER RATES		66,683
220203	MATERIALS & SUPPLIES - GENERAL		4,440,763
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		333,412
22020302	BOOKS		266,729
22020303	NEWSPAPERS		266,729
22020304	MAGAZINES & PERIODICALS		266,729
22020305	PRINTING OF NON SECURITY DOCUMENTS		466,729
22020306	PRINTING OF SECURITY DOCUMENTS		253,393
22020307	DRUGS & MEDICAL SUPPLIES		833,460
22020308	FIELD & CAMPING MATERIALS SUPPLIES		400,095
22020309	UNIFORMS & OTHER CLOTHING		533,460
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		820,027
220204	MAINTENANCE SERVICES - GENERAL		4,721,018
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		253,393
22020402	MAINTENANCE OF OFFICE FURNITURE		400,095
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		666,824
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		666,824
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,800,189
22020406	OTHER MAINTENANCE SERVICES		800,189
22020410	MAINTENANCE OF ROADS AND BRIDGES		133,504
220205	TRAINING - GENERAL		400,095
22020501	LOCAL TRAINING		400,095
220206	OTHER SERVICES - GENERAL		896,413
22020601	SECURITY CHARGES		400,047
22020606	CLEANING AND FUMIGATION SERVICES		496,366
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,011,279
22020702	INFORMATION TECHNOLOGY CONSULTING		444,550
22020703	LEGAL SERVICES		566,729
220208	FUEL & LUBRICANTS - GENERAL		2,633,292
22020801	MOTOR VEHICLE FUEL COST		599,917
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		566,729
22020803	PLANT / GENERATOR FUEL COST		899,917
22020806	COOKING GAS/FUEL COST		566,729
220209	FINANCIAL CHARGES - GENERAL		233,365
22020904	OTHER CRF BANK CHARGES		233,365
220210	MISCELLANEOUS		2,039,724
22021001	REFRESHMENT & MEALS		566,729
22021003	PUBLICITY & ADVERTISEMENTS		148,183
22021004	MEDICAL EXPENSES		266,729
22021006	POSTAGES & COURIER SERVICES		173,375
22021009	SPORTING ACTIVITIES		266,729
22021010	DIRECT TEACHING & LABORATORY COST		551,296
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		66,683
2205	SUBSIDIES GENERAL		168,836,040
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		168,836,040



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		168,836,040
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		35,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		35,000,000
23010106	PURCHASE OF VANS		35,000,000
2302	CONSTRUCTION / PROVISION		8,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		8,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		8,000,000
2303	REHABILITATION / REPAIRS		87,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		87,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		87,010,725
	TOTAL PERSONNEL		150,156,270
	TOTAL OVERHEAD		190,978,495
	TOTAL RECURRENT		341,134,765
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		471,145,490
0517026058	FGGC GWANDU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191682	PURCHASE AND INSTALLATION OF THUNDER ARRESTOR	NEW	8,000,000
ERGP23191683	RENOVATION OF GIRLS HOSTEL	NEW	39,525,082
ERGP23191684	RENOVATION OF CLASSROOMS	NEW	27,485,643
ERGP23191685	RENOVATION OF DINING HALL AND KITCHEN UTENSILS	NEW	20,000,000
ERGP23191688	PROCUREMENT OF UTILITY VEHICLE	NEW	35,000,000
0517026059	FGGC IBILLO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		507,661,926
21	PERSONNEL COST		183,769,349
2101	SALARY		157,538,928
210101	SALARIES AND WAGES		157,538,928
21010101	SALARY		157,538,928
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,230,421
210201	ALLOWANCES		2,599,582
21020111	REGULAR ALLOWANCES		2,599,582
210202	SOCIAL CONTRIBUTIONS		23,630,839
21020201	NHIS		7,876,946
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,753,893
22	OTHER RECURRENT COSTS		194,719,206
2202	OVERHEAD COST		11,437,068
220201	TRAVEL & TRANSPORT - GENERAL		855,126
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		290,571
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		564,555
220202	UTILITIES - GENERAL		1,427,362
22020201	ELECTRICITY CHARGES		427,693
22020203	INTERNET ACCESS CHARGES		429,389
22020206	SEWERAGE CHARGES		570,280
220203	MATERIALS & SUPPLIES - GENERAL		2,909,168
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		556,866
22020302	BOOKS		382,524
22020303	NEWSPAPERS		256,616
22020305	PRINTING OF NON SECURITY DOCUMENTS		280,450
22020306	PRINTING OF SECURITY DOCUMENTS		340,530
22020307	DRUGS & MEDICAL SUPPLIES		546,091
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		546,091
220204	MAINTENANCE SERVICES - GENERAL		2,364,309
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		546,091
22020402	MAINTENANCE OF OFFICE FURNITURE		546,091
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		256,616
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		256,616
22020405	MAINTENANCE OF PLANTS/GENERATORS		450,955
22020406	OTHER MAINTENANCE SERVICES		307,940
220205	TRAINING - GENERAL		359,263
22020501	LOCAL TRAINING		359,263
220206	OTHER SERVICES - GENERAL		860,786
22020601	SECURITY CHARGES		450,200
22020606	CLEANING AND FUMIGATION SERVICES		410,586
220208	FUEL & LUBRICANTS - GENERAL		315,046
22020801	MOTOR VEHICLE FUEL COST		315,046
220210	MISCELLANEOUS		2,346,008
22021001	REFRESHMENT & MEALS		315,046
22021003	PUBLICITY & ADVERTISEMENTS		256,244
22021004	MEDICAL EXPENSES		256,244



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CODE	LINE ITEM		AMOUNT
22021007	WELFARE PACKAGES		323,827
22021009	SPORTING ACTIVITIES		564,555
22021010	DIRECT TEACHING & LABORATORY COST		315,046
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		315,046
2205	SUBSIDIES GENERAL		183,282,138
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		183,282,138
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		183,282,138
23	CAPITAL EXPENDITURE		129,173,371
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		44,789,016
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		44,789,016
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		44,789,016
2303	REHABILITATION / REPAIRS		74,384,355
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		74,384,355
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		55,481,354
23030110	REHABILITATION / REPAIRS - LIBRARIES		18,903,001
	TOTAL PERSONNEL		183,769,349
	TOTAL OVERHEAD		194,719,206
	TOTAL RECURRENT		378,488,555
	TOTAL CAPITAL		129,173,371
	TOTAL ALLOCATION		507,661,926
0517026059	FGGC IBILLO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23158539	RENOVATION OF 6 NO BLOCKS OF BOYS AND GIRLS HOSTEL	ONGOING	18,102,400
ERGP23159703	CONSTRUCTION OF 6 NO.BLOCKS OF 2BEDROOM FLATS DETACHED STAFF QUARTERS	ONGOING	15,000,000
ERGP23171132	RENOVATION OF COLLEGE STORE	ONGOING	20,571,375
ERGP23171138	RENOVATION OF 3 BLOCKS OF 6 CLASS ROOM	ONGOING	16,807,579
ERGP23171154	COMPLETION OF E-LIBRARY	ONGOING	18,903,001
ERGP23191892	PROVISION OF THUNDER ARRESTER AND FIRE EQUIPMENT	NEW	10,000,000
ERGP23191902	CONSTRUCTION OF GUEST HOUSE	NEW	29,789,016
0517026060	FGGC IBUSA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		697,696,316
21	PERSONNEL COST		293,908,752
2101	SALARY		253,193,697
210101	SALARIES AND WAGES		253,193,697
21010101	SALARY		253,193,697
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		40,715,055
210201	ALLOWANCES		2,736,000
21020111	REGULAR ALLOWANCES		2,736,000
210202	SOCIAL CONTRIBUTIONS		37,979,055
21020201	NHIS		12,659,685
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		25,319,370
22	OTHER RECURRENT COSTS		273,776,840
2202	OVERHEAD COST		12,177,708
220201	TRAVEL& TRANSPORT - GENERAL		1,404,967
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,404,967
220202	UTILITIES - GENERAL		3,356,065
22020201	ELECTRICITY CHARGES		710,278
22020202	TELEPHONE CHARGES		568,223
22020203	INTERNET ACCESS CHARGES		852,334
22020205	WATER RATES		923,362
22020206	SEWERAGE CHARGES		301,868
220203	MATERIALS & SUPPLIES - GENERAL		2,653,075
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		284,111
22020302	BOOKS		142,056
22020303	NEWSPAPERS		767,101
22020306	PRINTING OF SECURITY DOCUMENTS		157,630
22020307	DRUGS & MEDICAL SUPPLIES		355,139
22020309	UNIFORMS & OTHER CLOTHING		591,899
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		355,139
220204	MAINTENANCE SERVICES - GENERAL		724,484
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		269,906
22020402	MAINTENANCE OF OFFICE FURNITURE		170,467
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		284,111
220205	TRAINING - GENERAL		710,278
22020501	LOCAL TRAINING		710,278
220206	OTHER SERVICES - GENERAL		630,372



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CODE	LINE ITEM		AMOUNT
22020601	SECURITY CHARGES		603,737
22020606	CLEANING AND FUMIGATION SERVICES		26,635
220208	FUEL & LUBRICANTS - GENERAL		1,052,988
22020801	MOTOR VEHICLE FUEL COST		875,418
22020806	COOKING GAS/FUEL COST		177,570
220210	MISCELLANEOUS		1,645,479
22021006	POSTAGES & COURIER SERVICES		71,028
22021007	WELFARE PACKAGES		473,519
22021009	SPORTING ACTIVITIES		532,709
22021010	DIRECT TEACHING & LABORATORY COST		568,223
2205	SUBSIDIES GENERAL		261,599,132
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		261,599,132
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		261,599,132
23	CAPITAL EXPENDITURE		130,010,724
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		59,847,840
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		59,847,840
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		35,436,009
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		5,436,009
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		18,975,822
2303	REHABILITATION / REPAIRS		60,162,884
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		60,162,884
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		60,162,884
	TOTAL PERSONNEL		293,908,752
	TOTAL OVERHEAD		273,776,840
	TOTAL RECURRENT		567,685,592
	TOTAL CAPITAL		130,010,724
	TOTAL ALLOCATION		697,696,316
0517026060	FGGC IBUSA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23125997	BEAUTIFICATION AND LANDSCAPING	ONGOING	20,436,009
ERGP23126169	COMPLETION AND FURNISHING OF ADMINISTRATIVE BLOCK AND REHABILITATION OF STAFFROOM	ONGOING	20,290,866
ERGP23141232	RENOVATION OF ICT LABORATORY	ONGOING	19,436,009
ERGP23141235	DEMOLITION AND RECONSTRUCTION OF SCHOOL CLINIC	ONGOING	5,436,009
ERGP23141238	DEMOLITION AND RECONSTRUCTION OF ONE STOREY BUILDING WITH TWO LABORATORIES AND A STORE DOWN STAIRS AND FOUR CLASSROOMS UPSTAIRS	ONGOING	18,975,822
ERGP23152332	CONSTRUCTION OF ONE STOREY BUILDING OF 6 NOS. TWO BEDROOM FLATS FOR STAFF	ONGOING	35,436,009
ERGP23191540	CONSTRUCTION OF A MINI-FIRE STATION AND PROVISION OF FIRE EQUIPMENT	NEW	10,000,000
0517026061	FGGC IKOT-OBIO-ITONG		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		599,088,482
21	PERSONNEL COST		184,722,583
2101	SALARY		159,292,681
210101	SALARIES AND WAGES		159,292,681
21010101	SALARY		159,292,681
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,429,902
210201	ALLOWANCES		1,536,000
21020111	REGULAR ALLOWANCES		1,536,000
210202	SOCIAL CONTRIBUTIONS		23,893,902
21020201	NHIS		7,964,634
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,929,268
22	OTHER RECURRENT COSTS		283,991,471
2202	OVERHEAD COST		12,132,099
220201	TRAVEL & TRANSPORT - GENERAL		1,075,382
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		358,461
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		716,921
220203	MATERIALS & SUPPLIES - GENERAL		3,727,995
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		501,846
22020302	BOOKS		501,846
22020303	NEWSPAPERS		430,153
22020304	MAGAZINES & PERIODICALS		430,153
22020305	PRINTING OF NON SECURITY DOCUMENTS		430,153
22020307	DRUGS & MEDICAL SUPPLIES		788,614
22020308	FIELD & CAMPING MATERIALS SUPPLIES		645,230
220204	MAINTENANCE SERVICES - GENERAL		3,297,841



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CODE	LINE ITEM		AMOUNT
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		501,846
22020402	MAINTENANCE OF OFFICE FURNITURE		573,538
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		860,306
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		931,998
22020405	MAINTENANCE OF PLANTS/GENERATORS		430,153
220205	TRAINING - GENERAL		573,538
22020501	LOCAL TRAINING		573,538
220206	OTHER SERVICES - GENERAL		788,614
22020601	SECURITY CHARGES		358,461
22020606	CLEANING AND FUMIGATION SERVICES		430,153
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		645,230
22020702	INFORMATION TECHNOLOGY CONSULTING		645,230
220208	FUEL & LUBRICANTS - GENERAL		1,736,730
22020801	MOTOR VEHICLE FUEL COST		573,538
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		430,153
22020803	PLANT / GENERATOR FUEL COST		358,461
22020806	COOKING GAS/FUEL COST		374,578
220209	FINANCIAL CHARGES - GENERAL		286,769
22020901	BANK CHARGES (OTHER THAN INTEREST)		286,769
2205	SUBSIDIES GENERAL		271,859,372
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		271,859,372
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		271,859,372
23	CAPITAL EXPENDITURE		130,374,428
2301	FIXED ASSETS PURCHASED		3,508,375
230101	PURCHASE OF FIXED ASSETS - GENERAL		3,508,375
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		3,508,375
2302	CONSTRUCTION / PROVISION		126,866,053
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		126,866,053
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		126,866,053
	TOTAL PERSONNEL		184,722,583
	TOTAL OVERHEAD		283,991,471
	TOTAL RECURRENT		468,714,054
	TOTAL CAPITAL		130,374,428
	TOTAL ALLOCATION		599,088,482
0517026061	FGGC IKOT-OBIO-ITONG		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149848	CONSTRUCTION OF ONE STOREY 700 CAPACITY HOSTEL	ONGOING	117,000,000
ERGP23191751	FURNISHING OF SCIENCE LABORATORIES	NEW	4,903,860
ERGP23191752	PROVISION OF FIREFIGHTING EQUIPMENTS AT FGGC IKOT OBIO ITONG	ONGOING	3,508,375
ERGP23191754	PROVISION OF THUNDER/LIGHTENING ARRESTORS FOR COLLEGE BUILDINGS	NEW	4,962,193
0517026062	FGGC ILORIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		803,872,718
21	PERSONNEL COST		353,850,929
2101	SALARY		304,482,547
210101	SALARIES AND WAGES		304,482,547
21010101	SALARY		304,482,547
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		49,368,382
210201	ALLOWANCES		3,696,000
21020111	REGULAR ALLOWANCES		3,696,000
210202	SOCIAL CONTRIBUTIONS		45,672,382
21020201	NHIS		15,224,127
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		30,448,255
22	OTHER RECURRENT COSTS		319,650,637
2202	OVERHEAD COST		14,005,826
220201	TRAVEL & TRANSPORT - GENERAL		788,921
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		788,921
220202	UTILITIES - GENERAL		967,575
22020201	ELECTRICITY CHARGES		467,811
22020203	INTERNET ACCESS CHARGES		499,764
220203	MATERIALS & SUPPLIES - GENERAL		2,796,104
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		461,291
22020303	NEWSPAPERS		368,204
22020304	MAGAZINES & PERIODICALS		288,197
22020305	PRINTING OF NON SECURITY DOCUMENTS		479,456
22020306	PRINTING OF SECURITY DOCUMENTS		479,456
22020307	DRUGS & MEDICAL SUPPLIES		342,301
22020309	UNIFORMS & OTHER CLOTHING		377,199
220204	MAINTENANCE SERVICES - GENERAL		2,706,138
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		432,913



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		478,219
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		479,456
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		478,219
22020405	MAINTENANCE OF PLANTS/GENERATORS		402,297
22020406	OTHER MAINTENANCE SERVICES		388,431
22020410	MAINTENANCE OF ROADS AND BRIDGES		46,603
220205	TRAINING - GENERAL		799,153
22020501	LOCAL TRAINING		799,153
220206	OTHER SERVICES - GENERAL		1,010,975
22020601	SECURITY CHARGES		650,116
22020606	CLEANING AND FUMIGATION SERVICES		360,859
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		656,632
22020702	INFORMATION TECHNOLOGY CONSULTING		656,632
220208	FUEL & LUBRICANTS - GENERAL		2,483,692
22020801	MOTOR VEHICLE FUEL COST		711,349
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		342,301
22020803	PLANT / GENERATOR FUEL COST		718,693
22020806	COOKING GAS/FUEL COST		711,349
220210	MISCELLANEOUS		1,796,636
22021001	REFRESHMENT & MEALS		632,539
22021002	HONORARIUM & SITTING ALLOWANCE		376,373
22021003	PUBLICITY & ADVERTISEMENTS		494,971
22021006	POSTAGES & COURIER SERVICES		246,150
22021029	MONITORING ACTIVITIES & FOLLOW UP		46,603
2205	SUBSIDIES GENERAL		305,644,811
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		305,644,811
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		305,644,811
23	CAPITAL EXPENDITURE		130,371,152
2301	FIXED ASSETS PURCHASED		120,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		120,000,000
23010106	PURCHASE OF VANS		35,000,000
23010108	PURCHASE OF BUSES		52,000,000
23010119	PURCHASE OF POWER GENERATING SET		33,000,000
2302	CONSTRUCTION / PROVISION		10,371,152
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		10,371,152
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		10,371,152
	TOTAL PERSONNEL		353,850,929
	TOTAL OVERHEAD		319,650,637
	TOTAL RECURRENT		673,501,566
	TOTAL CAPITAL		130,371,152
	TOTAL ALLOCATION		803,872,718
0517026062	FGGC ILORIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10191653	PROCUREMENT OF 250KVA SOUND PROOF GENERATOR	NEW	33,000,000
ERGP23191650	CONSTRUCTION OF FIRE SERVICE STATION AND PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	10,371,152
ERGP23191655	PROCUREMENT OF 32 SEATER BUS	NEW	52,000,000
ERGP23191656	PROCUREMENT OF HILUX VAN	NEW	35,000,000
0517026063	FGGC IPETUMODU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		693,408,957
21	PERSONNEL COST		235,216,003
2101	SALARY		203,179,133
210101	SALARIES AND WAGES		203,179,133
21010101	SALARY		203,179,133
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		32,036,870
210201	ALLOWANCES		1,560,000
21020111	REGULAR ALLOWANCES		1,560,000
210202	SOCIAL CONTRIBUTIONS		30,476,870
21020201	NHIS		10,158,957
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		20,317,913
22	OTHER RECURRENT COSTS		328,539,014
2202	OVERHEAD COST		14,095,373
220201	TRAVEL & TRANSPORT - GENERAL		1,731,211
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		911,704
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		819,507
220202	UTILITIES - GENERAL		1,534,255
22020201	ELECTRICITY CHARGES		927,309
22020202	TELEPHONE CHARGES		242,436
22020203	INTERNET ACCESS CHARGES		364,510
220203	MATERIALS & SUPPLIES - GENERAL		2,656,809



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		759,753
22020306	PRINTING OF SECURITY DOCUMENTS		432,923
22020307	DRUGS & MEDICAL SUPPLIES		806,091
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		658,042
220204	MAINTENANCE SERVICES - GENERAL		3,170,567
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		519,507
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		765,708
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		519,507
22020405	MAINTENANCE OF PLANTS/GENERATORS		754,141
22020406	OTHER MAINTENANCE SERVICES		611,704
220205	TRAINING - GENERAL		363,655
22020501	LOCAL TRAINING		363,655
220206	OTHER SERVICES - GENERAL		979,261
22020601	SECURITY CHARGES		563,655
22020606	CLEANING AND FUMIGATION SERVICES		415,606
220208	FUEL & LUBRICANTS - GENERAL		2,645,722
22020801	MOTOR VEHICLE FUEL COST		546,338
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		659,753
22020803	PLANT / GENERATOR FUEL COST		989,631
22020806	COOKING GAS/FUEL COST		450,000
220210	MISCELLANEOUS		1,013,893
22021001	REFRESHMENT & MEALS		150,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021007	WELFARE PACKAGES		259,753
22021009	SPORTING ACTIVITIES		311,704
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		242,436
2205	SUBSIDIES GENERAL		314,443,641
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		314,443,641
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		314,443,641
23	CAPITAL EXPENDITURE		129,653,940
2303	REHABILITATION / REPAIRS		129,653,940
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		129,653,940
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		129,653,940
	TOTAL PERSONNEL		235,216,003
	TOTAL OVERHEAD		328,539,014
	TOTAL RECURRENT		563,755,017
	TOTAL CAPITAL		129,653,940
	TOTAL ALLOCATION		693,408,957
0517026063	FGGC IPETUMODU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169569	REHABILITATION OF INTERNAL ROAD NETWORK	ONGOING	35,000,000
ERGP23169579	REHABILITATION AND EXPANSION OF KITCHEN AND DINNING HALL	ONGOING	28,000,000
ERGP23169601	PROCUREMENT OF OFFICE FURNITURE	ONGOING	12,326,970
ERGP23169614	CONSTRUCTION OF ADMINISTRATIVE BLOCK	ONGOING	32,000,000
ERGP23175983	CONSTRUCTION AND EQUIPING OF MODERN BAKERY	ONGOING	12,000,000
ERGP23192089	PROVISION OF THUNDER ARRESTORS, FIRE FIGHTING EQUIPMENT AND SETTING UP MINI FIRE STATION	ONGOING	10,326,970
0517026064	FGGC JALINGO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		571,268,623
21	PERSONNEL COST		231,421,379
2101	SALARY		198,397,721
210101	SALARIES AND WAGES		198,397,721
21010101	SALARY		198,397,721
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		33,023,658
210201	ALLOWANCES		3,264,000
21020111	REGULAR ALLOWANCES		3,264,000
210202	SOCIAL CONTRIBUTIONS		29,759,658
21020201	NHIS		9,919,886
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,839,772
22	OTHER RECURRENT COSTS		209,836,519
2202	OVERHEAD COST		21,450,019
220201	TRAVEL & TRANSPORT - GENERAL		1,048,227
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		254,823
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		793,404
220202	UTILITIES - GENERAL		1,401,527
22020201	ELECTRICITY CHARGES		637,058
22020202	TELEPHONE CHARGES		127,412
22020203	INTERNET ACCESS CHARGES		382,233
22020204	SATELLITE BROADCASTING ACCESS CHARGES		127,412
22020205	WATER RATES		127,412



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CODE	LINE ITEM		AMOUNT
220203	MATERIALS & SUPPLIES - GENERAL		6,799,691
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		637,058
22020302	BOOKS		509,646
22020303	NEWSPAPERS		509,646
22020304	MAGAZINES & PERIODICALS		509,646
22020305	PRINTING OF NON SECURITY DOCUMENTS		509,646
22020306	PRINTING OF SECURITY DOCUMENTS		484,164
22020307	DRUGS & MEDICAL SUPPLIES		1,926,784
22020308	FIELD & CAMPING MATERIALS SUPPLIES		764,469
22020309	UNIFORMS & OTHER CLOTHING		719,291
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		229,341
220204	MAINTENANCE SERVICES - GENERAL		4,182,146
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		484,163
22020402	MAINTENANCE OF OFFICE FURNITURE		764,469
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		774,114
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		674,114
22020405	MAINTENANCE OF PLANTS/GENERATORS		828,937
22020406	OTHER MAINTENANCE SERVICES		528,937
22020413	MAINTENANCE OF STREET LIGHTS		127,412
220205	TRAINING - GENERAL		764,469
22020501	LOCAL TRAINING		764,469
220206	OTHER SERVICES - GENERAL		948,506
22020601	SECURITY CHARGES		382,233
22020605	SECURITY OPERATIONS (OVERHEAD)		566,273
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,359,056
22020702	INFORMATION TECHNOLOGY CONSULTING		849,410
22020703	LEGAL SERVICES		509,646
220208	FUEL & LUBRICANTS - GENERAL		1,783,758
22020801	MOTOR VEHICLE FUEL COST		382,233
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		509,646
22020803	PLANT / GENERATOR FUEL COST		382,233
22020806	COOKING GAS/FUEL COST		509,646
220209	FINANCIAL CHARGES - GENERAL		254,823
22020904	OTHER CRF BANK CHARGES		254,823
220210	MISCELLANEOUS		2,907,816
22021001	REFRESHMENT & MEALS		509,646
22021003	PUBLICITY & ADVERTISEMENTS		283,137
22021004	MEDICAL EXPENSES		509,646
22021006	POSTAGES & COURIER SERVICES		331,271
22021009	SPORTING ACTIVITIES		509,646
22021010	DIRECT TEACHING & LABORATORY COST		509,646
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		254,824
2205	SUBSIDIES GENERAL		188,386,500
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		188,386,500
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		188,386,500
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		8,619,725
230101	PURCHASE OF FIXED ASSETS - GENERAL		8,619,725
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		8,619,725
2302	CONSTRUCTION / PROVISION		70,440,771
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		70,440,771
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		70,440,771
2303	REHABILITATION / REPAIRS		50,950,229
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,950,229
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		50,950,229
	TOTAL PERSONNEL		231,421,379
	TOTAL OVERHEAD		209,836,519
	TOTAL RECURRENT		441,257,898
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		571,268,623
0517026064	FGGC JALINGO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191779	INSTALLATION OF SOLAR STREET LIGHT WITHIN THE SCHOOL PREMISES AND STAFF QUARTERS	NEW	34,391,000
ERGP23191875	PROCUREMENT OF FIRE EXTINGUISHERS, THUNDER ARRESTORS AND SAND BUCKETS	NEW	8,619,725
ERGP23191882	COMPLETION OF MULTI-PURPOSE HALL	NEW	51,000,000
ERGP23191890	RENOVATION OF COLLEGE STEP - B OFFICE	NEW	19,440,771
ERGP23191899	RENOVATION OF 1 NO BLOCK OF COMPUTER/ICT LABORATORY	NEW	16,559,229
0517026065	FGGC KABBA		
CODE	LINE ITEM		AMOUNT



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CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		587,023,536
21	PERSONNEL COST		197,947,612
2101	SALARY		170,938,793
210101	SALARIES AND WAGES		170,938,793
21010101	SALARY		170,938,793
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		27,008,819
210201	ALLOWANCES		1,368,000
21020111	REGULAR ALLOWANCES		1,368,000
210202	SOCIAL CONTRIBUTIONS		25,640,819
21020201	NHIS		8,546,940
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		17,093,879
22	OTHER RECURRENT COSTS		257,281,271
2202	OVERHEAD COST		10,573,894
220201	TRAVEL & TRANSPORT - GENERAL		492,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		492,000
220202	UTILITIES - GENERAL		1,591,292
22020201	ELECTRICITY CHARGES		500,000
22020202	TELEPHONE CHARGES		240,000
22020205	WATER RATES		401,292
22020206	SEWERAGE CHARGES		450,000
220203	MATERIALS & SUPPLIES - GENERAL		1,142,700
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		272,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		56,700
22020306	PRINTING OF SECURITY DOCUMENTS		370,000
22020307	DRUGS & MEDICAL SUPPLIES		444,000
220204	MAINTENANCE SERVICES - GENERAL		791,372
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		716,372
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		75,000
220205	TRAINING - GENERAL		813,700
22020501	LOCAL TRAINING		813,700
220206	OTHER SERVICES - GENERAL		940,000
22020601	SECURITY CHARGES		520,000
22020606	CLEANING AND FUMIGATION SERVICES		420,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		438,500
22020701	FINANCIAL CONSULTING		75,000
22020702	INFORMATION TECHNOLOGY CONSULTING		173,500
22020703	LEGAL SERVICES		190,000
220208	FUEL & LUBRICANTS - GENERAL		1,458,330
22020801	MOTOR VEHICLE FUEL COST		325,280
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		348,000
22020803	PLANT / GENERATOR FUEL COST		548,800
22020806	COOKING GAS/FUEL COST		236,250
220209	FINANCIAL CHARGES - GENERAL		126,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		126,000
220210	MISCELLANEOUS		2,780,000
22021001	REFRESHMENT & MEALS		500,000
22021002	HONORARIUM & SITTING ALLOWANCE		150,000
22021003	PUBLICITY & ADVERTISEMENTS		500,000
22021006	POSTAGES & COURIER SERVICES		50,000
22021007	WELFARE PACKAGES		500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		50,000
22021009	SPORTING ACTIVITIES		430,000
22021010	DIRECT TEACHING & LABORATORY COST		500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		100,000
2205	SUBSIDIES GENERAL		246,707,377
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		246,707,377
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		246,707,377
23	CAPITAL EXPENDITURE		131,794,653
2302	CONSTRUCTION / PROVISION		54,594,653
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		54,594,653
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		16,500,000
23020114	CONSTRUCTION / PROVISION OF ROADS		29,654,653
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		8,440,000
2303	REHABILITATION / REPAIRS		77,200,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		77,200,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		77,200,000
	TOTAL PERSONNEL		197,947,612
	TOTAL OVERHEAD		257,281,271
	TOTAL RECURRENT		455,228,883
	TOTAL CAPITAL		131,794,653
	TOTAL ALLOCATION		587,023,536



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CODE	LINE ITEM		
0517026065	FGGC KABBA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169407	CONSTRUCTION OF 5KM ROAD	NEW	29,654,653
ERGP23191441	RENOVATION OF ONE (1) BLOCK OF HOSTEL	NEW	55,000,000
ERGP23191733	CONSTRUCTION OF FIRE FIGHTING STATION AND PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	16,500,000
ERGP23191735	RENOVATION EQUIPPING OF STANDARD VITUAL ART DYING AND BLEACHING STUDIO	NEW	22,200,000
ERGP23191736	PLANNING AND LANDSCAPPING OF THE COLLEGE	NEW	8,440,000
0517026066	FGGC KAZAURE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		465,534,695
21	PERSONNEL COST		154,954,787
2101	SALARY		134,075,467
210101	SALARIES AND WAGES		134,075,467
21010101	SALARY		134,075,467
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		20,879,320
210201	ALLOWANCES		768,000
21020111	REGULAR ALLOWANCES		768,000
210202	SOCIAL CONTRIBUTIONS		20,111,320
21020201	NHIS		6,703,773
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		13,407,547
22	OTHER RECURRENT COSTS		180,569,183
2202	OVERHEAD COST		17,551,380
220201	TRAVEL & TRANSPORT - GENERAL		2,915,942
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,309,489
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,606,453
220202	UTILITIES - GENERAL		2,802,338
22020201	ELECTRICITY CHARGES		2,363,872
22020202	TELEPHONE CHARGES		101,884
22020203	INTERNET ACCESS CHARGES		109,162
22020205	WATER RATES		90,968
22020206	SEWERAGE CHARGES		136,452
220203	MATERIALS & SUPPLIES - GENERAL		1,584,207
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		181,936
22020302	BOOKS		218,323
22020303	NEWSPAPERS		88,542
22020304	MAGAZINES & PERIODICALS		31,536
22020306	PRINTING OF SECURITY DOCUMENTS		181,936
22020307	DRUGS & MEDICAL SUPPLIES		181,936
22020308	FIELD & CAMPING MATERIALS SUPPLIES		545,808
22020309	UNIFORMS & OTHER CLOTHING		27,290
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		126,900
220204	MAINTENANCE SERVICES - GENERAL		3,240,366
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,029,844
22020402	MAINTENANCE OF OFFICE FURNITURE		181,936
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		363,872
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		909,680
22020405	MAINTENANCE OF PLANTS/GENERATORS		136,452
22020406	OTHER MAINTENANCE SERVICES		545,808
22020410	MAINTENANCE OF ROADS AND BRIDGES		72,774
220205	TRAINING - GENERAL		636,776
22020501	LOCAL TRAINING		636,776
220206	OTHER SERVICES - GENERAL		1,289,038
22020601	SECURITY CHARGES		1,228,393
22020606	CLEANING AND FUMIGATION SERVICES		60,645
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		151,613
22020708	MEDICAL CONSULTING		151,613
220208	FUEL & LUBRICANTS - GENERAL		3,371,777
22020801	MOTOR VEHICLE FUEL COST		540,936
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		163,742
22020803	PLANT / GENERATOR FUEL COST		2,000,000
22020806	COOKING GAS/FUEL COST		667,099
220209	FINANCIAL CHARGES - GENERAL		151,613
22020901	BANK CHARGES (OTHER THAN INTEREST)		151,613
220210	MISCELLANEOUS		1,407,710
22021001	REFRESHMENT & MEALS		64,891
22021002	HONORARIUM & SITTING ALLOWANCE		100,065
22021003	PUBLICITY & ADVERTISEMENTS		81,265
22021004	MEDICAL EXPENSES		636,452
22021006	POSTAGES & COURIER SERVICES		24,258



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CODE	LINE ITEM		AMOUNT
22021007	WELFARE PACKAGES		146,004
22021009	SPORTING ACTIVITIES		90,968
22021010	DIRECT TEACHING & LABORATORY COST		227,420
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		36,387
2205	SUBSIDIES GENERAL		163,017,803
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		163,017,803
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		163,017,803
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		61,923,701
230101	PURCHASE OF FIXED ASSETS - GENERAL		61,923,701
23010108	PURCHASE OF BUSES		47,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE		10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		4,923,701
2302	CONSTRUCTION / PROVISION		20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		20,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		20,000,000
2303	REHABILITATION / REPAIRS		48,087,024
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		48,087,024
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		43,443,265
23030110	REHABILITATION / REPAIRS - LIBRARIES		4,643,759
	TOTAL PERSONNEL		154,954,787
	TOTAL OVERHEAD		180,569,183
	TOTAL RECURRENT		335,523,970
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		465,534,695
0517026066	FGGC KAZAURE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10191525	EXPANSION OF SOLAR POWER	NEW	20,000,000
ERGP22191530	PROVISION OF FIRE FIGHTING EQUIPMENTS	NEW	4,923,701
ERGP23169978	REHABILITATION OF STUDENT HOSTELS	ONGOING	38,900,000
ERGP23191524	PURCHASE OF 14 SEATER SCHOOL BUS	NEW	47,000,000
ERGP27191519	FURNISHING PRINCIPAL QUARTER	NEW	10,000,000
ERGP29150012	REHABILITATION OF E-LIBRARY	ONGOING	4,643,759
ERGP30169973	REHABILITATION OF SCIENCE LABORATORIES	ONGOING	4,543,265
0517026067	FGGC KEANA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		445,029,235
21	PERSONNEL COST		152,574,653
2101	SALARY		129,501,437
210101	SALARIES AND WAGES		129,501,437
21010101	SALARY		129,501,437
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		23,073,216
210201	ALLOWANCES		3,648,000
21020111	REGULAR ALLOWANCES		3,648,000
210202	SOCIAL CONTRIBUTIONS		19,425,216
21020201	NHIS		6,475,072
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		12,950,144
22	OTHER RECURRENT COSTS		165,316,344
2202	OVERHEAD COST		14,967,446
220201	TRAVEL & TRANSPORT - GENERAL		1,977,886
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		988,943
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		988,943
220202	UTILITIES - GENERAL		1,216,790
22020201	ELECTRICITY CHARGES		1,216,790
220203	MATERIALS & SUPPLIES - GENERAL		3,284,100
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		455,695
22020302	BOOKS		455,695
22020305	PRINTING OF NON SECURITY DOCUMENTS		227,847
22020306	PRINTING OF SECURITY DOCUMENTS		227,847
22020307	DRUGS & MEDICAL SUPPLIES		1,176,513
22020309	UNIFORMS & OTHER CLOTHING		227,847
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		284,809
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		227,847
220204	MAINTENANCE SERVICES - GENERAL		3,113,216
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		455,695
22020402	MAINTENANCE OF OFFICE FURNITURE		227,847
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		341,771
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		455,695
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,176,513
22020406	OTHER MAINTENANCE SERVICES		455,695
220205	TRAINING - GENERAL		626,580



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CODE	LINE ITEM		AMOUNT
22020501	LOCAL TRAINING		626,580
220206	OTHER SERVICES - GENERAL		455,695
22020606	CLEANING AND FUMIGATION SERVICES		455,695
220208	FUEL & LUBRICANTS - GENERAL		1,900,332
22020801	MOTOR VEHICLE FUEL COST		683,542
22020803	PLANT / GENERATOR FUEL COST		1,216,790
220210	MISCELLANEOUS		2,392,847
22021001	REFRESHMENT & MEALS		455,695
22021002	HONORARIUM & SITTING ALLOWANCE		341,771
22021003	PUBLICITY & ADVERTISEMENTS		683,991
22021007	WELFARE PACKAGES		455,695
22021010	DIRECT TEACHING & LABORATORY COST		455,695
2205	SUBSIDIES GENERAL		150,348,898
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		150,348,898
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		150,348,898
23	CAPITAL EXPENDITURE		127,138,238
2303	REHABILITATION / REPAIRS		127,138,238
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		127,138,238
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		127,138,238
	TOTAL PERSONNEL		152,574,653
	TOTAL OVERHEAD		165,316,344
	TOTAL RECURRENT		317,890,997
	TOTAL CAPITAL		127,138,238
	TOTAL ALLOCATION		445,029,235
0517026067	FGGC KEANA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10152255	CONSTRUCTION OF 1NO STANDARD G & C COMPLEX/SUPPLY AND INSTALLATION OF 1NO 33KVA TRANSFORMER AND REPLACEMENT OF 35WOODEN POLES WITH CONCRETE POLES	ONGOING	9,025,000
ERGP22191421	FIRE FIGHTING EQUIPMENT	NEW	7,000,000
ERGP23159563	RENOVATION OF HOSTELS/RENOVATION OF CLASSROOMS AND ROOF LEAKAGES IN THE STAFF QUARTERS	ONGOING	20,000,000
ERGP23169924	CONSTRUCTION OF 1NO STANDARD ADMINISTRATIVE BLOCK	ONGOING	15,000,000
ERGP23169929	RENOVATION OF 1NO E-LIBRARY COMPLEX	ONGOING	20,113,238
ERGP23169931	CONSTRUCTION OF 5KM ROAD NETWORK AND DRAINAGES/3KM PERIMETER WALL FENCE	ONGOING	28,000,000
ERGP23191408	COMPUTERIZATION AND INSTALLATION OF NETWORK IN BURSARY AND PRINCIPAL'S DEPARTMENT	NEW	28,000,000
0517026068	FGGC LANGTANG		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		623,673,370
21	PERSONNEL COST		235,821,683
2101	SALARY		201,466,175
210101	SALARIES AND WAGES		201,466,175
21010101	SALARY		201,466,175
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		34,355,508
210201	ALLOWANCES		4,135,582
21020111	REGULAR ALLOWANCES		4,135,582
210202	SOCIAL CONTRIBUTIONS		30,219,926
21020201	NHIS		10,073,309
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		20,146,617
22	OTHER RECURRENT COSTS		260,353,739
2202	OVERHEAD COST		21,625,416
220201	TRAVEL & TRANSPORT - GENERAL		6,642,387
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,133,022
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,509,365
220202	UTILITIES - GENERAL		1,042,198
22020202	TELEPHONE CHARGES		463,254
22020203	INTERNET ACCESS CHARGES		177,766
22020204	SATELLITE BROADCASTING ACCESS CHARGES		180,603
22020205	WATER RATES		220,575
220203	MATERIALS & SUPPLIES - GENERAL		4,710,316
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,179,511
22020303	NEWSPAPERS		130,603
22020304	MAGAZINES & PERIODICALS		49,023
22020306	PRINTING OF SECURITY DOCUMENTS		724,928
22020307	DRUGS & MEDICAL SUPPLIES		1,328,831
22020308	FIELD & CAMPING MATERIALS SUPPLIES		662,463
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		634,957
220204	MAINTENANCE SERVICES - GENERAL		4,217,659
22020402	MAINTENANCE OF OFFICE FURNITURE		1,320,704



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CODE	LINE ITEM		AMOUNT
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,568,851
22020405	MAINTENANCE OF PLANTS/GENERATORS		870,542
22020410	MAINTENANCE OF ROADS AND BRIDGES		457,562
220206	OTHER SERVICES - GENERAL		1,070,622
22020601	SECURITY CHARGES		567,720
22020606	CLEANING AND FUMIGATION SERVICES		502,902
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		253,951
22020703	LEGAL SERVICES		253,951
220208	FUEL & LUBRICANTS - GENERAL		2,408,855
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		585,328
22020803	PLANT / GENERATOR FUEL COST		1,315,625
22020806	COOKING GAS/FUEL COST		507,902
220209	FINANCIAL CHARGES - GENERAL		146,727
22020904	OTHER CRF BANK CHARGES		146,727
220210	MISCELLANEOUS		1,132,701
22021001	REFRESHMENT & MEALS		514,416
22021006	POSTAGES & COURIER SERVICES		140,923
22021010	DIRECT TEACHING & LABORATORY COST		380,619
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		96,743
2205	SUBSIDIES GENERAL		238,728,323
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		238,728,323
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		238,728,323
23	CAPITAL EXPENDITURE		127,497,948
2303	REHABILITATION / REPAIRS		127,497,948
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		127,497,948
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		127,497,948
	TOTAL PERSONNEL		235,821,683
	TOTAL OVERHEAD		260,353,739
	TOTAL RECURRENT		496,175,422
	TOTAL CAPITAL		127,497,948
	TOTAL ALLOCATION		623,673,370
0517026068	FGGC LANGTANG		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23168832	RENOVATION AND EQUIPING OF HOME ECONOMICS AND TECHNICAL DRAWING BLOCK	ONGOING	17,000,000
ERGP23168843	PROCUREMENT OF LABORATORY EQUIPMENT AND REFURBISHING AGRIC, BIOLOGY, CHEMISTRY AND PHYSICS LABORATORIES	ONGOING	23,000,000
ERGP23168848	CONSTRUCTION AND EQUIPING OF SCHOOL CLINIC AND ISOLATION WARD	ONGOING	24,000,000
ERGP23168858	CONSTRUCTION OF STANDARD GUEST HOUSE	ONGOING	28,000,000
ERGP23191080	LANDSCAPING OF SCHOOL COMPOUND	NEW	15,497,948
ERGP23191082	PROVISION OF SECURITY INFRASTRUCTURE FOR THE HOSTEL AREA	NEW	12,000,000
ERGP23191341	PROVISION OF FIRE FIGHTING EQUIPMENT	NEW	8,000,000
0517026069	FGGC LEJJA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		722,987,615
21	PERSONNEL COST		215,735,603
2101	SALARY		186,427,481
210101	SALARIES AND WAGES		186,427,481
21010101	SALARY		186,427,481
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		29,308,122
210201	ALLOWANCES		1,344,000
21020111	REGULAR ALLOWANCES		1,344,000
210202	SOCIAL CONTRIBUTIONS		27,964,122
21020201	NHIS		9,321,374
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,642,748
22	OTHER RECURRENT COSTS		377,564,942
2202	OVERHEAD COST		29,840,088
220201	TRAVEL & TRANSPORT - GENERAL		3,775,004
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,543,482
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,231,522
220202	UTILITIES - GENERAL		2,693,543
22020201	ELECTRICITY CHARGES		1,267,966
22020203	INTERNET ACCESS CHARGES		514,494
22020205	WATER RATES		803,897
22020206	SEWERAGE CHARGES		107,186
220203	MATERIALS & SUPPLIES - GENERAL		9,349,553
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,113,505
22020302	BOOKS		1,144,701
22020303	NEWSPAPERS		21,705
22020305	PRINTING OF NON SECURITY DOCUMENTS		535,931
22020306	PRINTING OF SECURITY DOCUMENTS		267,966



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CODE	LINE ITEM		AMOUNT
22020307	DRUGS & MEDICAL SUPPLIES		1,535,931
22020309	UNIFORMS & OTHER CLOTHING		1,322,628
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,153,593
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		2,253,593
220204	MAINTENANCE SERVICES - GENERAL		5,037,829
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		564,312
22020402	MAINTENANCE OF OFFICE FURNITURE		1,574,806
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		572,351
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		602,853
22020406	OTHER MAINTENANCE SERVICES		1,267,966
22020410	MAINTENANCE OF ROADS AND BRIDGES		455,541
220205	TRAINING - GENERAL		535,931
22020501	LOCAL TRAINING		535,931
220206	OTHER SERVICES - GENERAL		884,286
22020601	SECURITY CHARGES		884,286
220208	FUEL & LUBRICANTS - GENERAL		5,760,045
22020801	MOTOR VEHICLE FUEL COST		1,187,576
22020803	PLANT / GENERATOR FUEL COST		2,607,793
22020806	COOKING GAS/FUEL COST		1,964,676
220210	MISCELLANEOUS		1,803,897
22021001	REFRESHMENT & MEALS		1,803,897
2205	SUBSIDIES GENERAL		347,724,854
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		347,724,854
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		347,724,854
23	CAPITAL EXPENDITURE		129,687,070
2301	FIXED ASSETS PURCHASED		50,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,000,000
23010105	PURCHASE OF MOTOR VEHICLES		40,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		79,687,070
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		79,687,070
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		49,687,070
	TOTAL PERSONNEL		215,735,603
	TOTAL OVERHEAD		377,564,942
	TOTAL RECURRENT		593,300,545
	TOTAL CAPITAL		129,687,070
	TOTAL ALLOCATION		722,987,615
0517026069	FGGC LEJJA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191702	PURCHASE OF 1 NO TOYOTA HILUX (PROJECT VEHICLE)	NEW	40,000,000
ERGP23126956	CONSTRUCTION OF 3.5KM INTERNAL ROAD NETWORK WITH DRAINAGES	NEW	10,000,000
ERGP23142366	CONSTRUCTION OF 1 NO STOREY BUILDING HOSTEL BLOCK	NEW	30,000,000
ERGP23191699	PROVISION OF THUNDER ARRESTORS AND FIRE FIGHTING EQUIPMENT	NEW	10,000,000
ERGP23191708	CONSTRUCTION AND EQUIPPING OF 2 NOS MODERN KITCHEN	NEW	39,687,070
0517026070	FGGC MONGUNO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		475,573,915
21	PERSONNEL COST		107,006,691
2101	SALARY		92,214,514
210101	SALARIES AND WAGES		92,214,514
21010101	SALARY		92,214,514
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,792,177
210201	ALLOWANCES		960,000
21020111	REGULAR ALLOWANCES		960,000
210202	SOCIAL CONTRIBUTIONS		13,832,177
21020201	NHIS		4,610,726
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		9,221,451
22	OTHER RECURRENT COSTS		238,556,499
2202	OVERHEAD COST		12,157,078
220201	TRAVEL& TRANSPORT - GENERAL		2,584,109
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		900,294
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,683,815
220202	UTILITIES - GENERAL		700,231
22020201	ELECTRICITY CHARGES		300,098
22020202	TELEPHONE CHARGES		20,007
22020203	INTERNET ACCESS CHARGES		80,028
22020205	WATER RATES		300,098
220203	MATERIALS & SUPPLIES - GENERAL		850,277
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,131
22020302	BOOKS		30,010



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CODE	LINE ITEM		
22020303	NEWSPAPERS		50,016
22020304	MAGAZINES & PERIODICALS		20,007
22020305	PRINTING OF NON SECURITY DOCUMENTS		40,013
22020306	PRINTING OF SECURITY DOCUMENTS		50,016
22020307	DRUGS & MEDICAL SUPPLIES		60,020
22020309	UNIFORMS & OTHER CLOTHING		200,064
220204	MAINTENANCE SERVICES - GENERAL		2,700,883
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		400,131
22020402	MAINTENANCE OF OFFICE FURNITURE		300,098
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		200,065
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		600,196
22020405	MAINTENANCE OF PLANTS/GENERATORS		800,262
22020406	OTHER MAINTENANCE SERVICES		400,131
220205	TRAINING - GENERAL		800,098
22020501	LOCAL TRAINING		800,098
220206	OTHER SERVICES - GENERAL		1,100,360
22020601	SECURITY CHARGES		500,164
22020606	CLEANING AND FUMIGATION SERVICES		600,196
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		80,026
22020708	MEDICAL CONSULTING		80,026
220208	FUEL & LUBRICANTS - GENERAL		1,200,392
22020801	MOTOR VEHICLE FUEL COST		400,131
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		200,065
22020803	PLANT / GENERATOR FUEL COST		600,196
220209	FINANCIAL CHARGES - GENERAL		60,020
22020901	BANK CHARGES (OTHER THAN INTEREST)		60,020
220210	MISCELLANEOUS		2,080,682
22021001	REFRESHMENT & MEALS		200,066
22021002	HONORARIUM & SITTING ALLOWANCE		300,098
22021003	PUBLICITY & ADVERTISEMENTS		200,066
22021004	MEDICAL EXPENSES		300,098
22021006	POSTAGES & COURIER SERVICES		280,092
22021007	WELFARE PACKAGES		290,095
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		110,036
22021009	SPORTING ACTIVITIES		300,098
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		100,033
2205	SUBSIDIES GENERAL		226,399,421
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		226,399,421
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		226,399,421
23	CAPITAL EXPENDITURE		130,010,725
2303	REHABILITATION / REPAIRS		130,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,010,725
	TOTAL PERSONNEL		107,006,691
	TOTAL OVERHEAD		238,556,499
	TOTAL RECURRENT		345,563,190
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		475,573,915
0517026070	FGGC MONGUNO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169476	STOREY BUILDING BUILDING	ONGOING	20,000,000
ERGP23191548	PURCHASE OF FIRE FIGHTING EQUIPMENTS	NEW	15,000,000
ERGP23191556	EQUIPPING OF CATERING LABORATORY	NEW	12,000,000
ERGP23191570	RENOVATION OF TOILET NEW SITE	NEW	14,000,000
ERGP23191578	INSTALLATION OF SECURITY APPARATUS CCTV	NEW	19,010,725
ERGP23191590	RENOVATION OF STAFF QUARTERS PARMANENET SITE	NEW	50,000,000
0517026071	FGGC NEW BUSA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		464,124,571
21	PERSONNEL COST		150,775,397
2101	SALARY		129,036,361
210101	SALARIES AND WAGES		129,036,361
21010101	SALARY		129,036,361
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,739,036
210201	ALLOWANCES		2,383,582
21020111	REGULAR ALLOWANCES		2,383,582
210202	SOCIAL CONTRIBUTIONS		19,355,454
21020201	NHIS		6,451,818
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		12,903,636
22	OTHER RECURRENT COSTS		184,102,989
2202	OVERHEAD COST		23,870,568



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CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		3,711,030
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,515
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,705,515
220202	UTILITIES - GENERAL		3,413,982
22020201	ELECTRICITY CHARGES		2,005,515
22020202	TELEPHONE CHARGES		5,515
22020203	INTERNET ACCESS CHARGES		851,476
22020205	WATER RATES		551,476
220203	MATERIALS & SUPPLIES - GENERAL		2,673,747
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		551,476
22020302	BOOKS		551,476
22020303	NEWSPAPERS		165,443
22020304	MAGAZINES & PERIODICALS		165,443
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		688,433
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		551,476
220204	MAINTENANCE SERVICES - GENERAL		7,775,810
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,757,379
22020402	MAINTENANCE OF OFFICE FURNITURE		2,205,903
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		551,476
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,102,952
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,102,952
22020410	MAINTENANCE OF ROADS AND BRIDGES		55,148
220205	TRAINING - GENERAL		27,574
22020501	LOCAL TRAINING		27,574
220206	OTHER SERVICES - GENERAL		775,738
22020606	CLEANING AND FUMIGATION SERVICES		775,738
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,515
22020708	MEDICAL CONSULTING		5,515
220208	FUEL & LUBRICANTS - GENERAL		3,170,973
22020801	MOTOR VEHICLE FUEL COST		1,654,428
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		5,515
22020803	PLANT / GENERATOR FUEL COST		5,515
22020806	COOKING GAS/FUEL COST		1,505,515
220210	MISCELLANEOUS		2,316,199
22021002	HONORARIUM & SITTING ALLOWANCE		275,738
22021003	PUBLICITY & ADVERTISEMENTS		441,180
22021006	POSTAGES & COURIER SERVICES		551,476
22021007	WELFARE PACKAGES		551,476
22021009	SPORTING ACTIVITIES		275,738
22021029	MONITORING ACTIVITIES & FOLLOW UP		55,148
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		165,443
2205	SUBSIDIES GENERAL		160,232,421
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		160,232,421
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		160,232,421
23	CAPITAL EXPENDITURE		129,246,185
2301	FIXED ASSETS PURCHASED		5,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		124,246,185
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		124,246,185
23020114	CONSTRUCTION / PROVISION OF ROADS		46,101,001
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		78,145,184
	TOTAL PERSONNEL		150,775,397
	TOTAL OVERHEAD		184,102,989
	TOTAL RECURRENT		334,878,386
	TOTAL CAPITAL		129,246,185
	TOTAL ALLOCATION		464,124,571
0517026071	FGGC NEW BUSA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23151427	CONSTRUCTION OF COLLEGE MULTIPURPOSE HALL	ONGOING	78,145,184
ERGP23151430	CONSTRUCTION OF ROAD FROM MAIN GATE TO GIRLS HOSTEL	ONGOING	46,101,001
ERGP23191396	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	5,000,000
0517026072	FGGC OMU-ARAN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		526,446,087
21	PERSONNEL COST		191,397,793
2101	SALARY		165,097,211
210101	SALARIES AND WAGES		165,097,211
21010101	SALARY		165,097,211
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,300,582
210201	ALLOWANCES		1,536,000



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CODE	LINE ITEM		AMOUNT
21020111	REGULAR ALLOWANCES		1,536,000
210202	SOCIAL CONTRIBUTIONS		24,764,582
21020201	NHIS		8,254,861
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		16,509,721
22	OTHER RECURRENT COSTS		205,361,224
2202	OVERHEAD COST		17,525,476
220201	TRAVEL & TRANSPORT - GENERAL		5,726,948
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,441,341
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,285,607
220202	UTILITIES - GENERAL		2,858,875
22020201	ELECTRICITY CHARGES		674,305
22020202	TELEPHONE CHARGES		1,488,897
22020203	INTERNET ACCESS CHARGES		695,673
220203	MATERIALS & SUPPLIES - GENERAL		3,843,505
22020302	BOOKS		836,678
22020303	NEWSPAPERS		449,796
22020304	MAGAZINES & PERIODICALS		144,340
22020305	PRINTING OF NON SECURITY DOCUMENTS		568,435
22020306	PRINTING OF SECURITY DOCUMENTS		568,435
22020307	DRUGS & MEDICAL SUPPLIES		862,237
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		413,584
220204	MAINTENANCE SERVICES - GENERAL		361,637
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		361,637
220208	FUEL & LUBRICANTS - GENERAL		3,696,527
22020801	MOTOR VEHICLE FUEL COST		1,251,946
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,251,946
22020803	PLANT / GENERATOR FUEL COST		1,192,635
220210	MISCELLANEOUS		1,037,984
22021003	PUBLICITY & ADVERTISEMENTS		469,085
22021007	WELFARE PACKAGES		509,964
22021009	SPORTING ACTIVITIES		58,935
2205	SUBSIDIES GENERAL		187,835,748
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		187,835,748
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		187,835,748
23	CAPITAL EXPENDITURE		129,687,070
2301	FIXED ASSETS PURCHASED		11,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		11,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		11,000,000
2303	REHABILITATION / REPAIRS		118,687,070
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		118,687,070
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		105,149,570
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		13,537,500
	TOTAL PERSONNEL		191,397,793
	TOTAL OVERHEAD		205,361,224
	TOTAL RECURRENT		396,759,017
	TOTAL CAPITAL		129,687,070
	TOTAL ALLOCATION		526,446,087
0517026072	FGGC OMU-ARAN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23141437	CONSTRUCTION OF FOUR BEDROOM PRINCIPAL'S QUARTERS	ONGOING	18,050,000
ERGP23150137	CONSTRUCTION OF 3 BEDROOM BURSARS QUARTERS	ONGOING	16,245,000
ERGP23150158	RENOVATION AND RE-ROOFING OF 2 NOS OF CLASSROOMS	ONGOING	18,050,000
ERGP23169593	RENOVATION OF E- LIBRARY	ONGOING	13,537,500
ERGP23169612	CONSTRUCTION OF MOTORIZED POWERED BORE HOLE	ONGOING	13,537,500
ERGP23169624	CONSTRUCTION OF VIP TOILETS, STAFF ROOM AND CLASSROOM AREAS	ONGOING	13,537,500
ERGP23169645	PROVISION OF FURNITURES AND EQUIPMENTS IN THE DINNING HALL	ONGOING	25,729,570
ERGP23191567	FIRE FIGHTING EQUIPMENTS	NEW	11,000,000
0517026073	FGGC OWERRI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		945,743,092
21	PERSONNEL COST		396,586,776
2101	SALARY		341,665,023
210101	SALARIES AND WAGES		341,665,023
21010101	SALARY		341,665,023
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		54,921,753
210201	ALLOWANCES		3,672,000
21020111	REGULAR ALLOWANCES		3,672,000
210202	SOCIAL CONTRIBUTIONS		51,249,753
21020201	NHIS		17,083,251
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		34,166,502
22	OTHER RECURRENT COSTS		419,145,591



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CODE	LINE ITEM		AMOUNT
2202	OVERHEAD COST		12,310,916
220201	TRAVEL& TRANSPORT - GENERAL		1,356,845
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,356,845
220202	UTILITIES - GENERAL		1,736,579
22020201	ELECTRICITY CHARGES		1,442,348
22020203	INTERNET ACCESS CHARGES		294,231
220203	MATERIALS & SUPPLIES - GENERAL		2,518,252
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		396,080
22020303	NEWSPAPERS		988,314
22020305	PRINTING OF NON SECURITY DOCUMENTS		496,043
22020307	DRUGS & MEDICAL SUPPLIES		40,551
22020308	FIELD & CAMPING MATERIALS SUPPLIES		69,157
22020309	UNIFORMS & OTHER CLOTHING		188,610
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		339,497
220204	MAINTENANCE SERVICES - GENERAL		2,738,409
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		363,073
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		414,941
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		301,775
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,658,620
220205	TRAINING - GENERAL		61,846
22020501	LOCAL TRAINING		61,846
220206	OTHER SERVICES - GENERAL		808,506
22020601	SECURITY CHARGES		220,044
22020606	CLEANING AND FUMIGATION SERVICES		588,462
220208	FUEL & LUBRICANTS - GENERAL		1,866,090
22020806	COOKING GAS/FUEL COST		1,866,090
220210	MISCELLANEOUS		1,224,389
22021003	PUBLICITY & ADVERTISEMENTS		502,958
22021006	POSTAGES & COURIER SERVICES		438,517
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		282,914
2205	SUBSIDIES GENERAL		406,834,675
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		406,834,675
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		406,834,675
23	CAPITAL EXPENDITURE		130,010,725
2303	REHABILITATION / REPAIRS		130,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,010,725
	TOTAL PERSONNEL		396,586,776
	TOTAL OVERHEAD		419,145,591
	TOTAL RECURRENT		815,732,367
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		945,743,092
0517026073	FGGC OWERRI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191468	CONSTRUCTION OF 4NOS DORMITORIES	NEW	40,010,725
ERGP23191476	SUPPLY OF FIRE FIGHTING EQUIPMENTS	NEW	10,000,000
ERGP23191780	COMPLETION OF 4 UNITS OF 3 BEDROOM FLATS STAFF QUARTERS (UPSTAIRS)	NEW	40,000,000
ERGP23191789	COMPLETION OF 1 BLOCK OF 1 STOREY HOSTEL	NEW	40,000,000
0517026074	FGGC OYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		876,375,986
21	PERSONNEL COST		383,750,894
2101	SALARY		329,313,821
210101	SALARIES AND WAGES		329,313,821
21010101	SALARY		329,313,821
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		54,437,073
210201	ALLOWANCES		5,040,000
21020111	REGULAR ALLOWANCES		5,040,000
210202	SOCIAL CONTRIBUTIONS		49,397,073
21020201	NHIS		16,465,691
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		32,931,382
22	OTHER RECURRENT COSTS		365,927,375
2202	OVERHEAD COST		20,247,029
220201	TRAVEL& TRANSPORT - GENERAL		7,424,298
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,149,119
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,275,179
220202	UTILITIES - GENERAL		354,771
22020201	ELECTRICITY CHARGES		159,267
22020203	INTERNET ACCESS CHARGES		195,504
220203	MATERIALS & SUPPLIES - GENERAL		1,263,185
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		212,355



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CODE	LINE ITEM		AMOUNT
22020303	NEWSPAPERS		122,189
22020304	MAGAZINES & PERIODICALS		48,876
22020307	DRUGS & MEDICAL SUPPLIES		879,765
220204	MAINTENANCE SERVICES - GENERAL		3,711,607
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		308,001
22020402	MAINTENANCE OF OFFICE FURNITURE		811,505
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		488,758
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,466,275
22020405	MAINTENANCE OF PLANTS/GENERATORS		329,067
22020406	OTHER MAINTENANCE SERVICES		308,001
220205	TRAINING - GENERAL		965,719
22020501	LOCAL TRAINING		965,719
220206	OTHER SERVICES - GENERAL		509,824
22020606	CLEANING AND FUMIGATION SERVICES		509,824
220208	FUEL & LUBRICANTS - GENERAL		3,207,264
22020801	MOTOR VEHICLE FUEL COST		977,517
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		488,758
22020803	PLANT / GENERATOR FUEL COST		1,740,989
220209	FINANCIAL CHARGES - GENERAL		146,627
22020901	BANK CHARGES (OTHER THAN INTEREST)		146,627
220210	MISCELLANEOUS		2,663,734
22021001	REFRESHMENT & MEALS		488,758
22021002	HONORARIUM & SITTING ALLOWANCE		733,138
22021007	WELFARE PACKAGES		708,700
22021009	SPORTING ACTIVITIES		733,138
2205	SUBSIDIES GENERAL		345,680,346
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		345,680,346
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		345,680,346
23	CAPITAL EXPENDITURE		126,697,717
2301	FIXED ASSETS PURCHASED		5,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
2303	REHABILITATION / REPAIRS		121,697,717
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		121,697,717
23030103	REHABILITATION / REPAIRS - HOUSING		30,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		91,697,717
	TOTAL PERSONNEL		383,750,894
	TOTAL OVERHEAD		365,927,375
	TOTAL RECURRENT		749,678,269
	TOTAL CAPITAL		126,697,717
	TOTAL ALLOCATION		876,375,986
0517026074	FGGC OYO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191884	RENOVATION OF OLABISI HOSTEL I & II	NEW	30,000,000
ERGP23191960	REHABILITATION OF 18 NOS OF CLASSROOM	NEW	50,000,000
ERGP23191980	REHABILITATION OF 3 SCIENCE LABORATORY	NEW	21,000,000
ERGP23191983	RENOVATION OF ABANDONED CLASSROOMS	NEW	10,697,717
ERGP23191985	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	NEW	5,000,000
ERGP23193322	RENOVATION OF BUSINESS STUDIES BLOCK	NEW	10,000,000
0517026075	FGGC SHAGAMU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		907,295,332
21	PERSONNEL COST		346,053,824
2101	SALARY		299,246,804
210101	SALARIES AND WAGES		299,246,804
21010101	SALARY		299,246,804
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		46,807,020
210201	ALLOWANCES		1,920,000
21020111	REGULAR ALLOWANCES		1,920,000
210202	SOCIAL CONTRIBUTIONS		44,887,020
21020201	NHIS		14,962,340
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		29,924,680
22	OTHER RECURRENT COSTS		431,922,510
2202	OVERHEAD COST		23,757,193
220201	TRAVEL & TRANSPORT - GENERAL		6,038,699
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,273,479
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,595,654
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		89,783
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		79,783
220202	UTILITIES - GENERAL		638,261
22020201	ELECTRICITY CHARGES		398,913



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CODE	LINE ITEM		AMOUNT
22020202	TELEPHONE CHARGES		39,891
22020203	INTERNET ACCESS CHARGES		119,674
22020204	SATELLITE BROADCASTING ACCESS CHARGES		79,783
220203	MATERIALS & SUPPLIES - GENERAL		2,672,720
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		199,457
22020302	BOOKS		159,565
22020303	NEWSPAPERS		159,565
22020304	MAGAZINES & PERIODICALS		239,349
22020305	PRINTING OF NON SECURITY DOCUMENTS		279,239
22020306	PRINTING OF SECURITY DOCUMENTS		319,131
22020307	DRUGS & MEDICAL SUPPLIES		718,044
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		598,370
220204	MAINTENANCE SERVICES - GENERAL		5,703,317
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,797,827
22020402	MAINTENANCE OF OFFICE FURNITURE		299,185
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		359,022
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		279,239
22020405	MAINTENANCE OF PLANTS/GENERATORS		319,131
22020406	OTHER MAINTENANCE SERVICES		648,913
220205	TRAINING - GENERAL		609,023
22020501	LOCAL TRAINING		609,023
220206	OTHER SERVICES - GENERAL		1,279,239
22020601	SECURITY CHARGES		279,239
22020606	CLEANING AND FUMIGATION SERVICES		1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		718,044
22020703	LEGAL SERVICES		398,913
22020708	MEDICAL CONSULTING		319,131
220208	FUEL & LUBRICANTS - GENERAL		2,495,654
22020801	MOTOR VEHICLE FUEL COST		797,827
22020803	PLANT / GENERATOR FUEL COST		897,827
22020806	COOKING GAS/FUEL COST		800,000
220209	FINANCIAL CHARGES - GENERAL		757,935
22020901	BANK CHARGES (OTHER THAN INTEREST)		598,370
22020904	OTHER CRF BANK CHARGES		159,565
220210	MISCELLANEOUS		2,844,301
22021001	REFRESHMENT & MEALS		300,000
22021002	HONORARIUM & SITTING ALLOWANCE		298,755
22021003	PUBLICITY & ADVERTISEMENTS		658,479
22021004	MEDICAL EXPENSES		89,783
22021006	POSTAGES & COURIER SERVICES		39,891
22021007	WELFARE PACKAGES		519,131
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		279,783
22021009	SPORTING ACTIVITIES		259,565
22021010	DIRECT TEACHING & LABORATORY COST		199,457
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		199,457
2205	SUBSIDIES GENERAL		408,165,317
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		408,165,317
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		408,165,317
23	CAPITAL EXPENDITURE		129,318,998
2301	FIXED ASSETS PURCHASED		7,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		7,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		7,000,000
2303	REHABILITATION / REPAIRS		122,318,998
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		122,318,998
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		122,318,998
	TOTAL PERSONNEL		346,053,824
	TOTAL OVERHEAD		431,922,510
	TOTAL RECURRENT		777,976,334
	TOTAL CAPITAL		129,318,998
	TOTAL ALLOCATION		907,295,332
0517026075	FGGC SHAGAMU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191537	FIRE FIGHTERS, SMOKE AND DETECTOR'S EQUIPMENTS	NEW	7,000,000
ERGP23169500	LANDSCAPING AND BEAUTIFICATION OF THE COLLEGE	ONGOING	78,000,000
ERGP23169518	CONSTRUCTION OF 1.5KM ROAD NETWORK INCLUDING DRAINAGE AND CULVERT	ONGOING	19,318,998
ERGP23169597	CONSTRUCTION OF JUNIOR STAFF QUARTERS (10 UNITS OF 2 BLOCKS OF SELF-CONTAINED APARTMENTS)	ONGOING	25,000,000
0517026076	FGGC GUMI TAMBALAW		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		417,341,448



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CODE	LINE ITEM		AMOUNT
21	PERSONNEL COST		102,066,101
2101	SALARY		87,584,435
210101	SALARIES AND WAGES		87,584,435
21010101	SALARY		87,584,435
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,481,666
210201	ALLOWANCES		1,344,000
21020111	REGULAR ALLOWANCES		1,344,000
210202	SOCIAL CONTRIBUTIONS		13,137,666
21020201	NHIS		4,379,222
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		8,758,444
22	OTHER RECURRENT COSTS		186,247,602
2202	OVERHEAD COST		13,201,747
220201	TRAVEL & TRANSPORT - GENERAL		3,350,690
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,624,644
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,726,046
220202	UTILITIES - GENERAL		1,594,205
22020201	ELECTRICITY CHARGES		662,211
22020202	TELEPHONE CHARGES		410,882
22020203	INTERNET ACCESS CHARGES		521,112
220203	MATERIALS & SUPPLIES - GENERAL		1,540,599
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		283,800
22020302	BOOKS		521,112
22020303	NEWSPAPERS		275,882
22020305	PRINTING OF NON SECURITY DOCUMENTS		153,268
22020306	PRINTING OF SECURITY DOCUMENTS		91,961
22020307	DRUGS & MEDICAL SUPPLIES		91,961
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		122,615
220204	MAINTENANCE SERVICES - GENERAL		1,747,412
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		67,591
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		490,459
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,189,362
220205	TRAINING - GENERAL		171,660
22020501	LOCAL TRAINING		171,660
220208	FUEL & LUBRICANTS - GENERAL		2,082,487
22020801	MOTOR VEHICLE FUEL COST		169,699
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,912,788
220210	MISCELLANEOUS		2,714,694
22021003	PUBLICITY & ADVERTISEMENTS		392,367
22021006	POSTAGES & COURIER SERVICES		147,444
22021009	SPORTING ACTIVITIES		2,050,730
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		124,153
2205	SUBSIDIES GENERAL		173,045,855
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		173,045,855
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		173,045,855
23	CAPITAL EXPENDITURE		129,027,745
2302	CONSTRUCTION / PROVISION		90,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		90,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		90,000,000
2303	REHABILITATION / REPAIRS		39,027,745
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		39,027,745
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		39,027,745
	TOTAL PERSONNEL		102,066,101
	TOTAL OVERHEAD		186,247,602
	TOTAL RECURRENT		288,313,703
	TOTAL CAPITAL		129,027,745
	TOTAL ALLOCATION		417,341,448
0517026076	FGGC GUMI TAMBALAW		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23108359	COMPLETION OF MULTI-PURPOSE HALL	ONGOING	19,027,745
ERGP23150229	COMPLETION OF FEMALE HOSTEL	ONGOING	55,000,000
ERGP23170781	CONSTRUCTION OF 10 NOS 2 BEDROOM FLAT	ONGOING	25,000,000
ERGP23170784	REHABILITATION OF OLD HOSTEL	ONGOING	20,000,000
ERGP23191667	PROVISION OF FIRE FIGHTING EQUIPMENT AND SETTING UP OF A MINI-FIRE STATION	NEW	10,000,000
0517026077	FGGC UMUAHIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		797,125,268
21	PERSONNEL COST		269,671,528
2101	SALARY		232,138,720
210101	SALARIES AND WAGES		232,138,720
21010101	SALARY		232,138,720



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,532,808
210201	ALLOWANCES		2,712,000
21020111	REGULAR ALLOWANCES		2,712,000
210202	SOCIAL CONTRIBUTIONS		34,820,808
21020201	NHIS		11,606,936
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		23,213,872
22	OTHER RECURRENT COSTS		397,341,078
2202	OVERHEAD COST		10,591,921
220201	TRAVEL & TRANSPORT - GENERAL		2,750,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,750,000
220202	UTILITIES - GENERAL		1,920,000
22020201	ELECTRICITY CHARGES		1,500,000
22020202	TELEPHONE CHARGES		150,000
22020203	INTERNET ACCESS CHARGES		70,000
22020205	WATER RATES		200,000
220203	MATERIALS & SUPPLIES - GENERAL		1,580,921
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		642,921
22020302	BOOKS		250,000
22020303	NEWSPAPERS		16,000
22020304	MAGAZINES & PERIODICALS		60,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		70,000
22020307	DRUGS & MEDICAL SUPPLIES		250,000
22020309	UNIFORMS & OTHER CLOTHING		20,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		90,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		182,000
220204	MAINTENANCE SERVICES - GENERAL		1,745,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		600,000
22020402	MAINTENANCE OF OFFICE FURNITURE		120,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		405,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		500,000
22020406	OTHER MAINTENANCE SERVICES		120,000
220205	TRAINING - GENERAL		202,000
22020501	LOCAL TRAINING		202,000
220206	OTHER SERVICES - GENERAL		654,000
22020601	SECURITY CHARGES		300,000
22020604	RESIDENTIAL RENT		50,000
22020606	CLEANING AND FUMIGATION SERVICES		304,000
220208	FUEL & LUBRICANTS - GENERAL		690,000
22020801	MOTOR VEHICLE FUEL COST		200,000
22020803	PLANT / GENERATOR FUEL COST		240,000
22020806	COOKING GAS/FUEL COST		250,000
220210	MISCELLANEOUS		1,050,000
22021001	REFRESHMENT & MEALS		200,000
22021002	HONORARIUM & SITTING ALLOWANCE		300,000
22021003	PUBLICITY & ADVERTISEMENTS		100,000
22021004	MEDICAL EXPENSES		50,000
22021009	SPORTING ACTIVITIES		350,000
22021010	DIRECT TEACHING & LABORATORY COST		50,000
2205	SUBSIDIES GENERAL		386,749,157
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		386,749,157
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		386,749,157
23	CAPITAL EXPENDITURE		130,112,662
2301	FIXED ASSETS PURCHASED		33,267,500
230101	PURCHASE OF FIXED ASSETS - GENERAL		33,267,500
23010119	PURCHASE OF POWER GENERATING SET		28,267,500
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		40,040,427
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		40,040,427
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		11,040,427
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		29,000,000
2303	REHABILITATION / REPAIRS		56,804,735
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		56,804,735
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		56,804,735
	TOTAL PERSONNEL		269,671,528
	TOTAL OVERHEAD		397,341,078
	TOTAL RECURRENT		667,012,606
	TOTAL CAPITAL		130,112,662
	TOTAL ALLOCATION		797,125,268
0517026077	FGGC UMUHIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149946	CONSTRUCTION OF 1 NO. ONE STOREY BUILDING ADMINISTRATIVE BLOCK	ONGOING	29,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23169561	REMODELING OF SS2 BLOCK OF 3 CLASSROOMS TO ONE STOREY BUILDING.	ONGOING	56,804,735
ERGP23169596	PROCUREMENT OF 250KVA MIKANO SOUND PROOF GENERATOR (PERKINS)	ONGOING	28,267,500
ERGP23191657	INSTALLATION OF SOLAR PANEL FOR COLLEGE BORE HOLES, HOSTELS, CLASSROOMS AND OFFICES	NEW	11,040,427
ERGP23191658	PROVISION OF THUNDER ARRESTORS, FIRE FIGHTING EQUIPMENT	NEW	5,000,000
0517026078	FGGC WUKARI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		744,667,753
21	PERSONNEL COST		219,559,590
2101	SALARY		188,417,035
210101	SALARIES AND WAGES		188,417,035
21010101	SALARY		188,417,035
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		31,142,555
210201	ALLOWANCES		2,880,000
21020111	REGULAR ALLOWANCES		2,880,000
210202	SOCIAL CONTRIBUTIONS		28,262,555
21020201	NHIS		9,420,852
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		18,841,703
22	OTHER RECURRENT COSTS		392,148,496
2202	OVERHEAD COST		13,323,562
220201	TRAVEL & TRANSPORT - GENERAL		2,365,341
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,101,364
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,263,977
220202	UTILITIES - GENERAL		2,284,274
22020201	ELECTRICITY CHARGES		1,461,875
22020202	TELEPHONE CHARGES		385,347
22020203	INTERNET ACCESS CHARGES		437,052
220203	MATERIALS & SUPPLIES - GENERAL		2,988,869
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		631,989
22020302	BOOKS		568,850
22020305	PRINTING OF NON SECURITY DOCUMENTS		385,347
22020306	PRINTING OF SECURITY DOCUMENTS		385,347
22020307	DRUGS & MEDICAL SUPPLIES		385,347
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		631,989
220204	MAINTENANCE SERVICES - GENERAL		1,927,035
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		385,347
22020402	MAINTENANCE OF OFFICE FURNITURE		385,347
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		385,647
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		385,347
22020405	MAINTENANCE OF PLANTS/GENERATORS		385,347
220205	TRAINING - GENERAL		385,347
22020501	LOCAL TRAINING		385,347
220208	FUEL & LUBRICANTS - GENERAL		1,649,325
22020801	MOTOR VEHICLE FUEL COST		947,983
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		315,995
22020803	PLANT / GENERATOR FUEL COST		385,347
220209	FINANCIAL CHARGES - GENERAL		99,491
22020901	BANK CHARGES (OTHER THAN INTEREST)		99,491
220210	MISCELLANEOUS		1,623,880
22021003	PUBLICITY & ADVERTISEMENTS		315,995
22021007	WELFARE PACKAGES		385,347
22021009	SPORTING ACTIVITIES		385,347
22021010	DIRECT TEACHING & LABORATORY COST		537,191
2205	SUBSIDIES GENERAL		378,824,934
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		378,824,934
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		378,824,934
23	CAPITAL EXPENDITURE		132,959,667
2303	REHABILITATION / REPAIRS		132,959,667
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		132,959,667
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		132,959,667
	TOTAL PERSONNEL		219,559,590
	TOTAL OVERHEAD		392,148,496
	TOTAL RECURRENT		611,708,086
	TOTAL CAPITAL		132,959,667
	TOTAL ALLOCATION		744,667,753
0517026078	FGGC WUKARI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23170186	CONSTRUCTION OF ONE(1) FLOOR STOREY BUILDING ADMINISTRATIVE BLOCK, PHASE II	NEW	68,359,200



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23189067	PROVISION OF FIRE-FIGHTING EQUIPMENT IN CLASSROOM AND STUDENTS HOSTELS	NEW	10,640,000
ERGP23192034	RENOVATION OF OF 1 BLOCK OF BOYS' HOSTEL, ABIA HOUSE	NEW	17,389,667
ERGP23192073	REHABILITATION OF 1KM ROAD NETWORK IN THE SCHOOL COMPOUND	NEW	36,570,800
0517026079	FGGC, YOLA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		550,431,177
21	PERSONNEL COST		228,839,393
2101	SALARY		195,818,603
210101	SALARIES AND WAGES		195,818,603
21010101	SALARY		195,818,603
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		33,020,790
210201	ALLOWANCES		3,648,000
21020111	REGULAR ALLOWANCES		3,648,000
210202	SOCIAL CONTRIBUTIONS		29,372,790
21020201	NHIS		9,790,930
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,581,860
22	OTHER RECURRENT COSTS		191,217,355
2202	OVERHEAD COST		15,695,024
220201	TRAVEL & TRANSPORT - GENERAL		2,586,140
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,140,150
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		445,990
220202	UTILITIES - GENERAL		2,529,139
22020201	ELECTRICITY CHARGES		2,529,139
220203	MATERIALS & SUPPLIES - GENERAL		5,177,441
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,093,401
22020302	BOOKS		1,066,642
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,056,803
22020307	DRUGS & MEDICAL SUPPLIES		683,053
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,277,542
220204	MAINTENANCE SERVICES - GENERAL		1,365,777
22020402	MAINTENANCE OF OFFICE FURNITURE		530,456
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		354,755
22020405	MAINTENANCE OF PLANTS/GENERATORS		480,566
220208	FUEL & LUBRICANTS - GENERAL		2,228,736
22020801	MOTOR VEHICLE FUEL COST		1,032,187
22020803	PLANT / GENERATOR FUEL COST		739,746
22020806	COOKING GAS/FUEL COST		456,803
220210	MISCELLANEOUS		1,807,791
22021003	PUBLICITY & ADVERTISEMENTS		732,187
22021006	POSTAGES & COURIER SERVICES		206,267
22021009	SPORTING ACTIVITIES		869,337
2205	SUBSIDIES GENERAL		175,522,331
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		175,522,331
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		175,522,331
23	CAPITAL EXPENDITURE		130,374,429
2303	REHABILITATION / REPAIRS		130,374,429
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,374,429
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,374,429
	TOTAL PERSONNEL		228,839,393
	TOTAL OVERHEAD		191,217,355
	TOTAL RECURRENT		420,056,748
	TOTAL CAPITAL		130,374,429
	TOTAL ALLOCATION		550,431,177
0517026079	FGGC, YOLA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23170389	RENOVATION OF DINNING HALL	NEW	30,508,601
ERGP23170409	RENOVATION OF E-LIBRARY PHASE I	NEW	25,602,800
ERGP23170414	RENOVATION OF ADMIN BLOCK PHASE 11	NEW	35,106,351
ERGP23191774	PROCUREMENT OF FIRE FIGHTING EQUIPMENT AND TUNDR AREESTORS	NEW	10,750,368
ERGP23191994	RENOVATION OF 1NO HOSTEL	NEW	28,406,309
0517026080	FSTC AHOADA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		571,500,511
21	PERSONNEL COST		187,200,629
2101	SALARY		160,877,432
210101	SALARIES AND WAGES		160,877,432
21010101	SALARY		160,877,432
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,323,197
210201	ALLOWANCES		2,191,582
21020111	REGULAR ALLOWANCES		2,191,582



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
210202	SOCIAL CONTRIBUTIONS		24,131,615
21020201	NHIS		8,043,872
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		16,087,743
22	OTHER RECURRENT COSTS		253,932,371
2202	OVERHEAD COST		11,615,609
220201	TRAVEL & TRANSPORT - GENERAL		2,102,760
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		450,553
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,652,207
220202	UTILITIES - GENERAL		594,437
22020201	ELECTRICITY CHARGES		392,783
22020202	TELEPHONE CHARGES		84,184
22020203	INTERNET ACCESS CHARGES		117,470
220203	MATERIALS & SUPPLIES - GENERAL		1,627,453
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		157,843
22020307	DRUGS & MEDICAL SUPPLIES		692,783
22020309	UNIFORMS & OTHER CLOTHING		106,946
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		669,881
220204	MAINTENANCE SERVICES - GENERAL		2,280,466
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		465,399
22020402	MAINTENANCE OF OFFICE FURNITURE		352,410
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		352,411
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		352,410
22020405	MAINTENANCE OF PLANTS/GENERATORS		352,410
22020406	OTHER MAINTENANCE SERVICES		405,426
220205	TRAINING - GENERAL		220,980
22020501	LOCAL TRAINING		220,980
220206	OTHER SERVICES - GENERAL		382,261
22020606	CLEANING AND FUMIGATION SERVICES		382,261
220208	FUEL & LUBRICANTS - GENERAL		1,685,407
22020801	MOTOR VEHICLE FUEL COST		440,169
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		368,303
22020803	PLANT / GENERATOR FUEL COST		666,477
22020806	COOKING GAS/FUEL COST		210,458
220209	FINANCIAL CHARGES - GENERAL		0
220210	MISCELLANEOUS		2,721,845
22021001	REFRESHMENT & MEALS		457,843
22021002	HONORARIUM & SITTING ALLOWANCE		234,940
22021003	PUBLICITY & ADVERTISEMENTS		538,173
22021004	MEDICAL EXPENSES		352,410
22021007	WELFARE PACKAGES		287,853
22021009	SPORTING ACTIVITIES		157,843
22021010	DIRECT TEACHING & LABORATORY COST		692,783
2205	SUBSIDIES GENERAL		242,316,762
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		242,316,762
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		242,316,762
23	CAPITAL EXPENDITURE		130,367,511
2303	REHABILITATION / REPAIRS		130,367,511
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,367,511
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,367,511
	TOTAL PERSONNEL		187,200,629
	TOTAL OVERHEAD		253,932,371
	TOTAL RECURRENT		441,133,000
	TOTAL CAPITAL		130,367,511
	TOTAL ALLOCATION		571,500,511
0517026080	FSTC AHOADA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23122844	CONVERSION OF PRESENT CHEMISTRY LAB BLOCK TO A 1 STOREY BUILDING	ONGOING	57,416,117
ERGP23122845	CONSTRUCTION OF A 1 STOREY MULTIPURPOSE ASSEMBLY HALL IN THE COLLEGE	ONGOING	20,000,000
ERGP23191614	RECONSTRUCTION OF COLAPSED PERIMETER FENCE AROUND THE COLLEGE	ONGOING	8,000,000
ERGP23191616	PROVISION OF DOUBLE DECK (60) BED BUNKS FOR STUDENT HOSTELS	NEW	5,451,394
ERGP23191619	PROCUREMENT OF FIRE FIGHTING EQUIPMENT AND ACCESSORIES	NEW	6,000,000
ERGP23191621	PROCUREMENT OF TECHNICAL SUBJECT TEXTBOOKS FOR THE COLLEGE E-LIBRARY	NEW	3,500,000
ERGP23191623	CONSTRUCTION OF A BLOCK OF 2 STOREY BUILDING (6 FLATS OF 2 BEDROOMS) STAFF QUARTERS	NEW	30,000,000
0517026081	FSTC AWKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		763,573,995
21	PERSONNEL COST		243,107,989



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2101	SALARY		209,728,686
210101	SALARIES AND WAGES		209,728,686
21010101	SALARY		209,728,686
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		33,379,303
210201	ALLOWANCES		1,920,000
21020111	REGULAR ALLOWANCES		1,920,000
210202	SOCIAL CONTRIBUTIONS		31,459,303
21020201	NHIS		10,486,434
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		20,972,869
22	OTHER RECURRENT COSTS		392,093,581
2202	OVERHEAD COST		14,121,384
220201	TRAVEL& TRANSPORT - GENERAL		6,962,337
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,973,879
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,988,458
220202	UTILITIES - GENERAL		3,524,549
22020201	ELECTRICITY CHARGES		2,602,757
22020202	TELEPHONE CHARGES		470,302
22020203	INTERNET ACCESS CHARGES		169,309
22020206	SEWERAGE CHARGES		282,181
220203	MATERIALS & SUPPLIES - GENERAL		2,165,586
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		980,894
22020304	MAGAZINES & PERIODICALS		105,348
22020305	PRINTING OF NON SECURITY DOCUMENTS		390,351
22020307	DRUGS & MEDICAL SUPPLIES		564,363
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		124,630
220204	MAINTENANCE SERVICES - GENERAL		1,254,140
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		470,302
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		411,515
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		372,323
220208	FUEL & LUBRICANTS - GENERAL		97,196
22020806	COOKING GAS/FUEL COST		97,196
220210	MISCELLANEOUS		117,576
22021009	SPORTING ACTIVITIES		117,576
2205	SUBSIDIES GENERAL		377,972,197
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		377,972,197
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		377,972,197
23	CAPITAL EXPENDITURE		128,372,425
2302	CONSTRUCTION / PROVISION		128,372,425
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		128,372,425
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		128,372,425
	TOTAL PERSONNEL		243,107,989
	TOTAL OVERHEAD		392,093,581
	TOTAL RECURRENT		635,201,570
	TOTAL CAPITAL		128,372,425
	TOTAL ALLOCATION		763,573,995
0517026081	FSTC AWKA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12191703	CONSTRUCTION/CREATING OF 500M ACCESS ROAD AND DRAINAGE SYSTEM IN THE COLLEGE	NEW	14,372,000
ERGP23169940	CONSTRUCTION OF 2 STOREY 2 BEDROOM FLAT EACH (3 FLATS) FOR ESSENTIAL HOUSE OFFICERS	ONGOING	50,000,000
ERGP23169944	PROCUREMENT OF 1050 SETS OF CLASSROOM FURNITURES	ONGOING	14,000,425
ERGP23191709	PROCUREMENT OF PICK UP VAN FOR CARRIAGE IN THE COLLEGE	NEW	40,000,000
ERGP23191715	CONSTRUCTION OF FIRE STATION AND PROCUREMENT OF FIRE FIGHTING EQUIPMENTS	NEW	10,000,000
0517026082	FSTC JUBU-IMUSHIN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		777,620,269
21	PERSONNEL COST		256,193,344
2101	SALARY		222,108,995
210101	SALARIES AND WAGES		222,108,995
21010101	SALARY		222,108,995
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		34,084,349
210201	ALLOWANCES		768,000
21020111	REGULAR ALLOWANCES		768,000
210202	SOCIAL CONTRIBUTIONS		33,316,349
21020201	NHIS		11,105,450
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		22,210,899
22	OTHER RECURRENT COSTS		393,236,534
2202	OVERHEAD COST		29,751,131
220201	TRAVEL& TRANSPORT - GENERAL		6,087,348



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,043,674
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,043,674
220202	UTILITIES - GENERAL		5,121,622
22020201	ELECTRICITY CHARGES		4,697,112
22020202	TELEPHONE CHARGES		64,320
22020203	INTERNET ACCESS CHARGES		192,959
22020206	SEWERAGE CHARGES		167,231
220203	MATERIALS & SUPPLIES - GENERAL		2,301,358
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		643,197
22020302	BOOKS		128,639
22020303	NEWSPAPERS		25,728
22020305	PRINTING OF NON SECURITY DOCUMENTS		192,959
22020306	PRINTING OF SECURITY DOCUMENTS		128,639
22020307	DRUGS & MEDICAL SUPPLIES		643,197
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		538,999
220204	MAINTENANCE SERVICES - GENERAL		2,929,590
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,385,918
22020402	MAINTENANCE OF OFFICE FURNITURE		257,279
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		385,918
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		257,279
22020405	MAINTENANCE OF PLANTS/GENERATORS		385,918
22020406	OTHER MAINTENANCE SERVICES		128,639
22020413	MAINTENANCE OF STREET LIGHTS		128,639
220205	TRAINING - GENERAL		2,385,918
22020501	LOCAL TRAINING		2,385,918
220206	OTHER SERVICES - GENERAL		643,198
22020601	SECURITY CHARGES		321,599
22020606	CLEANING AND FUMIGATION SERVICES		321,599
220208	FUEL & LUBRICANTS - GENERAL		6,751,288
22020801	MOTOR VEHICLE FUEL COST		1,385,918
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,900,574
22020803	PLANT / GENERATOR FUEL COST		2,464,796
220210	MISCELLANEOUS		3,530,809
22021001	REFRESHMENT & MEALS		25,728
22021003	PUBLICITY & ADVERTISEMENTS		1,900,476
22021006	POSTAGES & COURIER SERVICES		51,456
22021007	WELFARE PACKAGES		38,592
22021009	SPORTING ACTIVITIES		128,639
22021010	DIRECT TEACHING & LABORATORY COST		1,385,918
2205	SUBSIDIES GENERAL		363,485,403
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		363,485,403
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		363,485,403
23	CAPITAL EXPENDITURE		128,190,391
2301	FIXED ASSETS PURCHASED		48,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		48,000,000
23010105	PURCHASE OF MOTOR VEHICLES		42,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		6,000,000
2302	CONSTRUCTION / PROVISION		50,190,391
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		50,190,391
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		50,190,391
2303	REHABILITATION / REPAIRS		30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		30,000,000
	TOTAL PERSONNEL		256,193,344
	TOTAL OVERHEAD		393,236,534
	TOTAL RECURRENT		649,429,878
	TOTAL CAPITAL		128,190,391
	TOTAL ALLOCATION		777,620,269
0517026082	FSTC JUBU-IMUSHIN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191227	RENOVATION OF COLLEGE STORE	NEW	30,000,000
ERGP23191238	CONSTRUCTION OF 1 BLK OF BOY,S HOSTEL	NEW	20,190,391
ERGP23191245	CONSTRUCTION OF 1 BLK OF 6 CLASSROOM	NEW	30,000,000
ERGP23191257	PROCUREMENT OF HILUX VEHICLE	NEW	42,000,000
ERGP23191267	PROCUREMENT OF FIRE FIGHTER QUIPMENT AND THUNDER PROTECTION	NEW	6,000,000
0517026083	FSTC MICHIKA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		388,946,697
21	PERSONNEL COST		102,086,895
2101	SALARY		87,936,430
210101	SALARIES AND WAGES		87,936,430



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CODE	LINE ITEM		AMOUNT
21010101	SALARY		87,936,430
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,150,465
210201	ALLOWANCES		960,000
21020111	REGULAR ALLOWANCES		960,000
210202	SOCIAL CONTRIBUTIONS		13,190,465
21020201	NHIS		4,396,822
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		8,793,643
22	OTHER RECURRENT COSTS		159,761,612
2202	OVERHEAD COST		26,266,555
220201	TRAVEL & TRANSPORT - GENERAL		4,168,154
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,938,064
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,230,090
220202	UTILITIES - GENERAL		3,560,398
22020201	ELECTRICITY CHARGES		635,088
22020202	TELEPHONE CHARGES		848,170
22020203	INTERNET ACCESS CHARGES		671,097
22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,150,451
22020205	WATER RATES		255,592
220203	MATERIALS & SUPPLIES - GENERAL		12,260,885
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,603,987
22020302	BOOKS		4,501,149
22020303	NEWSPAPERS		466,572
22020304	MAGAZINES & PERIODICALS		398,823
22020305	PRINTING OF NON SECURITY DOCUMENTS		511,280
22020306	PRINTING OF SECURITY DOCUMENTS		463,344
22020307	DRUGS & MEDICAL SUPPLIES		1,506,645
22020308	FIELD & CAMPING MATERIALS SUPPLIES		671,097
22020309	UNIFORMS & OTHER CLOTHING		874,343
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,263,645
220204	MAINTENANCE SERVICES - GENERAL		4,147,312
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		931,419
22020402	MAINTENANCE OF OFFICE FURNITURE		823,162
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,429,194
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		110,252
22020405	MAINTENANCE OF PLANTS/GENERATORS		629,426
22020406	OTHER MAINTENANCE SERVICES		127,988
22020410	MAINTENANCE OF ROADS AND BRIDGES		95,871
220205	TRAINING - GENERAL		719,032
22020501	LOCAL TRAINING		719,032
220206	OTHER SERVICES - GENERAL		1,266,968
22020601	SECURITY CHARGES		787,613
22020606	CLEANING AND FUMIGATION SERVICES		479,355
220210	MISCELLANEOUS		143,806
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		143,806
2205	SUBSIDIES GENERAL		133,495,057
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		133,495,057
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		133,495,057
23	CAPITAL EXPENDITURE		127,098,190
2302	CONSTRUCTION / PROVISION		18,144,467
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		18,144,467
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		18,144,467
2303	REHABILITATION / REPAIRS		108,953,723
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		108,953,723
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		108,953,723
	TOTAL PERSONNEL		102,086,895
	TOTAL OVERHEAD		159,761,612
	TOTAL RECURRENT		261,848,507
	TOTAL CAPITAL		127,098,190
	TOTAL ALLOCATION		388,946,697
0517026083	FSTC MICHKA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191878	RENOVATION OF 2 BLOCKS OF TECHNICAL DRAWING WORKSHOP/STUDIO	NEW	23,000,000
ERGP23191947	PROVISION OF SCIENCE LAB EQUIPMENTS/REAGENTS	NEW	10,000,000
ERGP23192186	CONSTRUCTION OF 5 KM ROAD NETWORK, DRAINAGE AND LANDSCAPING	NEW	27,000,000
ERGP23192187	PURCHASE OF 2 NOS 20KVA GENERATORS	NEW	8,000,000
ERGP23192189	CONSTRUCTION OF SPORTS ARENA	NEW	15,000,000
ERGP23192191	PROVISION OF FIRE FIGHTING EQUIPMENTS AND THUNDER ARRESTORS	NEW	5,000,000
ERGP23192198	CONSTRUCTION OF RESIDENTIAL 3NOS 3 BEDROOM FLAT	NEW	18,144,467
ERGP23192206	CONSTRUCTION OF 2 MODERN GATES AND SECURITY POSTS	NEW	20,953,723
0517026084	FSTC TUNGBO - YENAGOA		
CODE	LINE ITEM		AMOUNT



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		416,179,115
21	PERSONNEL COST		113,079,121
2101	SALARY		96,806,192
210101	SALARIES AND WAGES		96,806,192
21010101	SALARY		96,806,192
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		16,272,929
210201	ALLOWANCES		1,752,000
21020111	REGULAR ALLOWANCES		1,752,000
210202	SOCIAL CONTRIBUTIONS		14,520,929
21020201	NHIS		4,840,310
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		9,680,619
22	OTHER RECURRENT COSTS		172,652,388
2202	OVERHEAD COST		14,077,392
220201	TRAVEL & TRANSPORT - GENERAL		1,160,875
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		436,232
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		724,643
220202	UTILITIES - GENERAL		942,037
22020201	ELECTRICITY CHARGES		362,322
22020202	TELEPHONE CHARGES		96,619
22020203	INTERNET ACCESS CHARGES		362,322
22020205	WATER RATES		120,774
220203	MATERIALS & SUPPLIES - GENERAL		4,016,455
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		132,851
22020302	BOOKS		241,548
22020303	NEWSPAPERS		1,086,965
22020304	MAGAZINES & PERIODICALS		241,548
22020305	PRINTING OF NON SECURITY DOCUMENTS		603,869
22020306	PRINTING OF SECURITY DOCUMENTS		966,191
22020307	DRUGS & MEDICAL SUPPLIES		683,096
22020309	UNIFORMS & OTHER CLOTHING		60,387
220204	MAINTENANCE SERVICES - GENERAL		1,797,596
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		48,310
22020402	MAINTENANCE OF OFFICE FURNITURE		724,643
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		172,464
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		550,244
22020405	MAINTENANCE OF PLANTS/GENERATORS		241,548
22020406	OTHER MAINTENANCE SERVICES		60,387
220205	TRAINING - GENERAL		338,167
22020501	LOCAL TRAINING		338,167
220206	OTHER SERVICES - GENERAL		1,086,965
22020601	SECURITY CHARGES		362,322
22020606	CLEANING AND FUMIGATION SERVICES		724,643
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		241,548
22020708	MEDICAL CONSULTING		241,548
220208	FUEL & LUBRICANTS - GENERAL		1,707,740
22020801	MOTOR VEHICLE FUEL COST		562,322
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		783,096
22020803	PLANT / GENERATOR FUEL COST		362,322
220209	FINANCIAL CHARGES - GENERAL		362,322
22020901	BANK CHARGES (OTHER THAN INTEREST)		362,322
220210	MISCELLANEOUS		2,423,687
22021001	REFRESHMENT & MEALS		24,155
22021002	HONORARIUM & SITTING ALLOWANCE		24,155
22021003	PUBLICITY & ADVERTISEMENTS		783,096
22021004	MEDICAL EXPENSES		72,464
22021006	POSTAGES & COURIER SERVICES		96,619
22021007	WELFARE PACKAGES		36,232
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		241,548
22021009	SPORTING ACTIVITIES		783,096
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		362,322
2205	SUBSIDIES GENERAL		158,574,996
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		158,574,996
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		158,574,996
23	CAPITAL EXPENDITURE		130,447,606
2303	REHABILITATION / REPAIRS		130,447,606
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,447,606
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,447,606
	TOTAL PERSONNEL		113,079,121
	TOTAL OVERHEAD		172,652,388
	TOTAL RECURRENT		285,731,509
	TOTAL CAPITAL		130,447,606



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL ALLOCATION		416,179,115
0517026084	FSTC TUNGBO - YENAGOA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23126418	RENOVATION OF 6-CLASSROOM BLOCK	ONGOING	6,500,000
ERGP23178486	CONSTRUCTION OF NURSES, MATRON PORTERS AND HOUSE MASTERS QUARTERS	ONGOING	30,000,000
ERGP23178487	CONSTRUCTION OF MULTI PURPOSE HALL	ONGOING	34,000,000
ERGP23178490	CONSTRUCTION OF 4KM ROAD NETWORK	ONGOING	11,447,606
ERGP23189104	FIRE FIGHTING EQUIPMENT	NEW	8,500,000
ERGP23192937	CONSTRUCTION OF 1 NO 6 CLASSROOM	NEW	20,000,000
ERGP23192940	CONSTRUCTION OF 1 NO QUADRANGLE BOYS DORMITORY	NEW	20,000,000
0517026085	FSTC USI-EKITI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		558,525,540
21	PERSONNEL COST		171,638,035
2101	SALARY		148,582,639
210101	SALARIES AND WAGES		148,582,639
21010101	SALARY		148,582,639
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		23,055,396
210201	ALLOWANCES		768,000
21020111	REGULAR ALLOWANCES		768,000
210202	SOCIAL CONTRIBUTIONS		22,287,396
21020201	NHIS		7,429,132
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		14,858,264
22	OTHER RECURRENT COSTS		253,600,201
2202	OVERHEAD COST		15,057,735
220201	TRAVEL & TRANSPORT - GENERAL		3,097,207
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		72,905
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,024,302
220202	UTILITIES - GENERAL		9,724,986
22020201	ELECTRICITY CHARGES		4,860,306
22020202	TELEPHONE CHARGES		4,860,306
22020203	INTERNET ACCESS CHARGES		4,374
220203	MATERIALS & SUPPLIES - GENERAL		537,307
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		12,151
22020302	BOOKS		82,443
22020303	NEWSPAPERS		72,905
22020304	MAGAZINES & PERIODICALS		73,099
22020306	PRINTING OF SECURITY DOCUMENTS		77,765
22020307	DRUGS & MEDICAL SUPPLIES		14,277
22020308	FIELD & CAMPING MATERIALS SUPPLIES		73,293
22020309	UNIFORMS & OTHER CLOTHING		34,168
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		97,206
220204	MAINTENANCE SERVICES - GENERAL		61,227
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,645
22020402	MAINTENANCE OF OFFICE FURNITURE		3,827
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		14,873
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		26,610
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,159
22020406	OTHER MAINTENANCE SERVICES		9,113
220205	TRAINING - GENERAL		36,454
22020501	LOCAL TRAINING		36,454
220206	OTHER SERVICES - GENERAL		90,070
22020601	SECURITY CHARGES		76,947
22020606	CLEANING AND FUMIGATION SERVICES		13,123
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		54,678
22020708	MEDICAL CONSULTING		54,678
220208	FUEL & LUBRICANTS - GENERAL		1,098,300
22020801	MOTOR VEHICLE FUEL COST		21,264
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		17,497
22020803	PLANT / GENERATOR FUEL COST		1,010,936
22020806	COOKING GAS/FUEL COST		48,603
220209	FINANCIAL CHARGES - GENERAL		72,905
22020901	BANK CHARGES (OTHER THAN INTEREST)		72,905
220210	MISCELLANEOUS		284,601
22021001	REFRESHMENT & MEALS		24,302
22021002	HONORARIUM & SITTING ALLOWANCE		25,517
22021003	PUBLICITY & ADVERTISEMENTS		12,151
22021004	MEDICAL EXPENSES		5,496
22021006	POSTAGES & COURIER SERVICES		16,404
22021007	WELFARE PACKAGES		9,478



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22021009	SPORTING ACTIVITIES		18,226
22021010	DIRECT TEACHING & LABORATORY COST		97,206
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		75,821
2205	SUBSIDIES GENERAL		238,542,466
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		238,542,466
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		238,542,466
23	CAPITAL EXPENDITURE		133,287,304
2302	CONSTRUCTION / PROVISION		133,287,304
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		133,287,304
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		133,287,304
	TOTAL PERSONNEL		171,638,035
	TOTAL OVERHEAD		253,600,201
	TOTAL RECURRENT		425,238,236
	TOTAL CAPITAL		133,287,304
	TOTAL ALLOCATION		558,525,540
0517026085	FSTC USI-EKITI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23169901	CONSTRUCTION OF 1 BLOCKS OF HOSTELS FOR STUDENTS	ONGOING	38,000,000
ERGP23169902	CONSTRUCTION OF ONE BLOCK OF 6 CLASSROOMS	ONGOING	30,000,304
ERGP23169903	CONSTRUCTION OF 6 UNITS OF 2 BEDROOM FLATS	ONGOING	30,000,000
ERGP23169905	RENOVATION AND EQUIPING OF COLLEGE E-LIBRARY	ONGOING	15,000,000
ERGP23169907	CONSTRUCTION OF 1KM ROAD NETWORK AND EROSION CONTROL	ONGOING	10,287,000
ERGP23169908	CONSTRUCTION OF 1 UNIT OF SOLAR POWERED BOREHOLE	ONGOING	10,000,000
0517026086	FTC IKARE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		585,872,525
21	PERSONNEL COST		198,438,451
2101	SALARY		170,885,610
210101	SALARIES AND WAGES		170,885,610
21010101	SALARY		170,885,610
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		27,552,841
210201	ALLOWANCES		1,920,000
21020111	REGULAR ALLOWANCES		1,920,000
210202	SOCIAL CONTRIBUTIONS		25,632,841
21020201	NHIS		8,544,280
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		17,088,561
22	OTHER RECURRENT COSTS		254,223,200
2202	OVERHEAD COST		12,018,465
220201	TRAVEL & TRANSPORT - GENERAL		2,149,931
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,225,093
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		924,838
220202	UTILITIES - GENERAL		1,175,431
22020201	ELECTRICITY CHARGES		267,365
22020202	TELEPHONE CHARGES		150,196
22020203	INTERNET ACCESS CHARGES		150,354
22020206	SEWERAGE CHARGES		607,516
220203	MATERIALS & SUPPLIES - GENERAL		1,378,005
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		251,638
22020303	NEWSPAPERS		106,160
22020305	PRINTING OF NON SECURITY DOCUMENTS		274,494
22020306	PRINTING OF SECURITY DOCUMENTS		97,510
22020307	DRUGS & MEDICAL SUPPLIES		459,475
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		188,728
220204	MAINTENANCE SERVICES - GENERAL		546,525
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		273,656
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		133,289
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		139,580
220205	TRAINING - GENERAL		314,547
22020501	LOCAL TRAINING		314,547
220206	OTHER SERVICES - GENERAL		2,197,585
22020601	SECURITY CHARGES		1,869,198
22020606	CLEANING AND FUMIGATION SERVICES		328,387
220208	FUEL & LUBRICANTS - GENERAL		2,206,378
22020801	MOTOR VEHICLE FUEL COST		263,622
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		395,229
22020803	PLANT / GENERATOR FUEL COST		1,547,527
220210	MISCELLANEOUS		2,050,063
22021001	REFRESHMENT & MEALS		284,312
22021007	WELFARE PACKAGES		1,063,367
22021009	SPORTING ACTIVITIES		526,867
22021010	DIRECT TEACHING & LABORATORY COST		175,517



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2205	SUBSIDIES GENERAL		242,204,735
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		242,204,735
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		242,204,735
23	CAPITAL EXPENDITURE		133,210,874
2303	REHABILITATION / REPAIRS		133,210,874
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		133,210,874
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		133,210,874
	TOTAL PERSONNEL		198,438,451
	TOTAL OVERHEAD		254,223,200
	TOTAL RECURRENT		452,661,651
	TOTAL CAPITAL		133,210,874
	TOTAL ALLOCATION		585,872,525
0517026086	FTC IKARE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23140470	COMPLETION OF 1 NOS 3 BEDROOM GUESTS HOUSE WITH OFFICE INCLUDING FURNISHING	ONGOING	1,012,500
ERGP23149709	REHABILITATION OF OLD BLOCKS OF CLASSROOMS WITH TOILETS AND OFFICES	ONGOING	41,606,497
ERGP23169441	CONSTRUCTION OF ABANDONED 2000 CAPACITY MULTIPURPOSE HALL INCLUDING FURNISHING	ONGOING	60,539,812
ERGP23190429	RENOVATION AND EQUIPPING OF SCIENCE LABORATORIES	NEW	20,052,065
ERGP23190449	PROCUREMENT AND INSTALLATION OF THUNDER ARRESTOR AND FIRE FIGHTING EQUIPMENT	NEW	10,000,000
0517026087	FTC ILESA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		695,949,959
21	PERSONNEL COST		283,118,789
2101	SALARY		244,353,730
210101	SALARIES AND WAGES		244,353,730
21010101	SALARY		244,353,730
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		38,765,059
210201	ALLOWANCES		2,112,000
21020111	REGULAR ALLOWANCES		2,112,000
210202	SOCIAL CONTRIBUTIONS		36,653,059
21020201	NHIS		12,217,686
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		24,435,373
22	OTHER RECURRENT COSTS		286,461,114
2202	OVERHEAD COST		11,050,253
220201	TRAVEL & TRANSPORT - GENERAL		5,193,271
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,193,271
220202	UTILITIES - GENERAL		552,863
22020201	ELECTRICITY CHARGES		552,863
220203	MATERIALS & SUPPLIES - GENERAL		1,635,437
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		530,412
22020303	NEWSPAPERS		132,603
22020307	DRUGS & MEDICAL SUPPLIES		221,005
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		442,010
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		309,407
220204	MAINTENANCE SERVICES - GENERAL		1,856,443
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		884,021
22020402	MAINTENANCE OF OFFICE FURNITURE		442,010
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		221,005
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		88,402
22020405	MAINTENANCE OF PLANTS/GENERATORS		221,005
220206	OTHER SERVICES - GENERAL		265,206
22020606	CLEANING AND FUMIGATION SERVICES		265,206
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		176,804
22020708	MEDICAL CONSULTING		176,804
220208	FUEL & LUBRICANTS - GENERAL		751,417
22020801	MOTOR VEHICLE FUEL COST		265,206
22020803	PLANT / GENERATOR FUEL COST		221,005
22020806	COOKING GAS/FUEL COST		265,206
220210	MISCELLANEOUS		618,812
22021002	HONORARIUM & SITTING ALLOWANCE		353,608
22021003	PUBLICITY & ADVERTISEMENTS		265,204
2205	SUBSIDIES GENERAL		275,410,861
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		275,410,861
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		275,410,861
23	CAPITAL EXPENDITURE		126,370,056
2301	FIXED ASSETS PURCHASED		49,701,415
230101	PURCHASE OF FIXED ASSETS - GENERAL		49,701,415



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		17,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		22,701,415
2302	CONSTRUCTION / PROVISION		71,668,641
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		71,668,641
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		71,668,641
2303	REHABILITATION / REPAIRS		5,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		5,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		5,000,000
	TOTAL PERSONNEL		283,118,789
	TOTAL OVERHEAD		286,461,114
	TOTAL RECURRENT		569,579,903
	TOTAL CAPITAL		126,370,056
	TOTAL ALLOCATION		695,949,959
0517026087	FTC ILESA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149986	CONSTRUCTION AND EQUIPPING OF MODERN KITCHEN AND DINNING HALL	ONGOING	5,000,000
ERGP23149999	RENOVATION OF 2 NOS STUDENT HOSTEL	ONGOING	5,000,000
ERGP23191290	PROCUREMENT OF LABORATORY /WORKSHOP CONSUMABLES	NEW	17,000,000
ERGP23191360	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS	ONGOING	22,701,415
ERGP23191378	RENOVATION OF 6NOS OF CLASS ROOM	NEW	25,000,000
ERGP23191398	RENOVATION OF PERIMETER FENCING	NEW	16,668,641
ERGP23191404	CONSTRUCTION OF 1NO BAKERY HOUSE /EQUIPPING OF MODERN BAKERY	NEW	25,000,000
ERGP23191409	FIRE FIGHTING EQUIPMENT/PROVISION OF THUNDER ARRESTOR	NEW	10,000,000
0517026088	FTC JALINGO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		617,066,854
21	PERSONNEL COST		209,810,962
2101	SALARY		179,606,054
210101	SALARIES AND WAGES		179,606,054
21010101	SALARY		179,606,054
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		30,204,908
210201	ALLOWANCES		3,264,000
21020111	REGULAR ALLOWANCES		3,264,000
210202	SOCIAL CONTRIBUTIONS		26,940,908
21020201	NHIS		8,980,303
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		17,960,605
22	OTHER RECURRENT COSTS		277,245,168
2202	OVERHEAD COST		25,337,664
220201	TRAVEL & TRANSPORT - GENERAL		7,679,224
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,905,644
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,773,580
220202	UTILITIES - GENERAL		4,669,230
22020201	ELECTRICITY CHARGES		2,894,383
22020202	TELEPHONE CHARGES		108,275
22020203	INTERNET ACCESS CHARGES		713,750
22020204	SATELLITE BROADCASTING ACCESS CHARGES		303,171
22020205	WATER RATES		649,651
220203	MATERIALS & SUPPLIES - GENERAL		4,981,033
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,039,442
22020304	MAGAZINES & PERIODICALS		54,138
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,086,620
22020306	PRINTING OF SECURITY DOCUMENTS		216,550
22020307	DRUGS & MEDICAL SUPPLIES		2,167,207
22020309	UNIFORMS & OTHER CLOTHING		205,723
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		211,353
220204	MAINTENANCE SERVICES - GENERAL		4,172,307
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,129,930
22020402	MAINTENANCE OF OFFICE FURNITURE		173,240
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,139,146
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		405,165
22020405	MAINTENANCE OF PLANTS/GENERATORS		324,826
220206	OTHER SERVICES - GENERAL		2,194,895
22020606	CLEANING AND FUMIGATION SERVICES		2,194,895
220208	FUEL & LUBRICANTS - GENERAL		1,597,665
22020801	MOTOR VEHICLE FUEL COST		1,096,026
22020803	PLANT / GENERATOR FUEL COST		333,812
22020806	COOKING GAS/FUEL COST		167,827
220210	MISCELLANEOUS		43,310
22021006	POSTAGES & COURIER SERVICES		43,310
2205	SUBSIDIES GENERAL		251,907,504



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		251,907,504
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		251,907,504
23	CAPITAL EXPENDITURE		130,010,724
2302	CONSTRUCTION / PROVISION		130,010,724
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		130,010,724
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		130,010,724
	TOTAL PERSONNEL		209,810,962
	TOTAL OVERHEAD		277,245,168
	TOTAL RECURRENT		487,056,130
	TOTAL CAPITAL		130,010,724
	TOTAL ALLOCATION		617,066,854
0517026088	FTC JALINGO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23132362	CONSTRUCTION OF 3 NOS OF 2 BEDROOM FLATS AND FURNISHING	ONGOING	22,615,199
ERGP23170708	COMPLETION OF 6 NOS 3 BEDROOM FLAT	ONGOING	31,216,296
ERGP23191544	COMPLETION OF ELECTRIFICATION OF PERMANENT SITE	NEW	28,000,000
ERGP23191550	PROVISION OF FIRE FIGHTING EQUIPMENTS	NEW	5,000,000
ERGP23191559	PROVISION OF CONFERENCE HALL FURNITURES	NEW	5,074,668
ERGP23191574	RENOVATION OF COLLEGE DINING HALL AND KITCHEN SAROUNDING	NEW	5,000,000
ERGP30107179	CONSTRUCTION OF 8 UNITS OF 1 BEDROOM FLATS	ONGOING	33,104,561
0517026089	FTC KAFANCHAN		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		560,570,076
21	PERSONNEL COST		206,514,600
2101	SALARY		178,033,565
210101	SALARIES AND WAGES		178,033,565
21010101	SALARY		178,033,565
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		28,481,035
210201	ALLOWANCES		1,776,000
21020111	REGULAR ALLOWANCES		1,776,000
210202	SOCIAL CONTRIBUTIONS		26,705,035
21020201	NHIS		8,901,678
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		17,803,357
22	OTHER RECURRENT COSTS		220,695,335
2202	OVERHEAD COST		15,500,191
220201	TRAVEL & TRANSPORT - GENERAL		1,464,785
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		97,849
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,366,936
220202	UTILITIES - GENERAL		1,131,774
22020201	ELECTRICITY CHARGES		850,457
22020202	TELEPHONE CHARGES		195,699
22020203	INTERNET ACCESS CHARGES		85,618
220203	MATERIALS & SUPPLIES - GENERAL		3,620,435
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		366,936
22020302	BOOKS		684,948
22020303	NEWSPAPERS		122,312
22020304	MAGAZINES & PERIODICALS		97,849
22020306	PRINTING OF SECURITY DOCUMENTS		611,560
22020307	DRUGS & MEDICAL SUPPLIES		366,936
22020308	FIELD & CAMPING MATERIALS SUPPLIES		440,323
22020309	UNIFORMS & OTHER CLOTHING		366,936
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		562,635
220204	MAINTENANCE SERVICES - GENERAL		2,494,863
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		390,069
22020402	MAINTENANCE OF OFFICE FURNITURE		390,069
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		419,158
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		663,783
22020405	MAINTENANCE OF PLANTS/GENERATORS		544,517
22020406	OTHER MAINTENANCE SERVICES		87,267
220205	TRAINING - GENERAL		513,711
22020501	LOCAL TRAINING		513,711
220206	OTHER SERVICES - GENERAL		1,100,809
22020601	SECURITY CHARGES		513,711
22020606	CLEANING AND FUMIGATION SERVICES		587,098
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		171,237
22020708	MEDICAL CONSULTING		171,237
220208	FUEL & LUBRICANTS - GENERAL		1,944,778
22020801	MOTOR VEHICLE FUEL COST		489,248
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		366,936
22020803	PLANT / GENERATOR FUEL COST		550,421
22020806	COOKING GAS/FUEL COST		538,173



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220209	FINANCIAL CHARGES - GENERAL		122,312
22020901	BANK CHARGES (OTHER THAN INTEREST)		122,312
220210	MISCELLANEOUS		2,935,487
22021001	REFRESHMENT & MEALS		366,936
22021002	HONORARIUM & SITTING ALLOWANCE		489,248
22021003	PUBLICITY & ADVERTISEMENTS		293,549
22021004	MEDICAL EXPENSES		366,936
22021006	POSTAGES & COURIER SERVICES		48,924
22021007	WELFARE PACKAGES		366,936
22021009	SPORTING ACTIVITIES		440,323
22021010	DIRECT TEACHING & LABORATORY COST		366,936
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		195,699
2205	SUBSIDIES GENERAL		205,195,144
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		205,195,144
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		205,195,144
23	CAPITAL EXPENDITURE		133,360,141
2303	REHABILITATION / REPAIRS		133,360,141
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		133,360,141
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		133,360,141
	TOTAL PERSONNEL		206,514,600
	TOTAL OVERHEAD		220,695,335
	TOTAL RECURRENT		427,209,935
	TOTAL CAPITAL		133,360,141
	TOTAL ALLOCATION		560,570,076
0517026089	FTC KAFANCHAN		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23190690	PROVISION OF INSTRUCTIONAL MATERIALS AND TECH/VOC. EQUIPMENT	NEW	8,000,000
ERGP23190691	PROVISION OF 3 NOS BOREHOLES	NEW	10,000,000
ERGP23190692	REHABILITATION/RENOVATION OF STAFF QUARTERS	NEW	16,000,000
ERGP23190693	RENOVATION OF STUDENTS HOSTEL	NEW	3,000,000
ERGP23190695	CONSTRUCTION OF MULTIPURPOSE HALL	NEW	18,000,000
ERGP23190697	REHABILITATION/RENOVATION OF E-LIBRARY	NEW	8,000,000
ERGP23190701	PROVISION OF COMPUTERS AND PRINTERS	NEW	12,000,000
ERGP23190704	REHABILITATION/RENOVATION OF DINING HALL	NEW	12,000,000
ERGP23190707	PROVISION OF TRACTORS AND IMPLEMENTS	NEW	18,000,000
ERGP23190708	REHABILITATION/RENOVATION OF COLLEGE GUEST HOUSE	NEW	10,000,000
ERGP23190709	PROVISION OF LANGUAGE LABORATORY	NEW	4,000,000
ERGP23190711	INSTALLATION OF THUNDER ARRESTOR	NEW	3,000,000
ERGP23190712	PURCHASE OF FIRE FIGHTING EQUIPMENT	NEW	3,360,141
ERGP23190715	PROVISION OF WATER FACILITIES	NEW	3,000,000
ERGP23190716	CONSTRUCTION OF FIRE STATION	NEW	5,000,000
0517026090	FTC LASSA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		368,346,991
21	PERSONNEL COST		99,410,699
2101	SALARY		85,275,390
210101	SALARIES AND WAGES		85,275,390
21010101	SALARY		85,275,390
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,135,309
210201	ALLOWANCES		1,344,000
21020111	REGULAR ALLOWANCES		1,344,000
210202	SOCIAL CONTRIBUTIONS		12,791,309
21020201	NHIS		4,263,770
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		8,527,539
22	OTHER RECURRENT COSTS		136,777,572
2202	OVERHEAD COST		25,762,079
220201	TRAVEL & TRANSPORT - GENERAL		6,147,501
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,066,565
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,080,936
220202	UTILITIES - GENERAL		306,558
22020201	ELECTRICITY CHARGES		90,975
22020203	INTERNET ACCESS CHARGES		215,583
220203	MATERIALS & SUPPLIES - GENERAL		11,119,420
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,870,523
22020302	BOOKS		2,867,963
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,019,287
22020307	DRUGS & MEDICAL SUPPLIES		2,094,022
22020309	UNIFORMS & OTHER CLOTHING		789,032
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		478,593
220204	MAINTENANCE SERVICES - GENERAL		5,400,331
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		120,726



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
22020402	MAINTENANCE OF OFFICE FURNITURE		17,246
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,536,566
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		711,421
22020405	MAINTENANCE OF PLANTS/GENERATORS		14,372
220206	OTHER SERVICES - GENERAL		882,450
22020606	CLEANING AND FUMIGATION SERVICES		882,450
220208	FUEL & LUBRICANTS - GENERAL		653,431
22020803	PLANT / GENERATOR FUEL COST		570,647
22020806	COOKING GAS/FUEL COST		82,784
220210	MISCELLANEOUS		1,252,388
22021001	REFRESHMENT & MEALS		752,813
22021009	SPORTING ACTIVITIES		499,575
2205	SUBSIDIES GENERAL		111,015,493
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		111,015,493
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		111,015,493
23	CAPITAL EXPENDITURE		132,158,720
2302	CONSTRUCTION / PROVISION		132,158,720
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		132,158,720
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		3,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		129,158,720
	TOTAL PERSONNEL		99,410,699
	TOTAL OVERHEAD		136,777,572
	TOTAL RECURRENT		236,188,271
	TOTAL CAPITAL		132,158,720
	TOTAL ALLOCATION		368,346,991
0517026090	FTC IASSA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192074	CONSTRUCTION OF INTERNAL ROADS	NEW	75,000,000
ERGP23192077	INSTALLATION OF GENERATORS	NEW	3,000,000
ERGP23192083	CONSTRUCTION OF ONE BLOCK OF BOYS HOSTEL	NEW	30,158,720
ERGP23192085	PERIMETER WALL FENCING OF HOSTEL	NEW	9,000,000
ERGP23192468	PROVISION OF FIRE FIGHTING EQUIPMENTS	NEW	15,000,000
0517026091	FTC OHANSO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		560,496,037
21	PERSONNEL COST		181,931,505
2101	SALARY		156,510,874
210101	SALARIES AND WAGES		156,510,874
21010101	SALARY		156,510,874
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,420,631
210201	ALLOWANCES		1,944,000
21020111	REGULAR ALLOWANCES		1,944,000
210202	SOCIAL CONTRIBUTIONS		23,476,631
21020201	NHIS		7,825,544
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,651,087
22	OTHER RECURRENT COSTS		251,502,748
2202	OVERHEAD COST		14,696,283
220201	TRAVEL & TRANSPORT - GENERAL		7,349,626
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		7,349,626
220202	UTILITIES - GENERAL		787,785
22020201	ELECTRICITY CHARGES		396,463
22020202	TELEPHONE CHARGES		137,183
22020203	INTERNET ACCESS CHARGES		65,083
22020205	WATER RATES		154,480
22020206	SEWERAGE CHARGES		34,576
220203	MATERIALS & SUPPLIES - GENERAL		1,488,667
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		95,572
22020303	NEWSPAPERS		70,679
22020304	MAGAZINES & PERIODICALS		263,493
22020305	PRINTING OF NON SECURITY DOCUMENTS		93,572
22020307	DRUGS & MEDICAL SUPPLIES		162,620
22020309	UNIFORMS & OTHER CLOTHING		248,930
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		490,753
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		63,048
220204	MAINTENANCE SERVICES - GENERAL		729,957
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		240,790
22020402	MAINTENANCE OF OFFICE FURNITURE		55,434
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		66,829
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		116,834
22020405	MAINTENANCE OF PLANTS/GENERATORS		194,162
22020406	OTHER MAINTENANCE SERVICES		55,908



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		1,377,306
22020501	LOCAL TRAINING		1,377,306
220206	OTHER SERVICES - GENERAL		438,382
22020601	SECURITY CHARGES		283,727
22020606	CLEANING AND FUMIGATION SERVICES		154,655
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		75,205
22020703	LEGAL SERVICES		75,205
220208	FUEL & LUBRICANTS - GENERAL		1,144,161
22020801	MOTOR VEHICLE FUEL COST		297,199
22020803	PLANT / GENERATOR FUEL COST		815,659
22020806	COOKING GAS/FUEL COST		31,303
220209	FINANCIAL CHARGES - GENERAL		253,843
22020901	BANK CHARGES (OTHER THAN INTEREST)		253,843
220210	MISCELLANEOUS		1,051,351
22021001	REFRESHMENT & MEALS		66,610
22021002	HONORARIUM & SITTING ALLOWANCE		251,983
22021003	PUBLICITY & ADVERTISEMENTS		65,083
22021004	MEDICAL EXPENSES		35,559
22021006	POSTAGES & COURIER SERVICES		3,654
22021007	WELFARE PACKAGES		137,183
22021009	SPORTING ACTIVITIES		19,297
22021010	DIRECT TEACHING & LABORATORY COST		264,192
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		59,589
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE		148,201
2205	SUBSIDIES GENERAL		236,806,465
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		236,806,465
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		236,806,465
23	CAPITAL EXPENDITURE		127,061,784
2301	FIXED ASSETS PURCHASED		38,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		38,000,000
23010119	PURCHASE OF POWER GENERATING SET		15,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		18,000,000
2302	CONSTRUCTION / PROVISION		49,184,327
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		49,184,327
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		49,184,327
2303	REHABILITATION / REPAIRS		18,975,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		18,975,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		18,975,000
2304	PRESERVATION OF THE ENVIRONMENT		20,902,457
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		20,902,457
23040102	EROSION & FLOOD CONTROL		20,902,457
	TOTAL PERSONNEL		181,931,505
	TOTAL OVERHEAD		251,502,748
	TOTAL RECURRENT		433,434,253
	TOTAL CAPITAL		127,061,784
	TOTAL ALLOCATION		560,496,037
0517026091	FTC OHANSO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10191511	PPROUREMENT AND INSTALLATION OF 2 NO OF 20KVA WITH SOLAR PANNEL PHASE 1	NEW	15,000,000
ERGP19169598	LANDSCAPPING AND BEAUTIFICATION OF COLLEGE PREMISES	ONGOING	20,902,457
ERGP22191513	PROCUREMENT AND INSTALLATION OF FIRE FIGHTING EQUIPMENT	NEW	5,000,000
ERGP23150600	CONSTRUCTION OF 1 NO STOREY BUILDING BOYS'HOSTEL	ONGOING	40,000,000
ERGP23150605	CONSTRUCTION OF 1014M PERIMETER FENCE	ONGOING	9,184,327
ERGP23159037	RENOVATION OF 2 NO CLASSROOM BLOCK	ONGOING	18,975,000
ERGP23191505	PURCHASE OF INSTRUCTIONAL MATERIALS	NEW	18,000,000
0517026092	FTC OROZO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,058,814,208
21	PERSONNEL COST		545,432,285
2101	SALARY		471,033,291
210101	SALARIES AND WAGES		471,033,291
21010101	SALARY		471,033,291
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		74,398,994
210201	ALLOWANCES		3,744,000
21020111	REGULAR ALLOWANCES		3,744,000
210202	SOCIAL CONTRIBUTIONS		70,654,994
21020201	NHIS		23,551,665
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		47,103,329
22	OTHER RECURRENT COSTS		386,647,800



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2202	OVERHEAD COST		9,170,055
220201	TRAVEL & TRANSPORT - GENERAL		347,369
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		237,427
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		109,942
220202	UTILITIES - GENERAL		2,184,102
22020201	ELECTRICITY CHARGES		1,353,000
22020202	TELEPHONE CHARGES		62,256
22020203	INTERNET ACCESS CHARGES		218,546
22020206	SEWERAGE CHARGES		550,300
220203	MATERIALS & SUPPLIES - GENERAL		2,248,438
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		517,843
22020303	NEWSPAPERS		50,100
22020305	PRINTING OF NON SECURITY DOCUMENTS		233,537
22020306	PRINTING OF SECURITY DOCUMENTS		102,829
22020307	DRUGS & MEDICAL SUPPLIES		728,487
22020309	UNIFORMS & OTHER CLOTHING		91,131
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		524,511
220204	MAINTENANCE SERVICES - GENERAL		1,047,574
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		340,100
22020402	MAINTENANCE OF OFFICE FURNITURE		91,687
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		210,537
22020405	MAINTENANCE OF PLANTS/GENERATORS		405,250
220206	OTHER SERVICES - GENERAL		343,137
22020606	CLEANING AND FUMIGATION SERVICES		343,137
220208	FUEL & LUBRICANTS - GENERAL		749,136
22020801	MOTOR VEHICLE FUEL COST		606,307
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		142,829
220210	MISCELLANEOUS		2,250,299
22021001	REFRESHMENT & MEALS		559,114
22021003	PUBLICITY & ADVERTISEMENTS		150,366
22021007	WELFARE PACKAGES		447,292
22021009	SPORTING ACTIVITIES		505,000
22021010	DIRECT TEACHING & LABORATORY COST		588,527
2205	SUBSIDIES GENERAL		377,477,745
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		377,477,745
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		377,477,745
23	CAPITAL EXPENDITURE		126,734,123
2302	CONSTRUCTION / PROVISION		32,234,123
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		32,234,123
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		10,500,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		21,734,123
2303	REHABILITATION / REPAIRS		94,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		94,500,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		94,500,000
	TOTAL PERSONNEL		545,432,285
	TOTAL OVERHEAD		386,647,800
	TOTAL RECURRENT		932,080,085
	TOTAL CAPITAL		126,734,123
	TOTAL ALLOCATION		1,058,814,208
0517026092	FTC OROZO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191922	CONSTRUCTION /EQUIPING OF 4 BLOCKS OF20 ROOMS FEMALE HOSTEL	NEW	64,500,000
ERGP23191937	RENOVATION OF 4 BLOCKS OF 20 ROOMS BOYS HOSTELS	NEW	30,000,000
ERGP23192006	PROVISION AND INSTALLATION OF FIRE FIGHTING FACILITIES	NEW	10,500,000
ERGP26191930	CONSTRUCTION / EQUIPING OF 1 NO SPORTS PAVILION	NEW	21,734,123
0517026093	FTC OTObI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		602,957,913
21	PERSONNEL COST		183,045,918
2101	SALARY		156,999,929
210101	SALARIES AND WAGES		156,999,929
21010101	SALARY		156,999,929
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,045,989
210201	ALLOWANCES		2,496,000
21020111	REGULAR ALLOWANCES		2,496,000
210202	SOCIAL CONTRIBUTIONS		23,549,989
21020201	NHIS		7,849,996
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,699,993
22	OTHER RECURRENT COSTS		286,260,601
2202	OVERHEAD COST		18,793,261
220201	TRAVEL & TRANSPORT - GENERAL		5,328,141



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CODE	LINE ITEM		AMOUNT
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,987,380
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,340,761
220202	UTILITIES - GENERAL		2,992,608
22020201	ELECTRICITY CHARGES		2,546,969
22020202	TELEPHONE CHARGES		348,761
22020203	INTERNET ACCESS CHARGES		96,878
220203	MATERIALS & SUPPLIES - GENERAL		2,402,574
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		290,634
22020302	BOOKS		387,512
22020303	NEWSPAPERS		67,815
22020304	MAGAZINES & PERIODICALS		77,502
22020306	PRINTING OF SECURITY DOCUMENTS		484,390
22020307	DRUGS & MEDICAL SUPPLIES		581,268
22020308	FIELD & CAMPING MATERIALS SUPPLIES		48,439
22020309	UNIFORMS & OTHER CLOTHING		77,502
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		387,512
220204	MAINTENANCE SERVICES - GENERAL		2,809,462
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		581,268
22020402	MAINTENANCE OF OFFICE FURNITURE		290,634
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		290,634
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		290,634
22020405	MAINTENANCE OF PLANTS/GENERATORS		968,780
22020406	OTHER MAINTENANCE SERVICES		387,512
220205	TRAINING - GENERAL		406,888
22020501	LOCAL TRAINING		406,888
220206	OTHER SERVICES - GENERAL		465,015
22020606	CLEANING AND FUMIGATION SERVICES		465,015
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		193,756
22020708	MEDICAL CONSULTING		193,756
220208	FUEL & LUBRICANTS - GENERAL		1,889,121
22020801	MOTOR VEHICLE FUEL COST		387,512
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		678,146
22020803	PLANT / GENERATOR FUEL COST		435,951
22020806	COOKING GAS/FUEL COST		387,512
220210	MISCELLANEOUS		2,305,696
22021001	REFRESHMENT & MEALS		290,634
22021002	HONORARIUM & SITTING ALLOWANCE		193,756
22021003	PUBLICITY & ADVERTISEMENTS		155,005
22021004	MEDICAL EXPENSES		290,634
22021006	POSTAGES & COURIER SERVICES		38,751
22021007	WELFARE PACKAGES		290,634
22021009	SPORTING ACTIVITIES		290,634
22021010	DIRECT TEACHING & LABORATORY COST		484,390
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		271,258
2205	SUBSIDIES GENERAL		267,467,340
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		267,467,340
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		267,467,340
23	CAPITAL EXPENDITURE		133,651,394
2301	FIXED ASSETS PURCHASED		38,651,394
230101	PURCHASE OF FIXED ASSETS - GENERAL		38,651,394
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		12,000,000
23010114	PURCHASE OF COMPUTER PRINTERS		21,651,394
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		45,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		45,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		20,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		25,000,000
2303	REHABILITATION / REPAIRS		50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		50,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		50,000,000
	TOTAL PERSONNEL		183,045,918
	TOTAL OVERHEAD		286,260,601
	TOTAL RECURRENT		469,306,519
	TOTAL CAPITAL		133,651,394
	TOTAL ALLOCATION		602,957,913
0517026093	FTC OTObI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23155371	REHABILITATION/REPAIR OF 1 NO. TWIN GIRLS HOSTEL AT FGC OTObI	ONGOING	25,000,000
ERGP23155756	REHABILITATION/REPAIR OF 1 NO. PRINCIPAL'S HOUSE AT FGC OTObI	ONGOING	25,000,000
ERGP23169852	COMPLETION OF 1 NO. BLOCK OF SIX (6) CLASS ROOMS (ONGOING)	ONGOING	25,000,000
ERGP23191577	PROCUREMENT AND INSTALLATION OF FIRE FIGHTING EQUIPMENT	NEW	5,000,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP23191587	PROCUREMENT AND INSTALLATION OF 100 SOLAR POWERED STREET LIGHTS WITH CCTV CAMERAS (ONGOING PROJECT)	NEW	20,000,000
ERGP23191591	PROCUREMENT AND INSTALLATION OF OFFICE FURNITURE/COMPUTERIZATION OF BURSARY AND STORES DEPARTMENT	NEW	12,000,000
ERGP23191600	PROCUREMENT AND INSTALLATION OF ICT HARDWARES AND FURNITURE IN ICT CENTRE (ONGOING PROJECT)	NEW	21,651,394
0517026094	FTC OTUPKO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		579,943,372
21	PERSONNEL COST		193,835,842
2101	SALARY		167,050,297
210101	SALARIES AND WAGES		167,050,297
21010101	SALARY		167,050,297
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,785,545
210201	ALLOWANCES		1,728,000
21020111	REGULAR ALLOWANCES		1,728,000
210202	SOCIAL CONTRIBUTIONS		25,057,545
21020201	NHIS		8,352,515
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		16,705,030
22	OTHER RECURRENT COSTS		259,018,478
2202	OVERHEAD COST		12,044,293
220201	TRAVEL & TRANSPORT - GENERAL		2,540,621
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		952,733
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,587,888
220202	UTILITIES - GENERAL		2,412,001
22020201	ELECTRICITY CHARGES		1,587,888
22020202	TELEPHONE CHARGES		347,747
22020203	INTERNET ACCESS CHARGES		228,656
22020204	SATELLITE BROADCASTING ACCESS CHARGES		228,656
22020205	WATER RATES		19,054
220203	MATERIALS & SUPPLIES - GENERAL		716,454
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		27,947
22020302	BOOKS		68,597
22020303	NEWSPAPERS		137,193
22020304	MAGAZINES & PERIODICALS		33,028
22020305	PRINTING OF NON SECURITY DOCUMENTS		285,820
22020307	DRUGS & MEDICAL SUPPLIES		102,895
22020308	FIELD & CAMPING MATERIALS SUPPLIES		38,109
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		22,865
220204	MAINTENANCE SERVICES - GENERAL		1,524,374
22020402	MAINTENANCE OF OFFICE FURNITURE		762,187
22020406	OTHER MAINTENANCE SERVICES		762,187
220205	TRAINING - GENERAL		355,687
22020501	LOCAL TRAINING		355,687
220206	OTHER SERVICES - GENERAL		605,685
22020601	SECURITY CHARGES		95,274
22020606	CLEANING AND FUMIGATION SERVICES		510,411
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		168,315
22020702	INFORMATION TECHNOLOGY CONSULTING		104,800
22020703	LEGAL SERVICES		63,515
220208	FUEL & LUBRICANTS - GENERAL		2,493,326
22020801	MOTOR VEHICLE FUEL COST		1,143,280
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		60,974
22020803	PLANT / GENERATOR FUEL COST		952,733
22020806	COOKING GAS/FUEL COST		336,339
220209	FINANCIAL CHARGES - GENERAL		15,244
22020904	OTHER CRF BANK CHARGES		15,244
220210	MISCELLANEOUS		1,212,586
22021003	PUBLICITY & ADVERTISEMENTS		45,711
22021006	POSTAGES & COURIER SERVICES		171,492
22021007	WELFARE PACKAGES		396,337
22021009	SPORTING ACTIVITIES		87,652
22021010	DIRECT TEACHING & LABORATORY COST		384,363
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		127,031
2205	SUBSIDIES GENERAL		246,974,185
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		246,974,185
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		246,974,185
23	CAPITAL EXPENDITURE		127,089,052
2303	REHABILITATION / REPAIRS		127,089,052
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		127,089,052
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		127,089,052



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL PERSONNEL		193,835,842
	TOTAL OVERHEAD		259,018,478
	TOTAL RECURRENT		452,854,320
	TOTAL CAPITAL		127,089,052
	TOTAL ALLOCATION		579,943,372
0517026094	FTC OTUPKO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192115	OVERLAYING OF THE ENTRANCE 2KM ROAD TO ADMINISTRATIVE BLOCK	NEW	45,159,052
ERGP23192116	RENOVATION OF 1NOS BLOCK OF GIRLS HOSTEL	NEW	25,630,000
ERGP23192119	PURCHASE OF 1NO WATER TANKER FOR THE SCHOOL	NEW	50,000,000
ERGP23192122	PROVISION OF FIRE FIGHTING EQUIPMENT	NEW	6,300,000
0517026095	FTC SHIRORO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		559,855,894
21	PERSONNEL COST		178,595,625
2101	SALARY		153,964,891
210101	SALARIES AND WAGES		153,964,891
21010101	SALARY		153,964,891
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		24,630,734
210201	ALLOWANCES		1,536,000
21020111	REGULAR ALLOWANCES		1,536,000
210202	SOCIAL CONTRIBUTIONS		23,094,734
21020201	NHIS		7,698,245
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,396,489
22	OTHER RECURRENT COSTS		254,890,212
2202	OVERHEAD COST		14,723,844
220201	TRAVEL & TRANSPORT - GENERAL		2,201,233
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		879,411
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		685,164
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		345,176
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		291,482
220202	UTILITIES - GENERAL		2,570,211
22020201	ELECTRICITY CHARGES		1,800,000
22020202	TELEPHONE CHARGES		105,471
22020203	INTERNET ACCESS CHARGES		179,576
22020206	SEWERAGE CHARGES		485,164
220203	MATERIALS & SUPPLIES - GENERAL		3,879,793
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		875,293
22020302	BOOKS		958,822
22020303	NEWSPAPERS		4,851
22020304	MAGAZINES & PERIODICALS		72,870
22020305	PRINTING OF NON SECURITY DOCUMENTS		324,082
22020306	PRINTING OF SECURITY DOCUMENTS		141,088
22020307	DRUGS & MEDICAL SUPPLIES		785,164
22020309	UNIFORMS & OTHER CLOTHING		134,235
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		583,388
220204	MAINTENANCE SERVICES - GENERAL		4,139,411
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		533,105
22020402	MAINTENANCE OF OFFICE FURNITURE		682,298
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		958,822
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		485,164
22020405	MAINTENANCE OF PLANTS/GENERATORS		580,082
22020406	OTHER MAINTENANCE SERVICES		899,940
220205	TRAINING - GENERAL		334,235
22020501	LOCAL TRAINING		334,235
220206	OTHER SERVICES - GENERAL		1,170,328
22020601	SECURITY CHARGES		685,164
22020606	CLEANING AND FUMIGATION SERVICES		485,164
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		234,235
22020703	LEGAL SERVICES		100,000
22020706	SURVEYING SERVICES		134,235
220208	FUEL & LUBRICANTS - GENERAL		194,398
22020801	MOTOR VEHICLE FUEL COST		145,882
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		48,516
2205	SUBSIDIES GENERAL		240,166,368
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		240,166,368
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		240,166,368
23	CAPITAL EXPENDITURE		126,370,057
2301	FIXED ASSETS PURCHASED		10,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,500,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000



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CODE	LINE ITEM		AMOUNT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		5,500,000
2302	CONSTRUCTION / PROVISION		80,870,057
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		80,870,057
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		31,370,057
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		49,500,000
2303	REHABILITATION / REPAIRS		35,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		35,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		35,000,000
	TOTAL PERSONNEL		178,595,625
	TOTAL OVERHEAD		254,890,212
	TOTAL RECURRENT		433,485,837
	TOTAL CAPITAL		126,370,057
	TOTAL ALLOCATION		559,855,894
0517026095	FTC SHIRORO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191737	PROCUREMENT OF FIRE FIGHTING MATERIAL	NEW	5,000,000
ERGP23191728	CONSTRUCTION OF ADMINISTRATIVE BLOCK	NEW	31,370,057
ERGP23191739	PROCUREMENT OF TEACHING AID AND LEARNING MATERIALS	NEW	5,500,000
ERGP23191741	REHABILITATION OF COLLEGE MULTI-PURPOSE HALL	NEW	10,400,000
ERGP23191743	CONSTRUCTION AND EQUIPPING OF SCHOOL CLINIC	NEW	24,500,000
ERGP23191746	REHABILITATION AND EQUIPPING OF LABORATORIES	NEW	24,600,000
ERGP23191747	CONSTRUCTION AND EQUIPPING OF 1 STOREY BUILDING TECHNICAL WORKSHOPS	NEW	25,000,000
0517026096	FTC UROMI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		550,620,554
21	PERSONNEL COST		182,958,190
2101	SALARY		156,499,659
210101	SALARIES AND WAGES		156,499,659
21010101	SALARY		156,499,659
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,458,531
210201	ALLOWANCES		2,983,582
21020111	REGULAR ALLOWANCES		2,983,582
210202	SOCIAL CONTRIBUTIONS		23,474,949
21020201	NHIS		7,824,983
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,649,966
22	OTHER RECURRENT COSTS		240,928,241
2202	OVERHEAD COST		17,153,146
220201	TRAVEL & TRANSPORT - GENERAL		3,173,666
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		680,742
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,492,924
220202	UTILITIES - GENERAL		733,310
22020203	INTERNET ACCESS CHARGES		35,353
22020204	SATELLITE BROADCASTING ACCESS CHARGES		54,518
22020205	WATER RATES		220,737
22020206	SEWERAGE CHARGES		422,702
220203	MATERIALS & SUPPLIES - GENERAL		1,557,387
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		436,418
22020302	BOOKS		70,387
22020303	NEWSPAPERS		58,921
22020304	MAGAZINES & PERIODICALS		32,215
22020305	PRINTING OF NON SECURITY DOCUMENTS		281,725
22020306	PRINTING OF SECURITY DOCUMENTS		284,862
22020307	DRUGS & MEDICAL SUPPLIES		157,173
22020309	UNIFORMS & OTHER CLOTHING		235,686
220204	MAINTENANCE SERVICES - GENERAL		4,841,155
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,730,776
22020402	MAINTENANCE OF OFFICE FURNITURE		353,527
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		635,686
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		707,056
22020405	MAINTENANCE OF PLANTS/GENERATORS		942,740
22020406	OTHER MAINTENANCE SERVICES		471,370
220206	OTHER SERVICES - GENERAL		1,555,673
22020601	SECURITY CHARGES		762,149
22020606	CLEANING AND FUMIGATION SERVICES		793,524
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		94,274
22020708	MEDICAL CONSULTING		94,274
220208	FUEL & LUBRICANTS - GENERAL		2,527,148
22020801	MOTOR VEHICLE FUEL COST		817,243
22020803	PLANT / GENERATOR FUEL COST		1,235,686
22020806	COOKING GAS/FUEL COST		474,219



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220210	MISCELLANEOUS		2,670,533
22021001	REFRESHMENT & MEALS		235,686
22021003	PUBLICITY & ADVERTISEMENTS		235,686
22021004	MEDICAL EXPENSES		353,527
22021006	POSTAGES & COURIER SERVICES		329,959
22021007	WELFARE PACKAGES		514,680
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		129,626
22021009	SPORTING ACTIVITIES		353,527
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		517,842
2205	SUBSIDIES GENERAL		223,775,095
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		223,775,095
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		223,775,095
23	CAPITAL EXPENDITURE		126,734,123
2303	REHABILITATION / REPAIRS		126,734,123
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		126,734,123
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		126,734,123
	TOTAL PERSONNEL		182,958,190
	TOTAL OVERHEAD		240,928,241
	TOTAL RECURRENT		423,886,431
	TOTAL CAPITAL		126,734,123
	TOTAL ALLOCATION		550,620,554
0517026096	FTC UROMI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23192128	CONSTRUCTION OF ADMIN BLOCK	NEW	20,000,000
ERGP23192129	CONSTRUCTION OF EXAMINATION HALL	NEW	20,000,000
ERGP23192130	RENOVATION OF 1 BLOCK OF CLASSROOM	NEW	13,265,877
ERGP23192132	RENOVATION OF SENIOR BOYS HOSTEL	NEW	14,000,000
ERGP23192133	PROCUREMENT OF DINING TABLES	NEW	10,000,000
ERGP23192134	PROCUREMENT OF FIRE-FIGHTING EQUIPMENT	NEW	8,468,246
ERGP23192135	CONSTRUCTION OF 4 BLOCKS OF STAFF QUARTERS	NEW	20,000,000
ERGP23192136	REHABILITATION OF ROAD NETWORK	NEW	21,000,000
0517026097	FTC UYO		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		601,373,196
21	PERSONNEL COST		262,853,364
2101	SALARY		225,493,724
210101	SALARIES AND WAGES		225,493,724
21010101	SALARY		225,493,724
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		37,359,640
210201	ALLOWANCES		3,535,582
21020111	REGULAR ALLOWANCES		3,535,582
210202	SOCIAL CONTRIBUTIONS		33,824,058
21020201	NHIS		11,274,686
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		22,549,372
22	OTHER RECURRENT COSTS		205,232,503
2202	OVERHEAD COST		20,616,319
220202	UTILITIES - GENERAL		4,339,008
22020201	ELECTRICITY CHARGES		3,464,617
22020202	TELEPHONE CHARGES		75,622
22020203	INTERNET ACCESS CHARGES		41,811
22020204	SATELLITE BROADCASTING ACCESS CHARGES		20,905
22020205	WATER RATES		231,527
22020206	SEWERAGE CHARGES		504,526
220203	MATERIALS & SUPPLIES - GENERAL		3,469,986
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		252,392
22020302	BOOKS		46,619
22020303	NEWSPAPERS		131,358
22020304	MAGAZINES & PERIODICALS		27,162
22020305	PRINTING OF NON SECURITY DOCUMENTS		41,797
22020306	PRINTING OF SECURITY DOCUMENTS		453,339
22020307	DRUGS & MEDICAL SUPPLIES		514,488
22020308	FIELD & CAMPING MATERIALS SUPPLIES		385,709
22020309	UNIFORMS & OTHER CLOTHING		385,709
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,231,413
220204	MAINTENANCE SERVICES - GENERAL		3,015,857
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		557,861
22020402	MAINTENANCE OF OFFICE FURNITURE		490,236
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		20,905
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		445,291
22020405	MAINTENANCE OF PLANTS/GENERATORS		521,091
22020406	OTHER MAINTENANCE SERVICES		980,473



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220205	TRAINING - GENERAL		1,480,829
22020501	LOCAL TRAINING		1,480,829
220206	OTHER SERVICES - GENERAL		1,283,118
22020601	SECURITY CHARGES		627,686
22020606	CLEANING AND FUMIGATION SERVICES		655,432
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		518,685
22020702	INFORMATION TECHNOLOGY CONSULTING		31,358
22020703	LEGAL SERVICES		487,327
220208	FUEL & LUBRICANTS - GENERAL		2,937,329
22020801	MOTOR VEHICLE FUEL COST		515,216
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		541,811
22020803	PLANT / GENERATOR FUEL COST		1,375,776
22020806	COOKING GAS/FUEL COST		504,526
220209	FINANCIAL CHARGES - GENERAL		498,102
22020901	BANK CHARGES (OTHER THAN INTEREST)		265,006
22020904	OTHER CRF BANK CHARGES		233,096
220210	MISCELLANEOUS		3,073,405
22021001	REFRESHMENT & MEALS		216,706
22021003	PUBLICITY & ADVERTISEMENTS		624,041
22021004	MEDICAL EXPENSES		847,308
22021006	POSTAGES & COURIER SERVICES		20,905
22021009	SPORTING ACTIVITIES		541,811
22021010	DIRECT TEACHING & LABORATORY COST		513,580
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		309,054
2205	SUBSIDIES GENERAL		184,616,184
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		184,616,184
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		184,616,184
23	CAPITAL EXPENDITURE		133,287,329
2301	FIXED ASSETS PURCHASED		10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		123,287,329
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		123,287,329
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		91,082,270
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		32,205,059
	TOTAL PERSONNEL		262,853,364
	TOTAL OVERHEAD		205,232,503
	TOTAL RECURRENT		468,085,867
	TOTAL CAPITAL		133,287,329
	TOTAL ALLOCATION		601,373,196
0517026097	FTC UYO		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149830	CONSTRUCTION OF 1500 CAPACITY EXAMINATION HALL	ONGOING	10,205,059
ERGP23149832	CONSTRUCTION OF COMMON STAFFROOM OF 150 SITTING CAPACITY	ONGOING	50,000,000
ERGP23169526	CONSTRUCTION OF ONE STOREY BUILDING OF 260 CAPACITY HOSTEL	ONGOING	41,082,270
ERGP23191135	PROCUREMENT OF 1000 UNITS OF DESK AND CHAIRS IN THE EXAMINATION HALL	ONGOING	22,000,000
ERGP23191140	PROCUREMENT OF FIRE FIGHTING EQUIPMENT IN THE COLLEGE	ONGOING	10,000,000
0517026098	FTC YABA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,615,769,157
21	PERSONNEL COST		598,904,637
2101	SALARY		516,863,163
210101	SALARIES AND WAGES		516,863,163
21010101	SALARY		516,863,163
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		82,041,474
210201	ALLOWANCES		4,512,000
21020111	REGULAR ALLOWANCES		4,512,000
210202	SOCIAL CONTRIBUTIONS		77,529,474
21020201	NHIS		25,843,158
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		51,686,316
22	OTHER RECURRENT COSTS		886,853,795
2202	OVERHEAD COST		27,498,710
220201	TRAVEL & TRANSPORT - GENERAL		12,348,601
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		12,208,324
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		140,277
220202	UTILITIES - GENERAL		1,912,677
22020201	ELECTRICITY CHARGES		1,375,643
22020202	TELEPHONE CHARGES		26,852
22020203	INTERNET ACCESS CHARGES		107,407
22020205	WATER RATES		402,775



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CODE	LINE ITEM		AMOUNT
220203	MATERIALS & SUPPLIES - GENERAL		1,141,195
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		537,033
22020302	BOOKS		40,277
22020303	NEWSPAPERS		67,129
22020304	MAGAZINES & PERIODICALS		26,852
22020305	PRINTING OF NON SECURITY DOCUMENTS		53,703
22020306	PRINTING OF SECURITY DOCUMENTS		67,129
22020307	DRUGS & MEDICAL SUPPLIES		80,555
22020309	UNIFORMS & OTHER CLOTHING		268,517
220204	MAINTENANCE SERVICES - GENERAL		3,624,976
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		537,033
22020402	MAINTENANCE OF OFFICE FURNITURE		402,775
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		268,517
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		805,550
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,074,067
22020406	OTHER MAINTENANCE SERVICES		537,034
220205	TRAINING - GENERAL		402,775
22020501	LOCAL TRAINING		402,775
220206	OTHER SERVICES - GENERAL		3,476,843
22020601	SECURITY CHARGES		2,671,292
22020606	CLEANING AND FUMIGATION SERVICES		805,551
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		107,407
22020708	MEDICAL CONSULTING		107,407
220208	FUEL & LUBRICANTS - GENERAL		1,611,102
22020801	MOTOR VEHICLE FUEL COST		537,034
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		268,517
22020803	PLANT / GENERATOR FUEL COST		805,551
220209	FINANCIAL CHARGES - GENERAL		80,555
22020901	BANK CHARGES (OTHER THAN INTEREST)		80,555
220210	MISCELLANEOUS		2,792,579
22021001	REFRESHMENT & MEALS		268,517
22021002	HONORARIUM & SITTING ALLOWANCE		402,776
22021003	PUBLICITY & ADVERTISEMENTS		268,517
22021004	MEDICAL EXPENSES		402,776
22021006	POSTAGES & COURIER SERVICES		375,924
22021007	WELFARE PACKAGES		389,350
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		147,684
22021009	SPORTING ACTIVITIES		402,776
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		134,259
2205	SUBSIDIES GENERAL		859,355,085
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		859,355,085
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		859,355,085
23	CAPITAL EXPENDITURE		130,010,725
2301	FIXED ASSETS PURCHASED		18,215,028
230101	PURCHASE OF FIXED ASSETS - GENERAL		18,215,028
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		8,215,028
2302	CONSTRUCTION / PROVISION		9,850,913
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		9,850,913
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		9,850,913
2303	REHABILITATION / REPAIRS		101,944,784
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		101,944,784
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		101,944,784
	TOTAL PERSONNEL		598,904,637
	TOTAL OVERHEAD		886,853,795
	TOTAL RECURRENT		1,485,758,432
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		1,615,769,157
0517026098	FTC YABA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23128117	REHABILITATION / RENOVATION OF 120 CLASSROOMS	ONGOING	60,290,240
ERGP23128121	PROVISION OF TEACHING & LEARNING AIDS	ONGOING	8,215,028
ERGP23169714	RENOVATION OF TECHNICAL WORKSHOP 4NOS CLASSROOM	ONGOING	2,000,000
ERGP23169715	RENOVATION OF LABORATORY	ONGOING	2,654,544
ERGP27108597	CONSTRUCTION OF ASSEMBLY/EXAM HALL	ONGOING	9,850,913
ERGP3169722	RENOVATION OF 3NOS HOSTEL	ONGOING	37,000,000
ERGP3191303	PROVISION OF THUNDER ARRESTOR AND FIRE FIGHTING EQUIPMENT	NEW	10,000,000
0517026099	FTC ZURU		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		494,473,117
21	PERSONNEL COST		190,082,388



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CODE	LINE ITEM		AMOUNT
2101	SALARY		163,431,642
210101	SALARIES AND WAGES		163,431,642
21010101	SALARY		163,431,642
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,650,746
210201	ALLOWANCES		2,136,000
21020111	REGULAR ALLOWANCES		2,136,000
210202	SOCIAL CONTRIBUTIONS		24,514,746
21020201	NHIS		8,171,582
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		16,343,164
22	OTHER RECURRENT COSTS		170,739,335
2202	OVERHEAD COST		14,083,148
220201	TRAVEL & TRANSPORT - GENERAL		3,082,898
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,698,321
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,384,577
220202	UTILITIES - GENERAL		3,024,344
22020201	ELECTRICITY CHARGES		1,500,000
22020202	TELEPHONE CHARGES		96,767
22020203	INTERNET ACCESS CHARGES		200,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES		420,000
22020205	WATER RATES		807,577
220203	MATERIALS & SUPPLIES - GENERAL		2,478,206
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		304,823
22020304	MAGAZINES & PERIODICALS		146,974
22020305	PRINTING OF NON SECURITY DOCUMENTS		181,518
22020306	PRINTING OF SECURITY DOCUMENTS		342,390
22020307	DRUGS & MEDICAL SUPPLIES		802,501
22020309	UNIFORMS & OTHER CLOTHING		200,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		500,000
220204	MAINTENANCE SERVICES - GENERAL		3,088,576
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		254,661
22020402	MAINTENANCE OF OFFICE FURNITURE		254,626
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,786,594
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		367,813
22020405	MAINTENANCE OF PLANTS/GENERATORS		424,882
220206	OTHER SERVICES - GENERAL		173,925
22020606	CLEANING AND FUMIGATION SERVICES		173,925
220208	FUEL & LUBRICANTS - GENERAL		1,735,199
22020801	MOTOR VEHICLE FUEL COST		950,000
22020803	PLANT / GENERATOR FUEL COST		450,000
22020806	COOKING GAS/FUEL COST		335,199
220210	MISCELLANEOUS		500,000
22021006	POSTAGES & COURIER SERVICES		500,000
2205	SUBSIDIES GENERAL		156,656,187
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		156,656,187
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		156,656,187
23	CAPITAL EXPENDITURE		133,651,394
2303	REHABILITATION / REPAIRS		133,651,394
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		133,651,394
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		133,651,394
	TOTAL PERSONNEL		190,082,388
	TOTAL OVERHEAD		170,739,335
	TOTAL RECURRENT		360,821,723
	TOTAL CAPITAL		133,651,394
	TOTAL ALLOCATION		494,473,117
0517026099	FTC ZURU		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23189110	THUNDER ARRESTOR	NEW	10,000,000
ERGP23189112	PROCUREMENT/INSTALLATION OF FIRE-FIGHTING EQUIPMENT	NEW	21,500,000
ERGP23192753	CONSTRUCTION OF 1 NO. BLOCK OF 6 CLASSROOMS	NEW	50,000,000
ERGP23192755	CONSTRUCTION OF SPORTS COMPLEX	NEW	15,000,000
ERGP23192757	PURCHASE OF 1NO. BUS	NEW	37,151,394
0517026100	KING'S COLLEGE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,163,461,331
21	PERSONNEL COST		427,057,707
2101	SALARY		369,455,397
210101	SALARIES AND WAGES		369,455,397
21010101	SALARY		369,455,397
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		57,602,310
210201	ALLOWANCES		2,184,000
21020111	REGULAR ALLOWANCES		2,184,000



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CODE	LINE ITEM		AMOUNT
210202	SOCIAL CONTRIBUTIONS		55,418,310
21020201	NHIS		18,472,770
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		36,945,540
22	OTHER RECURRENT COSTS		587,002,366
2202	OVERHEAD COST		24,510,998
220201	TRAVEL & TRANSPORT - GENERAL		5,873,144
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,620,990
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,252,154
220202	UTILITIES - GENERAL		1,260,770
22020201	ELECTRICITY CHARGES		540,330
22020202	TELEPHONE CHARGES		36,022
22020203	INTERNET ACCESS CHARGES		144,088
22020205	WATER RATES		540,330
220203	MATERIALS & SUPPLIES - GENERAL		1,530,934
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		720,440
22020302	BOOKS		54,033
22020303	NEWSPAPERS		90,055
22020304	MAGAZINES & PERIODICALS		36,022
22020305	PRINTING OF NON SECURITY DOCUMENTS		72,044
22020306	PRINTING OF SECURITY DOCUMENTS		90,055
22020307	DRUGS & MEDICAL SUPPLIES		108,065
22020309	UNIFORMS & OTHER CLOTHING		360,220
220204	MAINTENANCE SERVICES - GENERAL		4,862,970
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		720,440
22020402	MAINTENANCE OF OFFICE FURNITURE		540,330
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		360,220
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,080,660
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,440,880
22020406	OTHER MAINTENANCE SERVICES		720,440
220205	TRAINING - GENERAL		540,330
22020501	LOCAL TRAINING		540,330
220206	OTHER SERVICES - GENERAL		1,981,210
22020601	SECURITY CHARGES		900,550
22020606	CLEANING AND FUMIGATION SERVICES		1,080,660
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		540,330
22020708	MEDICAL CONSULTING		540,330
220208	FUEL & LUBRICANTS - GENERAL		4,661,320
22020801	MOTOR VEHICLE FUEL COST		720,440
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		360,220
22020803	PLANT / GENERATOR FUEL COST		3,580,660
220209	FINANCIAL CHARGES - GENERAL		58,066
22020901	BANK CHARGES (OTHER THAN INTEREST)		58,066
220210	MISCELLANEOUS		3,201,924
22021001	REFRESHMENT & MEALS		360,220
22021002	HONORARIUM & SITTING ALLOWANCE		540,330
22021003	PUBLICITY & ADVERTISEMENTS		360,220
22021004	MEDICAL EXPENSES		540,329
22021006	POSTAGES & COURIER SERVICES		504,308
22021007	WELFARE PACKAGES		522,319
22021009	SPORTING ACTIVITIES		194,088
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		180,110
2205	SUBSIDIES GENERAL		562,491,368
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		562,491,368
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		562,491,368
23	CAPITAL EXPENDITURE		149,401,258
2301	FIXED ASSETS PURCHASED		7,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		7,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		7,000,000
2302	CONSTRUCTION / PROVISION		57,382,322
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		57,382,322
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		57,382,322
2303	REHABILITATION / REPAIRS		85,018,936
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		85,018,936
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		18,953,729
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		62,495,828
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		3,569,379
	TOTAL PERSONNEL		427,057,707
	TOTAL OVERHEAD		587,002,366
	TOTAL RECURRENT		1,014,060,073
	TOTAL CAPITAL		149,401,258
	TOTAL ALLOCATION		1,163,461,331



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
0517026100	KING'S COLLEGE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191350	FIRE FIGHTER AND SMOKE DETECTORS	NEW	7,000,000
ERGP23151140	RENOVATION OF ADMINISTRATIVE BLOCK AND TEACHER'S COMMON ROOM (ANNEX CAMPUS)	ONGOING	3,569,379
ERGP23151142	RENOVATION OF SHERATON HOSTEL (ANNEX CAMPUS)	ONGOING	1,639,854
ERGP23156048	SEWAGE SYSTEM TREATMENT FOR ANNEX CAMPUS	ONGOING	36,263,822
ERGP23169305	RENOVATION OF HOSTEL AND DINING HALL (MAIN CAMPUS)	ONGOING	8,589,168
ERGP23169404	PROVISION OF DOUBLE CLASSROOM FURNITURE FOR STUDENTS	ONGOING	21,118,500
ERGP23169445	RENOVATION AND EQUIPPING OF ICT BLOCK (ANNEX CAMPUS)	ONGOING	52,266,806
ERGP23191563	RENOVATION AND FURNISHING OF PRINCIPALS QUARTER AND GUEST HOUSE	NEW	18,953,729
0517026101	QUEEN'S COLLEGE LAGOS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,270,656,452
21	PERSONNEL COST		517,818,734
2101	SALARY		446,687,595
210101	SALARIES AND WAGES		446,687,595
21010101	SALARY		446,687,595
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		71,131,139
210201	ALLOWANCES		4,128,000
21020111	REGULAR ALLOWANCES		4,128,000
210202	SOCIAL CONTRIBUTIONS		67,003,139
21020201	NHIS		22,334,380
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		44,668,759
22	OTHER RECURRENT COSTS		607,076,558
2202	OVERHEAD COST		37,088,121
220201	TRAVEL & TRANSPORT - GENERAL		9,843,437
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,783,971
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,059,466
220202	UTILITIES - GENERAL		3,680,257
22020201	ELECTRICITY CHARGES		2,594,657
22020202	TELEPHONE CHARGES		39,644
22020203	INTERNET ACCESS CHARGES		451,299
22020205	WATER RATES		594,657
220203	MATERIALS & SUPPLIES - GENERAL		1,684,861
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		792,876
22020302	BOOKS		59,466
22020303	NEWSPAPERS		99,109
22020304	MAGAZINES & PERIODICALS		39,644
22020305	PRINTING OF NON SECURITY DOCUMENTS		79,288
22020306	PRINTING OF SECURITY DOCUMENTS		99,109
22020307	DRUGS & MEDICAL SUPPLIES		118,931
22020309	UNIFORMS & OTHER CLOTHING		396,438
220204	MAINTENANCE SERVICES - GENERAL		5,351,913
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		792,876
22020402	MAINTENANCE OF OFFICE FURNITURE		594,657
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		396,438
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,189,314
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,585,752
22020406	OTHER MAINTENANCE SERVICES		792,876
220205	TRAINING - GENERAL		594,657
22020501	LOCAL TRAINING		594,657
220206	OTHER SERVICES - GENERAL		2,180,409
22020601	SECURITY CHARGES		991,095
22020606	CLEANING AND FUMIGATION SERVICES		1,189,314
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		158,575
22020708	MEDICAL CONSULTING		158,575
220208	FUEL & LUBRICANTS - GENERAL		9,352,127
22020801	MOTOR VEHICLE FUEL COST		1,766,375
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		396,438
22020803	PLANT / GENERATOR FUEL COST		7,189,314
220209	FINANCIAL CHARGES - GENERAL		118,931
22020901	BANK CHARGES (OTHER THAN INTEREST)		118,931
220210	MISCELLANEOUS		4,122,954
22021001	REFRESHMENT & MEALS		396,438
22021002	HONORARIUM & SITTING ALLOWANCE		594,657
22021003	PUBLICITY & ADVERTISEMENTS		396,438
22021004	MEDICAL EXPENSES		594,657
22021006	POSTAGES & COURIER SERVICES		555,013
22021007	WELFARE PACKAGES		574,835
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		218,040



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021009	SPORTING ACTIVITIES		594,657
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		198,219
2205	SUBSIDIES GENERAL		569,988,437
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		569,988,437
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		569,988,437
23	CAPITAL EXPENDITURE		145,761,160
2302	CONSTRUCTION / PROVISION		5,761,160
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		5,761,160
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		5,761,160
2303	REHABILITATION / REPAIRS		140,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		140,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		90,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		20,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		30,000,000
	TOTAL PERSONNEL		517,818,734
	TOTAL OVERHEAD		607,076,558
	TOTAL RECURRENT		1,124,895,292
	TOTAL CAPITAL		145,761,160
	TOTAL ALLOCATION		1,270,656,452
0517026101	QUEEN'S COLLEGE LAGOS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23108285	RENOVATION OF EXISTING STRUCTURES	ONGOING	30,000,000
ERGP23156109	RENOVATION OF 2 NO.S HIGH RISE STAFF QUARTERS	ONGOING	90,000,000
ERGP23170660	RENOVATION AND EQUIPPING OF COLLEGE LABORATORIES	ONGOING	20,000,000
ERGP23191618	PROVISION OF THUNDER ARRESTORS, FIRE FIGHTING EQUIPMENT AND SETTING UP OF A MINI FIRE STATION	NEW	5,761,160
0517026102	SULEJA ACADEMY		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		880,938,243
21	PERSONNEL COST		342,095,851
2101	SALARY		294,448,566
210101	SALARIES AND WAGES		294,448,566
21010101	SALARY		294,448,566
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		47,647,285
210201	ALLOWANCES		3,480,000
21020111	REGULAR ALLOWANCES		3,480,000
210202	SOCIAL CONTRIBUTIONS		44,167,285
21020201	NHIS		14,722,428
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		29,444,857
22	OTHER RECURRENT COSTS		397,909,659
2202	OVERHEAD COST		56,786,442
220201	TRAVEL & TRANSPORT - GENERAL		9,762,915
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,633,817
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,129,098
220202	UTILITIES - GENERAL		6,762,035
22020201	ELECTRICITY CHARGES		5,024,422
22020202	TELEPHONE CHARGES		1,737,613
220203	MATERIALS & SUPPLIES - GENERAL		11,171,012
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,977,668
22020302	BOOKS		261,689
22020303	NEWSPAPERS		146,546
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,156,043
22020307	DRUGS & MEDICAL SUPPLIES		3,582,311
22020309	UNIFORMS & OTHER CLOTHING		1,046,755
220204	MAINTENANCE SERVICES - GENERAL		11,200,274
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,302,860
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,710,396
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,187,018
220206	OTHER SERVICES - GENERAL		8,046,063
22020601	SECURITY CHARGES		4,796,475
22020606	CLEANING AND FUMIGATION SERVICES		3,249,588
220208	FUEL & LUBRICANTS - GENERAL		5,757,151
22020801	MOTOR VEHICLE FUEL COST		2,616,887
22020803	PLANT / GENERATOR FUEL COST		3,140,264
220210	MISCELLANEOUS		4,086,992
22021001	REFRESHMENT & MEALS		2,093,509
22021006	POSTAGES & COURIER SERVICES		523,377
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,470,106
2205	SUBSIDIES GENERAL		341,123,217
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		341,123,217
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		341,123,217



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CODE	LINE ITEM		AMOUNT
23	CAPITAL EXPENDITURE		140,932,733
2301	FIXED ASSETS PURCHASED		73,950,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		73,950,000
23010106	PURCHASE OF VANS		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		53,950,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		47,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		47,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		25,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		22,000,000
2303	REHABILITATION / REPAIRS		19,982,733
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		19,982,733
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		15,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES		4,982,733
	TOTAL PERSONNEL		342,095,851
	TOTAL OVERHEAD		397,909,659
	TOTAL RECURRENT		740,005,510
	TOTAL CAPITAL		140,932,733
	TOTAL ALLOCATION		880,938,243
0517026102	SULEJA ACADEMY		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22150476	CONSTRUCTION OF PERIMETER FENCING	ONGOING	15,000,000
ERGP23169581	RENOVATION OF E-LIBRARY ROOF	ONGOING	4,982,733
ERGP23169604	CONSTRUCTION OF MULTI-PURPOSE HALL	ONGOING	22,000,000
ERGP23170199	PURCHASE OF VANS	ONGOING	10,000,000
ERGP23195044	PROVISION OF SCHOLARSHIP FOR GIFTED STUDENTS, PAYMENT OF EXAMINATION FEES FOR WAEC, NECO AND BECE, CONDUCT OF ENTRANCE EXAMINATION FOR GIFTED STUDENTS NATIONWIDE	NEW	53,950,000
ERGP27169504	CONSTRUCTION OF ADMINISTRATIVE BLOCK	ONGOING	25,000,000
ERGP23192241	PURCHASE OF FIRE FIGHTING EQUIPMENT AND THUNDER ARRESTER		10,000,000
0517026103	FSTC, DOMA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		490,092,234
21	PERSONNEL COST		185,237,359
2101	SALARY		158,836,328
210101	SALARIES AND WAGES		158,836,328
21010101	SALARY		158,836,328
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		26,401,031
210201	ALLOWANCES		2,575,582
21020111	REGULAR ALLOWANCES		2,575,582
210202	SOCIAL CONTRIBUTIONS		23,825,449
21020201	NHIS		7,941,816
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		15,883,633
22	OTHER RECURRENT COSTS		174,844,150
2202	OVERHEAD COST		17,965,538
220201	TRAVEL & TRANSPORT - GENERAL		2,940,872
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,410,521
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,530,351
220202	UTILITIES - GENERAL		1,408,183
22020201	ELECTRICITY CHARGES		803,507
22020202	TELEPHONE CHARGES		220,234
22020203	INTERNET ACCESS CHARGES		80,935
22020205	WATER RATES		303,507
220203	MATERIALS & SUPPLIES - GENERAL		2,059,938
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		504,676
22020302	BOOKS		30,351
22020303	NEWSPAPERS		50,585
22020304	MAGAZINES & PERIODICALS		20,234
22020305	PRINTING OF NON SECURITY DOCUMENTS		140,468
22020306	PRINTING OF SECURITY DOCUMENTS		550,585
22020307	DRUGS & MEDICAL SUPPLIES		360,701
22020309	UNIFORMS & OTHER CLOTHING		402,338
220204	MAINTENANCE SERVICES - GENERAL		3,631,563
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		704,676
22020402	MAINTENANCE OF OFFICE FURNITURE		303,507
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		502,338
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		607,014
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,009,352
22020406	OTHER MAINTENANCE SERVICES		504,676
220205	TRAINING - GENERAL		652,144
22020501	LOCAL TRAINING		652,144



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CODE	LINE ITEM		AMOUNT
220206	OTHER SERVICES - GENERAL		1,412,859
22020601	SECURITY CHARGES		805,845
22020606	CLEANING AND FUMIGATION SERVICES		607,014
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		80,935
22020708	MEDICAL CONSULTING		80,935
220208	FUEL & LUBRICANTS - GENERAL		2,014,028
22020801	MOTOR VEHICLE FUEL COST		704,676
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		302,338
22020803	PLANT / GENERATOR FUEL COST		1,007,014
220209	FINANCIAL CHARGES - GENERAL		260,701
22020901	BANK CHARGES (OTHER THAN INTEREST)		260,701
220210	MISCELLANEOUS		3,504,315
22021001	REFRESHMENT & MEALS		502,338
22021002	HONORARIUM & SITTING ALLOWANCE		503,507
22021003	PUBLICITY & ADVERTISEMENTS		402,338
22021004	MEDICAL EXPENSES		503,507
22021006	POSTAGES & COURIER SERVICES		283,273
22021007	WELFARE PACKAGES		593,390
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		111,286
22021009	SPORTING ACTIVITIES		303,507
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		301,169
2205	SUBSIDIES GENERAL		156,878,612
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		156,878,612
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		156,878,612
23	CAPITAL EXPENDITURE		130,010,725
2303	REHABILITATION / REPAIRS		130,010,725
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		130,010,725
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		130,010,725
	TOTAL PERSONNEL		185,237,359
	TOTAL OVERHEAD		174,844,150
	TOTAL RECURRENT		360,081,509
	TOTAL CAPITAL		130,010,725
	TOTAL ALLOCATION		490,092,234
0517026103	FSTC,DOMA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP22191362	PROCUREMENT OF FIRE FIGHTIN EQUIPMENT	NEW	5,010,725
ERGP23128150	CONSTRUCTION OF 1 NO EXAMINATION HALL	ONGOING	20,000,000
ERGP23128156	CONSTRUCTION OF 1NO ADMINISTRATIVE BLOCK	ONGOING	35,000,000
ERGP23140484	CONSTRUCTION OF MODERN SICK BAY	ONGOING	15,000,000
ERGP23152598	CONSTRUCTION OF 1NO 2 STORY BUILDING FOR VICE PRINCIPALS	ONGOING	20,000,000
ERGP23171729	CONSTRUCTION OF MODERN DINING HALL AND KITCHEN	ONGOING	15,000,000
ERGP23171732	CONSTRUCTION OF 1 NO PAINTING AND DECORATING WORKSHOP	ONGOING	10,000,000
ERGP23178480	CONSTRUCTION OF WELDING AND FABRICATION WORKSHOP	ONGOING	10,000,000
0517026104	FSTC DAYI		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		377,079,139
21	PERSONNEL COST		73,697,626
2101	SALARY		63,584,023
210101	SALARIES AND WAGES		63,584,023
21010101	SALARY		63,584,023
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		10,113,603
210201	ALLOWANCES		576,000
21020111	REGULAR ALLOWANCES		576,000
210202	SOCIAL CONTRIBUTIONS		9,537,603
21020201	NHIS		3,179,201
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		6,358,402
22	OTHER RECURRENT COSTS		177,011,457
2202	OVERHEAD COST		10,142,523
220201	TRAVEL& TRANSPORT - GENERAL		1,027,959
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		102,796
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		925,163
220202	UTILITIES - GENERAL		565,376
22020201	ELECTRICITY CHARGES		256,989
22020202	TELEPHONE CHARGES		51,398
22020203	INTERNET ACCESS CHARGES		154,193
22020204	SATELLITE BROADCASTING ACCESS CHARGES		51,398
22020205	WATER RATES		51,398
220203	MATERIALS & SUPPLIES - GENERAL		2,497,939
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		256,989
22020302	BOOKS		205,592
22020303	NEWSPAPERS		205,592



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CODE	LINE ITEM		AMOUNT
22020304	MAGAZINES & PERIODICALS		205,592
22020305	PRINTING OF NON SECURITY DOCUMENTS		205,592
22020306	PRINTING OF SECURITY DOCUMENTS		195,312
22020307	DRUGS & MEDICAL SUPPLIES		411,183
22020308	FIELD & CAMPING MATERIALS SUPPLIES		308,388
22020309	UNIFORMS & OTHER CLOTHING		411,183
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		92,516
220204	MAINTENANCE SERVICES - GENERAL		2,816,606
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		195,312
22020402	MAINTENANCE OF OFFICE FURNITURE		308,388
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		513,979
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		513,979
22020405	MAINTENANCE OF PLANTS/GENERATORS		616,775
22020406	OTHER MAINTENANCE SERVICES		616,775
22020413	MAINTENANCE OF STREET LIGHTS		51,398
220205	TRAINING - GENERAL		308,388
22020501	LOCAL TRAINING		308,388
220206	OTHER SERVICES - GENERAL		382,629
22020601	SECURITY CHARGES		382,629
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		548,245
22020702	INFORMATION TECHNOLOGY CONSULTING		342,653
22020703	LEGAL SERVICES		205,592
220208	FUEL & LUBRICANTS - GENERAL		719,570
22020801	MOTOR VEHICLE FUEL COST		154,193
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		205,592
22020803	PLANT / GENERATOR FUEL COST		154,193
22020806	COOKING GAS/FUEL COST		205,592
220209	FINANCIAL CHARGES - GENERAL		102,796
22020904	OTHER CRF BANK CHARGES		102,796
220210	MISCELLANEOUS		1,173,015
22021001	REFRESHMENT & MEALS		205,592
22021003	PUBLICITY & ADVERTISEMENTS		114,218
22021004	MEDICAL EXPENSES		205,592
22021006	POSTAGES & COURIER SERVICES		133,634
22021009	SPORTING ACTIVITIES		205,592
22021010	DIRECT TEACHING & LABORATORY COST		205,592
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		102,795
2205	SUBSIDIES GENERAL		166,868,934
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		166,868,934
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		166,868,934
23	CAPITAL EXPENDITURE		126,370,056
2301	FIXED ASSETS PURCHASED		4,800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		4,800,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		4,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		800,000
2302	CONSTRUCTION / PROVISION		121,570,056
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		121,570,056
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		4,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		78,517,991
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		39,052,065
	TOTAL PERSONNEL		73,697,626
	TOTAL OVERHEAD		177,011,457
	TOTAL RECURRENT		250,709,083
	TOTAL CAPITAL		126,370,056
	TOTAL ALLOCATION		377,079,139
0517026104	FSTC DAYI		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23149967	CONSTRUCTION OF ADMINISTRATIVE BLOCK OF 4 CLASSROOMS	ONGOING	4,000,000
ERGP23191435	FEELLING OF SWAMPY POUND AT THE BACK OF STAFF HALL AND TRANCHES/ GULLEY CLOSE TO THE FENCE	NEW	39,052,065
ERGP23191594	PURCHASE OF ROBOT AND MISSION KITS	NEW	800,000
ERGP23191602	CONSTRUCT OF 2,000 METERS (2KMS) ROAD NETWORK WITH DRAINING FACILITY AND LAND SCAPING	NEW	78,517,991
ERGP23191604	PURCHASE OF FIRE ESTINGUISHERS, LIGTENING ARESTORS AND OTHER EQUIPMENT	NEW	4,000,000
0517026105	FSTC, OGUGU TOWN, KOGI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		337,691,126
21	PERSONNEL COST		58,978,447
2101	SALARY		51,285,606
210101	SALARIES AND WAGES		51,285,606



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CODE	LINE ITEM		AMOUNT
21010101	SALARY		51,285,606
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,692,841
210202	SOCIAL CONTRIBUTIONS		7,692,841
21020201	NHIS		2,564,280
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		5,128,561
22	OTHER RECURRENT COSTS		144,021,230
2202	OVERHEAD COST		19,104,889
220201	TRAVEL & TRANSPORT - GENERAL		5,924,068
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		4,148,908
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,775,160
220202	UTILITIES - GENERAL		354,747
22020201	ELECTRICITY CHARGES		159,257
22020203	INTERNET ACCESS CHARGES		195,490
220203	MATERIALS & SUPPLIES - GENERAL		1,763,101
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		212,341
22020303	NEWSPAPERS		122,181
22020304	MAGAZINES & PERIODICALS		48,873
22020307	DRUGS & MEDICAL SUPPLIES		1,379,706
220204	MAINTENANCE SERVICES - GENERAL		4,032,589
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		307,980
22020402	MAINTENANCE OF OFFICE FURNITURE		811,451
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		488,726
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,466,177
22020405	MAINTENANCE OF PLANTS/GENERATORS		329,045
22020406	OTHER MAINTENANCE SERVICES		629,210
220205	TRAINING - GENERAL		965,655
22020501	LOCAL TRAINING		965,655
220206	OTHER SERVICES - GENERAL		509,790
22020606	CLEANING AND FUMIGATION SERVICES		509,790
220208	FUEL & LUBRICANTS - GENERAL		1,975,967
22020801	MOTOR VEHICLE FUEL COST		977,451
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		488,726
22020803	PLANT / GENERATOR FUEL COST		509,790
220209	FINANCIAL CHARGES - GENERAL		146,618
22020901	BANK CHARGES (OTHER THAN INTEREST)		146,618
220210	MISCELLANEOUS		3,432,354
22021001	REFRESHMENT & MEALS		488,725
22021002	HONORARIUM & SITTING ALLOWANCE		733,089
22021007	WELFARE PACKAGES		1,208,652
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		268,799
22021009	SPORTING ACTIVITIES		733,089
2205	SUBSIDIES GENERAL		124,916,341
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		124,916,341
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		124,916,341
23	CAPITAL EXPENDITURE		134,691,449
2301	FIXED ASSETS PURCHASED		37,691,449
230101	PURCHASE OF FIXED ASSETS - GENERAL		37,691,449
23010113	PURCHASE OF COMPUTERS		19,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		8,691,449
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
2302	CONSTRUCTION / PROVISION		97,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		97,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING		75,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		22,000,000
	TOTAL PERSONNEL		58,978,447
	TOTAL OVERHEAD		144,021,230
	TOTAL RECURRENT		202,999,677
	TOTAL CAPITAL		134,691,449
	TOTAL ALLOCATION		337,691,126
0517026105	FSTC, OGUGU TOWN, KOGI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23171308	CONSTRUCTION OF BOYS HOSTEL	ONGOING	75,000,000
ERGP23191953	PROUUREMENT AND INSTALLATIONOF FIRE FIGHTING EQUIPMENT	NEW	10,000,000
ERGP23191958	PROCUREMENT OF CLINIC EQUIPMENT/FURNISHING	NEW	8,691,449
ERGP23191962	PROCUREMENT OF ICT EQUIPMENT	NEW	19,000,000
ERGP23191968	CONSTRUCTION OF CLINIC	NEW	22,000,000
0517026106	FSTC, HADEJIA-KIRIKASAMMA ROAD, JIGAWA STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		337,013,108
21	PERSONNEL COST		58,300,429
2101	SALARY		50,696,025



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CODE	LINE ITEM		AMOUNT
210101	SALARIES AND WAGES		50,696,025
21010101	SALARY		50,696,025
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,604,404
210202	SOCIAL CONTRIBUTIONS		7,604,404
21020201	NHIS		2,534,801
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		5,069,603
22	OTHER RECURRENT COSTS		144,021,230
2202	OVERHEAD COST		23,104,889
220201	TRAVEL & TRANSPORT - GENERAL		6,075,837
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,148,908
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,926,929
220202	UTILITIES - GENERAL		1,154,747
22020201	ELECTRICITY CHARGES		959,257
22020203	INTERNET ACCESS CHARGES		195,490
220203	MATERIALS & SUPPLIES - GENERAL		2,063,101
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		212,341
22020303	NEWSPAPERS		122,181
22020304	MAGAZINES & PERIODICALS		48,873
22020307	DRUGS & MEDICAL SUPPLIES		1,679,706
220204	MAINTENANCE SERVICES - GENERAL		4,511,359
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		307,980
22020402	MAINTENANCE OF OFFICE FURNITURE		811,451
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		488,726
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,466,177
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,129,045
22020406	OTHER MAINTENANCE SERVICES		307,980
220205	TRAINING - GENERAL		965,655
22020501	LOCAL TRAINING		965,655
220206	OTHER SERVICES - GENERAL		1,479,250
22020606	CLEANING AND FUMIGATION SERVICES		1,479,250
220208	FUEL & LUBRICANTS - GENERAL		2,775,967
22020801	MOTOR VEHICLE FUEL COST		977,451
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		488,726
22020803	PLANT / GENERATOR FUEL COST		1,309,790
220209	FINANCIAL CHARGES - GENERAL		146,618
22020901	BANK CHARGES (OTHER THAN INTEREST)		146,618
220210	MISCELLANEOUS		3,932,355
22021001	REFRESHMENT & MEALS		1,288,726
22021002	HONORARIUM & SITTING ALLOWANCE		933,089
22021007	WELFARE PACKAGES		708,652
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		268,799
22021009	SPORTING ACTIVITIES		733,089
2205	SUBSIDIES GENERAL		120,916,341
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		120,916,341
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		120,916,341
23	CAPITAL EXPENDITURE		134,691,449
2301	FIXED ASSETS PURCHASED		24,691,449
230101	PURCHASE OF FIXED ASSETS - GENERAL		24,691,449
23010108	PURCHASE OF BUSES		10,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		14,691,449
2302	CONSTRUCTION / PROVISION		110,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		110,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		10,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		100,000,000
	TOTAL PERSONNEL		58,300,429
	TOTAL OVERHEAD		144,021,230
	TOTAL RECURRENT		202,321,659
	TOTAL CAPITAL		134,691,449
	TOTAL ALLOCATION		337,013,108
0517026106	FSTC, HADEJIA-KIRIKASAMMA ROAD, JIGAWA STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191236	PROCUREMENT OF FIRE FIGHTING EQUIPMENTS	NEW	10,000,000
ERGP23191255	RENOVATION OF 3 NO GIRLS HOSTELS AND FITTINGS	NEW	100,000,000
ERGP23191271	PROCUREMENT OF CLINIC EQUIPMENTS AND FITTINGS	NEW	10,000,000
ERGP23191286	RENOVATION AND FURNISHING OF BURSERY DEPARTMENT	NEW	14,691,449
0517026107	FSTC UMUAKA MO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		334,956,062
21	PERSONNEL COST		56,243,384
2101	SALARY		48,907,290
210101	SALARIES AND WAGES		48,907,290



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CODE	LINE ITEM		AMOUNT
21010101	SALARY		48,907,290
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,336,094
210202	SOCIAL CONTRIBUTIONS		7,336,094
21020201	NHIS		2,445,365
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		4,890,729
22	OTHER RECURRENT COSTS		144,021,229
2202	OVERHEAD COST		23,097,883
220201	TRAVEL & TRANSPORT - GENERAL		8,424,298
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,149,119
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,275,179
220202	UTILITIES - GENERAL		354,771
22020201	ELECTRICITY CHARGES		159,267
22020203	INTERNET ACCESS CHARGES		195,504
220203	MATERIALS & SUPPLIES - GENERAL		3,263,185
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,212,355
22020303	NEWSPAPERS		122,189
22020304	MAGAZINES & PERIODICALS		48,876
22020307	DRUGS & MEDICAL SUPPLIES		1,879,765
220204	MAINTENANCE SERVICES - GENERAL		3,711,607
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		308,001
22020402	MAINTENANCE OF OFFICE FURNITURE		811,505
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		488,758
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,466,275
22020405	MAINTENANCE OF PLANTS/GENERATORS		329,067
22020406	OTHER MAINTENANCE SERVICES		308,001
220205	TRAINING - GENERAL		965,719
22020501	LOCAL TRAINING		965,719
220206	OTHER SERVICES - GENERAL		509,824
22020606	CLEANING AND FUMIGATION SERVICES		509,824
220208	FUEL & LUBRICANTS - GENERAL		2,789,301
22020801	MOTOR VEHICLE FUEL COST		1,790,719
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		488,758
22020803	PLANT / GENERATOR FUEL COST		509,824
220209	FINANCIAL CHARGES - GENERAL		146,627
22020901	BANK CHARGES (OTHER THAN INTEREST)		146,627
220210	MISCELLANEOUS		2,932,551
22021001	REFRESHMENT & MEALS		488,758
22021002	HONORARIUM & SITTING ALLOWANCE		733,138
22021007	WELFARE PACKAGES		708,700
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		268,817
22021009	SPORTING ACTIVITIES		733,138
2205	SUBSIDIES GENERAL		120,923,346
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		120,923,346
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		120,923,346
23	CAPITAL EXPENDITURE		134,691,449
2301	FIXED ASSETS PURCHASED		6,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		6,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		6,000,000
2302	CONSTRUCTION / PROVISION		128,691,449
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		128,691,449
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		128,691,449
	TOTAL PERSONNEL		56,243,384
	TOTAL OVERHEAD		144,021,229
	TOTAL RECURRENT		200,264,613
	TOTAL CAPITAL		134,691,449
	TOTAL ALLOCATION		334,956,062
0517026107	FSTC UMUAKA MO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191794	CONSTRUCTION OF 2 HOSTELS 200 CAPACITY EACH	NEW	110,300,000
ERGP23191805	CONSTRUCTION OF COLLEGE CLINIC AND FURNISHING	NEW	14,391,449
ERGP23191827	CONSTRUCTION OF A MINI FIRE FIGHTING STATION AND THUNDER ARRESTOR	NEW	4,000,000
ERGP23191850	PROCUREMENT OF FIRE EXTINGUISHERS & EQUIPMENT	NEW	6,000,000
0517026108	FSTC IGANGAN TOWN, OYO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		344,955,505
21	PERSONNEL COST		66,242,827
2101	SALARY		57,602,458
210101	SALARIES AND WAGES		57,602,458
21010101	SALARY		57,602,458
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,640,369
210202	SOCIAL CONTRIBUTIONS		8,640,369



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CODE	LINE ITEM		AMOUNT
21020201	NHIS		2,880,123
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		5,760,246
22	OTHER RECURRENT COSTS		144,021,229
2202	OVERHEAD COST		15,675,042
220201	TRAVEL & TRANSPORT - GENERAL		3,964,052
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,843,653
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,120,399
220202	UTILITIES - GENERAL		2,863,127
22020201	ELECTRICITY CHARGES		2,703,515
22020202	TELEPHONE CHARGES		159,612
220203	MATERIALS & SUPPLIES - GENERAL		2,304,915
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		867,313
22020307	DRUGS & MEDICAL SUPPLIES		819,570
22020309	UNIFORMS & OTHER CLOTHING		248,694
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		369,338
220204	MAINTENANCE SERVICES - GENERAL		2,568,159
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,290,489
22020402	MAINTENANCE OF OFFICE FURNITURE		497,433
22020405	MAINTENANCE OF PLANTS/GENERATORS		780,237
220206	OTHER SERVICES - GENERAL		1,275,896
22020601	SECURITY CHARGES		275,896
22020606	CLEANING AND FUMIGATION SERVICES		1,000,000
220208	FUEL & LUBRICANTS - GENERAL		437,511
22020801	MOTOR VEHICLE FUEL COST		234,265
22020803	PLANT / GENERATOR FUEL COST		203,246
220209	FINANCIAL CHARGES - GENERAL		450,743
22020901	BANK CHARGES (OTHER THAN INTEREST)		450,743
220210	MISCELLANEOUS		1,810,639
22021006	POSTAGES & COURIER SERVICES		202,521
22021009	SPORTING ACTIVITIES		745,724
22021010	DIRECT TEACHING & LABORATORY COST		862,394
2205	SUBSIDIES GENERAL		128,346,187
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		128,346,187
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		128,346,187
23	CAPITAL EXPENDITURE		134,691,449
2301	FIXED ASSETS PURCHASED		18,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		18,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT		8,000,000
2302	CONSTRUCTION / PROVISION		116,691,449
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		116,691,449
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		116,691,449
	TOTAL PERSONNEL		66,242,827
	TOTAL OVERHEAD		144,021,229
	TOTAL RECURRENT		210,264,056
	TOTAL CAPITAL		134,691,449
	TOTAL ALLOCATION		344,955,505
0517026108	FSTC IGANGAN TOWN, OYO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23191716	CONSTRUCTION OF A BLOCK FOR STAFF ROOM (3 LARGE ROOMS WITH CONVENIENCE)	NEW	24,000,000
ERGP23191717	CONSTRUCTION OF PARKING LOT FOR VEHICLES	NEW	7,000,000
ERGP23191718	PROCUREMENT AND INSTALLATION OF CCTV CAMERAS AT ADMIN BLOCK, HOSTELS, KITCHEN, ETC	NEW	8,000,000
ERGP23191720	CONSTRUCTION OF 1 BLOCK OF 2 UNITS OF 3 BEDROOM FLAT	NEW	30,691,449
ERGP23191721	CONSTRUCTION OF A BLOCK OF BOYS HOSTEL	NEW	40,000,000
ERGP23191722	PROVISION OF 200 DOUBLE BUNKS FOR HOSTELS	NEW	15,000,000
ERGP23191724	PROVISION OF FIREFIGHTING EQUIPMENTS IN FSTC IGANGAN	NEW	10,000,000
0517026109	FSTC GANDUJE TOWN, KANO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		343,117,370
21	PERSONNEL COST		64,404,692
2101	SALARY		56,004,080
210101	SALARIES AND WAGES		56,004,080
21010101	SALARY		56,004,080
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,400,612
210202	SOCIAL CONTRIBUTIONS		8,400,612
21020201	NHIS		2,800,204
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		5,600,408
22	OTHER RECURRENT COSTS		144,021,229
2202	OVERHEAD COST		17,821,229



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CODE	LINE ITEM		AMOUNT
220201	TRAVEL & TRANSPORT - GENERAL		6,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000
220202	UTILITIES - GENERAL		550,000
22020201	ELECTRICITY CHARGES		500,000
22020203	INTERNET ACCESS CHARGES		50,000
220203	MATERIALS & SUPPLIES - GENERAL		2,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		400,000
22020303	NEWSPAPERS		50,000
22020304	MAGAZINES & PERIODICALS		50,000
22020307	DRUGS & MEDICAL SUPPLIES		2,000,000
220204	MAINTENANCE SERVICES - GENERAL		2,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		500,000
22020402	MAINTENANCE OF OFFICE FURNITURE		100,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		300,000
22020406	OTHER MAINTENANCE SERVICES		500,000
220205	TRAINING - GENERAL		1,000,000
22020501	LOCAL TRAINING		1,000,000
220206	OTHER SERVICES - GENERAL		2,000,000
22020601	SECURITY CHARGES		1,500,000
22020606	CLEANING AND FUMIGATION SERVICES		500,000
220208	FUEL & LUBRICANTS - GENERAL		2,971,229
22020801	MOTOR VEHICLE FUEL COST		850,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		800,000
22020803	PLANT / GENERATOR FUEL COST		1,321,229
220209	FINANCIAL CHARGES - GENERAL		100,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		100,000
220210	MISCELLANEOUS		600,000
22021001	REFRESHMENT & MEALS		100,000
22021002	HONORARIUM & SITTING ALLOWANCE		200,000
22021007	WELFARE PACKAGES		100,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		100,000
22021009	SPORTING ACTIVITIES		100,000
2205	SUBSIDIES GENERAL		126,200,000
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		126,200,000
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		126,200,000
23	CAPITAL EXPENDITURE		134,691,449
2301	FIXED ASSETS PURCHASED		50,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,000,000
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		20,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		20,000,000
2302	CONSTRUCTION / PROVISION		84,691,449
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		84,691,449
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		20,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		44,691,449
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		20,000,000
	TOTAL PERSONNEL		64,404,692
	TOTAL OVERHEAD		144,021,229
	TOTAL RECURRENT		208,425,921
	TOTAL CAPITAL		134,691,449
	TOTAL ALLOCATION		343,117,370
0517026109	FSTC GANDUJE TOWN, KANO STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12170398	CONSTRUCTION OF INTERNAL ROAD NETWORK AND DRAINAGES	ONGOING	20,000,000
ERGP19191946	SUPPLY/PROVISION OF FIRE FIGHTING EQUIPMENTS	NEW	10,000,000
ERGP23170331	CONSTRUCTION OF 1 NO OF DINNING HALL AND FURNISHING	ONGOING	20,000,000
ERGP23170371	CONSTRUCTION OF MODERN KITCHEN AND EQUIPMENT	ONGOING	20,000,000
ERGP23191931	SUPPLY/PROVISION OF WORKSHOP EQUIPMENTS FOR ELECTRICAL INSTALLATION, BRICKLAYING AND AUTOMOBILE WORKSHOPS	NEW	20,000,000
ERGP23191938	CONSTRUCTION OF 2 NOS BLOCKS OF 4 CLASSROOMS	NEW	44,691,449
0517026110	FSTC AMUZU TOWN, EBONYI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		333,766,124
21	PERSONNEL COST		55,053,446
2101	SALARY		47,872,562
210101	SALARIES AND WAGES		47,872,562
21010101	SALARY		47,872,562
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		7,180,884



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CODE	LINE ITEM		AMOUNT
210202	SOCIAL CONTRIBUTIONS		7,180,884
21020201	NHIS		2,393,628
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		4,787,256
22	OTHER RECURRENT COSTS		144,021,229
2202	OVERHEAD COST		23,097,883
220201	TRAVEL & TRANSPORT - GENERAL		8,424,298
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,149,119
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,275,179
220202	UTILITIES - GENERAL		354,771
22020201	ELECTRICITY CHARGES		159,267
22020203	INTERNET ACCESS CHARGES		195,504
220203	MATERIALS & SUPPLIES - GENERAL		3,263,185
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,212,355
22020303	NEWSPAPERS		122,189
22020304	MAGAZINES & PERIODICALS		48,876
22020307	DRUGS & MEDICAL SUPPLIES		1,879,765
220204	MAINTENANCE SERVICES - GENERAL		3,711,607
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		308,001
22020402	MAINTENANCE OF OFFICE FURNITURE		811,505
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		488,758
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,466,275
22020405	MAINTENANCE OF PLANTS/GENERATORS		329,067
22020406	OTHER MAINTENANCE SERVICES		308,001
220205	TRAINING - GENERAL		965,719
22020501	LOCAL TRAINING		965,719
220206	OTHER SERVICES - GENERAL		509,824
22020606	CLEANING AND FUMIGATION SERVICES		509,824
220208	FUEL & LUBRICANTS - GENERAL		2,789,301
22020801	MOTOR VEHICLE FUEL COST		1,790,719
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		488,758
22020803	PLANT / GENERATOR FUEL COST		509,824
220209	FINANCIAL CHARGES - GENERAL		146,627
22020901	BANK CHARGES (OTHER THAN INTEREST)		146,627
220210	MISCELLANEOUS		2,932,551
22021001	REFRESHMENT & MEALS		488,758
22021002	HONORARIUM & SITTING ALLOWANCE		733,138
22021007	WELFARE PACKAGES		708,700
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		268,817
22021009	SPORTING ACTIVITIES		733,138
2205	SUBSIDIES GENERAL		120,923,346
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		120,923,346
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		120,923,346
23	CAPITAL EXPENDITURE		134,691,449
2301	FIXED ASSETS PURCHASED		5,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		5,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		5,000,000
2302	CONSTRUCTION / PROVISION		129,691,449
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		129,691,449
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		129,691,449
	TOTAL PERSONNEL		55,053,446
	TOTAL OVERHEAD		144,021,229
	TOTAL RECURRENT		199,074,675
	TOTAL CAPITAL		134,691,449
	TOTAL ALLOCATION		333,766,124
0517026110	FSTC AMUZU TOWN, EBONYI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23175033	CONSTRUCTION OF 200 BED GIRLS HOSTEL	ONGOING	80,000,000
ERGP23175064	CONSTRUCTION AND FURNISHING OF A BLOCK OF 4 FLATS OF 3 BEDROOM EACH AS STAFF QUARTERS	ONGOING	49,691,449
ERGP23191952	PROCUREMENT OF FIRE FIGHTING EQUIPMENT	NEW	5,000,000
0517026111	FSTC, MISAU, BAUCHI STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		387,485,269
21	PERSONNEL COST		67,485,266
2101	SALARY		58,682,840
210101	SALARIES AND WAGES		58,682,840
21010101	SALARY		58,682,840
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,802,426
210202	SOCIAL CONTRIBUTIONS		8,802,426
21020201	NHIS		2,934,142
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		5,868,284



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22	OTHER RECURRENT COSTS		120,000,003
2202	OVERHEAD COST		30,000,003
220201	TRAVEL& TRANSPORT - GENERAL		10,100,314
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,683,386
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,416,928
220202	UTILITIES - GENERAL		925,862
22020201	ELECTRICITY CHARGES		841,693
22020203	INTERNET ACCESS CHARGES		84,169
220203	MATERIALS & SUPPLIES - GENERAL		4,208,463
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		673,354
22020303	NEWSPAPERS		84,169
22020304	MAGAZINES & PERIODICALS		84,169
22020307	DRUGS & MEDICAL SUPPLIES		3,366,771
220204	MAINTENANCE SERVICES - GENERAL		3,535,111
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		841,693
22020402	MAINTENANCE OF OFFICE FURNITURE		168,339
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		841,693
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		336,677
22020405	MAINTENANCE OF PLANTS/GENERATORS		505,016
22020406	OTHER MAINTENANCE SERVICES		841,693
220205	TRAINING - GENERAL		1,683,386
22020501	LOCAL TRAINING		1,683,386
220206	OTHER SERVICES - GENERAL		3,366,771
22020601	SECURITY CHARGES		2,525,078
22020606	CLEANING AND FUMIGATION SERVICES		841,693
220208	FUEL & LUBRICANTS - GENERAL		5,001,724
22020801	MOTOR VEHICLE FUEL COST		1,430,878
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,346,708
22020803	PLANT / GENERATOR FUEL COST		2,224,138
220209	FINANCIAL CHARGES - GENERAL		168,339
22020901	BANK CHARGES (OTHER THAN INTEREST)		168,339
220210	MISCELLANEOUS		1,010,033
22021001	REFRESHMENT & MEALS		168,339
22021002	HONORARIUM & SITTING ALLOWANCE		336,677
22021007	WELFARE PACKAGES		168,339
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		168,339
22021009	SPORTING ACTIVITIES		168,339
2205	SUBSIDIES GENERAL		90,000,000
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		90,000,000
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		90,000,000
23	CAPITAL EXPENDITURE		200,000,000
2302	CONSTRUCTION / PROVISION		200,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		200,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		200,000,000
	TOTAL PERSONNEL		67,485,266
	TOTAL OVERHEAD		120,000,003
	TOTAL RECURRENT		187,485,269
	TOTAL CAPITAL		200,000,000
	TOTAL ALLOCATION		387,485,269
0517026111	FSTC, MISAU, BAUCHI STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23195552	TAKEOFF GRANT FOR DEVELOPMENT OF INFRASTRUCTURE	NEW	200,000,000
0517026112	FSTC, GASHUA, YOBE STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		387,485,269
21	PERSONNEL COST		67,485,266
2101	SALARY		58,682,840
210101	SALARIES AND WAGES		58,682,840
21010101	SALARY		58,682,840
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,802,426
210202	SOCIAL CONTRIBUTIONS		8,802,426
21020201	NHIS		2,934,142
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		5,868,284
22	OTHER RECURRENT COSTS		120,000,003
2202	OVERHEAD COST		30,000,003
220201	TRAVEL& TRANSPORT - GENERAL		10,100,314
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,683,386
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,416,928
220202	UTILITIES - GENERAL		925,862
22020201	ELECTRICITY CHARGES		841,693
22020203	INTERNET ACCESS CHARGES		84,169



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
220203	MATERIALS & SUPPLIES - GENERAL		4,208,463
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		673,354
22020303	NEWSPAPERS		84,169
22020304	MAGAZINES & PERIODICALS		84,169
22020307	DRUGS & MEDICAL SUPPLIES		3,366,771
220204	MAINTENANCE SERVICES - GENERAL		3,535,111
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		841,693
22020402	MAINTENANCE OF OFFICE FURNITURE		168,339
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		841,693
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		336,677
22020405	MAINTENANCE OF PLANTS/GENERATORS		505,016
22020406	OTHER MAINTENANCE SERVICES		841,693
220205	TRAINING - GENERAL		1,683,386
22020501	LOCAL TRAINING		1,683,386
220206	OTHER SERVICES - GENERAL		3,366,771
22020601	SECURITY CHARGES		2,525,078
22020606	CLEANING AND FUMIGATION SERVICES		841,693
220208	FUEL & LUBRICANTS - GENERAL		5,001,724
22020801	MOTOR VEHICLE FUEL COST		1,430,878
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		1,346,708
22020803	PLANT / GENERATOR FUEL COST		2,224,138
220209	FINANCIAL CHARGES - GENERAL		168,339
22020901	BANK CHARGES (OTHER THAN INTEREST)		168,339
220210	MISCELLANEOUS		1,010,033
22021001	REFRESHMENT & MEALS		168,339
22021002	HONORARIUM & SITTING ALLOWANCE		336,677
22021007	WELFARE PACKAGES		168,339
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		168,339
22021009	SPORTING ACTIVITIES		168,339
2205	SUBSIDIES GENERAL		90,000,000
220501	SUBSIDY TO PUBLIC / PUBLIC INSTITUTIONS		90,000,000
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS		90,000,000
23	CAPITAL EXPENDITURE		200,000,000
2302	CONSTRUCTION / PROVISION		200,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		200,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		200,000,000
	TOTAL PERSONNEL		67,485,266
	TOTAL OVERHEAD		120,000,003
	TOTAL RECURRENT		187,485,269
	TOTAL CAPITAL		200,000,000
	TOTAL ALLOCATION		387,485,269
0517026112	FSTC, GASHUA, YOBE STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23195553	TAKEOFF GRANT FOR DEVELOPMENT OF INFRASTRUCTURE	NEW	200,000,000
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		306,483,601
21	PERSONNEL COST		240,834,700
2101	SALARY		210,865,877
210101	SALARIES AND WAGES		210,865,877
21010101	SALARY		210,865,877
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		29,968,823
210201	ALLOWANCES		0
21020111	REGULAR ALLOWANCES		0
210202	SOCIAL CONTRIBUTIONS		29,968,823
21020201	NHIS		9,989,608
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		19,979,215
22	OTHER RECURRENT COSTS		20,591,296
2202	OVERHEAD COST		20,591,296
220201	TRAVEL & TRANSPORT - GENERAL		2,950,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,450,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000
220202	UTILITIES - GENERAL		1,110,000
22020202	TELEPHONE CHARGES		180,000
22020203	INTERNET ACCESS CHARGES		930,000
220203	MATERIALS & SUPPLIES - GENERAL		3,541,296
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,911,296
22020303	NEWSPAPERS		230,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,400,000
220204	MAINTENANCE SERVICES - GENERAL		2,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,200,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020402	MAINTENANCE OF OFFICE FURNITURE		100,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		600,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		400,000
220205	TRAINING - GENERAL		2,000,000
22020501	LOCAL TRAINING		2,000,000
220206	OTHER SERVICES - GENERAL		4,000,000
22020603	OFFICE RENT		4,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,960,000
22020701	FINANCIAL CONSULTING		1,260,000
22020703	LEGAL SERVICES		700,000
220208	FUEL & LUBRICANTS - GENERAL		1,300,000
22020801	MOTOR VEHICLE FUEL COST		1,300,000
220210	MISCELLANEOUS		1,430,000
22021001	REFRESHMENT & MEALS		750,000
22021003	PUBLICITY & ADVERTISEMENTS		200,000
22021006	POSTAGES & COURIER SERVICES		80,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		400,000
23	CAPITAL EXPENDITURE		45,057,605
2305	OTHER CAPITAL PROJECTS		45,057,605
230501	ACQUISITION OF NON TANGIBLE ASSETS		45,057,605
23050101	RESEARCH AND DEVELOPMENT		25,476,638
23050103	MONITORING AND EVALUATION		19,580,967
	TOTAL PERSONNEL		240,834,700
	TOTAL OVERHEAD		20,591,296
	TOTAL RECURRENT		261,425,996
	TOTAL CAPITAL		45,057,605
	TOTAL ALLOCATION		306,483,601
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23193064	MONITORING AND EVALUATION OF ACADEMIC LIBRARIES IN NIGERIA	NEW	11,528,625
ERGP23193065	ACCREDITATION OF LIBRARY AND INFORMATION SCIENCE SCHOOLS IN 2 ZONES IN NIGERIA (NORTH-CENTRAL AND SOUTH-WEST)	NEW	8,052,342
ERGP30110858	INDUCTION OF 300 LIBRARIANS IN LINE WITH THE COUNCIL'S MANDATE	ONGOING	9,700,151
ERGP30178746	ESTABLISHMENT OF THREE (3) LRCN ZONAL OFFICES IN KANO, IBADAN AND ENUGU STATES.	ONGOING	15,776,487
0517028001	UNESCO PARIS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		840,965,635
21	PERSONNEL COST		616,121,283
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		616,121,283
210201	ALLOWANCES		616,121,283
21020102	FOREIGN SERVICE		616,121,283
22	OTHER RECURRENT COSTS		205,181,090
2202	OVERHEAD COST		205,181,090
220201	TRAVEL & TRANSPORT - GENERAL		25,811,925
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,852,526
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,659,900
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		4,815,658
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		13,483,841
220202	UTILITIES - GENERAL		16,373,236
22020201	ELECTRICITY CHARGES		5,778,789
22020202	TELEPHONE CHARGES		1,155,758
22020203	INTERNET ACCESS CHARGES		7,705,052
22020205	WATER RATES		1,733,637
220203	MATERIALS & SUPPLIES - GENERAL		3,082,022
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		963,132
22020302	BOOKS		385,253
22020303	NEWSPAPERS		770,505
22020304	MAGAZINES & PERIODICALS		963,132
220204	MAINTENANCE SERVICES - GENERAL		18,877,377
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,541,010
22020402	MAINTENANCE OF OFFICE FURNITURE		3,852,526
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		7,705,052
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,778,789
220205	TRAINING - GENERAL		15,410,104
22020501	LOCAL TRAINING		3,852,526
22020502	INTERNATIONAL TRAINING		11,557,578
220206	OTHER SERVICES - GENERAL		47,227,521
22020601	SECURITY CHARGES		15,410,104
22020603	OFFICE RENT		20,259,839
22020604	RESIDENTIAL RENT		5,778,789



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020606	CLEANING AND FUMIGATION SERVICES		5,778,789
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,311,516
22020708	MEDICAL CONSULTING		2,311,516
220208	FUEL & LUBRICANTS - GENERAL		23,115,156
22020801	MOTOR VEHICLE FUEL COST		11,557,578
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		7,705,052
22020806	COOKING GAS/FUEL COST		3,852,526
220209	FINANCIAL CHARGES - GENERAL		15,410,104
22020901	BANK CHARGES (OTHER THAN INTEREST)		11,557,578
22020902	INSURANCE PREMIUM		3,852,526
220210	MISCELLANEOUS		37,562,129
22021001	REFRESHMENT & MEALS		3,852,526
22021002	HONORARIUM & SITTING ALLOWANCE		5,778,789
22021004	MEDICAL EXPENSES		3,852,526
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENT		5,778,789
22021006	POSTAGES & COURIER SERVICES		3,659,900
22021007	WELFARE PACKAGES		4,045,152
22021009	SPORTING ACTIVITIES		4,430,405
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		1,733,637
22021029	MONITORING ACTIVITIES & FOLLOW UP		4,430,405
23	CAPITAL EXPENDITURE		19,663,262
2303	REHABILITATION / REPAIRS		19,663,262
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		19,663,262
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		19,663,262
	TOTAL PERSONNEL		616,121,283
	TOTAL OVERHEAD		205,181,090
	TOTAL RECURRENT		821,302,373
	TOTAL CAPITAL		19,663,262
	TOTAL ALLOCATION		840,965,635
0517028001	UNESCO PARIS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23172224	RENOVATION OF RESIDENCE OF AMBASSADOR/PERMANENT DELEGATE	ONGOING	9,831,631
ERGP23172229	REPLACEMENT OF DRAINAGE AT NOS OFFICIAL QUARTER	ONGOING	9,831,631
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,544,942,630
21	PERSONNEL COST		981,843,744
2101	SALARY		841,313,912
210101	SALARIES AND WAGES		841,313,912
21010101	SALARY		841,313,912
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		140,529,832
210201	ALLOWANCES		15,993,804
21020111	REGULAR ALLOWANCES		15,993,804
210202	SOCIAL CONTRIBUTIONS		124,536,028
21020201	NHIS		41,512,009
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		83,024,019
22	OTHER RECURRENT COSTS		283,142,903
2202	OVERHEAD COST		283,142,903
220201	TRAVEL & TRANSPORT - GENERAL		80,276,841
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		20,922,726
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		59,354,115
220202	UTILITIES - GENERAL		20,113,502
22020201	ELECTRICITY CHARGES		10,515,281
22020203	INTERNET ACCESS CHARGES		7,166,480
22020205	WATER RATES		2,431,741
220203	MATERIALS & SUPPLIES - GENERAL		19,796,773
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		12,391,626
22020303	NEWSPAPERS		77,994
22020305	PRINTING OF NON SECURITY DOCUMENTS		6,979,611
22020306	PRINTING OF SECURITY DOCUMENTS		347,542
220204	MAINTENANCE SERVICES - GENERAL		31,307,332
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		11,387,139
22020402	MAINTENANCE OF OFFICE FURNITURE		1,027,508
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		5,679,646
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,789,676
22020405	MAINTENANCE OF PLANTS/GENERATORS		4,679,646
22020406	OTHER MAINTENANCE SERVICES		4,743,717
220205	TRAINING - GENERAL		5,000,000
22020501	LOCAL TRAINING		5,000,000
220206	OTHER SERVICES - GENERAL		51,086,293
22020601	SECURITY CHARGES		32,757,523



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020606	CLEANING AND FUMIGATION SERVICES		18,328,770
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,769,029
22020701	FINANCIAL CONSULTING		5,849,558
22020703	LEGAL SERVICES		1,169,912
22020708	MEDICAL CONSULTING		749,559
220208	FUEL & LUBRICANTS - GENERAL		5,948,095
22020801	MOTOR VEHICLE FUEL COST		5,388,219
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		559,876
220209	FINANCIAL CHARGES - GENERAL		2,949,837
22020902	INSURANCE PREMIUM		2,949,837
220210	MISCELLANEOUS		58,895,201
22021001	REFRESHMENT & MEALS		2,496,591
22021002	HONORARIUM & SITTING ALLOWANCE		45,235,655
22021003	PUBLICITY & ADVERTISEMENTS		10,330,076
22021006	POSTAGES & COURIER SERVICES		832,879
23	CAPITAL EXPENDITURE		279,955,983
2301	FIXED ASSETS PURCHASED		35,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		35,000,000
23010105	PURCHASE OF MOTOR VEHICLES		35,000,000
2302	CONSTRUCTION / PROVISION		5,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		5,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		5,500,000
2303	REHABILITATION / REPAIRS		99,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		99,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY		25,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		74,000,000
2305	OTHER CAPITAL PROJECTS		140,455,983
230501	ACQUISITION OF NON TANGIBLE ASSETS		140,455,983
23050101	RESEARCH AND DEVELOPMENT		50,000,000
23050103	MONITORING AND EVALUATION		90,455,983
	TOTAL PERSONNEL		981,843,744
	TOTAL OVERHEAD		283,142,903
	TOTAL RECURRENT		1,264,986,647
	TOTAL CAPITAL		279,955,983
	TOTAL ALLOCATION		1,544,942,630
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23101532	DATA COLLECTION, COLLATION AND PROCESSING / PRODUCTION OF DIGETS OF STATISTICS AS WELL AS PROCESSING OF RESEARCH AND INNOVATION PROJECTS DATA FROM TVET INSTITUTIONS-(SDGS).	ONGOING	10,455,983
ERGP23169118	PROCUREMENT OF ACCREDITATION/ MONITORING AND EVALUATION VEHICLES	ONGOING	35,000,000
ERGP23169136	REHABILITATION/ REPAIRS OF NBTE SECRETARIAT COMPLEX, KADUNA	ONGOING	25,000,000
ERGP23169149	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS AT SIX NBTE ZONAL OFFICES	ONGOING	5,500,000
ERGP23170594	REHABILITATION/ REPAIRS OF NBTE LIAISON OFFICE, ABUJA	ONGOING	74,000,000
ERGP30169099	ACCREDITATION/RE-ACCREDITATION AND VISITATION TO THE POLYTECHNICS, MONOTECHNICS AND TECHNICAL COLLEGES	ONGOING	30,000,000
ERGP30169105	CURRICULUM REVIEW/ DEVELOPMENT	ONGOING	50,000,000
ERGP30169108	REVIEW AND DEVELOPMENT OF NOS, TRAINING OF ASSESSORS & VERIFIERS; MONITORING & EVALUATION OF AWARDING BODIES, TRAINING PROVIDERS & SECTOR SKILLS COUNCILS; FUNDING OF NATIONAL SKILLS COUNCIL.	ONGOING	50,000,000
0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		9,710,010,859
21	PERSONNEL COST		8,942,960,732
2101	SALARY		7,776,487,593
210101	SALARIES AND WAGES		7,776,487,593
21010101	SALARY		7,776,487,593
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,166,473,139
210201	ALLOWANCES		0
21020101	NON REGULAR ALLOWANCES		0
210202	SOCIAL CONTRIBUTIONS		1,166,473,139
21020201	NHIS		388,824,380
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		777,648,759
22	OTHER RECURRENT COSTS		159,776,536
2202	OVERHEAD COST		159,776,536
220201	TRAVEL & TRANSPORT - GENERAL		17,800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,800,000
220202	UTILITIES - GENERAL		15,410,000



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22020201	ELECTRICITY CHARGES		6,200,000
22020202	TELEPHONE CHARGES		3,000,000
22020203	INTERNET ACCESS CHARGES		3,210,000
22020205	WATER RATES		3,000,000
220203	MATERIALS & SUPPLIES - GENERAL		18,850,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,700,000
22020302	BOOKS		1,200,000
22020303	NEWSPAPERS		600,000
22020304	MAGAZINES & PERIODICALS		1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,050,000
22020306	PRINTING OF SECURITY DOCUMENTS		4,000,000
22020307	DRUGS & MEDICAL SUPPLIES		2,200,000
22020309	UNIFORMS & OTHER CLOTHING		3,100,000
220204	MAINTENANCE SERVICES - GENERAL		25,440,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		3,800,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,740,000
22020405	MAINTENANCE OF PLANTS/GENERATORS		7,100,000
22020406	OTHER MAINTENANCE SERVICES		3,800,000
220205	TRAINING - GENERAL		10,000,000
22020501	LOCAL TRAINING		10,000,000
220206	OTHER SERVICES - GENERAL		21,000,000
22020601	SECURITY CHARGES		12,000,000
22020606	CLEANING AND FUMIGATION SERVICES		9,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		8,976,536
22020703	LEGAL SERVICES		4,000,000
22020708	MEDICAL CONSULTING		2,000,000
22020709	AUDITING OF ACCOUNTS		2,976,536
220208	FUEL & LUBRICANTS - GENERAL		13,800,000
22020801	MOTOR VEHICLE FUEL COST		4,800,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		2,000,000
22020803	PLANT / GENERATOR FUEL COST		7,000,000
220209	FINANCIAL CHARGES - GENERAL		1,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,500,000
220210	MISCELLANEOUS		27,000,000
22021001	REFRESHMENT & MEALS		4,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000
22021003	PUBLICITY & ADVERTISEMENTS		4,000,000
22021004	MEDICAL EXPENSES		3,000,000
22021006	POSTAGES & COURIER SERVICES		1,000,000
22021007	WELFARE PACKAGES		3,000,000
22021009	SPORTING ACTIVITIES		1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		3,000,000
22021029	MONITORING ACTIVITIES & FOLLOW UP		5,000,000
2203	LOANS AND ADVANCES		0
220301	STAFF LOANS & ADVANCES		
23	CAPITAL EXPENDITURE		607,273,591
2301	FIXED ASSETS PURCHASED		80,095,250
230101	PURCHASE OF FIXED ASSETS - GENERAL		80,095,250
23010119	PURCHASE OF POWER GENERATING SET		80,095,250
2302	CONSTRUCTION / PROVISION		127,178,341
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		127,178,341
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		127,178,341
2305	OTHER CAPITAL PROJECTS		400,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		400,000,000
23050101	RESEARCH AND DEVELOPMENT		400,000,000
	TOTAL PERSONNEL		8,942,960,732
	TOTAL OVERHEAD		159,776,536
	TOTAL RECURRENT		9,102,737,268
	TOTAL CAPITAL		607,273,591
	TOTAL ALLOCATION		9,710,010,859
0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP12170370	CONSTRUCTION OF ACCESS ROAD TO THE TSANGAYA PROJECT SITE	ONGOING	45,000,000
ERGP27106989	CONSTRUCTION OF MULTINATIONAL AUDITORIUM COMPLEX, FURNISHING OF MULTINATIONAL AUDITORIUM COMPLEX, CONSTRUCTION OF ACCESS ROADS AND INTERLOCKING OF WALK-WAYS	ONGOING	55,000,000
ERGP27107008	CONSTRUCTION OF NBAIS SIX ZONAL OFFICES	ONGOING	40,000,000
ERGP27118535	CONSTRUCTION OF OPERATIONAL CENTRE IN IBADAN, OYO STATE	ONGOING	27,178,341
ERGP27170342	CONSTRUCTION AND FURNISHING OF ZARIA MAIN OPERATION CENTRE	ONGOING	80,095,250



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT AMOUNT
CODE	LINE ITEM		
ERGP30170322	REVIEW OF NBAIS SYLLABI AND CURRICULAR	ONGOING	20,000,000
ERGP202301023	SUPPLY OF EDUCATIONAL MATERIALS IN SCHOOLS ACROSS BADE/JAKUSKO FEDERAL CONSTITUENCY	NEW	50,000,000
ERGP202302368	SUPPLY OF EDUCATIONAL MATERIALS E.G EXERCISE BOOKS AND OTHER INSTRUCTIONAL MATERIAL IN BADE/JAKUSKO FEDERAL CONSTITUENCY, YOBE STATE.	NEW	20,000,000
ERGP202302147	SUPPLY OF INSTRUCTIONAL MATERIALS IN BAKORI/DANJA FEDERAL CONSTITUENCY, KATSINA STATE	NEW	50,000,000
ERGP202302831	CONSTRUCTION OF NATIONAL OPEN UNIVERSITY STUDY CENTRE, MAI-RUWA TOWN, KATSINA STATE	NEW	20,000,000
ERGP202304193	PROVISION OF GRANTS TO YOUTHS AND WOMEN FOR SELF- SUSTENANCE IN KADUNA NORTH FEDERAL CONSTITUENCY	NEW	100,000,000
ERGP202304194	ENTREPRENEURSHIP DEVELOPMENT TRAINING FOR YOUTHS IN SABON GARI LGA, KADUNA STATE	NEW	50,000,000
ERGP202304195	SENSITIZATION WORKSHOP FOR TSANGAYA TEACHERS AND TUTORS IN SABON GARI LGA, KADUNA STATE	NEW	50,000,000
0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		1,316,531,712
21	PERSONNEL COST		163,308,665
2101	SALARY		141,918,803
210101	SALARIES AND WAGES		141,918,803
21010101	SALARY		141,918,803
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		21,389,862
210202	SOCIAL CONTRIBUTIONS		21,389,862
21020201	NHIS		7,222,235
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		14,167,627
22	OTHER RECURRENT COSTS		296,294,223
2202	OVERHEAD COST		296,294,223
220201	TRAVEL & TRANSPORT - GENERAL		56,182,237
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		22,253,147
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		11,126,573
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		22,802,517
220202	UTILITIES - GENERAL		13,351,887
22020201	ELECTRICITY CHARGES		6,675,944
22020202	TELEPHONE CHARGES		1,112,657
22020203	INTERNET ACCESS CHARGES		4,450,629
22020205	WATER RATES		1,112,657
220203	MATERIALS & SUPPLIES - GENERAL		18,025,049
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		8,344,930
22020302	BOOKS		2,225,315
22020303	NEWSPAPERS		1,112,657
22020304	MAGAZINES & PERIODICALS		1,335,189
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,447,846
22020306	PRINTING OF SECURITY DOCUMENTS		2,447,846
22020307	DRUGS & MEDICAL SUPPLIES		111,266
220204	MAINTENANCE SERVICES - GENERAL		50,069,579
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		11,126,573
22020402	MAINTENANCE OF OFFICE FURNITURE		6,675,944
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		4,450,629
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		13,351,888
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,126,573
22020406	OTHER MAINTENANCE SERVICES		3,337,972
220205	TRAINING - GENERAL		24,478,462
22020501	LOCAL TRAINING		24,478,462
220206	OTHER SERVICES - GENERAL		20,027,832
22020601	SECURITY CHARGES		11,126,573
22020606	CLEANING AND FUMIGATION SERVICES		8,901,259
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		222,531
22020708	MEDICAL CONSULTING		222,531
220208	FUEL & LUBRICANTS - GENERAL		16,689,860
22020801	MOTOR VEHICLE FUEL COST		3,337,972
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		4,450,629
22020803	PLANT / GENERATOR FUEL COST		8,901,259
220209	FINANCIAL CHARGES - GENERAL		16,912,392
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,335,189
22020902	INSURANCE PREMIUM		15,577,203
220210	MISCELLANEOUS		80,334,394
22021001	REFRESHMENT & MEALS		4,450,629
22021002	HONORARIUM & SITTING ALLOWANCE		16,467,329
22021003	PUBLICITY & ADVERTISEMENTS		11,126,573



0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2023 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
22021004	MEDICAL EXPENSES		1,112,657
22021006	POSTAGES & COURIER SERVICES		1,891,517
22021007	WELFARE PACKAGES		28,936,049
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		6,675,944
22021009	SPORTING ACTIVITIES		5,563,287
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION		4,110,409
23	CAPITAL EXPENDITURE		856,928,824
2305	OTHER CAPITAL PROJECTS		856,928,824
230501	ACQUISITION OF NON TANGIBLE ASSETS		856,928,824
23050101	RESEARCH AND DEVELOPMENT		856,928,824
	TOTAL PERSONNEL		163,308,665
	TOTAL OVERHEAD		296,294,223
	TOTAL RECURRENT		459,602,888
	TOTAL CAPITAL		856,928,824
	TOTAL ALLOCATION		1,316,531,712
0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23193157	PURCHASE OF OFFICE EQUIPMENT, FUNITURES, COMPUTERS AND ELECTRONICS GADGET AT THE NSSEC HEADQUARTERS NEW BUILDING, UTAKO OFFICE & 12 COORDINATING CENTERS AND BI-ANNUAL MONITORING AND INSPECTION OF ACCOUNT RECORDS	NEW	45,000,000
ERGP23193160	PROCUREMENT OF UTILITY VEHICLES	NEW	50,000,000
ERGP23193162	DIGITIZATION OF RECORDS/ACTIVITIES OF NSSEC TOWARDS ACHIEVING E-GOVERNANCE	NEW	30,000,000
ERGP23193164	RE-SKILLING OF SENIOR SECONADRY SCHOOL TEACHERS ON PLANING AND DELIVERY OF LEARNER-CENTERED LESSONS AND THE DEVELOPMENT OF A NATIONAL POLICY ON SENIOR SECONDARY EDUCATION AND ITS IMPLEMENTATION GUIDELINES TO INCREASE ACCESS AND IMPROVE QUALITY	NEW	65,000,000
ERGP23193335	CONDUCT OF ANNUAL SEMINARS/WORKSHOPS FOR FUCS AND STATE DESK OFFICERS OF GUIDANCE COUNSELING, SCIENCE & TECHNICAL, LIBRARY, SPORTS, LABORATORY TECHNICIANS, WORKSHOP ATTENDANTS, SPECIAL NEEDS AND GENDER EDUCATION	NEW	40,000,000
ERGP23193339	ANNUAL NATIONAL SCIENCE AND TECHNOLOGY INNOVATION EXHIBITION FOR SENIOR SECONDARY SCHOOL STUDENTS NATIONWIDE	NEW	17,928,824
ERGP23193342	ANALYSIS AND PRODUCTION OF REPORT ON THE NEEDS ASSESSMENT OF PERSONNEL, INFRASTRUCTURAL FACILITIES AND EQUIPMENT CONDUCTED IN SENIOR SECONADRY SCHOOLS NATIONWIDE	NEW	2,000,000
ERGP23193345	DEVELOPMENT OF MINIMUM STANDARDS FOR SENIOR SECONDARY EDUCATION LEVEL AND DEVELOPMENT OF GUIDELINES ON THE ESTABLISHMENT/REPOSITIONING OF SENIOR SECONDARY EDUCATION BOARDS IN NIGERIA	NEW	30,000,000
ERGP23193348	QUALITY ASSUARANCE AND EVALUATION OF SENIOR SECONADRY SCHOOLS AND MONITORING OF LEARNING ACHIEVEMENTS NATIONWIDE	NEW	35,000,000
ERGP23193352	DATA COLLECTION/PROCESSING AND ESTABLISHMNET OF DATA BASE ON THE SENIOR SECONDARY SCHOOLS ACROSS THE COUNTRY USING MORDERN TECHNOLOGY	NEW	60,000,000
ERGP23193359	PRODUCTION OF JINGLES AND AIRING ON NATIONAL ELECTRONIC MEDIA AGAINST EXAMS MALPRACTICE, CULTISM AND DRUG ADDICTION IN NIGERIA	NEW	10,000,000
ERGP23193365	HARMONIZATION OF LAWS BETWEEN NSSEC AND SSEB AND CONDUCT OF RETREAT FOR COMMISSIONERS OF EDUCATION AND CHAIRMEN OF STATE SENIOR SECONDARY EDUCATION BOARDS IN THE 36 STATES & FCT	NEW	12,000,000
ERGP23193369	CONDUCT OF WORKSHOP/RETREAT FOR MANAGEMENT STAFF OF NSSEC AND CHAIRMEN OF SSEB ON TACKLING CURRUPTION AND EFFICIENT MANAGEMNET OF RESOURCES	NEW	10,000,000
ERGP23193380	BUDGET ADMINISTRATION AND MONITORING	NEW	10,000,000
ERGP23193387	MARKET SURVEY, PRICE INTELLIGENCE, SURVEILLANCE, PROCUREMENT AUDIT AND PARTICIPATION IN WORLD PROCUREMENT CONGRESS ACTIVITY	NEW	10,000,000
ERGP202304523	CONDUCT OF ICT RETREAT AND EMPOWERMENT FOR SECONDARY SCHOOL STUDENTS ACROSS IDI-AYUNRE AND AKOREDE AREAS	NEW	100,000,000
ERGP202302170	SUPPLIES OF EDUCATIONAL MATERIALS IN SOME SELECTED SCHOOLS IN THE NORTH EAST	NEW	20,000,000
ERGP202303030	RENOVATION OF A BLOCK OF CLASS ROOMS EACH AT: (I)SAGUN UNITED ANGLICAN PRIMARY SCHOOL, ORU-IJEBU (II)WESLEY PRIMARY SCHOOL, AWA-IJEBU, IJEBU-NORTH LGA, OGUN STATE.	NEW	20,000,000
ERGP202303443	PROVISION AND SUPPLY OF WRITING MATERIALS TO PRIMARY AND SECONDARY SCHOOLS IN IKEJA LOCAL GOVERNMENT, LAGOS STATE	ONGOING	110,000,000
ERGP202303444	CASH GRANT TO TRADITIONAL RULERS IN VARIOUS COMMUNITIES IN KOGI STATE FOR ENHANCED COMMUNITY MANAGEMENT	ONGOING	180,000,000